

2400-NCCS Student Health Policy

G. Food Allergies. NCCS will make every effort to identify students with allergies to products that might cause them harm. Among these more common items are: peanuts/peanut-based products, dairy products, shellfish, food dyes and the like. Parents/guardians must notify the school of concerns and/or diagnoses, as the school is not liable for harm that occurs without prior knowledge of a potentially dangerous circumstance. The School Nurse shall be the main point of contact, and the Nurse will work with parents/guardians and staff to ensure that a proper care plan is in place, and that employees working with students with food allergies are properly notified about what to look for and what to do in the event of ingestion. As a minimum, the following shall be notified by the Nurse: All administrators, teachers and/or teacher assistants and interventionists that work with the child, all cafeteria personnel, including duty monitors, playground monitors, Art and/or specials teachers. Teachers shall notify subs in their sub plans when absent. As NCCS has a transportation agreement with SDIRC, the school will also notify the Transportation Director who will disseminate information to drivers.

1) Field Trips. Students must have permission slips signed by the parent/guardian and turned in by communicated deadlines. This is necessary, as the School Nurse must review the list and properly notify personnel in charge of the field trip(s) of any potential medical concerns and necessary actions if a problem is encountered during a trip. Either the parent, or a trained staff member will be in attendance during a trip where a student with severe allergies is present.

2) Before/After School Activities/Events. Students participating in clubs such as robotics or drama, teams, tutoring, Before or After Care, etc. must have proper (signed) permission to participate by the parent/guardian. Lists will be provided to the School Nurse, who will review them and conduct proper notifications as addressed in G above. In the event that the school hosts a dance, play or other event where chaperones and staff supervision is required, there will be a required "sign-up" in advance, and the list will be reviewed by the School Nurse who will follow the steps outlined in G, and an administrator or responsible employee will be placed in charge of monitoring for safety. In the event that a student is attending an event only as a spectator/member of the public, the parent/guardian shall be responsible for monitoring their child's safety.

3) Food and/or Snacks Served By/At the School. The school will not generally purchase or serve peanut or peanut-based products of any kind during the school day, or as snacks provided to participants of a school-sponsored activity. Teachers and administrators will not accept or serve donated snacks in classrooms or after school, if these products contain peanuts or peanut-based ingredients.

4) Concession Product Sales. Peanuts or peanut-based products (such as Snicker's Bars) may be sold to members of the public attending events on campus. When a student is present as a member of the public, the parent/guardian will be responsible for ensuring that their child does not purchase items that may be harmful to them.

5) Access to Health Office After School. The school nurse, if not available for an event after school, will leave keys for cabinet access to Epi Pens on her desk in the locked office. Administration will have access to these. In the event that an administrator is not available, another responsible employee will be designated and provided access.

6) Training. Staff members given responsibility for accessing/administering Epi Pens as part of supervising school activities during, and/or after the normal school day, shall be trained by the school nurse to administer them.

Updated: January 30, 2025

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

Thursday, January 30, 2025 @ 9:00AM (Board Room, Bldg 5)

AGENDA

- I. Call to order/Attendance:** President, Mrs. Simchick
- II. Pledge of Allegiance/Invocation:** President, Mrs. Simchick / Vice Principal, Ms. Irons
- III. Approve/Amend Today's Agenda:**
- IV. Citizen/Parent Input/Concerns:**
- V. Consent Agenda:**
 - A. To approve the minutes of the November 19, 2024 Regular Board Meeting-Mr. Potter recommends approval
- VI. Action Agenda:**
 - A. To adopt an addendum to Board Student Health Policy 2400 to cover after school events-Mr. Potter recommends approval
 - B. To approve the October, 2024; November, 2024 and December, 2024 Monthly Financials for Submission to SDIRC-Mr. Potter and Mrs. Bakos recommend approval
 - C. To change or retain current protection & investment plan for undesignated fund balances- Discussion needed...generally, CD investments would lower interest earned; however, CD rates now tend to exceed Money Market rates...funds would be better protected/insured by diversifying their location.
 - D. To set a date, time and draft agenda for a public "Town Hall" style meeting for the NCCS Board and Administration to hear from parents and/or the public.
- VII. Reports:**
 - A. Parent Involvement Committee Report: Mrs. Le, if present or Mrs. Irons, if necessary
 - B. Business & Finance Manager Report: Mrs. Bakos
 - C. Director-Principal Report: Mr. Potter
 - D. Assistant Principal Report: Ms. Irons
- VIII. Board Member Matters:** Mrs. Simchick-Grades 4/5 Grading & Incentives Issue
- IX. Adjournment:**

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

Tuesday, November 19, 2024, @ 9:00AM (Board Room, Bldg 5)

MINUTES

- I. **Call to order/Attendance:** President, Mrs. Simchick called the meeting to order at 9:14AM. Also present at that time: Sean Prescott, Susan Aguirre, Greg Potter, Kerrian Irons. Absent (excused): Brian Cook and Izzy Castro. Also absent (excused) was Mrs. Bakos.
- II. **Pledge of Allegiance/Invocation:** President, Mrs. Simchick lead the group in the Pledge and Ms. Irons gave an invocation.
- III. **Approve/Amend today's agenda:** Mrs. Aguirre made a motion and Mr. Prescott seconded to move item C under action agenda to December meeting. Passed unanimous, 3-0.
- IV. **Citizen/Parent input/concerns:** Parent, Chrissy Bryant shared a concern about an incident that occurred with her son at an after-school event involving ingesting a food item containing peanuts, and implored the school to review policy and procedures to protect NCCS students in the future. She had met with Mr. Potter previously and Mr. Potter will work on an addendum to the Student Health Policy and review internal procedures regarding after school events.
- V. **Consent Agenda:**
 - A. To approve the minutes of the October 24, 2024 Regular Board Meeting-Upon a motion by Mr. Prescott and a second by Mrs. Aguirre, the group approved unanimously, 3-0.
- VI. **Action Agenda:**
 - A. To approve the Director-Principal's Annual Evaluation-Mrs. Simchick provided a summary of the group's scores and final evaluation of the Director-Principal. Upon a motion by Mr. Prescott and a second by Mrs. Aguirre, the evaluation for 23-24 was accepted unanimously, 3-0.
 - B. To approve a plan to add .5 FTE (Teacher) to Instructional Literacy Intervention Support (Grades 3 to 5). Following a brief discussion, Mr. Prescott made a motion and Mrs. Aguirre seconded it to approve and direct Mr. Potter to hire a .5 FTE Reading Intervention Teacher, not to exceed \$30,000 and to sunset at the end of the year. Motion passed unanimously, 3-0.
 - C. To approve the October, 2024 Financials for Submission to SDIRC-Mr. Potter and Mrs. Bakos recommend approval ****This Item Moved to Future Meeting in Accordance With Item III Above****
- VII. **Reports:**
 - A. Parent Involvement Committee Report: Mrs. Irons provided a report on recent fundraising...fall dance was a success, raising about \$1200! She also shared that the Holiday Shoppe for the kids would be offered again following the Thanksgiving Break. There would be no December meeting of the PIC and the next meeting will be in January.

- B. Business & Finance Manager Report: Mrs. Bakos had left a written report to update on NSLP Sponsorship Application progress. The on-site visit was scheduled for December 2nd and the school is ready for this initial review. Once approved, we will be able to migrate the parent account to
- C. Director-Principal Report: Mr. Potter provided an update on several items, including a challenge planned for the Robotics Club kids to design their own obstacle courses, program their cars to complete the task of navigating their courses and compete for prizes.
- D. Assistant Principal Report: Ms. Irons reported current enrollment, K to 5 at 316 and 30 in VPK = 346 students on campus. Three additional students had started the day before the Board meeting. We are still getting good interest and the posting on SDIRC website seems to be making a difference.

VIII. Board Member Matters: Mrs. Simchick reported that she and Mr. Potter had not yet started the charter contract renewal conversation with SDIRC, but would plan to reach out to Mr. Bruce Green (Asst Supt) and Anne Bieber (Charter Liaison) soon. She also entertained additional comment from Chrissy Bryant who shared that she felt that student intervention might not always be best delivered via a computer based or prescribed pull-out program. She did not oppose the earlier motion to add the support; however, encouraged the Board to keep in mind that very individualized responses might be needed for certain students, including “push-in” as their needs may dictate.

IX. Adjournment: The meeting was adjourned at 10:44AM



Members:
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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 October 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

December 16, 2024
Tampa, Florida

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

	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
ASSETS						
Cash and cash equivalents	1110	\$ 2,283,636	\$ -	\$ -	\$ -	\$ 2,283,636
Accounts Receivable	1130	14,542				14,542
Due from Other Funds	1140	44,577				44,577
Deposits	1210					-
Due From Other Agencies	1220	10,584	30,446		14,131	55,161
Prepaid Expenses	1230	28,644				28,644
Other Current Assets	12XX					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets		\$ 2,381,983	\$ 30,446	\$ -	\$ 14,131	\$ 2,426,560
LIABILITIES AND FUND BALANCE						
Liabilities						
Accrued Salaries & Benefits	2110	\$ 10,211	\$ -	\$ -	\$ -	\$ 10,211
Accounts Payable	2120	33,335				33,335
Due to Other Funds	2160		30,446		14,131	44,577
Payroll Deductions & Withholdings	2170					-
Other Current Liabilities	2200					-
Deferred Revenue	2630					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities		43,546	30,446	-	14,131	88,123
Fund Balance						
Nonspendable	2710	\$ 28,644	\$ -	\$ -	\$ -	\$ 28,644
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	2,309,793				2,309,793
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance		2,338,437	-	-	-	2,338,437
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE		\$ 2,381,983	\$ 30,446	\$ -	\$ 14,131	\$ 2,426,560

See Independent Accountants' Compilation Report.

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

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	General Fund				Special Revenue			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230	14,686	47,202	155,469	30%				
STATE SOURCES									
FEFP	3310	278,402	1,029,014	3,166,107	33%				
School Recognition	3361								
Charter School Capital Outlay	3397								
Other State Revenue	3399	10,584	27,934	48,008	58%				
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430	6,266	29,216	100,000	29%				
Other Local Source Revenue	34XX	16,612	64,241	265,000	24%	5,414	14,191	134,092	
Total Revenues		311,864	1,150,405	3,579,115	32%	20,100	61,393	289,561	21%
Expenditures									
Current Expenditures									
Instruction	5000	163,912	594,829	2,055,934	29%	14,686	47,202	64,561	73%
Student Support Services	6100	16,656	48,107	173,352	28%				
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400	-	1,260	7,500	17%				
Instructional Related Technology	6500								
Board	7100	589	6,479	11,529	56%				
General Administration	7200	7,962	31,896	95,172	34%				
School Administration	7300	52,396	228,573	717,466	32%				
Facilities Acquisition & Construction	7400								
Fiscal Services	7500	1,599	13,878	26,230	53%				
Food Services	7600					24,831	79,540	286,900	28%
Central services	7700								
Student Transportation Services	7800			38,000	0%				
Operation of Plant	7900	27,657	175,269	384,942	46%				
Maintenance of Plant	8100	6,554	24,921	23,500	106%				
Administrative Technology Services	8200								
Community Services	9100	9,253	25,251	190,005	13%				
Debt Service	9200								
Total Expenditures		286,578	1,150,463	3,723,630	31%	39,517	126,742	351,461	36%
Excess (Deficiency) of Revenues Over Expenditures		25,286	(58)	(144,515)	0%	(19,417)	(65,349)	(61,900)	106%
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600					19,417	65,349	61,900	106%
Transfers Out	9700	(5,286)	(93,991)	(178,433)	53%				
Total Other Financing Sources (Uses)		(5,286)	(93,991)	(178,433)	53%	19,417	65,349	61,900	106%
Net Change in Fund Balances									
Fund balances, beginning		20,000	(94,049)	(322,948)	29%	-	-	-	
Adjustments to beginning fund balance		2,318,437	2,433,648	2,955,881	82%	-	-	-	
Adjustments to beginning fund balance			(1,162)						
Fund Balances, Beginning as Restated		2,318,437	2,432,486	2,955,881	82%	-	-	-	
Fund Balances, Ending		\$ 2,338,437	\$ 2,338,437	\$ 2,632,933	89%	\$ -	\$ -	\$ -	%

See Independent Accountants' Compilation Report.

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

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	Debt Service				Capital Outlay			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230								
STATE SOURCES									
FEFP	3310								
School Recognition	3361								
Charter School Capital Outlay	3397					14,131	57,290	227,193	25%
Other State Revenue	3399								
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430								
Other Local Source Revenue	34XX								
Total Revenues		<u>-</u>	<u>-</u>	<u>-</u>		<u>14,131</u>	<u>57,290</u>	<u>227,193</u>	<u>25%</u>
Expenditures									
Current Expenditures									
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400								
Instructional Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition & Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200		85,932	343,726	25%				
Total Expenditures		<u>-</u>	<u>85,932</u>	<u>343,726</u>	<u>25%</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Excess (Deficiency) of Revenues Over Expenditures		<u>-</u>	<u>(85,932)</u>	<u>(343,726)</u>	<u>25%</u>	<u>14,131</u>	<u>57,290</u>	<u>227,193</u>	<u>25%</u>
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600		85,932	343,726	25%				
Transfers Out	9700					(14,131)	(57,290)	(227,193)	25%
Total Other Financing Sources (Uses)		<u>-</u>	<u>85,932</u>	<u>343,726</u>	<u>25%</u>	<u>(14,131)</u>	<u>(57,290)</u>	<u>(227,193)</u>	<u>25%</u>
Net Change in Fund Balances									
Fund balances, beginning		-	-	-		-	-	-	
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	
Fund Balances, Ending		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>

See Independent Accountants' Compilation Report.

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

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	Other Governmental Fund				Total Governmental Funds			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230					14,686	47,202	155,469	30%
STATE SOURCES									
FEFP	3310					278,402	1,029,014	3,166,107	33%
School Recognition	3361					-	-	-	
Charter School Capital Outlay	3397					14,131	57,290	227,193	25%
Other State Revenue	3399					10,584	27,934	48,008	58%
LOCAL SOURCES									
Local Capital Outlay	3413					-	-	-	
Interest	3430					6,266	29,216	100,000	29%
Other Local Source Revenue	34XX					22,026	78,432	399,092	20%
Total Revenues		-	-	-		346,095	1,269,088	4,095,869	31%
Expenditures									
Current Expenditures									
Instruction	5000					178,598	642,031	2,120,495	30%
Student Support Services	6100					16,656	48,107	173,352	28%
Instructional Media Services	6200					-	-	-	
Curriculum Development	6300					-	-	-	
Instructional Staff Training	6400					-	1,260	7,500	17%
Instructional Related Technology	6500					-	-	-	
Board	7100					589	6,479	11,529	56%
General Administration	7200					7,962	31,896	95,172	34%
School Administration	7300					52,396	228,573	717,466	32%
Facilities Acquisition & Construction	7400					-	-	-	
Fiscal Services	7500					1,599	13,878	26,230	53%
Food Services	7600					24,831	79,540	286,900	28%
Central services	7700					-	-	-	
Student Transportation Services	7800					-	-	38,000	0%
Operation of Plant	7900					27,657	175,269	384,942	46%
Maintenance of Plant	8100					6,554	24,921	23,500	106%
Administrative Technology Services	8200					-	-	-	
Community Services	9100					9,253	25,251	190,005	13%
Debt Service	9200					-	85,932	343,726	25%
Total Expenditures		-	-	-		326,095	1,363,137	4,418,817	31%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		20,000	(94,049)	(322,948)	29%
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700					-	-	-	
Transfers In	3600					19,417	151,281	405,626	37%
Transfers Out	9700					(19,417)	(151,281)	(405,626)	37%
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		-	-	-		20,000	(94,049)	(322,948)	29%
Fund balances, beginning						2,318,437	2,433,648	2,955,881	82%
Adjustments to beginning fund balance						-	(1,162)	-	
Fund Balances, Beginning as Restated		-	-	-		2,318,437	2,432,486	2,955,881	82%
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 2,338,437	\$ 2,338,437	\$ 2,632,933	89%

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 December 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.

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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

January 28, 2025
Tampa, Florida

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

	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
ASSETS						
Cash and cash equivalents	1110	\$ 2,245,337	\$ -	\$ -	\$ -	\$ 2,245,337
Accounts Receivable	1130	19,361				19,361
Due from Other Funds	1140	27,445				27,445
Deposits	1210					-
Due From Other Agencies	1220	8,067	13,305		14,140	35,512
Prepaid Expenses	1230					-
Other Current Assets	12XX					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets		\$ 2,300,210	\$ 13,305	\$ -	\$ 14,140	\$ 2,327,655
LIABILITIES AND FUND BALANCE						
Liabilities						
Accrued Salaries & Benefits	2110	\$ 10,211	\$ -	\$ -	\$ -	\$ 10,211
Accounts Payable	2120	11,156				11,156
Due to Other Funds	2160		13,305		14,140	27,445
Payroll Deductions & Withholdings	2170					-
Other Current Liabilities	2200					-
Deferred Revenue	2630					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities		21,367	13,305	-	14,140	48,812
Fund Balance						
Nonspendable	2710	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	2,278,843				2,278,843
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance		2,278,843	-	-	-	2,278,843
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE		\$ 2,300,210	\$ 13,305	\$ -	\$ 14,140	\$ 2,327,655

See Independent Accountants' Compilation Report.

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

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	General Fund				Special Revenue			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230	6,401	60,542	155,469	39%				
STATE SOURCES									
FEFP	3310	257,086	1,543,185	3,166,107	49%				
School Recognition	3361								
Charter School Capital Outlay	3397								
Other State Revenue	3399	8,030	42,869	48,008	89%				
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430	5,184	39,977	100,000	40%				
Other Local Source Revenue	34XX	16,654	100,618	265,000	38%	4,138	25,005	134,092	
Total Revenues		<u>286,954</u>	<u>1,726,649</u>	<u>3,579,115</u>	<u>48%</u>	<u>10,539</u>	<u>85,547</u>	<u>289,561</u>	<u>30%</u>
Expenditures									
Current Expenditures									
Instruction	5000	175,041	932,293	2,055,934	45%	6,400	60,045	64,561	93%
Student Support Services	6100	15,902	73,203	173,352	42%		482		
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400		1,260	7,500	17%				
Instructional Related Technology	6500								
Board	7100		7,006	11,529	61%				
General Administration	7200	7,962	47,819	95,172	50%				
School Administration	7300	52,866	360,650	717,466	50%				
Facilities Acquisition & Construction	7400		-						
Fiscal Services	7500	99	14,826	26,230	57%				
Food Services	7600					15,707	119,505	286,900	42%
Central services	7700								
Student Transportation Services	7800			38,000	0%				
Operation of Plant	7900	17,666	218,819	384,942	57%				
Maintenance of Plant	8100	3,047	30,552	23,500	130%				
Administrative Technology Services	8200								
Community Services	9100	8,535	41,591	190,005	22%				
Debt Service	9200								
Total Expenditures		<u>281,118</u>	<u>1,728,019</u>	<u>3,723,630</u>	<u>46%</u>	<u>22,107</u>	<u>180,032</u>	<u>351,461</u>	<u>51%</u>
Excess (Deficiency) of Revenues Over Expenditures		<u>5,836</u>	<u>(1,370)</u>	<u>(144,515)</u>	<u>1%</u>	<u>(11,568)</u>	<u>(94,485)</u>	<u>(61,900)</u>	<u>153%</u>
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600					11,568	94,485	61,900	153%
Transfers Out	9700	(26,071)	(152,273)	(178,433)	85%				
Total Other Financing Sources (Uses)		<u>(26,071)</u>	<u>(152,273)</u>	<u>(178,433)</u>	<u>85%</u>	<u>11,568</u>	<u>94,485</u>	<u>61,900</u>	<u>153%</u>
Net Change in Fund Balances									
Fund balances, beginning		(20,235)	(153,643)	(322,948)	48%	-	-	-	
Adjustments to beginning fund balance		2,299,078	2,432,486	2,955,881	82%	-	-	-	
Fund Balances, Beginning as Restated		<u>2,299,078</u>	<u>2,432,486</u>	<u>2,955,881</u>	<u>82%</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Fund Balances, Ending		<u>\$ 2,278,843</u>	<u>\$ 2,278,843</u>	<u>\$ 2,632,933</u>	<u>87%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>

See Independent Accountants' Compilation Report.

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

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	Debt Service				Capital Outlay			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230								
STATE SOURCES									
FEFP	3310								
School Recognition	3361								
Charter School Capital Outlay	3397					14,140	85,431	227,193	38%
Other State Revenue	3399								
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430								
Other Local Source Revenue	34XX								
Total Revenues		<u>-</u>	<u>-</u>	<u>-</u>		<u>14,140</u>	<u>85,431</u>	<u>227,193</u>	<u>38%</u>
Expenditures									
Current Expenditures									
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400								
Instructional Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition & Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200	28,643	143,219	343,726	42%				
Total Expenditures		<u>28,643</u>	<u>143,219</u>	<u>343,726</u>	<u>42%</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Excess (Deficiency) of Revenues Over Expenditures		<u>(28,643)</u>	<u>(143,219)</u>	<u>(343,726)</u>	<u>42%</u>	<u>14,140</u>	<u>85,431</u>	<u>227,193</u>	<u>38%</u>
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600	28,643	143,219	343,726	42%				
Transfers Out	9700					(14,140)	(85,431)	(227,193)	38%
Total Other Financing Sources (Uses)		<u>28,643</u>	<u>143,219</u>	<u>343,726</u>	<u>42%</u>	<u>(14,140)</u>	<u>(85,431)</u>	<u>(227,193)</u>	<u>38%</u>
Net Change in Fund Balances									
Fund balances, beginning		-	-	-		-	-	-	
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	
Fund Balances, Ending		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>

See Independent Accountants' Compilation Report.

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

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	Other Governmental Fund				Total Governmental Funds			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230					6,401	60,542	155,469	39%
STATE SOURCES									
FEFP	3310					257,086	1,543,185	3,166,107	49%
School Recognition	3361					-	-	-	
Charter School Capital Outlay	3397					14,140	85,431	227,193	38%
Other State Revenue	3399					8,030	42,869	48,008	89%
LOCAL SOURCES									
Local Capital Outlay	3413					-	-	-	
Interest	3430					5,184	39,977	100,000	40%
Other Local Source Revenue	34XX					20,792	125,623	399,092	31%
Total Revenues		-	-	-		311,633	1,897,627	4,095,869	46%
Expenditures									
Current Expenditures									
Instruction	5000					181,441	992,338	2,120,495	47%
Student Support Services	6100					15,902	73,685	173,352	43%
Instructional Media Services	6200					-	-	-	
Curriculum Development	6300					-	-	-	
Instructional Staff Training	6400					-	1,260	7,500	17%
Instructional Related Technology	6500					-	-	-	
Board	7100					-	7,006	11,529	61%
General Administration	7200					7,962	47,819	95,172	50%
School Administration	7300					52,866	360,650	717,466	50%
Facilities Acquisition & Construction	7400					-	-	-	
Fiscal Services	7500					99	14,826	26,230	57%
Food Services	7600					15,707	119,505	286,900	42%
Central services	7700					-	-	-	
Student Transportation Services	7800					-	-	38,000	0%
Operation of Plant	7900					17,666	218,819	384,942	57%
Maintenance of Plant	8100					3,047	30,552	23,500	130%
Administrative Technology Services	8200					-	-	-	
Community Services	9100					8,535	41,591	190,005	22%
Debt Service	9200					28,643	143,219	343,726	42%
Total Expenditures		-	-	-		331,868	2,051,270	4,418,817	46%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		(20,235)	(153,643)	(322,948)	48%
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700					-	-	-	
Transfers In	3600					40,211	237,704	405,626	59%
Transfers Out	9700					(40,211)	(237,704)	(405,626)	59%
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		-	-	-		(20,235)	(153,643)	(322,948)	48%
Fund balances, beginning						2,299,078	2,432,486	2,955,881	82%
Adjustments to beginning fund balance						-	-	-	
Fund Balances, Beginning as Restated		-	-	-		2,299,078	2,432,486	2,955,881	82%
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 2,278,843	\$ 2,278,843	\$ 2,632,933	87%

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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 November 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

January 27, 2025
Tampa, Florida

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

	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
ASSETS						
Cash and cash equivalents	1110	\$ 2,263,120	\$ -	\$ -	\$ -	\$ 2,263,120
Accounts Receivable	1130	20,185				20,185
Due from Other Funds	1140	35,628				35,628
Deposits	1210					-
Due From Other Agencies	1220	6,905	21,627		14,001	42,533
Prepaid Expenses	1230					-
Other Current Assets	12XX					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets		\$ 2,325,838	\$ 21,627	\$ -	\$ 14,001	\$ 2,361,466
LIABILITIES AND FUND BALANCE						
Liabilities						
Accrued Salaries & Benefits	2110	\$ 10,211	\$ -	\$ -	\$ -	\$ 10,211
Accounts Payable	2120	16,549				16,549
Due to Other Funds	2160		21,627		14,001	35,628
Payroll Deductions & Withholdings	2170					-
Other Current Liabilities	2200					-
Deferred Revenue	2630					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities		26,760	21,627	-	14,001	62,388
Fund Balance						
Nonspendable	2710	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	2,299,078				2,299,078
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance		2,299,078	-	-	-	2,299,078
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE		\$ 2,325,838	\$ 21,627	\$ -	\$ 14,001	\$ 2,361,466

See Independent Accountants' Compilation Report.

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

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	General Fund				Special Revenue			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230					6,939	54,141	155,469	35%
STATE SOURCES									
FEFP	3310	257,085	1,286,099	3,166,107	41%				
School Recognition	3361								
Charter School Capital Outlay	3397								
Other State Revenue	3399	6,905	34,839	48,008	73%				
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430	5,577	34,793	100,000	35%				
Other Local Source Revenue	34XX	19,723	83,964	265,000	32%	6,676	20,867	134,092	
Total Revenues		289,290	1,439,695	3,579,115	40%	13,615	75,008	289,561	26%
Expenditures									
Current Expenditures									
Instruction	5000	162,423	757,252	2,055,934	37%	6,443	53,645	64,561	83%
Student Support Services	6100	9,194	57,301	173,352	33%	482	482		
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400		1,260	7,500	17%				
Instructional Related Technology	6500								
Board	7100	527	7,006	11,529	61%				
General Administration	7200	7,961	39,857	95,172	42%				
School Administration	7300	79,211	307,784	717,466	43%				
Facilities Acquisition & Construction	7400		-						
Fiscal Services	7500	849	14,727	26,230	56%				
Food Services	7600					24,258	103,798	286,900	36%
Central services	7700								
Student Transportation Services	7800			38,000	0%				
Operation of Plant	7900	25,884	201,153	384,942	52%				
Maintenance of Plant	8100	2,584	27,505	23,500	117%				
Administrative Technology Services	8200								
Community Services	9100	7,805	33,056	190,005	17%				
Debt Service	9200								
Total Expenditures		296,438	1,446,901	3,723,630	39%	31,183	157,925	351,461	45%
Excess (Deficiency) of Revenues Over Expenditures		(7,148)	(7,206)	(144,515)	5%	(17,568)	(82,917)	(61,900)	134%
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600					17,568	82,917	61,900	134%
Transfers Out	9700	(32,211)	(126,202)	(178,433)	71%				
Total Other Financing Sources (Uses)		(32,211)	(126,202)	(178,433)	71%	17,568	82,917	61,900	134%
Net Change in Fund Balances									
Fund balances, beginning		(39,359)	(133,408)	(322,948)	41%	-	-	-	
Adjustments to beginning fund balance		2,338,437	2,432,486	2,955,881	82%	-	-	-	
Fund Balances, Beginning as Restated		2,338,437	2,432,486	2,955,881	82%	-	-	-	
Fund Balances, Ending		\$ 2,299,078	\$ 2,299,078	\$ 2,632,933	87%	\$ -	\$ -	\$ -	%

See Independent Accountants' Compilation Report.

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

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	Debt Service				Capital Outlay			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230								
STATE SOURCES									
FEFP	3310								
School Recognition	3361								
Charter School Capital Outlay	3397					14,001	71,291	227,193	31%
Other State Revenue	3399								
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430								
Other Local Source Revenue	34XX								
Total Revenues		<u>-</u>	<u>-</u>	<u>-</u>		<u>14,001</u>	<u>71,291</u>	<u>227,193</u>	<u>31%</u>
Expenditures									
Current Expenditures									
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400								
Instructional Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition & Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200	28,644	114,576	343,726	33%				
Total Expenditures		<u>28,644</u>	<u>114,576</u>	<u>343,726</u>	<u>33%</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Excess (Deficiency) of Revenues Over Expenditures		<u>(28,644)</u>	<u>(114,576)</u>	<u>(343,726)</u>	<u>33%</u>	<u>14,001</u>	<u>71,291</u>	<u>227,193</u>	<u>31%</u>
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600	28,644	114,576	343,726	33%				
Transfers Out	9700					(14,001)	(71,291)	(227,193)	31%
Total Other Financing Sources (Uses)		<u>28,644</u>	<u>114,576</u>	<u>343,726</u>	<u>33%</u>	<u>(14,001)</u>	<u>(71,291)</u>	<u>(227,193)</u>	<u>31%</u>
Net Change in Fund Balances									
Fund balances, beginning		-	-	-		-	-	-	
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	
Fund Balances, Ending		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>%</u>

See Independent Accountants' Compilation Report.

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

FTE Projected 324
FTE Actual 324 100% of Projected

	Account Number	Other Governmental Fund				Total Governmental Funds			
		Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230					6,939	54,141	155,469	35%
STATE SOURCES									
FEFP	3310					257,085	1,286,099	3,166,107	41%
School Recognition	3361					-	-	-	
Charter School Capital Outlay	3397					14,001	71,291	227,193	31%
Other State Revenue	3399					6,905	34,839	48,008	73%
LOCAL SOURCES									
Local Capital Outlay	3413					-	-	-	
Interest	3430					5,577	34,793	100,000	35%
Other Local Source Revenue	34XX					26,399	104,831	399,092	26%
Total Revenues		-	-	-		316,906	1,585,994	4,095,869	39%
Expenditures									
Current Expenditures									
Instruction	5000					168,866	810,897	2,120,495	38%
Student Support Services	6100					9,676	57,783	173,352	33%
Instructional Media Services	6200					-	-	-	
Curriculum Development	6300					-	-	-	
Instructional Staff Training	6400					-	1,260	7,500	17%
Instructional Related Technology	6500					-	-	-	
Board	7100					527	7,006	11,529	61%
General Administration	7200					7,961	39,857	95,172	42%
School Administration	7300					79,211	307,784	717,466	43%
Facilities Acquisition & Construction	7400					-	-	-	
Fiscal Services	7500					849	14,727	26,230	56%
Food Services	7600					24,258	103,798	286,900	36%
Central services	7700					-	-	-	
Student Transportation Services	7800					-	-	38,000	0%
Operation of Plant	7900					25,884	201,153	384,942	52%
Maintenance of Plant	8100					2,584	27,505	23,500	117%
Administrative Technology Services	8200					-	-	-	
Community Services	9100					7,805	33,056	190,005	17%
Debt Service	9200					28,644	114,576	343,726	33%
Total Expenditures		-	-	-		356,265	1,719,402	4,418,817	39%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		(39,359)	(133,408)	(322,948)	41%
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700					-	-	-	
Transfers In	3600					46,212	197,493	405,626	49%
Transfers Out	9700					(46,212)	(197,493)	(405,626)	49%
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		-	-	-		(39,359)	(133,408)	(322,948)	41%
Fund balances, beginning						2,338,437	2,432,486	2,955,881	82%
Adjustments to beginning fund balance						-	-	-	
Fund Balances, Beginning as Restated		-	-	-		2,338,437	2,432,486	2,955,881	82%
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 2,299,078	\$ 2,299,078	\$ 2,632,933	87%

See Independent Accountants' Compilation Report.