

## **2250-DRAFT Board Policy on Student Testing, Incentives & Associated Grading**

This policy is established in the spirit of encouraging and supporting NCCS students to approach standardized testing seriously, and to create a testing environment that provides students with the best opportunity to perform well while completing important assessment activities.

### **Area 1: Standardized Testing Protocol.**

- A. **Annual Meeting.** On an annual basis, and prior to the administration of required fall PM1 FAST assessment administration, NCCS will host a parent informational night to provide an overview of the testing plan for the year, to inform parents on expectations and scheduling procedures, and to provide parents with strategies that they can use at home to help their students perform as well as possible.
- B. **Scheduling by Committee.** NCCS will use a committee process to develop the testing schedule each time that the FAST is given during the year (3 times). Students that are eligible, and would benefit from 1 to 1 or small group testing will be scheduled accordingly, with said accommodation(s) appropriately recorded in existing student IEPs and/or 504 plans. In accordance with required practice, parents/guardians will be involved with any testing plan modifications either by formal IEP/504 meeting, or by approved plan adjustments signed by the parent/guardian.
- C. **Practice Tests.** The NCCS Test Scheduling Committee will ensure that each schedule contain a plan for all test administrators to conduct “practice” testing, using the state-provided tools. This will ensure that students are familiar with the style, format (paper and/or computer based) and tools that will be available to them during the testing sessions.
- D. **Lack of Effort.** When students are identified by teachers as not taking standardized testing seriously and/or demonstrating a significant lack of effort to do their best, a meeting with parent(s)/guardian(s) will be scheduled to ensure that expectations are made clear to all. These meetings preferably, should be in person; however, phone and/or other electronic meeting format (such as Teams, Zoom or Facetime) may also be held to meet this requirement. It is an expectation in the NCCS Parent/Student Compact that students give their best effort(s) at all times while attending our school.

### **Area 2: Incentives.**

- A. **End of Year Celebrations.** Beginning in May, 2025, NCCS will plan and conduct age-appropriate end of year celebration parties/events (e.g. glow and/or dance party or field day) to recognize students who make Wildly Important Goal (WIG) learning gains and/or pass the state PM3 assessment in any content area, and that demonstrate improvement or honor roll level grades in the classroom in any core subject. Tangible awards will be provided, and students will be entered into a drawing for prizes in accordance with item B, below.

- B. Annual Prize Drawings.** NCCS will provide and/or seek contributions or prizes from local businesses to put on public display in advance of spring testing (PM3), for which students making either learning gains (e.g. meeting WIG goals) OR receive a passing score (3, 4 or 5), or other core subject improvements or honor roll level grades, shall receive a certain number of entry chances for the prize drawings. All students invited to and end of year celebration will receive at least one entry for prize drawings. The number of entries provided to each student shall correspond to the number of reasons they are invited to the celebration for, with entries for FAST learning gains or proficiency scores calculated as follows: 1 entry for a learning gain, and additional entries for a level 3, 4 or 5 score on any FAST assessment completed.
- C. School-Wide and Classroom Incentive Programs.** Beginning in the 2025-2026 SY, NCCS will offer “Stingray Bucks” for defined purposes, either within a formal Positive Behavior and Intervention Support (PBIS) Program, or locally-developed initiative focusing on academic recognitions as well. A core component of this program will be a mobile “School Store” that will be staffed by volunteers and offered on a regular basis. The administration will work with staff to identify focus areas and other opportunities for students to spend or redeem their Stingray Bucks. Teachers at NCCS are encouraged, but not required to offer either a token economy system of rewards or special reward times (such as “Fun Fridays”) that are age-appropriate and aligned to the mission and vision of the school. Planning for the school-wide system will also involve ways to integrate Stingray Bucks at the classroom level.

### **Area 3: Grading.**

- A. Value-Added Grade Adjustments.** Upper grade (3<sup>rd</sup> through 5<sup>th</sup>) students at NCCS will receive "value-added" adjustments to class grades for state testing results of up to 5 points added to final grades within the second and fourth marking periods for passing FAST scores or accomplishment of growth and/or learning gains/WIG goals. The end of year calculations will be made as follows: 2 points added for a learning gain, 3 points for a level 3, 4 points for a level 4 and 5 points for a level 5 score. During the 2<sup>nd</sup> quarter, teachers will assess whether students are “on track” or not with growth, and consider the PM2 scores in the same manner when adding points to student average course grades. Teachers will also always have the option to assign participation grades in their gradebooks for student preparedness and participation as expected during any testing session.

**\*\*Note: Students making adequate progress toward achievement of academic IEP goals may have scale adjustments applied by their ESE teacher, or in consultation with the Resource Specialist, resulting in recognitions, awards or incentives enumerated herein.**

**North County Charter School, Inc.**  
**Board of Directors Regular Meeting**  
**Thursday, February 27, 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 January 30, 2025 Regular Board Meeting-Mr. Potter recommends approval.
  - B. To approve the hiring of Mrs. Erin Rich to help with playground monitoring three (3) days per week (due to request for a reduction in time by current monitors)-Mr. Potter recommends approval.
- VI. **Action Agenda:**
  - A. To discuss & establish any priorities members gleaned from the Town Hall Meeting on 2/26/25 (Action(s) Possible-To Be Determined).
  - B. To approve the January, 2025 unaudited financials for submission to SDIRC-Mrs. Bakos and Mr. Potter recommend approval.
  - C. To discuss a first draft of policy 2250 draft on Testing, Incentives and Grading by Ad Hoc Committee (action to be scheduled for the March meeting)-Mr. Potter & Mrs. Simchick do not recommend approval until March.
- VII. **Reports:**
  - A. Parent Involvement Committee Report: Mrs. Le, if present or Mrs. Irons, if necessary
  - B. Business & Finance Manager Report: Mrs. Bakos will provide an update on Certificate of Deposit.
  - C. Director-Principal Report: Mr. Potter will discuss some facility issues as a "heads up" to future budget talks and an update on development of a 5-year facilities plan.
  - D. Assistant Principal Report: Ms. Irons will provide an update on enrollment matters.
- VIII. **Board Member Matters: None Requested.**
- IX. **Adjournment:**

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

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

**MINUTES**

- I. **Call to order/Attendance:** President, Mrs. Dale Simchick called the meeting to order at 9:03AM. Also present at the meeting: Sean Prescott, Secretary, Brian Cook, Vice Chair, Susan Aguirre, Treasurer, Greg Potter, Director&Principal and Jennifer Bakos, Finance Manager
- II. **Pledge of Allegiance/Invocation:** President, Mrs. Simchick lead the group in the Pledge and provided an invocation.
- III. **Approve/Amend Today's Agenda:** The agenda was accepted unanimously, 4-0 following a motion by Mrs. Aguirre and a second by Mr. Prescott.
- IV. **Citizen/Parent Input/Concerns:** Provided later in the agenda and related to grading & incentives.
- V. **Consent Agenda:**
  - A. To approve the minutes of the November 19, 2024 Regular Board Meeting-Mr. Potter recommended approval. Upon a motion by Mr. Cook and a second by Mr. Prescott, the draft minutes were accepted unanimously, 4-0.
- VI. **Action Agenda:**
  - A. To adopt an addendum to Board Student Health Policy 2400 to cover after school events-Mr. Potter recommended approval. After discussion, Mr. Cook made a motion, which was seconded by Mrs. Aguirre to approve the addendum, with the following additional sentence added to part 1) under Field Trips: "Either the parent, or a trained staff member will be in attendance during a trip where a student with severe allergies is present." Motion passed unanimously, 4-0.
  - B. To approve the October, 2024; November, 2024 and December, 2024 Monthly Financials for Submission to SDIRC-Mr. Potter and Mrs. Bakos recommend approval. Following a brief discussion, the reports for these three months were approved unanimously, 4-0. Motion by Mr. Cook and second by Mrs. Aguirre.
  - 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. Following a discussion of rates and options, and upon a motion by Mr. Cook and a second by Mr. Prescott, the Board directed the Finance Manager to begin a "staggering" strategy by setting up a \$250,000 Certificate of Deposit at a local credit union. Motion passed unanimously, 4-0. Mrs. Bakos will provide an update on this at the February 27<sup>th</sup> regular meeting.
  - 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. Following discussion, Mrs. Aguirre made a motion and Mr. Prescott seconded it, for the Board to host a public "Town Hall" meeting in the NCCS Auditorium on Wednesday, February 26<sup>th</sup> from 6:30PM to 7:30PM. Dessert and coffee to be

served beginning at 6:00PM. The agenda: Welcome/Purpose by Mrs. Simchick; State of the School Presentation by Mr. Potter; Sharing of Glows/Positives; Sharing of Suggestions for Improvement or Further Study; Adjourn. \*Note: Comment cards and a drop box for anonymous use will also be provided. Motion passed unanimously, 4-0.

**VII. Reports:**

- A. Parent Involvement Committee Report: Mrs. Le shared that PIC would be working with the school and APEX Fundraising to provide a playground fundraiser/leadership training & fun event over two weeks in March!
- B. Business & Finance Manager Report: Mrs. Bakos had no additional report to make.
- C. Director-Principal Report: Mr. Potter reiterated positive news about recruitment and the potential for NCCS to begin the 25-26 school year at or near capacity. Lottery already held for Kindergarten and possibly needed for grades 1-3 in the future, as these are very close at this time.
- D. Assistant Principal Report: Ms. Irons was attending the 2025 LeaderinMe National Symposium in Orlando. No report provided today.

\*\*Note: Motion made by Mr. Cook and seconded by Mr. Prescott to extend the meeting until 11AM (30 min). Motion passed, unanimously, 4-0.

**VIII. Board Member Matters:** Mrs. Simchick-Grades 4/5 Grading & Incentives Issue. Mrs. Simchick provided public opportunity to discuss a recently (rescinded) letter on a grading concept. Mr. Potter began by apologizing to the Board and those in attendance. A more formal and involved process should have been used, and would be from this point. Mrs. Bryant shared some personal frustration with the intervention and testing program administration at mid-year. Mr. Potter said that he would be forming an ad hoc committee to study the issues further and report back. He mentioned that the parents in the room were welcome to participate. Mrs. Simchick and Mrs. Aguirre mentioned that they would make arrangements to observe Read-180/Sunday in action at NCCS to better educate themselves, and Mrs. Simchick mentioned the possibility of the Board holding a workshop at a later date on the topic of Intervention Programming. No action(s) were taken today.

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



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

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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 January 31, 2025, 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*

February 25, 2025  
Tampa, Florida

North County Charter School, Inc. MSID No. 5003  
Indian River County, Florida  
Balance Sheet (Unaudited)  
January 2025

	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
<b>ASSETS</b>						
Cash and cash equivalents	1110	\$ 2,198,645	\$ -	\$ -	\$ -	\$ 2,198,645
Accounts Receivable	1130	26,242				26,242
Due from Other Funds	1140	239,078				239,078
Deposits	1210					-
Due From Other Agencies	1220	7,972	28,521		210,557	247,050
Prepaid Expenses	1230					-
Other Current Assets	12XX					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Assets</b>		<b>\$ 2,471,937</b>	<b>\$ 28,521</b>	<b>\$ -</b>	<b>\$ 210,557</b>	<b>\$ 2,711,015</b>
<b>LIABILITIES AND FUND BALANCE</b>						
Liabilities						
Accrued Salaries & Benefits	2110	\$ 10,211	\$ -	\$ -	\$ -	\$ 10,211
Accounts Payable	2120	50,002				50,002
Due to Other Funds	2160		28,521		210,557	239,078
Payroll Deductions & Withholdings	2170					-
Other Current Liabilities	2200					-
Deferred Revenue	2630					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Liabilities</b>		<b>60,213</b>	<b>28,521</b>	<b>-</b>	<b>210,557</b>	<b>299,291</b>
Fund Balance						
Nonspendable	2710	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	2,411,724				2,411,724
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Fund Balance</b>		<b>2,411,724</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,411,724</b>
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>\$ 2,471,937</b>	<b>\$ 28,521</b>	<b>\$ -</b>	<b>\$ 210,557</b>	<b>\$ 2,711,015</b>

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 January 2025

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
<b>Revenues</b>									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230					15,165	75,707	155,469	49%
STATE SOURCES									
FEFP	3310	257,085	1,800,270	3,166,107	57%				
School Recognition	3361								
Charter School Capital Outlay	3397								
Other State Revenue	3399	8,000	50,869	48,008	106%				
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430	4,867	44,844	100,000	45%				
Other Local Source Revenue	34XX	16,262	116,880	265,000	44%	4,796	29,801	134,092	
<b>Total Revenues</b>		<b>286,214</b>	<b>2,012,863</b>	<b>3,579,115</b>	<b>56%</b>	<b>19,961</b>	<b>105,508</b>	<b>289,561</b>	<b>36%</b>
<b>Expenditures</b>									
Current Expenditures									
Instruction	5000	171,964	1,104,257	2,055,934	54%		60,045	64,561	93%
Student Support Services	6100	11,952	85,155	173,352	49%		482		
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400		1,260	7,500	17%				
Instructional Related Technology	6500								
Board	7100	317	7,323	11,529	64%				
General Administration	7200	7,961	55,780	95,172	59%				
School Administration	7300	81,705	442,355	717,466	62%				
Facilities Acquisition & Construction	7400	4,438	4,438						
Fiscal Services	7500	2,349	17,175	26,230	65%				
Food Services	7600					24,979	144,484	286,900	50%
Central services	7700								
Student Transportation Services	7800	19,695	19,695	38,000	52%				
Operation of Plant	7900	19,874	238,693	384,942	62%				
Maintenance of Plant	8100	1,983	32,535	23,500	138%				
Administrative Technology Services	8200								
Community Services	9100	7,990	49,581	190,005	26%				
Debt Service	9200								
<b>Total Expenditures</b>		<b>330,228</b>	<b>2,058,247</b>	<b>3,723,630</b>	<b>55%</b>	<b>24,979</b>	<b>205,011</b>	<b>351,461</b>	<b>58%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(44,014)</b>	<b>(45,384)</b>	<b>(144,515)</b>	<b>31%</b>	<b>(5,018)</b>	<b>(99,503)</b>	<b>(61,900)</b>	<b>161%</b>
<b>Other Financing Sources (Uses)</b>									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600	176,895	24,622			5,018	99,503	61,900	161%
Transfers Out	9700			(178,433)	0%				
<b>Total Other Financing Sources (Uses)</b>		<b>176,895</b>	<b>24,622</b>	<b>(178,433)</b>	<b>-14%</b>	<b>5,018</b>	<b>99,503</b>	<b>61,900</b>	<b>161%</b>
<b>Net Change in Fund Balances</b>									
Fund balances, beginning		132,881	(20,762)	(322,948)	6%	-	-	-	
Adjustments to beginning fund balance		2,278,843	2,432,486	2,955,881	82%	-	-	-	
<b>Fund Balances, Beginning as Restated</b>		<b>2,278,843</b>	<b>2,432,486</b>	<b>2,955,881</b>	<b>82%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balances, Ending</b>		<b>\$ 2,411,724</b>	<b>\$ 2,411,724</b>	<b>\$ 2,632,933</b>	<b>92%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>%</b>

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 January 2025

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
<b>Revenues</b>									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230								
STATE SOURCES									
FEFP	3310								
School Recognition	3361								
Charter School Capital Outlay	3397					210,557	295,988	227,193	130%
Other State Revenue	3399								
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430								
Other Local Source Revenue	34XX								
<b>Total Revenues</b>		<u>-</u>	<u>-</u>	<u>-</u>		<u>210,557</u>	<u>295,988</u>	<u>227,193</u>	<u>130%</u>
<b>Expenditures</b>									
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	171,863	343,726	50%				
<b>Total Expenditures</b>		<u>28,644</u>	<u>171,863</u>	<u>343,726</u>	<u>50%</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<u>(28,644)</u>	<u>(171,863)</u>	<u>(343,726)</u>	<u>50%</u>	<u>210,557</u>	<u>295,988</u>	<u>227,193</u>	<u>130%</u>
<b>Other Financing Sources (Uses)</b>									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600	28,644	171,863	343,726	50%				
Transfers Out	9700					(210,557)	(295,988)	(227,193)	130%
<b>Total Other Financing Sources (Uses)</b>		<u>28,644</u>	<u>171,863</u>	<u>343,726</u>	<u>50%</u>	<u>(210,557)</u>	<u>(295,988)</u>	<u>(227,193)</u>	<u>130%</u>
<b>Net Change in Fund Balances</b>									
Fund balances, beginning		-	-	-		-	-	-	
Adjustments to beginning fund balance									
<b>Fund Balances, Beginning as Restated</b>		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	
<b>Fund Balances, Ending</b>		<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 January 2025

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
<b>Revenues</b>									
FEDERAL SOURCES									
Federal Direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal Through State and Local	3230					15,165	75,707	155,469	49%
STATE SOURCES									
FEFP	3310					257,085	1,800,270	3,166,107	57%
School Recognition	3361					-	-	-	
Charter School Capital Outlay	3397					210,557	295,988	227,193	130%
Other State Revenue	3399					8,000	50,869	48,008	106%
LOCAL SOURCES									
Local Capital Outlay	3413					-	-	-	
Interest	3430					4,867	44,844	100,000	45%
Other Local Source Revenue	34XX					21,058	146,681	399,092	37%
<b>Total Revenues</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>516,732</b>	<b>2,414,359</b>	<b>4,095,869</b>	<b>59%</b>
<b>Expenditures</b>									
Current Expenditures									
Instruction	5000					171,964	1,164,302	2,120,495	55%
Student Support Services	6100					11,952	85,637	173,352	49%
Instructional Media Services	6200					-	-	-	
Curriculum Development	6300					-	-	-	
Instructional Staff Training	6400					-	1,260	7,500	17%
Instructional Related Technology	6500					-	-	-	
Board	7100					317	7,323	11,529	64%
General Administration	7200					7,961	55,780	95,172	59%
School Administration	7300					81,705	442,355	717,466	62%
Facilities Acquisition & Construction	7400					4,438	4,438	-	
Fiscal Services	7500					2,349	17,175	26,230	65%
Food Services	7600					24,979	144,484	286,900	50%
Central services	7700					-	-	-	
Student Transportation Services	7800					19,695	19,695	38,000	52%
Operation of Plant	7900					19,874	238,693	384,942	62%
Maintenance of Plant	8100					1,983	32,535	23,500	138%
Administrative Technology Services	8200					-	-	-	
Community Services	9100					7,990	49,581	190,005	26%
Debt Service	9200					28,644	171,863	343,726	50%
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>383,851</b>	<b>2,435,121</b>	<b>4,418,817</b>	<b>55%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>132,881</b>	<b>(20,762)</b>	<b>(322,948)</b>	<b>6%</b>
<b>Other Financing Sources (Uses)</b>									
Proceeds from Issuing Long-term Debt	3700					-	-	-	
Transfers In	3600					210,557	295,988	405,626	73%
Transfers Out	9700					(210,557)	(295,988)	(405,626)	73%
<b>Total Other Financing Sources (Uses)</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Change in Fund Balances</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>132,881</b>	<b>(20,762)</b>	<b>(322,948)</b>	<b>6%</b>
Fund balances, beginning						2,278,843	2,432,486	2,955,881	82%
Adjustments to beginning fund balance						-	-	-	
<b>Fund Balances, Beginning as Restated</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>2,278,843</b>	<b>2,432,486</b>	<b>2,955,881</b>	<b>82%</b>
<b>Fund Balances, Ending</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>%</b>	<b>\$ 2,411,724</b>	<b>\$ 2,411,724</b>	<b>\$ 2,632,933</b>	<b>92%</b>

See Independent Accountants' Compilation Report.