



**School District of Monroe County, Florida
Charter School Reports
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November 22nd – Board Meeting**

Financial Statements

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Governmental Accounting Standards Board (GASB) Monthly Financial Form
Sigsbee Charter School with MSID Number 0341
Monroe County, Florida
Balance Sheet (Unaudited)
August 31, 2022

	<u>Accounts</u>	<u>General Fund</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents	1110	\$ 8,477,165	\$ -	\$ 8,477,165
Grant receivables	1130	-	-	-
Other current assets	12XX	316,115	-	316,115
Total Assets		<u>\$ 8,793,280</u>	<u>\$ -</u>	<u>\$ 8,793,280</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	2120	\$ 10	\$ -	\$ 10
Salaries, benefits, and payroll taxes payable	2110	(16,317)	-	(16,317)
Deferred revenue	2410	-	-	-
Total Liabilities		<u>(16,306)</u>	<u>-</u>	<u>(16,306)</u>
Fund Balance				
Nonspendable	2710	316,115	-	316,115
Restricted	2720	-	-	-
Committed	2730	-	-	-
Assigned	2740	-	-	-
Unassigned	2750	8,493,472	-	8,493,472
Total Fund Balance		<u>8,809,586</u>	<u>-</u>	<u>8,809,586</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 8,793,280</u>	<u>\$ -</u>	<u>\$ 8,793,280</u>

Sigsbee Charter School with MSID Number 0341
 Monroe County, Florida
 Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
 For Month Ending AUGUST 31, 2022

FTE Projected		526				101% Percent of Projected							
FTE Actual		530											
		General Fund				Capital Outlay				Total Governmental Funds			
Account Number	Month Actual	YTD Actual	Annual Budget	% of YTD Actual	Month Actual	YTD Actual	Annual Budget	% of YTD Actual	Month Actual	YTD Actual	Annual Budget	% of YTD Actual	
Revenues													
FEDERAL SOURCES													
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200	-	-	-		-	-	-		-	-	-	
STATE SOURCES													
FEFP	3310	547,343	1,094,916	6,507,228	17%					547,343	1,094,916	6,507,228	17%
Capital outlay	3397					-	-	300,293	0%	-	-	300,293	0%
Class size reduction	3355												
School recognition	3361												
Other state revenue	33XX			914,084	0%							914,084	0%
LOCAL SOURCES													
Interest	3430	2,792	3,684	9,500	39%					2,792	3,684	9,500	39%
Other local revenue Donations	3440	13,542	13,558	-						13,542	13,558	-	
Other local revenue Library	3450	-	-	4,000	0%					-	-	4,000	0%
Other: Loss Recovery	3740	-	-							-	-	-	
Total Revenues		563,677	1,112,158	7,434,812	15%	-	-	300,293	0%	563,677	1,112,158	7,735,105	14%
Expenditures													
Current Expenditures													
Instruction	5000	413,283	469,502	4,960,557	9%					413,283	469,502	4,960,557	9%
Instructional support services	6000	78,910	145,139	1,096,013	13%					78,910	145,139	1,096,013	13%
Board	7100	5,205	10,410	62,570	17%					5,205	10,410	62,570	17%
School administration	7300	48,157	92,390	590,834	16%					48,157	92,390	590,834	16%
Facilities and acquisition	7400			-		24,845	65,688	300,293	22%	24,845	65,688	300,293	22%
Fiscal services	7500	-	-	13,850	0%					-	-	13,850	0%
Food services	7600	8,751	10,557	116,264	9%					8,751	10,557	116,264	9%
Pupil transportation	7800	-	-	27,600	0%					-	-	27,600	0%
Operation of plant	7900	55,100	107,323	913,302	12%					55,100	107,323	913,302	12%
Maintenance of plant	8100	11,593	12,173	61,000	20%					11,593	12,173	61,000	20%
Community services	9100	297	498	-						297	498	-	
Total Expenditures		621,296	847,992	7,841,990	11%	24,845	65,688	300,293	22%	646,141	913,680	8,142,283	11%
Excess (Def) Revenues Over Expenditures		(57,619)	264,166	(407,178)	-65%	(24,845)	(65,688)	-		(82,464)	198,478	(407,178)	-49%
Net Change in Fund Balances										(82,464)	198,478	(407,178)	-49%
Fund balances, beginning										8,892,051	8,611,108	-	
Adjustments to beginning fund balance										-	-	-	
Fund Balances, Beginning as Restated										8,892,051	8,611,108	-	
Fund Balances, Ending										\$8,809,587	\$8,809,586	\$(407,178)	-2164%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
May Sands Montessori School with MSID Number 0351
Monroe County, Florida
Balance Sheet (Unaudited)
August 31, 2022

	<u>Accounts</u>	<u>General</u>	<u>Special</u>	<u>Debt</u>	<u>Capital</u>	<u>Total</u>
ASSETS						
Cash and cash equivalents	1110	642,625				642,625
Investments	1160					0
Grant receivables	1130	5,744				5,744
Other current assets	12XX	31,918				31,918
Deposits	1210					
Due from other funds	1140	-83,974	83,974			0
Other long-term assets	1400					
Total Assets		<u><u>596,313</u></u>	<u><u>83,974</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>680,287</u></u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	2,861				2,861
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330					0
Deferred revenue	2410	1,048				1,048
Notes/bonds payable	2180, 2250, 2310, 2320					0
Lease payable	2315					0
Other liabilities	21XX, 22XX, 23XX					0
Total Liabilities		<u><u>3,909</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>3,909</u></u>
Fund Balance						
Nonspendable	2710					0
Restricted	2720					0
Committed	2730					0
Assigned	2740					0
Unassigned	2750	592,403	83,974			676,377
Total Fund Balance		<u><u>592,403</u></u>	<u><u>83,974</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>676,377</u></u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>596,313</u></u>	<u><u>83,974</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>680,287</u></u>

May Sands Montessori School with MSID Number 0351
 Monroe County, Florida
 Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
 For Month Ended August 2022

FTE Projected 87
 FTE Actual 86
 Percent of Projected 99%

General Fund

	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues					
FEDERAL SOURCES					
Federal direct	3100	1,040	2,080	12,480	16.67%
Federal through state and local	3200	-	0	60,040	0.00%
STATE SOURCES					
FEFP	3310	42,068	84,136	742,882	11.33%
Capital outlay	3397				
Class size reduction	3355	7,580	15,160	90,962	16.67%
School recognition	3361				
Best & Brightest Scholarship	3362				
Other state revenue	33XX	20,182	50,355	65,404	76.99%
LOCAL SOURCES					
Interest	3430	110	211	994	21.24%
Local capital improvement tax	3413				
Other local revenue	34XX	22,455	51,345	359,799	14.27%
Total Revenues		93,435	203,288	1,332,562	15.26%
Expenditures					
Current Expenditures					
Instruction	5000	81,168	131,196	950,625	13.80%
Instructional support services	6000	14,740	15,095	22,754	66.34%
Board	7100	382	865	18,145	4.77%
School administration	7300	26,702	50,864	315,141	16.14%
Facilities and acquisition	7400	5,642	13,720	59,570	23.03%
Fiscal services	7500	1,648	2,893	29,840	9.70%
Food Services	7600	-	0	100	
Central services	7700	809	809	6,159	13.14%
Pupil transportation services	7800	-	0	300	
Operation of plant	7900	2,918	3,825	25,440	15.04%
Maintenance of plant	8100	1,052	1,052	100	1051.79%
Administrative technology services	8200				
Community services	9100	238	238	4,389	5.42%
Debt service	9200	-	0	-	
Total Expenditures		135,298	220,556	1,432,562	15.40%
Excess (Deficiency) of Revenues Over Expenditures		(41,863)	-17,269	(100,000)	17.27%
Other Financing Sources (Uses)					
Transfers in	3600	-	0	100,000	0.00%
Transfers out	9700				
Total Other Financing Sources (Uses)		-	0	100,000	0.00%
Net Change in Fund Balances					
Fund balances, beginning		634,268	609,674		
Adjustments to beginning fund balance					
Fund Balances, Beginning as Restated		634,268	609,674	-	
Fund Balances, Ending		592,405	592,405	-	30.65%

May Sands Montessori School with MSID Number 0351
 Monroe County, Florida
 Statement of Revenue, Expenditures, and Changes in Fund Balance **(Unaudited)**
 For Month Ended August 2022

FTE Projected 87
 FTE Actual 86
 Percent of Projected 99%

	Account Number	Special Revenue				Debt Service			
		Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Budget	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Budget
Revenues									
FEDERAL SOURCES									
Federal direct	3100	-	-	-	%	-	-	-	%
Federal through state and local	3200				%				
STATE SOURCES									
FEFP	3310								
Capital outlay	3397								
Class size reduction	3355								
School recognition	3361								
Best & Brightest Scholarship	3362								
Other state revenue	33XX								
LOCAL SOURCES									
Interest	3430								
Local capital improvement tax	3413								
Other local revenue	34XX								
Total Revenues		-	-	-		-	-	-	
Expenditures									
Current Expenditures									
Instruction	5000								
Instructional support services	6000								
Board	7100								
School administration	7300								
Facilities and acquisition	7400								
Fiscal services	7500								
Food Services	7600								
Central services	7700								
Pupil transportation services	7800								
Operation of plant	7900								
Maintenance of plant	8100								
Administrative technology services	8200								
Community services	9100								
Debt service	9200								
Total Expenditures		-	-	-		-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		-	-	-	
Other Financing Sources (Uses)									
Transfers in	3600								
Transfers out	9700								
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances									
Fund balances, beginning		83,974	83,974						
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		83,974	83,974	-		-	-	-	
Fund Balances, Ending		83,974	83,974	-	%	-	-	-	%

May Sands Montessori School with MSID Number 0351
 Monroe County, Florida
 Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
 For Month Ended August 2022

FTE Projected 87
 FTE Actual 86
 Percent of Projected 99%

	Account Number	Capital Outlay				Total Governmental Funds			
		Month/Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal direct	3100	-	-	-	%	1,040	2,080.06	\$ 12,480	17%
Federal through state and local	3200	-	-	-		-	-	\$ 60,040	0%
STATE SOURCES									
FEFP	3310	-	-	-		42,068	84,136	742,882	11%
Capital outlay	3397	-	-	-		-	-	-	
Class size reduction	3355	-	-	-		7,580	15,160	90,962	17%
School recognition	3361	-	-	-		-	-	-	
Best & Brightest Scholarship	3362	-	-	-		-	-	-	
Other state revenue	33XX	-	-	-		20,182	50,355	65,404	77%
LOCAL SOURCES									
Interest	3430	-	-	-		110	211	994	21%
Local capital improvement tax	3413	-	-	-		-	-	-	
Other local revenue	34XX	-	-	-		22,455	51,345	359,799	14%
Total Revenues		-	-	-		93,435	203,288	1,332,562	15%
Expenditures									
Current Expenditures									
Instruction	5000	-	-	-		81,168	131,196	950,625	14%
Instructional support services	6000	-	-	-		14,740	15,095	22,754	66%
Board	7100	-	-	-		382	865	18,145	5%
School administration	7300	-	-	-		26,702	50,864	315,141	16%
Facilities and acquisition	7400	-	-	-		5,642	13,720	59,570	23%
Fiscal services	7500	-	-	-		1,648	2,893	29,840	10%
Food Services	7600	-	-	-		-	-	100	
Central services	7700	-	-	-		809	809	6,159	13%
Pupil transportation services	7800	-	-	-		-	-	300	
Operation of plant	7900	-	-	-		2,918	3,825	25,440	15%
Maintenance of plant	8100	-	-	-		1,052	1,052	100	1052%
Administrative technology services	8200	-	-	-		-	-	-	
Community services	9100	-	-	-		238	238	4,389	5%
Debt service	9200	-	-	-		-	-	-	
Total Expenditures		-	-	-		135,298	220,556	1,432,562	15%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		(41,863)	(17,269)	(100,000)	17%
Other Financing Sources (Uses)									
Transfers in	3600	-	-	-		-	-	100,000	0%
Transfers out	9700	-	-	-		-	-	-	
Total Other Financing Sources (Uses)		-	-	-		-	-	100,000	0%
Net Change in Fund Balances									
Fund balances, beginning		-	-	-		718,242	693,648	-	
Adjustments to beginning fund balance		-	-	-		-	-	-	
Fund Balances, Beginning as Restated		-	-	-		718,242	693,648	-	
Fund Balances, Ending		-	-	-	%	676,379	676,379	\$ -	%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Treasure Village Montessori with MSID Number (0371)
Monroe County, Florida
Balance Sheet
August 31, 2022

	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
ASSETS						
Cash and cash equivalents	1110	\$ 607,451	\$ -	\$ -	\$ -	\$ 607,451
Investments	1160	250,000				250,000
Grant receivables	1130	37,786				37,786
Other current assets	12XX	19,859				19,859
Deposits	1210	-				-
Due from other funds	1140	-			-	-
Other long-term assets	1400	-				-
		<u>\$ 915,096</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 915,096</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 46,368	\$ -	\$ -	\$ -	\$ 46,368
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	94,899	-	-	-	94,899
Deferred revenue	2410	-	-	-	-	-
Notes/bonds payable	2180, 2250, 2310, 2320	-	-	-	-	-
Lease payable	2315	-	-	-	-	-
Other liabilities	21XX, 22XX, 23XX	-	-	-	-	-
		<u>141,267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>141,267</u>
Fund Balance						
Nonspendable	2710	237,665				237,665
Restricted	2720	-		-		-
Committed	2730	-				-
Assigned	2740	-				-
Unassigned	2750	536,164	-	-	-	536,164
		<u>773,829</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>773,829</u>
Total Fund Balance		<u>\$ 915,096</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 915,096</u>

TOTAL LIABILITIES AND FUND BALANCE \$ -

Treasure Village Montessori with MSID Number (0371)
 Monroe County, Florida
 Statement of Revenue, Expenditures, and Changes in Fund Balance
 For Month Ending August 31, 2022

FTE Projected
 FTE Actual

200
196

1 Percent of Projected

	Account Number	General Fund				Capital Outlay				Total Governmental Funds			
		Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues													
FEDERAL SOURCES													
Federal direct	3100			\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200												
STATE SOURCES													
FEFP	3310	83,789	167,578	930,000	18%					83,789	167,578	930,000	18%
Capital outlay	3397	-	-			9,094	18,188	105,000	17%	9,094	18,188	105,000	17%
Class size reduction	3355	17,243	34,486	225,000	15%					17,243	34,486	225,000	15%
School recognition	3361	-	-							-	-		
Other state revenue	33XX	92,548	494,285	1,200,000	41%					92,548	494,285	1,200,000	41%
LOCAL SOURCES													
Interest	3430	197	267	1,000	27%					197	267	1,000	27%
Local capital improvement tax	3413	-	-							-	-		
Other local revenue	34XX	54,075	57,301	235,000	24%					54,075	57,301	235,000	24%
Total Revenues		247,852	753,917	2,591,000	29%	9,094	18,188	105,000	17%	256,946	772,105	2,696,000	29%
Expenditures													
Current Expenditures													
Instruction	5000	199,213	257,949	1,935,403	13%					199,213	257,949	1,935,403	13%
Instructional support services	6000	14,238	15,252	110,000	14%					14,238	15,252	110,000	14%
Board	7100	-	-	500	0%					-	-	500	0%
School administration	7300	40,408	42,700	399,130	11%					40,408	42,700	399,130	11%
Facilities and acquisition	7400	140,117	205,140	436,150	47%	9,094	18,188	105,000	17%	149,211	223,328	541,150	41%
Fiscal services	7500	6,840	7,082	49,500	14%					6,840	7,082	49,500	14%
Food services	7600	-	-							-	-		
Central services	7700	-	-							-	-		
Pupil transportation services	7800	1,092	1,484	3,000	49%					1,092	1,484	3,000	49%
Operation of plant	7900	15,499	103,168	213,500	48%					15,499	103,168	213,500	48%
Maintenance of plant	8100	-	-							-	-		
Administrative technology services	8200	-	-	3,000	0%					-	-	3,000	0%
Community services/ Fundraising & Field Trips	9100	1,517	5,808							1,517	5,808		
Debt service	9200	563	1,126							563	1,126		
Total Expenditures		419,487	639,709	3,150,183	20%	9,094	18,188	105,000	17%	428,581	657,897	3,255,183	20%
Excess (Deficiency) of Revenues Over Expenditures		\$ (171,635)	\$ 114,208	\$ (559,183)	-20%	-	-	-		(171,635)	114,208	(559,183)	-20%
Other Financing Sources (Uses)													
Transfers in	3600	-	-		%					-	-		
Transfers out	9700	-	-							-	-		
Total Other Financing Sources (Uses)		-	-	-		-	-	-		-	-	-	
Net Change in Fund Balances													
Fund balances, beginning		\$ 945,464	\$ 659,621			\$ -	\$ -			945,464	659,621		
Adjustments to beginning fund balance		-	-			-	-			-	-		
Fund Balances, Beginning as Restated		945,464	659,621	-		-	-	-		945,464	659,621	-	
Fund Balances, Ending		\$ 773,829	\$ 773,829	\$ (559,183)	-138%	-	-	\$ -	%	\$ 773,829	\$ 773,829	\$ (559,183)	-138%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Ocean Studies Charter School with MSID Number 0381
Monroe County, Florida
Balance Sheet (Unaudited)
August 30, 2022

	<u>Accounts</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and cash equivalents	1110	\$ 379,006	\$ -	\$ -	\$ -	\$ 379,006
Investments	1160	-	-	-	-	-
Grant receivables	1130	-	-	-	-	-
Other current assets	12XX	14,933	-	-	-	14,933
Deposits	1210	710	-	-	-	710
Due from other funds	1140	112,277	-	(181,780)	69,503	-
Other long-term assets	1400	1,455,315	-	-	-	1,455,315
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets		<u>\$ 1,962,241</u>	<u>\$ -</u>	<u>\$ (181,780)</u>	<u>\$ 69,503</u>	<u>\$ 1,849,964</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 43,439	\$ -	\$ -	\$ -	\$ 43,439
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	-	-	-	-	-
Deferred revenue	2410	-	-	-	-	-
Notes/bonds payable	2180, 2250, 2310, 2320	-	-	-	-	-
Lease payable	2315	-	-	-	-	-
Other liabilities	21XX, 22XX, 23XX	-	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities		<u>43,439</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,439</u>
Fund Balance						
Nonspendable	2710	14,933	-	-	-	14,933
Restricted	2720	-	-	-	-	-
Committed	2730	-	-	-	-	-
Assigned	2740	-	-	-	-	-
Unassigned	2750	1,903,869	-	(181,780)	69,503	1,791,592
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance		<u>1,918,802</u>	<u>-</u>	<u>(181,780)</u>	<u>69,503</u>	<u>1,806,525</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 1,962,241</u>	<u>\$ -</u>	<u>\$ (181,780)</u>	<u>\$ 69,503</u>	<u>\$ 1,849,964</u>

Ocean Studies Charter School with MSID Number 0381
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For the Month and Two Months Ending: 8/30/2022

FTE Projected	180								
FTE Actual	180								
Percent of Projected	100%								
		General Fund				Special Revenue			
Account Number	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	
Revenues									
FEDERAL SOURCES									
Federal direct	3100	\$ -	-	\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200	-	-	-		-	-	-	
STATE SOURCES									
FEFP	3310	88,864	177,728	907,250	20%				
Capital outlay	3397	-	-	-					
Class size reduction	3355	15,588	31,176	187,054	17%				
School recognition	3361	-	-	-					
Other state revenue	33XX	1,819	3,638	15,600	23%				
LOCAL SOURCES									
Interest	3430	5	8	-					
Local capital improvement tax	3413	-	-	-					
Other local revenue	34XX	100,605	179,213	1,032,773	17%				
Total Revenues		206,881	391,763	2,142,677	18%	-	-	-	
Expenditures									
Current Expenditures									
Instruction	5000	92,593	102,655	1,329,772	8%				
Instructional support services	6000	16,091	16,646	51,252	32%				
Board	7100	-	-	-					
School administration	7300	36,402	55,843	432,378	13%				
Facilities and acquisition	7400	-	-	-					
Fiscal services	7500	-	-	-					
Food services	7600	-	-	-					
Central services	7700	411	638	8,208	8%				
Pupil transportation services	7800	490	490	10,000	5%				
Operation of plant	7900	27,220	52,378	338,266	15%				
Maintenance of plant	8100	16,471	17,377	12,000	145%				
Administrative technology services	8200	-	-	-					
Community services	9100	-	-	-					
Debt service	9200	444	808	5,316	15%				
Total Expenditures		190,122	246,835	2,187,192	11%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		16,759	144,928	(44,515)	-326%	-	-	-	
Other Financing Sources (Uses)									
Transfers in	3600	-							
Transfers out	9700	-							
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances									
Fund balances, beginning		1,902,043	1,773,874	25,468	6965%	-	-		
Adjustments to beginning fund balance		-							
Fund Balances, Beginning as Restated		1,902,043	1,773,874	25,468	6965%	-	-	-	
Fund Balances, Ending		\$ 1,918,802	\$ 1,918,802	\$ (19,047)	-10074%	\$ -	\$ -	\$ -	%

Ocean Studies Charter School with MSID Number 0381
 Monroe County, Florida
 Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
 For the Month and Two Months Ending: 8/30/2022

FTE Projected 180
 FTE Actual 180
 Percent of Projected 100%

	Account Number	Debt Service				Capital Outlay			
		Month/ Quarter		Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter		Annual Budget	% of YTD Actual to Annual Budget
		Actual	YTD Actual			Actual	YTD Actual		
Revenues									
FEDERAL SOURCES									
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200	-	-	-		-	-	-	
STATE SOURCES									
FEFP	3310								
Capital outlay	3397						\$ 48,000		0%
Class size reduction	3355								
School recognition	3361								
Other state revenue	33XX						\$ -		
LOCAL SOURCES									
Interest	3430								
Local capital improvement tax	3413								
Other local revenue	34XX								
Total Revenues		-	-	-		-	-	\$ 48,000	0%
Expenditures									
Current Expenditures									
Instruction	5000								
Instructional support services	6000								
Board	7100								
School administration	7300								
Facilities and acquisition	7400	17,838	17,838			-	-		
Fiscal services	7500								
Food services	7600								
Central services	7700								
Pupil transportation services	7800					-	-		
Operation of plant	7900					-	-		
Maintenance of plant	8100								
Administrative technology services	8200								
Community services	9100								
Debt service	9200	111,608	114,139						
Total Expenditures		129,446	131,977	-		-	-	\$ -	
Excess (Deficiency) of Revenues Over Expenditures		(129,446)	(131,977)	-		-	-	\$ 48,000	0%
Other Financing Sources (Uses)									
Transfers in	3600								
Transfers out	9700								
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances									
Fund balances, beginning		(52,334)	(49,803)			69,503	69,503		
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		(52,334)	(49,803)	-		69,503	69,503	-	
Fund Balances, Ending		\$ (181,780)	\$ (181,780)	\$ -	%	\$ 69,503	\$ 69,503	\$ 48,000	145%

**Ocean Studies Charter School with MSID Number 0381
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For the Month and Two Months Ending: 8/30/2022**

FTE Projected	180				
FTE Actual	180				
Percent of Projected	100%				
Total Governmental Funds					
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues					
FEDERAL SOURCES					
	Federal direct	3100	-	-	%
	Federal through state and local	3200	-	-	
STATE SOURCES					
	FEFP	3310	88,864	177,728	907,250
	Capital outlay	3397	-	-	48,000
	Class size reduction	3355	15,588	31,176	187,054
	School recognition	3361	-	-	
	Other state revenue	33XX	1,819	3,638	15,600
LOCAL SOURCES					
	Interest	3430	5	8	-
	Local capital improvement tax	3413	-	-	-
	Other local revenue	34XX	100,605	179,213	1,032,773
Total Revenues			206,881	391,763	2,190,677
					18%
Expenditures					
Current Expenditures					
	Instruction	5000	92,593	102,655	1,329,772
	Instructional support services	6000	16,091	16,646	51,252
	Board	7100	-	-	
	School administration	7300	36,402	55,843	432,378
	Facilities and acquisition	7400	17,838	17,838	
	Fiscal services	7500	-	-	
	Food services	7600	-	-	
	Central services	7700	411	638	8,208
	Pupil transportation services	7800	490	490	10,000
	Operation of plant	7900	27,220	52,378	338,266
	Maintenance of plant	8100	16,471	17,377	12,000
	Administrative technology services	8200	-	-	
	Community services	9100	-	-	
	Debt service	9200	112,052	114,947	5,316
Total Expenditures			319,568	378,812	2,187,192
					17%
Excess (Deficiency) of Revenues Over Expenditures			(112,687)	12,951	3,485
					372%
Other Financing Sources (Uses)					
	Transfers in	3600	-	-	
	Transfers out	9700	-	-	
Total Other Financing Sources (Uses)			-	-	-
Net Change in Fund Balances					
	Fund balances, beginning		1,919,212	1,793,574	25,468
	Adjustments to beginning fund balance		-	-	-
Fund Balances, Beginning as Restated			1,919,212	1,793,574	25,468
					7042%
Fund Balances, Ending			1,806,525	1,806,525	28,953
					6240%

Somerset Island Prep with MSID Number (44-0382)
Monroe County, Florida
Balance Sheet (Unaudited)
August 31, 2022

ASSETS	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
Cash and cash equivalents	1110	\$ 481,311.47	\$ -	\$ -	\$ -	\$ 481,311.47
Investments	1160					-
Grant receivables	1130					-
Other current assets	12XX	180.94				180.94
Deposits	1210					-
Due from other funds	1140					-
Other long-term assets	1400					-
Total Assets		<u>\$ 481,492.41</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 481,492.41</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 11,788.76	\$ -	\$ -	\$ -	\$ 11,788.76
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	19,978.48				19,978.48
Deferred revenue	2410					-
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX	21,999.89				21,999.89
Total Liabilities		<u>53,767.13</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,767.13</u>
Fund Balance						
Nonspendable	2710					-
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	427,725.28				427,725.28
Total Fund Balance		<u>427,725.28</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>427,725.28</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 481,492.41</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 481,492.41</u> \$ -

Somerset Island Prep with MSID Number (44-0382)
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month or Quarter Ended and For the Year Ending August 31, 2022

FTE Projected
FTE Actual

85

81

95% Percent of Projected

	General Fund				Special Revenue				
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget % of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget % of YTD Actual to Annual Budget	Annual Budget	
Revenues									
FEDERAL SOURCES									
Federal direct	3100	-		%	-			%	
Federal through state and local	3200	-		%	-		61,132.00	0%	
STATE SOURCES									
FEFP	3310	73,598.55	147,197.10	885,917.00	17%	-		%	
Capital outlay	3397	-			%	-		%	
Class size reduction	3355	-			%	-		%	
School recognition	3361	-			%	-		%	
Other state revenue	33XX	-		1,280.00	0%	-		%	
LOCAL SOURCES									
Interest	3430	-			%	-		%	
Local capital improvement tax	3413	-			%	-		%	
Other local revenue	34XX	4,137.05	4,520.15	20,000.00	23%	-		%	
Total Revenues		77,735.60	151,717.25	907,197.00	17%	-	-	61,132.00	0%
Expenditures									
Current Expenditures									
Instruction	5000	54,416.10	82,902.54	234,175.00	35%	-		61,132.00	0%
Instructional support services	6000	5,144.06	5,144.06	45,000.00	11%	-			%
Board	7100	-			%	-			%
General administration	7200	-			%	-			%
School administration	7300	9,412.47	20,696.59	288,524.00	7%	-			%
Facilities and acquisition	7400	-			%	-			%
Fiscal services	7500	1,112.50	2,125.00	12,150.00	17%	-			%
Food services	7600	-			%	-			%
Central services	7700	2,085.97	3,603.28	43,150.00	8%	-			%
Pupil transportation services	7800	-			%	-			%
Operation of plant	7900	2,515.16	16,232.08	32,790.00	50%	-			%
Maintenance of plant	8100	1,415.86	1,415.86	40,000.00	4%	-			%
Administrative technology services	8200	-			%	-			%
Community services	9100	2,237.65	2,237.65	4,286.00	52%	-			%
Debt service	9200	553.00	1,147.00	4,364.00	26%	-			%
Total Expenditures		78,892.77	135,504.06	704,439.00	19%	-	-	61,132.00	0%
Excess (Deficiency) of Revenues Over Expenditures		(1,157.17)	16,213.19	202,758.00	8%	-	-	-	
Other Financing Sources (Uses)									
Transfers in	3600	-			%	-			%
Transfers out	9700	(9,949.00)	(19,857.00)	(121,660.00)	16%	-			%
Total Other Financing Sources (Uses)		(9,949.00)	(19,857.00)	(121,660.00)	16%	-	-	-	
Net Change in Fund Balances		(11,106.17)	(3,643.81)	81,098.00	-4%	-	-	-	
Fund balances, beginning		438,831.45	431,369.09	431,369.09	100%				
Adjustments to beginning fund balance		-	-	-	-				
Fund Balances, Beginning as Restated		(11,106.17)	(3,643.81)	81,098.00	-4%	-	-	-	
Fund Balances, Ending		\$ 427,725.28	427,725.28	512,467.09	83%	-	-	-	%

Debt Service				Capital Outlay				Total Governmental Funds			
Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
-	-	-	%	-	-	-	%	\$ -	\$ -	\$ -	%
-	-	-	%	-	-	-	%	-	-	61,132.00	0%
-	-	-	%	-	-	35,200.00	0%	73,598.55	147,197.10	885,917.00	17%
-	-	-	%	-	-	-	0%	-	-	35,200.00	0%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	-	-	1,280.00	0%
-	-	-	%	-	-	38,243.00	0%	-	-	-	0%
-	-	-	%	-	-	-	0%	-	-	38,243.00	0%
-	-	-	%	-	-	-	%	4,137.05	4,520.15	20,000.00	23%
-	-	-	%	-	-	73,443.00	0%	77,735.60	151,717.25	1,041,772.00	15%
-	-	-	%	-	-	-	%	54,416.10	82,902.54	295,307.00	28%
-	-	-	%	-	-	-	%	5,144.06	5,144.06	45,000.00	11%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	9,412.47	20,696.59	288,524.00	7%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	1,112.50	2,125.00	12,150.00	17%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	2,085.97	3,603.28	43,150.00	8%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	73,443.00	0%	2,515.16	16,232.08	106,233.00	15%
-	-	-	%	-	-	-	%	1,415.86	1,415.86	40,000.00	4%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	2,237.65	2,237.65	4,286.00	52%
-	-	-	%	-	-	-	%	553.00	1,147.00	4,364.00	26%
-	-	-	%	-	-	73,443.00	0%	78,892.77	135,504.06	839,014.00	16%
-	-	-	%	-	-	-	%	(1,157.17)	16,213.19	202,758.00	8%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	(9,949.00)	(19,857.00)	(121,660.00)	16%
-	-	-	%	-	-	-	%	(9,949.00)	(19,857.00)	(121,660.00)	16%
-	-	-	%	-	-	-	%	(11,106.17)	(3,643.81)	81,098.00	-4%
-	-	-	%	-	-	-	%	438,831.45	431,369.09	431,369.09	100%
-	-	-	%	-	-	-	%	-	-	-	%
-	-	-	%	-	-	-	%	438,831.45	431,369.09	431,369.09	100%
-	-	-	%	-	-	-	%	\$ 427,725.28	\$ 427,725.28	\$ 512,467.09	83%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Big Pine Academy with MSID Number (0391)
Monroe County, Florida
Balance Sheet (Unaudited)
August 31, 2022

ASSETS	<u>Accounts</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
Cash and cash equivalents	1110	\$ 341,900	\$ -	\$ -	\$ -	\$ 341,900
Investments	1160					-
Grant receivables	1130	-				-
Other current assets	12XX	120,884				120,884
Deposits	1210					-
Due from other funds	1140				6,934	6,934
Other long-term assets	1400					-
Total Assets		<u>462,784</u>	<u>-</u>	<u>-</u>	<u>6,934</u>	<u>469,718</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 30,560	\$ -	\$ -	\$ -	\$ 30,560
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	113,515				113,515
Deferred revenue	2410					-
Notes/bonds payable	2180, 2250, 2310, 2320	-				-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
Total Liabilities		<u>144,075</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>144,075</u>
Fund Balance						
Nonspendable	2710	120,884				120,884
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	190,890			6,934	197,824
Total Fund Balance		<u>311,774</u>	<u>-</u>	<u>-</u>	<u>6,934</u>	<u>318,708</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>455,849</u>	<u>-</u>	<u>-</u>	<u>6,934</u>	<u>462,783</u>
		6,935				6,935

Big Pine Academy with MSID Number (0391)
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
Fiscal Year 2022 Month Ending August 31, 2021 (unaudited)

FTE Projected
FTE Actual

95

102

107% Percent of Projected

	Account Number	General Fund				Special Revenue					
		Month/ Quarter		YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter		YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
		Actual					Actual				
Revenues											
FEDERAL SOURCES											
Federal direct	3100	\$ 643	\$ 1,286	\$ 7,720	17%	\$ -	\$ -	\$ -		%	
Federal through state and local	3200										
STATE SOURCES											
FEFP	3310	49,055	98,110	588,662	17%						
Capital outlay	3397										
Class size reduction	3355	9,265	18,530	111,184	17%						
School recognition	3361										
Other state revenue	33XX	1,052	107,870	72,620	149%						
LOCAL SOURCES											
Interest	3430	16	30								
Local capital improvement tax	3413										
Other local revenue	34XX	70,451	110,133	618,180	18%						
Total Revenues		130,482	335,959	1,398,366	24%	-	-	-			
Expenditures											
Current Expenditures											
Instruction	5000	91,886	191,342	966,100	20%						
Instructional support services	6000	-	-	-							
Board	7100	7,510	9,630	33,900	28%						
School administration	7300	13,458	27,440	173,400	16%						
Facilities and acquisition	7400	720	26,900	-							
Fiscal services	7500	408	1,463	29,000	5%						
Food services	7600	1,161	1,161	24,250	5%						
Central services	7700	-	-								
Pupil transportation services	7800	-	-	3,200	0%						
Operation of plant	7900	14,957	26,857	79,000	34%						
Maintenance of plant	8100										
Administrative technology services	8200										
Total Expenditures		130,100	284,793	1,308,850	22%	-	-	-			
Excess (Deficiency) of Revenues Over Expenditures		382	51,166	-		-	-	-			
Other Financing Sources (Uses)											
Transfers in	3600										
Transfers out	9700										
Total Other Financing Sources (Uses)		-	-	-		-	-	-			
Net Change in Fund Balances											
Fund balances, beginning		260,608	260,608								
Adjustments to beginning fund balance		-	-								
Fund Balances, Beginning as Restated		260,608	260,608			-	-	-			
Fund Balances, Ending		\$ 260,990	\$ 311,774	\$ -	%	\$ -	\$ -	\$ -		%	

