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. <u>Consent Agenda:</u>

- 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. <u>Reports:</u>

- 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:

Thursday, October 24, 2024, @ 9:00AM (Board Room, Bldg 5)

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- D. Assistant Principal Report: Ms. Irons

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 - 3. To discuss the possibility of a "town hall" type meeting with the public later in the school year

IX. Adjournment:

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

DRAFTMINUTES**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. <u>Consent Agenda:</u>

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. <u>Action Agenda:</u>

- 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. <u>Reports:</u>

- 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

ASSETS	Accounts	Ge	neral Fund		Special enue Fund	Debt	Service	_Capi	tal Outlay	Go	Total vernmental Funds
Cash and cash equivalents	1110	\$	2,372,666	\$	-	\$	-	\$	-	\$	2,372,666
Accounts Receivable	1130	Ŷ	3,247	Ŷ		Ŷ		Ŷ		Ŷ	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										-
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										-
Total Liabilities			40,664		27,058				14,494		82,216
Fund Balance											
Nonspendable	2710	\$	-	\$	-	\$	-	\$	-	\$	_
Restricted	2720	Ψ		Ψ	-	Ψ	-	Ψ	-	Ψ	-
Committed	2730										-
Assigned	2740										-
Unassigned	2750		2,380,726								2,380,726
Total Fund Balance			2,380,726								2 380 726
i olai Fuliu DaidilCe			2,300,720				-		-		2,380,726
TOTAL LIABILITIES AND FUND BALA	NCE	\$	2,421,390	\$	27,058	\$		\$	14,494	\$	2,462,942

See Independent Accountants' Compilation Report.

-	324 324 100% of Projected								
			Genera	al 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 Federal Through State and Local STATE SOURCES	3100 3230	\$-	\$-	\$-	%	\$-	\$-	\$- 155,469	% 0%
FEFP	3310	210,258	210,258	3,166,107	7%				
School Recognition	3361								
Charter School Capital Outlay	3397								
Other State Revenue LOCAL SOURCES	3399			48,008	0%				
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%	0,000	0,000	0 1,00 1	070
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	-	-	00.000	00/				
Fiscal Services Food Services	7500 7600	840	840	26,230	3%	8,067	8,067	286,900	3%
Central services	7000					0,007	0,007	200,900	370
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 Expe	enditures	(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		_,,	_,,	_,,.	0270				
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%	\$-	\$-	\$-	<u> </u>

	24 24 100% of Projected								
			Debt S	Service			Capital	Outlay	
	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 STATE SOURCES	3230								
FEFP	3310								
School Recognition	3361							007.400	00/
Charter School Capital Outlay	3397					14,494	14,494	227,193	6%
Other State Revenue LOCAL SOURCES	3399								
Local Capital Outlay	3413								
Interest	3430								
Other Local Source Revenue	34XX								
						11 101	11 101	007 400	
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 6500								
Instructional Related Technology Board	7100								
General Administration	7100								
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 Debt Service	9100 9200	28,645	28,645	343,726	8%				
	3200								
Total Expenditures		28,645	28,645	343,726	8%				
Excess (Deficiency) of Revenues Over Expen	nditures	(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		<u>\$</u> -	\$ -	\$-	%	<u>\$</u> -	<u>\$ -</u>	<u>\$</u>	<u> </u>

FTE Projected324FTE Actual324									
			Other Gove	rnmental Fund			Total Govern	mental 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
		Month Actual		Annual Budget	Annual Duuget			Annual Dudget	Annual Buuget
Revenues									
FEDERAL SOURCES	24.00	¢	¢	¢	0/	¢	<u></u>	¢	0/
Federal Direct Federal Through State and Local	3100 3230	\$ -	\$-	\$ -	%	\$	\$ - -	- \$ 155,469	% 0%
STATE SOURCES	5250					-	-	155,469	0%
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%
	0.440								
Local Capital Outlay Interest	3413 3430					- 8,222	- 8,222	- 100,000	8%
Other Local Source Revenue	34XX					5,045	5,045	399,092	1%
	0.000								
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 Curriculum Development	6200 6300					-	-	-	
Instructional Staff Training	6400					-	-	- 7,500	0%
Instructional Related Technology	6500					-	-	-	070
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					-	-	-	20/
Fiscal Services Food Services	7500 7600					840 8,067	840 8,067	26,230 286,900	3% 3%
Central services	7000					- 0,007	0,007	200,900	576
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 Expend	litures			<u> </u>		(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)				·			<u> </u>		
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

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

See Independent Accountants' Compilation Report.

FTE Projected 324 100% of Projected FTE Actual 324 General Fund Special Revenue % of YTD % of YTD Actual to Account Actual to Number Month Actual YTD Actual Annual Budget Annual Budget Month Actual YTD Actual Annual Budget Annual Budget Revenues FEDERAL SOURCES Federal Direct 3100 \$ \$ \$ % \$ \$ s % 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 3413 Local Capital Outlay 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** 329,770 553,295 3,579,115 15% 16,792 16,792 289,561 6% 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% 22,906 30,973 286,900 11% Food Services 7600 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 7,597 4% Community Services 9100 7,728 190,005 Debt Service 9200 **Total Expenditures** 330,240 578,919 3,723,630 16% 34,148 47,765 351,461 14% Excess (Deficiency) of Revenues Over Expenditures (470) (144,515) (17,356) (30,973) (25,624) 18% (61,900) 50% Other Financing Sources (Uses) 3700 Proceeds from Issuing Long-term Debt 17.356 30.973 50% Transfers In 3600 61.900 Transfers Out 9700 (31,506) (59,274) (178,433) 33% **Total Other Financing Sources (Uses)** (31,506) (59,274) (178,433) 17,356 30,973 61,900 50% 33% 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%

FTE Projected 324 FTE Actual 100% of Projected 324 Debt Service Capital Outlay % of YTD % of YTD Actual to Actual to Account Number Month Actual YTD Actual Annual Budget Annual Budget Month Actual YTD Actual Annual Budget 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 3413 Local Capital Outlay Interest 3430 Other Local Source Revenue 34XX **Total Revenues** 14,494 28,988 227,193 13% 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 28,644 57,289 343,726 17% Debt Service 9200 Total Expenditures 28,644 57,289 343,726 17% Excess (Deficiency) of Revenues Over Expenditures 14,494 (28,644) (343,726) 17% 28,988 227,193 (57,289) 13% Other Financing Sources (Uses) Proceeds from Issuing Long-term Debt 3700 343.726 Transfers In 3600 28.644 57.289 17% (227,193) Transfers Out 9700 (14,494) (28,988) 13% Total Other Financing Sources (Uses) 28,644 57,289 343,726 17% (14,494) (28,988) (227,193) 13% Net Change in Fund Balances -Fund balances, beginning Adjustments to beginning fund balance Fund Balances, Beginning as Restated Fund Balances, Ending \$ % S

FTE Projected 100% of Projected FTE Actual 324 Other Governmental Fund Total Governmental Funds % of YTD % of YTD Actual to Account Actual to Number Month Actual YTD Actual Annual Budget Annual Budget Month Actual YTD Actual Annual Budget Annual Budget Revenues FEDERAL SOURCES Federal Direct 3100 S \$ \$ % \$ \$ \$ % 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 7 597 7,728 190,005 Community Services 9100 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) 3700 Proceeds from Issuing Long-term Debt 3600 46 000 88 262 405 626 22% Transfers In 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 s 2,348,750 \$ 2,632,933 89%



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

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

See Independent Accountants' Compilation Report.

Revenue Store <	FTE Projected324FTE Actual324	100% of Projected								
LaccourtLaccourtTO ActualTo To ActualNumberReturblesMonth ActualTo Actual body Annual BodyMonth ActualMonth Act				Genera	al Fund			Special	Revenue	
Field Relation of Local Sources 5000 5			Month Actual	YTD Actual	Annual Budget	Actual to	Month Actual	YTD Actual	Annual Budget	
Figure During The Subset of During Shore Records 3000 2007 5	Povonuos									
Federal Direct 3100 \$										
Tothed Though Base and Local 320 15,724 32,516 155,469 2 STATE Sprengelitien Data State Sprengelitien Demon State Researching Demon State Researching Demon State Demon State Researching Demon State Demon State Researching Demon State Demon State Researchin State Demon State Researching Demon State Demon State Researc		3100	\$-	\$-	\$-	%	\$-	\$-	\$-	%
arXir SOURCES 3310 248,873 750,812 3.148.107 2.0% biolow Respiration 3399 9,855 73,350 46.038 39% COLL SOURCES 3399 9,855 73,350 46.038 39% COLL SOURCES 3413 5612 22,350 100,000 23% Dote Local Source Revenue 9600 19,865 47,822 266,000 18% 134,092 Total Execution 285,246 805,851 3.578.115 2.0% 15,724 32,516 286,561 3 Count Execution 5003 195,135 31,451 173,352 10% 5,724 32,516 64,851 5 Count Support Sincica 0100 14,977 31,451 173,352 10% 5 7 5 7 7 7 </td <td>Federal Through State and Local</td> <td></td> <td>•</td> <td></td> <td>·</td> <td></td> <td></td> <td></td> <td></td> <td>21%</td>	Federal Through State and Local		•		·					21%
School Recognition 3381 Durier Status Recognition 3387 Other Status Recognition 3387 Other Status Recognition 3387 Direr Status Recognition 3433 Direr Status Recognition 3434 Christer Status Recognition 3437 Christer Recognition 3437 Status Recognition 3437 Status Recognition 3437 Status Recognition 3437 Status Recognition 3438 Status Recognition 3438 Status Recognition 3438 Status Recognition 3439 Status Recognition 3430 St										
Christ School Capability 3397 3497 3498 17.350 40,000 3954 Correct School Capability 3433 110,000 227,650 100,000 227,6 100,000 227,6 100,000 227,6 100,000 227,6 113,002 100,000 100,000 227,6 100,000 227,6 100,000 227,6 100,000 227,6 100,000 227,6 100,000 128,0 113,002 100,000 100,000 100,000 100,000 100,000 128,0 100,000 128,0 100,000 128,0 100,000 128,0 100,000 128,0 100,000 128,0 100,000		3310	249,873	750,612	3,166,107	24%				
Other State Revenie 3399 9,885 17,390 48,008 38% LOCAL SQURCES 100000 2255 100,000 2255 100,000 2265 100,000 2265 100,000 2265 100,000 2265 100,000 2265 100,000 2265 100,000 2265 100,000 1265 1 1 15,722 32,016 286,001 1										
LOCAL SOURCES 34/3 36/3 22/3/50 100/00 23% 134/02 Interest 34/07 6/677 2/3/50 26/00 18% 194/02 Total Revenues 205/2/6 8/00.561 3.579,115 23% 15,724 32,516 280,501 1 Expenditures 205/2/6 8/00.511 3.579,115 23% 15,724 32,516 280,501 2 Current Expenditures 1000 14/077 31,451 173,332 10% 15,774 32,516 64,501 5 Instructional Modis Services 5000 14/077 31,451 173,332 10% 1 5 64,501 5 64,501 5 6 6 5 6 6 5 6 6 5 6 6 5 6 6 5 6 6 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6										
Local Capital Oxiday 3413 Interest 3413 3433 6.612 6.612 22.969 275,000 100,000 23% 23% 15,724 144,097 Total Revenue 3433 18.666 27,679 205,000 10% 134,097 1 Total Revenue 285,246 8105,541 3.579,115 2.035 15,724 32,516 285,651 3 Statemet 5000 165,186 420,917 2.056,924 2.1% 15,724 32,516 64,661 5 Statemet 5000 16,186 420,917 2.056,924 2.1% 15,724 32,516 64,661 5 Statemet 5000 16,877 31,461 173,382 18% 15,724 32,516 64,661 5 Statemet 6200 12,690 7,500 17% 15,724 32,516 64,661 5 Statemet 6200 12,690 7,500 17% 23,736 64,709 260,900 16 Statemet 7000 7,677 12,279 <t< td=""><td></td><td>3399</td><td>9,895</td><td>17,350</td><td>48,008</td><td>36%</td><td></td><td></td><td></td><td></td></t<>		3399	9,895	17,350	48,008	36%				
Interest Other Local Source Revenue 3430 6.612 22,860 100,000 23% Total Revenues 285,248 938,641 3.679,115 229, 15.724 32.610 289,601 1 Expenditures Instruction 6000 166,136 430,917 2.055,834 21% 15.724 32.516 64,661 56 Current Lependitures Instruction 6000 14.877 33,451 17.332 10% 15.724 32.516 64,661 56 Current Lependitures Control un Development 6300 1.280 7.500 117% 35.172 35.17 35.172 35.17 3										
Other Local Source Revenue 34XX 18.665 47.629 225.000 19% 134.002 Toil Revenues 285.246 638.541 3.759,115 23% 15,724 32.516 289,661 1 Toil Revenues 500 155.136 430.917 2.065,034 21% 15.724 32.516 64.601 5 Student Support Services 5100 14.977 31.451 173.352 11% 15.724 32.516 64.601 5 Instructional Media Services 6200 - 1.260 7.500 117% 15.724 32.516 64.601 5 Instructional Related Technology 6300 - 1.260 7.500 117% 5 5 6										
Total Revenues 285,246 838,541 3,579,115 23% 15,724 32,516 289,561 1 Expenditures Committing 5000 195,136 430,917 2,055,934 21% 15,724 32,516 04,561 56 Student Synchon 6300 149,977 31,451 173,332 18% 15,724 32,516 04,561 56 Curriculum Development 6300 1 1280 7,500 17% 15,724 32,516 04,561 56 Curriculum Development 6300 1 28,800 1 17,03 51% 28 28 16,724 32,516 04,561 56 Curriculum Development 6300 1 28,800 1 17,83 51% 23 51% 55 55 55 56 57 23,736 54,709 28,580 1 Curriculum Prescondary Services 700 2,870 38,000 0% 23,736 54,709 28,580 30,000 66			-							
Expenditures Control Expenditures Contrespenditures Control Expenditures	Other Local Source Revenue	34XX	18,866	47,629	265,000	18%			134,092	
Expenditures Control Expenditures Contrespenditures Control Expenditures	Total Revenues		285,246	838,541	3,579,115	23%	15,724	32,516	289,561	11%
Current Expenditures 165,136 430,917 2,055,934 21% 15,724 32,516 64,561 5 Instruction Media Services 6100 14,977 31,451 173,352 18% 15,724 32,516 64,561 5 Instructional Media Services 6200 - 1,280 7,500 17% 15,724 32,516 64,561 5 Instructional Related Technology 6400 - 1,280 7,500 17% 15,724 32,516 64,561 5 General Administration 7200 7,978 28,980 95,172 26,530 23,736 54,709 28,590 1 Facilities Administration 7300 48,772 168,552 717,466 23% 23,736 54,709 285,900 1 Stocket Transportation Services 7600 9,849 12,279 26,830 0% 23,736 54,709 285,900 1 Stocket Transportation Services 700 18,241 147,612 38,4942 38% <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
Instruction 5000 165,186 430,977 2,055,934 21% 15,724 32,516 64,561 6 Student Suppri Services 6200 14,977 31,451 173,352 19% 15,724 32,516 64,561 6 Curriculum Development 6300 1 1,280 7,500 17% 1										
Student Support Services 6100 14,977 31,451 173,362 18% Instructional Media Services 6200 - 1,260 7,500 17% Instructional Related Technology 6500 - 1,260 7,500 17% Instructional Related Technology 6500 - 1,260 7,500 17% Baard 7100 140 5.800 11,529 51% - School Administration 7200 7,978 23,934 95,172 25% - School Administration 7000 949,772 168,562 717,466 23% Facilities Acquisition & Construction 7400 - - - - Operation of Plant 7000 38,000 0% - - - Operation of Plant 7000 8,270 15,998 190,005 8% - - - Total Expenditures 2200 - - - - - - -		5000	405 400	100.017	0.055.004	0.40/	45 70 4	00 540	04 504	500/
Instructional Media Services 6200 Curriculum Development 6300 Instructional Staff Training 6400 Common Related Technology 6500 Board 7100 1400 5,800 11,529 51%, General Administration 7200 7,772 188,562 717,466 23%, School Administration 7200 9,049 12,279 26,830 47%, Facilities Administration 7200 9,049 12,279 28,630 47%, Facilities Administration 7200 9,049 12,279 28,630 1 Central services 7000 8,000 9%, 23,736 54,709 286,900 1 Student Transportation Services 7000 2,985 18,367 23,500 78%, Maintenance of Plant 8100 2,985 18,367 23,500 78%, Dett Services 9200 8,270 3,723,630 23%, 39,460 87,225 351,461 22 Excess (Deficiency) of Rev							15,724	32,516	64,561	50%
Curriculum Development 6300 - 1.260 7.500 17% Instructional Related Technology 6500 - 1.260 7.500 17% Baard 7100 140 5.980 11.529 51% 51% General Administration 7200 7.978 23,334 95,172 25% School Administration 7300 49.772 168,562 717.466 23% Facilities Acquisition & Construction 7400 - - 23.736 54,709 266.900 1 Operation of Plant 7900 18,241 147,612 38.492 38%,72 39.400 0% Operation of Plant 7900 2,2735 19,98 190,005 8% 23.736 54,709 266.900 1 Total Expenditures 277,351 856,270 3.728,630 23% 39.460 87.225 351.461 22 Excess (Deficiency) of Revenues Over Expenditures 7,895 (17.729) (144,515) 12% (23,736) 54,709			14,977	31,451	173,352	18%				
Instructional Staff Training 6400 - 1.260 7,500 17% Instructional Related Technology 6500 140 5,890 11,529 61% Board 7100 140 5,890 11,529 61% General Administration 7200 49,772 28,862 717,466 23% School Administration 7000 49,772 188,662 717,466 23% Facilities Acquisition & Construction 7400 - - - - Fical Services 7500 9,849 12,279 26,230 47% - 23,736 54,709 286,900 1 Student Transportation Services 7500 -<										
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Board T100 140 5,800 11,529 51% General Administration 7200 7,978 23,34 95,172 25% School Administration 7300 49,772 168,562 717,466 23% Facilities Acquisition & Construction 7600 7600 23,736 54,709 286,900 1 Fiscal Services 7600 7600 7600 23,736 54,709 286,900 1 Student Transportation O Finito 7900 18,241 147,612 384,042 38% 385,772 380,000 0% 78% 26 277,351 856,270 3,723,630 23% 39,460 87,225 351,461 22 Community Services 9200 277,351 856,270 3,723,630 23% 39,460 87,225 351,461 22 Excess (Deficiency) of Revenues Over Expenditures 7,895 (17,729) (144,615) 12% (23,736 54,709 61,900 6 Other Financing Sources (Uses) 7,895 (1			-	1,200	7,500	1770				
General Administration 7200 7.978 23.934 95.712 25% School Administration 7400 - - 23% -			140	5 890	11 529	51%				
School Administration 7300 49,772 168,662 717,466 23% Facilities Acquisition & Construction 7000 9,849 12,279 26,300 47% Fical Services 7600 9,849 12,279 26,300 47% Food Services 7600 38,000 0% 23,736 54,709 286,900 1 Contral services 7800 38,000 0% 38,000 0% 23,736 54,709 286,900 1 Maintenance of Plant 6100 2,988 18,367 23,500 78% 2 35% 2 354,461 2 2 2 2 2 2 2 2 2 2 2 2 3 2 3% 3 <										
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Fiscal Services 7500 9,849 12,279 26,230 47% 23,736 54,709 286,900 1 Food Services 7700 38,000 0% 38,000 0% 23,736 54,709 286,900 1 Student Transportation Services 7700 38,000 0% 38,000 0% 38,000 0% 38,000 0% 38,000 0% 38,000 0% 38,000 0% 38,000 0% 38,000 0% 38,000 0% 38,000 0% 38,000 0% 38,000 0% 38,000 38,000 38,000 0% 38,000			10,112	-	111,100	2070				
Food Services 7600 23,736 54,709 286,900 1 Contral services 7800 38,000 0% 0 0			9.849	12.279	26.230	47%				
Contral services 7700 Student Transportation Services 7800 Operation of Plant 7900 Administrative Technology Services 8200 Community Services 9100 Bott Services 9200 Debt Service 9200 Total Expenditures 277,351 8566,270 3,723,630 Community Services 9200 Debt Service 9200 Total Expenditures 7.895 Total Expenditures 7.895 Proceeds from Issuing Long-term Debt 3700 Transfers In 36000 Transfers In 36000 Total Expenditures (17,843) Student Financing Sources (Uses) (17,843) Student Financing Sources (Uses) (38,208) (177,482) (178,433) 555% 23,736 54,709 61,900 8 Ver Change in Fund Balances (30,013) (115,211) (32,248) 36% - - - Adjustments to beginning as Restated 2,348,750 2,433,648 2,955,881			-,	, -	-,		23,736	54,709	286,900	19%
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 2,988 18,367 23,500 78% Community Services 9100 8,270 15,998 190,005 8%								,	,	
Maintenance of Plant 8100 2,988 18,367 23,500 78% Administrative Technology Services 8200 </td <td>Student Transportation Services</td> <td>7800</td> <td></td> <td></td> <td>38,000</td> <td>0%</td> <td></td> <td></td> <td></td> <td></td>	Student Transportation Services	7800			38,000	0%				
Administrative Technology Services 8200 8200 8,270 15,998 190,005 8% Community Services 9200 9100 8,270 15,998 190,005 8% Total Expenditures 277,351 856,270 3,723,630 23% 39,460 87,225 351,461 2 Excess (Deficiency) of Revenues Over Expenditures 7,895 (17,729) (144,515) 12% (23,736) (54,709) (61,900) 8 Other Financing Sources (Uses) 700 700 3600 9700 (38,208) (97,482) (178,433) 55% 23,736 54,709 61,900 8 Total Other Financing Sources (Uses) (38,208) (97,482) (178,433) 55% 23,736 54,709 61,900 8 Total Other Financing Sources (Uses) (38,208) (97,482) (178,433) 55% 23,736 54,709 61,900 8 Net Change in Fund Balances (30,313) (115,211) (322,948) 36% - - - - - - - - - - - - -	Operation of Plant	7900	18,241	147,612	384,942	38%				
Community Services 9100 8,270 15,998 190,005 8% Debt Service 9200 277,351 856,270 3,723,630 23% 39,460 87,225 351,461 2 Total Expenditures 277,351 856,270 3,723,630 23% 39,460 87,225 351,461 2 Excess (Deficiency) of Revenues Over Expenditures 7,895 (17,729) (144,515) 12% (23,736) (54,709) (61,900) 8 Other Financing Sources (Uses) 7 9700 (38,208) (97,482) (178,433) 55% 23,736 54,709 61,900 8 Total Other Financing Sources (Uses) (38,208) (97,482) (178,433) 55% 23,736 54,709 61,900 8 Net Change in Fund Balances (30,313) (115,211) (322,948) 36% - - - - Adjustments to beginning fund balance 2,348,750 2,433,648 2,955,881 82% - - - - - -			2,988	18,367	23,500	78%				
Debt Service 9200 277,351 856,270 3,723,630 23% 39,460 87,225 351,461 2 Total Expenditures 7,895 (17,729) (144,515) 12% (23,736) (54,709) (61,900) 8 Other Financing Sources (Uses) 7,895 (17,729) (144,515) 12% (23,736) (54,709) (61,900) 8 Other Financing Sources (Uses) 7,895 (17,729) (144,515) 12% (23,736) 54,709 61,900 8 Transfers In Transfers Out 3600 97,000 (38,208) (97,482) (178,433) 55% 23,736 54,709 61,900 8 Net Change in Fund Balances Fund balances, beginning Adjustments to beginning fund balance (30,313) (115,211) (322,948) 36% - - - - Fund Balances, Beginning as Restated 2,348,750 2,433,648 2,955,881 82% - - - -										
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Excess (Deficiency) of Revenues Over Expenditures 7,895 (17,729) (144,515) 12% (23,736) (54,709) (61,900) 8 Other Financing Sources (Uses) Proceeds from Issuing Long-term Debt 3700 3600 (97,482) (178,433) 55% 23,736 54,709 61,900 8 Transfers In Transfers Out 9700 (38,208) (97,482) (178,433) 55% 23,736 54,709 61,900 8 Total Other Financing Sources (Uses) (38,208) (97,482) (178,433) 55% 23,736 54,709 61,900 8 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% - - - Fund Balances, Beginning as Restated 2,348,750 2,433,648 2,955,881 82% - - -	Debt Service	9200								
Other Financing Sources (Uses) 3700 Proceeds from Issuing Long-term Debt 3700 Transfers In 3600 Transfers Out 9700 (38,208) (97,482) (178,433) 55% Z3,736 54,709 61,900 8 Total Other Financing Sources (Uses) (38,208) Net Change in Fund Balances (30,313) Fund balances, beginning 2,348,750 Adjustments to beginning as Restated 2,348,750 Z,348,750 2,433,648 Z,955,881 82% - - Fund Balances, Beginning as Restated 2,348,750	Total Expenditures		277,351	856,270	3,723,630	23%	39,460	87,225	351,461	25%
Proceeds from Issuing Long-term Debt 3700 Transfers In 3600 Transfers In 3600 Transfers Out 9700 (38,208) (97,482) (178,433) 55% 23,736 54,709 61,900 88 Total Other Financing Sources (Uses) (38,208) (97,482) (178,433) 55% 23,736 54,709 61,900 88 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% -	Excess (Deficiency) of Revenues Over Expenditures		7,895	(17,729)	(144,515)	12%	(23,736)	(54,709)	(61,900)	88%
Proceeds from Issuing Long-term Debt 3700 Transfers In 3600 Transfers Out 9700 (38,208) (97,482) (178,433) 55% 23,736 54,709 61,900 8 Total Other Financing Sources (Uses) (38,208) Net Change in Fund Balances (30,313) Fund balances, beginning (30,313) Adjustments to beginning fund balance 2,348,750 Fund Balances, Beginning as Restated 2,348,750 2,348,750 2,433,648 2,955,881 82% - - - -	Other Financing Sources (Uses)									
Transfers In Transfers Out 3600 9700 3600 (38,208) (97,482) (178,433) 55% 23,736 54,709 61,900 88 Total Other Financing Sources (Uses) (38,208) (97,482) (178,433) 55% 23,736 54,709 61,900 88 Net Change in Fund Balances Fund balances, beginning Adjustments to beginning fund balance (30,313) (115,211) (322,948) 36% - - - - Fund Balances, Beginning as Restated 2,348,750 2,433,648 2,955,881 82% - - - -		3700								
Transfers Out 9700 (38,208) (97,482) (178,433) 55%							23,736	54,709	61,900	88%
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Fund balances, beginning2,348,7502,433,6482,955,88182%-Adjustments to beginning fund balance2,348,7502,433,6482,955,88182%Fund Balances, Beginning as Restated2,348,7502,433,6482,955,88182%	Total Other Financing Sources (Uses)		(38,208)	(97,482)	(178,433)	55%	23,736	54,709	61,900	88%
Fund balances, beginning Adjustments to beginning fund balance2,348,7502,433,6482,955,88182%-Fund Balances, Beginning as Restated2,348,7502,433,6482,955,88182%	Net Change in Fund Balances		(30,313)	(115,211)	(322,948)	36%	-	-	-	
Adjustments to beginning fund balance Fund Balances, Beginning as Restated 2,348,750 2,433,648 2,955,881 82% - -							-			
Fund Balances, Beginning as Restated 2,348,750 2,433,648 2,955,881 82% - <td></td>										
			2,348,750	2,433,648	2,955,881	82%	-		-	
Fund Balances, Ending \$ 2,318,437 \$ 2,318,437 \$ 2,632,933 88% \$ - \$	Fund Balances, Ending		\$ 2,318,437	\$ 2,318,437	\$ 2,632,933	88%	\$-	\$	\$	%

			Debt	Service			Canita	I Outlay	
	Account Number	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	A
				g.					
Revenues									
FEDERAL SOURCES	0.100	•	^	^	0/	•	•	•	
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	
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	
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%		<u> </u>	<u>-</u>	_
Excess (Deficiency) of Revenues Over I	Expenditures	(28,643)	(85,932)	(343,726)	25%	14,171	43,159	227,193	
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)	
Total Other Financing Sources (Uses)		28,643	85,932	343,726	25%	(14,171)	(43,159)	(227,193)	
Net Change in Fund Balances		-	-	-		-	-	-	
Fund balances, beginning									
Adjustments to beginning fund balance									_
Fund Balances, Beginning as Restated		-	-	-		-	-	-	_
i unu balances, beginning as restateu									
i unu balances, beginning as Nestateu									

FTE Actual 324 10	00% of Projected								
			Other Gove	rnmental Fund			Total Govern	mental 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 STATE SOURCES	3230					15,724	32,516	155,469	219
FEFP	3310					249,873	750,612	3,166,107	249
School Recognition	3361					-	-	-	100
Charter School Capital Outlay Other State Revenue LOCAL SOURCES	3397 3399					14,171 9,895	43,159 17,350	227,193 48,008	19 ⁹ 369
Local Capital Outlay	3413					_	_	_	
Interest	3430					6,612	22,950	100,000	239
Other Local Source Revenue	34XX					18,866	47,629	399,092	129
Total Revenues						315,141	914,216	4,095,869	229
Expenditures									
Current Expenditures									
Instruction	5000					180,860	463,433	2,120,495	229
Student Support Services	6100					14,977	31,451	173,352	189
Instructional Media Services	6200					-	-	-	
Curriculum Development	6300					-	-	-	470
Instructional Staff Training	6400					-	1,260	7,500	179
Instructional Related Technology	6500					-	-	-	E 4 C
Board General Administration	7100					140	5,890	11,529	519
School Administration	7200					7,978	23,934	95,172	259
	7300					49,772	168,562	717,466	239
Facilities Acquisition & Construction Fiscal Services	7400 7500					- 9,849	- 12,279	- 26,230	479
Flood Services	7600					9,849 23,736	54,709	286,900	199
Central services	7700					23,730	54,709	200,900	197
Student Transportation Services	7800					-	-	38,000	09
Operation of Plant	7900					18,241	147,612	384,942	389
Maintenance of Plant	8100					2,988	18,367	23,500	789
Administrative Technology Services	8200					2,000	-	-	10
Community Services	9100					8,270	15,998	190,005	89
Debt Service	9200					28,643	85,932	343,726	259
Total Expenditures						345,454	1,029,427	4,418,817	239
Excess (Deficiency) of Revenues Over Expenditures						(30,313)	(115,211)	(322,948)	369
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700					-	-	-	
Transfers In	3600					52,379	140,641	405,626	359
Transfers Out	9700					(52,379)	(140,641)	(405,626)	359
Total Other Financing Sources (Uses)									
Net Change in Fund Balances		-	-	-		(30,313)	(115,211)	(322,948)	369
Fund balances, beginning						2,348,750	2,433,648	2,955,881	829
Adjustments to beginning fund balance						-	-	-	
Fund Balances, Beginning as Restated			-			2,348,750	2,433,648	2,955,881	829
								\$ 2,632,933	889

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 Multitiered 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

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

DRAFTMINUTES**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. <u>Consent Agenda:</u>

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. <u>Action Agenda:</u>

- 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. <u>Reports:</u>

- 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

ASSETS	Accounts	Ge	neral Fund		Special enue Fund	Debt	Service	_Capi	tal Outlay	Go	Total vernmental Funds
Cash and cash equivalents	1110	\$	2,372,666	\$	-	\$	-	\$	-	\$	2,372,666
Accounts Receivable	1130	Ŷ	3,247	Ŷ		Ŷ		Ŷ		Ŷ	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										-
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										-
Total Liabilities			40,664		27,058				14,494		82,216
Fund Balance											
Nonspendable	2710	\$	-	\$	-	\$	-	\$	-	\$	_
Restricted	2720	Ψ		Ψ	-	Ψ	-	Ψ	-	Ψ	-
Committed	2730										-
Assigned	2740										-
Unassigned	2750		2,380,726								2,380,726
Total Fund Balance			2,380,726								2 380 726
i olai Fuliu DaidilCe			2,300,720				-		-		2,380,726
TOTAL LIABILITIES AND FUND BALA	NCE	\$	2,421,390	\$	27,058	\$		\$	14,494	\$	2,462,942

See Independent Accountants' Compilation Report.

-	324 324 100% of Projected								
			Genera	al 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 Federal Through State and Local STATE SOURCES	3100 3230	\$-	\$-	\$-	%	\$-	\$-	\$- 155,469	% 0%
FEFP	3310	210,258	210,258	3,166,107	7%				
School Recognition	3361								
Charter School Capital Outlay	3397								
Other State Revenue LOCAL SOURCES	3399			48,008	0%				
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%	0,000	0,000	0 1,00 1	070
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	-	-	00.000	00/				
Fiscal Services Food Services	7500 7600	840	840	26,230	3%	8,067	8,067	286,900	3%
Central services	7000					0,007	0,007	200,900	370
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 Expe	enditures	(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		_,,	_,,	_,,.	0270				
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%	\$-	\$-	\$-	<u> </u>

	24 24 100% of Projected								
			Debt S	Service			Capital	Outlay	
	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 STATE SOURCES	3230					·			
FEFP	3310								
School Recognition	3361								
Charter School Capital Outlay	3397					14,494	14,494	227,193	6%
Other State Revenue LOCAL SOURCES	3399								
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 General Administration	7100 7200								
School Administration	7200								
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 Debt Service	9100 9200	20 645	20 645	242 706	8%				
Debt Service	9200	28,645	28,645	343,726	0%			,	
Total Expenditures		28,645	28,645	343,726	8%	<u> </u>			
Excess (Deficiency) of Revenues Over Expension	nditures	(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			·			-	-	<u> </u>	
Fund Balance F. C		^	^	^	•	¢	¢	^	
Fund Balances, Ending		م -	<u>\$</u>	\$-	%	<u>\$</u> -	<u>\$</u> -	<u>\$</u> -	%

FTE Projected324FTE Actual324									
			Other Gove	rnmental Fund			Total Govern	mental 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
		Month Actual		Annual Budget	Annual Duuget			Ainuai Duuget	Annual Duuget
Revenues									
FEDERAL SOURCES	24.00	¢	¢	¢	0/	¢	<u></u>	¢	0/
Federal Direct Federal Through State and Local	3100 3230	\$ -	\$-	\$ -	%	\$	\$ - -	- \$ 155,469	% 0%
STATE SOURCES	5250					-	-	155,469	0%
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%
	0.440								
Local Capital Outlay Interest	3413 3430					- 8,222	- 8,222	- 100,000	8%
Other Local Source Revenue	34XX					5,045	5,045	399,092	1%
	0.000								
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 Curriculum Development	6200 6300					-	-	-	
Instructional Staff Training	6400					-	-	- 7,500	0%
Instructional Related Technology	6500					-	-	-	0,0
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					-	-	-	00/
Fiscal Services Food Services	7500 7600					840 8,067	840 8,067	26,230 286,900	3% 3%
Central services	7000					- 0,007	0,007	- 200,900	578
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 Expend	litures			<u> </u>		(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)				<u> </u>					
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.



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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

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

See Independent Accountants' Compilation Report.

FTE Projected 324 100% of Projected FTE Actual 324 General Fund Special Revenue % of YTD % of YTD Actual to Account Actual to Number Month Actual YTD Actual Annual Budget Annual Budget Month Actual YTD Actual Annual Budget Annual Budget Revenues FEDERAL SOURCES Federal Direct 3100 \$ \$ \$ % \$ \$ s % 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 3413 Local Capital Outlay 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** 329,770 553,295 3,579,115 15% 16,792 16,792 289,561 6% 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% 22,906 30,973 286,900 11% Food Services 7600 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 7,597 4% Community Services 9100 7,728 190,005 Debt Service 9200 **Total Expenditures** 330,240 578,919 3,723,630 16% 34,148 47,765 351,461 14% Excess (Deficiency) of Revenues Over Expenditures (470) (144,515) (17,356) (30,973) (25,624) 18% (61,900) 50% Other Financing Sources (Uses) 3700 Proceeds from Issuing Long-term Debt 17.356 30.973 50% Transfers In 3600 61.900 Transfers Out 9700 (31,506) (59,274) (178,433) 33% **Total Other Financing Sources (Uses)** (31,506) (59,274) (178,433) 17,356 30,973 61,900 50% 33% 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%

FTE Projected 324 FTE Actual 100% of Projected 324 Debt Service Capital Outlay % of YTD % of YTD Actual to Actual to Account Number Month Actual YTD Actual Annual Budget Annual Budget Month Actual YTD Actual Annual Budget 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 3413 Local Capital Outlay Interest 3430 Other Local Source Revenue 34XX **Total Revenues** 14,494 28,988 227,193 13% 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 28,644 57,289 343,726 17% Debt Service 9200 Total Expenditures 28,644 57,289 343,726 17% Excess (Deficiency) of Revenues Over Expenditures 14,494 (28,644) (343,726) 17% 28,988 227,193 (57,289) 13% Other Financing Sources (Uses) Proceeds from Issuing Long-term Debt 3700 343.726 Transfers In 3600 28.644 57.289 17% (227,193) Transfers Out 9700 (14,494) (28,988) 13% Total Other Financing Sources (Uses) 28,644 57,289 343,726 17% (14,494) (28,988) (227,193) 13% Net Change in Fund Balances -Fund balances, beginning Adjustments to beginning fund balance Fund Balances, Beginning as Restated Fund Balances, Ending \$ % S

FTE Projected 100% of Projected FTE Actual 324 Other Governmental Fund Total Governmental Funds % of YTD % of YTD Actual to Account Actual to Number Month Actual YTD Actual Annual Budget Annual Budget Month Actual YTD Actual Annual Budget Annual Budget Revenues FEDERAL SOURCES Federal Direct 3100 S \$ \$ % \$ \$ \$ % 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 7 597 7,728 190,005 Community Services 9100 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) 3700 Proceeds from Issuing Long-term Debt 3600 46 000 88 262 405 626 22% Transfers In 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 s 2,348,750 \$ 2,632,933 89%



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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

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

See Independent Accountants' Compilation Report.

FTE Projected324FTE Actual324	100% of Projected								
		General Fund							
	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	·		·		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		285,246	838,541	3,579,115	23%	15,724	32,516	289,561	11%
Expenditures									
Current Expenditures	5000	105 100	100.017	0.055.004	0.40/	45 70 4	00 540	04 504	500/
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 Instructional Staff Training	6300 6400		1,260	7,500	17%				
Instructional Related Technology	6500	-	1,200	7,500	1770				
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	40,772	-	717,400	2070				
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		277,351	856,270	3,723,630	23%	39,460	87,225	351,461	25%
Excess (Deficiency) of Revenues Over Expenditures		7,895	(17,729)	(144,515)	12%	(23,736)	(54,709)	(61,900)	88%
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)		(38,208)	(97,482)	(178,433)	55%	23,736	54,709	61,900	88%
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%	\$-	\$-	\$-	%
		. , ,	. ,,	. ,,					

			Debt 9	Service			Capita	I Outlay	
	Account Number	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	A
Revenues									
FEDERAL SOURCES	0.400	•	•	•	<i></i>	•	•	•	
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	
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	
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	00.010	AE 202	0.40 =00	0=01				
Debt Service	9200	28,643	85,932	343,726	25%				
Total Expenditures		28,643	85,932	343,726	25%				
Excess (Deficiency) of Revenues Over E	xpenditures	(28,643)	(85,932)	(343,726)	25%	14,171	43,159	227,193	
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)	
Total Other Financing Sources (Uses)		28,643	85,932	343,726	25%	(14,171)	(43,159)	(227,193)	
Net Change in Fund Balances		-	-	-		-	-	-	
Fund balances, beginning									
Adjustments to beginning fund balance									_
Fund Balances, Beginning as Restated		-	-	-		-	-	-	_

FTE Actual 324	100% of Projected											
			Other Gove	rnmental Fund			Total Govern	mental 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	\$-	\$-	\$-	%	\$-	\$-	\$-	Q			
Federal Through State and Local STATE SOURCES	3230					15,724	32,516	155,469	219			
FEFP	3310					249,873	750,612	3,166,107	249			
School Recognition	3361					-	-	-				
Charter School Capital Outlay	3397					14,171	43,159	227,193	199			
Other State Revenue LOCAL SOURCES	3399					9,895	17,350	48,008	369			
Local Capital Outlay	3413					-	-	-				
Interest	3430					6,612	22,950	100,000	23%			
Other Local Source Revenue	34XX			·		18,866	47,629	399,092	129			
Total Revenues				<u> </u>		315,141	914,216	4,095,869	220			
Expenditures												
Current Expenditures												
Instruction	5000					180,860	463,433	2,120,495	220			
Student Support Services	6100					14,977	31,451	173,352	189			
Instructional Media Services	6200					-	-	-				
Curriculum Development	6300					-	-	-				
Instructional Staff Training	6400					-	1,260	7,500	179			
Instructional Related Technology	6500					-	-	-				
Board	7100					140	5,890	11,529	519			
General Administration	7200					7,978	23,934	95,172	25%			
School Administration	7300					49,772	168,562	717,466	239			
Facilities Acquisition & Construction	7400					-	-	-	4-70			
Fiscal Services	7500					9,849	12,279	26,230	479			
Food Services	7600					23,736	54,709	286,900	199			
Central services	7700					-	-	-	0			
Student Transportation Services	7800					-	-	38,000	0%			
Operation of Plant Maintenance of Plant	7900					18,241	147,612	384,942	389			
	8100					2,988	18,367	23,500	789			
Administrative Technology Services	8200					-	-	-	00			
Community Services Debt Service	9100 9200					8,270 28,643	15,998 85,932	190,005 343,726	89 259			
	9200											
Total Expenditures						345,454	1,029,427	4,418,817	239			
Excess (Deficiency) of Revenues Over Expenditures				<u> </u>		(30,313)	(115,211)	(322,948)	369			
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)	359			
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	825			
Adjustments to beginning fund balance												
Fund Balances, Beginning as Restated						2,348,750	2,433,648	2,955,881	829			

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 Multitiered 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