

North County Charter Elementary School

September 9, 2024

McCrary & Associates, PLLC
107 Water Oak Lane
Altamonte Springs, FL 32714

This representation letter is provided in connection with your audit of the financial statements of North County Charter Elementary School, Inc. (the "School"), which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of September 9, 2024, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 11, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud. In addition, we acknowledge our responsibility for the identification and assessment of new risks arising from changes to systems and related controls due to COVID-19.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. If there are any, a list of the uncorrected misstatements will be attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the School is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11) We have provided you with:

- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
- b) Additional information that you have requested from us for the purpose of the audit.
- c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- d) Minutes of the meetings of Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.

12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves—

- Management,
- Employees who have significant roles in internal control, or
- Others where the fraud could have a material effect on the financial statements.
- Significant unusual transactions including those due to COVID-19. If significant unusual transactions were entered, the nature, terms, and business purpose of those transactions and whether such transactions involved related parties, has been disclosed.

15) We have no knowledge of any allegations of fraud or suspected fraud affecting the School's financial statements communicated by employees, former employees, regulators, or others.

16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

21) The School has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

23) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

- 24) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 26) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 27) The School has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 28) The School has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 29) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 30) The financial statements include all fiduciary activities required by [GASBS No. 84](#).
- 31) The financial statements properly classify all funds and activities in accordance with [GASB Statement No. 34](#), as amended.
- 32) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 41) We have appropriately disclosed the School's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 42) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed

from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

44) With respect to the MD&A and the budgetary comparison schedule:

- a) We acknowledge our responsibility for presenting the MD&A and the budgetary comparison schedule in accordance with accounting principles generally accepted in the United States of America, and we believe the MD&A and the budgetary comparison schedule, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the MD&A and the budgetary comparison schedule have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b) If the MD&A and the budgetary comparison schedule is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature: _____

Signature: _____

Title: _____

Title: _____

North County Charter School

2910-Policy on Section 504 Notice of Program Accessibility

The regulation implementing Section 504 requires that an agency/facility "*...adopt and implement procedures to ensure that interested persons, including persons with impaired vision or hearing, can obtain information as to the existence and location of services, activities, and facilities that are accessible to and usable by disabled persons.*" (45 C.F.R. §84.22(f))

North County Charter School and all of its programs and activities are accessible to and useable by disabled persons, including persons who are deaf, hard of hearing, or blind, or who have other sensory impairments. Access features include:

- Convenient off-street parking designated specifically for disabled persons.
- Curb cuts and ramps between parking areas and buildings.
- Level access into first floor level with elevator access to all other floors.
- Fully accessible offices, meeting rooms, bathrooms, public waiting areas, cafeteria, patient treatment areas, including examining rooms and patient wards.
- A full range of assistive and communication aids provided to persons who are deaf, hard of hearing, or blind, or with other sensory impairments. There is no additional charge for such aids. Some of these aids include:
 - Qualified sign language interpreters for persons who are deaf or hard of hearing.
 - A twenty-four hour (24) telecommunication device (TTY/TDD) which can connect the caller to all extensions within the facility and/or portable (TTY/TDD) units, for use by persons who are deaf, hard of hearing, or speech impaired.
 - Readers and taped material for the blind and large print materials for the visually impaired.
 - Flash cards, alphabet boards and other communication boards.
 - Assistive devices for persons with impaired manual skills.

If you require any of the aids listed above, please let the receptionist or your nurse know.

Adopted: September 11, 2024

3400-POLICY ON SERVICE ANIMALS
NORTH COUNTY CHARTER SCHOOL

Effective Date:

This Policy of North County Charter School (“School”) shall govern the use of service animals at the school. This Policy shall at all times be construed in accordance with section 413.08, Florida Statutes, Title II of the Americans with Disabilities Act, Section 504 of the Rehabilitation Act, the Individuals with Disabilities Education Act, and any other applicable laws.

I. General Statement

The School will allow a student to bring a service animal to school when student has a disability, the need for the service animal is documented in the student’s IEP or Section 504 Plan, the service animal is trained to do work or perform tasks to assist the disabled student, and the service animal has been approved by the Principal.

II. Definitions.

- a. “Major life activity” means a function such as caring for one’s self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning, and working.
- b. “Physical or mental impairment” means:
 - i. A physiological disorder or condition, disfigurement, or anatomical loss that affects one or more bodily functions; or
 - ii. A mental or psychological disorder that meets one of the diagnostic categories specified in the most recent edition of the Diagnostic and Statistical Manual of Mental Disorders published by the American Psychiatric Association, such as an intellectual or developmental disability, organic brain syndrome, traumatic brain injury, posttraumatic stress disorder, or an emotional or mental illness.
- c. “Individual with a disability” means a person who has a physical or mental impairment that substantially limits one or more major life activities of the individual.

III. Who Can Bring a Service Animal?

In order to qualify to bring a service animal to school, the student must be an “individual with a disability” as defined in section 413.08, Florida Statutes, and this Policy.

IV. Rights of a Qualified Student with a Service Animal

A student who qualifies and has been approved to bring a service animal to school has the right to be accompanied by the service animal in all areas of the school unless the student’s IEP or Section 504 Plan dictates otherwise.

V. Types of Animals that Qualify as a Service Animal

A service animal is not a pet. A service animal must be either a dog or a miniature horse. Further, the dog or miniature horse must be trained to do work or perform tasks for an individual with a disability, including a physical, sensory, psychiatric, intellectual, or other mental disability. The work done or tasks performed must be directly related to the individual’s disability and may include, but are not limited to, guiding an individual who is visually impaired or blind, alerting an individual who is deaf or hard of hearing, pulling a wheelchair, assisting with mobility or balance, alerting and protecting an individual who is having

a seizure, retrieving objects, alerting an individual to the presence of allergens, providing physical support and assistance with balance and stability to an individual with a mobility disability, helping an individual with a psychiatric or neurological disability by preventing or interrupting impulsive or destructive behaviors, reminding an individual with mental illness to take prescribed medications, calming an individual with posttraumatic stress disorder during an anxiety attack, or doing other specific work or performing other special tasks.

VI. Types of Animals that Do Not Qualify as Service Animals

A service animal is not a pet. § 413.08(1)(d), Fla. Stat. A service animal must be either a dog or a miniature horse. An animal whose sole function is to deter crime or provide emotional support, comfort, therapy, companionship, therapeutic benefits, or promote general emotional well-being is not a service animal.

VII. Requesting Approval of a Service Animal

The parent or guardian of the student must make a written request to the Principal to have the service animal on campus and the Principal must approve the request. The service animal must meet the definition of a “service animal” as described in this Policy. Further, the need for the service animal must be documented in the student’s IEP or Section 504 Plan. No student will be allowed to have a service animal on campus if the need for the service animal is not documented in the student’s IEP or Section 504 Plan. Upon approval of the service animal, the School will work with the parents/guardians and the student to establish an implementation plan for having the service animal on campus.

The School is prohibited from requiring the student to provide documentation to prove that the service animal is trained. Further, the School is prohibited from requiring the student to pay a deposit or surcharge in order to have the service animal on campus.

VIII. Expectations of the Service Animal

The service animal must not in any way interfere with the educational process of any student and must not pose a serious health or safety threat to any student or staff member. The behavioral expectations for the service animal and standards by which the request to use the service animal on school premises will be evaluated are as follows:

- a. Public appropriateness – The animal
 - Is clean, well groomed, and does not have an offensive odor
 - Does not urinate or defecate in inappropriate locations
- b. Behavior – The animal
 - Does not solicit attention, visit, or annoy any member of the general public
 - Does not disrupt the normal course of business
 - Does not vocalize unnecessarily (i.e., barking, growling, or whining)
 - Shows no aggression toward people or other animals
 - Does not solicit or steal food or other items from the general public
- c. Training – The animal
 - Is specifically trained to perform more than one task to mitigate aspects of the client’s disability
 - Works calmly and quietly
 - Is able to perform its tasks in public
 - Must be able to lie quietly beside the handler without blocking aisles, doorways, etc.
 - Is trained to urinate and defecate on command

— Stays within 24” of its handler at all times unless the nature of a trained task requires it to be working at a greater distance

IX. Responsibilities of the Student & Parent/Guardian Relative to the Service Animal

The service animal is the personal property of the student or parents/guardians. The care and supervision of the service animal is the responsibility of the student and his or her parents/guardians. The student is responsible for transporting the service animal to and from the campus. The student is responsible for handling and controlling the animal, providing food and water for the animal, and removing any excrement of the service animal. The student and the student’s parent/guardians are responsible for any damage caused by the service animal.

The service animal must have a harness, leash, or other tether unless the student is unable to use a harness, leash, or tether because of the student’s disability or the use of a harness, leash, or other tether would interfere with the service animal’s safe, effective performance of work or tasks, in which case the service animal must be otherwise under the student’s control by means of voice control, signals, or other effective means.

Where appropriate, the student may be accompanied by another individual tasked with handling and controlling the service animal, but in no case shall personnel of the School be responsible for handling or controlling the animal.

X. Responsibilities of the School Relative to the Service Animal

Control, supervision, and care of the service animal is not the responsibility of the School. The School is not required to handle the service animal or provide it food, water, or a designated area, nor is the School responsible for removing the service animal’s excrement. Nothing in this Policy shall be construed to prevent school personnel from voluntarily assisting with the service animal. However, school personnel shall not assume any liability by reason of assisting the student with the service animal.

XI. Circumstances Under Which the School May Exclude the Service Animal

The School may exclude the service animal from the premises only if one of the following conditions is met: the service animal is out of control and the student or handler does not take effective action to control it; the service animal is not housebroken; the service animal’s behavior poses a direct threat to the health and safety of others; the animal is not housebroken; the animal’s presence would fundamentally alter the nature of the service program or activity. If a service animal is excluded or removed from the campus, the school must provide the student the option of continuing to access the campus without the service animal.

Allergies and fear of animals are not valid reasons for denying access to a service animal, per section 413.08(3)(f), Florida Statutes.

If any of the above circumstances are evident, the Principal will be responsible for documenting such and for determining if and when the service animal is to be removed and/or excluded from school property, or a school function.

XII. Employees Requiring a Service Animal

The same policies and procedures outlined in this Policy will apply equally to an employee of the School that wishes to bring a service animal.

Board Secretary Certificate

I hereby certify that the foregoing Policy was adopted by a majority vote of a quorum of the Governing Board of Directors at a duly noticed meeting held on ___September 11____, 2024.

Board Secretary

__Maria Smith_____
Printed Name

__Sept 11, 2024_____
Date

POLICY AND PROCEDURES FOR COMMUNICATION WITH PERSONS WITH LIMITED ENGLISH PROFICIENCY

POLICY:

North County Charter School will take reasonable steps to ensure that persons with Limited English Proficiency (LEP) have meaningful access and an equal opportunity to participate in our services, activities, programs and other benefits. The policy of North County Charter School is to ensure meaningful communication with LEP clients and their authorized representatives involving their school needs. The policy also provides for communication of information contained in vital documents, including but not limited to, school records and school-related communications. All interpreters, translators and other aids needed to comply with this policy shall be provided without cost to the person being served, and families will be informed of the availability of such assistance free of charge.

Language assistance will be provided through use of competent bilingual staff, staff interpreters, contracts or formal arrangements with local organizations providing interpretation or translation services, or technology and telephonic interpretation services. All staff will be provided notice of this policy and procedure, and staff that may have direct contact with LEP individuals will be trained in effective communication techniques, including the effective use of an interpreter.

North County Charter School will conduct a regular review of the language access needs of our patient population, as well as update and monitor the implementation of this policy and these procedures, as necessary.

PROCEDURES:

1. IDENTIFYING LEP PERSONS AND THEIR LANGUAGE

North County Charter School will promptly identify the language and communication needs of the LEP person. If necessary, staff will use a language identification card (or "I speak cards," available online at www.lep.gov) or posters to determine the language. In addition, when records are kept of past interactions with patients (clients/residents) or family members, the language used to communicate with the LEP person will be included as part of the record.

2. OBTAINING A QUALIFIED INTERPRETER

The Student Services / Resource Specialist (772-794-1941) is responsible for:

(a) Maintaining an accurate and current list showing the name, language, phone number and hours of availability of bilingual staff;

(b) Contacting the appropriate bilingual staff member to interpret, in the event that an interpreter is needed, if an employee who speaks the needed language is available and is qualified to interpret;

(c) Obtaining an outside interpreter if a bilingual staff or staff interpreter is not available or does not speak the needed language.

NCCS will provide qualified interpreter services if a bilingual staff member is not available. The agency selected shall have certified staff.

Some LEP persons may prefer or request to use a family member or friend as an interpreter. However, family members or friends of the LEP person will not be used as interpreters unless specifically requested by that individual and **after** the LEP person has understood that an offer of an interpreter at no charge to the person has been made by the facility. Such an offer and the response will be documented in the person's file. If the LEP person chooses to use a family member or friend as an interpreter, issues of competency of interpretation, confidentiality, privacy, and conflict of interest will be considered. If the family member or friend is not competent or appropriate for any of these reasons, competent interpreter services will be provided to the LEP person.

Children and other clients/patients/residents will **not** be used to interpret, in order to ensure confidentiality of information and accurate communication.

3. PROVIDING WRITTEN TRANSLATIONS

(a) When translation of vital documents is needed, each unit in ***North County Charter School*** will submit documents for translation into frequently-encountered languages to ***the Administrative Assistant***. Documents being submitted for translation will be in final, approved form with updated and accurate legal and medical information.

(b) Facilities will provide translation of other written materials, if needed, as well as written notice of the availability of translation, free of charge, for LEP individuals.

(c) ***North County Charter School*** will set benchmarks for translation of vital documents into additional languages over time.

4. PROVIDING NOTICE TO LEP PERSONS

North County Charter School will inform LEP persons of the availability of language assistance, free of charge, by providing written notice in languages LEP persons will understand. At a minimum, notices and signs will be posted and provided in the main office entry vestibule. Notification will also be provided through one or more of the following: school website,

outreach documents, telephone voice mail menus, local newspapers, radio and television stations, and/or community-based organizations.

5. MONITORING LANGUAGE NEEDS AND IMPLEMENTATION

On an ongoing basis, ***North County Charter School*** will assess changes in demographics, types of services or other needs that may require reevaluation of this policy and its procedures. In addition, ***North County Charter School*** will regularly assess the efficacy of these procedures, including but not limited to mechanisms for securing interpreter services, equipment used for the delivery of language assistance, complaints filed by LEP persons, feedback from parents or other members of the public.

Adopted: September 11, 2024

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

Wednesday, September 11, 2024, @ 9:00AM (Board Room, Bldg 5)

AGENDA

- I. Call to order/Attendance:** President, Mrs. Simchick
- II. Pledge of Allegiance/Invocation:** President, Mrs. Simchick / Vice Principal, Ms. Irons
- III. Approve/Amend today's agenda:**
- IV. Citizen/Parent input/concerns:**
- V. Consent Agenda:**
 - A. To approve the minutes of the August 14, 2024 Regular Board Meeting-Mr. Potter recommends approval
- VI. Action Agenda:**
 - A. To approve the 2023-24 Annual Financial Audit (if ready)-Mr. Potter & Mrs. Bakos recommend approval
 - B. To approve the NCCS School Improvement Plan (SIP) for 2024-2025-Mr. Potter recommends approval
 - C. To approve policies 2910-504 Notice of Accessibility, 3400 Service Animals and 3500-Limited English Proficiency (all required for the NSLP application)-Mr. Potter & Mrs. Bakos recommend approval
 - D. To approve a part-time position of Accounts Receivable/Accounts Payable (3 days per week)-Mrs. Simchick, Mr. Potter & Mrs. Bakos recommend approval
- VII. Reports:**
 - A. Parent Involvement Committee: Mrs. Le, if present (or Mrs. Irons, if necessary)
 - B. Business & Finance Manager: Mrs. Bakos
 - C. Director-Principal: Mr. Potter
 - D. Assistant Principal Report: Ms. Irons
- VIII. Board Member Matters:**
 - A. Mrs. Simchick: To begin a discussion of the school "reauthorization" process (no action) (*Note: The current contract with SDIRC ends June 30, 2028) AND to discuss the possibility of a "town hall" type meeting with the public later in the school year.
- IX. Adjournment:**

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

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

MINUTES

- I. **Call to order/Attendance:** Vice President, Brian Cook called the meeting to order at 9:00AM in the absence of Mrs. Simchick. Present also at the outset of the meeting was Treasurer, Susan Aguirre, Secretary, Sean Prescott, Director & Principal, Greg Potter, Assistant Principal, Kerrian Irons and Business & Finance Manager, Jenn Bakos. Mrs. Simchick joined the meeting at 9:10a.
- II. **Pledge of Allegiance/Invocation:** The Pledge was recited with the entire school over the intercom and Ms. Irons provided an invocation.
- III. **Approve/Amend today's agenda:** Mr. Potter recommended adding an Item C to the Action Agenda to include an updated policy on Procurement to align with NSLP expectations. Mr. Cook made a motion to allow this. Mrs. Aguirre seconded the motion. Motion passed unanimously, 3-0.
- IV. **Citizen/Parent input/concerns:** None.
- V. **Consent Agenda:** Upon a motion to accept by Mr. Prescott and a second by Mrs. Aguirre, items A, B and C under the consent agenda were adopted unanimously, 3-0.
 - 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 Tyeshia 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. Following a short discussion, a motion was made by Mrs. Aguirre, and seconded by Mr. Prescott to approve April, May & June (2024) financials for submission to SDIRC. Motion passed unanimously, 4-0.
 - B. Following a short discussion, a motion was made by Mrs. Simchick, and seconded by Mrs. Aguirre to approve 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. Motion passed unanimously, 4-0.
 - C. Following a short discussion, Mrs. Simchick made a motion, and Mrs. Aguirre seconded to approve an update to policy 4900 on Procurement. Motion passed unanimously, 4-0.
- VII. **Reports:**
 - A. Parent Involvement Committee: Ms. Irons shared an update on PIC activities including that \$5,000 was rolled forward from 23-24 to be available for use by the PIC. From the audience, it was shared also that there had been some confusion/concern over the issue of having to pay for meals this year.

- B.** Business & Finance Manager: Nothing additional was shared beyond the NSLP discussion that occurred with the procurement policy.
- C.** Director-Principal: Mr. Potter shared a data sheet, explaining how the school earned a B rating from the Florida Dept of Education for 2023-24. He also shared results of spring testing for all grade levels, enrollment information, results of a meeting he had with SDIRC Finance to look at student counts and impact to FTE, work completed on facilities and grounds over the summer, and a few other items.

****Note:** Here, as the time was 10:30AM, a motion to extend the meeting by up to 30 more minutes was made by Mrs. Simchick, and seconded by Mr. Prescott. Motion passed unanimously, 4-0.

- D.** Assistant Principal Report: Ms. Irons provided a more detailed synopsis of enrollment and potential waiting lists; especially at the lower grades. The most room we currently have is in 4th grade, where we could take nearly a dozen more students.

VIII. Board Member Matters: None today. Mrs. Simchick requested that an item be placed on the September agenda for the Board to discuss plans for a “town hall” style meeting later in the year.

IX. Adjournment: Motion by Mrs. Simchick and second by Mr. Prescott to adjourn the meeting at 10:40AM.

School District of Indian River County

NORTH COUNTY CHARTER SCHOOL



2024-25 Schoolwide Improvement Plan

Table of Contents

- SIP Authority 1
- I. School Information 3
 - A. School Mission and Vision 3
 - B. School Leadership Team 3
 - C. Stakeholder Involvement and Monitoring 5
 - D. Demographic Data 7
 - E. Early Warning Systems 8
- II. Needs Assessment/Data Review 11
 - A. ESSA School, District, State Comparison 12
 - B. ESSA School-Level Data Review 13
 - C. ESSA Subgroup Data Review 14
 - D. Accountability Components by Subgroup 17
 - E. Grade Level Data Review 20
- III. Planning for Improvement 21
- IV. Positive Culture and Environment 27
- V. Title I Requirements (optional) 30
- VI. ATSI, TSI and CSI Resource Review 32
- VII. Budget to Support Areas of Focus 33

School Board Approval

This plan has not yet been approved by the Indian River County School Board.

SIP Authority

Section 1001.42(18), Florida Statutes (F.S.), requires district school boards to annually approve and require implementation of a new, amended, or continuation SIP for each school in the district which has a school grade of D or F; has a significant gap in achievement on statewide, standardized assessments administered pursuant to s. 1008.22 by one or more student subgroups, as defined in the federal Elementary and Secondary Education Act (ESEA), 20 U.S.C. s. 6311(b)(2)(C)(v)(II); has not significantly increased the percentage of students passing statewide, standardized assessments; has not significantly increased the percentage of students demonstrating Learning Gains, as defined in s. 1008.34, and as calculated under s. 1008.34(3)(b), who passed statewide, standardized assessments; has been identified as requiring instructional supports under the Reading Achievement Initiative for Scholastic Excellence (RAISE) program established in s. 1008.365; or has significantly lower graduation rates for a subgroup when compared to the state's graduation rate. Rule 6A-1.098813, Florida Administrative Code (F.A.C.), requires district school boards to approve a SIP for each Department of Juvenile Justice (DJJ) school in the district rated as Unsatisfactory.

Below are the criteria for identification of traditional public and public charter schools pursuant to the Every Student Succeeds Act (ESSA) State plan:

ADDITIONAL TARGET SUPPORT AND IMPROVEMENT (ATSI)
A school not identified for CSI or TSI, but has one or more subgroups with a Federal Index below 41%.
TARGETED SUPPORT AND IMPROVEMENT (TSI)
A school not identified as CSI that has at least one consistently underperforming subgroup with a Federal Index below 32% for three consecutive years.
COMPREHENSIVE SUPPORT AND IMPROVEMENT (CSI)
<p>A school can be identified as CSI in any of the following four ways:</p> <ol style="list-style-type: none"> 1. Have an overall Federal Index below 41%; 2. Have a graduation rate at or below 67%; 3. Have a school grade of D or F; or 4. Have a Federal Index below 41% in the same subgroup(s) for 6 consecutive years.

ESEA sections 1111(d) requires that each school identified for ATSI, TSI or CSI develop a support and improvement plan created in partnership with stakeholders (including principals and other school leaders, teachers and parents), is informed by all indicators in the State’s accountability system, includes evidence-based interventions, is based on a school-level needs assessment, and identifies resource inequities to be addressed through implementation of the plan. The support and improvement plans for schools identified as TSI, ATSI and non-Title I CSI must be approved and monitored by the school district. The support and improvement plans for schools identified as Title I, CSI must be approved by the school district and Department. The Department must monitor and periodically review implementation of each CSI plan after approval.

The Department's SIP template in the Florida Continuous Improvement Management System (CIMS), <https://cims2.floridacims.org>, meets all state and rule requirements for traditional public schools and incorporates all ESSA components for a support and improvement plan required for traditional public and public charter schools identified as CSI, TSI and ATSI, and eligible schools applying for Unified School Improvement Grant (UniSIG) funds.

Districts may allow schools that do not fit the aforementioned conditions to develop a SIP using the template in CIMS.

The responses to the corresponding sections in the Department’s SIP template may address the requirements for:

1. Title I schools operating a schoolwide program (SWD), pursuant to ESSA, as amended, Section 1114(b); and
2. Charter schools that receive a school grade of D or F or three consecutive grades below C, pursuant to Rule 6A-1.099827, F.A.C. The chart below lists the applicable requirements.

SIP SECTIONS	TITLE I SCHOOLWIDE PROGRAM	CHARTER SCHOOLS
I.A: School Mission/Vision		6A-1.099827(4)(a)(1)
I.B-C: School Leadership, Stakeholder Involvement & SIP Monitoring	ESSA 1114(b)	
I.E: Early Warning System	ESSA 1114(b)(7)(A)(iii)(III)	6A-1.099827(4)(a)(2)
II.A-E: Data Review		6A-1.099827(4)(a)(2)
III.A: Data Analysis/Reflection	ESSA 1114(b)(6)	6A-1.099827(4)(a)(4)
III.B, IV: Area(s) of Focus	ESSA 1114(b)(7)(A)(i-iii)	
V: Title I Requirements	ESSA 1114(b)(2, 4-5), (7)(A)(iii)(I-V)-(B) ESSA 1116(b-g)	

Note: Charter schools that are also Title I must comply with the requirements in both columns.

Purpose and Outline of the SIP

The SIP is intended to be the primary artifact used by every school with stakeholders to review data, set goals, create an action plan and monitor progress. The Department encourages schools to use the SIP as a "living document" by continually updating, refining and using the plan to guide their work throughout the year. The printed version in CIMS represents the SIP as of the "Printed" date listed in the footer.

I. School Information

A. School Mission and Vision

Provide the school's mission statement

Our mission is to ensure that all students develop critical thinking skills via a strong focus on academic knowledge, literacy, and good personal character and habits. This is achieved through teaching, modeling and reinforcement of leadership, safety, ownership, accountability and respect.

Provide the school's vision statement

Our vision is to produce intelligent, informed, caring and involved citizens of exceptional character.

B. School Leadership Team

School Leadership Team

For each member of the school leadership team, enter the employee name, and identify the position title and job duties/responsibilities as they relate to SIP implementation for each member of the school leadership team.

Leadership Team Member #1

Employee's Name

Gregory Potter

Position Title

Director & Principal

Job Duties and Responsibilities

Overall responsibility for school operations and academic programming.

Leadership Team Member #2

Employee's Name

Kerrian Irons

Position Title

Assistant Principal

Job Duties and Responsibilities

Assists the Director-Principal with numerous aspects of school operations and the academic program. Primary responsibilities include, but are not limited to:
student discipline, classroom observation & feedback, curricular program resource administration,

school safety and school enrollment.

Leadership Team Member #3

Employee's Name

April Holton

Position Title

ESE Resource Specialist, MTSS and Testing Coordinator

Job Duties and Responsibilities

Responsible for ESE/504 planning and oversight, MTSS Problem-solving committee lead and Branching Minds intervention plan oversight and management, state and local testing coordination.

Leadership Team Member #4

Employee's Name

Shannon Ramos

Position Title

Literacy Coach and Reading Interventionist for 3rd-5th Grades

Job Duties and Responsibilities

Provide Tier 3 Reading intervention support to all intensive needs students in grades 3 through 5, and provide literacy coaching to Professional Learning Teams and individual teachers, K to 5.

C. Stakeholder Involvement and Monitoring

Stakeholder Involvement and SIP Development

Describe the process for involving stakeholders [including the school leadership team, teachers and school staff, parents, students (mandatory for secondary schools) and families, and business or community leaders] and how their input was used in the SIP development process. (ESEA 1114(b)(2))

Note: If a School Advisory Council is used to fulfill these requirements, it must include all required stakeholders.

The primary instructional leadership team (ILT) at NCCS is called the "Guiding Coalition." It consists of the members identified above, and 9 additional teacher professional learning team (PLT) leaders from each grade level, VPK through grade 5. This group meets on a monthly basis to review data, adjust instructional priorities and assess progress of implementing "Learning by Doing." Next, the school's MTSS Leadership Team conducts universal screenings, plans and implements all MTSS efforts in support of students. It also acts as the MTSS Student Problem Solving Team for Tier 3 planning and monitoring. This group also meets monthly, and at the end of each 9-week intervention period to conduct universal screening activities, maintaining, fading or intensifying support as student performance evidence dictates. Last, the school's "Parent Involvement Committee" (PIC) works directly with the Assistant Principal, who doubles as the Parent Engagement Liaison, and the Principal to provide input to Parent and Family Engagement planning, and school improvement efforts, in general. Last, the Director-Principal conducts an open "reflection" event during the first week of June every year, where PIC members and faculty/staff members may attend and provide input on what went well during the year, and what should receive priority in planning for the next school year.

SIP Monitoring

Describe how the SIP will be regularly monitored for effective implementation and impact on increasing the achievement of students in meeting the state academic standards, particularly for those students with the greatest achievement gap. Describe how the school will revise the plan with stakeholder feedback, as necessary, to ensure continuous improvement. (ESEA 1114(b)(3))

The school's Guiding Coalition and MTSS Leadership Team will regularly monitor the effectiveness of the School Improvement Plan. They will regularly review student achievement data in relation to state-required learning standards in the core academic areas of ELA, Math, Science and Social Studies. These groups all meet on a monthly basis. Performance of all students is important; however, the groups will continue to identify and monitor the bottom quartile, and other sub group performance issues/gaps (e.g. SWD's, African American and Hispanic) derived from available data sources. MTSS plans are fluid as the process involves fading or intensifying student supports, as the

data reveals. The following sources will be integral components of the progress monitoring: K to 2 STAR Math and Reading diagnostics (3x per year), K to 3 AmiraAI Reading metrics (Tier 3), 3-5 Read-180 diagnostic information (Tier 3), 3-5 NWEA Reading, Math and Science diagnostic data, and DIBELS Reading for K-5 Tier 3. NWEA diagnostics in Reading, Language Use, Math and Science are also given universally to students in grades 3 to 5 twice per year (between the state PM testing cycles) for use in predictability and establishing differentiated learning goals.

D. Demographic Data

2024-25 STATUS (PER MSID FILE)	ACTIVE
SCHOOL TYPE AND GRADES SERVED (PER MSID FILE)	ELEMENTARY KG-5
PRIMARY SERVICE TYPE (PER MSID FILE)	K-12 GENERAL EDUCATION
2023-24 TITLE I SCHOOL STATUS	YES
2023-24 MINORITY RATE	32.6%
2023-24 ECONOMICALLY DISADVANTAGED (FRL) RATE	0.0%
CHARTER SCHOOL	YES
RAISE SCHOOL	NO
2023-24 ESSA IDENTIFICATION *UPDATED AS OF 7/25/2024	ATSI
ELIGIBLE FOR UNIFIED SCHOOL IMPROVEMENT GRANT (UNISIG)	
2023-24 ESSA SUBGROUPS REPRESENTED (SUBGROUPS WITH 10 OR MORE STUDENTS) (SUBGROUPS BELOW THE FEDERAL THRESHOLD ARE IDENTIFIED WITH AN ASTERISK)	STUDENTS WITH DISABILITIES (SWD)* ENGLISH LANGUAGE LEARNERS (ELL) BLACK/AFRICAN AMERICAN STUDENTS (BLK)* HISPANIC STUDENTS (HSP)* WHITE STUDENTS (WHT)
SCHOOL GRADES HISTORY <i>*2022-23 SCHOOL GRADES WILL SERVE AS AN INFORMATIONAL BASELINE.</i>	2023-24: B 2022-23: B* 2021-22: C 2020-21: 2019-20: B

E. Early Warning Systems

1. Grades K-8

Current Year 2024-25

Using 2023-24 data, complete the table below with the number of students by current grade level that exhibit each early warning indicator listed:

INDICATOR	GRADE LEVEL									TOTAL
	K	1	2	3	4	5	6	7	8	
Absent 10% or more school days	0	2	3	0	2	2				9
One or more suspensions	0	0	0	0	0	0				0
Course failure in English Language Arts (ELA)	0	0	0	0	0	0				0
Course failure in Math	0	0	0	0	0	0				0
Level 1 on statewide ELA assessment	0	2	7	5	7	6				27
Level 1 on statewide Math assessment	0	1	0	4	3	8				16
Number of students with a substantial reading deficiency as defined by Rule 6A-6.053, F.A.C. (only applies to grades K-3)	0	2	7	5						14
Number of students with a substantial mathematics defined by Rule 6A-6.0533, F.A.C. (only applies to grades K-4)	0	1	0	4	3					8

Current Year 2024-25

Using the table above, complete the table below with the number of students by current grade level that have two or more early warning indicators:

INDICATOR	GRADE LEVEL									TOTAL
	K	1	2	3	4	5	6	7	8	
Students with two or more indicators	0	1	0	3	3	1				8

Current Year 2024-25

Using the table above, complete the table below with the number of students retained:

INDICATOR	GRADE LEVEL									TOTAL
	K	1	2	3	4	5	6	7	8	
Retained students: current year	2	2	0	0	0	0				4
Students retained two or more times	0	0	0	0	0	0				0

Prior Year (2023-24) As Last Reported (pre-populated)

The number of students by grade level that exhibited each early warning indicator:

INDICATOR	GRADE LEVEL									TOTAL
	K	1	2	3	4	5	6	7	8	
Absent 10% or more school days		1	1	1						3
One or more suspensions		2	2		6	6				16
Course failure in ELA										0
Course failure in Math										0
Level 1 on statewide ELA assessment					5	7				12
Level 1 on statewide Math assessment					10	10				20
Number of students with a substantial reading deficiency as defined by Rule 6A-6.053, F.A.C. (only applies to grades K-3)		3	12	10						25

Prior Year (2023-24) As Last Reported (pre-populated)

The number of students by current grade level that had two or more early warning indicators:

INDICATOR	GRADE LEVEL									TOTAL
	K	1	2	3	4	5	6	7	8	
Students with two or more indicators		2	7	6	2	5				22

Prior Year (2023-24) As Last Reported (pre-populated)

The number of students retained:

INDICATOR	GRADE LEVEL									TOTAL
	K	1	2	3	4	5	6	7	8	
Retained students: current year				3						3
Students retained two or more times										0

2. Grades 9-12 (optional)

This section intentionally left blank because it addresses grades not taught at this school or the school opted not to include data for these grades.

II. Needs Assessment/Data Review (ESEA Section 1114(b)(6))

A. ESSA School, District, State Comparison

Please note that the district and state averages shown here represent the averages for similar school types (elementary, middle, high school or combination schools). Each "blank" cell indicates the school had less than 10 eligible students with data for a particular component and was not calculated for the school.

Data for 2023-24 had not been fully loaded to CIMIS at time of printing.

ACCOUNTABILITY COMPONENT	2024			2023			2022**		
	SCHOOL	DISTRICT†	STATE†	SCHOOL	DISTRICT†	STATE†	SCHOOL	DISTRICT†	STATE†
ELA Achievement *	53	63	57	55	59	53	61	58	56
ELA Grade 3 Achievement **	57	63	58	51	63	53			
ELA Learning Gains	49	62	60				52		
ELA Learning Gains Lowest 25%	50	61	57				48		
Math Achievement *	56	68	62	46	64	59	58	55	50
Math Learning Gains	53	65	62				36		
Math Learning Gains Lowest 25%	61	54	52				26		
Science Achievement *	53	66	57	59	61	54	58	60	59
Social Studies Achievement *								60	64
Graduation Rate								50	50
Middle School Acceleration								54	52
College and Career Readiness									80
ELP Progress	80	59	61		58	59			

*In cases where a school does not test 95% of students in a subject, the achievement component will be different in the Federal Percent of Points Index (FPPi) than in school grades calculation.

**Grade 3 ELA Achievement was added beginning with the 2023 calculation.

† District and State data presented here are for schools of the same type: elementary, middle, high school, or combination.

B. ESSA School-Level Data Review (pre-populated)

2023-24 ESSA FPPI	
ESSA Category (CSI, TSI or ATSI)	ATSI
OVERALL FPPI – All Students	57%
OVERALL FPPI Below 41% - All Students	No
Total Number of Subgroups Missing the Target	3
Total Points Earned for the FPPI	512
Total Components for the FPPI	9
Percent Tested	100%
Graduation Rate	

ESSA OVERALL FPPI HISTORY						
2023-24	2022-23	2021-22	2020-21	2019-20*	2018-19	2017-18
57%	53%	48%	48%		59%	63%

* Pursuant to Florida Department of Education Emergency Order No. 2020-EO-1 (PDF), spring K-12 statewide assessment test administrations for the 2019-20 school year were canceled and accountability measures reliant on such data were not calculated for the 2019-20 school year. In April 2020, the U.S. Department of Education provided all states a waiver to keep the same school identifications for 2019-20 as determined in 2018-19 due to the COVID-19 pandemic.

C. ESSA Subgroup Data Review (pre-populated)

2023-24 ESSA SUBGROUP DATA SUMMARY				
ESSA SUBGROUP	FEDERAL PERCENT OF POINTS INDEX	SUBGROUP BELOW 41%	NUMBER OF CONSECUTIVE YEARS THE SUBGROUP IS BELOW 41%	NUMBER OF CONSECUTIVE YEARS THE SUBGROUP IS BELOW 32%
Students With Disabilities	38%	Yes	3	
English Language Learners	80%	No		
Black/African American Students	38%	Yes	3	
Hispanic Students	39%	Yes	2	
White Students	59%	No		
2022-23 ESSA SUBGROUP DATA SUMMARY				
ESSA SUBGROUP	FEDERAL PERCENT OF POINTS INDEX	SUBGROUP BELOW 41%	NUMBER OF CONSECUTIVE YEARS THE SUBGROUP IS BELOW 41%	NUMBER OF CONSECUTIVE YEARS THE SUBGROUP IS BELOW 32%
Students With Disabilities	14%	Yes	2	1
Black/African American Students	25%	Yes	2	1

2022-23 ESSA SUBGROUP DATA SUMMARY

ESSA SUBGROUP	FEDERAL PERCENT OF POINTS INDEX	SUBGROUP BELOW 41%	NUMBER OF CONSECUTIVE YEARS THE SUBGROUP IS BELOW 41%	NUMBER OF CONSECUTIVE YEARS THE SUBGROUP IS BELOW 32%
Hispanic Students	39%	Yes	1	
White Students	58%	No		
Economically Disadvantaged Students	46%	No		

2021-22 ESSA SUBGROUP DATA SUMMARY

ESSA SUBGROUP	FEDERAL PERCENT OF POINTS INDEX	SUBGROUP BELOW 41%	NUMBER OF CONSECUTIVE YEARS THE SUBGROUP IS BELOW 41%	NUMBER OF CONSECUTIVE YEARS THE SUBGROUP IS BELOW 32%
Students With Disabilities	40%	Yes	1	
English Language Learners				
Native American Students				
Asian Students				
Black/African American Students	33%	Yes	1	

2021-22 ESSA SUBGROUP DATA SUMMARY

ESSA SUBGROUP	FEDERAL PERCENT OF POINTS INDEX	SUBGROUP BELOW 41%	NUMBER OF CONSECUTIVE YEARS THE SUBGROUP IS BELOW 41%	NUMBER OF CONSECUTIVE YEARS THE SUBGROUP IS BELOW 32%
Hispanic Students	48%	No		
Multiracial Students				
Pacific Islander Students				
White Students	53%	No		
Economically Disadvantaged Students	45%	No		

D. Accountability Components by Subgroup

Each "blank" cell indicates the school had less than 10 eligible students with data for a particular component and was not calculated for the school. (pre-populated)

2023-24 ACCOUNTABILITY COMPONENTS BY SUBGROUPS													
	ELA ACH.	GRADE 3 ELA ACH.	ELA LG	ELA LG L25%	MATH ACH.	MATH LG	MATH LG L25%	SCI ACH.	SS ACH.	MS ACCEL.	GRAD RATE 2022-23	C&C ACCEL 2022-23	ELP PROGRESS
All Students	53%	57%	49%	50%	56%	53%	61%	53%					80%
Students With Disabilities	19%		58%		24%	50%							
English Language Learners													80%
Black/ African American Students	38%				38%								
Hispanic Students	45%		55%		30%	27%							
White Students	57%	70%	47%	45%	65%	58%	70%						62%

2022-23 ACCOUNTABILITY COMPONENTS BY SUBGROUPS

	ELA ACH.	GRADE 3 ELA ACH.	ELA LG	ELA LG L25%	MATH ACH.	MATH LG	MATH LG L25%	SCI ACH.	SS ACH.	MS ACCEL.	GRAD RATE 2021-22	C&C ACCEL 2021-22	ELP PROGRESS
All Students	55%	51%			46%			59%					
Students With Disabilities	11%				17%								
Black/African American Students	25%				25%								
Hispanic Students	53%				24%								
White Students	59%	53%			52%			67%					
Economically Disadvantaged Students	51%	37%			47%			48%					

2021-22 ACCOUNTABILITY COMPONENTS BY SUBGROUPS

	ELA ACH.	GRADE 3 ELA ACH.	ELA LG	ELA LG L25%	MATH ACH.	MATH LG	MATH LG L25%	SCI ACH.	SS ACH.	MS ACCEL.	GRAD RATE 2020-21	C&C ACCEL 2020-21	ELP PROGRESS
All Students	61%		52%	48%	58%	36%	26%	58%					
Students With Disabilities	30%		50%		33%	44%	30%	50%					
English Language Learners													
Native American Students													
Asian Students													
Black/African American Students	30%		30%		40%	30%							
Hispanic Students	62%		65%		45%	30%		40%					
Multiracial Students													
Pacific Islander Students													
White Students	65%		52%	50%	64%	40%	29%	68%					
Economically Disadvantaged Students	61%		57%	36%	54%	32%	21%	55%					

E. Grade Level Data Review – State Assessments (pre-populated)

The data are raw data and include ALL students who tested at the school. This is not school grade data. The percentages shown here represent ALL students who received a score of 3 or higher on the statewide assessments.

An asterisk (*) in any cell indicates the data has been suppressed due to fewer than 10 students tested or all tested students scoring the same.

SUBJECT	GRADE	2023-24 SPRING				
		SCHOOL	DISTRICT	SCHOOL - DISTRICT	STATE	SCHOOL - STATE
Ela	3	56%	63%	-7%	55%	1%
Ela	4	40%	62%	-22%	53%	-13%
Ela	5	57%	62%	-5%	55%	2%
Math	3	62%	69%	-7%	60%	2%
Math	4	54%	68%	-14%	58%	-4%
Math	5	49%	64%	-15%	56%	-7%
Science	5	54%	65%	-11%	53%	1%

III. Planning for Improvement

A. Data Analysis/Reflection (ESEA Section 1114(b)(6))

Answer the following reflection prompts after examining any/all relevant school data sources.

Most Improvement

Which data component showed the most improvement? What new actions did your school take in this area?

Math achievement and learning gains in all categories increased the most. The largest amounts were LG of BQ from '22 to '24 went up +25% (26 to 61%). LG for all Math went from 36% to 53%. (+17%). All achievement in Math went from 46% to 56% from '23. to 24. Within that, SWDs went from 17 to 24 (+7), Blacks 25 to 38 (+13) and Hispanic 24 to 30 (+6). The primary strategies used were to 1) formalize MTSS intervention based on Tiers and the implementation of Title I programming in Math which featured an interventionist meeting with Tier 3 students 3 to 5x per week, depending on whether students also needed Reading support. A combination of Rocket, Reflex and Direct Instruction based on NWEA developmental learning paths were used. Last, the PLTs developed Common Formative Assessments and expected 80% or higher demonstration of mastery, universally, and re-taught/re-assessed as needed.

Lowest Performance

Which data component showed the lowest performance? Explain the contributing factor(s) to last year's low performance and discuss any trends.

Overall, the 3-5 results in ELA dropped by 2 points from a 55% in achievement to a 53%. 3rd grade went up from 51 to 57 (+6) representing the highest overall score. SWD achievement went from 11% to 19% (+8), Black results went up from 25 to 38 (+13), but Hispanic achievement dipped from 53% to 45% (-8). We initiated the same strategies with intervention/MTSS; however, it appears that one of our 4th grade classes (of the 2) had a sub the second half of the year, and may have experienced test fatigue and/or lethargy given that we had administered the NWEA shortly before the spring FAST. NWEA results were significantly higher in terms of FAST predictability (over 60%), so we don't believe the 4th grade results are a true representation of where the group was actually at in the spring. Read 180 was the primary intervention program, but we were only able to fit it in for 30 minutes 3 to 5X per week. This was not in keeping with implementation recommendations from HMH, which recommends 45 minutes daily. We have adjusted the testing schedule, hired a new teacher, increased RTI differentiation time in the CORE, and increased the pull-out intervention time available this year, ensuring that this time does not conflict with Math time at all.

Greatest Decline

Which data component showed the greatest decline from the prior year? Explain the factor(s) that

contributed to this decline.

5th grade Science went from 57% proficient to 53% (-4). We had a new teacher that had never taught Science, we had also over tested the students in the spring, which appears to have resulted in some fatigue or lethargy amongst the group. NWEA Science results predicted that nearly 70% would pass. One thing noticed was that the students may not have been as prepared as they could of been with reading charts and graphs, which NWEA did not use nearly as much. The variance in the scores still should not have been as high. We are taking steps this year to provide additional practice with highly rigorous test items in bellwork, changed the testing schedule to test NWEA only twice per year and not three times, with the last one coming in February instead of late April. Also, NWEA will be used to customize RTI for areas students need to re-visit from 3rd and 4th grade standards before testing in the spring.

Greatest Gap

Which data component had the greatest gap when compared to the state average? Explain the factor(s) that contributed to this gap and any trends.

No Answer Entered

EWS Areas of Concern

Reflecting on the EWS data from Part I, identify one or two potential areas of concern.

No Answer Entered

Highest Priorities

Rank your highest priorities (maximum of 5) for school improvement in the upcoming school year.

No Answer Entered

B. Area(s) of Focus (Instructional Practices)

(Identified key Area of Focus that addresses the school's highest priority based on any/all relevant data sources)

Area of Focus #1

Address the school's highest priorities based on any/all relevant data sources.

ESSA Subgroups specifically relating to Students With Disabilities (SWD)

Area of Focus Description and Rationale

Include a description of your Area of Focus, how it affects student learning, and a rationale explaining how it was identified as a crucial need from the prior year data reviewed.

Achievement still remains significantly below the federal threshold. It increased in ELA last year from 11 to 19% pass rate; however, we need to push it over 41%. It affects student learning in terms of overall literacy impact on all aspects of academic performance (ie. Math, Science, Social Studies, etc).

Measurable Outcome

Include prior year data and state the specific measurable outcome the school plans to achieve for each relevant grade level. This should be a data-based, objective outcome.

This subgroup needs to improve into the 40% range this year. As mentioned previously it hovered around 19% in the spring of '24.

Monitoring

Describe how this Area of Focus will be monitored for the desired outcome. Include a description of how ongoing monitoring will impact student achievement outcomes.

The MTSS and ESE Teams will look at performance trends each quarter or intervention period to monitor progress toward learning gain goals and potential achievement. Tier 3 students that are SWD will receive daily intervention beyond core instructional time. The ESE teacher will work with gen ed classroom teachers to create and monitor customized ELA growth goals, called "wildly important goals" established within the Leader in Me Program to emphasize more student accountability.

Person responsible for monitoring outcome

MTSS and ESE Teams...Principal and Resource Specialist/MTSS Coord

Evidence-based Intervention:

Describe the evidence-based intervention (practices/programs) being implemented to achieve the measurable outcomes in each relevant grade level, explain the rationale for selecting this specific strategy, and describe how the identified interventions will be monitored for this Area of Focus (ESEA Section 8101(21)(B)).

Description of Intervention #1:

HMH's Read 180, implemented with fidelity at 45 minutes daily for all Tier 3 students, and most Tier 2 students. Common Formative Assessment tracking with 80% mastery expectation on each. Customized RTI time daily for ALL students as part of CORE instruction @ 30 additional minutes per day. Less testing with NWEA and more focus on use of DIBELS with students not showing adequate progress during each intervention period throughout the year.

Rationale:

Read 180 diagnoses and responds to individual needs. The comprehensive diagnostic and direct instruction, plus computer time with real-time tracking will provide us much better information. The additional daily 30 minutes of differentiated instruction based on NWEA's Learning Continuum will identify areas of most significant need, in an attempt to accelerate learning beyond normal growth for all students.

Tier of Evidence-based Intervention:

Tier 2 – Moderate Evidence, Tier 3 – Promising Evidence

Will this evidence-based intervention be funded with UniSIG?

No

Action Steps to Implement:

List the action steps that will be taken to address this Area of Focus or implement this intervention. Identify 2-3 action steps and the person responsible for each step.

Action Step #1

Read 180

Person Monitoring:

Shannon Ramos

By When/Frequency:

Daily with weekly data entry to Branching Minds

Describe the Action to Be Taken and how the school will monitor the impact of this action step:

The intervention teacher and/or ESE teacher will enter a weekly data point in Branching Minds from the more comprehensive Read 180 program provided by HMH. The classroom teacher will enter all CFA data and track retakes until mastery is shown on "essential" standards.

Area of Focus #2

Address the school's highest priorities based on any/all relevant data sources.

ESSA Subgroups specifically relating to Black/African American Students (BLK)

Area of Focus Description and Rationale

Include a description of your Area of Focus, how it affects student learning, and a rationale explaining how it was identified as a crucial need from the prior year data reviewed.

Same as SWDs

Measurable Outcome

Include prior year data and state the specific measurable outcome the school plans to achieve for each relevant grade level. This should be a data-based, objective outcome.

Same as SWDs

Monitoring

Describe how this Area of Focus will be monitored for the desired outcome. Include a description of how ongoing monitoring will impact student achievement outcomes.

Same as SWDs

Person responsible for monitoring outcome

Same as SWDs

Evidence-based Intervention:

Describe the evidence-based intervention (practices/programs) being implemented to achieve the measurable outcomes in each relevant grade level, explain the rationale for selecting this specific strategy, and describe how the identified interventions will be monitored for this Area of Focus (ESEA Section 8101(21)(B)).

Description of Intervention #1:

Same as SWDs

Rationale:

Same as SWDs

Tier of Evidence-based Intervention:

Tier 2 – Moderate Evidence, Tier 3 – Promising Evidence

Will this evidence-based intervention be funded with UniSIG?

No

Action Steps to Implement:

List the action steps that will be taken to address this Area of Focus or implement this intervention. Identify 2-3 action steps and the person responsible for each step.

Action Step #1

Same as SWDs

Person Monitoring:

Same as SWDs

By When/Frequency:

Same as SWDs

Describe the Action to Be Taken and how the school will monitor the impact of this action step:

Same as SWDs

Area of Focus #3

Address the school’s highest priorities based on any/all relevant data sources.

ESSA Subgroups specifically relating to Hispanic Students (HSP)

Area of Focus Description and Rationale

Include a description of your Area of Focus, how it affects student learning, and a rationale explaining

how it was identified as a crucial need from the prior year data reviewed.

Same as SWDs

Measurable Outcome

Include prior year data and state the specific measurable outcome the school plans to achieve for each relevant grade level. This should be a data-based, objective outcome.

Same as SWDs

Monitoring

Describe how this Area of Focus will be monitored for the desired outcome. Include a description of how ongoing monitoring will impact student achievement outcomes.

Same as SWDs

Person responsible for monitoring outcome

Same as SWDs

Evidence-based Intervention:

Describe the evidence-based intervention (practices/programs) being implemented to achieve the measurable outcomes in each relevant grade level, explain the rationale for selecting this specific strategy, and describe how the identified interventions will be monitored for this Area of Focus (ESEA Section 8101(21)(B)).

Description of Intervention #1:

Same as SWDs

Rationale:

Same as SWDs

Tier of Evidence-based Intervention:

Tier 2 – Moderate Evidence, Tier 3 – Promising Evidence

Will this evidence-based intervention be funded with UniSIG?

No

Action Steps to Implement:

List the action steps that will be taken to address this Area of Focus or implement this intervention. Identify 2-3 action steps and the person responsible for each step.

Action Step #1

Person Monitoring:

Same as SWDs

By When/Frequency:

Same as SWDs

Describe the Action to Be Taken and how the school will monitor the impact of this action step:

Same as SWDs

IV. Positive Culture and Environment

Area of Focus #1

Other

Area of Focus Description and Rationale

Include a description of your Area of Focus for each relevant grade level, how it affects student learning, and a rationale explaining how it was identified as a crucial need from the prior year data reviewed.

A focus on personal leadership, class and school leadership via the 7 Habits of Highly Effective People. This is VPK to Grade 5. The school is in Phase II or Core II of implementation. This year's focus is on student assessment literacy...personal and academic "Wildly Important Goals" where one of the goals must focus on Reading under the umbrella of this school-wide WIG. All students will have a portfolio inclusive of data review, personal improvement goals and progress toward goal tracking. This is layered over daily LIM mini lessons that began in the fall of 2023 and continue through this year.

Measurable Outcome

Include prior year data and state the specific measurable outcome the school plans to achieve for each relevant grade level. This should be a data-based, objective outcome.

Percent of students establishing WIGs in 2024-25 will be 100%. Specific improvement goals in Reading and Math are outlined in the school's CERP for Reading and in local plans for Math. All grade level teams will establish percent to pass goals for Reading and Math, and percent to make a learning gain goals for Reading and Math. All such measures, including the bottom quartile of performers in each category will have a goal of a minimum of 65% being at grade level achievement (i.e. passing STAR or FAST at a level # or higher) or making a state or locally determined learning gain this year,

Monitoring

Describe how this Area of Focus will be monitored for the desired outcome. Include a description of how ongoing monitoring will impact student achievement outcomes.

As per our MTSS Plan, active monitoring of ALL students for academic and SEL / behavior is conducted on an on-going basis. The school has four defined intervention periods, following the 9 week academic quarters of the school year. Goals for Reading have been established within the annual CERP update, enumerated herein for the SIP, and reflected top to bottom in the PLT (Team), individual teacher and student Wildly Important Goals (WIGs) related to the Leader in Me Core 2 implementation. The MTSS Team and the Guiding Coalition will look at our data a minimum of each quarter to track pyramidal progress within Branching Minds, and then ultimately, the Leadership

Team will assess our overall achievement following the spring administration of the PM3 STAR and FAST state assessments. NWEA will also be used twice during the year.

Person responsible for monitoring outcome

Ultimately, the Director-Principal; however, he actively utilizes the two teams aforementioned.

Evidence-based Intervention:

Describe the evidence-based intervention (practices/programs) being implemented to achieve the measurable outcomes, explain the rationale for selecting this specific strategy, and describe how the identified interventions will be monitored for this Area of Focus (ESEA Section 8101(21)(B)).

Description of Intervention #1:

As the school is ATSI, it selects Leader in Me (Franklin-Covey), as described above. This will synch well with Branching Minds Program for MTSS, overall. LIM has a focus to actively train students to take personal responsibility and work in a synergetic way with others, while exploring personal leadership.

Rationale:

LIM seeks to transform classroom instruction by having students, teachers and parents/guardians understand where students have been, where they are and where they need to go next (assessment literacy). Goal-setting and active planning with concrete steps or strategies to achieve goals are personalized to each student, and are reflective of larger goals established by teachers, professional learning teams and the school's leadership team.

Tier of Evidence-based Intervention:

Tier 1 – Strong Evidence, Tier 2 – Moderate Evidence, Tier 3 – Promising Evidence

Will this evidence-based intervention be funded with UniSIG?

No

Action Steps to Implement:

Action Step #1

Core 1 LIM Implementation was done in 23-24. This included training all staff on the 7 Habits of Highly Effective People, and training all students on the 7 Habits via use of daily mini lessons to start off the day at every level, VPK to Grade 5. For 2024-25, LIM implementation of Core 2 focuses on 1) retaining all components of Core 1, and then 2) requiring all students to establish at least two Wildly Important Goals, one of which must be focused on improving Reading skills. The second goal is to be focused on personal leadership or character improvement. All students have purple folders with goal packet sheets in self-contained or homeroom classrooms.

Person Monitoring:

Lighthouse Team for LIM (which is the Guiding Coalition)

By When/Frequency:

Monthly and Annually

Describe the Action to Be Taken and how the school will monitor the impact of this action step:

As described earlier, the MTSS Team and Lighthouse/Guiding Coalition Team will monitor data on student performance on a monthly basis, and review all student performance data on STAR/FAST PM 1, PM2 and PM 3. Between these administrations, NWEA will be given twice, for a total of 5 diagnostic periods. Those students determined to be Tier 3 will have specific interventions daily via HMH programs such as AmiraAI, and Read 180. More intensive check-ins using DIBELS will also be

used on Tier 3 readers as part of their monitoring; especially in grades K to 2. Tier movement reports in Branching Minds will be examined at least quarterly and at the end of the year, as well.

V. Title I Requirements (optional)

A. Schoolwide Program Plan (SWP)

This section must be completed if the school is implementing a Title I, Part A SWP and opts to use the SIP to satisfy the requirements of the SWP plan, as outlined in ESEA Section 1114(b). This section of the SIP is not required for non-Title I schools.

Dissemination Methods

Provide the methods for dissemination of this SIP, UniSIG budget and SWP to stakeholders (e.g., students, families, school staff and leadership, and local businesses and organizations). Please articulate a plan or protocol for how this SIP and progress will be shared and disseminated and to the extent practicable, provided in a language a parent can understand. (ESEA 1114(b)(4))

List the school's webpage where the SIP is made publicly available.

No Answer Entered

Positive Relationships With Parents, Families and other Community Stakeholders

Describe how the school plans to build positive relationships with parents, families and other community stakeholders to fulfill the school's mission, support the needs of students and keep parents informed of their child's progress.

List the school's webpage where the school's Parental and Family Engagement Plan (PFEP) is made publicly available. (ESEA 1116(b-g))

No Answer Entered

Plans to Strengthen the Academic Program

Describe how the school plans to strengthen the academic program in the school, increase the amount and quality of learning time and help provide an enriched and accelerated curriculum. Include the Area of Focus if addressed in Part II of the SIP. (ESEA Section 1114(b)(7)ii)

No Answer Entered

How Plan is Developed

If appropriate and applicable, describe how this plan is developed in coordination and integration with other Federal, State and local services, resources and programs, such as programs supported under ESSA, violence prevention programs, nutrition programs, housing programs, Head Start programs, adult education programs, career and technical education programs, and schools implementing CSI or TSI activities under section 1111(d). (ESEA Sections 1114(b)(5) and 1116(e)(4))

No Answer Entered

B. Component(s) of the Schoolwide Program Plan

Components of the Schoolwide Program Plan, as applicable

Include descriptions for any additional, applicable strategies that address the needs of all children in the school, but particularly the needs of those at risk of not meeting the challenging state academic standards which may include the following:

Improving Student's Skills Outside the Academic Subject Areas

Describe how the school ensures counseling, school-based mental health services, specialized support services, mentoring services, and other strategies to improve students' skills outside the academic subject areas. (ESEA 1114(b)(7)(iii)(I))

No Answer Entered

Preparing for Postsecondary Opportunities and the Workforce

Describe the preparation for and awareness of postsecondary opportunities and the workforce, which may include career and technical education programs and broadening secondary school students' access to coursework to earn postsecondary credit while still in high school. (ESEA 1114(b)(7)(iii)(II))

No Answer Entered

Addressing Problem Behavior and Early Intervening Services

Describe the implementation of a schoolwide tiered model to prevent and address problem behavior, and early intervening services coordinated with similar activities and services carried out under the Individuals with Disabilities Education Act. (20 U.S.C. 1400 et seq. and ESEA 1114(b)(7)(iii)(III)).

No Answer Entered

Professional Learning and Other Activities

Describe the professional learning and other activities for teachers, paraprofessionals and other school personnel to improve instruction and use of data from academic assessments, and to recruit and retain effective teachers, particularly in high need subjects. (ESEA section 11149b)(7)(iii)(V)).

No Answer Entered

Strategies to Assist Preschool Children

Describe the strategies the school employs to assist preschool children in the transition from early childhood education programs to local elementary school programs. (ESEA 1114(b)(7)(iii)(V))

No Answer Entered

VI. ATSI, TSI and CSI Resource Review

This section must be completed if the school is identified as ATSI, TSI or CSI (ESEA Sections 1111(d)(1)(B)(4) and (d)(2)(C) and 1114(b)(6)).

Process to Review the Use of Resources

Describe the process to review the use of resources to meet the identified needs of students.

Our MTSS Team that meets a minimum of once per month discusses resources needed to support students identified with additional needs beyond the core instruction. Professional Learning Teams at each grade level may also make recommendations. They meet twice per week. The ESE Team also meets regularly to discuss individual student needs in collaboration with the MTSS Team.

Specifics to Address the Need

Identify the specific resource(s), rationale (i.e., data) and plan to address the need(s) (i.e., timeline).

See NCSS MTSS Manual. Rationale comes from the data that is detailed in the data sections of this report. General population, bottom quartile and subgroup performance data has been considered. All students are tiered consistently and the school conducts four nine-week intervention periods per year. Students not making adequate progress are referred for additional assessment within the ESE program. Resources detailed in other areas of this plan include: AmiraAI, Soliday Reading, Read-180, Rocket Math, NWEA Learning Pathway, Reflex Math, Small Group Instruction/ Differentiated Instruction.

VII. Budget to Support Areas of Focus

Check if this school is eligible for 2024-25 UniSIG funds but has chosen not to apply.

No

BUDGET	ACTIVITY	FUNCTION/ OBJECT	FUNDING SOURCE	FTE	AMOUNT
Plan Budget Total					0.00

NCCS Job Description-Accounts Receivable/Accounts Payable Specialist

Created: September 5, 2024

I. Position Information:

1. Reports to: The NCCS Business & Finance Manager
2. Category: Part-Time; Hourly/Classified (Up to 3 Days Per Week)
3. Work Day: 8 Hours (8AM to 4PM)

****This is not a benefits-eligible position****

II. Duties:

A. Payables:

1. Open Mail and/or Email Related to Invoices or Billing
2. Apply Signature/Date Stamp to Paper Copies of All Invoices/Bills
3. Verify Authenticity of All Invoices/Bills (with the Finance & Business Manager) & Ensure Approval by the Director and the Business & Finance Manager (Both Signatures Required)
4. Enter Approved Invoices/Bills into the School's Quickbooks Program
5. Prepare Checks for All Payments and Secure Appropriate Signatures
6. Mail/Distribute All Checks and Maintain an Electronic Log including the Date/Amount/Address/Recipient of All Payments
7. Maintain and File Backup Information

B. Receivables:

1. Pick Up All Checks from District Office (e.g. FTE, Capital Outlay, Grants)
2. Make All Bank Deposits of Checks/Cash
3. Act as Second Counter/Verify Amounts of All Checks/Cash Received
And Enter Said Funds to Appropriate Ledgers as Required by the Business & Finance Manager (Includes: Fundraisers, VPK, Meals, Before & After Care)
4. Maintain and File Backup Information

C. Other:

1. The Specialist May Assist With Other Duties as Deemed Appropriate by the Business & Finance Manager, or the Director

NORTH COUNTY CHARTER SCHOOL, INC.

**A Charter School and Component Unit of the
District School Board of Indian River County, Florida**

**Financial Statements
with Independent Auditor's Reports Thereon**

June 30, 2024

DRAFT



McCRADY & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

CONTENTS

	<u>Page</u>
Management's Discussion and Analysis	1 – 6
Independent Auditor's Report	7 – 9
Basic Financial Statements:	
Statement of Net Position	10
Statement of Activities	11
Balance Sheet – Governmental Funds	12
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	13
Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds	14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Notes to Financial Statements	16 – 26
Required Supplementary Information:	
Budgetary Comparison Schedule – General Fund	27
Report of Independent Auditor on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	28 – 29
Additional Information Required by Rules of the Florida Auditor General, Chapter 10.850, <i>Audits of Charter Schools and Similar Entities:</i>	
Management Letter	30 – 32
Management Response to Findings	33

**NORTH COUNTY CHARTER SCHOOL, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Management of North County Charter School, Inc. (the "School") offers the following narrative overview and analysis of the financial activities of the School for the fiscal year ended June 30, 2024. Readers are encouraged to use this information in conjunction with information furnished in the School's financial statements. This summary should not be taken as a replacement for the audit, which consists of the basic financial statements and other supplemental information.

FINANCIAL HIGHLIGHTS

- ❖ For the fiscal year ended June 30, 2024, the School's expenditures exceed revenue by approximately □498,000.
- ❖ The School's unrestricted fund balance at June 30, 2024 was approximately □2.4 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to School's basic financial statements. The School's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the School through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the understanding of the financial condition of School. This document also includes the Report of Independent Auditor 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*, as well as the management letter required by the Rules of the Auditor General, Chapter 10.850, *Audits of Charter Schools and Similar Entities*.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide a broad overview of the School's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the School's financial status as a whole.

The two government-wide statements report the School's net position and the current year changes. The net position is the difference between the School's total assets and total liabilities. Measuring the net position is one way to evaluate the School's financial condition.

The government-wide statements are divided into three categories: 1) governmental activities, 2) business-type activities, and 3) component units. The governmental activities include the School's basic services. The business-type activities are those services that the School charges for that are not directly related to the School's mission. For the year ended June 30, 2024, the School had no business-type activities or component units.

Fund Financial Statements

The fund financial statements provide a more detailed look at the School's most significant activities. A fund is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. All of the operations of the School are presented in governmental funds only.

Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. The School's basic services are accounted for in governmental funds. These funds focus on how assets that can readily be converted into cash flow in and out and what monies are left at year-end will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting*. This method also has a current financial resources focus. As a result, the governmental fund financial statements provide a detailed short-term view of the financial resources available to finance the School's programs. The relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

The School adopts an annual budget for its general fund, as required by the Florida Statutes. The budget is legally adopted by management of the School and its Board. Budgetary comparison schedules have been included as part of the required supplementary information. The budgetary comparison schedules shows four columns: 1) the original budget as adopted by the Board, 2) the final budget as amended by the Board, 3) the actual resources, charges and ending balances in the general fund, and 4) the variance between the final budget and the actual resources and charges.

Notes to Financial Statements

The notes to financial statements provide additional information essential to the full understanding of the information reported in the government-wide and fund financial statements. The notes to the financial statements start on page 15 of this report.

BALANCE SHEET – GOVERNMENTAL FUNDS

The School's combined fund balance as of June 30, 2024 and 2023 is summarized as follows:

	<u>Governmental Activities</u>		<u>Variance</u>
	<u>2024</u>	<u>2023</u>	
Current and other assets	2,610,216	3,368,107	(757,891)
Capital assets, net	<u>6,541,193</u>	<u>6,769,583</u>	<u>(228,390)</u>
Total assets	<u>9,151,409</u>	<u>10,137,690</u>	<u>(986,281)</u>
Current and other liabilities	450,516	401,478	49,038
Long-term liabilities	<u>946,948</u>	<u>1,484,295</u>	<u>(537,347)</u>
Total liabilities	<u>1,397,464</u>	<u>1,885,773</u>	<u>(488,309)</u>
Fund balance:			
Net investment in capital assets	5,330,510	5,296,036	34,474
Unrestricted	<u>2,423,435</u>	<u>2,955,881</u>	<u>(532,446)</u>
Total Fund balance	<u><u>7,753,945</u></u>	<u><u>8,251,917</u></u>	<u><u>(497,972)</u></u>

Current and other assets decreased due to decrease in cash and cash equivalents at year end due to an operating deficit. Capital assets decreased due to current year depreciation. Current and other liabilities increased due to timing of payments and accrued payroll. Long-term liabilities decreased due to payment of principal and funds due to the District. The decrease in fund balance is a result of current year operations.

Change in Fund Balances

The School's total expenditures exceeded total revenues by approximately \$498,000 in fiscal 2024—see table below.

Revenues:	2024	2023	Variance
Federal sources passed through local school district	\$ 473,221	\$ 433,345	\$ 39,876
State and local sources	2,811,561	2,590,348	221,213
Contributions and other revenues	330,973	233,352	97,621
Total revenues	3,615,755	3,257,045	358,710
Expenses:			
Instruction	2,241,788	1,723,359	518,429
Pupil personnel services	244,698	217,579	27,119
Board	12,311	19,551	(7,240)
General administration	92,217	36,062	56,155
School administration	584,007	489,322	94,685
Facilities acquisition and construction	19,114	47,657	(28,543)
Fiscal services	30,328	40,840	(10,512)
Food services	249,152	229,308	19,844
Pupil transportation	40,877	39,517	1,360
Operation of plant	452,260	415,204	37,056
Maintenance of plant	62,065	25,874	36,191
Interest	84,910	76,124	8,786
Total expenditures	4,113,727	3,360,397	753,330
Change in fund balances	\$ (497,972)	\$ (103,352)	\$ (394,620)

The change in state and local revenue is due to an increase in Florida Education Finance Program base funding which is based on increased student enrollment. The change in contribution and other revenues is due to the School's investing available cash funds in a Sweep account during this school year. Increases in several functional expense accounts is due to hiring several grant supported positions.

FINANCIAL ANALYSIS OF THE SCHOOL'S FUNDS

The focus of School's governmental funds is to provide information on near term inflows, outflows, and balances of usable resources. Such information is useful in assessing School's financing requirements. Specifically, unassigned fund balance can be a useful measure of a government's net resources available for spending at the end of the fiscal year.

As the School completed the year, its governmental funds reported a combined fund balance of \$2,601,165 which was a decrease from the prior year as a result of current year operations.

General Fund Budgetary Highlights

Generally, budget amendments fall into one of the three categories: 1) amendments made to adjust the estimates used to prepare the original budget once exact information is available, 2) amendments made to recognize changes in funding amounts, and 3) changes in appropriations that become necessary to maintain services.

For the year ended June 30, 2024 actual revenues exceeded budgeted amounts by approximately \$9,500. Actual expenditures were approximately \$158,000 greater than budgeted amounts, exclusive of other financing sources.

CAPITAL ASSETS AND DEBT ADMINISTRATION

As of end of fiscal 2024, the School had invested approximately \$6.5 million in capital assets, net of accumulated depreciation of approximately \$2,198,000.

	Governmental Activities		Variance
	2024	2023	
Land	749,238	749,238	-
Building	7,301,403	7,301,403	-
Furniture, fixtures, and equipment	646,329	646,329	-
Property under capital lease	36,829	36,829	-
Computer software	5,186	5,186	-
Accumulated depreciation	(2,197,792)	(1,969,402)	(228,390)
Total capital assets	6,541,193	6,769,583	(228,390)

More detailed information about the School's capital assets is presented in Note 3 to the financial statements.

Long-Term Liabilities

Long-term liabilities decreased by approximately \$257,000 due to the current year principal payments. More detailed information about the School's long-term liabilities is presented in Note 4 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Budget Highlights for the Fiscal Year Ended June 30, 2025

Amounts available for appropriation in the general fund for fiscal 2025 are approximately \$4.1 million, which is an increase from the actual 2024 amount. The School anticipates an increase in student enrollment.

Budgeted expenditures are expected to be approximately \$3.8 million, an increase from the fiscal 2024 actual amount by approximately \$352,000 exclusive of the capital outlay expenditure. If these estimates are realized, the School's general fund balance is expected decrease slightly in fiscal year 2025.

CONTACTING THE SCHOOL'S FINANCIAL MANAGEMENT

This financial report is designed to provide interested parties with a general overview of the School's finances and to demonstrate the School's accountability for the money it receives. Should additional information be required, please contact the School's administrative offices at 6640 Old Dixie Hwy, Vero Beach, FL 32967.



Independent Auditor's Report

To the Board of Directors of North County Charter School, Inc.,
a Charter School and Component Unit of the District
School Board of Indian River County, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the North County Charter School, Inc., (the "School"), a Charter School and Component Unit of the District School Board of Indian River County, Florida as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the North County Charter School, Inc., a Charter School and Component Unit of the District School Board of Indian River County, Florida as of and for the year ended June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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 the School 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 opinions.

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 the Schools' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 opinions. 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 the School'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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 9, 2024, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements 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 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 the School's internal control over financial reporting and compliance.

McCrary & Associates, PLLC

Altamonte Springs, Florida
September 9, 2024

DRAFT

107 Water Oak Lane ■ Altamonte Springs, FL 32714
Office 407-960-4429 ■ www.mccraryandassociates.com

NORTH COUNTY CHARTER SCHOOL INC

**A Charter School and Component Unit of the
District School Board of Orange County, Florida**

Statement of Net Position

June 30, 2024

	Governmental Activities
ASSETS	
Cash and cash equivalents	2,485,988
Due from other agencies	108,490
Prepaid expenses and other assets	15,738
Capital assets:	
Land	749,238
Building	7,301,403
Furniture, fixtures, and equipment	646,329
Right to use lease asset	36,829
Computer software	5,186
Less accumulated depreciation	(2,197,792)
Total capital assets, net	6,541,193
Total assets	□ 9,151,409
LIABILITIES	
Accounts payable and accrued expenses	□ 177,730
Long term liabilities:	
Portion due or payable within one year:	
Note payable	264,446
Capital lease payable	8,340
Portion due or payable after one year:	
Note payable	945,855
Capital lease payable	1,093
Total liabilities	1,397,464
NET POSITION	
Invested in capital assets, net of related debt	5,321,459
Unrestricted	2,432,486
Total net position	□ 7,753,945

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

NORTH COUNTY CHARTER SCHOOL, INC.

**A Charter School and Component Unit of the
District School Board of Indian River County, Florida**

Statement of Activities

For the Year Ended June 30, 2024

	Program Specific Revenues			Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Total
Governmental Activities:						
Instruction	□ 2,241,788		□ 328,898	□ -	□ (1,912,890)	□ (1,912,890)
Pupil personnel services	154,834	-	3,548	-	(151,286)	(151,286)
Board	12,311	-	-	-	(12,311)	(12,311)
General administration	92,217	-	-	-	(92,217)	(92,217)
School administration	584,007	-	51,550	-	(532,457)	(532,457)
Facilities acquisition and construction	19,114	-	-	-	(19,114)	(19,114)
Fiscal services	30,328	-	-	-	(30,328)	(30,328)
Food services	249,152	3,683	-	-	(245,469)	(245,469)
Pupil transportation	40,877	-	-	-	(40,877)	(40,877)
Operation of plant	452,260	-	89,225	-	(363,035)	(363,035)
Maintenance of plant	62,065	-	-	-	(62,065)	(62,065)
Community services	89,864	82,100	-	-	(7,764)	(7,764)
Interest	84,910	-	-	-	(84,910)	(84,910)
Total primary government	□ 4,113,727	□ 85,783	□ 473,221	□ -	(3,554,723)	(3,554,723)
General revenues:						
State and local sources					2,811,561	2,811,561
Contributions and other revenues					245,190	245,190
Total general revenues					3,056,751	3,056,751
Change in net position					(497,972)	(497,972)
Net position at beginning of year					8,251,917	8,251,917
Net position at end of year					□ 7,753,945	□ 7,753,945

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

NORTH COUNTY CHARTER SCHOOL, INC.

**A Charter School and Component Unit of the
District School Board of Indian River County, Florida**

Balance Sheet - Governmental Funds

June 30, 2024

	General Fund	Special Revenue Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	□ 2,485,988	□ -	□ 2,485,988
Due from other agencies	-	108,490	108,490
Prepaid expenses and other assets	15,738	-	15,738
Due from other funds	108,490	-	108,490
	<hr/>	<hr/>	<hr/>
Total assets	□ 2,610,216	□ 108,490	□ 2,718,706
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
LIABILITIES			
Accounts payable and accrued expenses	□ 177,730	□ -	□ 177,730
Due to general fund	-	108,490	108,490
	<hr/>	<hr/>	<hr/>
Total liabilities	177,730	108,490	286,220
	<hr/>	<hr/>	<hr/>
FUND BALANCES			
Nonspendable:			
Prepaid expenses and other assets	15,738	-	15,738
Spendable:			
Unassigned	2,416,748	-	2,416,748
	<hr/>	<hr/>	<hr/>
Total fund balances	2,432,486	-	2,432,486
	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	□ 2,610,216	□ 108,490	□ 2,718,706
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

NORTH COUNTY CHARTER SCHOOL, INC.

**A Charter School and Component Unit of the
District School Board of Indian River County, Florida**

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position**

June 30, 2024

Total fund balances - general fund	□ 2,432,486
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The assets at year end consisted of:	
Capital assets	8,738,985
Accumulated depreciation	(2,197,792)
Long-term liabilities, including note payable, are not due and payable in current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year end consist of:	
Note payable	(1,210,301)
Capital lease payable	(9,433)
	<hr/>
Total net position - governmental activities	□ <u><u>7,753,945</u></u>

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

NORTH COUNTY CHARTER SCHOOL, INC.

**A Charter School and Component Unit of the
District School Board of Indian River County, Florida**

**Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds**

For the Year Ended June 30, 2024

	General Fund	Capital Projects Fund	Special Revenue Funds	Total Governmental Funds
REVENUES				
Federal sources passed through local school district	-	-	473,221	473,221
State and local sources	2,585,227	226,334	-	2,811,561
Contributions and other revenues	330,973	-	-	330,973
Total revenues	2,916,200	226,334	473,221	3,615,755
EXPENDITURES				
Current:				
Instruction	1,852,734	-	328,898	2,181,632
Pupil personnel services	151,286	-	3,548	154,834
Board	12,311	-	-	12,311
General administration	92,217	-	-	92,217
School administration	532,457	-	51,550	584,007
Facilities acquisition and construction	19,114	-	-	19,114
Fiscal services	11,976	-	-	11,976
Food services	249,152	-	-	249,152
Pupil transportation	40,877	-	-	40,877
Operation of plant	211,456	-	89,225	300,681
Maintenance of plant	62,065	-	-	62,065
Community services	89,864	-	-	89,864
Capital outlay	-	-	-	-
Debt services:				-
Principal	38,227	226,334	-	264,561
Interest	84,910	-	-	84,910
Total expenditures	3,448,646	226,334	473,221	4,148,201
Net changes in fund balances	(532,446)	-	-	(532,446)
Fund balances at beginning of year	2,955,881	-	-	2,955,881
Fund balances at end of year	2,423,435	-	-	2,423,435

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

NORTH COUNTY CHARTER SCHOOL, INC.

**A Charter School and Component Unit of the
District School Board of Indian River County, Florida**

**Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities**

For the Year Ended June 30, 2024

Net changes in fund balances - total governmental funds	□ (532,446)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. In the current year there were no capital expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount incurred in the current period:	
Depreciation expense	(230,087)
Principal payments on long-term debt are expenditures in the governmental funds, but the repayments reduce long-term liabilities in the statement of net position.	<u>264,561</u>
Change in net position of governmental activities	<u>□ (497,972)</u>

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

NORTH COUNTY CHARTER SCHOOL, INC.

**A Charter School and Component Unit of the
District School Board of Indian River County, Florida**

Notes to Financial Statements

For the Year Ended June 30, 2024

1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

North County Charter School, Inc. (the "School") is a not-for-profit corporation organized in 1998 pursuant to Chapter 617, Florida Statutes and the Florida Not-for-Profit Corporation Act. The governing body of the School is the not-for-profit corporation Board of Directors (the "Board"), which is composed of five members.

The general operating authority of the School is contained in Section 1002.33, Florida Statutes. The School operates under a charter of the sponsoring school district, the District School Board of Indian River County, Florida, (the "School Board"). The School is considered a component unit of the School Board and meets the definition of a governmental entity under the Governmental Accounting Standards Board ("GASB").

Charter Contract

The current charter expires on June 30, 2028. Upon the expiration of the new charter, the School Board may elect not to renew the charter under grounds specified in the charter. However, the School Board may terminate the current charter at any time if good cause is shown. In the event of termination of the charter, any property purchased by the School with public funds and any unencumbered public funds revert back to the School Board.

Basis of Presentation

Based on the guidance provided in the American Institute of Certified Public Accountants Audit and Accounting Guide – *Audits for States and Local Governments* and provisions in the Florida Statutes, the School is considered as a governmental organization for financial statement reporting purposes. The School is required by its agreement with the School Board to use the governmental reporting model and follow the fund and accounting structure provided in the "Financial and Program Cost Accounting and Reporting for Florida Schools – The Red Book" issued by the Florida Department of Education ("FDOE").

Government-wide Financial Statements

The government-wide financial statements provide both short-term and long-term information about the School in a manner similar to a private-sector business. The statement of net position and statement of activities are designed to provide financial information about the School as a whole on an accrual basis of accounting. The statement of net position provides information about the School's financial position, its assets and its liabilities, using an economic resources measurement focus.

NORTH COUNTY CHARTER SCHOOL, INC.

**A Charter School and Component Unit of the
District School Board of Indian River County, Florida**

**Notes to Financial Statements
(continued)**

The statement of activities presents a comparison between direct expenses and program revenue for each function or program of the School's governmental activities. Direct expenses are those specifically associated with a program or function, therefore, are clearly identifiable to a particular function.

Program revenues include charges paid by the recipient of goods and services offered by the program and grants and contributions that are restricted for meeting the operational or capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues.

Fund Financial Statements

The governmental fund financial statements report detailed information about the School's most significant funds, not the School as a whole. A fund is a group of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The School uses fund accounting to ensure and demonstrate compliance with finance related requirements. Certain funds are established by law while others are created by grant agreements. The following are individual governmental funds reported in the fund financial statements:

- General Fund – the School's primary operating fund that accounts for all financial resources of the school, except those that are required to be accounted for in another fund.
- Capital Projects Fund – to account for all resources for the acquisition of capital items by the School purchased with capital outlay funds.
- Special Revenue Fund – to account the proceeds of specific revenue sources that restricted or committed to expenditures for a specific purpose including all federal grant revenues passed through the School District.
- Debt Service Fund – to account for the accumulation of resources for, and payment of general long-term debt principal, interest, and related costs.

For the purpose of these statements, the general and capital projects are considered major funds. The special revenue and the debt service fund are non-major funds and are reported as other governmental funds.

Basis of Accounting

Basis of accounting refers to when revenues and expenses/expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recognized when earned and expenses/expenditures are recognized when a liability is incurred, regardless of the timing the related cash flows take place.

NORTH COUNTY CHARTER SCHOOL, INC.

**A Charter School and Component Unit of the
District School Board of Indian River County, Florida**

**Notes to Financial Statements
(continued)**

Governmental fund financial statements are reported using the modified accrual basis of accounting. Under this method, revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectable within a current period. The School considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenues is recognized at the time the expenditure is made. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized when due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisition of capital leases are reported as other financing sources.

Budgetary Basis Accounting

Budgets are prepared using the modified accrual basis of accounting and the governing board must approve all budgets and amendments. During the fiscal year, expenditures were controlled at the object level. Budgets may be amended by resolution of the Board prior to the date of the annual report.

Cash and Cash Equivalents

The School's cash and cash equivalents consist primarily of demand deposits with financial institutions.

Under current regulations, all deposit accounts at a single FDIC insured institution are insured up to \$250,000. The School currently has deposit accounts at multiple institutions. As of June 30, 2024, the School had no account balances at any one institution in excess of \$250,000.

Interfund Receivables and Payables

Activities between the funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as due to/from other funds. At June 30, 2024, the general fund had interfund receivables of \$108,490 from the capital projects fund and \$108,490 interfund payable from the capital projects fund to the general fund.

NORTH COUNTY CHARTER SCHOOL, INC.

**A Charter School and Component Unit of the
District School Board of Indian River County, Florida**

**Notes to Financial Statements
(continued)**

Capital Assets and Depreciation

The School's capital assets with useful lives of more than one year are stated at historical cost and reported in the statement of net position in the government-wide financial statements. Donated capital assets are recorded at their estimated fair value on the date donated. The School capitalizes assets with a cost of $\geq 1,000$ or more. Expenditures of normal maintenance and repair that do not add to the asset value or extend the useful life are not capitalized. Depreciation is computed using the straight-line method. Estimated useful lives of the assets are as follows:

	<u>Years</u>
Furniture, fixtures, and equipment	3-7
Buildings and related assets	15-30

Information related to the change in capital assets is described in Note 3.

Net Position and Fund Balance Classifications

Government-wide financial statements

The net position is classified and reported in three components:

- Investment in capital assets, net of related debt – consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any borrowings that are attributed to the acquisition or improvement of those assets.
- Restricted – consists of amounts with constraints placed on their use either by external groups such as creditors, grantors, contributors or laws or regulations of other governments.
- Unrestricted – all other amounts that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

NORTH COUNTY CHARTER SCHOOL, INC.

**A Charter School and Component Unit of the
District School Board of Indian River County, Florida**

**Notes to Financial Statements
(continued)**

Fund financial statements

GASB Codification Section 1800.142, *Fund Balance Reporting and Governmental Fund Type Definitions*, defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB requires the fund balance amounts to be reported within one of the following fund balance categories:

- Nonspendable – fund balance associated with inventories, prepaid expenses, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed or assigned). All nonspendable fund balances at year end relate to assets that are not liquid.
- Restricted – fund balance that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.
- Committed – fund balance that can be used only for the specific purposes determined by a formal action of the School’s Board of Governance.
- Assigned – fund balance that is intended to be used by the School’s management for specific purposes but does not meet the criteria to be classified as restricted or committed.
- Unassigned – fund balance that is the residual amount for the School’s general fund and includes all spendable amounts not contained in the other classifications.

This statement also clarifies the definition of the special revenue fund to denote it may be used to account for the proceeds of specific revenue sources (other than trusts for individual, private organizations or other governmental agencies or for major capital projects) legally restricted to expenditures for specified purposes.

Order of Fund Balance Spending Policy

The School’s policy is to apply expenditures against nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance at the end of the fiscal year. First, nonspendable fund balances are determined. Then restricted fund balances for specific purposes are determined (not including nonspendable amounts). Any remaining fund balance amounts for the non-general funds are to be classified as restricted fund balance. It is possible for the non-general funds to be classified as restricted fund balance. It is possible for the non-general funds to have negative unassigned fund balance when nonspendable amounts plus the amount of restricted fund balances for specific purposes exceed the positive fund balance for the non-general fund.

NORTH COUNTY CHARTER SCHOOL, INC.

**A Charter School and Component Unit of the
District School Board of Indian River County, Florida**

**Notes to Financial Statements
(continued)**

Revenue Sources

Revenues for operations are received primarily from the District School Board of Indian River County, Florida pursuant to the funding provisions included in the School's charter. In accordance with the funding provisions of the charter and Section 1002.33, Florida Statutes, the School reports the number of full-time equivalent (FTE) students and related data to the School Board. The School Board receives a 2% administrative fee from the School, which is withheld from the respective FEFP payments. The administrative expense is reflected as a general administration expense/expenditure in the accompanying statement of activities and statement of revenues, expenditures and changes in fund balances – governmental funds. The administrative fee is calculated on the FEFP revenue up to 250 students.

Under provisions of Section 1011.62, Florida Statutes, the School Board reports the number of students and related data to the Florida Department of Education (FDOE) for funding through the Florida Education Finance Program (FEFP). Funding for the School is adjusted during the year to reflect the revised calculations by the FDOE under the FEFP and the actual weighted full-time equivalent students reported by the School during the designated full-time equivalent student survey period. The FDOE may also adjust subsequent fiscal period allocations based on an audit of the School's compliance in determining and reporting FTE and related data. Generally, such adjustments are treated as reductions or additions of revenues in the year when the adjustments are made.

The basic amount of funding through the FEFP under Section 1011.62 is calculated based on (1) unweighted FTE, multiplied by (2) the cost factor for each program multiplied by (3) the base student allocation established by the Florida legislature. Additional funds for exceptional students who do not have a matrix of services are provided through the guaranteed allocation designated in Section 1011.62(1)(e)2., Florida Statutes. For the year ended June 30, 2024, the School reported 265.33 unweighted FTE.

The School received additional funding under other federal and state grants. This assistance is generally received based on applications submitted to various granting agencies. For federal and state grants in which funding is awarded based on incurring eligible expenditures, revenue is recognized as the amount of eligible expenditures have been incurred.

The School is also eligible for charter school capital outlay funding. The amounts received under this program are based on the School's actual and projected student enrollment during the fiscal year. Funds received under this program may only be used for lawful capital outlay expenditures.

Use of Estimates

In preparing the financial statements in conformity with accounting principles generally accepted in the United States, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the balance sheet and revenues and expenses/expenditures for the period presented. The School utilizes estimates which include, but are not limited to, depreciation, amortization, incremental borrowing rates and evaluation of

NORTH COUNTY CHARTER SCHOOL, INC.

**A Charter School and Component Unit of the
District School Board of Indian River County, Florida**

**Notes to Financial Statements
(continued)**

receivables from governmental agencies. Actual results could differ significantly from those estimates.

Subsequent Events

In accordance with GASB Codification Section 2250.106, the School has evaluated subsequent events and transactions for potential recognition or disclosure through September 9, 2024, which is the date the financial statements were available to be issued.

2 FAIR VALUE MEASUREMENTS

Accounting principles generally accepted in the United States (GAAP) define fair value for an investment generally as the price an organization would receive upon selling the investment in an orderly transaction to an independent buyer in the principal or most advantageous market for the investment. The information available to measure fair value varies depending on the nature of each investment and its market or markets. Accordingly, GAAP recognizes a hierarchy of "inputs" an organization may use in determining or estimating fair value. The inputs are categorized into "levels" that relate to the extent to which an input is objectively observable and the extent to which markets exist for identical or comparable investments. In determining or estimating fair value, an organization is required to maximize the use of observable market data (to the extent available) and minimize the use of unobservable inputs. The hierarchy assigns the highest priority to unadjusted quoted prices in active markets for identical items (Level 1 inputs) and the lowest priority to unobservable inputs (Level 3 inputs).

The fair value hierarchy distinguishes between independent observable inputs and unobservable inputs used to measure fair value as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity has the ability to North County at the measurement date.

Level 2: Inputs other than quoted market prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for an asset or liability. Level 3 inputs should be used to measure fair value to the extent that observable level 1 or 2 inputs are not available.

This statement requires disclosures to be made about fair value measurements, the level of fair value hierarchy, and valuation techniques. The School's significant financial instruments are cash, accounts receivable, accounts payable, short term borrowings, and other short term assets and liabilities. For these financial instruments (level 1), carrying values approximate fair value because of the short maturity of these instruments.

NORTH COUNTY CHARTER SCHOOL, INC.

**A Charter School and Component Unit of the
District School Board of Indian River County, Florida**

**Notes to Financial Statements
(continued)**

3 CAPITAL ASSETS

Capital asset activity during the year ended June 30, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets:				
Land	749,238	-	-	749,238
Building & improvements	7,301,403	-	-	7,301,403
Furniture, fixtures, and equipment	646,329	-	-	646,329
Property under capital lease	36,829	-	-	36,829
Computer software	5,186	-	-	5,186
Total capital assets	8,738,985	-	-	8,738,985
Accumulated depreciation:				
Building & Improvements	(1,499,163)	(160,489)	-	(1,659,652)
Furniture, fixtures and equipment	(444,767)	(59,712)	-	(504,479)
Property under capital lease	(20,870)	(7,365)	-	(28,235)
Computer software	(4,602)	(824)	-	(5,426)
Total accumulated depreciation	(1,969,402)	(228,390)	-	(2,197,792)
Capital assets, net	6,769,583	(228,390)	-	6,541,193
Depreciation expense:				
Instruction			60,156	
Facilities			18,352	
Operation of plant			149,882	
Total governmental activities and depreciation expense			228,390	

NORTH COUNTY CHARTER SCHOOL, INC.

**A Charter School and Component Unit of the
District School Board of Indian River County, Florida**

**Notes to Financial Statements
(continued)**

4 LONG-TERM LIABILITIES

During November 2012, the School entered into a promissory loan agreement to refinance their \$2.45 million mortgage with a financial institution. The term loan requires monthly principal and interest payments of \$19,148 until the maturity date of November 1, 2027. The loan bears interest at a five-year adjustable rate of 6.81%, which was reset on November 1, 2022.

In September 2013, the School obtained a second mortgage loan of \$1,179,571. The term loan requires monthly principal and interest payments of \$9,497 until the maturity date of November 1, 2029. The loan bears interest at a five-year adjustable rate of 6.99%, which was reset on October 1, 2023.

Balance outstanding at the beginning of year	□	1,467,195
Additions		-
Reductions		(256,894)
Balance outstanding at the end of year	□	<u>1,210,301</u>

Future debt service requirements related to the long-term liabilities are as follows:

		Principal		Interest		Total
Year ended June 30:						
2025	□	269,700	□	74,023	□	343,723
2026		288,394		55,329		343,723
2027		308,386		35,337		343,723
2028		193,778		15,915		209,693
2029		107,142		6,817		113,959
2030		42,901		555		43,456
Total		1,210,301		187,976		1,398,277

Interest expense for fiscal year ending June 30, 2024 totaled approximately \$86,000.

NORTH COUNTY CHARTER SCHOOL, INC.

**A Charter School and Component Unit of the
District School Board of Indian River County, Florida**

**Notes to Financial Statements
(continued)**

6 SCHEDULE OF STATE AND LOCAL REVENUE SOURCES

District School Board of Indian River County, Florida:

Florida Education Finance Program	□	1,477,288
Discretionary local effort		323,065
Class size reduction		270,440
Special millage		219,214
Capital outlay		157,680
VPK allocation		85,647
Local capital improvement		68,654
ESE guaranteed allocation		62,656
Educational enrichment share		57,504
School recognition funds		45,077
Safe schools		24,537
Mental health assistance allocation		15,874
Hardening grant		3,925
Total	□	<u>2,811,561</u>

The administrative fee paid to the School Board during the year ended June 30, 2024 totaled approximately □92,000, which is reflected as a general administration expense/expenditure in the accompanying statement of activities and statement of revenues, expenditures and changes in fund balances of governmental funds.

7 RISK MANAGEMENT PROGRAM

Workers' compensation coverage, health and hospitalization, general liability, professional liability and property coverage are being provided through purchased commercial insurance with minimum deductibles for each line of coverage. Settled claims resulting from these risks have not historically exceeded commercial coverage.

NORTH COUNTY CHARTER SCHOOL, INC.

**A Charter School and Component Unit of the
District School Board of Indian River County, Florida**

**Notes to Financial Statements
(continued)**

8 COMMITMENTS AND CONTINGENT LIABILITIES

Grants

The School participates in state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the School has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at year end may be impaired.

In the opinion of the School, there are no significant contingent liabilities related to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Legal Matters

In the normal course of conducting its operations, the School occasionally becomes party to various legal actions and proceedings. In the opinion of management, the ultimate resolution of such legal matters will not have a significant adverse effect on the accompanying financial statements.

9 INCOME TAXES

The School qualifies as a tax-exempt organization under Internal Revenue Code Section 501(c)(3), and is therefore, exempt from income taxes. Accordingly, no tax provision has been made in the accompanying financial statements. Additionally, no uncertain tax positions have been made requiring disclosure in the related notes to the financial statements. The School's income tax returns for the past three years are subject to examination by tax authorities, and may change upon examination.

10 SUBSEQUENT EVENTS

In accordance with GASB Codification Section 2250.106, the School has evaluated subsequent events and transactions for potential recognition or disclosure through September 9, 2024, which is the date the financial statements were available to be issued.

NORTH COUNTY CHARTER SCHOOL, INC.

**A Charter School and Component Unit of the
District School Board of Indian River County, Florida**

Required Supplementary Information

Budgetary Comparison Schedule - General Fund

For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final		
REVENUES				
State and local sources	□ 2,461,486	□ 2,461,486	□ 2,585,227	□ 123,741
Contributions and other revenues	445,217	445,217	330,973	(114,244)
Total revenues	2,906,703	2,906,703	2,916,200	9,497
EXPENDITURES				
Current:				
Instruction	1,435,067	1,435,067	1,852,734	417,667
Pupil personnel services	171,167	171,167	151,286	(19,881)
Board	35,496	35,496	12,311	(23,185)
General administration	102,648	102,648	92,217	(10,431)
School administration	432,735	432,735	532,457	99,722
Fiscal services	36,720	36,720	11,976	(24,744)
Food services	293,025	293,025	249,152	(43,873)
Pupil transportation	40,800	40,800	40,877	77
Operation of plant	345,073	345,073	211,456	(133,617)
Maintenance of plant	25,000	25,000	62,065	37,065
Community services	199,238	199,238	89,864	(109,374)
Capital outlay	20,652	20,652	19,114	(1,538)
Debt services:				
Principal	97,299	97,299	38,227	(59,072)
Interest	55,431	55,431	84,910	29,479
Total expenditures	3,290,351	3,290,351	3,448,646	158,295
Net changes in fund balances	(383,648)	(383,648)	(532,446)	(148,798)
Fund balances at beginning of year	2,955,881	2,955,881	2,955,881	-
Fund balances at end of year	□ 2,572,233	□ 2,572,233	□ 2,423,435	□ (148,798)

See report of independent auditor.



McCRAZY & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

**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 of North County Charter School, Inc.,
a Charter School and Component Unit of the District
School Board of Indian River County, Florida

We have audited, in accordance with the 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 the governmental activities, each major fund of North County Charter School, Inc., (the "School"), a charter school and component unit of the District School Board of Indian River County, Florida, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report there on dated September 9, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of School'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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, they may exist but have not been identified.

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McCRAZY & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from 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 statement. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McCrary & Associates, PLLC

Altamonte Springs, Florida
September 9, 2024

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**Additional Information Required by
Rules of the Auditor General,
Chapter 10.850, *Audits of Charter Schools
and Similar Entities***

DRAFT



**Management Letter as Required by Rules of the Florida Auditor General,
Chapter 10.850, Florida Statutes, *Charter School Audits***

To the Board of Directors of North County Charter School, Inc.,
a Charter School and Component Unit of the District
School Board of Indian River County, Florida

Report on the Financial Statements

We have audited the financial statements of North County Charter School, Inc. (the “School”) as of and for the fiscal year ended June 30, 2024, and have issued our report thereon dated September 9, 2024.

Auditor’s Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.850, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor’s Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in that report, if applicable, which is dated, September 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. The school corrected finding 2023-01- Development of Formal Internal Control Policies & Procedures. Please see Management’s response to findings letter describing the corrective actions taken.

Official Title

Section 10.854(1)(e)5. Rules of the Auditor General, requires the name or official title of the entity be disclosed in this management letter. The official title of the entity is North County Charter School, Inc. The School code is 0177.

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 described 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 the 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 that we address 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 which 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 the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, applicable management, and Indian River County School Board and is not intended to be and should not be used by anyone other than these specified parties.

McCrary & Associates, PLLC

Altamonte Springs, Florida
September 9, 2024

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

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

MINUTES

- I. **Call to order/Attendance:** Vice President, Brian Cook called the meeting to order at 9:00AM in the absence of Mrs. Simchick. Present also at the outset of the meeting was Treasurer, Susan Aguirre, Secretary, Sean Prescott, Director & Principal, Greg Potter, Assistant Principal, Kerrian Irons and Business & Finance Manager, Jenn Bakos. Mrs. Simchick joined the meeting at 9:10a.
- II. **Pledge of Allegiance/Invocation:** The Pledge was recited with the entire school over the intercom and Ms. Irons provided an invocation.
- III. **Approve/Amend today's agenda:** Mr. Potter recommended adding an Item C to the Action Agenda to include an updated policy on Procurement to align with NSLP expectations. Mr. Cook made a motion to allow this. Mrs. Aguirre seconded the motion. Motion passed unanimously, 3-0.
- IV. **Citizen/Parent input/concerns:** None.
- V. **Consent Agenda:** Upon a motion to accept by Mr. Prescott and a second by Mrs. Aguirre, items A, B and C under the consent agenda were adopted unanimously, 3-0.
 - 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 Tyeshia 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. Following a short discussion, a motion was made by Mrs. Aguirre, and seconded by Mr. Prescott to approve April, May & June (2024) financials for submission to SDIRC. Motion passed unanimously, 4-0.
 - B. Following a short discussion, a motion was made by Mrs. Simchick, and seconded by Mrs. Aguirre to approve 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. Motion passed unanimously, 4-0.
 - C. Following a short discussion, Mrs. Simchick made a motion, and Mrs. Aguirre seconded to approve an update to policy 4900 on Procurement. Motion passed unanimously, 4-0.
- VII. **Reports:**
 - A. Parent Involvement Committee: Ms. Irons shared an update on PIC activities including that \$5,000 was rolled forward from 23-24 to be available for use by the PIC. From the audience, it was shared also that there had been some confusion/concern over the issue of having to pay for meals this year.

- B.** Business & Finance Manager: Nothing additional was shared beyond the NSLP discussion that occurred with the procurement policy.
- C.** Director-Principal: Mr. Potter shared a data sheet, explaining how the school earned a B rating from the Florida Dept of Education for 2023-24. He also shared results of spring testing for all grade levels, enrollment information, results of a meeting he had with SDIRC Finance to look at student counts and impact to FTE, work completed on facilities and grounds over the summer, and a few other items.

****Note:** Here, as the time was 10:30AM, a motion to extend the meeting by up to 30 more minutes was made by Mrs. Simchick, and seconded by Mr. Prescott. Motion passed unanimously, 4-0.

- D.** Assistant Principal Report: Ms. Irons provided a more detailed synopsis of enrollment and potential waiting lists; especially at the lower grades. The most room we currently have is in 4th grade, where we could take nearly a dozen more students.

VIII. Board Member Matters: None today. Mrs. Simchick requested that an item be placed on the September agenda for the Board to discuss plans for a “town hall” style meeting later in the year.

IX. Adjournment: Motion by Mrs. Simchick and second by Mr. Prescott to adjourn the meeting at 10:40AM.