# <u>2018-2019</u>



# School District of Monroe County, Florida Charter School Reports <u>Table of Contents</u> June 11th – Board Meeting

## **Financial Statements**

Ι.	Sigsbee (44-0341)	:	04/2019
II.	May Sands Montessori (44-0351)	:	04/2019
III.	Treasure Village Montessori (44-0371)	:	04/2019
IV.	Ocean Studies (44-0381)	:	04/2019
<b>v</b> .	Key West Collegiate (44-0382)	:	04/2019
VI.	Big Pine Academy (44-0391)	:	04/2019

## Governmental Accounting Standards Board (GASB) Monthly Financial Form <u>Sigsbee Charter School</u> with MSID Number 0341 Monroe County, Florida Balance Sheet (Unaudited) <u>APRIL 30, 2019</u>

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

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

FTE Projected FTE Actual	<u>518</u> 535	103%	Percent of Pro	ojected										
			General Fu	Ind			Capital (	Dutlay		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 STATE SOURCES	3200									-	-	-		
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 Other local revenue Lunch	3440 3450	2,668 13,146	91,238 105,902	38,500 83,000	237% 128%					2,668	91,238	38,500 83,000	237% 128%	
Other: Loss Recovery	3450 3740	13,140	105,902	83,000	120%					13,146	105,902	63,000	120%	
Other: Loss Necovery	5740										-	-		
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	770/					2,086	24,721	25,650	96%	
Operation of plant Maintenance of plant	7900 8100	(14,939) 187	448,245 19,994	578,713 25,000	77% 80%					(14,939) 187	448,245 19,994	578,713 25,000	77% 80%	
Community services	9100	9.292	20,058	25,000	00%					9.292	20,058	25,000	00%	
Community Services	5100	5,252	20,000	_						5,252	20,000	_		
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 Expend	ditures	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	9	2,2 10,000	.,,			(.,020)	,000			-,	-	-		
Fund Balances, Beginning as Restat		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

	Accounts	G	ieneral	Spec	cial	Debt	Ca	pital	 Total
ASSETS									
Cash and cash equivalents	1110	\$	529,501						\$ 529,501
Investments	1160		075						-
Grant receivables Other current assets	1130 12XX		875 3,455						875 3,455
Deposits	1210		0,100						-
Due from other funds	1140								-
Other long-term assets	1400								-
Total Assets		\$	533,831	\$	-	\$-	\$	-	\$ 533,831
LIABILITIES AND FUND BALANCE									
Liabilities									
Accounts payable	2120	\$	19,320						19,320
Salaries, benefits, and payroll taxes payable Deferred revenue	2110, 2170, 2330 2410		1,841						۔ 1,841
Notes/bonds payable	2180, 2250, 2310, 2320		.,						-
Lease payable Other liabilities	2315								-
Other habilities	21XX, 22XX, 23XX								-
Total Liabilities		\$	21,161		-	-		-	\$ 21,161
Fund Balance									
Nonspendable	2710								-
Restricted Committed	2720 2730								-
Assigned	2740								-
Unassigned	2750		512,670						512,670
Total Fund Balance			512,670		-	-		-	 512,670
TOTAL LIABILITIES AND FUND BALANCE		\$	533,831	\$	-	\$ -	\$	-	\$ 533,831

## 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

Percent of Projected         93%           Account Number         Month/Quarter Actual         YTD Actual YTD Actual         % of YTT Actual           Revenues         Faderal firest Federal firest         3100 3200         \$ 496         \$ 7,941         \$ 11,242         71           Federal firest Federal firest         3100         \$ 496         \$ 7,941         \$ 11,242         71           Class size reduction         3335         11,906         129,434         158,731         62           Class size reduction         3362         0         13,850         86         8 (3,87)         100         13           LOCAL SOURCES         11,906         129,434         158,731         62         63         64         710         71         700         71           Class size reduction         3362         11,906         129,434         158,731         62         71         71         700         71           Local capital improvement tax         3443         1466         27,073         20,109         735           Local capital improvement tax         3443         148,43         156,2111         82           Current Expenditures         124,705         1283,991         1,562,111         82	FTE Projected	134	General Fund									
Account Number         Month/ Quarter Actual t         YTD Actual YTD Actual         Annual Budget Annual Annual Budget         Sk of YTL Annual Budget           Revenues         FEDERAL SOURCES         Federal direct         3100         \$ 496         \$ 7.941         \$ 11.242         71           Federal direct         3100         \$ 496         \$ 7.941         \$ 11.242         71           Federal direct         3300         50.457         528.107         629.999         64           Capital outay         3337         10.66         129.434         158.731         82           School recognition         3355         11.906         129.434         158.731         82           Other state revenue         33XX         1.866         27.073         20.109         135           Local capital improvement tax         3413         119         1.217         1.500         81           Current Expenditures         2000         1283.981         1.562.111         82           Current Expenditures         1000         3.900         39.428         48.007         82           Current Expenditures         700         3.43         15.600         70         76         70         70         70         70         70	FTE Actual	124		General	Fund							
Accualt Number         Month/ Quarter Actual         YTD Actual         Annual Budget         Actual Budget           Revenues Federal direct         3100         \$ 496         \$ 7,941         \$ 11,242         71           Federal direct         3100         \$ 0,657         \$ 528,107         629,999         64           Class size reduction         3355         11,906         129,434         158,731         62           Class size reduction         3361         -         13,850         -         13,850           Best & Brightest Scholarship         3362         -         13,850         -         13,850           LOCAL SOURCES         -         13,850         -         13,850         -         13,850           LOCAL SOURCES         -         13,850         -         13,850         -         -           LOCAL SOURCES         -         124,705         1,283,981         1,562,111         62           LOCAL SOURCES         -         124,705         1,283,981         1,562,111         62           LOCAL SOURCES         -         -         124,705         1,283,981         1,562,111         62           Local capital improvement tax         3430         1119         1,217	Percent of Projected	93%										
FEDERAL SOURCES Federal direct         3100         \$         496         \$         7,941         \$         11,242         71           Federal direct         3100         \$         496         \$         7,941         \$         11,242         71           Federal direct         3100         \$         496         \$         7,941         \$         11,242         71           Federal direct         3100         \$         496         \$         7,941         \$         11,242         71           Federal direct         \$         3301         50,457         \$         \$         528,107         629,999         84           Capital outlay         3397         .         13,850         \$         <				YTD Actual	Annual Budget	% of YTD Actual to Annual Budget						
Federal direct         3100         \$         496         \$         7,941         \$         11,242         71           Federal through state and local         3200         \$         50,457         528,107         629,999         84           Capital outlay         3397         50,457         528,107         629,999         84           Capital outlay         3361         -         13,850         -         13,850           Best & Brightest Scholarship         3362         -         13,850         -         -           Uher state revenue         33XX         1,866         27,073         20,109         135           LoCAL SOURCES         -         -         12,4705         12,83,981         1,562,111         82           Total Revenues         3430         119         1,217         1,500         83         -         124,705         12,83,981         1,562,111         82           Current Expenditures         -         -         124,705         12,83,981         1,562,111         82           School administration         7300         23,873         252,202         306,822         82           Feizal services         700         300         4,852         6,850 <td>Revenues</td> <td></td> <td></td> <td></td> <td></td> <td></td>	Revenues											
Federal through state and local         3200           STATE SOURCES         FEFP         3310         50,457         528,107         629,999         84           Capital outlay         3397         50,457         528,107         629,999         84           Capital outlay         3397         11,906         129,434         158,731         82           School recognition         3361         -         13,850         11,906         129,434         158,731         82           Other state revenue         333X         1,866         27,073         20,109         135           LOCAL SOURCES         119         1,217         1,500         81         100         124,705         1,283,981         1,562,111         82           Local capital improvement tax         3413         0         119         1,217         1,500         81           Current Expenditures         124,705         1,283,981         1,562,111         82           Instructional support services         6000         10,962         101,204         122,649         83           Instructional support services         700         346         14,834         15,600         92           School administration         7300 <td< td=""><td>FEDERAL SOURCES</td><td></td><td></td><td></td><td></td><td></td></td<>	FEDERAL SOURCES											
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         Chass size reduction       3361       -       13,850       9       9       9         Best & Brightest Scholarship       3362       -       13,850       9<	Federal direct		\$ 496	\$ 7,941	\$ 11,242	71%						
FEFP         3310         50,457         528,107         629,999         84           Capital outlay         3397         11,906         129,434         158,731         82           School recognition         3361         -         13,850         11         13,850         11         13,850         11         100         129,434         158,731         82         11         100         129,434         158,731         82         11         100         100         133         11         11         11,100         11         12         11         1		3200										
Capital outlay         3397           Class size reduction         3355         11,906         129,434         158,731         82           School recognition         3361         -         13,850         -         -           Best & Brightest Scholarship         3362         -         -         13,850         -           LoCAL SCURCES         -         -         14,866         27,073         20,109         138           LoCAL SCURCES         -         -         1,866         27,073         20,109         138           LoCAL SCURCES         -         -         -         -         -         -           Interest         3430         119         1,217         1,500         81           Local capital improvement tax         3413         59,862         576,358         740,532         76           Total Revenues         -         124,705         1,283,981         1,562,111         82           Expenditures         -         -         124,705         1,283,981         1,562,111         82           Carrent Expenditures         -         -         100,962         101,204         122,649         83           Board         7100												
Class size reduction         3355         11,906         129,434         158,731         82           School recognition         3361         -         13,850         -         -           Best & Brightest Scholarship         3362         -         -         13,850         -           Under state revenue         33XX         1,866         27,073         20,109         135           LOCAL SOURCES         -         1         119         1,217         1,500         81           Interest         3430         119         1,217         1,500         81           Local capital improvement tax         3413         -         124,705         1,283,981         1,562,111         82           Current Expenditures         -         124,705         1,283,981         1,562,111         82           School administration         7300         23,873         252,202         306,822         82           Facilities and acquisition         7400         3,900         39,428         48,007         82           Fiscal services         7600         -         69         100         -         69         100           Central services         7800         2,44         1,294 <td< td=""><td></td><td></td><td>50,457</td><td>528,107</td><td>629,999</td><td>84%</td></td<>			50,457	528,107	629,999	84%						
School recognition         3361         -         13,850           Best & Brightest Scholarship         3322         0         1           Other state revenue         33XX         1,866         27,073         20,109         135           LOCAL SOURCES         1         119         1,217         1,500         81           Interest         3430         119         1,217         1,500         81           Other local revenue         34XX         59,862         576,358         740,532         76           Total Revenues         124,705         1,283,981         1,562,111         82         82           Expenditures         1         117,000         346         14,834         15,600         95           Current Expenditures         1         101,204         122,649         83         80         95         700,119         909,764         76           Instructional support services         6000         10,962         101,204         122,649         83           Board         7100         346         14,834         15,600         95           School administration         7300         23,873         252,020         306,822         68           Fiscal s												
Best & Brightest Scholarship         3362           Other state revenue         33XX         1,866         27,073         20,109         135           LOCAL SOURCES         1         1         1,217         1,500         81           Interest         3430         119         1,217         1,500         81           Other local revenue         34XX         59,862         576,358         740,532         76           Total Revenues         124,705         1,283,981         1,562,111         82           Expenditures         1         1,247,05         1,283,981         1,562,111         82           Current Expenditures         1         1,24,705         1,283,981         1,562,111         82           School administration         5000         83,959         705,119         909,764         76           School administration         7300         2,873         252,202         306,822         82           Facilities and acquisition         7400         3,900         39,428         48,007         82           Facilities services         7500         4,908         51,779         67,200         77           Food Services         700         0         4,852         6,850<			11,906		158,731	82%						
Other state revenue         33XX         1,866         27,073         20,109         135           LOCAL SOURCES         3430         119         1,217         1,500         81           Interest         3433         0         119         1,217         1,500         81           Other local revenue         34XX         59,862         576,358         740,532         76           Total Revenues         124,705         1,283,981         1,562,111         82           Expenditures         1         1         1,562,111         82           Instruction         5000         83,959         705,119         909,764         76           Instruction         5000         10,962         101,204         122,649         83           School administration         7300         23,873         252,202         306,822         82           School administration         7400         3,900         39,428         48,007         82           Fiscal services         7500         4,908         51,779         67,200         77           Food Services         7600         -         69         100         62           Central services         7800         244 <t< td=""><td></td><td></td><td>-</td><td>13,850</td><td></td><td></td></t<>			-	13,850								
LOCAL SOURCES         Interest         3430         119         1,217         1,500         81           Local capital improvement tax         3413         59,862         576,358         740,532         76           Total Revenues         34XX         59,862         576,358         740,532         76           Total Revenues         124,705         1,283,981         1,562,111         82           Expenditures         1         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         7600         -         69         100         77           Central services         7700         300         4,852         6,850         77           Pupil transportation services         7800         244         1,294         2,600         50           Oberstroof plant         8100         -         587         700         84           Administrative technology s						4.0 = 0.4						
Interest         3430         119         1,217         1,500         81           Other local revenue         34XX         59,862         576,358         740,532         76           Total Revenues         34XX         59,862         576,358         740,532         76           Current Expenditures         124,705         1,283,981         1,562,111         82           Current Expenditures         0         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           Fiscal services         7500         4,908         51,779         67,200         77           Food Services         7600         -         69         100         76           Central services         7600         -         69         100         76           Central services         7600         -         69         100         76           Central services         7800         244         1,294         2,600         55           Operation of plant         8100         -         587		33XX	1,866	27,073	20,109	135%						
Local capital improvement tax         3413 Other local revenue         3413 34XX         59,862         576,358         740,532         76           Total Revenues         124,705         1,283,981         1,562,111         82           Expenditures         1         1,562,111         82           Current Expenditures         6000         83,959         705,119         909,764         76           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           Fiscal services         7500         4,908         51,779         67,200         77           Food Services         7600         -         69         100         66         71           Upuli transportation services         7700         300         4,852         6,850         71           Pupil transportation services         7900         5,744         34,621         63,019         55           Observice         9200         700         4685         18,800         25		0.400	110	1.017	1 500	010/						
Other local revenue         34XX         59,862         576,358         740,532         76           Total Revenues         124,705         1,283,981         1,562,111         82           Expenditures         1         1,283,981         1,562,111         82           Current Expenditures         5000         83,959         705,119         909,764         76           Instructional support services         6000         10,962         101,204         122,649         83           School administration         7300         23,873         252,202         306,822         82           Facilities and acquisition         7400         3,900         39,428         48,007         82           Ficcal services         7500         4,908         51,779         67,200         77           Food Services         7600         -         69         100         76           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			119	1,217	1,500	81%						
Total Revenues         124,705         1,283,981         1,562,111         82           Expenditures Current Expenditures         Instruction         5000         83,959         705,119         909,764         76           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         7           Central services         7600         -         69         100         7           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 <td< td=""><td></td><td></td><td>50.0/2</td><td></td><td>740 500</td><td>700/</td></td<>			50.0/2		740 500	700/						
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         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         -         134,706         1,210,673         1,562,111         78           Excess (Deficiency) of Revenues Over Expenditures<		34XX				78%						
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           Facilities and acquisition         7600         -         69         100         77           Food Services         7600         -         69         100         77           Cond Services         7800         244         1,294         2,600         56           Operation of plant         7900         5,744         34,621         63,019         55           Maintenance of plant         8100         -         587         700         84           Administrative technology services         8200         -         134,706         1,210,673         1,562,111         78           Excess (Deficiency) of Revenues Over Expenditures         9200         -         -	Total Revenues		124,705	1,283,981	1,562,111	82%						
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         700           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           Community services         9100         470         4,685         18,800         25           Debt service         9200         134,706         1,210,673         1,562,111         78           Excess (Deficiency)												
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         6           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         -         -         -         66,019         55           Debt service         9200         244         1,210,673         1,562,111         78         -         -           Cottral Expenditures         134,706         1,210,673         1,562,111         78         - <td>Instruction</td> <td>5000</td> <td>83,959</td> <td>705,119</td> <td>909,764</td> <td>78%</td>	Instruction	5000	83,959	705,119	909,764	78%						
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         67,200         77           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         -         -         64,685         18,800         25           Debt service         9200         470         4,685         18,800         25         -         134,706         1,210,673         1,562,111         78           Excess (Deficiency) of Revenues Over Expenditures         134,706         1,210,673         1,562,111         78           Transf	Instructional support services					83%						
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       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       -       0       76       26       26         Debt service       9200       -       134,706       1,210,673       1,562,111       78         Excess (Deficiency) of Revenues Over Expenditures       134,706       1,210,673       1,562,111       78         Other Financing Sources (Uses)       -       -       -       -       -       -         Transfers in       3600       -       -       -       -       -       -         Net Change in Fund Balances       - <td< td=""><td>Board</td><td></td><td></td><td></td><td></td><td>95%</td></td<>	Board					95%						
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       134,706       1,210,673       1,562,111       78         Other Financing Sources (Uses)       -       -       -       -       -       -         Transfers out       9700       -       -       -       -       -       -         Net C						82%						
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       -       587       700       84         Community services       9100       470       4,685       18,800       25         Debt service       9200       -       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 out       9700       -       -       -       -       -         Net Change in Fund Balances       -       -       -       -       -       -       -         Fund balances, beginning       522,671       439,363       439,363       -       -	•					82%						
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         -         587         700         84           Community services         9100         470         4,685         18,800         25           Debt service         9200         -         -         -         160           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         -         -         -         -         -           Net Change in Fund Balances         -         -         -         -         -         -           Fund balances, beginning			4,908			77%						
Pupil transportation services         7800         244         1,294         2,600         500           Operation of plant         7900         5,744         34,621         63,019         555           Maintenance of plant         8100         -         587         700         84           Administrative technology services         8200         -         587         700         84           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         -         -         -         -         -           Net Change in Fund Balances         -         -         -         -         -         -           Fund balances, beginning         522,671         439,363         439,363         -         -			-									
Operation of plant         7900         5,744         34,621         63,019         555           Maintenance of plant         8100         -         587         700         84           Administrative technology services         8200         -         587         700         84           Administrative technology services         8200         -         587         700         84           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 out         9700         -         -         -         -         -           Net Change in Fund Balances         -         -         -         -         -         -           Fund balances, beginning         522,671         439,363         -         -         -						71%						
Maintenance of plant8100-58770084Administrative technology services8200-58770084Community services91004704,68518,80025Debt service9200-134,7061,210,6731,562,11178Excess (Deficiency) of Revenues Over Expenditures134,7061,210,6731,562,11178Other Financing Sources (Uses)160Transfers in3600160Total Other Financing Sources (Uses)Net Change in Fund Balances522,671439,363439,363-						50%						
Administrative technology services8200 Community services9100 91004704,68518,80025Debt service9200134,7061,210,6731,562,11178Total Expenditures134,7061,210,6731,562,11178Excess (Deficiency) of Revenues Over Expenditures(10,001)73,307-160Other Financing Sources (Uses)1360073,307-160Transfers in Transfers out3600Other Financing Sources (Uses)Net Change in Fund Balances Fund balances, beginning Adjustments to beginning fund balance522,671439,363439,363			5,744			55%						
Community services91004704,68518,80025Debt service9200134,7061,210,6731,562,11178Total Expenditures134,7061,210,6731,562,11178Excess (Deficiency) of Revenues Over Expenditures(10,001)73,307-160Other Financing Sources (Uses)160Transfers in Transfers out3600 9700160Net Change in Fund Balances Fund balances, beginning Adjustments to beginning fund balance522,671439,363439,363			-	587	700	84%						
Debt service9200Total Expenditures134,7061,210,6731,562,11178Excess (Deficiency) of Revenues Over Expenditures134,7061,210,6731,562,11178Other Financing Sources (Uses)(10,001)73,307-160Other Financing Sources (Uses)160Transfers in3600160Total Other Financing Sources (Uses)Net Change in Fund Balances522,671439,363439,363-			170	4.405	10.000	050/						
Total Expenditures134,7061,210,6731,562,11178Excess (Deficiency) of Revenues Over Expenditures(10,001)73,307-160Other Financing Sources (Uses)160Transfers in3600Transfers out9700Total Other Financing Sources (Uses)Net Change in Fund BalancesFund balances, beginning522,671439,363	<b>3</b>		470	4,685	18,800	25%						
Excess (Deficiency) of Revenues Over Expenditures       (10,001)       73,307       -       160         Other Financing Sources (Uses)       Transfers in       3600       -       -       160         Transfers out       9700       -<		9200	104 70/	1 010 / 70	1 5/0 111	700/						
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		nondituroo			1,562,111	78%						
Transfers in     3600       Transfers out     9700       Total Other Financing Sources (Uses)     -       Net Change in Fund Balances       Fund balances, beginning       Adjustments to beginning fund balance	Excess (Denciency) of Revenues Over Ex	penditures	(10,001)	/3,30/	-	160%						
Transfers in     3600       Transfers out     9700       Total Other Financing Sources (Uses)     -       Net Change in Fund Balances       Fund balances, beginning       Adjustments to beginning fund balance	Other Financing Sources (Uses)											
Transfers out     9700       Total Other Financing Sources (Uses)     -       Net Change in Fund Balances     -       Fund balances, beginning     522,671     439,363		3600										
Total Other Financing Sources (Uses)     -     -       Net Change in Fund Balances     -     -       Fund balances, beginning     522,671     439,363       Adjustments to beginning fund balance     522,671     439,363												
Net Change in Fund Balances       Fund balances, beginning     522,671     439,363       Adjustments to beginning fund balance     522,671     439,363		,,,,,,	-	-	-							
Fund balances, beginning522,671439,363Adjustments to beginning fund balance522,671522,671	g con coo (coo)											
Fund balances, beginning522,671439,363Adjustments to beginning fund balance522,671522,671	Net Change in Fund Balances											
Adjustments to beginning fund balance			522,671	439,363								
Fund Balancos, Boginning as Dostated												
i ulu balalices, beglillillig as Restated 322,0/1439,303 -	Fund Balances, Beginning as Restated		522,671	439,363	-							
Fund Balances, Ending \$ 512,670 \$ 512,670 \$ -	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	F		<u> </u>	<u> </u>		-	<b>B</b> 1 1	<u> </u>		
FTE Actual	124	L		Special	Revenue	9	Debt Service				
Percent of Projected		Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget		
Revenues FEDERAL SOURCES Federal direct Federal through state and local STATE SOURCES FEFP Capital outlay Class size reduction School recognition Best & Brightest Scholarship Other state revenue LOCAL SOURCES Interest Local capital improvement tax Other local revenue Total Revenues		3100 3200 3310 3397 3355 3361 3362 33XX 3430 3413 34XX	\$ - -	\$ - -	\$ - -	%	\$ -	\$ - -	\$ - -	%	
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 Total Expenditures Excess (Deficiency) of Revenues Over Expenditures	enditure	5000 6000 7100 7300 7500 7600 7700 7800 7900 8100 8200 9100 9200	-	-	-			-	-		
Other Financing Sources (Uses) Transfers in Transfers out Total Other Financing Sources (Uses) Net Change in Fund Balances Fund balances, beginning Adjustments to beginning fund balance Fund Balances, Beginning as Restated		3600 9700	-	-	-			-			
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			Capital Ou	utlav		Total Governmental Funds					
FTE Actual 124			Capital Ol	шау							
Percent of Projected 93%	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	\$-	\$-	\$ -	%	\$ 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 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 Total Expenditures Excess (Deficiency) of Revenues Over Expenditures Excess (Deficiency) of Revenues (Uses)	•	- - -		-		83,959 10,962 346 23,873 3,900 4,908 - 300 244 5,744 - - 470 - <b>134,706</b> (10,001)	705,119 101,204 14,834 252,202 39,428 51,779 69 4,852 1,294 34,621 587 - 4,685 - <b>1,210,673</b> 73,307	909,764 122,649 15,600 306,822 48,007 67,200 67,200 6,850 2,600 63,019 700 - 18,800 - - 1 <b>,562,111</b>	78% 83% 95% 82% 77% 71% 50% 55% 84% 25% <b>78%</b>		
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						522,671 - <b>522,671</b>	439,363 - <b>439,363</b>	- -			
	•					0 540 /7-	a F40 /7-				
Fund Balances, Ending		\$ -	\$ -	\$-	%	\$ 512,670	\$ 512,670	\$ -	%		

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

Special Total Revenue Debt Governmental Accounts **General Fund** Fund Service **Capital Outlay** 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** 660,219 \$ \$ \$ \$ \$ 660,219 -LIABILITIES AND FUND BALANCE Liabilities Accounts payable 2120 \$ 18,178 \$ \$ \$ \$ 18,178 Salaries, benefits, and payroll taxes paya 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** 105,556 105,556 Fund Balance Nonspendable 2710 28,564 28,564 Restricted 2720 Committed 2730 --Assigned 2740 Unassigned 2750 526,099 526,099 **Total Fund Balance** 554,663 554,663 TOTAL LIABILITIES AND FUND BALANCE 660,219 660,219 \$ \$ \$ \$ -\$ --

8

#### Treasure Village Montessori with MSID Number (0371) Monroe County, Florida Statement of Revenue, Expenditures, and Changes in Fund Balance For Month Ending <u>April 30, 2019</u>

FTE Projected FTE Actual	200	1 P	ercent of Projecte	d										
			General F	und				Capital (	Outlay			Total Governm	ental Funds	
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget		th/ 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 Federal through state and local	3100	\$-\$	-	\$-	%	\$	-	\$ -	\$ -	%	\$-	\$-	\$ -	%
STATE SOURCES	3200										•	-		
FEFP	3310	79,082	727,484	800,000	91%						70.000	707 404	000.000	010/
Capital outlay	3397	13,002	121,404	000,000	5176		7,630	102,497	106,772	96%	79,082 7,630	727,484 102,497	800,000	91%
Class size reduction	3355	20,618	190,787	227,000	84%		7,000	102,437	100,772	5076	20,618	190,787	106,772 227,000	96% 84%
School recognition	3361	-	18,955	-	0170							18,955	- 227,000	04 %
Other state revenue	33XX	89,095	837,463	828,075	101%						89,095	837,463	828,075	101%
LOCAL SOURCES		00,000	001,100	020,070	10170						03,033	007,400	020,075	10176
Interest	3430	348	2,975	800	372%						348	2,975	800	372%
Local capital improvement tax	3413		,									_,0,0	-	012/0
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				500 B (1998						-		-	
Administrative technology services	8200	7,794	12,990	6,000	217%						7,794	12,990	6,000	217%
Community services/ Fundraising & Field Trips Debt service	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			\$	-	¢			E60.044	400 000		
Adjustments to beginning fund balance		φ 500,044 φ	402,000			φ		ə - -			560,344	432,880		
Fund Balances, Beginning as Restated		560,344	432,880								560,344	432,880		
											000,044	102,000		
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 <u>Ocean Studies Charter School</u> with MSID Number 0381 Monroe County, Florida Balance Sheet (Unaudited) <u>April 30, 2019</u>

	Accounts		neral Fund	Special Revenue Fund		Debt Service		Capital Outlay		 Total ernmental Funds
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		-		-		-		-	-
Total Assets		\$	446,753	\$	-	\$	1,692	\$	1,811	\$ 450,256
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		-		-		-		-	-
Total Liabilities			121		-		_		_	121
Fund Balance										
Nonspendable	2710		44,565		-		-		-	44,565
Restricted	2720		-		-		-		-	-
Committed	2730		-		-		-		-	-
Assigned	2740		-		-		-		-	-
Unassigned	2750		402,067		-		1,692		1,811	405,570
Total Fund Balance			446,632		-		1,692		1,811	 450,135
TOTAL LIABILITIES AND FUND BALANCE		\$	446,753	\$		\$	1,692	\$	1,811	\$ 450,256

#### 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
FTE Actual
Percent of Projected

Percent of Projected	<u>99.92</u> 93%										
			Genera	al Fund		Special Revenue					
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarte Actual	er 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	696	29,969	26,134	115%						
LOCAL SOURCES	00/01		20,000	20,101							
Interest	3430	500	4,946	-							
Local capital improvement tax	3413	-	-	-							
Other local revenue	34XX	44,004	499,634	491,334	102%						
	01000										
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	_									
	3700										
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%	\$-	\$-	\$-	%		
r ana balances, Enang		ψ 440,032	Ψ <del>11</del> 0,032	Ψ <del>1</del> ,133	1012/0	Ψ -	ψ -	Ψ -	/0		

<u>107</u> 99.92

#### 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 FTE Actual Percent of Projected	<u>107</u> <u>99.92</u> 93%										
			Debt	Service		Capital Outlay					
	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 Federal through state and local STATE SOURCES	3100 3200	\$ - -	\$ - -	\$ - -	%	\$ - -	\$- -	\$-	%		
FEFP Capital outlay Class size reduction School recognition	3310 3397 3355 3361										
Other state revenue LOCAL SOURCES Interest	33XX 3430					3,986	16,746	25,200	66%		
Local capital improvement tax Other local revenue	3413 34XX										
Total Revenues		-	-	-		3,986	16,746	25,200	66%		
Expenditures Current Expenditures Instruction Instructional support services Board School administration Facilities and acquisition Fiscal services Food services Central services Operation of plant Maintenance of plant Administrative technology services Community services Debt service	5000 6000 7100 7300 7400 7500 7600 7700 7800 7800 7900 8100 8200 9100 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 Transfers out	3600 9700										
Total Other Financing Sources (Uses)			-	-			-	-			
<b>Net Change in Fund Balances</b> Fund balances, beginning Adjustments to beginning fund balance		3,210	16,628			(2,175)	(14,935)				
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 FTE Actual Percent of Projected

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%					
· · · ·······			,		0.1070					

107 99.92

### Key West Collegiate Academy with MSID Number (44-0382) Monroe County, Florida Balance Sheet (Unaudited) <u>April 30th, 2019</u>

	Accounts	General Fund	-	ecial ue Fund	Debt \$	Service	Capita	l Outlay	Total Governmental Funds
ASSETS									
Cash and cash equivalents Investments Grant receivables	1110 1160 1130	\$ 295,025.86	\$	-	\$	-	\$	-	\$ 295,025.86 -
Other current assets	12XX 1210	9,000.00							9,000.00
Deposits Due from other funds Other long-term assets	1210 1140 1400								-
Total Assets		\$ 304,025.86	\$	-	\$	-	\$	-	\$ 304,025.86
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	270,493.23							270,493.23
Total Fund Balance		270,493.23		_		-		-	270,493.23
TOTAL LIABILITIES AND FUND BALANCE		\$ 304,025.86	\$	_	\$	_	\$		\$ 304,025.86

# 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 FTE Actual	72.16 39.78	55%	Percent of Proj	ected								
		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	% of YTD Actual to Annual Budget Annual Budget	Month/ Quarter Actual	YTD Actual		of YTD ctual to ual Budget
Revenues												
FEDERAL SOURCES												
Federal direct	3100	-			%	-		- %	-	-	-	%
Federal through state and local STATE SOURCES	3200	-			%	-		%	-			%
FEFP	3310	-	374,789.85	744,000.00	50%	-		%	-			%
Capital outlay	3397	-			%	-		%	-			%
Class size reduction	3355	-			%	-		%	-			%
School recognition	3361	-			%	-		%	-			%
Other state revenue LOCAL SOURCES	33XX	-	952.00	3,844.00	25%		-	%	-			%
Interest	3430	-			%	-		%	-			%
Local capital improvement tax Other local revenue	3413 34XX	544.31	4,889.90	5,000.00	% 98%	-		%	-			% %
Total Revenues	347/	544.31	380,631.75		51%			/0				
Total Revenues			360,031.75	7.52,644.00	51%		-	-		-	-	
Expenditures Current Expenditures												
Instruction	5000	16,695.83	262,766.44		69%	-	-	%	-			%
Instructional support services	6000		9,586.19		89%	-		%	-			%
Board	7100	61.25	6,811.25		48%	-		%	-			%
School administration Facilities and acquisition	7300 7400	13,518.74	121,373.10	168,680.00	72% %	-		%	-			%
Fiscal services	7500	2,975.00	8,412.50	12,000.00	70%	-		%	_			%
Food services	7600	-	0,112.00	12,000.00	%	-		%	-			%
Central services	7700	3,199.26	12,576.79	29,000.00	43%	-		%	-			%
Pupil transportation services	7800	-	362.00		3%	-		%	-			%
Operation of plant	7900	23,269.96	96,224.25		95%	-		%	-			%
Maintenance of plant	8100	-	1,660.00	5,000.00	33%	-		%	-			%
Administrative technology services Community services	8200 9100	-			%	-		%	-			% %
Debt service	9200				%			%				%
Total Expenditures		59,720.04	519,772.52	732,648.00	71%		-	-		-	-	
Excess (Deficiency) of Revenues Over Ex	penditures	(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)		-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%		-	- %				%
-												

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#### St

FTE Projected FTE Actual

 72.16
 39.78

FIE Actual	39.78	_											
			Canit	al Outlay				Total Governmental Funds					
	Account Number	Month/ Quarter Actual			% of YTD Actual to Annual Budget	м	onth/ 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	0040				0/			074 700 05	744 000 00	500/			
FEFP	3310 3397	-	00 704 00	40.000.00	% 59%		-	374,789.85	744,000.00	50%			
Capital outlay	3397	2,080.00	23,784.00	40,000.00	59% %		2,080.00	23,784.00	40,000.00	59% %			
Class size reduction School recognition	3355	-			%		-	-	-	%			
Other state revenue	33XX	-			70		-	952.00	3,844.00	25%			
LOCAL SOURCES	3377	-					-	952.00	3,044.00	2370			
Interest	3430	_			%		-	-	-	%			
Local capital improvement tax	3413	-			%		-	-	-	%			
Other local revenue	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%			
Instruction Instructional support services	6000	-			%		10,095.65	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	2,080.00	23,784.00	40,000.00	59%		25,349.96	120,008.25	141,348.00	85%			
Maintenance of plant	8100	-			%		-	1,660.00	5,000.00	33%			
Administrative technology services Community services	8200 9100	-			%		-	-	-	%			
Debt service	9200	-			%		-	-	-	%			
Debi service	9200									70			
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 Expe	nditures		-	-			(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			-	-			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) <u>April 30, 2019</u>

ASSETS	Accounts	Ge	eneral Fund	Special Revenue Fund		Debt Service		Capital Outlay		Total Governmental Funds	
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 Deposits	12XX 1210		10,750.63 8,638.42								10,750.63 8,638.42
Due from other funds	1140		0,030.42								- 0,030.42
Other long-term assets	1400										-
Total Assets		\$	55,467.46	\$	_	\$	-	\$	-	\$	55,467.46
LIABILITIES AND FUND BALANCE											
Liabilities											
Accounts payable	2120	\$	22,599.80	\$	-	\$	-	\$	-	\$	22,599.80
Salaries, benefits, and payroll taxes payable Deferred revenue	2110, 2170, 2330 2410		-								-
Notes/bonds payable	2180, 2250, 2310, 2320		_								_
Lease payable	2315										-
Other liabilities	21XX, 22XX, 23XX		58,744.17								58,744.17
Total Liabilities			81,343.97		-		-		-		81,343.97
Fund Balance	2710		10 750 60								40 750 62
Nonspendable Restricted	2710 2720		10,750.63								10,750.63
Committed	2730										_
Assigned	2740										-
Unassigned	2750		(36,627.14)								(36,627.14)
Total Fund Balance			(25,876.51)		-		-		-		(25,876.51)
TOTAL LIABILITIES AND FUND BALANCE		\$	55,467.46	\$	-	\$	-	\$	-	\$	55,467.46

#### 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 FTE Actual	<u> </u>	110%	Percent of Proje	ected									
			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 Budget	% of YTD Actual to Annual Budget				
Revenues													
FEDERAL SOURCES	0400	•	•	•	0/	•	•	•	0/				
Federal direct	3100	\$-	\$-	\$-	%	\$ -	\$-	\$-	%				
Federal through state and local STATE SOURCES	3200												
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			00 000 00	00/								
Pupil transportation services	7800	-	-	33,200.00	0%								
Operation of plant Maintenance of plant	7900 8100	9,492.06	205,126.86	74,000.00	277%								
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)	\$-	%	\$-	\$-	\$-	%				
		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	18			· · ·							

	Debt	Service				Capita	I Outlay						
Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	/ Quarter ctual	YTD	Actual	Annual	Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
\$-	\$-	\$-	%	\$ -	\$	-	\$	-	%	\$ - -	\$ - -	\$ - -	%
										80,385.92		757,705.00	91%
										- 11,125.19	- 95,539.77	- 108,742.00	88%
										- 2,000.08	- 44,851.08	13,000.00 37,000.00	0% 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 1,834.11 1,610.77 19,077.42 4,093.50 551.45 3,807.20 9,492.06 10,156.64 11,524.36 138,830.78 (20,983.07	583,942.05 49,765.77 12,948.37 14,984.13 149,982.55 5,043.00 7,727.52 23,935.54 - 205,126.86 - 96,997.77 77,162.21 1,227,615.77 (135,888.63)	698,000.00 15,000.00 17,300.00 157,856.00 36,000.00 20,000.00 21,250.00 74,000.00 74,000.00 56,000.00 1,235,506.00	84% 332% 79% 87% 95% 14% 39% 113% 0% 277% 107% 138% 99%
										-	-	-	
	-	-		 -		-		-			-	-	
<u> </u>	-	-		 -				-		(4,051.69 (841.75 (4,893.44	148,288.55	-	
\$-	\$-	\$-	%	\$ -	\$	-	\$	-	%	\$ (25,876.51)	\$ (25,876.51)	\$-	%
							19						