

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

Thursday, October 24, 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.** To consider new potential Board member(s) to serve on the NCCS Board of Directors-Mrs. Simchick & Mr. Potter Recommend Mr. Izzy Castro at this time
- III. Approve/Amend today's agenda:**
- IV. Citizen/Parent input/concerns:**
- V. Consent Agenda:**
 - A. To approve the minutes of the September 11, 2024 Regular Board Meeting-Mr. Potter recommends approval
 - B. To approve Ms. Traci Wildt to fill the new (part-time) Accounts Receivable/Payable position-Mr. Potter, Ms. Irons and Ms. Bakos recommend approval
 - C. To approve Ms. Rachel Reyna to fill the (part-time) Lunchroom Monitor position vacated by Ms. Wildt-Mr. Potter, Ms. Irons and Ms. Bakos recommend approval
- VI. Action Agenda:**
 - A. To approve attendance policy (2200) for NCCS-Mr. Potter recommends approval
 - B. To approve financials for July, August and September, 2024-Mr. Potter and Ms. Bakos recommend approval (to be submitted to SDIRC)
 - C. To discuss diversification and/or investment strategies for current school "money market" funds
- 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:
 - 1. To begin a discussion of the school "reauthorization" process. *Note: The current contract with SDIRC ends June 30, 2028
 - 2. To discuss the process for completing the Director/Principal's Annual Performance Evaluation
 - 3. 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**

Thursday, October 24, 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.** To consider new potential Board member(s) to serve on the NCCS Board of Directors-Mrs. Simchick & Mr. Potter Recommend Mr. Izzy Castro at this time
- III. Approve/Amend today's agenda:**
- IV. Citizen/Parent input/concerns:**
- V. Consent Agenda:**
 - A. To approve the minutes of the September 11, 2024 Regular Board Meeting-Mr. Potter recommends approval
 - B. To approve Ms. Traci Wildt to fill the new (part-time) Accounts Receivable/Payable position-Mr. Potter, Ms. Irons and Ms. Bakos recommend approval
 - C. To approve Ms. Rachel Reyna to fill the (part-time) Lunchroom Monitor position vacated by Ms. Wildt-Mr. Potter, Ms. Irons and Ms. Bakos recommend approval
- VI. Action Agenda:**
 - A. To approve attendance policy (2200) for NCCS-Mr. Potter recommends approval
 - B. To approve financials for July, August and September, 2024-Mr. Potter and Ms. Bakos recommend approval (to be submitted to SDIRC)
 - C. To discuss diversification and/or investment strategies for current school "money market" funds
- 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:
 - 1. To begin a discussion of the school "reauthorization" process. *Note: The current contract with SDIRC ends June 30, 2028
 - 2. To discuss the process for completing the Director/Principal's Annual Performance Evaluation
 - 3. 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, September 11, 2024, @ 9:00AM (Board Room, Bldg 5)

****DRAFT**MINUTES**DRAFT****

- I. **Call to order/Attendance:** President, Mrs. Simchick called the meeting to order at 9:02AM. Present also at the meeting: Brian Cook, Vice Chair, Sean Prescott, Secretary, Susan Aguirre, Treasurer, Greg Potter, Director, Kerrian Irons, Asst Principal, Jenn Bakos, Business & Finance Mgr and Maria Smith, Admin Assistant
- II. **Pledge of Allegiance/Invocation:** Mr. Potter lead the group in the Pledge of Allegiance and Mrs. Irons gave an invocation.
- III. **Approve/Amend today's agenda:** Upon a motion by Mr. Cook and a second by Mr. Prescott, the agenda was approved as written.
- IV. **Citizen/Parent input/concerns:** Parent, Jennifer Fitzpatrick shared a concern about the current attendance policy not allowing excused absences based on parent contact with the school, alone. Parent, Sarah Gens also spoke on the matter, asking for considered change. Parents do not feel like they should have to take children to the doctor to get medical notes for short-term illnesses. Next, Parent, Jennifer Fitzpatrick also mentioned that while the new ParentSquare communications system seemed to be working well for school-wide / office messaging to parents, she felt that she was not getting enough communication from the teachers through the program.
- V. **Consent Agenda:**
 - A. To approve the minutes of the August 14, 2024 Regular Board Meeting. Mr. Potter recommended approval. Upon a motion by Mr. Cook and a second by Mr. Prescott, the minutes were unanimously approved, 4-0.
- VI. **Action Agenda:**
 - A. To approve the 2023-24 Annual Financial Audit (if ready)-Mr. Potter & Mrs. Bakos recommended approval. Following a short presentation over the phone by the Board's auditor, a motion to approve was made by Mr. Cook and seconded by Mrs. Aguirre with the following edits: Pg. 21 to reference "5%" fees paid to SDIRC vs. "2%" (correction); Pg. 3 4th sentence to read "Long-term liabilities decreased due to payment of principal." (this is related to debt service owed on two completed projects); change Pg. 10 to report "leases" separately (with no change to bottom line) and Pg. 4 adding a note recognizing that NCCS set up a "SWEEPS" account with Seacoast to better protect undesignated funds (re: Money Market Funds). Motion passed unanimously, 4-0.
 - B. To approve the NCCS School Improvement Plan (SIP) for 2024-2025-Mr. Potter recommended approval. Upon a motion by Mr. Cook and a second by Mr. Prescott, the SIP was approved unanimously, 4-0.
 - 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 recommended approval. Upon a motion by Mr. Cook and a second by Mrs. Aguirre, the three policies were approved unanimously, 4-0.
 - D. To approve a part-time position of Accounts Receivable/Accounts Payable (3 days per week)-Mrs. Simchick, Mr. Potter & Mrs. Bakos recommended approval. Following a short discussion, Mr. Cook made a motion to approve the part-time position with a salary of up to \$20/hr and for up to 24hrs/wk. The motion was seconded by Mr. Prescott. Passed unanimously, 4-0.

****At 10:30AM a motion to extend the meeting by 30 minutes** was made by Mr. Cook and seconded by Mr. Prescott. Motion passed unanimously, 4-0.

VII. Reports:

- A.** Parent Involvement Committee: Mrs. Le reported that she had been meeting with Mrs. Irons about financials and that the process was working well. She mentioned that the group had in excess of \$8300 available at the time. Next, she mentioned that the Jr. Deputy for a Day Fundraiser had been a huge success as it had raised in excess of \$500 which would be used for the Fall Festival on Oct 31. Last, she shared that the next PIC meeting would be held on October 1st.
- B.** Business & Finance Manager: No further information to share following the audit item.
- C.** Director-Principal: Mr. Potter did not make a report
- D.** Assistant Principal Report: Ms. Irons did not make a report

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. *This Item Was Not Addressed*
- B.** Mrs. Aguirre: Although not on the agenda, Mrs. Aguirre suggested a future workshop on FL House Bill 7. She stated that she felt NCCS’s current ELA curriculum (provided by HMH-Houghton Mifflin Harcourt) was not on the state’s list of approved vendors. She suggested looking at Amplify, which is used by SDIRC with good success.

IX. Adjournment: The meeting was adjourned at 11:00AM



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

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

Independent Accountants' Compilation Report

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

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

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

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

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

Respectfully submitted,

King & Walker, CPAs

September 11, 2024
Tampa, Florida

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

	<u>Accounts</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and cash equivalents	1110	\$ 2,372,666	\$ -	\$ -	\$ -	\$ 2,372,666
Accounts Receivable	1130	3,247				3,247
Due from Other Funds	1140	41,552				41,552
Deposits	1210					-
Due From Other Agencies	1220	3,925	27,058		14,494	45,477
Prepaid Expenses	1230					-
Other Current Assets	12XX					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets		\$ 2,421,390	\$ 27,058	\$ -	\$ 14,494	\$ 2,462,942
LIABILITIES AND FUND BALANCE						
Liabilities						
Accrued Salaries & Benefits	2110	\$ 40,664	\$ -	\$ -	\$ -	\$ 40,664
Accounts Payable	2120					-
Due to Other Funds	2160		27,058		14,494	41,552
Payroll Deductions & Withholdings	2170					-
Other Current Liabilities	2200					-
Deferred Revenue	2630					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities		40,664	27,058	-	14,494	82,216
Fund Balance						
Nonspendable	2710	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	2,380,726				2,380,726
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance		2,380,726	-	-	-	2,380,726
TOTAL LIABILITIES AND FUND BALANCE		\$ 2,421,390	\$ 27,058	\$ -	\$ 14,494	\$ 2,462,942

See Independent Accountants' Compilation Report.

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

FTE Projected		324		100% of Projected					
FTE Actual		324							
		General Fund				Special Revenue			
Account Number		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230							155,469	0%
STATE SOURCES									
FEFP	3310	210,258	210,258	3,166,107	7%				
School Recognition	3361								
Charter School Capital Outlay	3397								
Other State Revenue	3399			48,008	0%				
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430	8,222	8,222	100,000	8%				
Other Local Source Revenue	34XX	5,045	5,045	265,000	2%			134,092	
Total Revenues		223,525	223,525	3,579,115	6%	-	-	289,561	0%
Expenditures									
Current Expenditures									
Instruction	5000	55,928	55,928	2,055,934	3%	5,550	5,550	64,561	9%
Student Support Services	6100	6,822	6,822	173,352	4%				
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400			7,500	0%				
Instructional Related Technology	6500								
Board	7100	5,720	5,720	11,529	50%				
General Administration	7200	7,978	7,978	95,172	8%				
School Administration	7300	64,806	64,806	717,466	9%				
Facilities Acquisition & Construction	7400	-	-						
Fiscal Services	7500	840	840	26,230	3%				
Food Services	7600					8,067	8,067	286,900	3%
Central services	7700								
Student Transportation Services	7800			38,000	0%				
Operation of Plant	7900	92,997	92,997	384,942	24%				
Maintenance of Plant	8100	13,457	13,457	23,500	57%				
Administrative Technology Services	8200								
Community Services	9100	131	131	190,005	0%				
Debt Service	9200								
Total Expenditures		248,679	248,679	3,723,630	7%	13,617	13,617	351,461	4%
Excess (Deficiency) of Revenues Over Expenditures		(25,154)	(25,154)	(144,515)	17%	(13,617)	(13,617)	(61,900)	22%
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600					13,617	13,617	61,900	22%
Transfers Out	9700	(27,768)	(27,768)	(178,433)	16%				
Total Other Financing Sources (Uses)		(27,768)	(27,768)	(178,433)	16%	13,617	13,617	61,900	22%
Net Change in Fund Balances		(52,922)	(52,922)	(322,948)	16%	-	-	-	
Fund balances, beginning		2,433,648	2,433,648	2,955,881	82%	-	-	-	
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		2,433,648	2,433,648	2,955,881	82%	-	-	-	
Fund Balances, Ending		\$ 2,380,726	\$ 2,380,726	\$ 2,632,933	90%	\$ -	\$ -	\$ -	%

See Independent Accountants' Compilation Report.

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

FTE Projected		324			Debt Service				Capital Outlay				
FTE Actual		324	100% of Projected		Account Number	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues													
FEDERAL SOURCES													
	Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%			
	Federal Through State and Local	3230											
STATE SOURCES													
	FEFP	3310											
	School Recognition	3361											
	Charter School Capital Outlay	3397			14,494		14,494		227,193		6%		
	Other State Revenue	3399											
LOCAL SOURCES													
	Local Capital Outlay	3413											
	Interest	3430											
	Other Local Source Revenue	34XX											
Total Revenues			-	-	-			14,494	14,494	227,193	6%		
Expenditures													
Current Expenditures													
	Instruction	5000											
	Student Support Services	6100											
	Instructional Media Services	6200											
	Curriculum Development	6300											
	Instructional Staff Training	6400											
	Instructional Related Technology	6500											
	Board	7100											
	General Administration	7200											
	School Administration	7300											
	Facilities Acquisition & Construction	7400											
	Fiscal Services	7500											
	Food Services	7600											
	Central services	7700											
	Student Transportation Services	7800											
	Operation of Plant	7900											
	Maintenance of Plant	8100											
	Administrative Technology Services	8200											
	Community Services	9100											
	Debt Service	9200	28,645	28,645	343,726	8%							
Total Expenditures			28,645	28,645	343,726	8%		-	-	-			
Excess (Deficiency) of Revenues Over Expenditures			(28,645)	(28,645)	(343,726)	8%		14,494	14,494	227,193	6%		
Other Financing Sources (Uses)													
	Proceeds from Issuing Long-term Debt	3700											
	Transfers In	3600	28,645	28,645	343,726	8%		(14,494)	(14,494)				
	Transfers Out	9700							(227,193)		0%		
Total Other Financing Sources (Uses)			28,645	28,645	343,726	8%		(14,494)	(14,494)	(227,193)	6%		
Net Change in Fund Balances													
Fund balances, beginning			-	-	-			-	-	-			
Adjustments to beginning fund balance													
Fund Balances, Beginning as Restated			-	-	-			-	-	-			
Fund Balances, Ending			\$ -	\$ -	\$ -	%		\$ -	\$ -	\$ -	%		

See Independent Accountants' Compilation Report.

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

FTE Projected		324								
FTE Actual		324	100% of Projected		Other Governmental Fund		Total Governmental Funds			
		Account Number	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues										
FEDERAL SOURCES										
	Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
	Federal Through State and Local	3230					-	-	155,469	0%
STATE SOURCES										
	FEFP	3310					210,258	210,258	3,166,107	7%
	School Recognition	3361					-	-	-	
	Charter School Capital Outlay	3397					14,494	14,494	227,193	6%
	Other State Revenue	3399					-	-	48,008	0%
LOCAL SOURCES										
	Local Capital Outlay	3413					-	-	-	
	Interest	3430					8,222	8,222	100,000	8%
	Other Local Source Revenue	34XX					5,045	5,045	399,092	1%
Total Revenues			-	-	-		238,019	238,019	4,095,869	6%
Expenditures										
Current Expenditures										
	Instruction	5000					61,478	61,478	2,120,495	3%
	Student Support Services	6100					6,822	6,822	173,352	4%
	Instructional Media Services	6200					-	-	-	
	Curriculum Development	6300					-	-	-	
	Instructional Staff Training	6400					-	-	7,500	0%
	Instructional Related Technology	6500					-	-	-	
	Board	7100					5,720	5,720	11,529	50%
	General Administration	7200					7,978	7,978	95,172	8%
	School Administration	7300					64,806	64,806	717,466	9%
	Facilities Acquisition & Construction	7400					-	-	-	
	Fiscal Services	7500					840	840	26,230	3%
	Food Services	7600					8,067	8,067	286,900	3%
	Central services	7700					-	-	-	
	Student Transportation Services	7800					-	-	38,000	0%
	Operation of Plant	7900					92,997	92,997	384,942	24%
	Maintenance of Plant	8100					13,457	13,457	23,500	57%
	Administrative Technology Services	8200					-	-	-	
	Community Services	9100					131	131	190,005	0%
	Debt Service	9200					28,645	28,645	343,726	8%
Total Expenditures			-	-	-		290,941	290,941	4,418,817	7%
Excess (Deficiency) of Revenues Over Expenditures			-	-	-		(52,922)	(52,922)	(322,948)	16%
Other Financing Sources (Uses)										
	Proceeds from Issuing Long-term Debt	3700					-	-	-	
	Transfers In	3600					27,768	27,768	405,626	7%
	Transfers Out	9700					(27,768)	(27,768)	(405,626)	7%
Total Other Financing Sources (Uses)			-	-	-		-	-	-	
Net Change in Fund Balances			-	-	-		(52,922)	(52,922)	(322,948)	16%
	Fund balances, beginning						2,433,648	2,433,648	2,955,881	82%
	Adjustments to beginning fund balance						-	-	-	
Fund Balances, Beginning as Restated			-	-	-		2,433,648	2,433,648	2,955,881	82%
Fund Balances, Ending			\$ -	\$ -	\$ -	%	\$ 2,380,726	\$ 2,380,726	\$ 2,632,933	90%

See Independent Accountants' Compilation Report.



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

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

Independent Accountants' Compilation Report

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

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

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

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

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

Respectfully submitted,

King & Walker, CPAs

October 22, 2024
Tampa, Florida

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

	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
ASSETS						
Cash and cash equivalents	1110	\$ 2,310,346	\$ -	\$ -	\$ -	\$ 2,310,346
Accounts Receivable	1130	6,504				6,504
Due from Other Funds	1140	45,779				45,779
Deposits	1210					-
Due From Other Agencies	1220	11,380	16,791		28,988	57,159
Prepaid Expenses	1230	28,644				28,644
Other Current Assets	12XX					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets		\$ 2,402,653	\$ 16,791	\$ -	\$ 28,988	\$ 2,448,432
LIABILITIES AND FUND BALANCE						
Liabilities						
Accrued Salaries & Benefits	2110		\$ -	\$ -	\$ -	\$ -
Accounts Payable	2120	53,903				53,903
Due to Other Funds	2160		16,791		28,988	45,779
Payroll Deductions & Withholdings	2170					-
Other Current Liabilities	2200					-
Deferred Revenue	2630					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities		53,903	16,791	-	28,988	99,682
Fund Balance						
Nonspendable	2710	\$ 28,644	\$ -	\$ -	\$ -	\$ 28,644
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	2,320,106				2,320,106
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance		2,348,750	-	-	-	2,348,750
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE		\$ 2,402,653	\$ 16,791	\$ -	\$ 28,988	\$ 2,448,432

See Independent Accountants' Compilation Report.

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

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	General Fund				Special Revenue			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230	16,792	16,792	155,469				11%	
STATE SOURCES									
FEFP	3310	290,481	500,739	3,166,107	16%				
School Recognition	3361								
Charter School Capital Outlay	3397								
Other State Revenue	3399	7,455	7,455	48,008	16%				
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430	8,116	16,338	100,000	16%				
Other Local Source Revenue	34XX	23,718	28,763	265,000	11%			134,092	
Total Revenues		<u>329,770</u>	<u>553,295</u>	<u>3,579,115</u>	<u>15%</u>	<u>16,792</u>	<u>16,792</u>	<u>289,561</u>	<u>6%</u>
Expenditures									
Current Expenditures									
Instruction	5000	209,853	265,781	2,055,934	13%	11,242	16,792	64,561	26%
Student Support Services	6100	9,652	16,474	173,352	10%				
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400	1,260	1,260	7,500	17%				
Instructional Related Technology	6500								
Board	7100	30	5,750	11,529	50%				
General Administration	7200	7,978	15,956	95,172	17%				
School Administration	7300	53,984	118,790	717,466	17%				
Facilities Acquisition & Construction	7400								
Fiscal Services	7500	1,590	2,430	26,230	9%				
Food Services	7600					22,906	30,973	286,900	11%
Central services	7700								
Student Transportation Services	7800			38,000	0%				
Operation of Plant	7900	36,374	129,371	384,942	34%				
Maintenance of Plant	8100	1,922	15,379	23,500	65%				
Administrative Technology Services	8200								
Community Services	9100	7,597	7,728	190,005	4%				
Debt Service	9200								
Total Expenditures		<u>330,240</u>	<u>578,919</u>	<u>3,723,630</u>	<u>16%</u>	<u>34,148</u>	<u>47,765</u>	<u>351,461</u>	<u>14%</u>
Excess (Deficiency) of Revenues Over Expenditures		<u>(470)</u>	<u>(25,624)</u>	<u>(144,515)</u>	<u>18%</u>	<u>(17,356)</u>	<u>(30,973)</u>	<u>(61,900)</u>	<u>50%</u>
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600					17,356	30,973	61,900	50%
Transfers Out	9700	(31,506)	(59,274)	(178,433)	33%				
Total Other Financing Sources (Uses)		<u>(31,506)</u>	<u>(59,274)</u>	<u>(178,433)</u>	<u>33%</u>	<u>17,356</u>	<u>30,973</u>	<u>61,900</u>	<u>50%</u>
Net Change in Fund Balances									
Fund balances, beginning		(31,976)	(84,898)	(322,948)	26%	-	-	-	
Adjustments to beginning fund balance		2,380,726	2,433,648	2,955,881	82%	-	-	-	
Fund Balances, Beginning as Restated		<u>2,380,726</u>	<u>2,433,648</u>	<u>2,955,881</u>	<u>82%</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Fund Balances, Ending		<u>\$ 2,348,750</u>	<u>\$ 2,348,750</u>	<u>\$ 2,632,933</u>	<u>89%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>

See Independent Accountants' Compilation Report.

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

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	Debt Service				Capital Outlay			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230								
STATE SOURCES									
FEFP	3310								
School Recognition	3361								
Charter School Capital Outlay	3397					14,494	28,988	227,193	13%
Other State Revenue	3399								
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430								
Other Local Source Revenue	34XX								
Total Revenues		<u>-</u>	<u>-</u>	<u>-</u>		<u>14,494</u>	<u>28,988</u>	<u>227,193</u>	<u>13%</u>
Expenditures									
Current Expenditures									
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400								
Instructional Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition & Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200	28,644	57,289	343,726	17%				
Total Expenditures		<u>28,644</u>	<u>57,289</u>	<u>343,726</u>	<u>17%</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Excess (Deficiency) of Revenues Over Expenditures		<u>(28,644)</u>	<u>(57,289)</u>	<u>(343,726)</u>	<u>17%</u>	<u>14,494</u>	<u>28,988</u>	<u>227,193</u>	<u>13%</u>
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600	28,644	57,289	343,726	17%				
Transfers Out	9700					(14,494)	(28,988)	(227,193)	13%
Total Other Financing Sources (Uses)		<u>28,644</u>	<u>57,289</u>	<u>343,726</u>	<u>17%</u>	<u>(14,494)</u>	<u>(28,988)</u>	<u>(227,193)</u>	<u>13%</u>
Net Change in Fund Balances		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	
Fund balances, beginning									
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	
Fund Balances, Ending		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>

See Independent Accountants' Compilation Report.

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

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	Other Governmental Fund				Total Governmental Funds			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230					16,792	16,792	155,469	11%
STATE SOURCES									
FEFP	3310					290,481	500,739	3,166,107	16%
School Recognition	3361					-	-	-	
Charter School Capital Outlay	3397					14,494	28,988	227,193	13%
Other State Revenue	3399					7,455	7,455	48,008	16%
LOCAL SOURCES									
Local Capital Outlay	3413					-	-	-	
Interest	3430					8,116	16,338	100,000	16%
Other Local Source Revenue	34XX					23,718	28,763	399,092	7%
Total Revenues		-	-	-		361,056	599,075	4,095,869	15%
Expenditures									
Current Expenditures									
Instruction	5000					221,095	282,573	2,120,495	13%
Student Support Services	6100					9,652	16,474	173,352	10%
Instructional Media Services	6200					-	-	-	
Curriculum Development	6300					-	-	-	
Instructional Staff Training	6400					1,260	1,260	7,500	17%
Instructional Related Technology	6500					-	-	-	
Board	7100					30	5,750	11,529	50%
General Administration	7200					7,978	15,956	95,172	17%
School Administration	7300					53,984	118,790	717,466	17%
Facilities Acquisition & Construction	7400					-	-	-	
Fiscal Services	7500					1,590	2,430	26,230	9%
Food Services	7600					22,906	30,973	286,900	11%
Central services	7700					-	-	-	
Student Transportation Services	7800					-	-	38,000	0%
Operation of Plant	7900					36,374	129,371	384,942	34%
Maintenance of Plant	8100					1,922	15,379	23,500	65%
Administrative Technology Services	8200					-	-	-	
Community Services	9100					7,597	7,728	190,005	4%
Debt Service	9200					28,644	57,289	343,726	17%
Total Expenditures		-	-	-		393,032	683,973	4,418,817	15%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		(31,976)	(84,898)	(322,948)	26%
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700					-	-	-	
Transfers In	3600					46,000	88,262	405,626	22%
Transfers Out	9700					(46,000)	(88,262)	(405,626)	22%
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		-	-	-		(31,976)	(84,898)	(322,948)	26%
Fund balances, beginning						2,380,726	2,433,648	2,955,881	82%
Adjustments to beginning fund balance						-	-	-	
Fund Balances, Beginning as Restated		-	-	-		2,380,726	2,433,648	2,955,881	82%
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 2,348,750	\$ 2,348,750	\$ 2,632,933	89%

See Independent Accountants' Compilation Report.



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

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

Independent Accountants' Compilation Report

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

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

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

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

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

Respectfully submitted,

King & Walker, CPAs

October 24, 2024
Tampa, Florida

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

	<u>Accounts</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and cash equivalents	1110	\$ 2,310,313	\$ -	\$ -	\$ -	\$ 2,310,313
Accounts Receivable	1130	5,565				5,565
Due from Other Funds	1140	39,352				39,352
Deposits	1210					-
Due From Other Agencies	1220	9,895	25,181		14,171	49,247
Prepaid Expenses	1230	28,644				28,644
Other Current Assets	12XX					-
		<u>2,393,769</u>	<u>25,181</u>	<u>-</u>	<u>14,171</u>	<u>2,433,121</u>
Total Assets		<u>\$ 2,393,769</u>	<u>\$ 25,181</u>	<u>\$ -</u>	<u>\$ 14,171</u>	<u>\$ 2,433,121</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accrued Salaries & Benefits	2110	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	2120	75,332				75,332
Due to Other Funds	2160		25,181		14,171	39,352
Payroll Deductions & Withholdings	2170					-
Other Current Liabilities	2200					-
Deferred Revenue	2630					-
		<u>75,332</u>	<u>25,181</u>	<u>-</u>	<u>14,171</u>	<u>114,684</u>
Total Liabilities		<u>75,332</u>	<u>25,181</u>	<u>-</u>	<u>14,171</u>	<u>114,684</u>
Fund Balance						
Nonspendable	2710	\$ 28,644	\$ -	\$ -	\$ -	\$ 28,644
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	2,289,793				2,289,793
		<u>2,318,437</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,318,437</u>
Total Fund Balance		<u>2,318,437</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,318,437</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 2,393,769</u>	<u>\$ 25,181</u>	<u>\$ -</u>	<u>\$ 14,171</u>	<u>\$ 2,433,121</u>

See Independent Accountants' Compilation Report.

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

FTE Projected	<u>324</u>									
FTE Actual	<u>324</u>	100% of Projected	General Fund				Special Revenue			
	Account Number		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues										
FEDERAL SOURCES										
	3100		\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
	3230						15,724	32,516	155,469	21%
STATE SOURCES										
	3310		249,873	750,612	3,166,107	24%				
	3361									
	3397									
	3399		9,895	17,350	48,008	36%				
LOCAL SOURCES										
	3413									
	3430		6,612	22,950	100,000	23%				
	34XX		18,866	47,629	265,000	18%			134,092	
Total Revenues			<u>285,246</u>	<u>838,541</u>	<u>3,579,115</u>	<u>23%</u>	<u>15,724</u>	<u>32,516</u>	<u>289,561</u>	<u>11%</u>
Expenditures										
Current Expenditures										
	5000		165,136	430,917	2,055,934	21%	15,724	32,516	64,561	50%
	6100		14,977	31,451	173,352	18%				
	6200									
	6300									
	6400		-	1,260	7,500	17%				
	6500									
	7100		140	5,890	11,529	51%				
	7200		7,978	23,934	95,172	25%				
	7300		49,772	168,562	717,466	23%				
	7400									
	7500		9,849	12,279	26,230	47%				
	7600						23,736	54,709	286,900	19%
	7700									
	7800				38,000	0%				
	7900		18,241	147,612	384,942	38%				
	8100		2,988	18,367	23,500	78%				
	8200									
	9100		8,270	15,998	190,005	8%				
	9200									
Total Expenditures			<u>277,351</u>	<u>856,270</u>	<u>3,723,630</u>	<u>23%</u>	<u>39,460</u>	<u>87,225</u>	<u>351,461</u>	<u>25%</u>
Excess (Deficiency) of Revenues Over Expenditures			<u>7,895</u>	<u>(17,729)</u>	<u>(144,515)</u>	<u>12%</u>	<u>(23,736)</u>	<u>(54,709)</u>	<u>(61,900)</u>	<u>88%</u>
Other Financing Sources (Uses)										
	3700									
	3600						23,736	54,709	61,900	88%
	9700		(38,208)	(97,482)	(178,433)	55%				
Total Other Financing Sources (Uses)			<u>(38,208)</u>	<u>(97,482)</u>	<u>(178,433)</u>	<u>55%</u>	<u>23,736</u>	<u>54,709</u>	<u>61,900</u>	<u>88%</u>
Net Change in Fund Balances			(30,313)	(115,211)	(322,948)	36%	-	-	-	
Fund balances, beginning			2,348,750	2,433,648	2,955,881	82%	-	-	-	
Adjustments to beginning fund balance										
Fund Balances, Beginning as Restated			<u>2,348,750</u>	<u>2,433,648</u>	<u>2,955,881</u>	<u>82%</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Fund Balances, Ending			<u>\$ 2,318,437</u>	<u>\$ 2,318,437</u>	<u>\$ 2,632,933</u>	<u>88%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>

See Independent Accountants' Compilation Report.

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

FTE Projected	324		Debt Service		Capital Outlay						
FTE Actual	324	100% of Projected	Account Number	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues											
FEDERAL SOURCES											
			3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
			3230								
STATE SOURCES											
			3310								
			3361								
			3397					14,171	43,159	227,193	19%
			3399								
LOCAL SOURCES											
			3413								
			3430								
			34XX								
Total Revenues				-	-	-		14,171	43,159	227,193	19%
Expenditures											
Current Expenditures											
			5000								
			6100								
			6200								
			6300								
			6400								
			6500								
			7100								
			7200								
			7300								
			7400								
			7500								
			7600								
			7700								
			7800								
			7900								
			8100								
			8200								
			9100								
			9200	28,643	85,932	343,726	25%				
Total Expenditures				28,643	85,932	343,726	25%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures				(28,643)	(85,932)	(343,726)	25%	14,171	43,159	227,193	19%
Other Financing Sources (Uses)											
			3700								
			3600	28,643	85,932	343,726	25%				
			9700					(14,171)	(43,159)	(227,193)	19%
Total Other Financing Sources (Uses)				28,643	85,932	343,726	25%	(14,171)	(43,159)	(227,193)	19%
Net Change in Fund Balances				-	-	-		-	-	-	
Fund balances, beginning											
Adjustments to beginning fund balance											
Fund Balances, Beginning as Restated				-	-	-		-	-	-	
Fund Balances, Ending				\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%

See Independent Accountants' Compilation Report.

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

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	Other Governmental Fund				Total Governmental Funds			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230					15,724	32,516	155,469	21%
STATE SOURCES									
FEFP	3310					249,873	750,612	3,166,107	24%
School Recognition	3361					-	-	-	
Charter School Capital Outlay	3397					14,171	43,159	227,193	19%
Other State Revenue	3399					9,895	17,350	48,008	36%
LOCAL SOURCES									
Local Capital Outlay	3413					-	-	-	
Interest	3430					6,612	22,950	100,000	23%
Other Local Source Revenue	34XX					18,866	47,629	399,092	12%
Total Revenues		-	-	-		315,141	914,216	4,095,869	22%
Expenditures									
Current Expenditures									
Instruction	5000					180,860	463,433	2,120,495	22%
Student Support Services	6100					14,977	31,451	173,352	18%
Instructional Media Services	6200					-	-	-	
Curriculum Development	6300					-	-	-	
Instructional Staff Training	6400					-	1,260	7,500	17%
Instructional Related Technology	6500					-	-	-	
Board	7100					140	5,890	11,529	51%
General Administration	7200					7,978	23,934	95,172	25%
School Administration	7300					49,772	168,562	717,466	23%
Facilities Acquisition & Construction	7400					-	-	-	
Fiscal Services	7500					9,849	12,279	26,230	47%
Food Services	7600					23,736	54,709	286,900	19%
Central services	7700					-	-	-	
Student Transportation Services	7800					-	-	38,000	0%
Operation of Plant	7900					18,241	147,612	384,942	38%
Maintenance of Plant	8100					2,988	18,367	23,500	78%
Administrative Technology Services	8200					-	-	-	
Community Services	9100					8,270	15,998	190,005	8%
Debt Service	9200					28,643	85,932	343,726	25%
Total Expenditures		-	-	-		345,454	1,029,427	4,418,817	23%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		(30,313)	(115,211)	(322,948)	36%
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700					-	-	-	
Transfers In	3600					52,379	140,641	405,626	35%
Transfers Out	9700					(52,379)	(140,641)	(405,626)	35%
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		-	-	-		(30,313)	(115,211)	(322,948)	36%
Fund balances, beginning						2,348,750	2,433,648	2,955,881	82%
Adjustments to beginning fund balance						-	-	-	
Fund Balances, Beginning as Restated		-	-	-		2,348,750	2,433,648	2,955,881	82%
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 2,318,437	\$ 2,318,437	\$ 2,632,933	88%

See Independent Accountants' Compilation Report.

2200-NCCS-ATTENDANCE POLICY (To go into effect Jan 1, 2025)

The educational program offered by North County Charter School is predicated upon the presence of the student and requires continuity of instruction and classroom participation. Attendance shall be required of all students enrolled during the days and hours that the school is in session. School attendance is the responsibility of parents and students. Absences shall be reported to the school office by the parent/guardian on the DAY OF THE ABSENCE.

In accordance with statute, the Director/Principal shall require, from the parent of each student of compulsory school age a statement of the cause for such absence. The School reserves the right to verify such statements and to investigate the cause of each single absence.

In addition, educators have the responsibility to encourage regular attendance of students.

The recording of student attendance for the purpose of school compact and State purposes shall be as herein prescribed.

- A. The presence or absence of each student shall be determined daily at a period prescribed by the Director-Principal. It shall be the duty of the Director-Principal to determine that the teacher is notified when a student reports to school after the attendance check is made. All tardy and absent students shall be documented.
- B. Attendance may be counted if the student is actually present at school or away from school on a school day and is engaged in an educational activity which constitutes a part of the school approved educational program for the student. Under no conditions shall a student be required or permitted to answer roll call and then be excused from school attendance as a means of circumventing the law and/or school policy.
- C. Attendance of students for at least 178 days of instruction or the equivalent, as provided by law and regulations of the State Board of Education, shall be required except for absences due to illness or as otherwise provided by law and Board policy, which is incorporated by reference into this policy. A student who is enrolled in school shall be required to attend school regularly whether or not the compulsory attendance law applies.
- D. All required attendance documents shall be retained on the automated attendance system.
- E. Required attendance documents may not be destroyed except upon the authorization of the Board as provided in State regulations.
- F. The Director-Principal shall be responsible for the administration of all laws, State Board of Education regulations, and Board regulations pertaining to student attendance and shall assure that all teachers and clerks are instructed in proper record keeping and will monitor as necessary.
- G. Parent/Guardian verification of absence. The parent/guardian shall notify the school of his/her child's absence on THE DAY OF the absence. Receipt of notification after the close of business on the day of the absence shall be grounds for coding the absence as unexcused.

Provision shall be made for promoting school attendance through adjustment of personal problems, education of parents, and enforcement of the compulsory attendance laws and related child-welfare legislation. Accordingly:

- A. absences must be reported to the school by the parent/guardian on the day of the absence to be considered excused. Of course, parents should inform as soon as is practicable and information obtained after the day of the absence shall be considered unexcused, but "informed." Failure to report and explain the absence(s) shall result in unexcused absence(s). The final authority for determining acceptability of the reason for the absence(s) shall rest with the principal. In any case where a parent/guardian provides medical evidence related to absences, these will be excused.
- B. when a student has at least five (5) unexcused absences or absences for which the reasons are unknown, within a calendar month, or ten (10) unexcused absences, or absences for which the reasons are unknown, within a ninety (90) calendar day period, the Director-Principal shall reserve the right to call a meeting with the parent to explain future actions of the school, up to and including dismissal for failure to follow the school's compact and attendance policy, or filing of

truancy proceedings with the Truancy Court. Unless there is clear evidence that the absences are not a pattern of nonattendance, the Director-Principal will refer to the case to the school's Multi-tiered System of Supports (MTSS)/Individual Problem-Solving Team to determine if early patterns of truancy are developing. If the MTSS/Individual Problem-Solving Team finds that a pattern of nonattendance is developing, a meeting with the parent will be scheduled to identify potential remedies. If the problem is not resolved, MTSS/Individual Problem-Solving Team will implement interventions set forth in, and act in accordance with, the requirements in F.S. 1003.26.

If a student subject to compulsory school attendance will not comply with attempts to enforce school attendance, the Director-Principal may file a truancy petition pursuant to the procedures in F.S. 984.151.

Make-Up for Absences

For any absences excluding truancy the student shall have two (2) days to make up work for each day missed. The Director-Principal may grant time extensions to the student for extenuating circumstances.

For unexcused absences, the Director-Principal may establish site-specific policies that encourage both regular attendance and high academic achievement, and shall review and modify these policies from time-to-time as required to maintain and improve their effectiveness.

Excused Absences

The Board considers the following factors to be reasonable excuses for time missed at school:

- A. Personal illness of the student. Medical evidence (doctor's note) will be required by the Director-Principal, or designee for absences exceeding 5 cumulative days within each semester.
- B. Tardies and early dismissals shall accumulate toward absences, and counted as excused absences (toward the 5 per semester) at a rate of (any combination) of 3 being equal to 1 absence.
- C. Court appearance of the student.
- D. Medical appointment of the student, or any absence where a doctor's note is provided.
- E. Insurmountable conditions. Insurmountable conditions are extreme weather conditions, communicable disease outbreak, and local conditions determined by the School District which, after taking into account the material circumstances, would render impracticable a student's attendance at school (F.A.C. 6A-1.09513).
- F. All other reasonable absences with prior approval of the Director-Principal.
- G. Attendance at a center under Children and Families Services supervision.
- H. Approved school activity, or significant community events with prior permission of the Director-Principal.
- I. Religious instruction or religious holiday.
- J. Death in the immediate family.
- K. Out-of-school suspension.
- L. Confinement at a detention center.
- M. Appointments for a therapy service provided by a licensed health care practitioner or behavior analyst certified pursuant to Florida law for the treatment of autism spectrum disorder including, but not limited to, applied behavioral analysis, speech therapy, and occupational therapy.

Discipline

No student will be suspended for unexcused tardiness, lateness, absence, or truancy.

Any student who fails to attend any regularly scheduled class and has no excuse for absence (i.e. "skipping") should be referred to an administrator. Disciplinary action should include notification to parents or guardians.

A student's grade in any course is based on his/her performance in the instructional setting and shall not be reduced for reasons of conduct. If a student violates the attendance or other rules of the school, s/he should be disciplined appropriately for the misconduct, but his/her grades should be based upon what the student can demonstrate s/he has learned.

The Director-Principal shall develop administrative procedures that:

- A. provide the student and his/her parents the opportunity to challenge the attendance record prior to notification and that such notification fails to comply with applicable Board rules;
- B. require a school session that is in conformity with the rules of the State Board;
- C. govern the keeping of attendance records in accordance with the rules of the State Board;
- D. identify the habitual truant, investigate the cause(s) of his/her behavior, and consider appropriate modification of his/her educational program to meet particular needs and interests;
- E. require that students whose absence has been excused have an opportunity to make up work they missed and receive credit for the work if completed;
- F. require that any student who, due to a specifically identifiable physical or mental impairment, exceeds or may exceed the School's limit on excused absences is referred for evaluation for eligibility either under the Individuals with Disabilities Education Act (IDEA) or Section 504 of the Rehabilitation Act of 1973 or other appropriate accommodation.

Habitual Truancy

Whenever any student has a total of fifteen (15) unexcused absences from school within ninety (90) calendar days, with or without the knowledge or consent of the parent, s/he will be considered habitually truant. The Board authorizes the Director-Principal to inform the student and his/her parents of the record of excessive absences as well as the School's intent to notify the Department of Highway Safety and Motor Vehicles, if appropriate. The Director-Principal is authorized to file a truancy petition under F.S. 984.151 if a student has accrued at least five (5) unexcused absences, or absences for which the reasons are unknown, within a calendar month or ten (10) unexcused absences, or absences for which the reasons are unknown within a ninety (90) calendar day period or has had more than fifteen (15) unexcused absences in a ninety (90) calendar day period.

Violation of Attendance Compact / Dismissal

On an annual basis, the Director-Principal shall review the attendance of all students. If a student has missed more than 15% of total school time during the year, a letter of warning will be issued. The letter of warning shall provide accurate data regarding total time missed, and clearly state that, should the student exceed 15% in any subsequent year of attendance, the Director-Principal may initiate dismissal proceedings. For dismissal protocols, refer to policy 2150.

Adopted: October 24, 2024 by unanimous vote of the NCCS Board

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

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

****DRAFT**MINUTES**DRAFT****

- I. **Call to order/Attendance:** President, Mrs. Simchick called the meeting to order at 9:02AM. Present also at the meeting: Brian Cook, Vice Chair, Sean Prescott, Secretary, Susan Aguirre, Treasurer, Greg Potter, Director, Kerrian Irons, Asst Principal, Jenn Bakos, Business & Finance Mgr and Maria Smith, Admin Assistant
- II. **Pledge of Allegiance/Invocation:** Mr. Potter lead the group in the Pledge of Allegiance and Mrs. Irons gave an invocation.
- III. **Approve/Amend today's agenda:** Upon a motion by Mr. Cook and a second by Mr. Prescott, the agenda was approved as written.
- IV. **Citizen/Parent input/concerns:** Parent, Jennifer Fitzpatrick shared a concern about the current attendance policy not allowing excused absences based on parent contact with the school, alone. Parent, Sarah Gens also spoke on the matter, asking for considered change. Parents do not feel like they should have to take children to the doctor to get medical notes for short-term illnesses. Next, Parent, Jennifer Fitzpatrick also mentioned that while the new ParentSquare communications system seemed to be working well for school-wide / office messaging to parents, she felt that she was not getting enough communication from the teachers through the program.
- V. **Consent Agenda:**
 - A. To approve the minutes of the August 14, 2024 Regular Board Meeting. Mr. Potter recommended approval. Upon a motion by Mr. Cook and a second by Mr. Prescott, the minutes were unanimously approved, 4-0.
- VI. **Action Agenda:**
 - A. To approve the 2023-24 Annual Financial Audit (if ready)-Mr. Potter & Mrs. Bakos recommended approval. Following a short presentation over the phone by the Board's auditor, a motion to approve was made by Mr. Cook and seconded by Mrs. Aguirre with the following edits: Pg. 21 to reference "5%" fees paid to SDIRC vs. "2%" (correction); Pg. 3 4th sentence to read "Long-term liabilities decreased due to payment of principal." (this is related to debt service owed on two completed projects); change Pg. 10 to report "leases" separately (with no change to bottom line) and Pg. 4 adding a note recognizing that NCCS set up a "SWEEPS" account with Seacoast to better protect undesignated funds (re: Money Market Funds). Motion passed unanimously, 4-0.
 - B. To approve the NCCS School Improvement Plan (SIP) for 2024-2025-Mr. Potter recommended approval. Upon a motion by Mr. Cook and a second by Mr. Prescott, the SIP was approved unanimously, 4-0.
 - 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 recommended approval. Upon a motion by Mr. Cook and a second by Mrs. Aguirre, the three policies were approved unanimously, 4-0.
 - D. To approve a part-time position of Accounts Receivable/Accounts Payable (3 days per week)-Mrs. Simchick, Mr. Potter & Mrs. Bakos recommended approval. Following a short discussion, Mr. Cook made a motion to approve the part-time position with a salary of up to \$20/hr and for up to 24hrs/wk. The motion was seconded by Mr. Prescott. Passed unanimously, 4-0.

****At 10:30AM a motion to extend the meeting by 30 minutes** was made by Mr. Cook and seconded by Mr. Prescott. Motion passed unanimously, 4-0.

VII. Reports:

- A.** Parent Involvement Committee: Mrs. Le reported that she had been meeting with Mrs. Irons about financials and that the process was working well. She mentioned that the group had in excess of \$8300 available at the time. Next, she mentioned that the Jr. Deputy for a Day Fundraiser had been a huge success as it had raised in excess of \$500 which would be used for the Fall Festival on Oct 31. Last, she shared that the next PIC meeting would be held on October 1st.
- B.** Business & Finance Manager: No further information to share following the audit item.
- C.** Director-Principal: Mr. Potter did not make a report
- D.** Assistant Principal Report: Ms. Irons did not make a report

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. *This Item Was Not Addressed*
- B.** Mrs. Aguirre: Although not on the agenda, Mrs. Aguirre suggested a future workshop on FL House Bill 7. She stated that she felt NCCS’s current ELA curriculum (provided by HMH-Houghton Mifflin Harcourt) was not on the state’s list of approved vendors. She suggested looking at Amplify, which is used by SDIRC with good success.

IX. Adjournment: The meeting was adjourned at 11:00AM



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

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

Independent Accountants' Compilation Report

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

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

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

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

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

Respectfully submitted,

King & Walker, CPAs

September 11, 2024
Tampa, Florida

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

	<u>Accounts</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and cash equivalents	1110	\$ 2,372,666	\$ -	\$ -	\$ -	\$ 2,372,666
Accounts Receivable	1130	3,247				3,247
Due from Other Funds	1140	41,552				41,552
Deposits	1210					-
Due From Other Agencies	1220	3,925	27,058		14,494	45,477
Prepaid Expenses	1230					-
Other Current Assets	12XX					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets		\$ 2,421,390	\$ 27,058	\$ -	\$ 14,494	\$ 2,462,942
LIABILITIES AND FUND BALANCE						
Liabilities						
Accrued Salaries & Benefits	2110	\$ 40,664	\$ -	\$ -	\$ -	\$ 40,664
Accounts Payable	2120					-
Due to Other Funds	2160		27,058		14,494	41,552
Payroll Deductions & Withholdings	2170					-
Other Current Liabilities	2200					-
Deferred Revenue	2630					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities		40,664	27,058	-	14,494	82,216
Fund Balance						
Nonspendable	2710	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	2,380,726				2,380,726
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance		2,380,726	-	-	-	2,380,726
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE		\$ 2,421,390	\$ 27,058	\$ -	\$ 14,494	\$ 2,462,942

See Independent Accountants' Compilation Report.

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

FTE Projected		324		100% of Projected					
FTE Actual		324							
		General Fund				Special Revenue			
Account Number		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230							155,469	0%
STATE SOURCES									
FEFP	3310	210,258	210,258	3,166,107	7%				
School Recognition	3361								
Charter School Capital Outlay	3397								
Other State Revenue	3399			48,008	0%				
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430	8,222	8,222	100,000	8%				
Other Local Source Revenue	34XX	5,045	5,045	265,000	2%			134,092	
Total Revenues		223,525	223,525	3,579,115	6%	-	-	289,561	0%
Expenditures									
Current Expenditures									
Instruction	5000	55,928	55,928	2,055,934	3%	5,550	5,550	64,561	9%
Student Support Services	6100	6,822	6,822	173,352	4%				
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400			7,500	0%				
Instructional Related Technology	6500								
Board	7100	5,720	5,720	11,529	50%				
General Administration	7200	7,978	7,978	95,172	8%				
School Administration	7300	64,806	64,806	717,466	9%				
Facilities Acquisition & Construction	7400	-	-						
Fiscal Services	7500	840	840	26,230	3%				
Food Services	7600					8,067	8,067	286,900	3%
Central services	7700								
Student Transportation Services	7800			38,000	0%				
Operation of Plant	7900	92,997	92,997	384,942	24%				
Maintenance of Plant	8100	13,457	13,457	23,500	57%				
Administrative Technology Services	8200								
Community Services	9100	131	131	190,005	0%				
Debt Service	9200								
Total Expenditures		248,679	248,679	3,723,630	7%	13,617	13,617	351,461	4%
Excess (Deficiency) of Revenues Over Expenditures		(25,154)	(25,154)	(144,515)	17%	(13,617)	(13,617)	(61,900)	22%
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600					13,617	13,617	61,900	22%
Transfers Out	9700	(27,768)	(27,768)	(178,433)	16%				
Total Other Financing Sources (Uses)		(27,768)	(27,768)	(178,433)	16%	13,617	13,617	61,900	22%
Net Change in Fund Balances		(52,922)	(52,922)	(322,948)	16%	-	-	-	
Fund balances, beginning		2,433,648	2,433,648	2,955,881	82%	-	-	-	
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		2,433,648	2,433,648	2,955,881	82%	-	-	-	
Fund Balances, Ending		\$ 2,380,726	\$ 2,380,726	\$ 2,632,933	90%	\$ -	\$ -	\$ -	%

See Independent Accountants' Compilation Report.

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

FTE Projected		324			Debt Service				Capital Outlay				
FTE Actual		324	100% of Projected		Account Number	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues													
FEDERAL SOURCES													
	Federal Direct	3100			\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	
	Federal Through State and Local	3230											
STATE SOURCES													
	FEFP	3310											
	School Recognition	3361											
	Charter School Capital Outlay	3397							14,494	14,494	227,193	6%	
	Other State Revenue	3399											
LOCAL SOURCES													
	Local Capital Outlay	3413											
	Interest	3430											
	Other Local Source Revenue	34XX											
Total Revenues					-	-	-		14,494	14,494	227,193	6%	
Expenditures													
Current Expenditures													
	Instruction	5000											
	Student Support Services	6100											
	Instructional Media Services	6200											
	Curriculum Development	6300											
	Instructional Staff Training	6400											
	Instructional Related Technology	6500											
	Board	7100											
	General Administration	7200											
	School Administration	7300											
	Facilities Acquisition & Construction	7400											
	Fiscal Services	7500											
	Food Services	7600											
	Central services	7700											
	Student Transportation Services	7800											
	Operation of Plant	7900											
	Maintenance of Plant	8100											
	Administrative Technology Services	8200											
	Community Services	9100											
	Debt Service	9200			28,645	28,645	343,726	8%					
Total Expenditures					28,645	28,645	343,726	8%	-	-	-		
Excess (Deficiency) of Revenues Over Expenditures					(28,645)	(28,645)	(343,726)	8%	14,494	14,494	227,193	6%	
Other Financing Sources (Uses)													
	Proceeds from Issuing Long-term Debt	3700											
	Transfers In	3600			28,645	28,645	343,726	8%	(14,494)	(14,494)			
	Transfers Out	9700									(227,193)	0%	
Total Other Financing Sources (Uses)					28,645	28,645	343,726	8%	(14,494)	(14,494)	(227,193)	6%	
Net Change in Fund Balances													
	Fund balances, beginning				-	-	-		-	-	-		
	Adjustments to beginning fund balance												
Fund Balances, Beginning as Restated					-	-	-		-	-	-		
Fund Balances, Ending					\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	

See Independent Accountants' Compilation Report.

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

FTE Projected		324			Other Governmental Fund				Total Governmental Funds				
FTE Actual		324	100% of Projected		Account Number	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues													
FEDERAL SOURCES													
	Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%			
	Federal Through State and Local	3230									155,469	0%	
STATE SOURCES													
	FEFP	3310							210,258	210,258	3,166,107	7%	
	School Recognition	3361							-	-	-		
	Charter School Capital Outlay	3397							14,494	14,494	227,193	6%	
	Other State Revenue	3399							-	-	48,008	0%	
LOCAL SOURCES													
	Local Capital Outlay	3413							-	-	-		
	Interest	3430							8,222	8,222	100,000	8%	
	Other Local Source Revenue	34XX							5,045	5,045	399,092	1%	
Total Revenues			-	-	-				238,019	238,019	4,095,869	6%	
Expenditures													
Current Expenditures													
	Instruction	5000							61,478	61,478	2,120,495	3%	
	Student Support Services	6100							6,822	6,822	173,352	4%	
	Instructional Media Services	6200							-	-	-		
	Curriculum Development	6300							-	-	-		
	Instructional Staff Training	6400							-	-	7,500	0%	
	Instructional Related Technology	6500							-	-	-		
	Board	7100							5,720	5,720	11,529	50%	
	General Administration	7200							7,978	7,978	95,172	8%	
	School Administration	7300							64,806	64,806	717,466	9%	
	Facilities Acquisition & Construction	7400							-	-	-		
	Fiscal Services	7500							840	840	26,230	3%	
	Food Services	7600							8,067	8,067	286,900	3%	
	Central services	7700							-	-	-		
	Student Transportation Services	7800							-	-	38,000	0%	
	Operation of Plant	7900							92,997	92,997	384,942	24%	
	Maintenance of Plant	8100							13,457	13,457	23,500	57%	
	Administrative Technology Services	8200							-	-	-		
	Community Services	9100							131	131	190,005	0%	
	Debt Service	9200							28,645	28,645	343,726	8%	
Total Expenditures			-	-	-				290,941	290,941	4,418,817	7%	
Excess (Deficiency) of Revenues Over Expenditures			-	-	-				(52,922)	(52,922)	(322,948)	16%	
Other Financing Sources (Uses)													
	Proceeds from Issuing Long-term Debt	3700							-	-	-		
	Transfers In	3600							27,768	27,768	405,626	7%	
	Transfers Out	9700							(27,768)	(27,768)	(405,626)	7%	
Total Other Financing Sources (Uses)			-	-	-				-	-	-		
Net Change in Fund Balances			-	-	-				(52,922)	(52,922)	(322,948)	16%	
	Fund balances, beginning								2,433,648	2,433,648	2,955,881	82%	
	Adjustments to beginning fund balance								-	-	-		
Fund Balances, Beginning as Restated			-	-	-				2,433,648	2,433,648	2,955,881	82%	
Fund Balances, Ending			\$ -	\$ -	\$ -	%	\$ 2,380,726	\$ 2,380,726	\$ 2,632,933	90%			

See Independent Accountants' Compilation Report.



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

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

Independent Accountants' Compilation Report

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

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

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

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

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

Respectfully submitted,

King & Walker, CPAs

October 22, 2024
Tampa, Florida

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

	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
ASSETS						
Cash and cash equivalents	1110	\$ 2,310,346	\$ -	\$ -	\$ -	\$ 2,310,346
Accounts Receivable	1130	6,504				6,504
Due from Other Funds	1140	45,779				45,779
Deposits	1210					-
Due From Other Agencies	1220	11,380	16,791		28,988	57,159
Prepaid Expenses	1230	28,644				28,644
Other Current Assets	12XX					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets		\$ 2,402,653	\$ 16,791	\$ -	\$ 28,988	\$ 2,448,432
LIABILITIES AND FUND BALANCE						
Liabilities						
Accrued Salaries & Benefits	2110		\$ -	\$ -	\$ -	\$ -
Accounts Payable	2120	53,903				53,903
Due to Other Funds	2160		16,791		28,988	45,779
Payroll Deductions & Withholdings	2170					-
Other Current Liabilities	2200					-
Deferred Revenue	2630					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities		53,903	16,791	-	28,988	99,682
Fund Balance						
Nonspendable	2710	\$ 28,644	\$ -	\$ -	\$ -	\$ 28,644
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	2,320,106				2,320,106
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance		2,348,750	-	-	-	2,348,750
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE		\$ 2,402,653	\$ 16,791	\$ -	\$ 28,988	\$ 2,448,432

See Independent Accountants' Compilation Report.

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

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	General Fund				Special Revenue			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230					16,792	16,792	155,469	11%
STATE SOURCES									
FEFP	3310	290,481	500,739	3,166,107	16%				
School Recognition	3361								
Charter School Capital Outlay	3397								
Other State Revenue	3399	7,455	7,455	48,008	16%				
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430	8,116	16,338	100,000	16%				
Other Local Source Revenue	34XX	23,718	28,763	265,000	11%			134,092	
Total Revenues		<u>329,770</u>	<u>553,295</u>	<u>3,579,115</u>	<u>15%</u>	<u>16,792</u>	<u>16,792</u>	<u>289,561</u>	<u>6%</u>
Expenditures									
Current Expenditures									
Instruction	5000	209,853	265,781	2,055,934	13%	11,242	16,792	64,561	26%
Student Support Services	6100	9,652	16,474	173,352	10%				
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400	1,260	1,260	7,500	17%				
Instructional Related Technology	6500								
Board	7100	30	5,750	11,529	50%				
General Administration	7200	7,978	15,956	95,172	17%				
School Administration	7300	53,984	118,790	717,466	17%				
Facilities Acquisition & Construction	7400								
Fiscal Services	7500	1,590	2,430	26,230	9%				
Food Services	7600					22,906	30,973	286,900	11%
Central services	7700								
Student Transportation Services	7800			38,000	0%				
Operation of Plant	7900	36,374	129,371	384,942	34%				
Maintenance of Plant	8100	1,922	15,379	23,500	65%				
Administrative Technology Services	8200								
Community Services	9100	7,597	7,728	190,005	4%				
Debt Service	9200								
Total Expenditures		<u>330,240</u>	<u>578,919</u>	<u>3,723,630</u>	<u>16%</u>	<u>34,148</u>	<u>47,765</u>	<u>351,461</u>	<u>14%</u>
Excess (Deficiency) of Revenues Over Expenditures		<u>(470)</u>	<u>(25,624)</u>	<u>(144,515)</u>	<u>18%</u>	<u>(17,356)</u>	<u>(30,973)</u>	<u>(61,900)</u>	<u>50%</u>
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600					17,356	30,973	61,900	50%
Transfers Out	9700	(31,506)	(59,274)	(178,433)	33%				
Total Other Financing Sources (Uses)		<u>(31,506)</u>	<u>(59,274)</u>	<u>(178,433)</u>	<u>33%</u>	<u>17,356</u>	<u>30,973</u>	<u>61,900</u>	<u>50%</u>
Net Change in Fund Balances									
Fund balances, beginning		(31,976)	(84,898)	(322,948)	26%	-	-	-	-
Adjustments to beginning fund balance		2,380,726	2,433,648	2,955,881	82%	-	-	-	-
Fund Balances, Beginning as Restated		<u>2,380,726</u>	<u>2,433,648</u>	<u>2,955,881</u>	<u>82%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending		<u>\$ 2,348,750</u>	<u>\$ 2,348,750</u>	<u>\$ 2,632,933</u>	<u>89%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>

See Independent Accountants' Compilation Report.

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

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	Debt Service				Capital Outlay			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230								
STATE SOURCES									
FEFP	3310								
School Recognition	3361								
Charter School Capital Outlay	3397					14,494	28,988	227,193	13%
Other State Revenue	3399								
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430								
Other Local Source Revenue	34XX								
Total Revenues		<u>-</u>	<u>-</u>	<u>-</u>		<u>14,494</u>	<u>28,988</u>	<u>227,193</u>	<u>13%</u>
Expenditures									
Current Expenditures									
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400								
Instructional Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition & Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200	28,644	57,289	343,726	17%				
Total Expenditures		<u>28,644</u>	<u>57,289</u>	<u>343,726</u>	<u>17%</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Excess (Deficiency) of Revenues Over Expenditures		<u>(28,644)</u>	<u>(57,289)</u>	<u>(343,726)</u>	<u>17%</u>	<u>14,494</u>	<u>28,988</u>	<u>227,193</u>	<u>13%</u>
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600	28,644	57,289	343,726	17%				
Transfers Out	9700					(14,494)	(28,988)	(227,193)	13%
Total Other Financing Sources (Uses)		<u>28,644</u>	<u>57,289</u>	<u>343,726</u>	<u>17%</u>	<u>(14,494)</u>	<u>(28,988)</u>	<u>(227,193)</u>	<u>13%</u>
Net Change in Fund Balances		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	
Fund balances, beginning									
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	
Fund Balances, Ending		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>

See Independent Accountants' Compilation Report.

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

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	Other Governmental Fund				Total Governmental Funds			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230					16,792	16,792	155,469	11%
STATE SOURCES									
FEFP	3310					290,481	500,739	3,166,107	16%
School Recognition	3361					-	-	-	
Charter School Capital Outlay	3397					14,494	28,988	227,193	13%
Other State Revenue	3399					7,455	7,455	48,008	16%
LOCAL SOURCES									
Local Capital Outlay	3413					-	-	-	
Interest	3430					8,116	16,338	100,000	16%
Other Local Source Revenue	34XX					23,718	28,763	399,092	7%
Total Revenues		-	-	-		361,056	599,075	4,095,869	15%
Expenditures									
Current Expenditures									
Instruction	5000					221,095	282,573	2,120,495	13%
Student Support Services	6100					9,652	16,474	173,352	10%
Instructional Media Services	6200					-	-	-	
Curriculum Development	6300					-	-	-	
Instructional Staff Training	6400					1,260	1,260	7,500	17%
Instructional Related Technology	6500					-	-	-	
Board	7100					30	5,750	11,529	50%
General Administration	7200					7,978	15,956	95,172	17%
School Administration	7300					53,984	118,790	717,466	17%
Facilities Acquisition & Construction	7400					-	-	-	
Fiscal Services	7500					1,590	2,430	26,230	9%
Food Services	7600					22,906	30,973	286,900	11%
Central services	7700					-	-	-	
Student Transportation Services	7800					-	-	38,000	0%
Operation of Plant	7900					36,374	129,371	384,942	34%
Maintenance of Plant	8100					1,922	15,379	23,500	65%
Administrative Technology Services	8200					-	-	-	
Community Services	9100					7,597	7,728	190,005	4%
Debt Service	9200					28,644	57,289	343,726	17%
Total Expenditures		-	-	-		393,032	683,973	4,418,817	15%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		(31,976)	(84,898)	(322,948)	26%
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700					-	-	-	
Transfers In	3600					46,000	88,262	405,626	22%
Transfers Out	9700					(46,000)	(88,262)	(405,626)	22%
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		-	-	-		(31,976)	(84,898)	(322,948)	26%
Fund balances, beginning						2,380,726	2,433,648	2,955,881	82%
Adjustments to beginning fund balance						-	-	-	
Fund Balances, Beginning as Restated		-	-	-		2,380,726	2,433,648	2,955,881	82%
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 2,348,750	\$ 2,348,750	\$ 2,632,933	89%

See Independent Accountants' Compilation Report.



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

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

Independent Accountants' Compilation Report

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

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

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

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

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

Respectfully submitted,

King & Walker, CPAs

October 24, 2024
Tampa, Florida

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

	<u>Accounts</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and cash equivalents	1110	\$ 2,310,313	\$ -	\$ -	\$ -	\$ 2,310,313
Accounts Receivable	1130	5,565				5,565
Due from Other Funds	1140	39,352				39,352
Deposits	1210					-
Due From Other Agencies	1220	9,895	25,181		14,171	49,247
Prepaid Expenses	1230	28,644				28,644
Other Current Assets	12XX					-
		<u>2,393,769</u>	<u>25,181</u>	<u>-</u>	<u>14,171</u>	<u>2,433,121</u>
Total Assets		<u>\$ 2,393,769</u>	<u>\$ 25,181</u>	<u>\$ -</u>	<u>\$ 14,171</u>	<u>\$ 2,433,121</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accrued Salaries & Benefits	2110	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	2120	75,332				75,332
Due to Other Funds	2160		25,181		14,171	39,352
Payroll Deductions & Withholdings	2170					-
Other Current Liabilities	2200					-
Deferred Revenue	2630					-
		<u>75,332</u>	<u>25,181</u>	<u>-</u>	<u>14,171</u>	<u>114,684</u>
Total Liabilities		<u>75,332</u>	<u>25,181</u>	<u>-</u>	<u>14,171</u>	<u>114,684</u>
Fund Balance						
Nonspendable	2710	\$ 28,644	\$ -	\$ -	\$ -	\$ 28,644
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	2,289,793				2,289,793
		<u>2,318,437</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,318,437</u>
Total Fund Balance		<u>2,318,437</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,318,437</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 2,393,769</u>	<u>\$ 25,181</u>	<u>\$ -</u>	<u>\$ 14,171</u>	<u>\$ 2,433,121</u>

See Independent Accountants' Compilation Report.

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

FTE Projected	<u>324</u>								
FTE Actual	<u>324</u>	100% of Projected							
	Account Number	General Fund				Special Revenue			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230					15,724	32,516	155,469	21%
STATE SOURCES									
FEFP	3310	249,873	750,612	3,166,107	24%				
School Recognition	3361								
Charter School Capital Outlay	3397								
Other State Revenue	3399	9,895	17,350	48,008	36%				
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430	6,612	22,950	100,000	23%				
Other Local Source Revenue	34XX	18,866	47,629	265,000	18%			134,092	
Total Revenues		<u>285,246</u>	<u>838,541</u>	<u>3,579,115</u>	<u>23%</u>	<u>15,724</u>	<u>32,516</u>	<u>289,561</u>	<u>11%</u>
Expenditures									
Current Expenditures									
Instruction	5000	165,136	430,917	2,055,934	21%	15,724	32,516	64,561	50%
Student Support Services	6100	14,977	31,451	173,352	18%				
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400	-	1,260	7,500	17%				
Instructional Related Technology	6500								
Board	7100	140	5,890	11,529	51%				
General Administration	7200	7,978	23,934	95,172	25%				
School Administration	7300	49,772	168,562	717,466	23%				
Facilities Acquisition & Construction	7400		-						
Fiscal Services	7500	9,849	12,279	26,230	47%				
Food Services	7600					23,736	54,709	286,900	19%
Central services	7700								
Student Transportation Services	7800			38,000	0%				
Operation of Plant	7900	18,241	147,612	384,942	38%				
Maintenance of Plant	8100	2,988	18,367	23,500	78%				
Administrative Technology Services	8200								
Community Services	9100	8,270	15,998	190,005	8%				
Debt Service	9200								
Total Expenditures		<u>277,351</u>	<u>856,270</u>	<u>3,723,630</u>	<u>23%</u>	<u>39,460</u>	<u>87,225</u>	<u>351,461</u>	<u>25%</u>
Excess (Deficiency) of Revenues Over Expenditures		<u>7,895</u>	<u>(17,729)</u>	<u>(144,515)</u>	<u>12%</u>	<u>(23,736)</u>	<u>(54,709)</u>	<u>(61,900)</u>	<u>88%</u>
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600					23,736	54,709	61,900	88%
Transfers Out	9700	(38,208)	(97,482)	(178,433)	55%				
Total Other Financing Sources (Uses)		<u>(38,208)</u>	<u>(97,482)</u>	<u>(178,433)</u>	<u>55%</u>	<u>23,736</u>	<u>54,709</u>	<u>61,900</u>	<u>88%</u>
Net Change in Fund Balances		<u>(30,313)</u>	<u>(115,211)</u>	<u>(322,948)</u>	<u>36%</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balances, beginning		2,348,750	2,433,648	2,955,881	82%	-	-	-	
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		<u>2,348,750</u>	<u>2,433,648</u>	<u>2,955,881</u>	<u>82%</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Fund Balances, Ending		<u>\$ 2,318,437</u>	<u>\$ 2,318,437</u>	<u>\$ 2,632,933</u>	<u>88%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>

See Independent Accountants' Compilation Report.

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

FTE Projected	324		Debt Service		Capital Outlay						
FTE Actual	324	100% of Projected	Account Number	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues											
FEDERAL SOURCES											
Federal Direct	3100			\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230										
STATE SOURCES											
FEFP	3310										
School Recognition	3361										
Charter School Capital Outlay	3397							14,171	43,159	227,193	19%
Other State Revenue	3399										
LOCAL SOURCES											
Local Capital Outlay	3413										
Interest	3430										
Other Local Source Revenue	34XX										
Total Revenues				-	-	-		14,171	43,159	227,193	19%
Expenditures											
Current Expenditures											
Instruction	5000										
Student Support Services	6100										
Instructional Media Services	6200										
Curriculum Development	6300										
Instructional Staff Training	6400										
Instructional Related Technology	6500										
Board	7100										
General Administration	7200										
School Administration	7300										
Facilities Acquisition & Construction	7400										
Fiscal Services	7500										
Food Services	7600										
Central services	7700										
Student Transportation Services	7800										
Operation of Plant	7900										
Maintenance of Plant	8100										
Administrative Technology Services	8200										
Community Services	9100										
Debt Service	9200			28,643	85,932	343,726	25%				
Total Expenditures				28,643	85,932	343,726	25%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures				(28,643)	(85,932)	(343,726)	25%	14,171	43,159	227,193	19%
Other Financing Sources (Uses)											
Proceeds from Issuing Long-term Debt	3700										
Transfers In	3600			28,643	85,932	343,726	25%				
Transfers Out	9700							(14,171)	(43,159)	(227,193)	19%
Total Other Financing Sources (Uses)				28,643	85,932	343,726	25%	(14,171)	(43,159)	(227,193)	19%
Net Change in Fund Balances											
Fund balances, beginning				-	-	-		-	-	-	
Adjustments to beginning fund balance											
Fund Balances, Beginning as Restated				-	-	-		-	-	-	
Fund Balances, Ending				\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%

See Independent Accountants' Compilation Report.

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

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	Other Governmental Fund				Total Governmental Funds			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230					15,724	32,516	155,469	21%
STATE SOURCES									
FEFP	3310					249,873	750,612	3,166,107	24%
School Recognition	3361					-	-	-	
Charter School Capital Outlay	3397					14,171	43,159	227,193	19%
Other State Revenue	3399					9,895	17,350	48,008	36%
LOCAL SOURCES									
Local Capital Outlay	3413					-	-	-	
Interest	3430					6,612	22,950	100,000	23%
Other Local Source Revenue	34XX					18,866	47,629	399,092	12%
Total Revenues		-	-	-		315,141	914,216	4,095,869	22%
Expenditures									
Current Expenditures									
Instruction	5000					180,860	463,433	2,120,495	22%
Student Support Services	6100					14,977	31,451	173,352	18%
Instructional Media Services	6200					-	-	-	
Curriculum Development	6300					-	-	-	
Instructional Staff Training	6400					-	1,260	7,500	17%
Instructional Related Technology	6500					-	-	-	
Board	7100					140	5,890	11,529	51%
General Administration	7200					7,978	23,934	95,172	25%
School Administration	7300					49,772	168,562	717,466	23%
Facilities Acquisition & Construction	7400					-	-	-	
Fiscal Services	7500					9,849	12,279	26,230	47%
Food Services	7600					23,736	54,709	286,900	19%
Central services	7700					-	-	-	
Student Transportation Services	7800					-	-	38,000	0%
Operation of Plant	7900					18,241	147,612	384,942	38%
Maintenance of Plant	8100					2,988	18,367	23,500	78%
Administrative Technology Services	8200					-	-	-	
Community Services	9100					8,270	15,998	190,005	8%
Debt Service	9200					28,643	85,932	343,726	25%
Total Expenditures		-	-	-		345,454	1,029,427	4,418,817	23%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		(30,313)	(115,211)	(322,948)	36%
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700					-	-	-	
Transfers In	3600					52,379	140,641	405,626	35%
Transfers Out	9700					(52,379)	(140,641)	(405,626)	35%
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		-	-	-		(30,313)	(115,211)	(322,948)	36%
Fund balances, beginning						2,348,750	2,433,648	2,955,881	82%
Adjustments to beginning fund balance						-	-	-	
Fund Balances, Beginning as Restated		-	-	-		2,348,750	2,433,648	2,955,881	82%
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 2,318,437	\$ 2,318,437	\$ 2,632,933	88%

See Independent Accountants' Compilation Report.

2200-NCCS-ATTENDANCE POLICY (To go into effect Jan 1, 2025)

The educational program offered by North County Charter School is predicated upon the presence of the student and requires continuity of instruction and classroom participation. Attendance shall be required of all students enrolled during the days and hours that the school is in session. School attendance is the responsibility of parents and students. Absences shall be reported to the school office by the parent/guardian on the DAY OF THE ABSENCE.

In accordance with statute, the Director/Principal shall require, from the parent of each student of compulsory school age a statement of the cause for such absence. The School reserves the right to verify such statements and to investigate the cause of each single absence.

In addition, educators have the responsibility to encourage regular attendance of students.

The recording of student attendance for the purpose of school compact and State purposes shall be as herein prescribed.

- A. The presence or absence of each student shall be determined daily at a period prescribed by the Director-Principal. It shall be the duty of the Director-Principal to determine that the teacher is notified when a student reports to school after the attendance check is made. All tardy and absent students shall be documented.
- B. Attendance may be counted if the student is actually present at school or away from school on a school day and is engaged in an educational activity which constitutes a part of the school approved educational program for the student. Under no conditions shall a student be required or permitted to answer roll call and then be excused from school attendance as a means of circumventing the law and/or school policy.
- C. Attendance of students for at least 178 days of instruction or the equivalent, as provided by law and regulations of the State Board of Education, shall be required except for absences due to illness or as otherwise provided by law and Board policy, which is incorporated by reference into this policy. A student who is enrolled in school shall be required to attend school regularly whether or not the compulsory attendance law applies.
- D. All required attendance documents shall be retained on the automated attendance system.
- E. Required attendance documents may not be destroyed except upon the authorization of the Board as provided in State regulations.
- F. The Director-Principal shall be responsible for the administration of all laws, State Board of Education regulations, and Board regulations pertaining to student attendance and shall assure that all teachers and clerks are instructed in proper record keeping and will monitor as necessary.
- G. Parent/Guardian verification of absence. The parent/guardian shall notify the school of his/her child's absence on THE DAY OF the absence. Receipt of notification after the close of business on the day of the absence shall be grounds for coding the absence as unexcused.

Provision shall be made for promoting school attendance through adjustment of personal problems, education of parents, and enforcement of the compulsory attendance laws and related child-welfare legislation. Accordingly:

- A. absences must be reported to the school by the parent/guardian on the day of the absence to be considered excused. Of course, parents should inform as soon as is practicable and information obtained after the day of the absence shall be considered unexcused, but "informed." Failure to report and explain the absence(s) shall result in unexcused absence(s). The final authority for determining acceptability of the reason for the absence(s) shall rest with the principal. In any case where a parent/guardian provides medical evidence related to absences, these will be excused.
- B. when a student has at least five (5) unexcused absences or absences for which the reasons are unknown, within a calendar month, or ten (10) unexcused absences, or absences for which the reasons are unknown, within a ninety (90) calendar day period, the Director-Principal shall reserve the right to call a meeting with the parent to explain future actions of the school, up to and including dismissal for failure to follow the school's compact and attendance policy, or filing of

truancy proceedings with the Truancy Court. Unless there is clear evidence that the absences are not a pattern of nonattendance, the Director-Principal will refer to the case to the school's Multi-tiered System of Supports (MTSS)/Individual Problem-Solving Team to determine if early patterns of truancy are developing. If the MTSS/Individual Problem-Solving Team finds that a pattern of nonattendance is developing, a meeting with the parent will be scheduled to identify potential remedies. If the problem is not resolved, MTSS/Individual Problem-Solving Team will implement interventions set forth in, and act in accordance with, the requirements in F.S. 1003.26.

If a student subject to compulsory school attendance will not comply with attempts to enforce school attendance, the Director-Principal may file a truancy petition pursuant to the procedures in F.S. 984.151.

Make-Up for Absences

For any absences excluding truancy the student shall have two (2) days to make up work for each day missed. The Director-Principal may grant time extensions to the student for extenuating circumstances.

For unexcused absences, the Director-Principal may establish site-specific policies that encourage both regular attendance and high academic achievement, and shall review and modify these policies from time-to-time as required to maintain and improve their effectiveness.

Excused Absences

The Board considers the following factors to be reasonable excuses for time missed at school:

- A. Personal illness of the student. Medical evidence (doctor's note) will be required by the Director-Principal, or designee for absences exceeding 5 cumulative days within each semester.
- B. Tardies and early dismissals shall accumulate toward absences, and counted as excused absences (toward the 5 per semester) at a rate of (any combination) of 3 being equal to 1 absence.
- C. Court appearance of the student.
- D. Medical appointment of the student, or any absence where a doctor's note is provided.
- E. Insurmountable conditions. Insurmountable conditions are extreme weather conditions, communicable disease outbreak, and local conditions determined by the School District which, after taking into account the material circumstances, would render impracticable a student's attendance at school (F.A.C. 6A-1.09513).
- F. All other reasonable absences with prior approval of the Director-Principal.
- G. Attendance at a center under Children and Families Services supervision.
- H. Approved school activity, or significant community events with prior permission of the Director-Principal.
- I. Religious instruction or religious holiday.
- J. Death in the immediate family.
- K. Out-of-school suspension.
- L. Confinement at a detention center.
- M. Appointments for a therapy service provided by a licensed health care practitioner or behavior analyst certified pursuant to Florida law for the treatment of autism spectrum disorder including, but not limited to, applied behavioral analysis, speech therapy, and occupational therapy.

Discipline

No student will be suspended for unexcused tardiness, lateness, absence, or truancy.

Any student who fails to attend any regularly scheduled class and has no excuse for absence (i.e. "skipping") should be referred to an administrator. Disciplinary action should include notification to parents or guardians.

A student's grade in any course is based on his/her performance in the instructional setting and shall not be reduced for reasons of conduct. If a student violates the attendance or other rules of the school, s/he should be disciplined appropriately for the misconduct, but his/her grades should be based upon what the student can demonstrate s/he has learned.

The Director-Principal shall develop administrative procedures that:

- A. provide the student and his/her parents the opportunity to challenge the attendance record prior to notification and that such notification fails to comply with applicable Board rules;
- B. require a school session that is in conformity with the rules of the State Board;
- C. govern the keeping of attendance records in accordance with the rules of the State Board;
- D. identify the habitual truant, investigate the cause(s) of his/her behavior, and consider appropriate modification of his/her educational program to meet particular needs and interests;
- E. require that students whose absence has been excused have an opportunity to make up work they missed and receive credit for the work if completed;
- F. require that any student who, due to a specifically identifiable physical or mental impairment, exceeds or may exceed the School's limit on excused absences is referred for evaluation for eligibility either under the Individuals with Disabilities Education Act (IDEA) or Section 504 of the Rehabilitation Act of 1973 or other appropriate accommodation.

Habitual Truancy

Whenever any student has a total of fifteen (15) unexcused absences from school within ninety (90) calendar days, with or without the knowledge or consent of the parent, s/he will be considered habitually truant. The Board authorizes the Director-Principal to inform the student and his/her parents of the record of excessive absences as well as the School's intent to notify the Department of Highway Safety and Motor Vehicles, if appropriate. The Director-Principal is authorized to file a truancy petition under F.S. 984.151 if a student has accrued at least five (5) unexcused absences, or absences for which the reasons are unknown, within a calendar month or ten (10) unexcused absences, or absences for which the reasons are unknown within a ninety (90) calendar day period or has had more than fifteen (15) unexcused absences in a ninety (90) calendar day period.

Violation of Attendance Compact / Dismissal

On an annual basis, the Director-Principal shall review the attendance of all students. If a student has missed more than 15% of total school time during the year, a letter of warning will be issued. The letter of warning shall provide accurate data regarding total time missed, and clearly state that, should the student exceed 15% in any subsequent year of attendance, the Director-Principal may initiate dismissal proceedings. For dismissal protocols, refer to policy 2150.

Adopted: October 24, 2024 by unanimous vote of the NCCS Board