



**School District of Monroe County, Florida
Charter School Reports
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June 11th – 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)
APRIL 30, 2019

	<u>Accounts</u>	<u>General Fund</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents	1110	\$ 5,577,910	\$ 22,190	\$ 5,600,100
Grant receivables	1130	-	-	-
Other current assets	12XX	123,407	6,844	130,250
Total Assets		<u>\$ 5,701,317</u>	<u>\$ 29,034</u>	<u>\$ 5,730,351</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	2120	\$ (8,281)	\$ 8,097	\$ (184)
Salaries, benefits, and payroll taxes payable	2110	(5,255)	-	(5,255)
Deferred revenue	2410	-	-	-
Total Liabilities		<u>(13,536)</u>	<u>8,097</u>	<u>(5,439)</u>
Fund Balance				
Nonspendable	2710	123,407	6,844	130,250
Restricted	2720	-	-	-
Committed	2730	-	-	-
Assigned	2740	-	-	-
Unassigned	2750	5,591,446	14,094	5,605,540
Total Fund Balance		<u>5,714,853</u>	<u>20,937</u>	<u>5,735,790</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 5,701,317</u>	<u>\$ 29,034</u>	<u>\$ 5,730,351</u>

Sigsbee Charter School with MSID Number 0341
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ending APRIL 30, 2019

FTE Projected		518												
FTE Actual		535	103% Percent of Projected											
			General Fund				Capital Outlay				Total Governmental Funds			
						% of			% of					% of
Account Number		Month Actual	YTD Actual	Annual Budget	YTD Actual	Month Actual	YTD Actual	Annual Budget	YTD Actual	Month Actual	YTD Actual	Annual Budget	YTD Actual	
Revenues														
FEDERAL SOURCES														
Federal direct	3100	\$ -	\$ 67,664	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ 67,664	\$ -	%	
Federal through state and local	3200									-	-	-		
STATE SOURCES														
FEFP	3310	542,530	5,071,783	5,238,998	97%					542,530	5,071,783	5,238,998	97%	
Capital outlay	3397					27,656	337,395	314,364	107%	27,656	337,395	314,364	107%	
Class size reduction	3355									-	-	-		
School recognition	3361									-	-	-		
Other state revenue	33XX									-	-	-		
LOCAL SOURCES														
Interest	3430	9,087	76,472	27,000	283%					9,087	76,472	27,000	283%	
Other local revenue Donations	3440	2,668	91,238	38,500	237%					2,668	91,238	38,500	237%	
Other local revenue Lunch	3450	13,146	105,902	83,000	128%					13,146	105,902	83,000	128%	
Other: Loss Recovery	3740									-	-	-		
Total Revenues		567,430	5,413,059	5,387,498	100%	27,656	337,395	314,364	107%	595,085	5,750,454	5,701,862	101%	
Expenditures														
Current Expenditures														
Instruction	5000	288,440	2,643,100	3,366,106	79%					288,440	2,643,100	3,366,106	79%	
Instructional support services	6000	63,056	473,312	605,374	78%					63,056	473,312	605,374	78%	
Board	7100	4,731	47,417	55,770	85%					4,731	47,417	55,770	85%	
School administration	7300	32,157	336,205	403,913	83%					32,157	336,205	403,913	83%	
Facilities and acquisition	7400	-	-	-		1,890	401,344	661,888	61%	1,890	401,344	661,888	61%	
Fiscal services	7500	-	12,814	15,775	81%					-	12,814	15,775	81%	
Food services	7600	16,618	126,498	122,979	103%					16,618	126,498	122,979	103%	
Pupil transportation	7800	2,086	24,721	25,650	96%					2,086	24,721	25,650	96%	
Operation of plant	7900	(14,939)	448,245	578,713	77%					(14,939)	448,245	578,713	77%	
Maintenance of plant	8100	187	19,994	25,000	80%					187	19,994	25,000	80%	
Community services	9100	9,292	20,058	-						9,292	20,058	-		
Total Expenditures		401,628	4,152,364	5,199,280	80%	1,890	401,344	661,888	61%	403,517	4,553,708	5,861,168	78%	
Excess (Def) Revenues Over Expenditures		165,802	1,260,695	188,218	670%	25,766	(63,949)	(347,524)	18%	191,568	1,196,746	(159,306)	-751%	
Net Change in Fund Balances		165,802	1,260,695			25,766	(63,949)			191,568	1,196,746			
Fund balances, beginning		5,549,050	4,454,158			(4,828)	84,886			5,544,222	4,539,044	-		
Adjustments to beginning fund balance										-	-	-		
Fund Balances, Beginning as Restated		5,549,050	4,454,158	-		(4,828)	84,886	-		5,544,222	4,539,044	-		
Fund Balances, Ending		\$ 5,714,852	\$ 5,714,853	\$ -	%	\$ 20,938	\$ 20,937	\$ -	%	\$ 5,735,790	\$ 5,735,790	\$ -	%	

Governmental Accounting Standards Board (GASB) Monthly Financial Form
May Sands Montessori School with MSID Number 0351
Monroe County, Florida
Balance Sheet (Unaudited)
April 30, 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	\$ 529,501				\$ 529,501
Investments	1160					-
Grant receivables	1130	875				875
Other current assets	12XX	3,455				3,455
Deposits	1210					-
Due from other funds	1140					-
Other long-term assets	1400					-
Total Assets		<u><u>\$ 533,831</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 533,831</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	1,841				1,841
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
Total Liabilities		<u><u>\$ 21,161</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>\$ 21,161</u></u>
Fund Balance						
Nonspendable	2710					-
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	512,670				512,670
Total Fund Balance		<u><u>512,670</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>512,670</u></u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 533,831</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 533,831</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 April 30, 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	\$ 7,941	\$ 11,242	71%
Federal through state and local	3200				
STATE SOURCES					
FEFP	3310	50,457	528,107	629,999	84%
Capital outlay	3397				
Class size reduction	3355	11,906	129,434	158,731	82%
School recognition	3361	-	13,850		
Best & Brightest Scholarship	3362				
Other state revenue	33XX	1,866	27,073	20,109	135%
LOCAL SOURCES					
Interest	3430	119	1,217	1,500	81%
Local capital improvement tax	3413				
Other local revenue	34XX	59,862	576,358	740,532	78%
Total Revenues		124,705	1,283,981	1,562,111	82%
Expenditures					
Current Expenditures					
Instruction	5000	83,959	705,119	909,764	78%
Instructional support services	6000	10,962	101,204	122,649	83%
Board	7100	346	14,834	15,600	95%
School administration	7300	23,873	252,202	306,822	82%
Facilities and acquisition	7400	3,900	39,428	48,007	82%
Fiscal services	7500	4,908	51,779	67,200	77%
Food Services	7600	-	69	100	
Central services	7700	300	4,852	6,850	71%
Pupil transportation services	7800	244	1,294	2,600	50%
Operation of plant	7900	5,744	34,621	63,019	55%
Maintenance of plant	8100	-	587	700	84%
Administrative technology services	8200				
Community services	9100	470	4,685	18,800	25%
Debt service	9200				
Total Expenditures		134,706	1,210,673	1,562,111	78%
Excess (Deficiency) of Revenues Over Expenditures		(10,001)	73,307	-	160%
Other Financing Sources (Uses)					
Transfers in	3600				
Transfers out	9700				
Total Other Financing Sources (Uses)		-	-	-	
Net Change in Fund Balances					
Fund balances, beginning		522,671	439,363		
Adjustments to beginning fund balance					
Fund Balances, Beginning as Restated		522,671	439,363	-	
Fund Balances, Ending		\$ 512,670	\$ 512,670	\$ -	%

May Sands Montessori School with MSID Number 0351
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ended April 30, 2019

FTE Projected 134
FTE Actual 124
Percent of Projected 93%

Special Revenue	Debt Service
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	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								
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									
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		-	-	-		-	-	-	
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%

May Sands Montessori School with MSID Number 0351
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ended April 30, 2019

FTE Projected 134
FTE Actual 124
Percent of Projected 93%

		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
Revenues									
FEDERAL SOURCES									
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ 496	\$ 7,941	\$ 11,242	71%
Federal through state and local	3200	-	-	-		-	-	-	
STATE SOURCES									
FEFP	3310					50,457	528,107	629,999	84%
Capital outlay	3397					-	-	-	
Class size reduction	3355					11,906	129,434	158,731	82%
School recognition	3361					-	13,850	-	
Best & Brightest Scholarship	3362					-	-	-	
Other state revenue	33XX					1,866	27,073	20,109	135%
LOCAL SOURCES									
Interest	3430					119	1,217	1,500	81%
Local capital improvement tax	3413					-	-	-	
Other local revenue	34XX					59,862	576,358	740,532	78%
Total Revenues		-	-	-		124,705	1,283,981	1,562,111	82%
Expenditures									
Current Expenditures									
Instruction	5000					83,959	705,119	909,764	78%
Instructional support services	6000					10,962	101,204	122,649	83%
Board	7100					346	14,834	15,600	95%
School administration	7300					23,873	252,202	306,822	82%
Facilities and acquisition	7400	-				3,900	39,428	48,007	82%
Fiscal services	7500					4,908	51,779	67,200	77%
Food Services	7600					-	69	100	
Central services	7700					300	4,852	6,850	71%
Pupil transportation services	7800					244	1,294	2,600	50%
Operation of plant	7900					5,744	34,621	63,019	55%
Maintenance of plant	8100					-	587	700	84%
Administrative technology services	8200					-	-	-	
Community services	9100					470	4,685	18,800	25%
Debt service	9200					-	-	-	
Total Expenditures		-	-	-		134,706	1,210,673	1,562,111	78%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		(10,001)	73,307	-	
Other Financing Sources (Uses)									
Transfers in	3600					-	-	-	
Transfers out	9700					-	-	-	
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances									
Fund balances, beginning						522,671	439,363	-	
Adjustments to beginning fund balance						-	-	-	
Fund Balances, Beginning as Restated		-	-	-		522,671	439,363	-	
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 512,670	\$ 512,670	\$ -	%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Treasure Village Montessori with MSID Number (0371)
Monroe County, Florida
Balance Sheet
April 30, 2019

	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
ASSETS						
Cash and cash equivalents	1110	\$ 598,382	\$ -	\$ -	\$ -	\$ 598,382
Investments	1160	-				-
Grant receivables	1130	33,273				33,273
Other current assets	12XX	28,564				28,564
Deposits	1210	-				-
Due from other funds	1140	-			-	-
Other long-term assets	1400	-				-
Total Assets		<u>\$ 660,219</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 660,219</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 18,178	\$ -	\$ -	\$ -	\$ 18,178
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	50,533	-	-	-	50,533
Deferred revenue	2410	36,845	-	-	-	36,845
Notes/bonds payable	2180, 2250, 2310, 2320	-	-	-	-	-
Lease payable	2315	-	-	-	-	-
Other liabilities	21XX, 22XX, 23XX	-	-	-	-	-
Total Liabilities		<u>105,556</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>105,556</u>
Fund Balance						
Nonspendable	2710	28,564				28,564
Restricted	2720	-		-		-
Committed	2730	-				-
Assigned	2740	-				-
Unassigned	2750	526,099	-	-	-	526,099
Total Fund Balance		<u>554,663</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>554,663</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 660,219</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 660,219</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 April 30, 2019

FTE Projected	200												
FTE Actual	200	1 Percent of Projected											
		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	727,484	800,000	91%					79,082	727,484	800,000	91%
Capital outlay	3397	-	-			7,630	102,497	106,772	96%	7,630	102,497	106,772	96%
Class size reduction	3355	20,618	190,787	227,000	84%					20,618	190,787	227,000	84%
School recognition	3361	-	18,955	-						-	18,955	-	
Other state revenue	33XX	89,095	837,463	828,075	101%					89,095	837,463	828,075	101%
LOCAL SOURCES													
Interest	3430	348	2,975	800	372%					348	2,975	800	372%
Local capital improvement tax	3413									-	-	-	
Other local revenue	34XX	69,225	412,889	322,000	128%					69,225	412,889	322,000	128%
Total Revenues		258,368	2,190,553	2,177,875	101%	7,630	102,497	106,772	96%	265,998	2,293,050	2,284,647	100%
Expenditures													
Current Expenditures													
Instruction	5000	121,886	1,217,893	1,365,348	89%					121,886	1,217,893	1,365,348	89%
Instructional support services	6000	9,571	94,619	100,800	94%					9,571	94,619	100,800	94%
Board	7100	199	324	500	65%					199	324	500	65%
School administration	7300	24,896	212,980	271,471	78%					24,896	212,980	271,471	78%
Facilities and acquisition	7400	17,858	188,183	224,228	84%	7,630	102,497	106,772	96%	25,488	290,680	331,000	88%
Fiscal services	7500	3,748	43,065	47,000	92%					3,748	43,065	47,000	92%
Food services	7600	-	-	-						-	-	-	
Central services	7700	-	-	-						-	-	-	
Pupil transportation services	7800	801	4,134	5,676	73%					801	4,134	5,676	73%
Operation of plant	7900	8,119	139,185	158,000	88%					8,119	139,185	158,000	88%
Maintenance of plant	8100									-	-	-	
Administrative technology services	8200	7,794	12,990	6,000	217%					7,794	12,990	6,000	217%
Community services/ Fundraising & Field Trips	9100	29,176	105,282							29,176	105,282	-	
Debt service	9200	40,001	50,115							40,001	50,115	-	
Total Expenditures		264,049	2,068,770	2,179,023	95%	7,630	102,497	106,772	96%	271,679	2,171,267	2,285,795	95%
Excess (Deficiency) of Revenues Over Expenditures		\$ (5,681)	\$ 121,783	\$ (1,148)	-10608%	-	-	-		(5,681)	121,783	(1,148)	-10608%
Other Financing Sources (Uses)													
Transfers in	3600	-	-		%					-	-	-	
Transfers out	9700									-	-	-	
Total Other Financing Sources (Uses)		-	-	-		-	-	-		-	-	-	
Net Change in Fund Balances													
Fund balances, beginning		\$ 560,344	\$ 432,880			\$ -	\$ -			560,344	432,880		
Adjustments to beginning fund balance		-	-			-	-			-	-	-	
Fund Balances, Beginning as Restated		560,344	432,880	-		-	-	-		560,344	432,880	-	
Fund Balances, Ending		\$ 554,663	\$ 554,663	\$ (1,148)	-48316%	-	-	\$ -	%	\$ 554,663	\$ 554,663	\$ (1,148)	-48316%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Ocean Studies Charter School with MSID Number 0381
Monroe County, Florida
Balance Sheet (Unaudited)
April 30, 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	\$ 405,691	\$ -	\$ -	\$ -	\$ 405,691
Investments	1160	-	-	-	-	-
Grant receivables	1130	-	-	-	-	-
Other current assets	12XX	44,565	-	-	-	44,565
Deposits	1210	-	-	-	-	-
Due from other funds	1140	(3,503)	-	1,692	1,811	-
Other long-term assets	1400	-	-	-	-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets		<u>\$ 446,753</u>	<u>\$ -</u>	<u>\$ 1,692</u>	<u>\$ 1,811</u>	<u>\$ 450,256</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ -	\$ -	\$ -	\$ -	\$ -
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	-	-	-	-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities		<u>121</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>121</u>
Fund Balance						
Nonspendable	2710	44,565	-	-	-	44,565
Restricted	2720	-	-	-	-	-
Committed	2730	-	-	-	-	-
Assigned	2740	-	-	-	-	-
Unassigned	2750	402,067	-	1,692	1,811	405,570
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balance		<u>446,632</u>	<u>-</u>	<u>1,692</u>	<u>1,811</u>	<u>450,135</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 446,753</u>	<u>\$ -</u>	<u>\$ 1,692</u>	<u>\$ 1,811</u>	<u>\$ 450,256</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 Ten Months Ending: 4/30/2019

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	\$ 5,670	\$ 6,918	82%	\$ -	\$ -	\$ -	%
Federal through state and local	3200	-	-	-		-	-	-	
STATE SOURCES									
FEFP	3310	34,361	422,972	532,279	79%				
Capital outlay	3397	-	-	-					
Class size reduction	3355	9,655	110,424	139,647	79%				
School recognition	3361	-	-	-					
Other state revenue	33XX	696	29,969	26,134	115%				
LOCAL SOURCES									
Interest	3430	500	4,946	-					
Local capital improvement tax	3413	-	-	-					
Other local revenue	34XX	44,004	499,634	491,334	102%				
Total Revenues		89,782	1,073,615	1,196,312	90%	-	-	-	
Expenditures									
Current Expenditures									
Instruction	5000	43,780	423,255	613,376	69%				
Instructional support services	6000	7,037	40,323	32,859	123%				
Board	7100	-	148	-					
School administration	7300	22,153	238,571	272,988	87%				
Facilities and acquisition	7400	-	-	3,000	0%				
Fiscal services	7500	-	-	-					
Food services	7600	265	2,915	3,180	92%				
Central services	7700	440	6,813	8,580	79%				
Pupil transportation services	7800	1,077	13,982	3,269	428%				
Operation of plant	7900	22,856	227,445	266,161	85%				
Maintenance of plant	8100	2,629	20,314	3,000	677%				
Administrative technology services	8200	-	-	-					
Community services	9100	-	-	-					
Debt service	9200	-	-	-					
Total Expenditures		100,237	973,766	1,206,413	81%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		(10,455)	99,849	(10,101)	-989%	-	-	-	
Other Financing Sources (Uses)									
Transfers in	3600	-							
Transfers out	9700	-							
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances									
Fund balances, beginning		457,087	346,783	54,236	639%	-	-		
Adjustments to beginning fund balance		-							
Fund Balances, Beginning as Restated		457,087	346,783	54,236	639%	-	-	-	
Fund Balances, Ending		\$ 446,632	\$ 446,632	\$ 44,135	1012%	\$ -	\$ -	\$ -	%

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 Ten Months Ending: 4/30/2019

FTE Projected		107
FTE Actual		99.92
Percent of Projected		93%

	Account Number	Debt Service				Capital Outlay			
		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								
Capital outlay	3397								
Class size reduction	3355								
School recognition	3361								
Other state revenue	33XX					3,986	16,746	25,200	66%
LOCAL SOURCES									
Interest	3430								
Local capital improvement tax	3413								
Other local revenue	34XX								
Total Revenues		-	-	-		3,986	16,746	25,200	66%
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	1,518	14,936						
Total Expenditures		1,518	14,936	-		-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		(1,518)	(14,936)	-		3,986	16,746	25,200	66%
Other Financing Sources (Uses)									
Transfers in	3600								
Transfers out	9700								
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances									
Fund balances, beginning		3,210	16,628			(2,175)	(14,935)		
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		3,210	16,628	-		(2,175)	(14,935)	-	
Fund Balances, Ending		\$ 1,692	\$ 1,692	\$ -	%	\$ 1,811	\$ 1,811	\$ 25,200	7%

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 Ten Months Ending: 4/30/2019

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	5,670	6,918	82%
Federal through state and local	3200	-	-	-	
STATE SOURCES					
FEFP	3310	34,361	422,972	532,279	79%
Capital outlay	3397	-	-	-	
Class size reduction	3355	9,655	110,424	139,647	79%
School recognition	3361	-	-	-	
Other state revenue	33XX	4,682	46,715	51,334	91%
LOCAL SOURCES					
Interest	3430	500	4,946	-	
Local capital improvement tax	3413	-	-	-	
Other local revenue	34XX	44,004	499,634	491,334	102%
Total Revenues		93,768	1,090,361	1,221,512	89%
Expenditures					
Current Expenditures					
Instruction	5000	43,780	423,255	613,376	69%
Instructional support services	6000	7,037	40,323	32,859	123%
Board	7100	-	148	-	
School administration	7300	22,153	238,571	272,988	87%
Facilities and acquisition	7400	-	-	3,000	0%
Fiscal services	7500	-	-	-	
Food services	7600	265	2,915	3,180	92%
Central services	7700	440	6,813	8,580	79%
Pupil transportation services	7800	1,077	13,982	3,269	428%
Operation of plant	7900	22,856	227,445	266,161	85%
Maintenance of plant	8100	2,629	20,314	3,000	677%
Administrative technology services	8200	-	-	-	
Community services	9100	-	-	-	
Debt service	9200	1,518	14,936	-	
Total Expenditures		101,755	988,702	1,206,413	82%
Excess (Deficiency) of Revenues Over Expenditures		(7,987)	101,659	15,099	673%
Other Financing Sources (Uses)					
Transfers in	3600	-	-	-	
Transfers out	9700	-	-	-	
Total Other Financing Sources (Uses)		-	-	-	
Net Change in Fund Balances					
Fund balances, beginning		458,122	348,476	54,236	643%
Adjustments to beginning fund balance		-	-	-	
Fund Balances, Beginning as Restated		458,122	348,476	54,236	643%
Fund Balances, Ending		450,135	450,135	69,335	649%

Key West Collegiate Academy with MSID Number (44-0382)
Monroe County, Florida
Balance Sheet (Unaudited)
April 30th, 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	\$ 295,025.86	\$ -	\$ -	\$ -	\$ 295,025.86
Investments	1160					-
Grant receivables	1130					-
Other current assets	12XX	9,000.00				9,000.00
Deposits	1210					-
Due from other funds	1140					-
Other long-term assets	1400					-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets		<u>\$ 304,025.86</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 304,025.86</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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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	270,493.23				270,493.23
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance		<u>270,493.23</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>270,493.23</u>
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 304,025.86</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 304,025.86</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 April 30th, 2019

FTE Projected		72.16											
FTE Actual		39.78	55% Percent of Projected										
		General Fund				Special Revenue				Debt Service			
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	-	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	544.31	4,889.90	5,000.00	98%	-		%	-			%	
Total Revenues		544.31	380,631.75	752,844.00	51%	-	-	-	-	-	-		
Expenditures													
Current Expenditures													
Instruction	5000	16,695.83	262,766.44	378,410.00	69%	-	-	%	-			%	
Instructional support services	6000	-	9,586.19	10,760.00	89%	-		%	-			%	
Board	7100	61.25	6,811.25	14,250.00	48%	-		%	-			%	
School administration	7300	13,518.74	121,373.10	168,680.00	72%	-		%	-			%	
Facilities and acquisition	7400	-			%	-		%	-			%	
Fiscal services	7500	2,975.00	8,412.50	12,000.00	70%	-		%	-			%	
Food services	7600	-			%	-		%	-			%	
Central services	7700	3,199.26	12,576.79	29,000.00	43%	-		%	-			%	
Pupil transportation services	7800	-	362.00	13,200.00	3%	-		%	-			%	
Operation of plant	7900	23,269.96	96,224.25	101,348.00	95%	-		%	-			%	
Maintenance of plant	8100	-	1,660.00	5,000.00	33%	-		%	-			%	
Administrative technology services	8200	-			%	-		%	-			%	
Community services	9100	-			%	-		%	-			%	
Debt service	9200	-			%	-		%	-			%	
Total Expenditures		59,720.04	519,772.52	732,648.00	71%	-	-	-	-	-	-		
Excess (Deficiency) of Revenues Over Expenditures		(59,175.73)	(139,140.77)	20,196.00	-689%	-	-	-	-	-	-		
Other Financing Sources (Uses)													
Transfers in	3600	-			%	-		%	-			%	
Transfers out	9700	-			%	-		%	-			%	
Total Other Financing Sources (Uses)		-	-	-		-	-	-	-	-	-		
Net Change in Fund Balances		(59,175.73)	(139,140.77)	20,196.00	-689%	-	-	-	-	-	-		
Fund balances, beginning		329,668.96	409,634.00	409,634.00	100%								
Adjustments to beginning fund balance													
Fund Balances, Beginning as Restated		(59,175.73)	(139,140.77)	20,196.00	-689%	-	-	-	-	-	-		
Fund Balances, Ending		\$ 270,493.23	270,493.23	429,830.00	63%	-	-	-	%	-	-	%	

St

FTE Projected
FTE Actual72.16
39.78

	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
Revenues									
FEDERAL SOURCES									
	3100	-			%	\$ -	\$ -	\$ -	%
	3200	-			%	-	-	-	%
STATE SOURCES									
	3310	-			%	-	374,789.85	744,000.00	50%
	3397	2,080.00	23,784.00	40,000.00	59%	2,080.00	23,784.00	40,000.00	59%
	3355	-			%	-	-	-	%
	3361	-			%	-	-	-	%
	33XX	-			%	-	952.00	3,844.00	25%
LOCAL SOURCES									
	3430	-			%	-	-	-	%
	3413	-			%	-	-	-	%
	34XX	-			%	544.31	4,889.90	5,000.00	98%
Total Revenues		2,080.00	23,784.00	40,000.00	59%	2,624.31	404,415.75	792,844.00	51%
Expenditures									
Current Expenditures									
	5000	-			%	16,695.83	262,766.44	378,410.00	69%
	6000	-			%	-	9,586.19	10,760.00	89%
	7100	-			%	61.25	6,811.25	14,250.00	48%
	7300	-			%	13,518.74	121,373.10	168,680.00	72%
	7400	-			%	-	-	-	%
	7500	-			%	2,975.00	8,412.50	12,000.00	70%
	7600	-			%	-	-	-	%
	7700	-			%	3,199.26	12,576.79	29,000.00	43%
	7800	-			%	-	362.00	13,200.00	3%
	7900	2,080.00	23,784.00	40,000.00	59%	25,349.96	120,008.25	141,348.00	85%
	8100	-			%	-	1,660.00	5,000.00	33%
	8200	-			%	-	-	-	%
	9100	-			%	-	-	-	%
	9200	-			%	-	-	-	%
Total Expenditures		2,080.00	23,784.00	40,000.00	59%	61,800.04	543,556.52	772,648.00	70%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		(59,175.73)	(139,140.77)	20,196.00	-689%
Other Financing Sources (Uses)									
	3600	-			%	-	-	-	%
	9700	-			%	-	-	-	%
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		-	-	-		(59,175.73)	(139,140.77)	20,196.00	-689%
Fund balances, beginning						329,668.96	409,634.00	409,634.00	100%
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		-	-	-		329,668.96	409,634.00	409,634.00	100%
Fund Balances, Ending		-	-	-	%	\$ 270,493.23	\$ 270,493.23	\$ 429,830.00	63%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Big Pine Academy with MSID Number (0391)
Monroe County, Florida
Balance Sheet (Unaudited)
April 30, 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	\$ 9,617.33	\$ -	\$ -	\$ -	\$ 9,617.33
Investments	1160					-
Grant receivables	1130	26,461.08				26,461.08
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>\$ 55,467.46</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,467.46</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 22,599.80	\$ -	\$ -	\$ -	\$ 22,599.80
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	58,744.17				58,744.17
Total Liabilities		<u>81,343.97</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>81,343.97</u>
Fund Balance						
Nonspendable	2710	10,750.63				10,750.63
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	(36,627.14)				(36,627.14)
Total Fund Balance		<u>(25,876.51)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,876.51)</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 55,467.46</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,467.46</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 April 30, 2019 (unaudited)

FTE Projected	80								
	FTE Actual	88	110% 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	% 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	686,778.06	757,705.00	91%			
	Capital outlay	3397							
	Class size reduction	3355	11,125.19	95,539.77	108,742	88%			
	School recognition	3361			13,000	0%			
	Other state revenue	33XX	2,000.08	44,851.08	37,000	121%			
LOCAL SOURCES									
	Interest	3430	5.69	84.21	2,000.00	4%			
	Local capital improvement tax	3413							
	Other local revenue	34XX	24,330.83	264,474.02	317,500.00	83%			
Total Revenues			117,847.71	1,091,727.14	1,235,947.00	88%	-	-	-
Expenditures									
Current Expenditures									
	Instruction	5000	76,683.27	583,942.05	698,000.00	84%			
	Instructional support services	6000	-	49,765.77	15,000.00	332%			
	Board	7100	1,834.11	12,948.37	16,300.00	79%			
	MCSD Adm Fee	7200	1,610.77	14,984.13	17,300.00	87%			
	School administration	7300	19,077.42	149,982.55	157,856.00	95%			
	Facilities and acquisition	7400	4,093.50	5,043.00	36,000.00	14%			
	Fiscal services	7500	551.45	7,727.52	20,000.00	39%			
	Food services	7600	3,807.20	23,935.54	21,250.00	113%			
	Central services	7700							
	Pupil transportation services	7800	-	-	33,200.00	0%			
	Operation of plant	7900	9,492.06	205,126.86	74,000.00	277%			
	Maintenance of plant	8100							
	Administrative technology services	8200							
	Community services	9100	10,156.64	96,997.77	90,600.00	107%			
	VPK	9200	11,524.36	77,162.21	56,000.00	138%			
Total Expenditures			138,830.78	1,227,615.77	1,235,506.00	99%	-	-	-
Excess (Deficiency) of Revenues Over Expenditures			(20,983.07)	(135,888.63)	-		-	-	-
Other Financing Sources (Uses)									
	Transfers in	3600							
	Transfers out	9700							
Total Other Financing Sources (Uses)			-	-	-		-	-	-
Net Change in Fund Balances			(20,983.07)	(135,888.63)					
Fund balances, beginning			(4,051.69)	(38,276.43)					
Adjustments to beginning fund balance			(841.75)	148,288.55					
Fund Balances, Beginning as Restated			(4,893.44)	110,012.12			-	-	-
Fund Balances, Ending			\$ (25,876.51)	\$ (25,876.51)	\$ -	%	\$ -	\$ -	\$ -

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	686,778.06	757,705.00	91%
								-	-	-	
								11,125.19	95,539.77	108,742.00	88%
								-	-	13,000.00	0%
								2,000.08	44,851.08	37,000.00	121%
								5.69	84.21	2,000.00	4%
								-	-	-	
								24,330.83	264,474.02	317,500.00	83%
-	-	-		-	-	-		117,847.71	1,091,727.14	1,235,947.00	88%
								76,683.27	583,942.05	698,000.00	84%
								-	49,765.77	15,000.00	332%
								1,834.11	12,948.37	16,300.00	79%
								1,610.77	14,984.13	17,300.00	87%
								19,077.42	149,982.55	157,856.00	95%
								4,093.50	5,043.00	36,000.00	14%
								551.45	7,727.52	20,000.00	39%
								3,807.20	23,935.54	21,250.00	113%
								-	-	-	
								-	-	33,200.00	0%
								9,492.06	205,126.86	74,000.00	277%
								-	-	-	
								-	-	-	
								10,156.64	96,997.77	90,600.00	107%
								11,524.36	77,162.21	56,000.00	138%
-	-	-		-	-	-		138,830.78	1,227,615.77	1,235,506.00	99%
-	-	-		-	-	-		(20,983.07)	(135,888.63)	-	
								-	-	-	
								-	-	-	
-	-	-		-	-	-		-	-	-	
								(4,051.69)	(38,276.43)	-	
								(841.75)	148,288.55	-	
-	-	-		-	-	-		(4,893.44)	110,012.12	-	
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ (25,876.51)	\$ (25,876.51)	\$ -	%