

2600 – North County Charter School Safety and Security

A. Releasing a Student from School

The organization is concerned about the safety of our students. Students will only be released to people who are their parents or legal guardians, unless we have received written permission to release the student to another adult, and that adult's name is entered into the Student Information System as an approved contact. In the case of divorce or separation of the parents, both parents shall have full rights until legal notification is provided to the school limiting the rights of either parent.

B. Relations with Law Enforcement Authorities

It is the organization's policy to cooperate fully with law enforcement agencies in promoting the welfare of students, staff and the community. In accordance with Florida law, an Indian River County Sheriff's Deputy, or designated School Resource Deputy (SRD) will be present on campus from the time gates open and close for the regular school day session.

Child Abuse, Molestation, Neglect

The organization considers the welfare of students to be of paramount concern in its responsibilities. Therefore, all organization employees and volunteers are directed to take whatever action may be necessary as required by Chapter 39, and 827 F.S. and all statutes and laws of the state of Florida as regards to all instances of suspected child abuse, molestation and child neglect. We are a reporting agency, and not an investigatory entity. Therefore, NCCS administration and staff will not discuss reports made to law enforcement or the Department of Children & Families with any individual that may be the subject of, or reason for the report.

Any employee of the organization or volunteer who has reasonable cause to suspect child abuse shall immediately make an oral report to the Department of Children and Families Abuse and Neglect Hotline. A person who is required to report known or suspected child abuse, abandonment, or neglect and who knowingly and willfully fails to do so, or who knowingly and willfully prevents another person from doing so, is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. Further, a person who does make a report of suspected abuse in good faith has immunity from civil and criminal liability pursuant to § 39.203, F.S. The person making the call shall notify the Principal, or designee immediately. Any person who reports should keep a record of the date and time they made the report, whom they spoke to and the general information they provided to the Abuse Hotline. The school Principal should maintain records of the report but these should not be placed in a student cumulative folder.

The report shall be made under the following circumstances: When there is reasonable cause to suspect that child abuse or maltreatment has been inflicted through willful or negligent acts which result in neglect, malnutrition, sexual abuse, physical injury, or mental injury. Neglect is a failure to provide sustenance, clothing, shelter or medical condition. Abuse or maltreatment may also include aiding, abetting, counseling, hiring or procuring a child to perform or participate in any photographic motion picture, exhibition show, representation or other presentation which, in whole or in part, depicts sexual conduct, sexual excitement or masochistic abuse involving a child as defined by law.

Interviews, Interrogations and/or Removal from School by Law Enforcement, and Department of Children and Families Investigations

Law enforcement interview, interrogation or removals - The school has legal jurisdiction over students during the school day and hours of approved extracurricular activities. The school administration is responsible for making an effort to protect each student's rights with respect to interrogations by law enforcement officials. When law enforcement officials find it necessary to question students during the school day or periods of extracurricular activities, the school Principal, or designee will be present and the interview will be conducted in private. Additionally, unless the parent or legal guardian is the subject of law enforcement investigation, a reasonable effort will be made by the administration to notify the parent/guardian of law enforcement's request, or conduct of interviews on campus or during school-sponsored activities.

Removal of Student from School by Law Enforcement - Before a student at school is arrested or taken into custody by law enforcement or other legally authorized person, the school Principal, or designee will verify the official's authority to take custody of the student. The school Principal, or designee will also make a reasonable attempt to notify the student's parent/guardian that the student is being removed from school.

Department of Children & Families Investigations or Removals-The school Principal, or designee will not be present for DCF interviews related to neglect or abuse investigations; however, the Principal or designee will verify and record the identity of the officer or other authority and request an explanation of the need to question or interview the student at school before providing time, space and access to the student(s). Further, the SRD will be notified when DCF officials arrive or request to use school time and/or facilities to conduct interviews, so that the SRD may check/verify if the circumstance has any possible crime associated with it.

Reporting Violent Behavior

The organization requires school administrators to report acts of school violence to teachers and other employees who are directly responsible for the student's education or who interact with the student in the performance of the employee's duties. School administrators will also disclose to appropriate staff members portions of any student's individualized education program that is related to past or potentially future violent behavior. Violent behavior and the phrase acts of school violence are defined as the use of physical force by a student with the intent to do serious physical injury to another person while on school property, including a school bus, or while involved in school activities.

In addition, the school Principal or designee will report to law enforcement officials, as soon as is reasonably practicable, the commission of any of the acts or related juvenile offenses which are committed on school property, including school buses, or while involved in school activities.

C. Searches by School Personnel

In accordance with the state and federal law, should a school administrator have reasonable suspicion that a crime or violation of school rules has occurred; the administrator has the authority to conduct an appropriate search. In cases where an immediate action may be necessary to secure a dangerous item, such as a fire arm, a knife, or harmful substance, any staff member may secure a student's property immediately, and restrain an individual to accomplish an immediate search.

Reasonable suspicion is defined to mean that the person initiating the search has a well-founded suspicion -- based on objective facts that can be articulated -- of either criminal activity, threat or a violation of school rules. Reasonable suspicion is more than a mere hunch or supposition.

If reasonable suspicion exists, and if the administration can justify the search at its inception, a reasonable search can be conducted to prove or disapprove the stated suspicion.

School property, such as student lockers, desks, computers or other devices may be searched by school administrators or staff who have a reasonable suspicion that they contain dangerous items, drugs, alcohol, or other materials that violate school rules, or that may pose a danger to the health or safety of students and school employees. In addition, the board authorizes the use of trained dogs to sniff lockers or other school property to assist in the detection of the presence of drugs, explosives, and other contraband. The board does not need reasonable suspicion to utilize drug sniffing dogs.

Students or student property may be searched based on reasonable suspicion of a violation of school rules, policy or state law. The privacy and dignity of students shall be respected. Searches shall be carried out in the presence of adult witnesses, preferably both the individual conducting the search and the witness will be of the same gender as the student. Students may be asked to empty pockets, remove jackets, coats, shoes and other articles of exterior clothing for examination if reasonable under the circumstances. No employee shall perform a strip search of any student, where undergarments would be revealed, or removed. Law enforcement should be contacted, and the student should be kept under very close surveillance, if it is felt that an additional search might be necessary to secure a dangerous item on campus.

Law enforcement officials shall be contacted if the search produces a controlled substance, drug paraphernalia, weapons, stolen goods or evidence of a crime, in any case involving a violation of law when a student refuses to allow a search, or where the search cannot safely be conducted. Parents may also be contacted, when it is reasonable and prudent to do so.

D. Non-Employee Access to NCCS Facilities

Normal School Day (Including Before and After Care Program-7AM to 6PM)-Non-Employees who are visitors to the school may not enter the campus until properly admitted through the main office by showing a proper ID (e.g. FL Driver's License) that may be successfully run through a check with the Raptor System. A visitor pass sticker will be issued, and the visitor must wear it prominently displayed on their chest in plain sight for the duration of the visit. If the office is not open (normal hours are 8AM to 4:30PM), or the office is not manned by an individual who can properly use the Raptor system, visitors may not be admitted onto the premises, with the following exceptions:

1-An employee meets the visitor at the front gate, escorts and maintains physical proximity to the visitor during the entire visit until they depart (e.g. A parent conference before or after school or a Before or After Care Parent).

****IMPORTANT: At NO TIME shall such visitors be allowed to supervise, or be left alone with any student, unless it is their own child. Approved volunteers with proper fingerprinting/background check authorization may be granted supervisory responsibilities under certain conditions, under the auspices of an employee.***

After School Events-Non-Employees attending events after school hours shall be expected to adhere to the following expectations:

Visitors who are spectators attending after school events such as drama productions, student demonstrations, academic fairs, graduations/celebrations, or orientation-type events may be admitted onto campus under the supervision of administration and/or appropriate approved staff; however, will be required to enter their name onto a sign-in list to verify and record their attendance. ***At no time shall they be allowed to supervise or be alone with any student other than their own child(ren).***

Visitors who are allowed to chaperone or help as a volunteer at a special event such as a dance, or student activity shall be placed on a list approved in advance by the administration, and shall meet one or more of the following criteria:

1. Possess valid and up to date fingerprinting/background check and be on the school's current approved volunteer list; OR
2. Be scanned through raptor and provided a proper visitor pass by an approved employee. Visitors who are not fingerprinted and who are not on the approved volunteer list MAY NOT be placed solely in charge of any student or group of students. An administrator or school employee must be present, and hold the supervisory responsibility. A volunteer may never be in charge of a visitor working with students, other than their own child(ren).

***IMPORTANT:** All chaperones and volunteers for any event must be on an approved (by administration) list prior to the start of an after school activity. Once the list is approved, NO OTHER ADDITIONS to the list may be made without permission granted by an administrator, and no other visitor will be allowed through the school's gate to be on campus. Parents, or designees picking up children MUST wait outside the main gate when picking up their child. They will not be allowed through the gate.

***IMPORTANT:** Any chaperone or visitor that violates school policies or safety rules (e.g. using tobacco products on campus, participating in an unsafe act or removing a student from the supervision of authorized personnel), or who enters the premises under the influence of alcohol or drugs, will immediately be removed from campus, reported to law enforcement and likely be legally trespassed by the Indian River Sheriff's Department upon request for such action by the Director/Principal, and for an indefinite period of time.

Last, in keeping with generally established protocols for qualifying to volunteer at NCCS, any regular visitor performing a re-occurring role is to be properly placed formally on the volunteer list once vetted and approved by administration. This includes classroom volunteers, cafeteria volunteers, playground volunteers, field trip chaperones and other roles approved by the Director/Principal.

E. Heat and Lightning Safety

NCCS will follow the following protocol to protect students from potential heat injuries:

1. Secure an appropriately calibrated "wet bulb" device to measure "feels like" temperatures from the main office while students are outside in potentially dangerous heat conditions. Using this device, the following measurements and associated decisions will be utilized:
 - A. Heat Index is less than 95 degrees = Normal Outdoor Activities
 - B. Heat Index is 95 to 98 degrees = Outdoor Activities Will Be Limited to Shady Areas ONLY with Frequent Water/Hydration Breaks (Every Student/Every 10 Minutes)
 - C. Heat Index is 99 degrees or above = Outdoor Activities Cancelled

NCCS will follow the following protocol to protect students from potential harm due to lightning strikes:

1. Secure an appropriately calibrated lightning detection device to retain and monitor in the front office. Using this device, the following measurements and associated decisions will be utilized:
 - A. If lightning/dangerous electrical disturbance is detected within 10 miles of the school site, all students will be brought inside from recess/other outdoor activities. Students will also be required to use covered walkways when moving about the campus.
 - B. If lightning/dangerous electrical disturbance is detected within 10 miles of the school during dismissal, students will remain in classrooms until their names are called for pick up. At that time, they will follow covered routes, enter the main office, cue up in the vestibule and be escorted to cars/buses as duty staff are ready. Once it is all clear, large

group dismissals may resume as normal. This decision must be made by an administrator, or the School Resource Deputy if an administrator is not available.

Adopted: May, 2023

Updated: March 11, 2024 (To Add Part D)

Updated: April, 17, 2024 (To Add Part E)

-- 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.

E. Fundraising & Parent Involvement Committee Funds-The NCCS Board agrees to authorize an internal account for the purpose of having funds available for use by the Parent Involvement Committee (PIC) as they plan for and conduct a variety of activities and events for the students and/or staff. As the PIC is not a 501c3 Non-Profit, all funds raised are officially considered to be under the auspices of the Board, and managed in accordance with Board policy by the Director-Principal. The PIC will work with the Parent Liaison and receive monthly updates including the following: current balance available, deposits to date and debits to date.

The following managerial requirements are established for the management and use of PIC funds:

- a. A fundraising permission form must be filled out in advance by the PIC President, or Parent Liaison, and approved by the Director-Principal. The form will stipulate the name of the fundraiser, dates, anticipated amount to be raised and designated purpose for use of funds raised (if any, and one IS NOT required of all submissions).
- b. The balance in the PIC available funds shall not exceed \$5,000 by year-end, and should the amount of funds raised by the PIC during the fiscal year meet or exceed \$5,000 at year end, this amount shall be deferred and brought forward for availability to start the next fiscal year.

***Note:** The PIC shall have general committee decision-making authority over PIC funds available at any given time, as long as use of said funds meet the purpose outlined herein, and complies with local and/or state regulatory requirements. Funds raised on behalf of the school (even if by the PIC through its efforts), will be used as deemed appropriate by school administration for the support of students (at 90% minimum) in one or more of the following categories: campus beautification, curriculum materials, school events, student field trips, student incentives / awards / recognitions, OR for staff (at 10% maximum) for team-building events, professional development or recognitions. The 10% limit does not include funds spent by administration and PIC during Teacher and Staff Appreciation week.

Adopted: July 10, 2023

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

Updated: April 17, 2024 (To add part E)

North County Charter School, Inc.
Board of Directors Regular Meeting
Wednesday, April 17, 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 the minutes of March 11, 2024 Regular Board Meeting-**Recommend Approval by Mrs. Simchick and Mr. Potter
- VI. **Action Agenda:**
 - A. **To accept and approve nomination(s) for new NCCS Board member-**Mrs. Simchick will have a nomination for the Board's consideration
 - B. **To approve an update to NCCS Safety & Security Policy 2600 (added Section E on Heat & Lightning Safety) and an update to Policy 4800 General Financial Policies (added Section E- Fundraising & Parent Involvement Committee Funds)-**Recommend Approval by Mr. Potter and Mrs. Simchick
 - C. **To approve January and February financials for submission to SDIRC-**Recommend approval by Mr. Potter and Mrs. Bakos
 - D. **To approve a 2024-25 Budget Workshop Date to be held prior to the May Regular Meeting (suggestions welcome!)-**Mr. Potter recommends having a meeting prior to the May Regular Board Meeting with intent to pass a budget in May, rather than June
- VII. **Reports:**
 - A. **Parent Involvement Committee:** Mrs. Le / Other (Mrs. Irons if necessary)
 - B. **Business & Finance Manager:** Mrs. Bakos and Mr. Potter will present a preliminary revenue and expense budget draft for 24-25 and highlight some areas of consideration for changes. No actions recommended for this meeting.
 - C. **Director-Principal:** Mr. Potter
- VIII. **Board Member Matters: None.**
- IX. **Adjournment:**

North County Charter School, Inc.
Board of Directors Regular Meeting
Monday, March 11, 2024, @ 6:00PM (Board Room, Bldg. 5)

****DRAFT MINUTES DRAFT****

- I. **Call to order/Attendance:** President, Mrs. Simchick called the meeting to order at 6:00PM. Also present at the meeting: Mr. Tyson, Vice Chair, Mr. Cook, Treasurer, Mr. Prescott, Secretary, Mr. Potter, Director-Principal, Mrs. Irons, Assistant Principal, Mrs. Bakos, Business & Finance Manager
- II. **Pledge of Allegiance/Invocation:** Vice President, Mr. Tyson led the group in the Pledge of Allegiance and offered an invocation
- III. **Approve/Amend today's agenda:** Upon a motion by Mr. Tyson and a second by Mr. Prescott, the agenda was unanimously accepted as written, 4-0.
- IV. **Citizen/Parent input/concerns:** None shared
- V. **Consent Agenda:**
 - A. **To approve the minutes of February 14, 2024 Regular Board Meeting-**Upon a motion by Mr. Prescott and a second by Mr. Tyson, the minutes were approved unanimously, 4-0.
- VI. **Action Agenda:**
 - A. **To accept and approve nomination(s) for new NCCS Board member(s)-**As the new candidate was ill and not able to be present, there was no action taken on this item, and it was tabled until the next meeting in April.
 - B. **To approve an update to NCCS Safety & Security Policy 2600 (added Section D-Non-Employee Access) and Procedural Form Related to Volunteers and Chaperones at NCCS Events-**Following a short description of the drafts by Mr. Potter and a few questions, Mr. Cook made a motion to adopt both. The motion was seconded by Mr. Tyson. Motion passed unanimously, 4-0.
 - C. **To approve NCCS Comprehensive Evidence-Based Reading Plan (CERP) and Appendix A-Multi-Tiered System of Supports (MTSS)-**Following a brief description of the need for the CERP and for charter schools being required to submit copies to sponsor districts this summer, Mr. Prescott made a motion to approve. Mr. Cook seconded the motion. It passed unanimously, 4-0.
 - D. **To approve the December and January financials for submission to SDIRC-**Upon a motion by Mr. Cook and a second by Mr. Tyson, the Board unanimously approved the December financials, 4-0. January financials were not ready in time for the meeting and will be ready for the April meeting, along with February's.

VII. Reports:

- A. Parent Involvement Committee:** Mrs. Irons, Parent Liaison provided a summary of upcoming events being hosted by the PIC. These include: 3/19 Science Night; 4/13 4-5 Track Meet at SRHS; 4/9 NCCS Art Gallery Night; 5/6 – 5/10 Teacher and Staff Appreciation Week; 5/30 Patriotic Banner Parade; 5/31 End of Year Celebration Bubble Truck
- B. Business & Finance Manager:** Mrs. Bakos shared that the Dept of Agriculture has accepted the NCCS Corrective Action Plan and that there would be a meeting/training in late April concerning the new application and approval process.
- C. Director-Principal:** Mr. Potter shared a written report via memorandum (see attached)

VIII. Board Member Matters: None on agenda tonight. Mr. Cook suggested that prior to the new schedule of meeting being done for next year, that the group should discuss the value of doing meetings at night. There might also be interest in holding fewer meetings overall, while still meeting all statutory obligations.

IX. Adjournment: The meeting adjourned at 7:38PM



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 February 29, 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

April 10, 2024
Tampa, Florida

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

	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
ASSETS						
Cash and cash equivalents	1110	\$ 2,759,570	\$ -	\$ -	\$ -	\$ 2,759,570
Accounts Receivable	1130	2,421				2,421
Due from Other Funds	1140	90,223				90,223
Deposits	1210					-
Due From Other Agencies	1220		77,432		12,791	90,223
Prepaid Expenses	1230					-
Other Current Assets	12XX					-
Total Assets		<u>\$ 2,852,214</u>	<u>\$ 77,432</u>	<u>\$ -</u>	<u>\$ 12,791</u>	<u>\$ 2,942,437</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accrued Salaries & Benefits	2110		\$ -	\$ -	\$ -	\$ -
Accounts Payable	2120	47,657				47,657
Due to Other Funds	2160		77,432		12,791	90,223
Payroll Deductions & Withholdings	2170					-
Other Current Liabilities	2200					-
Deferred Revenue	2630					-
Total Liabilities		<u>47,657</u>	<u>77,432</u>	<u>-</u>	<u>12,791</u>	<u>137,880</u>
Fund Balance						
Nonspendable	2710	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	2,804,557				2,804,557
Total Fund Balance		<u>2,804,557</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,804,557</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 2,852,214</u>	<u>\$ 77,432</u>	<u>\$ -</u>	<u>\$ 12,791</u>	<u>\$ 2,942,437</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 February 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					37,022	323,638	194,188	167%
STATE SOURCES									
FEFP	3310	177,815	1,714,002	2,461,486	70%				
School Recognition	3361								
Charter School Capital Outlay	3397								
Other State Revenue	3399	7,201	47,031						
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430	9,364	80,872	100,000	81%				
Other Local Source Revenue	34XX	21,701	140,435	257,084	55%				
Total Revenues		216,081	1,982,340	2,818,570	70%	37,022	323,638	194,188	167%
Expenditures									
Current Expenditures									
Instruction	5000	175,896	1,230,644	1,435,067	86%	2,369	90,558	194,188	47%
Student Support Services	6100		52,029	122,972	42%	14,601	46,903		
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400			11,475	0%				
Instructional Related Technology	6500			36,720	0%				
Board	7100	1,104	11,411	35,496	32%				
General Administration	7200	7,715	61,719	102,648	60%				
School Administration	7300	39,149	335,052	453,387	74%				
Facilities Acquisition & Construction	7400		644						
Fiscal Services	7500	1,934	25,513	36,720	69%				
Food Services	7600					22,100	164,076	293,025	56%
Central services	7700								
Student Transportation Services	7800		19,695	40,800	48%				
Operation of Plant	7900	13,933	162,471	345,073	47%	3,682	68,358		
Maintenance of Plant	8100	1,096	49,312	25,000	197%				
Administrative Technology Services	8200								
Community Services	9100	8,650	57,455	199,238	29%				
Debt Service	9200		-						
Total Expenditures		249,477	2,005,945	2,844,596	71%	42,752	369,895	487,213	76%
Excess (Deficiency) of Revenues Over Expenditures		(33,396)	(23,605)	(26,026)	91%	(5,730)	(46,257)	(293,025)	16%
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600						46,257	293,025	16%
Transfers Out	9700	(21,582)	(127,719)	(357,622)	36%	5,730			
Total Other Financing Sources (Uses)		(21,582)	(127,719)	(357,622)	36%	5,730	46,257	293,025	16%
Net Change in Fund Balances									
Fund balances, beginning		(54,978)	(151,324)	(383,648)	39%	-	-	-	
Adjustments to beginning fund balance		2,859,535	2,955,881	2,955,881	100%	-	-	-	
Fund Balances, Beginning as Restated		2,859,535	2,955,881	2,955,881	100%	-	-	-	
Fund Balances, Ending		\$ 2,804,557	\$ 2,804,557	\$ 2,572,233	109%	\$ -	\$ -	\$ -	%

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 February 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					12,792	172,717	174,520	99%
Other State Revenue	3399								
LOCAL SOURCES									
Local Capital Outlay	3413							88,133	0%
Interest	3430								
Other Local Source Revenue	34XX								
Total Revenues		<u>-</u>	<u>-</u>	<u>-</u>		<u>12,792</u>	<u>172,717</u>	<u>262,653</u>	<u>66%</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	254,179	327,250	78%				
Total Expenditures		<u>28,644</u>	<u>254,179</u>	<u>327,250</u>	<u>78%</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Excess (Deficiency) of Revenues Over Expenditures		<u>(28,644)</u>	<u>(254,179)</u>	<u>(327,250)</u>	<u>78%</u>	<u>12,792</u>	<u>172,717</u>	<u>262,653</u>	<u>66%</u>
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600	28,644	254,179	327,250	78%				
Transfers Out	9700					(12,792)	(172,717)	(262,653)	66%
Total Other Financing Sources (Uses)		<u>28,644</u>	<u>254,179</u>	<u>327,250</u>	<u>78%</u>	<u>(12,792)</u>	<u>(172,717)</u>	<u>(262,653)</u>	<u>66%</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 February 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					37,022	323,638	194,188	167%
STATE SOURCES									
FEFP	3310					177,815	1,714,002	2,461,486	70%
School Recognition	3361					-	-	-	
Charter School Capital Outlay	3397					12,792	172,717	174,520	99%
Other State Revenue	3399					7,201	47,031	-	
LOCAL SOURCES									
Local Capital Outlay	3413					-	-	88,133	0%
Interest	3430					9,364	80,872	100,000	81%
Other Local Source Revenue	34XX					21,701	140,435	257,084	55%
Total Revenues		-	-	-		265,895	2,478,695	3,275,411	76%
Expenditures									
Current Expenditures									
Instruction	5000					178,265	1,321,202	1,629,255	81%
Student Support Services	6100					14,601	98,932	122,972	80%
Instructional Media Services	6200					-	-	-	
Curriculum Development	6300					-	-	-	
Instructional Staff Training	6400					-	-	11,475	0%
Instructional Related Technology	6500					-	-	36,720	0%
Board	7100					1,104	11,411	35,496	32%
General Administration	7200					7,715	61,719	102,648	60%
School Administration	7300					39,149	335,052	453,387	74%
Facilities Acquisition & Construction	7400					-	644	-	
Fiscal Services	7500					1,934	25,513	36,720	69%
Food Services	7600					22,100	164,076	293,025	56%
Central services	7700					-	-	-	
Student Transportation Services	7800					-	19,695	40,800	48%
Operation of Plant	7900					17,615	230,829	345,073	67%
Maintenance of Plant	8100					1,096	49,312	25,000	197%
Administrative Technology Services	8200					-	-	-	
Community Services	9100					8,650	57,455	199,238	29%
Debt Service	9200					28,644	254,179	327,250	78%
Total Expenditures		-	-	-		320,873	2,630,019	3,659,059	72%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		(54,978)	(151,324)	(383,648)	39%
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700					-	-	-	
Transfers In	3600					28,644	300,436	620,275	48%
Transfers Out	9700					(28,644)	(300,436)	(620,275)	48%
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		-	-	-		(54,978)	(151,324)	(383,648)	39%
Fund balances, beginning						2,859,535	2,955,881	2,955,881	100%
Adjustments to beginning fund balance						-	-	-	
Fund Balances, Beginning as Restated		-	-	-		2,859,535	2,955,881	2,955,881	100%
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 2,804,557	\$ 2,804,557	\$ 2,572,233	109%

See Independent Accountants' Compilation Report.



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 January 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

March 19, 2024
Tampa, Florida

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

	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
ASSETS						
Cash and cash equivalents	1110	\$ 2,751,492	\$ -	\$ -	\$ -	\$ 2,751,492
Accounts Receivable	1130	2,553				2,553
Due from Other Funds	1140	140,801				140,801
Deposits	1210					-
Due From Other Agencies	1220		59,366		81,435	140,801
Prepaid Expenses	1230					-
Other Current Assets	12XX					-
Total Assets		<u>\$ 2,894,846</u>	<u>\$ 59,366</u>	<u>\$ -</u>	<u>\$ 81,435</u>	<u>\$ 3,035,647</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accrued Salaries & Benefits	2110		\$ -	\$ -	\$ -	\$ -
Accounts Payable	2120	35,311				35,311
Due to Other Funds	2160		59,366		81,435	140,801
Payroll Deductions & Withholdings	2170					-
Other Current Liabilities	2200					-
Deferred Revenue	2630					-
Total Liabilities		<u>35,311</u>	<u>59,366</u>	<u>-</u>	<u>81,435</u>	<u>176,112</u>
Fund Balance						
Nonspendable	2710	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	2,859,535				2,859,535
Total Fund Balance		<u>2,859,535</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,859,535</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 2,894,846</u>	<u>\$ 59,366</u>	<u>\$ -</u>	<u>\$ 81,435</u>	<u>\$ 3,035,647</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 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					24,532	286,616	194,188	148%
STATE SOURCES									
FEFP	3310	172,751	1,536,187	2,461,486	62%				
School Recognition	3361								
Charter School Capital Outlay	3397								
Other State Revenue	3399	7,125	39,830						
LOCAL SOURCES									
Local Capital Outlay	3413								
Interest	3430	10,143	71,508	100,000	72%				
Other Local Source Revenue	34XX	17,485	118,734	257,084	46%				
Total Revenues		<u>207,504</u>	<u>1,766,259</u>	<u>2,818,570</u>	<u>63%</u>	<u>24,532</u>	<u>286,616</u>	<u>194,188</u>	<u>148%</u>
Expenditures									
Current Expenditures									
Instruction	5000	154,669	1,054,376	1,435,067	73%	1,267	88,189	194,188	45%
Student Support Services	6100	9,233	52,401	122,972	43%	4,375	32,302		
Instructional Media Services	6200								
Curriculum Development	6300								
Instructional Staff Training	6400			11,475	0%				
Instructional Related Technology	6500			36,720	0%				
Board	7100	60	10,307	35,496	29%				
General Administration	7200	7,715	54,004	102,648	53%				
School Administration	7300	42,610	295,903	453,387	65%				
Facilities Acquisition & Construction	7400		644						
Fiscal Services	7500	-	23,579	36,720	64%				
Food Services	7600					26,729	141,976	293,025	48%
Central services	7700								
Student Transportation Services	7800	19,695	19,695	40,800	48%				
Operation of Plant	7900	10,242	148,538	345,073	43%	9,479	64,676		
Maintenance of Plant	8100	474	48,216	25,000	193%				
Administrative Technology Services	8200								
Community Services	9100	6,064	48,805	199,238	24%				
Debt Service	9200		-						
Total Expenditures		<u>250,762</u>	<u>1,756,468</u>	<u>2,844,596</u>	<u>62%</u>	<u>41,850</u>	<u>327,143</u>	<u>487,213</u>	<u>67%</u>
Excess (Deficiency) of Revenues Over Expenditures		<u>(43,258)</u>	<u>9,791</u>	<u>(26,026)</u>	<u>-38%</u>	<u>(17,318)</u>	<u>(40,527)</u>	<u>(293,025)</u>	<u>14%</u>
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600	35,473				17,318	40,527	293,025	14%
Transfers Out	9700		(106,137)	(357,622)	30%				
Total Other Financing Sources (Uses)		<u>35,473</u>	<u>(106,137)</u>	<u>(357,622)</u>	<u>30%</u>	<u>17,318</u>	<u>40,527</u>	<u>293,025</u>	<u>14%</u>
Net Change in Fund Balances									
Fund balances, beginning		(7,785)	(96,346)	(383,648)	25%	-	-	-	
Adjustments to beginning fund balance		2,867,320	2,955,881	2,955,881	100%	-	-	-	
Fund Balances, Beginning as Restated		<u>2,867,320</u>	<u>2,955,881</u>	<u>2,955,881</u>	<u>100%</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Fund Balances, Ending		<u>\$ 2,859,535</u>	<u>\$ 2,859,535</u>	<u>\$ 2,572,233</u>	<u>111%</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 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					81,435	159,925	174,520	92%
Other State Revenue	3399								
LOCAL SOURCES									
Local Capital Outlay	3413							88,133	0%
Interest	3430								
Other Local Source Revenue	34XX								
Total Revenues		<u>-</u>	<u>-</u>	<u>-</u>		<u>81,435</u>	<u>159,925</u>	<u>262,653</u>	<u>61%</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	225,535	327,250	69%				
Total Expenditures		<u>28,644</u>	<u>225,535</u>	<u>327,250</u>	<u>69%</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Excess (Deficiency) of Revenues Over Expenditures		<u>(28,644)</u>	<u>(225,535)</u>	<u>(327,250)</u>	<u>69%</u>	<u>81,435</u>	<u>159,925</u>	<u>262,653</u>	<u>61%</u>
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700								
Transfers In	3600	28,644	225,535	327,250	69%				
Transfers Out	9700					(81,435)	(159,925)	(262,653)	61%
Total Other Financing Sources (Uses)		<u>28,644</u>	<u>225,535</u>	<u>327,250</u>	<u>69%</u>	<u>(81,435)</u>	<u>(159,925)</u>	<u>(262,653)</u>	<u>61%</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 January 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	24,532	286,616	194,188		24,532	286,616	194,188	148%
STATE SOURCES									
FEFP	3310	172,751	1,536,187	2,461,486		172,751	1,536,187	2,461,486	62%
School Recognition	3361	-	-	-		-	-	-	
Charter School Capital Outlay	3397	81,435	159,925	174,520		81,435	159,925	174,520	92%
Other State Revenue	3399	7,125	39,830	-		7,125	39,830	-	
LOCAL SOURCES									
Local Capital Outlay	3413	-	-	88,133		-	-	88,133	0%
Interest	3430	10,143	71,508	100,000		10,143	71,508	100,000	72%
Other Local Source Revenue	34XX	17,485	118,734	257,084		17,485	118,734	257,084	46%
Total Revenues		-	-	-		313,471	2,212,800	3,275,411	68%
Expenditures									
Current Expenditures									
Instruction	5000	155,936	1,142,565	1,629,255		155,936	1,142,565	1,629,255	70%
Student Support Services	6100	13,608	84,703	122,972		13,608	84,703	122,972	69%
Instructional Media Services	6200	-	-	-		-	-	-	
Curriculum Development	6300	-	-	-		-	-	-	
Instructional Staff Training	6400	-	-	11,475		-	-	11,475	0%
Instructional Related Technology	6500	-	-	36,720		-	-	36,720	0%
Board	7100	60	10,307	35,496		60	10,307	35,496	29%
General Administration	7200	7,715	54,004	102,648		7,715	54,004	102,648	53%
School Administration	7300	42,610	295,903	453,387		42,610	295,903	453,387	65%
Facilities Acquisition & Construction	7400	-	644	-		-	644	-	
Fiscal Services	7500	-	23,579	36,720		-	23,579	36,720	64%
Food Services	7600	26,729	141,976	293,025		26,729	141,976	293,025	48%
Central services	7700	-	-	-		-	-	-	
Student Transportation Services	7800	19,695	19,695	40,800		19,695	19,695	40,800	48%
Operation of Plant	7900	19,721	213,214	345,073		19,721	213,214	345,073	62%
Maintenance of Plant	8100	474	48,216	25,000		474	48,216	25,000	193%
Administrative Technology Services	8200	-	-	-		-	-	-	
Community Services	9100	6,064	48,805	199,238		6,064	48,805	199,238	24%
Debt Service	9200	28,644	225,535	327,250		28,644	225,535	327,250	69%
Total Expenditures		-	-	-		321,256	2,309,146	3,659,059	63%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		(7,785)	(96,346)	(383,648)	25%
Other Financing Sources (Uses)									
Proceeds from Issuing Long-term Debt	3700	-	-	-		-	-	-	
Transfers In	3600	81,435	266,062	620,275		81,435	266,062	620,275	43%
Transfers Out	9700	(81,435)	(266,062)	(620,275)		(81,435)	(266,062)	(620,275)	43%
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		-	-	-		(7,785)	(96,346)	(383,648)	25%
Fund balances, beginning		2,867,320	2,955,881	2,955,881		2,867,320	2,955,881	2,955,881	100%
Adjustments to beginning fund balance		-	-	-		-	-	-	
Fund Balances, Beginning as Restated		2,867,320	2,955,881	2,955,881		2,867,320	2,955,881	2,955,881	100%
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 2,859,535	\$ 2,859,535	\$ 2,572,233	111%

See Independent Accountants' Compilation Report.

March 11, 2024

To: NCCS Board of Directors

From: Gregory Potter

Re: Principal's Monthly Report

Good evening, all! We have had a very busy month! Here are a few highlights:

1. We started our new Robotics and Builder Club last Thursday night with 28 3rd through 5th graders! This group will meet every Thursday for the rest of the year.
2. I thank Mr. Cook for his work to secure a meeting with Piper Aircraft this Wednesday! We are looking for formal ways to partner with them, if possible. We will also be receiving "flight tracker" technology for use by our school.

****Vision:** Beginning next year, each grade level would begin to have an (annual) opportunity to focus on a theme centered around technology such as building/creating projects, robotics, aeronautics and/or space. Example: The Robotics Curriculum for True Robotics has just over 20 lessons that are aligned to National Science and Math standards. Incorporating this hands-on program into a grade level, such as 4th grade would augment and enrich the existing curriculum.

3. We will "soft launch" a communication program called "parent square" in May. It is an app and email resource for communications from classroom teachers, the school office, etc. It is highly functional and may be used with bus groups, clubs, etc...allowing instant messaging to all parents/guardians at any time and for any reason. It will also have a newsletter feature and other components. The charter Jr. High is using it with a high degree of success.
4. On April 10th, American Icon Brewery in Vero will host the 4 IRC charter schools at 6pm for our first annual IRC Charter School Trivia Challenge. 2nd Floor. This will be staff v staff for bragging rights!
5. Mrs. Bakos and I will be working on a DRAFT 2024-2025 Revenue and Expense Budget to Present at the April Regular Meeting. We'd like to move the entire process up a full month, so that the Board should be in a position to adopt a budget in May, instead of June. I anticipate that the group may wish to workshop the budget plan after the initial draft presentation, as there will likely be several important issues to discuss and decide upon.
6. I am happy to report that 97% of our kids are Tier 1 level behavior under our behavior program management process. The 3% (8 kids) have Tier 2 plans that they are working on, which means we are targeting certain behaviors for improvement. No students are at the most significant level of intervention, or Tier 3.
7. Current Enrollment: With VPK: 303 and Without VPK: 273 *Capacity: 362 w/o adding a 3rd 4th gr.

Some Key Events to Be Aware Of!

Saturday, April 13th-4th/5th District Track Meet at SRHS, 9 to Noon

Monday thru Friday, May 6-10 Teacher & Staff Appreciation Week...PIC is Planning Lots! 😊

Tuesday, May 21st, 6PM-VPK Graduation in the Auditorium

Thursday, May 23rd, 6PM-5th Grade Graduation in the Auditorium

Thursday, May 30th, AM-Time TBA-Patriotic Banner Parade in the Parking Lot/Parent Loop