



**School District of Monroe County, Florida
Charter School Reports
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April 23rd – 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)
FEBRUARY 28, 2019

	<u>Accounts</u>	<u>General Fund</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents	1110	\$ 5,416,001	\$ (18,422)	\$ 5,397,579
Grant receivables	1130	-	-	-
Other current assets	12XX	50,356	6,844	57,200
Total Assets		<u>\$ 5,466,357</u>	<u>\$ (11,578)</u>	<u>\$ 5,454,779</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	2120	\$ 61,105	\$ 8,512	\$ 69,617
Salaries, benefits, and payroll taxes payable	2110	(9,568)	-	(9,568)
Deferred revenue	2410	-	-	-
Total Liabilities		<u>51,538</u>	<u>8,512</u>	<u>60,049</u>
Fund Balance				
Nonspendable	2710	50,356	6,844	57,200
Restricted	2720	-	-	-
Committed	2730	-	-	-
Assigned	2740	-	-	-
Unassigned	2750	5,364,463	(26,933)	5,337,530
Total Fund Balance		<u>5,414,819</u>	<u>(20,090)</u>	<u>5,394,730</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 5,466,357</u>	<u>\$ (11,578)</u>	<u>\$ 5,454,779</u>

Sigsbee Charter School with MSID Number 0341
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ending FEBRUARY 28, 2019

FTE Projected		518												
FTE Actual		534	103%		Percent of Projected									
			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	\$ -	\$ 67,664	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ 67,664	\$ -	%	
Federal through state and local	3200									-	-	-		
STATE SOURCES														
FEFP	3310	545,472	3,935,434	5,238,998	75%					545,472	3,935,434	5,238,998	75%	
Capital outlay	3397					32,282	281,674	314,364	90%	32,282	281,674	314,364	90%	
Class size reduction	3355									-	-	-		
School recognition	3361									-	-	-		
Other state revenue	33XX									-	-	-		
LOCAL SOURCES														
Interest	3430	11,610	58,271	27,000	216%					11,610	58,271	27,000	216%	
Other local revenue Donations	3440	20,555	78,286	38,500	203%					20,555	78,286	38,500	203%	
Other local revenue Lunch	3450	13,212	79,633	83,000	96%					13,212	79,633	83,000	96%	
Other: Loss Recovery	3740									-	-	-		
Total Revenues		590,850	4,219,288	5,387,498	78%	32,282	281,674	314,364	90%	623,132	4,500,962	5,701,862	79%	
Expenditures														
Current Expenditures														
Instruction	5000	281,223	2,029,439	3,366,106	60%					281,223	2,029,439	3,366,106	60%	
Instructional support services	6000	29,169	344,776	605,374	57%					29,169	344,776	605,374	57%	
Board	7100	4,789	37,956	55,770	68%					4,789	37,956	55,770	68%	
School administration	7300	33,848	270,278	403,913	67%					33,848	270,278	403,913	67%	
Facilities and acquisition	7400	-	-	-		9,068	386,650	661,888	58%	9,068	386,650	661,888	58%	
Fiscal services	7500	61	12,814	15,775	81%					61	12,814	15,775	81%	
Food services	7600	14,643	95,603	122,979	78%					14,643	95,603	122,979	78%	
Pupil transportation	7800	7,749	19,497	25,650	76%					7,749	19,497	25,650	76%	
Operation of plant	7900	114,812	420,174	578,713	73%					114,812	420,174	578,713	73%	
Maintenance of plant	8100	348	17,429	25,000	70%					348	17,429	25,000	70%	
Community services	9100	1,923	10,660	-						1,923	10,660	-		
Total Expenditures		488,567	3,258,626	5,199,280	63%	9,068	386,650	661,888	58%	497,635	3,645,276	5,861,168	62%	
Excess (Def) Revenues Over Expenditures		102,283	960,662	188,218	510%	23,214	(104,976)	(347,524)	30%	125,497	855,686	(159,306)	-537%	
Net Change in Fund Balances		102,283	960,662			23,214	(104,976)			125,497	855,686			
Fund balances, beginning		5,312,536	4,454,158			(43,304)	84,886			5,269,232	4,539,044	-		
Adjustments to beginning fund balance										-	-	-		
Fund Balances, Beginning as Restated		5,312,536	4,454,158	-		(43,304)	84,886	-		5,269,232	4,539,044	-		
Fund Balances, Ending		\$ 5,414,819	\$ 5,414,820	\$ -	%	\$ (20,090)	\$ (20,090)	\$ -	%	\$ 5,394,729	\$ 5,394,730	\$ -	%	

Governmental Accounting Standards Board (GASB) Monthly Financial Form
May Sands Montessori School with MSID Number 0351
Monroe County, Florida
Balance Sheet (Unaudited)
February 28, 2019

	<u>Accounts</u>	<u>General</u>	<u>Special</u>	<u>Debt</u>	<u>Capital</u>	<u>Total</u>
ASSETS						
Cash and cash equivalents	1110	\$ 516,515				\$ 516,515
Investments	1160					-
Grant receivables	1130	789				789
Other current assets	12XX	4,986				4,986
Deposits	1210					-
Due from other funds	1140					-
Other long-term assets	1400					-
Total Assets		<u><u>\$ 522,290</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 522,290</u></u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 19,320				19,320
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330					-
Deferred revenue	2410	2,081				2,081
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
Total Liabilities		<u><u>\$ 21,401</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>\$ 21,401</u></u>
Fund Balance						
Nonspendable	2710					-
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	500,889				500,889
Total Fund Balance		<u><u>500,889</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>500,889</u></u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 522,290</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 522,290</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 February 28, 2019

FTE Projected 134
FTE Actual 124
Percent of Projected 93%

General Fund

	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues					
FEDERAL SOURCES					
Federal direct	3100	\$ 496	\$ 6,949	\$ 11,242	62%
Federal through state and local	3200				
STATE SOURCES					
FEFP	3310	50,457	427,192	629,999	68%
Capital outlay	3397				
Class size reduction	3355	11,906	105,623	158,731	67%
School recognition	3361	-	13,850		
Best & Brightest Scholarship	3362				
Other state revenue	33XX	1,866	13,742	20,109	68%
LOCAL SOURCES					
Interest	3430	113	973	1,500	65%
Local capital improvement tax	3413				
Other local revenue	34XX	50,546	452,427	740,532	61%
Total Revenues		115,384	1,020,755	1,562,111	65%
Expenditures					
Current Expenditures					
Instruction	5000	75,147	555,536	909,764	61%
Instructional support services	6000	10,374	81,800	122,649	67%
Board	7100	346	14,142	15,600	91%
School administration	7300	28,840	203,536	306,822	66%
Facilities and acquisition	7400	3,900	31,629	48,007	66%
Fiscal services	7500	4,392	37,959	67,200	56%
Food Services	7600	15	69	100	
Central services	7700	603	4,309	6,850	63%
Pupil transportation services	7800	620	1,050	2,600	40%
Operation of plant	7900	3,718	25,035	63,019	40%
Maintenance of plant	8100	-	261	700	37%
Administrative technology services	8200				
Community services	9100	515	3,902	18,800	21%
Debt service	9200				
Total Expenditures		128,470	959,228	1,562,111	61%
Excess (Deficiency) of Revenues Over Expenditures		(13,086)	61,527	-	127%
Other Financing Sources (Uses)					
Transfers in	3600				
Transfers out	9700				
Total Other Financing Sources (Uses)		-	-	-	
Net Change in Fund Balances					
Fund balances, beginning		513,975	439,363		
Adjustments to beginning fund balance					
Fund Balances, Beginning as Restated		513,975	439,363	-	
Fund Balances, Ending		\$ 500,889	\$ 500,889	\$ -	%

May Sands Montessori School with MSID Number 0351
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance **(Unaudited)**
For Month Ended February 28, 2019

FTE Projected 134
FTE Actual 124
Percent of Projected 93%

		FTE Actual		124		Special Revenue		Debt Service			
Percent of Projected		93%									
										% of YTD Actual to	

May Sands Montessori School with MSID Number 0351
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ended February 28, 2019

FTE Projected 134
FTE Actual 124
Percent of Projected 93%

		Capital Outlay				Total Governmental Funds			
				% of YTD Actual to Annual Budget					% of YTD Actual to Annual Budget
Account Number	Month/Quarter Actual	YTD Actual	Annual Budget		Month/Quarter Actual	YTD Actual	Annual Budget		
Revenues									
FEDERAL SOURCES									
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ 496	\$ 6,949	\$ 11,242	62%
Federal through state and local	3200	-	-	-		-	-	-	
STATE SOURCES									
FEFP	3310					50,457	427,192	629,999	68%
Capital outlay	3397					-	-	-	
Class size reduction	3355					11,906	105,623	158,731	67%
School recognition	3361					-	13,850	-	
Best & Brightest Scholarship	3362					-	-	-	
Other state revenue	33XX					1,866	13,742	20,109	68%
LOCAL SOURCES									
Interest	3430					113	973	1,500	65%
Local capital improvement tax	3413					-	-	-	
Other local revenue	34XX					50,546	452,427	740,532	61%
Total Revenues		-	-	-		115,384	1,020,755	1,562,111	65%
Expenditures									
Current Expenditures									
Instruction	5000					75,147	555,536	909,764	61%
Instructional support services	6000					10,374	81,800	122,649	67%
Board	7100					346	14,142	15,600	91%
School administration	7300					28,840	203,536	306,822	66%
Facilities and acquisition	7400	-				3,900	31,629	48,007	66%
Fiscal services	7500					4,392	37,959	67,200	56%
Food Services	7600					15	69	100	
Central services	7700					603	4,309	6,850	63%
Pupil transportation services	7800					620	1,050	2,600	40%
Operation of plant	7900					3,718	25,035	63,019	40%
Maintenance of plant	8100					-	261	700	37%
Administrative technology services	8200					-	-	-	
Community services	9100					515	3,902	18,800	21%
Debt service	9200					-	-	-	
Total Expenditures		-	-	-		128,470	959,228	1,562,111	61%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		(13,086)	61,527	-	
Other Financing Sources (Uses)									
Transfers in	3600					-	-	-	
Transfers out	9700					-	-	-	
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances									
Fund balances, beginning						513,975	439,363	-	
Adjustments to beginning fund balance						-	-	-	
Fund Balances, Beginning as Restated		-	-	-		513,975	439,363	-	
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 500,889	\$ 500,889	\$ -	%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Treasure Village Montessori with MSID Number (0371)
Monroe County, Florida
Balance Sheet
February 28, 2019

	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
ASSETS						
Cash and cash equivalents	1110	\$ 565,867	\$ -	\$ -	\$ -	\$ 565,867
Investments	1160	-				-
Grant receivables	1130	52,535				52,535
Other current assets	12XX	30,808				30,808
Deposits	1210	-				-
Due from other funds	1140	-			-	-
Other long-term assets	1400	-				-
Total Assets		<u>\$ 649,210</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 649,210</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 25,462	\$ -	\$ -	\$ -	\$ 25,462
Salaries, benefits, and payroll taxes pay:	2110, 2170, 2330	52,793	-	-	-	52,793
Deferred revenue	2410	48,258	-	-	-	48,258
Notes/bonds payable	2180, 2250, 2310, 2320	-	-	-	-	-
Lease payable	2315	-	-	-	-	-
Other liabilities	21XX, 22XX, 23XX	-	-	-	-	-
Total Liabilities		<u>126,513</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>126,513</u>
Fund Balance						
Nonspendable	2710	30,808				30,808
Restricted	2720	-		-		-
Committed	2730	-				-
Assigned	2740	-				-
Unassigned	2750	491,889	-	-	-	491,889
Total Fund Balance		<u>522,697</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>522,697</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 649,210</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 649,210</u>

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Treasure Village Montessori with MSID Number (0371)
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance
For Month Ending February 28, 2019

FTE Projected		200		1 Percent of Projected													
FTE Actual		200															
		General Fund				Capital Outlay				Total Governmental Funds							
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	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	79,082	569,320	800,000	71%					79,082	569,320	800,000	71%				
Capital outlay	3397	-	-			8,177	86,453	106,772	81%	8,177	86,453	106,772	81%				
Class size reduction	3355	20,618	149,551	227,000	66%					20,618	149,551	227,000	66%				
School recognition	3361	-	18,955	-						-	18,955	-					
Other state revenue	33XX	89,095	645,417	828,075	78%					89,095	645,417	828,075	78%				
LOCAL SOURCES																	
Interest	3430	315	2,270	800	284%					315	2,270	800	284%				
Local capital improvement tax	3413	-	-	-						-	-	-					
Other local revenue	34XX	42,068	306,470	322,000	95%					42,068	306,470	322,000	95%				
Total Revenues		231,178	1,691,983	2,177,875	78%	8,177	86,453	106,772	81%	239,355	1,778,436	2,284,647	78%				
Expenditures																	
Current Expenditures																	
Instruction	5000	116,151	968,124	1,365,348	71%					116,151	968,124	1,365,348	71%				
Instructional support services	6000	11,551	75,385	100,800	75%					11,551	75,385	100,800	75%				
Board	7100	-	125	500	25%					-	125	500	25%				
School administration	7300	20,784	165,079	271,471	61%					20,784	165,079	271,471	61%				
Facilities and acquisition	7400	29,627	155,297	224,228	69%	8,177	86,453	106,772	81%	37,804	241,750	331,000	73%				
Fiscal services	7500	2,925	35,906	47,000	76%					2,925	35,906	47,000	76%				
Food services	7600	-	-	-						-	-	-					
Central services	7700	-	-	-						-	-	-					
Pupil transportation services	7800	341	3,022	5,676	53%					341	3,022	5,676	53%				
Operation of plant	7900	18,769	123,111	158,000	78%					18,769	123,111	158,000	78%				
Maintenance of plant	8100	-	-	-						-	-	-					
Administrative technology services	8200	-	5,196	6,000	87%					-	5,196	6,000	87%				
Community services/ Fundraising & Field Trips	9100	7,177	61,857	-						7,177	61,857	-					
Debt service	9200	1,018	9,064	-						1,018	9,064	-					
Total Expenditures		208,343	1,602,166	2,179,023	74%	8,177	86,453	106,772	81%	216,520	1,688,619	2,285,795	74%				
Excess (Deficiency) of Revenues Over Expenditures		\$ 22,835	\$ 89,817	\$ (1,148)	-7824%	-	-	-		22,835	89,817	(1,148)	-7824%				
Other Financing Sources (Uses)																	
Transfers in	3600	-	-		%					-	-	-					
Transfers out	9700									-	-	-					
Total Other Financing Sources (Uses)		-	-	-		-	-	-		-	-	-					
Net Change in Fund Balances																	
Fund balances, beginning		\$ 499,862	\$ 432,880			\$ -	\$ -			499,862	432,880						
Adjustments to beginning fund balance		-	-			-	-			-	-	-					
Fund Balances, Beginning as Restated		499,862	432,880	-		-	-	-		499,862	432,880	-					
Fund Balances, Ending		\$ 522,697	\$ 522,697	\$ (1,148)	-45531%	-	-	\$ -	%	\$ 522,697	\$ 522,697	\$ (1,148)	-45531%				

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Ocean Studies Charter School with MSID Number 0381
Monroe County, Florida
Balance Sheet (Unaudited)
February 28, 2019

	<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	\$ 433,322	\$ -	\$ -	\$ -	\$ 433,322
Investments	1160	-	-	-	-	-
Grant receivables	1130	-	-	-	-	-
Other current assets	12XX	35,185	-	-	-	35,185
Deposits	1210	-	-	-	-	-
Due from other funds	1140	1,481	-	4,724	(6,205)	-
Other long-term assets	1400	-	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets		<u>\$ 469,988</u>	<u>\$ -</u>	<u>\$ 4,724</u>	<u>\$ (6,205)</u>	<u>\$ 468,507</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 1,474	\$ -	\$ -	\$ -	\$ 1,474
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	121	-	-	-	121
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>1,595</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,595</u>
Fund Balance						
Nonspendable	2710	35,185	-	-	-	35,185
Restricted	2720	-	-	-	-	-
Committed	2730	-	-	-	-	-
Assigned	2740	-	-	-	-	-
Unassigned	2750	433,208	-	4,724	(6,205)	431,727
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance		<u>468,393</u>	<u>-</u>	<u>4,724</u>	<u>(6,205)</u>	<u>466,912</u>
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 469,988</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,724</u></u>	<u><u>\$ (6,205)</u></u>	<u><u>\$ 468,507</u></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 Eight Months Ending: 2/28/2019

FTE Projected	107								
FTE Actual	99.92								
Percent of Projected	93%								
		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
	Actual					Actual			
Revenues									
FEDERAL SOURCES									
Federal direct	3100	\$ 566	\$ 4,538	\$ 6,918	66%	\$ -	\$ -	\$ -	%
Federal through state and local	3200	-	-	-		-	-	-	
STATE SOURCES									
FEFP	3310	34,361	354,250	532,279	67%				
Capital outlay	3397	-	-	-					
Class size reduction	3355	9,655	91,114	139,647	65%				
School recognition	3361	-	-	-					
Other state revenue	33XX	696	14,177	26,134	54%				
LOCAL SOURCES									
Interest	3430	480	3,968	-					
Local capital improvement tax	3413	-	-	-					
Other local revenue	34XX	43,605	422,279	491,334	86%				
Total Revenues		89,363	890,326	1,196,312	74%	-	-	-	
Expenditures									
Current Expenditures									
Instruction	5000	44,587	322,771	613,376	53%				
Instructional support services	6000	2,181	31,706	32,859	96%				
Board	7100	-	148	-					
School administration	7300	20,547	193,847	272,988	71%				
Facilities and acquisition	7400	-	-	3,000	0%				
Fiscal services	7500	-	-	-					
Food services	7600	265	2,385	3,180	75%				
Central services	7700	1,148	5,359	8,580	62%				
Pupil transportation services	7800	23	12,889	3,269	394%				
Operation of plant	7900	22,489	182,312	266,161	68%				
Maintenance of plant	8100	2,592	17,299	3,000	577%				
Administrative technology services	8200	-	-	-					
Community services	9100	-	-	-					
Debt service	9200	-	-	-					
Total Expenditures		93,832	768,716	1,206,413	64%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		(4,469)	121,610	(10,101)	-1204%	-	-	-	
Other Financing Sources (Uses)									
Transfers in	3600	-							
Transfers out	9700	-							
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances									
Fund balances, beginning		472,862	346,783	54,236	639%	-	-		
Adjustments to beginning fund balance		-							
Fund Balances, Beginning as Restated		472,862	346,783	54,236	639%	-	-	-	
Fund Balances, Ending		\$ 468,393	\$ 468,393	\$ 44,135	1061%	\$ -	\$ -	\$ -	%

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 Eight Months Ending: 2/28/2019

FTE Projected	107								
FTE Actual	99.92								
Percent of Projected	93%								
		Debt Service				Capital Outlay			
		% of YTD Actual to Annual Budget				% of YTD Actual to Annual Budget			
Account Number		Month/ Quarter Actual	YTD Actual	Annual Budget		Month/ Quarter Actual	YTD Actual	Annual 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								
Other state revenue	33XX					4,028	8,730	25,200	35%
LOCAL SOURCES									
Interest	3430								
Local capital improvement tax	3413								
Other local revenue	34XX								
Total Revenues		-	-	-		4,028	8,730	25,200	35%
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	1,508	11,904						
Total Expenditures		1,508	11,904	-		-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		(1,508)	(11,904)	-		4,028	8,730	25,200	35%
Other Financing Sources (Uses)									
Transfers in	3600								
Transfers out	9700								
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances									
Fund balances, beginning		6,232	16,628			(10,233)	(14,935)		
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		6,232	16,628	-		(10,233)	(14,935)	-	
Fund Balances, Ending		\$ 4,724	\$ 4,724	\$ -	%	\$ (6,205)	\$ (6,205)	\$ 25,200	-25%

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 Eight Months Ending: 2/28/2019

FTE Projected	107
FTE Actual	99.92
Percent of Projected	93%

Total Governmental Funds					
Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	
Revenues					
FEDERAL SOURCES					
Federal direct	3100	566	4,538	6,918	66%
Federal through state and local	3200	-	-	-	
STATE SOURCES					
FEFP	3310	34,361	354,250	532,279	67%
Capital outlay	3397	-	-	-	
Class size reduction	3355	9,655	91,114	139,647	65%
School recognition	3361	-	-	-	
Other state revenue	33XX	4,724	22,907	51,334	45%
LOCAL SOURCES					
Interest	3430	480	3,968	-	
Local capital improvement tax	3413	-	-	-	
Other local revenue	34XX	43,605	422,279	491,334	86%
Total Revenues		93,391	899,056	1,221,512	74%
Expenditures					
Current Expenditures					
Instruction	5000	44,587	322,771	613,376	53%
Instructional support services	6000	2,181	31,706	32,859	96%
Board	7100	-	148	-	
School administration	7300	20,547	193,847	272,988	71%
Facilities and acquisition	7400	-	-	3,000	0%
Fiscal services	7500	-	-	-	
Food services	7600	265	2,385	3,180	75%
Central services	7700	1,148	5,359	8,580	62%
Pupil transportation services	7800	23	12,889	3,269	394%
Operation of plant	7900	22,489	182,312	266,161	68%
Maintenance of plant	8100	2,592	17,299	3,000	577%
Administrative technology services	8200	-	-	-	
Community services	9100	-	-	-	
Debt service	9200	1,508	11,904	-	
Total Expenditures		95,340	780,620	1,206,413	65%
Excess (Deficiency) of Revenues Over Expenditures		(1,949)	118,436	15,099	784%
Other Financing Sources (Uses)					
Transfers in	3600	-	-	-	
Transfers out	9700	-	-	-	
Total Other Financing Sources (Uses)		-	-	-	
Net Change in Fund Balances					
Fund balances, beginning		468,861	348,476	54,236	643%
Adjustments to beginning fund balance		-	-	-	
Fund Balances, Beginning as Restated		468,861	348,476	54,236	643%
Fund Balances, Ending		466,912	466,912	69,335	673%

Key West Collegiate Academy with MSID Number (44-0382)
Monroe County, Florida
Balance Sheet (Unaudited)
February 28th, 2019

	<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	\$ 383,496.32	\$ -	\$ -	\$ -	\$ 383,496.32
Investments	1160					-
Grant receivables	1130					-
Other current assets	12XX	17,500.00				17,500.00
Deposits	1210					-
Due from other funds	1140					-
Other long-term assets	1400					-
Total Assets		<u>\$ 400,996.32</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400,996.32</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120		\$ -	\$ -	\$ -	\$ -
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	33,532.63				33,532.63
Total Liabilities		<u>33,532.63</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,532.63</u>
Fund Balance						
Nonspendable	2710					-
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	367,463.69				367,463.69
Total Fund Balance		<u>367,463.69</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>367,463.69</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 400,996.32</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400,996.32</u>

Key West Collegiate Academy 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 February 28th, 2019

FTE Projected		72.16								
FTE Actual		39.78	55% 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	
Revenues										
FEDERAL SOURCES										
Federal direct	3100	-			%	-		-	%	
Federal through state and local	3200	-			%	-			%	
STATE SOURCES										
FEFP	3310	A	(28,586.16)	374,789.85	744,000.00	50%	-		%	
Capital outlay	3397		-			%	-		%	
Class size reduction	3355		-			%	-		%	
School recognition	3361		-			%	-		%	
Other state revenue	33XX		-	952.00	3,844.00	25%		-	%	
LOCAL SOURCES										
Interest	3430		-			%	-		%	
Local capital improvement tax	3413		-			%	-		%	
Other local revenue	34XX		1,938.18	3,613.47	5,000.00	72%	-		%	
Total Revenues			(26,647.98)	379,355.32	752,844.00	50%	-	-	-	
Expenditures										
Current Expenditures										
Instruction	5000		22,246.09	222,028.29	388,410.00	57%	-	-	%	
Instructional support services	6000		-	9,586.19	10,760.00	89%	-		%	
Board	7100		-	6,750.00	14,250.00	47%	-		%	
School administration	7300		11,948.86	96,691.53	168,680.00	57%	-		%	
Facilities and acquisition	7400		-			%	-		%	
Fiscal services	7500		987.50	4,937.50	12,000.00	41%	-		%	
Food services	7600		-			%	-		%	
Central services	7700		1,201.14	8,748.62	29,000.00	30%	-		%	
Pupil transportation services	7800		-	362.00	13,200.00	3%	-		%	
Operation of plant	7900		83.49	70,761.50	91,348.00	77%	-		%	
Maintenance of plant	8100		-	1,660.00	5,000.00	33%	-		%	
Administrative technology services	8200		-			%	-		%	
Community services	9100		-			%	-		%	
Debt service	9200		-			%	-		%	
Total Expenditures			36,467.08	421,525.63	732,648.00	58%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures			(63,115.06)	(42,170.31)	20,196.00	-209%	-	-	-	
Other Financing Sources (Uses)										
Transfers in	3600		-			%	-		%	
Transfers out	9700		-			%	-		%	
Total Other Financing Sources (Uses)			-	-	-		-	-	-	
Net Change in Fund Balances			(63,115.06)	(42,170.31)	20,196.00	-209%	-	-	-	
Fund balances, beginning			430,578.75	409,634.00	409,634.00	100%				
Adjustments to beginning fund balance										
Fund Balances, Beginning as Restated			(63,115.06)	(42,170.31)	20,196.00	-209%	-	-	-	
Fund Balances, Ending			\$ 367,463.69	367,463.69	429,830.00	85%	-	-	-	

Note A: Repayment for FTE overage

Key West

**Statement of Revenue
For Month or Quarter**

**FTE Projected
FTE Actual**

72.16
39.78

		Debt Service				Capital Outlay			
		Month/ Quarter		% of YTD		Month/ Quarter		% of YTD	
Account	Number	Actual	YTD Actual	Annual Budget	Actual to Annual Budget	Actual	YTD Actual	Annual Budget	Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal direct	3100	-	-	-	%	-			%
Federal through state and local	3200	-			%	-			%
STATE SOURCES									
FEFP	3310	A	-		%	-			%
Capital outlay	3397		-		%	-	15,123.00	40,000.00	38%
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		-	-	-		-	15,123.00	40,000.00	38%
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		-		%	-	15,123.00	40,000.00	38%
Maintenance of plant	8100		-		%	-			%
Administrative technology services	8200		-		%	-			%
Community services	9100		-		%	-			%
Debt service	9200		-		%	-			%
Total Expenditures		-	-	-		-	15,123.00	40,000.00	38%
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									
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		-	-	-		-	-	-	
Fund Balances, Ending		-	-	-	%	-	-	-	%

Note A: Repayment for FTE overage

Key West

**Statement of Revenue
For Month or Quarter**

FTE Projected
FTE Actual

72.16
39.78

		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	A (28,586.16)	374,789.85	744,000.00	50%
Capital outlay	3397	-	15,123.00	40,000.00	38%
Class size reduction	3355	-	-	-	%
School recognition	3361	-	-	-	%
Other state revenue	33XX	-	952.00	3,844.00	25%
LOCAL SOURCES					
Interest	3430	-	-	-	%
Local capital improvement tax	3413	-	-	-	%
Other local revenue	34XX	1,938.18	3,613.47	5,000.00	72%
Total Revenues		(26,647.98)	394,478.32	792,844.00	50%
Expenditures					
Current Expenditures					
Instruction	5000	22,246.09	222,028.29	388,410.00	57%
Instructional support services	6000	-	9,586.19	10,760.00	89%
Board	7100	-	6,750.00	14,250.00	47%
School administration	7300	11,948.86	96,691.53	168,680.00	57%
Facilities and acquisition	7400	-	-	-	%
Fiscal services	7500	987.50	4,937.50	12,000.00	41%
Food services	7600	-	-	-	%
Central services	7700	1,201.14	8,748.62	29,000.00	30%
Pupil transportation services	7800	-	362.00	13,200.00	3%
Operation of plant	7900	83.49	85,884.50	131,348.00	65%
Maintenance of plant	8100	-	1,660.00	5,000.00	33%
Administrative technology services	8200	-	-	-	%
Community services	9100	-	-	-	%
Debt service	9200	-	-	-	%
Total Expenditures		36,467.08	436,648.63	772,648.00	57%
Excess (Deficiency) of Revenues Over Expenditures		(63,115.06)	(42,170.31)	20,196.00	-209%
Other Financing Sources (Uses)					
Transfers in	3600	-	-	-	%
Transfers out	9700	-	-	-	%
Total Other Financing Sources (Uses)		-	-	-	
Net Change in Fund Balances		(63,115.06)	(42,170.31)	20,196.00	-209%
Fund balances, beginning		430,578.75	409,634.00	409,634.00	100%
Adjustments to beginning fund balance		-	-	-	
Fund Balances, Beginning as Restated		430,578.75	409,634.00	409,634.00	100%
Fund Balances, Ending		\$ 367,463.69	\$ 367,463.69	\$ 429,830.00	85%

Note A: Repayment for FTE overage

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Big Pine Academy with MSID Number (0391)
Monroe County, Florida
Balance Sheet (Unaudited)
February 28, 2019

	<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	\$ 23,765.60	\$ -	\$ -	\$ -	\$ 23,765.60
Investments	1160					-
Grant receivables	1130	27,093.51				27,093.51
Other current assets	12XX	10,750.63				10,750.63
Deposits	1210	8,638.42				8,638.42
Due from other funds	1140					-
Other long-term assets	1400					-
Total Assets		<u>\$ 70,248.16</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,248.16</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 23,292.98	\$ -	\$ -	\$ -	\$ 23,292.98
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	59,332.14				59,332.14
Total Liabilities		<u>82,625.12</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,625.12</u>
Fund Balance						
Nonspendable	2710	10,750.63				10,750.63
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	(23,127.59)				(23,127.59)
Total Fund Balance		<u>(12,376.96)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,376.96)</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 70,248.16</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,248.16</u>

Big Pine Academy with MSID Number (0391)
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
Fiscal Year 2018 Month Ending February 28, 2019 (unaudited)

	FTE Projected	141								
	FTE Actual	135	96% 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	
Revenues										
FEDERAL SOURCES										
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	
Federal through state and local	3200									
STATE SOURCES										
FEFP	3310	80,385.92	526,006.21	757,705.00	69%					
Capital outlay	3397									
Class size reduction	3355	11,125.19	73,289.39	108,742	67%					
School recognition	3361			13,000	0%					
Other state revenue	33XX	0.00	17,251.00	37,000	47%					
LOCAL SOURCES										
Interest	3430	3.31	72.93	2,000.00	4%					
Local capital improvement tax	3413									
Other local revenue	34XX	30,591.40	225,200.84	317,500.00	71%					
Total Revenues		122,105.82	841,820.37	1,235,947.00	68%	-	-	-		
Expenditures										
Current Expenditures										
Instruction	5000	51,448.70	434,048.29	698,000.00	62%					
Instructional support services	6000	-	49,765.77	15,000.00	332%					
Board	7100	1,144.65	9,898.03	16,300.00	61%					
MCSD Adm Fee	7200	1,610.77	11,762.59	17,300.00	68%					
School administration	7300	12,959.54	113,513.45	157,856.00	72%					
Facilities and acquisition	7400	-	891.00	36,000.00	2%					
Fiscal services	7500	480.50	6,776.39	20,000.00	34%					
Food services	7600	3,293.73	17,433.48	21,250.00	82%					
Central services	7700									
Pupil transportation services	7800	-	-	33,200.00	0%					
Operation of plant	7900	13,540.39	185,210.66	74,000.00	250%					
Maintenance of plant	8100									
Administrative technology services	8200									
Community services	9100	10,396.29	77,316.30	90,600.00	85%					
VPK	9200	8,059.91	57,608.16	56,000.00	103%					
Total Expenditures		102,934.48	964,224.12	1,235,506.00	78%	-	-	-		
Excess (Deficiency) of Revenues Over Expenditures		19,171.34	(122,403.75)	-		-	-	-		
Other Financing Sources (Uses)										
Transfers in	3600									
Transfers out	9700									
Total Other Financing Sources (Uses)		-	-	-		-	-	-		
Net Change in Fund Balances		19,171.34	(122,403.75)							
Fund balances, beginning		(178,867.41)	(38,276.43)							
Adjustments to beginning fund balance		147,319.11	148,303.22							
Fund Balances, Beginning as Restated		(31,548.30)	110,026.79			-	-	-		
Fund Balances, Ending		\$ (12,376.96)	\$ (12,376.96)	\$ -	%	\$ -	\$ -	\$ -	%	

Debt Service				Capital Outlay				Total Governmental Funds			
Month/ Quarter			% of YTD	Month/ Quarter			% of YTD	Month/ Quarter			% of YTD
Actual	YTD Actual	Annual Budget	Actual to Annual Budget	Actual	YTD Actual	Annual Budget	Actual to Annual Budget	Actual	YTD Actual	Annual Budget	Actual to Annual Budget
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
								80,385.92	526,006.21	757,705.00	69%
								-	-	-	
								11,125.19	73,289.39	108,742.00	67%
								-	-	13,000.00	0%
								-	17,251.00	37,000.00	47%
								3.31	72.93	2,000.00	4%
								-	-	-	
								30,591.40	225,200.84	317,500.00	71%
-	-	-		-	-	-		122,105.82	841,820.37	1,235,947.00	68%
								51,448.70	434,048.29	698,000.00	62%
								-	49,765.77	15,000.00	332%
								1,144.65	9,898.03	16,300.00	61%
								1,610.77	11,762.59	17,300.00	68%
								12,959.54	113,513.45	157,856.00	72%
								-	891.00	36,000.00	2%
								480.50	6,776.39	20,000.00	34%
								3,293.73	17,433.48	21,250.00	82%
								-	-	-	
								-	-	33,200.00	0%
								13,540.39	185,210.66	74,000.00	250%
								-	-	-	
								-	-	-	
								10,396.29	77,316.30	90,600.00	85%
								8,059.91	57,608.16	56,000.00	103%
-	-	-		-	-	-		102,934.48	964,224.12	1,235,506.00	78%
-	-	-		-	-	-		19,171.34	(122,403.75)	-	
								-	-	-	
								-	-	-	
-	-	-		-	-	-		-	-	-	
								(178,867.41)	(38,276.43)	-	
								147,319.11	148,303.22	-	
								(31,548.30)	110,026.79	-	
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ (12,376.96)	\$ (12,376.96)	\$ -	%