

## -- 4800 -- General Financial Policies

### **A. Property and Supplies**

Office equipment and supplies are to be used for official business only. All property and supplies should be stored in a secure location.

### **B. Purchasing**

All equipment and supplies must be ordered through the school business manager or designee on an approved PO form. Once a purchase has been approved the principal/director and business manager, the requestor may proceed with ordering. Any purchase will include the appropriate (if applicable) written/printed documents indicating prices (e.g. invoice) from the vendor. This documentation will be maintained in a secure file for review.

If purchase orders are required by Red Book, they will contain necessary information required.

#### **Micro Purchases**

The school administration is authorized to make purchases under \$10,000 to purchase commodities or contractual services where the total amount does not exceed the applicable appropriation in the approved budget. The Board will be informed on consent agenda of purchases made in excess of \$10,000.

#### **Small Purchase Procedures (Simplified Acquisition)**

Any purchase between \$10,000 and \$250,000 will include documentation of price quotes by three different vendors, if available, unless waived, as described in the waiver section below.

#### **Competitive Procurement Procedures**

Any purchase over \$250,000 will adhere to the following formal bid process, unless waived, as described in the waiver section below:

1. A written Request for Proposal (RFP) will be sent to a minimum of three vendors.
2. The RFP will include clear and accurate description of the material, product or service to be procured without unnecessary requirements which unduly restrict competition.
3. The RFP will include descriptions of any technical requirements.
4. The RFP will include specific features of brand name or equivalent descriptions that bidders must meet.
5. The business or contractor selection process will consider their ability to perform to the fullest extent possible, as well as, their integrity, record of past performance and financial and technical resources.
6. All received RFPs will be documented, price compared and maintained in a secure file for review when needed.

#### **Sole Source Procurements**

If a sole source procurement is made, a written justification must be documented and approved by the school business manager.

A contract may be awarded for a supply or service without competition when the school business manager or a designee, determines that there is only one source for the required supply or service. This method of procurement involves no competition and should be utilized only when justified and necessary to serve the needs of the school.

## **Waivers of Small Purchase Procedures and Competitive Procurements**

The requirement for requesting three quotes or competitive solicitations for commodities or contractual services from three or more sources is hereby waived as authorized by section 1010.04(4) (a), F.S., for:

1. Purchases at or below the specified prices from contracts awarded by other city or county governmental agencies, district school boards, community colleges, federal agencies, the public or governmental agencies of any state, or from state university system cooperative bid agreements. When the proposer awarded a contract by another entity defined herein will permit purchases by the academy at the same terms, conditions, and prices (or below such prices) awarded in such contract, and such purchases are to the economic advantage of the academy.
2. The purchase by the school of professional services which shall include, without limitation, artistic services; academic program reviews; lectures by individuals; auditing services not subject to Section 218.391, F.S.; legal services, including attorney, paralegal, expert witness, court reporting, appraisal or mediator services; and health services involving examination, diagnosis, treatment, prevention, medical consultation or administration.
3. When acquiring, whether by purchase, lease, with option to purchase, rental or otherwise, information technology, as defined in Section 282.0041(14), F.S., may make any acquisitions through the competitive solicitation process as described herein or by direct negotiation and contract with a vendor or supplier, as best fits the needs of the academy.
4. The purchase of educational services and any type of copyrighted materials including, without limitation, educational tests, textbooks, printed instructional materials, computer software, films, filmstrips, videotapes, DVDs, disc or tape recordings, digital recordings, or similar audio-visual materials, and for library and reference books, and printed library cards where such materials are purchased directly from the producer or publisher, the owner of the copyright, an exclusive agent within the state, a governmental agency or a recognized educational institution.
5. Except as otherwise required by statute, when purchasing insurance, entering risk management programs, or contracting with third party administrators, may make any such acquisitions through the competitive solicitation process as described herein or by direct negotiations and contract.
6. A contract for commodities or contractual services may be awarded without competitive solicitations if state or federal law, a grant or federal agency contract prescribes with whom the academy must contract or if the rate of payment is established during the appropriations process.
7. A contract for regulated utilities or government franchised services may be awarded without competitive solicitations. Purchases made pursuant to exemptions from competitive solicitations shall follow procedures as established by the school operations manager.

## **C. Contracts**

A limited number of employees and board officers will be authorized to sign contracts, and there shall be no fewer than two individuals at all times. This policy applies to all regular contracts on behalf of the school.

### **Authorized Signers**

The board of directors shall provide authorization to individuals to be able to sign contracts on behalf of the school. Such approvals will be documented in the meeting minutes. Any person who is no longer entitled to approve contracts on behalf of the school will be notified in writing.

### **Signature Levels Required**

All contracts will require one signature as designated by the board, unless a document requires multiple signatures, contingent that contracts are within the approved budget line items. Contracts that are over budget require board approval.

#### **D. Check Payment Authorizations**

Any check for vendor or other necessary payments under the auspices of the Director, or Finance Manager (with the Director's signed authorization) may be signed by one authorized individual on the approved signers list with the Board's financial institution. Amounts that exceed \$5,000 will require two authorized signatures.

Adopted: July 10, 2023

Updated: February 14, 2024 (To add part D)

## NCCS Finance Policy 4900-Small Purchase Procedures for NSLP

All procurement must adhere to free and open competition. Documentation of all quotes/bids will be kept for 3 years.

Procurement procedures does not eliminate or restrict competition. Goods, products, and/or services will not restrict competition and will be obtained that best meets the needs of the CNP.

The Business & Finance Manager will evaluate the procurement needs and forecast the amounts to be purchased so the correct method of procurement will be followed.

The Business & Finance Manager will perform a cost analysis in connection with every procurement need and forecast the amounts to be purchased. All procurement in excess of the Simplified Acquisition Threshold, Including Modifications.

The Business & Finance Manager will be responsible to ensure all SFA procurements are conducted in compliance with applicable Federal, State, and local procurement regulations.

The Business & Finance Manager will be responsible for maintaining all procurement documentation.

The CNS program will take all necessary affirmative steps to assure minority businesses, women's businesses, and labor surplus area firms are used when possible.

The CNS sponsor is encouraged to enter into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services. The CNS sponsor program alone must be responsible in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standard do not relieve the non-Federal entity of any contractual responsibilities under its contracts. The Federal awarding agency will not substitute its judgment for that of the non-Federal entity unless the matter is primarily a Federal concern. Violations of law will be referred to the local, state, or Federal authority having proper jurisdiction.

## Procurement Thresholds

The Simplified Acquisition Threshold for Insert SFA/Sponsor Name is:

(\$250,000 or Micro-Purchase Procedures are purchases not exceeding \$10,000.

Small-Purchase Procedures are for purchases greater than \$10,000 but not exceeding the simplified acquisition threshold listed above.

Formal Purchase Procedures (Sealed Bids or Competitive Proposals) are for purchases in excess of the simplified threshold listed above.

## Methods of Procurement

The following methods of procurement are to be used based on the aggregate dollar amount of supplies or services being purchased as outlined in 2 CFR 200.318-.326.

Procurement by sealed bids is also referred to as an invitation for Bid and procurement by competitive proposals is also referred to as a Request for Proposal. IFB and RFP will be utilized from this point forward.

The Business and Finance Manager is the Sponsor's authorized formal procedure purchaser.

The Business and Finance Manager will be responsible for the required advertisement for all purchases over the most restrictive simplified acquisition threshold to publicize the intent of the CNP sponsor to purchase needed items. The announcement (advertisement or legal notice) of the iFB and RFP will contain a general description of items to be purchased, the deadline for submission of sealed IFB's and RFP's, and the address where complete specifications and other procurement documents may be obtained. The announcement will be placed in a location that will ensure free and open competition (SFA website, and on location at a posted school location). The advertisement should run for an adequate length of time.

The Business and Finance Manager will be responsible for the development of written specifications or descriptions of procurements. The developer will be prohibited from submitting bids or proposals for such products or services. Each vendor/contractor will be given an opportunity to bid on the same specifications.

If any potential contractor is in doubt as to the true meaning of the specifications of purchase conditions, interpretation will be provided in writing to all potential bidders by the Business and Finance Manager.

The IFB or RFP will clearly define the purchase conditions and required procurement and program clauses. The following conditions and clauses shall be addressed in the solicitation/contract documents:

1. Contract time period
2. Statement of the Sponsor responsibility for all contracts awarded
3. Date, time, and location of bid/proposal opening
4. Method of informing vendor/contractor of bid acceptance or rejection
5. Delivery schedule
6. Requirements (terms and conditions) set forth which bidder must fulfill in order for bid to be evaluated
7. Benefits to which the Child Nutrition Program Sponsor will be entitled if the contractor cannot or will not perform as required
8. Statement assuring positive efforts will be made to involve minority, women, and small business
9. Statement regarding the return of purchase incentives, discounts, rebates, and credits to the Sponsor's non-profit Child Nutrition account

10. Statement that Contract and/or purchase orders may be issued for firm fixed prices after formal bidding process

11. Price adjustment clause based on appropriate standard or cost index

12. Method of evaluation and type of contract to be awarded

13. Method of award announcement and effective date (if intent to award is required by State or local procurement requirements)

14. Specific bid protest procedures including contact information of person and address and the date by which a written protest must be received

15. Provision requiring access by duly authorized representatives of the School Food Authority, State Agency, United State Department of Agriculture, or Comptroller General to any books, documents, papers and records of the contractor which are directly pertinent to all negotiated contracts

16. Method of shipment or delivery upon contract award

17. Description of process for enabling vendors to receive or pick up orders upon contract award

18. Statement that the contractor shall maintain in current status all federal, state, and local licenses and permits required for the operation of the business conducted by the contractor

19. Signed statement of non-collusion

20. Program Regulations 5 “This institution is an equal opportunity provider” “The contractor shall be in conformance with the applicable portions of the SFA's agreement under the program. The contractor will conduct program operations in accordance with 7CFR Parts 210, 215, 220, 225, and 250. The contractor shall provide products that meet the Public Law 111-296, the Healthy, Hunger-Free Kids Act of 2010 (HHFKA). The contractor’s products shall meet grade level caloric, sodium, saturated fat, and trans-fat requirements.”

21. Affordable Care Act “The contractor understands and agrees that it shall be solely responsible for compliance with the patient Protection and Affordable Care Act, Public Law 111-148 and the Health Care and Education Reconciliation Act, Public Law 111-152 (collectively the Affordable Care Act “ACA”). The contractor shall bear sole responsibility for providing health care benefits for its employees who provide services to the SFA as required by State or Federal law.”

22. Buy American Provision “The contractor shall purchase, to the maximum extent practicable, domestic agricultural commodities or products substantially processed in the United States, in accordance with 7CFR§210.21(d) and 7CFR§220.16(d). “Substantially” means the final processed product contains over 51% domestically grown agricultural commodities. This provision applies to all food purchases paid from the nonprofit school food services account. There are limited exceptions to this provision which allow for the purchase of products not meeting the “domestic” standard as described above (“non-domestic”) in circumstances when use of domestic products is truly not practicable. However, before utilizing an exception, alternatives to purchasing nondomestic food products should be considered. Exceptions to the Buy American provision should be used as a last resort; however, an alternative or exception may be approved upon request. Exceptions include: (1) The product is not produced or manufactured in the U.S. in sufficient and reasonable available quantities of

a satisfactory quality, or (2) competitive bids reveal the costs of a U.S. product are significantly higher than the non-domestic product. To be considered for the alternative or exception, the request must be submitted in writing to a designated official, a minimum of 10 days in advance of delivery. The request must include: (1) the alternative substitutes that are domestic and meet the required specifications, with price of the domestic food alternative substitute and the availability of the domestic alternative substitute in relation to quantity ordered, and (2) the reason for exception, whether limited/lack of availability or price. If price, include the price of the domestic food product and the price of the non-domestic product that meets the required specifications of the domestic product.” (Only applies to food purchases/contracts)

23. Certificate of Independent Price Determination “The contractor admits that all prices in this Offer have been arrived at independently, without consultation, communication or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other Offeror or with any competitor certification regarding non-collusion.”

24. Civil Rights Compliance “In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and 6 “This institution is an equal opportunity provider” employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA. Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, American Sign Language, etc.) should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English. To file a program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [http://www.ascr.usda.gov/complaint\\_filing\\_cust.html](http://www.ascr.usda.gov/complaint_filing_cust.html), and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: [program.intake@usda.gov](mailto:program.intake@usda.gov).”

25. Energy Policy and Conservation Act “The contractor shall meet the mandatory standards and policies relating to energy efficiency which are contained in the State Energy Conservation Plan issued in compliance with the Energy Policy and Conservation Act. (Pub. L. 94–163, 89 Stat. 871.)”

26. Equal Employment Opportunity “The contractor shall comply with Executive Order 11246 of September 24, 1965, entitled “Equal Employment Opportunity,” as amended by Executive Order 11375 of October 13, 1967, and as supplemented in Department of Labor regulations (41 CFR chapters 60). “

27. Record Keeping “The books and records of the contractor pertaining to operations under this Agreement shall be available to the SFA at any reasonable time. These records are subject to inspection or audit by representatives of the SFA, State Agency, the US Department of Agriculture, and the US General Accounting Office at any reasonable time and place. The SFA shall maintain such records, for a period of not less than five (5) years after the final day of the

contract, or longer if required for audit resolution (A.R.S §35-214). 7CFR§210.23 and 2 CFR Part 200.318(i).”

2+8. Invoicing “The contractor fully discloses all discounts, rebates, allowances and incentives received by the contractor from its suppliers. If the contractor receives a discount, rebate, allowance, or incentive from any supplier, the contractor must disclose and return to the SFA the full amount of the discount, rebate, or applicable credit that is received based on the purchases made on behalf of the SFA. The contractor must identify the amount of each discount, rebate and other applicable credit on bills and invoices presented to the school food authority for payment and individually identify 7 “This institution is an equal opportunity provider” the amount as a discount, rebate, or in the case of other applicable credits, the nature of the credit. 7CFR§210.21(f)(1)(iv). No expenditure may be made from the nonprofit school food service account for any cost resulting from a cost-reimbursable contract that fails to include the requirements of 7CFR§210.21, nor may any expenditure be made from the nonprofit school food service account that permits or results in the contractor receiving payments in excess of the contractor’s actual, net allowable costs. 7CFR§210.21 (f)(2)”

29. E-Verify Requirement “The contractor warrants compliance with all Federal immigration laws and regulations relating to employees and warrants its compliance with A.R.S. §23-214, Subsection A. (That subsection reads: After December 31, 2007, every employer, after hiring an employee, shall verify the employment eligibility of the employee through the E-Verify program.)”

30. For contracts over \$2,500: Contract Work Hours and Safety Standard Act “The contractor shall comply with Sections 103 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 327–330) as supplemented by Department of Labor regulations (29 CFR Part 5).”

31. For contracts over \$10,000: Termination Clause “The contract may be terminated for cause and for convenience by the SFA. Appendix II to 2 CFR Part 200.” (Only applies to contracts over \$10,000)

32. For contracts over \$25,000: Debarment, Suspension, Ineligibility and Voluntary Exclusion “The contractor shall certify that they have not been debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs under executive order 12549 and 12689. The contractor shall comply with regulations implementing Office of Management and Budget Guidance in NonProcurement Debarment and Suspension codified at 2 CFR Part 180 and 2 CFR Part 417. These regulations restrict transactions with certain parties that are debarred, suspended or otherwise excluded from, or ineligible for, participation in Federal assistance programs or activities.” (Only applies to contracts over \$25,000)

33. For contracts over \$100,000: Certification Regarding Lobbying “Pursuant to 31 USC 1352, the contractor must submit a certification regarding lobbying which conforms in substance with the language provided in CFR Part 200.450. No appropriated funds may be expended by the recipient of a Federal contract, grant, loan, or cooperative Agreement to pay any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with any of the following covered Federal actions.” (Only applies to contracts over



\$100,000) Disclosure of Lobbying Activities “Pursuant to Byrd Anti-Lobbying Amendment 31 USC 1352, the contractor must disclose lobbying activities in connection with school nutrition programs. If there are 8 “This institution is an equal opportunity provider” material changes after the initial filing, updated reports must be submitted on a quarterly basis.” 7CFR§3018.100 (Only applies to contracts over \$100,000) Clean Air Act, Clean Water Act, and Environmental Protection Agency Regulation “The contractor will comply with all applicable standards, orders or requirements issued under Section 306 of the Clean Air Act, Section 508 of the Clean Water Act, Executive Order 11738 and Environmental Protection Agency regulations which prohibit the use, under nonexempt federal contracts, grants or loans to facilities included on the EPA List of Violating Facilities. The SFA will report all violations to ADE and to the USEPA Assistant Administrator for Enforcement.” (Only applies to contracts over \$100,000)

34. For building projects: Copeland “Anti-Kickback” Act All contracts and sub grants in excess of \$2000 for construction or repair awarded by recipients and sub recipients shall include a provision for compliance with the Copeland “Anti-Kickback” Act. Davis-Bacon Act. The contractor shall comply with the Davis-Bacon Act (40 U.S.C. 276a to 276a-7) as supplemented by Department of Labor regulations (29 CFR Part 5).

35. Optional: Applying a Geographical Preference. 7 CFR Part 210.21(g) (Only use if applicable)  
A. The SFA seeks to increase its purchase of seasonal, minimally processed fresh fruits and raw vegetables as part of the Farm to School Program. Reasons for purchasing local products include the potential cost savings, nutrition education for students, and quality of product. B. The SFA is interested in the following locally grown products: C. The contractor will make every effort to provide the SFA with locally grown products according to the definitions below. 1. Locally Grown: [i.e. Grown within 200 miles or Arizona Grown] 2. Minimally processed: Includes refrigerating, adjusting size (peeling, slicing, dicing, cutting, chopping), washing, packaging and adding ascorbic acid or other preservatives to prevent oxidation or produce (as described in USDA’s Final Rule of Geographic Preference). D. All products designated under the geographic preference clause shall be labeled with its designating origin (grower name and address/state or area of production) on each case/invoice delivered. E. Locally grown products should be generally free from insect damage and decay (flexible on grading for produce only per USDA guidance). Produce items are to be rinsed, cleaned and packed in appropriate commercial product packaging.

Adopted: February 14, 2024

**North County Charter School, Inc.**  
**Board of Directors Regular Meeting**  
**Wednesday, February 14, 2024, @ 9:00AM (Board Room, Bldg. 5)**

**AGENDA**

- I. **Call to order/Attendance:** President, Mrs. Simchick
- II. **Pledge of Allegiance/Invocation:** Vice President, Mr. Tyson
- III. **Approve/Amend today's agenda:**
- IV. **Citizen/Parent input/concerns:**
- V. **Consent Agenda:**
  - A. **To approve minutes of December 13, 2023 Regular Meeting-**Recommend Approval by Mrs. Simchick and Mr. Potter
  - B. **To approve granting Mrs. Samara Wooley a 6-month (Unpaid) Leave for mission work in Mexico-**Recommend Approval by Mr. Potter
  - C. **To approve transfer of Hali Lemieux to Long Term Sub in 4<sup>th</sup> Grade (for Mrs. Wooley)-**Recommend approval by Mr. Potter
  - D. **To approve hiring Dana Herring at Long Term Sub in the Cafeteria (for Ms. Lemieux)-**Recommend approval by Mr. Potter
- VI. **Action Agenda:**
  - A. **To approve re-submission of an addendum to the current charter contract to add 2 classes of 6<sup>th</sup> grade in 2024-2025, with specific request for the SDIRC Board of Directors to Take an Action on NCCS's Request-**Recommend Approval by Mr. Potter and Mrs. Simchick
  - B. **To hear a presentation and approve a pathway forward for NCCS to offer food service in 24-25. \*Of Note, NCCS will not qualify for the CEP (free for all) Program, so "Free or Reduced" options by Federal Regulation will be implemented with whichever pathway chosen-**Mr. Potter and Mrs. Bakos may have a recommendation by February 14<sup>th</sup>.
  - C. **To approve an update to policy 4800 to add part D on check signing allowing for one signature (instead of two) required for amounts not exceeding \$5,000-**Recommend Approval by Mr. Potter and Mrs. Bakos
  - D. **To approve NSLP procurement policy 4900 to bring the school into compliance with the Department of Agriculture's procurement requirements (a key component of the submitted corrective action plan)-**Recommend approval by Mr. Potter and Mrs. Bakos
  - E. **To approve November & December financials for submission to SDIRC-**Recommend approval by Mr. Potter and Mrs. Bakos
- VII. **Reports:**
  - A. **Parent Involvement Committee:** Mrs. Le / Other (Mrs. Irons if necessary)
  - B. **Business & Finance Manager:** Mrs. Bakos
  - C. **Director-Principal:** (Enrollment/Recruiting efforts & winter performance data)-Mr. Potter

**VIII. Board Member Matters:**

**A. Mrs. Simchick:** Update on Building 5 Plaque and Dedication Planning and Recognition for Mr. Wilson.

**B. Mr. Cook:** Discuss Process & Timeline to Add New Board Members

**IX. Adjournment:**





# School District of Indian River County

6500 57<sup>th</sup> Street • Vero Beach, Florida, 32967 • Telephone: 772-564-3000 • Fax: 772-564-3054

David K. Moore, Ed.D. - Superintendent

January 24, 2024

North County Charter School  
ATTN: Dale Simchick and Gregory Potter  
6640 Old Dixie Hwy.  
Vero Beach, FL 32967

*Dear Dale Simchick and Gregory Potter,*

*The School District of Indian River County ("District") is required by state statute to authorize, monitor, and support our charter schools. North County Charter School submitted a request on December 13, 2023, to amend the school contract to add a sixth grade for the 2024-2025 school year.*

*The following items were considered in determining the response from SDIRC.*

- The existing contract with North County Charter School does not have a procedure set forth for adding an additional grade.
- North County is not a high performing charter school.
- Student Enrollment is down.

At this time, the School District of Indian River County is not willing to amend the contract for North County Charter School to add a sixth grade.

Thank you,

Heather Holden  
Director of Student Services

cc: Eric J. Seymour  
Assistant Superintendent  
Student Affairs, Advocacy, and Access



**North County Charter School, Inc.**  
**Board of Directors Regular Meeting**  
**Wednesday, December 13, 2023, @ 9:00AM (Board Room, Bldg. 5)**  
**\*\*DRAFT\*\*MINUTES\*\*DRAFT\*\***

- I. **Call to order/Attendance:** The meeting was called to order by Board President, Mrs. Simchick at 9:01AM. All other members (Cook, Prescott, Wilson) were present with the exception of Mr. Tyson (excused). Mr. Potter, Mrs. Bakos and Mrs. Irons were also present.
- II. **Pledge of Allegiance/Invocation:** Mrs. Simchick led the group in the invocation and Mr. Wilson led the group in the reciting the Pledge of Allegiance.
- III. **Approve/Amend today's agenda:** Upon a motion to approve by Mr. Wilson and a second by Mr. Prescott, the agenda was approved unanimously, 4-0
- IV. **Citizen/Parent input/concerns:** Mrs. Irons and Mrs. Bakos shared that they just loved the "Jingle-Mingle" event held at NCCS and Mrs. Irons also shared that was very excited to see her own child's reading growth in 2<sup>nd</sup> grade this year. Intervention programs, in her opinion are going very well!
- V. **Consent Agenda:**
  - A. **To approve minutes of November 15, 2023 Regular Meeting**-Recommend Approval by Mrs. Simchick and Mr. Potter. Upon a motion to approve by Mr. Wilson and a second by Mr. Cook, motion passed unanimously, 4-0.
  - B. **To approve the transportation agreement with the School District of Indian River County**Recommend Approval by Mr. Potter. Upon a motion to approve by Mr. Wilson and a second by Mr. Cook, motion passed unanimously, 4-0.
- VI. **Action Agenda:**
  - A. **To approve submission of an addendum to the current charter contract to add 2 classes of 6<sup>th</sup> grade in 2024-2025**-Recommend Approval by Mr. Potter and Mrs. Simchick. Following a discussion, Mr. Prescott made a motion to approve. This was seconded by Mr. Cook, and approved unanimously, 4-0.
  - B. **To approve October, 2023 Financials for submission to SDIRC**-Recommend approval by Mrs. Bakos and Mr. Potter. Following a presentation by Mrs. Bakos, Mr. Cook made a motion to approve. This was seconded by by Mr. Wilson and approved unanimously, 4-0.

**VII. Reports:**

- A. Parent Involvement Committee:** None presented today.
- B. Business & Finance Manager:** Mrs. Bakos had nothing more to share for today.
- C. Director-Principal:** Mr. Potter shared some winter performance data to date, which was very promising. He will provide more after FAST testing following holiday break. He also shared that he and Mrs. Bakos would be studying food service options and present them at the next meeting. There is a connection to Title I qualification that is an important consideration if NCCS wishes (and is qualified) to participate in 24-25.

**VIII. Board Member Matters:**

- A. Mrs. Simchick:** Update on Building 5 Plaque and Dedication Planning. The group decided to have Mr. Potter reach out the Mr. Miller to see if a Friday in late January or early February would work to hold a morning dedication ceremony for Mr. & Mrs. Miller.
- B. Mr. Cook:** Mr. Cook offered a suggestion for a new policy to be developed that would not require 2 signatures on all checks. Some are quite small, and perhaps admin could manage signatures up to a certain amount. Mr. Potter and Mrs. Bakos agreed to draft a policy for consideration at the next meeting.
- C. Mr. Wilson:** Mr. Wilson announced his retirement from the Board and that this would be his last meeting so that he could focus time on family and other commitments. The Board accepted his resignation upon a motion by Mr. Cook and a second by Mr. Prescott, voting 3-0 with Mr. Wilson abstaining.

**IX. Adjournment:**

**Have a very Merry Christmas and a Happy New Year, everyone!**



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 November 30, 2023, 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 7, 2024  
Tampa, Florida

North County Charter School, Inc. MSID No. 5003  
Indian River County, Florida  
Balance Sheet (Unaudited)  
November 2023

	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
<b>ASSETS</b>						
Cash and cash equivalents	1110	\$ 2,834,971	\$ -	\$ -	\$ -	\$ 2,834,971
Accounts Receivable	1130	2,629				2,629
Due from Other Funds	1140	94,335				94,335
Deposits	1210					-
Due From Other Agencies	1220		81,320		13,015	94,335
Prepaid Expenses	1230					-
Other Current Assets	12XX					-
<b>Total Assets</b>		<u>\$ 2,931,935</u>	<u>\$ 81,320</u>	<u>\$ -</u>	<u>\$ 13,015</u>	<u>\$ 3,026,270</u>
<b>LIABILITIES AND FUND BALANCE</b>						
Liabilities						
Accrued Salaries & Benefits	2110		\$ -	\$ -	\$ -	\$ -
Accounts Payable	2120					-
Due to Other Funds	2160		81,320		13,015	94,335
Payroll Deductions & Withholdings	2170					-
Other Current Liabilities	2200					-
Deferred Revenue	2630					-
<b>Total Liabilities</b>		<u>-</u>	<u>81,320</u>	<u>-</u>	<u>13,015</u>	<u>94,335</u>
Fund Balance						
Nonspendable	2710	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	2,931,935				2,931,935
<b>Total Fund Balance</b>		<u>2,931,935</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,931,935</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u>\$ 2,931,935</u>	<u>\$ 81,320</u>	<u>\$ -</u>	<u>\$ 13,015</u>	<u>\$ 3,026,270</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 2023

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					27,583	251,878	194,188	130%
STATE SOURCES									
FEFP	3310	172,747	1,190,685	2,461,486	48%				
School Recognition	3361								
Charter School Capital Outlay	3397								
Other State Revenue	3399	8,634	25,316						
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430			100,000	0%				
Other Local Source Revenue	34XX	28,437	137,024	257,084	53%				
<b>Total Revenues</b>		<b>209,818</b>	<b>1,353,025</b>	<b>2,818,570</b>	<b>48%</b>	<b>27,583</b>	<b>251,878</b>	<b>194,188</b>	<b>130%</b>
<b>Expenditures</b>									
Current Expenditures									
Instruction	5000	56,582	738,294	1,435,067	51%		86,922	194,188	45%
Student Support Services	6100	10,767	35,531	122,972	29%	2,649	23,367		
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400			11,475	0%				
Instructional Related Technology	6500			36,720	0%				
Board	7100		9,841	35,496	28%				
General Administration	7200	7,715	38,574	102,648	38%				
School Administration	7300	47,044	217,568	453,387	48%				
Facilities Acquisition & Construction	7400		697						
Fiscal Services	7500	2,070	20,899	36,720	57%				
Food Services	7600					18,527	99,772	293,025	34%
Central services	7700								
Student Transportation Services	7800			40,800	0%				
Operation of Plant	7900	8,308	128,319	345,073	37%	9,276	47,263		
Maintenance of Plant	8100	1,632	42,578	25,000	170%				
Administrative Technology Services	8200								
Community Services	9100	8,467	36,256	199,238	18%				
Debt Service	9200		-						
<b>Total Expenditures</b>		<b>142,585</b>	<b>1,268,557</b>	<b>2,844,596</b>	<b>45%</b>	<b>30,452</b>	<b>257,324</b>	<b>487,213</b>	<b>53%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>67,233</b>	<b>84,468</b>	<b>(26,026)</b>	<b>-325%</b>	<b>(2,869)</b>	<b>(5,446)</b>	<b>(293,025)</b>	<b>2%</b>
<b>Other Financing Sources (Uses)</b>									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600	60,789				(76,419)	5,446	293,025	2%
Transfers Out	9700		(108,414)	(357,622)	30%				
<b>Total Other Financing Sources (Uses)</b>		<b>60,789</b>	<b>(108,414)</b>	<b>(357,622)</b>	<b>30%</b>	<b>(76,419)</b>	<b>5,446</b>	<b>293,025</b>	<b>2%</b>
<b>Net Change in Fund Balances</b>									
Fund balances, beginning		128,022	(23,946)	(383,648)	6%	(79,288)	-	-	
Adjustments to beginning fund balance		2,803,913	2,955,881	2,955,881	100%	79,288			
<b>Fund Balances, Beginning as Restated</b>		<b>2,803,913</b>	<b>2,955,881</b>	<b>2,955,881</b>	<b>100%</b>	<b>79,288</b>	<b>-</b>	<b>-</b>	
<b>Fund Balances, Ending</b>		<b>\$ 2,931,935</b>	<b>\$ 2,931,935</b>	<b>\$ 2,572,233</b>	<b>114%</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 November 2023

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					13,015	65,279	174,520	37%
Other State Revenue	3399								
LOCAL SOURCES									
Local Capital Outlay	3413							88,133	0%
Interest	3430								
Other Local Source Revenue	34XX								
<b>Total Revenues</b>		<u>-</u>	<u>-</u>	<u>-</u>		<u>13,015</u>	<u>65,279</u>	<u>262,653</u>	<u>25%</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	28,645	168,247	327,250	51%				
<b>Total Expenditures</b>		<u>28,645</u>	<u>168,247</u>	<u>327,250</u>	<u>51%</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<u>(28,645)</u>	<u>(168,247)</u>	<u>(327,250)</u>	<u>51%</u>	<u>13,015</u>	<u>65,279</u>	<u>262,653</u>	<u>25%</u>
<b>Other Financing Sources (Uses)</b>									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600	28,645	168,247	327,250	51%				
Transfers Out	9700					(13,015)	(65,279)	(262,653)	25%
<b>Total Other Financing Sources (Uses)</b>		<u>28,645</u>	<u>168,247</u>	<u>327,250</u>	<u>51%</u>	<u>(13,015)</u>	<u>(65,279)</u>	<u>(262,653)</u>	<u>25%</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 November 2023

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					27,583	251,878	194,188	130%
STATE SOURCES									
FEFP	3310					172,747	1,190,685	2,461,486	48%
School Recognition	3361					-	-	-	
Charter School Capital Outlay	3397					13,015	65,279	174,520	37%
Other State Revenue	3399					8,634	25,316	-	
LOCAL SOURCES									
Local Capital Outlay	3413					-	-	88,133	0%
Interest	3430					-	-	100,000	0%
Other Local Source Revenue	34XX					28,437	137,024	257,084	53%
<b>Total Revenues</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>250,416</b>	<b>1,670,182</b>	<b>3,275,411</b>	<b>51%</b>
<b>Expenditures</b>									
Current Expenditures									
Instruction	5000					56,582	825,216	1,629,255	51%
Student Support Services	6100					13,416	58,898	122,972	48%
Instructional Media Services	6200					-	-	-	
Curriculum Development	6300					-	-	-	
Instructional Staff Training	6400					-	-	11,475	0%
Instructional Related Technology	6500					-	-	36,720	0%
Board	7100					-	9,841	35,496	28%
General Administration	7200					7,715	38,574	102,648	38%
School Administration	7300					47,044	217,568	453,387	48%
Facilities Acquisition & Construction	7400					-	697	-	
Fiscal Services	7500					2,070	20,899	36,720	57%
Food Services	7600					18,527	99,772	293,025	34%
Central services	7700					-	-	-	
Student Transportation Services	7800					-	-	40,800	0%
Operation of Plant	7900					17,584	175,582	345,073	51%
Maintenance of Plant	8100					1,632	42,578	25,000	170%
Administrative Technology Services	8200					-	-	-	
Community Services	9100					8,467	36,256	199,238	18%
Debt Service	9200					28,645	168,247	327,250	51%
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>201,682</b>	<b>1,694,128</b>	<b>3,659,059</b>	<b>46%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>48,734</b>	<b>(23,946)</b>	<b>(383,648)</b>	<b>6%</b>
<b>Other Financing Sources (Uses)</b>									
Proceeds from Issuing Long-term Debt	3700					-	-	-	
Transfers In	3600					13,015	173,693	620,275	28%
Transfers Out	9700					(13,015)	(173,693)	(620,275)	28%
<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>48,734</b>	<b>(23,946)</b>	<b>(383,648)</b>	<b>6%</b>
Fund balances, beginning						2,883,201	2,955,881	2,955,881	100%
Adjustments to beginning fund balance						-	-	-	
<b>Fund Balances, Beginning as Restated</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>2,883,201</b>	<b>2,955,881</b>	<b>2,955,881</b>	<b>100%</b>
<b>Fund Balances, Ending</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>%</b>	<b>\$ 2,931,935</b>	<b>\$ 2,931,935</b>	<b>\$ 2,572,233</b>	<b>114%</b>

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