

School District of Monroe County, Florida Charter School Reports <u>Table of Contents</u> April 23rd – Board Meeting

Financial Statements

I.	Sigsbee (44-0341)	:	02/2019
II.	May Sands Montessori (44-0351)	:	02/2019
III.	Treasure Village Montessori (44-0371)	:	02/2019
IV.	Ocean Studies (44-0381)	:	02/2019
V.	Key West Collegiate (44-0382)	:	02/2019
VI.	Big Pine Academy (44-0391)	:	02/2019

Governmental Accounting Standards Board (GASB) Monthly Financial Form Sigsbee Charter School with MSID Number 0341 Monroe County, Florida Balance Sheet (Unaudited) FEBRUARY 28, 2019

	Accounts	Ge	eneral Fund	Can	ital Outlay	Go	Total vernmental Funds
ASSETS	Accounts			<u> </u>	nai Ganay		
Cash and cash equivalents	1110	\$	5,416,001	\$	(18,422)	\$	5,397,579
Grant receivables	1130	Ψ	5,410,001	Ψ	(10,422)	Ψ	5,591,519 -
Other current assets	12XX		50,356		6,844		57,200
Total Assets		\$	5,466,357	\$	(11,578)	\$	5,454,779
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			51,538		8,512		60,049
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			5,414,819		(20,090)		5,394,730
TOTAL LIABILITIES AND FUND BALANCE		\$	5,466,357	\$	(11,578)	\$	5,454,779

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

FTE Projected FTE Actual

518 534

103% Percent of Projected

			General Fu		Capital Ou	utlay		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 Federal through state and local STATE SOURCES	3100 3200	\$ -	\$ 67,664	\$ -	%	\$ -	\$ -	\$ -	%	\$ - -	\$ 67,664 -	\$ -	%
FEFP Capital outlay Class size reduction School recognition Other state revenue LOCAL SOURCES	3310 3397 3355 3361 33XX	545,472	3,935,434	5,238,998	75%	32,282	281,674	314,364	90%	545,472 32,282 - - -	3,935,434 281,674 - - -	5,238,998 314,364 - - -	75% 90%
Interest Other local revenue Donations Other local revenue Lunch Other: Loss Recovery	3430 3440 3450 3740	11,610 20,555 13,212	58,271 78,286 79,633	27,000 38,500 83,000	216% 203% 96%					11,610 20,555 13,212	58,271 78,286 79,633	27,000 38,500 83,000	216% 203% 96%
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 Instructional support services Board School administration Facilities and acquisition Fiscal services Food services Pupil transportation Operation of plant Maintenance of plant Community services	5000 6000 7100 7300 7400 7500 7600 7800 7900 8100 9100	281,223 29,169 4,789 33,848 - 61 14,643 7,749 114,812 348 1,923	2,029,439 344,776 37,956 270,278 - 12,814 95,603 19,497 420,174 17,429 10,660	3,366,106 605,374 55,770 403,913 - 15,775 122,979 25,650 578,713 25,000	60% 57% 68% 67% 81% 78% 73%	9,068	386,650	661,888	58%	281,223 29,169 4,789 33,848 9,068 61 14,643 7,749 114,812 348 1,923	2,029,439 344,776 37,956 270,278 386,650 12,814 95,603 19,497 420,174 17,429 10,660	3,366,106 605,374 55,770 403,913 661,888 15,775 122,979 25,650 578,713 25,000	60% 57% 68% 67% 58% 81% 78% 76% 73%
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 Expend	ditures	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 Fund balances, beginning Adjustments to beginning fund balance	ı	102,283 5,312,536	960,662 4,454,158			23,214 (43,304)	(104,976) 84,886			125,497 5,269,232 -	855,686 4,539,044 -	-	
Fund Balances, Beginning as Resta		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

_	Accounts	General	Special	Debt	Capital		Total
ASSETS							
Cash and cash equivalents Investments	1110 1160	\$ 516,515				\$	516,515
Grant receivables	1130	789					- 789
Other current assets	12XX	4,986					4,986
Deposits Due from other funds	1210 1140						-
Other long-term assets	1400						-
Total Assets		\$ 522,290	\$ -	\$ -	\$ -	\$	522,290
LIABILITIES AND FUND BALANCE							
Liabilities							
Accounts payable	2120	\$ 19,320					19,320
Salaries, benefits, and payroll taxes payable Deferred revenue	2110, 2170, 2330 2410	2,081					- 2,081
• •	180, 2250, 2310, 2320						-
Lease payable Other liabilities	2315 21XX, 22XX, 23XX						- -
	21700, 22700, 20700						
Total Liabilities	:	<u>\$ 21,401</u>			-	<u>\$</u>	21,401
Fund Balance							
Nonspendable Restricted	2710 2720						-
Committed	2730						-
Assigned	2740	500.000					-
Unassigned	2750	500,889					500,889
Total Fund Balance	,	500,889	-			_	500,889
TOTAL LIABILITIES AND FUND BALANCE	:	\$ 522,290	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$	522,290

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	General Fund
Percent of Projected	93%	

	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	22,121	,	,	
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		1,000			
Interest	3430	113	973	1,500	65%
Local capital improvement tax	3413		0.0	.,000	0070
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	· <u>-</u>	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 Exper	nditures	(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										
	124		Specia	l Reveni	ue	Debt Service					
	Account Number	Month/ Quarter Actual	YTD Actual		% 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										
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 Exper	nditures	-	-	-			-	-			
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	į	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%		

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

	134	Capital Outlay Total Governmental Funds															
	124			Cap	oitai O	utlay		10	otal (overnm	enta	Funds					
Percent of Projected 9	Account Number	Mon Quai Acti	rter	YTD .	Actua	Annual I Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTI	O 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 Instructional support services Board School administration Facilities and acquisition Fiscal services Food Services Central services Pupil transportation services Operation of plant Maintenance of plant Administrative technology services Community services Debt service	5000 6000 7100 7300 7400 7500 7600 7700 7800 7900 8100 8200 9100		-					75,147 10,374 346 28,840 3,900 4,392 15 603 620 3,718 - 515		555,536 81,800 14,142 203,536 31,629 37,959 69 4,309 1,050 25,035 261 - 3,902		909,764 122,649 15,600 306,822 48,007 67,200 100 6,850 2,600 63,019 700 - 18,800	61% 67% 91% 66% 66% 56% 63% 40% 40% 37%				
Total Expenditures	•		-		-			128,470		959,228	1	,562,111	61%				
Excess (Deficiency) of Revenues Over Expen	ditures		-		-	-		(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 <u>Treasure Village Montessori</u> with MSID Number (0371) Monroe County, Florida Balance Sheet

February 28, 2019

	Accounts	Gei	neral Fund	Re	pecial venue und		Debt rvice	Capita	al Outlay	 Total ernmental Funds
ASSETS	-									•
Cash and cash equivalents Investments Grant receivables Other current assets Deposits Due from other funds Other long-term assets	1110 1160 1130 12XX 1210 1140 1400	\$	565,867 - 52,535 30,808 - - -	\$	-	\$	P.	\$	-	\$ 565,867 - 52,535 30,808 - - -
Total Assets		\$	649,210	\$	-	\$		\$	_	\$ 649,210
LIABILITIES AND FUND BALANCE						-				
Liabilities Accounts payable Salaries, benefits, and payroll taxes pay Deferred revenue Notes/bonds payable Lease payable Other liabilities	2120 2110, 2170, 2330 2410 2180, 2250, 2310, 2320 2315 21XX, 22XX, 23XX	\$	25,462 52,793 48,258 - - -	\$	- - - -	\$	-	\$	- - - -	\$ 25,462 52,793 48,258 - - -
Total Liabilities			126,513				-	-		126,513
Fund Balance Nonspendable Restricted Committed Assigned Unassigned	2710 2720 2730 2740 2750		30,808 - - - - 491,889		_		-		-	30,808 - - - - 491,889
Total Fund Balance			522,697				-	-		 522,697
TOTAL LIABILITIES AND FUND BALANCE	CE	\$	649,210	\$	-	\$		\$		\$ 649,210

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 FTE Actual

200 200

1 Percent of Projected

			General F	und		Capital Outlay				Total Governmental Funds				
_	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget		/ Quarter tual	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	\$ -	\$ -	\$ -	%	\$	- ;	3 -	\$ -	%	\$ - :	\$ -	\$ -	%
Federal through state and local STATE SOURCES	3200												-	
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 LOCAL SOURCES	33XX	89,095	645,417	828,075	78%						89,095	645,417	828,075	78%
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%		0,177	00,400	100,772	0170	2,925	35,906	47,000	76%
Food services	7600	2,020	-		1070						2,020	-	-7,000	7070
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	10,709	123,111	150,000	1070						10,709	123,111		70%
Administrative technology services	8200	-	5,196	6.000	87%								-	070/
Community services/ Fundraising & Field Trips	9100	- 7,177	61,857	6,000	0/%						- 7,177	5,196	6,000	87%
Debt service	9200	1,018	9,064								90.04 (200.00)	61,857	-	
Debt Service	9200	1,010	9,004								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 Transfers out	3600 9700	-	-		%									
Total Other Financing Sources (Uses)			-	_						_				
Net Change in Fund Balances Fund balances, beginning		\$ 499,862	\$ 432,880			\$	- :	s -			499,862	432,880		
Adjustments to beginning fund balance			-					74					-	
Fund Balances, Beginning as Restated		499,862	432,880	-			•	-	•	8	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

ASSETS	Accounts	_Ger	neral Fund	-	pecial nue Fund	Deb	t Service	Сарі	tal Outlay	 Total ernmental Funds
ASSETS										
Cash and cash equivalents	1110	\$	433,322	\$	-	\$	-	\$	-	\$ 433,322
Investments Grant receivables	1160 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		-		-		-		-	-
Total Assets		\$	469,988	\$	-	\$	4,724	\$	(6,205)	\$ 468,507
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 Other liabilities	2315 21XX, 22XX, 23XX		-		-		-		-	-
Other habilities	2111, 2211, 2311									
Total Liabilities			1,595			-				 1,595
Fund Balance										
Nonspendable	2710		35,185		-		-		-	35,185
Restricted	2720		-		-		-		-	-
Committed	2730		-		-		-		-	-
Assigned	2740 2750		433,208		-		- 4,724		(6,205)	- 431,727
Unassigned	2750		433,200				4,124		(0,203)	 431,121
Total Fund Balance			468,393				4,724		(6,205)	 466,912
TOTAL LIABILITIES AND FUND BALANCE		\$	469,988	\$		\$	4,724	\$	(6,205)	\$ 468,507

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 FTE Actual Percent of Projected 107 99.92 93%

Percent of Projected	93%		Genera	al Fund		Special Revenue					
					% of YTD		Ороски		0/ of VTD		
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budge	% of YTD Actual to t 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	· -	· <u>-</u>	´-							
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%

. 5.55 5			Del	bt Service			Capital Outlay						
	Account Number	Month/ Quarter Actual	YTD Actua	I Annual	Budget	% of YTD Actual to Annual Budget		h/ Quarter Actual	YTD Actual	Annual Budg	% of YTD Actual to get 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	25,2	00 35%		
LOCAL SOURCES	JOAA							4,020	0,730	25,2	00 3370		
Interest	3430												
Local capital improvement tax	3413												
Other local revenue	34XX												
Total Revenues			-		-	_		4,028	8,730	25,2	00 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	11,90	04									
			,					_	_	_			
Total Expenditures		1,508	11,90										
Excess (Deficiency) of Revenues Over Expenditures		(1,508)	(11,90	04)	-			4,028	8,730	25,2	00 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	16,62	28				(10,233)	(14,935)				
Adjustments to beginning fund balance													
Fund Balances, Beginning as Restated		6,232	16,62	28	-			(10,233)	(14,935)	-			
Fund Balances, Ending		\$ 4,724	\$ 4,72	24 \$	_	%	\$	(6,205)	\$ (6,205)	\$ 25,2	00 -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 FTE Actual Percent of Projected 107 99.92 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		-,	,-	- 1, 1	
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	5000	44.507	200 774	040.070	500/
Instruction	5000	44,587	322,771	613,376	53%
Instructional support services Board	6000	2,181	31,706 148	32,859	96%
	7100 7300	20,547	193,847	272,988	71%
School administration	7400	20,347	193,647	•	0%
Facilities and acquisition Fiscal services	7500		-	3,000	0%
Flood services	7600 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	-	- ,200	-	51.75
Community services	9100	_	_	_	
Debt service	9200	1,508	11,904	_	
Total Europedituses			,	4 206 442	650/
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

	Accounts	General Fund	-	pecial nue Fund	Debt Service	Canita	al Outlay	Total Governmental Funds
ASSETS	Accounts	<u> </u>	110101	140 1 4114			ar Gutiuy_	
Cash and cash equivalents Investments Grant receivables	1110 1160 1130	\$ 383,496.32	\$	-	\$ -	\$	-	\$ 383,496.32 -
Other current assets Deposits	12XX 1210	17,500.00						17,500.00 -
Due from other funds Other long-term assets	1140 1400							-
Total Assets		\$ 400,996.32	\$		\$ -	\$		\$ 400,996.32
LIABILITIES AND FUND BALANCE								
Liabilities								
Accounts payable Salaries, benefits, and payroll taxes payable Deferred revenue Notes/bonds payable	2120 2110, 2170, 2330 2410 2180, 2250, 2310, 2320		\$	-	\$ -	\$	-	\$ - - - -
Lease payable Other liabilities	2315 21XX, 22XX, 23XX	33,532.63						33,532.63
Total Liabilities		33,532.63						33,532.63
Fund Balance								
Nonspendable Restricted Committed	2710 2720 2730			-	-		-	- - -
Assigned Unassigned	2740 2750	367,463.69						367,463.69
Total Fund Balance		367,463.69						367,463.69
TOTAL LIABILITIES AND FUND BALANCE		\$ 400,996.32	\$		\$ -	_ \$		\$ 400,996.32

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 FTE Actual 72.16 39.78

55% Percent of Projected

				General I	und	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	Α	(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 Other local revenue	3413 34XX		- 1,938.18	2 612 47	5,000.00	% 72%	-			% %	
Other local revenue	34.8.8		1,936.18	3,613.47	5,000.00	12%					
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		-	4 007 50	40.000.00	%	-			%	
Fiscal services Food services	7500 7600		987.50	4,937.50	12,000.00	41% %	-			% %	
Central services	7600 7700		- 1,201.14	8,748.62	29,000.00	30%	-			% %	
Pupil transportation services	7800		1,201.14	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					<u>%</u>				%	
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			,	,		. 2070					
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 Revenu For Month or Qua

 FTE Projected
 72.16

 FTE Actual
 39.78

				Debt	Service		Capita	al Outlay	
				2001	% of YTD		Supin	outlay	% of YTD
	Account		Month/ Quarter		Actual to	Month/ Quarter			Actual to
	Number		Actual	YTD Actual	Annual Budget Annual Budget	Actual	YTD Actual	Annual Budget	
Revenues									
FEDERAL SOURCES									
Federal direct	3100				- %				%
Federal through state and local	3200		_	_	- %				%
STATE SOURCES	3200		-		70	-			70
FEFP	3310	Α			%				%
Capital outlay	3397	^	_		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		15,123.00	40,000.00	38%
Class size reduction	3355				% %		13,123.00	40,000.00	%
School recognition	3361				% %				%
Other state revenue	33XX		-		% %	-			70
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 7800		-		% %	-			% %
Pupil transportation services Operation of plant	7800 7900		-		% %	-	15,123.00	40,000.00	38%
Maintenance of plant	8100		-		% %	-	15,125.00	40,000.00	36% %
Administrative technology services	8200		-		// %	-			%
Community services	9100		-		% %				%
Debt service	9200		-		%	-			%
	0200				,,,				
Total Expenditures				-	-	-	15,123.00	40,000.00	38%
Excess (Deficiency) of Revenues Over Expenditures				-	<u>-</u>	-	-	-	
Other Financing Sources (Uses)									
Transfers in	3600		-		%	-			%
Transfers out	9700		-		%				<u>%</u>
Total Other Financing Sources (Uses)			-	-	<u>-</u>	-	-	-	
Net Change in Fund Balances			-	-	-	-	-	-	
Fund balances, beginning									
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated			-	-	· ·		-	-	
Fund Balances, Ending			<u>-</u>	-	- %			-	%

Note A: Repayment for FTE overage

Key West

Statement of Revenu For Month or Qua

 FTE Projected
 72.16

 FTE Actual
 39.78

					Total Governm	nental Funds	
	Account Number		Mor	ith/ 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	Α		(28,586.16)	374,789.85	744,000.00	50%
Capital outlay	3397			- 1	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			-	4.007.50	40,000,00	%
Fiscal services Food services	7500 7600			987.50	4,937.50	12,000.00	41% %
Central services	7600 7700			- 1,201.14	8.748.62	29,000.00	30%
Pupil transportation services	7700 7800			1,201.14	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			_	-,000.00	-	%
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					<u> </u>	<u> </u>	
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

	Accounts	Ge	eneral Fund	pecial nue Fund	Debt S	ervice	Capita	al Outlay	Go	Total vernmental Funds
ASSETS				 						
Cash and cash equivalents Investments Grant receivables	1110 1160 1130	\$	23,765.60 27,093.51	\$ -	\$	-	\$	-	\$	23,765.60 - 27,093.51
Other current assets Deposits Due from other funds	12XX 1210 1140		10,750.63 8,638.42							10,750.63 8,638.42
Other long-term assets	1400									- -
Total Assets		\$_	70,248.16	\$ 	\$	-	\$		\$_	70,248.16
LIABILITIES AND FUND BALANCE										
Liabilities										
Accounts payable Salaries, benefits, and payroll taxes payable Deferred revenue Notes/bonds payable Lease payable	2120 2110, 2170, 2330 2410 2180, 2250, 2310, 2320 2315	\$	23,292.98 - -	\$ -	\$	-	\$	-	\$	23,292.98 - - -
Other liabilities	21XX, 22XX, 23XX		59,332.14	 						59,332.14
Total Liabilities			82,625.12							82,625.12
Fund Balance Nonspendable Restricted	2710 2720		10,750.63							10,750.63
Committed Assigned Unassigned	2730 2740 2750		(23,127.59)							- - (23,127.59)
Total Fund Balance		_	(12,376.96)			-				(12,376.96)
TOTAL LIABILITIES AND FUND BALANCE		\$	70,248.16	\$ <u>-</u>	\$		\$		\$	70,248.16

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 FTE Actual 141 135

96% Percent of Projected

			Gener	al Fund		Special Revenue						
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budge	% of YTD Actual to t Annual Budget			
Revenues												
FEDERAL SOURCES												
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%			
Federal through state and local	3200	Ψ -	Ψ -	Ψ -	70	Ψ -	Ψ -	Ψ	70			
STATE SOURCES	0200											
FEFP	3310	80,385.92	526,006.21	757,705.00	69%							
Capital outlay	3397	00,000.02	020,000.21	707,700.00	0370							
Class size reduction	3355	11,125.19	73,289.39	108,742	67%							
School recognition	3361	11,120.10	70,200.00	13,000	0%							
Other state revenue	33XX	0.00	17,251.00	37,000	47%							
LOCAL SOURCES	33///	0.00	17,231.00	37,000	47 70							
Interest	3430	3.31	72.93	2,000.00	4%							
Local capital improvement tax	3413	0.01	72.50	2,000.00	470							
Other local revenue	34XX	30,591.40	225,200.84	317,500.00	71%							
Outor local revenue	01701		220,200.01	017,000.00	7 1 70							
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)	2222											
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	(38,276.43)									
Fund Balances, Beginning as Restated		(31,548.30)	110,026.79									
i ana balances, beginning as restated		(01,040.00)	110,020.79			<u>-</u>	_	-				
Fund Balances, Ending		\$ (12.376.96)	\$ (12,376.96)	\$ -	%	\$ -	\$ -	\$ -	%			
i and Dalanoos, Lilding		Ψ (12,010.30)	10	Ψ .	70		· -	Ψ -	70			

	Debt	Service					Capita	l Outlay	/		Total Governmental Funds				
Month/ Quarter Actual	YTD Actual	Annual Budg	% of YTD Actual to get Annual Budget		Quarter	YTD	Actual	Annua	al Budget	% of YTD Actual to Annual Budget	Month/ Quart Actual		TD Actual	Annual Budget	% of YTD Actual to Annual Budget
\$ -	\$ -	\$ -	%	\$	-	\$	-	\$	-	%	\$ -	\$	-	\$ -	%
											80,385.9	92	526,006.21	757,705.00	69%
											- 11,125.		73,289.39	108,742.00	67%
											- 11,125.	19	-	13,000.00	0%
											-		17,251.00	37,000.00	47%
											3.3		72.93 -	2,000.00	4%
				-							30,591.4		225,200.84	317,500.00	71%
-	-	-			-		-		-		122,105.8	32	841,820.37	1,235,947.00	68%
											51,448.7	70	434,048.29	698,000.00	62%
											- 1,144.6	35	49,765.77 9,898.03	15,000.00 16,300.00	332% 61%
											1,610.7		11,762.59	17,300.00	68%
											12,959.5		113,513.45	157,856.00	72%
											480.5		891.00 6,776.39	36,000.00 20,000.00	2% 34%
											3,293.7		17,433.48	21,250.00	82%
											-		-	-	-01
											- 13,540.3		- 185,210.66	33,200.00 74,000.00	0% 250%
											-		-	-	
											-		-	-	050/
											10,396.2 8,059.9		77,316.30 57,608.16	90,600.00 56,000.00	85% 103%
-	_	_			_						102,934.4	18	964,224.12	1,235,506.00	78%
-		_			-		-		-		19,171.3	34	(122,403.75)	-	
													-	-	
					-		-		-				-		
											(178,867.4	1 1)	(38,276.43)	-	
											147,319.1 (31,548.3		148,303.22 110,026.79	-	
											(01,040.0	,	,020.70		
\$ -	\$ -	\$ -	%	\$	-	\$	-	\$ 20	-	%	\$ (12,376.9	96) \$	(12,376.96)	\$ -	%