



**School District of Monroe County, Florida
Charter School Reports
Table of Contents
July 23rd – Board Meeting**

Financial Statements

I.	Sigsbee (44-0341)	:	05/2019
II.	May Sands Montessori (44-0351)	:	05/2019
III.	Treasure Village Montessori (44-0371)	:	05/2019
IV.	Ocean Studies (44-0381)	:	05/2019
V.	Key West Collegiate (44-0382)	:	05/2019
VI.	Big Pine Academy (44-0391)	:	05/2019

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Sigsbee Charter School with MSID Number 0341
Monroe County, Florida
Balance Sheet (Unaudited)
May 31, 2019

	<u>Accounts</u>	<u>General Fund</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents	1110	\$ 5,588,707	\$ 42,363	\$ 5,631,070
Grant receivables	1130	-	-	-
Other current assets	12XX	248,431	6,844	255,275
Total Assets		<u>\$ 5,837,138</u>	<u>\$ 49,207</u>	<u>\$ 5,886,345</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	2120	\$ (2,058)	\$ 8,097	\$ 6,039
Salaries, benefits, and payroll taxes payable	2110	(13,348)	-	(13,348)
Deferred revenue	2410	-	-	-
Total Liabilities		<u>(15,406)</u>	<u>8,097</u>	<u>(7,309)</u>
Fund Balance				
Nonspendable	2710	248,431	6,844	255,275
Restricted	2720	-	-	-
Committed	2730	-	-	-
Assigned	2740	-	-	-
Unassigned	2750	5,604,113	34,267	5,638,379
Total Fund Balance		<u>5,852,544</u>	<u>41,110</u>	<u>5,893,654</u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 5,837,138</u></u>	<u><u>\$ 49,207</u></u>	<u><u>\$ 5,886,345</u></u>

Sigsbee Charter School with MSID Number 0341
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ending May 31, 2019

FTE Projected		518												
FTE Actual		535	103% Percent of Projected											
			General Fund				Capital Outlay				Total Governmental Funds			
	Account Number		Month Actual	YTD Actual	Annual Budget	% of YTD Actual	Month Actual	YTD Actual	Annual Budget	% of YTD Actual	Month Actual	YTD Actual	Annual Budget	% of YTD Actual
Revenues														
FEDERAL SOURCES														
	Federal direct	3100	\$ 61,325	\$ 128,989	\$ -	%	\$ -	\$ -	\$ -	%	\$ 61,325	\$ 128,989	\$ -	%
	Federal through state and local	3200									-	-	-	
STATE SOURCES														
	FEFP	3310	505,111	5,576,894	5,238,998	106%					505,111	5,576,894	5,238,998	106%
	Capital outlay	3397					26,631	364,026	314,364	116%	26,631	364,026	314,364	116%
	Class size reduction	3355									-	-	-	
	School recognition	3361									-	-	-	
	Other state revenue	33XX									-	-	-	
LOCAL SOURCES														
	Interest	3430	9,476	85,948	27,000	318%					9,476	85,948	27,000	318%
	Other local revenue Donations	3440	17,176	108,414	38,500	282%					17,176	108,414	38,500	282%
	Other local revenue Lunch	3450	16,107	122,009	83,000	147%					16,107	122,009	83,000	147%
	Other: Loss Recovery	3740									-	-	-	
Total Revenues			609,194	6,022,253	5,387,498	112%	26,631	364,026	314,364	116%	635,825	6,386,279	5,701,862	112%
Expenditures														
Current Expenditures														
	Instruction	5000	289,818	2,932,918	3,366,106	87%					289,818	2,932,918	3,366,106	87%
	Instructional support services	6000	52,650	525,962	605,374	87%					52,650	525,962	605,374	87%
	Board	7100	4,731	52,148	55,770	94%					4,731	52,148	55,770	94%
	School administration	7300	34,248	370,453	403,913	92%					34,248	370,453	403,913	92%
	Facilities and acquisition	7400	-	-	-		6,458	407,802	661,888	62%	6,458	407,802	661,888	62%
	Fiscal services	7500	-	12,814	15,775	81%					-	12,814	15,775	81%
	Food services	7600	16,046	142,544	122,979	116%					16,046	142,544	122,979	116%
	Pupil transportation	7800	12,080	36,800	25,650						12,080	36,800	25,650	143%
	Operation of plant	7900	47,589	495,834	578,713	86%					47,589	495,834	578,713	86%
	Maintenance of plant	8100	1,659	21,653	25,000	87%					1,659	21,653	25,000	87%
	Community services	9100	12,683	32,741	-						12,683	32,741	-	
Total Expenditures			471,503	4,623,867	5,199,280	89%	6,458	407,802	661,888	62%	477,961	5,031,668	5,861,168	86%
Excess (Def) Revenues Over Expenditures			137,691	1,398,387	188,218	743%	20,173	(43,776)	(347,524)	13%	157,864	1,354,611	(159,306)	-850%
Net Change in Fund Balances			137,691	1,398,387			20,173	(43,776)			157,864	1,354,611		
Fund balances, beginning			5,714,853	4,454,158			20,937	84,886			5,735,790	4,539,044	-	
Adjustments to beginning fund balance											-	-	-	
Fund Balances, Beginning as Restated			5,714,853	4,454,158	-		20,937	84,886	-		5,735,790	4,539,044	-	
Fund Balances, Ending			\$ 5,852,544	\$ 5,852,545	\$ -	%	\$ 41,110	\$ 41,110	\$ -	%	\$ 5,893,654	\$ 5,893,655	\$ -	%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
May Sands Montessori School with MSID Number 0351
Monroe County, Florida
Balance Sheet (Unaudited)
May 31, 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	\$ 534,173				\$ 534,173
Investments	1160					-
Grant receivables	1130	526				526
Other current assets	12XX	2,689				2,689
Deposits	1210					-
Due from other funds	1140					-
Other long-term assets	1400					-
Total Assets		<u><u>\$ 537,388</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 537,388</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	1,381				1,381
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
Total Liabilities		<u><u>\$ 20,701</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>\$ 20,701</u></u>
Fund Balance						
Nonspendable	2710					-
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	516,687				516,687
Total Fund Balance		<u><u>516,687</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>516,687</u></u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 537,388</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 537,388</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 May 31, 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	\$ 8,437	\$ 11,242	75%
Federal through state and local	3200	8,786	8,786	-	
STATE SOURCES					
FEFP	3310	40,630	568,738	629,999	90%
Capital outlay	3397				
Class size reduction	3355	11,906	141,340	158,731	89%
School recognition	3361	-	13,850		
Best & Brightest Scholarship	3362	-	9,600		
Other state revenue	33XX	1,866	19,338	20,109	96%
LOCAL SOURCES					
Interest	3430	117	1,334	1,500	89%
Local capital improvement tax	3413				
Other local revenue	34XX	48,671	625,029	740,532	84%
Total Revenues		112,473	1,396,453	1,562,111	89%
Expenditures					
Current Expenditures					
Instruction	5000	63,480	768,599	909,764	84%
Instructional support services	6000	9,548	110,752	122,649	90%
Board	7100	1,846	16,680	15,600	107%
School administration	7300	22,834	275,036	306,822	90%
Facilities and acquisition	7400	3,900	43,328	48,007	90%
Fiscal services	7500	3,464	55,243	67,200	82%
Food Services	7600	-	69	100	
Central services	7700	523	5,375	6,850	78%
Pupil transportation services	7800	180	1,474	2,600	57%
Operation of plant	7900	2,129	36,749	63,019	58%
Maintenance of plant	8100	-	587	700	84%
Administrative technology services	8200				
Community services	9100	553	5,238	18,800	28%
Debt service	9200				
Total Expenditures		108,456	1,319,129	1,562,111	84%
Excess (Deficiency) of Revenues Over Expenditures		4,017	77,324	-	174%
Other Financing Sources (Uses)					
Transfers in	3600				
Transfers out	9700				
Total Other Financing Sources (Uses)		-	-	-	
Net Change in Fund Balances					
Fund balances, beginning		512,670	439,363		
Adjustments to beginning fund balance					
Fund Balances, Beginning as Restated		512,670	439,363	-	
Fund Balances, Ending		\$ 516,687	\$ 516,687	\$ -	%

May Sands Montessori School with MSID Number 0351
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ended May 31, 2019

FTE Projected 134
FTE Actual 124
Percent of Projected 93%

Special Revenue	Debt Service
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				% of YTD				% of	
				Actual to				YTD	
				Annual				Actual	
				Budget				to	
				Budget				Annual	
								Budget	
Account	Month/	YTD	Annual	% of YTD	Month/	YTD	Annual	Annual	
Number	Quarter	Actual	Budget	Actual to	Quarter	Actual	Budget	Budget	
	Actual			Budget	Actual				
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 May 31, 2019

FTE Projected 134
FTE Actual 124
Percent of Projected 93%

		Capital Outlay				Total Governmental Funds			
				% of YTD Actual to Annual Budget					% of YTD Actual to Annual Budget
Account Number	Month/Quarter Actual	YTD Actual	Annual Budget		Month/Quarter Actual	YTD Actual	Annual Budget		
Revenues									
FEDERAL SOURCES									
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ 496	\$ 8,437	\$ 11,242	75%
Federal through state and local	3200					8,786	8,786	-	
STATE SOURCES									
FEFP	3310					40,630	568,738	629,999	90%
Capital outlay	3397					-	-	-	
Class size reduction	3355					11,906	141,340	158,731	89%
School recognition	3361					-	13,850	-	
Best & Brightest Scholarship	3362					-	9,600	-	
Other state revenue	33XX					1,866	19,338	20,109	96%
LOCAL SOURCES									
Interest	3430					117	1,334	1,500	89%
Local capital improvement tax	3413					-	-	-	
Other local revenue	34XX					48,671	625,029	740,532	84%
Total Revenues		-	-	-		112,473	1,396,453	1,562,111	89%
Expenditures									
Current Expenditures									
Instruction	5000					63,480	768,599	909,764	84%
Instructional support services	6000					9,548	110,752	122,649	90%
Board	7100					1,846	16,680	15,600	107%
School administration	7300					22,834	275,036	306,822	90%
Facilities and acquisition	7400	-				3,900	43,328	48,007	90%
Fiscal services	7500					3,464	55,243	67,200	82%
Food Services	7600					-	69	100	
Central services	7700					523	5,375	6,850	78%
Pupil transportation services	7800					180	1,474	2,600	57%
Operation of plant	7900					2,129	36,749	63,019	58%
Maintenance of plant	8100					-	587	700	84%
Administrative technology services	8200					-	-	-	
Community services	9100					553	5,238	18,800	28%
Debt service	9200					-	-	-	
Total Expenditures		-	-	-		108,456	1,319,129	1,562,111	84%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		4,017	77,324	-	
Other Financing Sources (Uses)									
Transfers in	3600					-	-	-	
Transfers out	9700					-	-	-	
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances									
Fund balances, beginning						512,670	439,363	-	
Adjustments to beginning fund balance						-	-	-	
Fund Balances, Beginning as Restated		-	-	-		512,670	439,363	-	
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 516,687	\$ 516,687	\$ -	%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Treasure Village Montessori with MSID Number (0371)
Monroe County, Florida
Balance Sheet
May 31, 2019

	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
ASSETS						
Cash and cash equivalents	1110	\$ 602,099	\$ -	\$ -	\$ -	\$ 602,099
Investments	1160	-				-
Grant receivables	1130	26,173				26,173
Other current assets	12XX	27,987				27,987
Deposits	1210	-				-
Due from other funds	1140	-			-	-
Other long-term assets	1400	-				-
Total Assets		<u>\$ 656,259</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 656,259</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 2,531	\$ -	\$ -	\$ -	\$ 2,531
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	61,127	-	-	-	61,127
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>100,503</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,503</u>
Fund Balance						
Nonspendable	2710	27,987				27,987
Restricted	2720	-		-		-
Committed	2730	-				-
Assigned	2740	-				-
Unassigned	2750	527,769	-	-	-	527,769
Total Fund Balance		<u>555,756</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>555,756</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 656,259</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 656,259</u>
		-	-	-	-	-

Treasure Village Montessori with MSID Number (0371)
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance
For Month Ending May 31, 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	806,566	800,000	101%					79,082	806,566	800,000	101%
Capital outlay	3397	-	-			7,631	110,128	106,772	103%	7,631	110,128	106,772	103%
Class size reduction	3355	20,618	211,405	227,000	93%					20,618	211,405	227,000	93%
School recognition	3361	-	18,955	-						-	18,955	-	
Other state revenue	33XX	85,710	923,173	828,075	111%					85,710	923,173	828,075	111%
LOCAL SOURCES													
Interest	3430	359	3,334	800	417%					359	3,334	800	417%
Local capital improvement tax	3413									-	-	-	
Other local revenue	34XX	22,674	435,563	322,000	135%					22,674	435,563	322,000	135%
Total Revenues		208,443	2,398,996	2,177,875	110%	7,631	110,128	106,772	103%	216,074	2,509,124	2,284,647	110%
Expenditures													
Current Expenditures													
Instruction	5000	122,367	1,340,260	1,365,348	98%					122,367	1,340,260	1,365,348	98%
Instructional support services	6000	8,909	103,528	100,800	103%					8,909	103,528	100,800	103%
Board	7100	(199)	125	500	25%					(199)	125	500	25%
School administration	7300	26,223	239,203	271,471	88%					26,223	239,203	271,471	88%
Facilities and acquisition	7400	17,330	205,513	224,228	92%	7,631	110,128	106,772	103%	24,961	315,641	331,000	95%
Fiscal services	7500	3,142	46,207	47,000	98%					3,142	46,207	47,000	98%
Food services	7600	-	-	-						-	-	-	
Central services	7700	-	-	-						-	-	-	
Pupil transportation services	7800	259	4,393	5,676	77%					259	4,393	5,676	77%
Operation of plant	7900	18,932	158,117	158,000	100%					18,932	158,117	158,000	100%
Maintenance of plant	8100									-	-	-	
Administrative technology services	8200	-	12,990	6,000	217%					-	12,990	6,000	217%
Community services/ Fundraising & Field Trips	9100	9,879	115,161							9,879	115,161	-	
Debt service	9200	508	50,623							508	50,623	-	
Total Expenditures		207,350	2,276,120	2,179,023	104%	7,631	110,128	106,772	103%	214,981	2,386,248	2,285,795	104%
Excess (Deficiency) of Revenues Over Expenditures		\$ 1,093	\$ 122,876	\$ (1,148)	-10703%	-	-	-		1,093	122,876	(1,148)	-10703%
Other Financing Sources (Uses)													
Transfers in	3600	-	-		%					-	-	-	
Transfers out	9700									-	-	-	
Total Other Financing Sources (Uses)		-	-	-		-	-	-		-	-	-	
Net Change in Fund Balances													
Fund balances, beginning		\$ 554,663	\$ 432,880			\$ -	\$ -			554,663	432,880		
Adjustments to beginning fund balance		-	-			-	-			-	-	-	
Fund Balances, Beginning as Restated		554,663	432,880	-		-	-	-		554,663	432,880	-	
Fund Balances, Ending		\$ 555,756	\$ 555,756	\$ (1,148)	-48411%	-	-	\$ -	%	\$ 555,756	\$ 555,756	\$ (1,148)	-48411%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Ocean Studies Charter School with MSID Number 0381
Monroe County, Florida
Balance Sheet (Unaudited)
May 31, 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	\$ 399,921	\$ -	\$ -	\$ -	\$ 399,921
Investments	1160	-	-	-	-	-
Grant receivables	1130	-	-	-	-	-
Other current assets	12XX	42,070	-	-	-	42,070
Deposits	1210	-	-	-	-	-
Due from other funds	1140	(5,926)	-	168	5,758	-
Other long-term assets	1400	-	-	-	-	-
Total Assets		<u>\$ 436,065</u>	<u>\$ -</u>	<u>\$ 168</u>	<u>\$ 5,758</u>	<u>\$ 441,991</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	-	-	-	-	-
Total Liabilities		<u>121</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>121</u>
Fund Balance						
Nonspendable	2710	42,070	-	-	-	42,070
Restricted	2720	-	-	-	-	-
Committed	2730	-	-	-	-	-
Assigned	2740	-	-	-	-	-
Unassigned	2750	393,874	-	168	5,758	399,800
Total Fund Balance		<u>435,944</u>	<u>-</u>	<u>168</u>	<u>5,758</u>	<u>441,870</u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 436,065</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 168</u></u>	<u><u>\$ 5,758</u></u>	<u><u>\$ 441,991</u></u>

Ocean Studies Charter School with MSID Number 0381
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For the Month and Ten Months Ending: 5/31/2019

FTE Projected	107								
FTE Actual	99.92								
Percent of Projected	93%								
		General Fund				Special Revenue			
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
	3100	\$ 566	\$ 6,236	\$ 6,918	90%	\$ -	\$ -	\$ -	%
	3200	-	-	-		-	-	-	
STATE SOURCES									
	3310	26,593	449,565	532,279	84%				
	3397	-	-	-					
	3355	9,655	120,079	139,647	86%				
	3361	-	-	-					
	33XX	696	30,665	26,134	117%				
LOCAL SOURCES									
	3430	207	5,153	-					
	3413	-	-	-					
	34XX	42,243	541,877	491,334	110%				
Total Revenues									
		79,960	1,153,575	1,196,312	96%	-	-	-	
Expenditures									
Current Expenditures									
	5000	43,301	466,556	613,376	76%				
	6000	1,992	42,315	32,859	129%				
	7100	-	148	-					
	7300	20,128	258,699	272,988	95%				
	7400	-	-	3,000	0%				
	7500	-	-	-					
	7600	265	3,180	3,180	100%				
	7700	662	7,475	8,580	87%				
	7800	7	13,989	3,269	428%				
	7900	23,822	251,267	266,161	94%				
	8100	471	20,785	3,000	693%				
	8200	-	-	-					
	9100	-	-	-					
	9200	-	-	-					
Total Expenditures									
		90,648	1,064,414	1,206,413	88%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures									
		(10,688)	89,161	(10,101)	-883%	-	-	-	
Other Financing Sources (Uses)									
	3600	-							
	9700	-							
Total Other Financing Sources (Uses)									
		-	-	-		-	-	-	
Net Change in Fund Balances									
		446,632	346,783	54,236	639%	-	-		
		-							
Fund Balances, Beginning as Restated									
		446,632	346,783	54,236	639%	-	-	-	
Fund Balances, Ending									
		\$ 435,944	\$ 435,944	\$ 44,135	988%	\$ -	\$ -	\$ -	%

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: 5/31/2019

FTE Projected		107
FTE Actual		99.92
Percent of Projected		93%

	Account Number	Debt Service				Capital Outlay			
		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
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					3,947	20,693	25,200	82%
LOCAL SOURCES									
Interest	3430								
Local capital improvement tax	3413								
Other local revenue	34XX								
Total Revenues		-	-	-		3,947	20,693	25,200	82%
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	1,524	16,460						
Total Expenditures		1,524	16,460	-		-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		(1,524)	(16,460)	-		3,947	20,693	25,200	82%
Other Financing Sources (Uses)									
Transfers in	3600								
Transfers out	9700								
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances									
Fund balances, beginning		1,692	16,628			1,811	(14,935)		
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		1,692	16,628	-		1,811	(14,935)	-	
Fund Balances, Ending		\$ 168	\$ 168	\$ -	%	\$ 5,758	\$ 5,758	\$ 25,200	23%

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: 5/31/2019

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	6,236	6,918	90%
Federal through state and local	3200	-	-	-	
STATE SOURCES					
FEFP	3310	26,593	449,565	532,279	84%
Capital outlay	3397	-	-	-	
Class size reduction	3355	9,655	120,079	139,647	86%
School recognition	3361	-	-	-	
Other state revenue	33XX	4,643	51,358	51,334	100%
LOCAL SOURCES					
Interest	3430	207	5,153	-	
Local capital improvement tax	3413	-	-	-	
Other local revenue	34XX	42,243	541,877	491,334	110%
Total Revenues		83,907	1,174,268	1,221,512	96%
Expenditures					
Current Expenditures					
Instruction	5000	43,301	466,556	613,376	76%
Instructional support services	6000	1,992	42,315	32,859	129%
Board	7100	-	148	-	
School administration	7300	20,128	258,699	272,988	95%
Facilities and acquisition	7400	-	-	3,000	0%
Fiscal services	7500	-	-	-	
Food services	7600	265	3,180	3,180	100%
Central services	7700	662	7,475	8,580	87%
Pupil transportation services	7800	7	13,989	3,269	428%
Operation of plant	7900	23,822	251,267	266,161	94%
Maintenance of plant	8100	471	20,785	3,000	693%
Administrative technology services	8200	-	-	-	
Community services	9100	-	-	-	
Debt service	9200	1,524	16,460	-	
Total Expenditures		92,172	1,080,874	1,206,413	90%
Excess (Deficiency) of Revenues Over Expenditures		(8,265)	93,394	15,099	619%
Other Financing Sources (Uses)					
Transfers in	3600	-	-	-	
Transfers out	9700	-	-	-	
Total Other Financing Sources (Uses)		-	-	-	
Net Change in Fund Balances					
Fund balances, beginning		450,135	348,476	54,236	643%
Adjustments to beginning fund balance		-	-	-	
Fund Balances, Beginning as Restated		450,135	348,476	54,236	643%
Fund Balances, Ending		441,870	441,870	69,335	637%

Key West Collegiate Academy with MSID Number (44-0382)
Monroe County, Florida
Balance Sheet (Unaudited)
May 31st, 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	\$ 264,439.47	\$ -	\$ -	\$ -	\$ 264,439.47
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					-
Total Assets		<u>\$ 273,439.47</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 273,439.47</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120		\$ -	\$ -	\$ -	\$ -
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330					-
Deferred revenue	2410					-
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX	33,532.63				33,532.63
Total Liabilities		<u>33,532.63</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,532.63</u>
Fund Balance						
Nonspendable	2710					-
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	239,906.84				239,906.84
Total Fund Balance		<u>239,906.84</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>239,906.84</u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 273,439.47</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 273,439.47</u></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 May 31st, 2019

FTE Projected	72.16								
FTE Actual	39.78	55% Percent of Projected							
		General Fund				Special Revenue			
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
	Federal direct	3100	-		%	-		-	%
	Federal through state and local	3200	-		%	-			%
STATE SOURCES									
	FEFP	3310	-	374,789.85	744,000.00	50%	-		%
	Capital outlay	3397	-			%	-		%
	Class size reduction	3355	-			%	-		%
	School recognition	3361	-			%	-		%
	Other state revenue	33XX	4,043.40	4,995.40	3,844.00	130%		-	%
LOCAL SOURCES									
	Interest	3430	-			%	-		%
	Local capital improvement tax	3413	-			%	-		%
	Other local revenue	34XX	1,112.34	6,002.24	5,000.00	120%	-		%
Total Revenues			5,155.74	385,787.49	752,844.00	51%	-	-	-
Expenditures									
Current Expenditures									
	Instruction	5000	14,337.75	277,104.19	368,410.00	75%	-	-	%
	Instructional support services	6000	-	9,586.19	10,760.00	89%	-		%
	Board	7100	2,550.00	9,361.25	14,250.00	66%	-		%
	School administration	7300	11,071.20	132,444.30	168,680.00	79%	-		%
	Facilities and acquisition	7400	-			%	-		%
	Fiscal services	7500	-	8,412.50	12,000.00	70%	-		%
	Food services	7600	-			%	-		%
	Central services	7700	1,101.85	13,678.64	29,000.00	47%	-		%
	Pupil transportation services	7800	-	362.00	13,200.00	3%	-		%
	Operation of plant	7900	6,681.33	102,905.58	111,348.00	92%	-		%
	Maintenance of plant	8100	-	1,660.00	5,000.00	33%	-		%
	Administrative technology services	8200	-			%	-		%
	Community services	9100	-			%	-		%
	Debt service	9200	-			%	-		%
Total Expenditures			35,742.13	555,514.65	732,648.00	76%	-	-	-
Excess (Deficiency) of Revenues Over Expenditures			(30,586.39)	(169,727.16)	20,196.00	-840%	-	-	-
Other Financing Sources (Uses)									
	Transfers in	3600	-			%	-		%
	Transfers out	9700	-			%	-		%
Total Other Financing Sources (Uses)			-	-	-		-	-	-
Net Change in Fund Balances			(30,586.39)	(169,727.16)	20,196.00	-840%	-	-	-
	Fund balances, beginning		270,493.23	409,634.00	409,634.00	100%			
	Adjustments to beginning fund balance								
Fund Balances, Beginning as Restated			(30,586.39)	(169,727.16)	20,196.00	-840%	-	-	-
Fund Balances, Ending			\$ 239,906.84	239,906.84	429,830.00	56%	-	-	-

Debt Service				Capital Outlay				Total Governmental Funds			
Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
-	-	-	%	-			%	\$ -	\$ -	\$ -	%
-			%	-			%	-	-	-	%
-			%	-			%	-	374,789.85	744,000.00	50%
-			%	2,215.00	25,999.00	40,000.00	65%	2,215.00	25,999.00	40,000.00	65%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	4,043.40	4,995.40	3,844.00	130%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	1,112.34	6,002.24	5,000.00	120%
-	-	-		2,215.00	25,999.00	40,000.00	65%	7,370.74	411,786.49	792,844.00	52%
-			%	-			%	14,337.75	277,104.19	368,410.00	75%
-			%	-			%	-	9,586.19	10,760.00	89%
-			%	-			%	2,550.00	9,361.25	14,250.00	66%
-			%	-			%	11,071.20	132,444.30	168,680.00	79%
-			%	-			%	-	-	-	%
-			%	-			%	-	8,412.50	12,000.00	70%
-			%	-			%	-	-	-	%
-			%	-			%	1,101.85	13,678.64	29,000.00	47%
-			%	-			%	-	362.00	13,200.00	3%
-			%	2,215.00	25,999.00	40,000.00	65%	8,896.33	128,904.58	151,348.00	85%
-			%	-			%	-	1,660.00	5,000.00	33%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-	-	-		2,215.00	25,999.00	40,000.00	65%	37,957.13	581,513.65	772,648.00	75%
-	-	-		-	-	-		(30,586.39)	(169,727.16)	20,196.00	-840%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		(30,586.39)	(169,727.16)	20,196.00	-840%
-				-				270,493.23	409,634.00	409,634.00	100%
-				-				-	-	-	
-	-	-		-	-	-		270,493.23	409,634.00	409,634.00	100%
-	-	-	%	-	-	-	%	\$ 239,906.84	\$ 239,906.84	\$ 429,830.00	56%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Big Pine Academy with MSID Number (0391)
Monroe County, Florida
Balance Sheet (Unaudited)
May 31, 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	\$ 10,004.16	\$ -	\$ -	\$ -	\$ 10,004.16
Investments	1160					-
Grant receivables	1130	23,519.37				23,519.37
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>\$ 52,912.58</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,912.58</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 18,094.04	\$ -	\$ -	\$ -	\$ 18,094.04
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	58,445.21				58,445.21
Total Liabilities		<u>76,539.25</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,539.25</u>
Fund Balance						
Nonspendable	2710	10,750.63				10,750.63
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	(34,377.30)				(34,377.30)
Total Fund Balance		<u>(23,626.67)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,626.67)</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 52,912.58</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,912.58</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 May 31, 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	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
	FEDERAL SOURCES								
	Federal direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -
	Federal through state and local	3200							%
	STATE SOURCES								
	FEFP	3310	73,706.07	760,484.13	757,705.00	100%			
	Capital outlay	3397							
	Class size reduction	3355	11,125.19	106,664.96	108,742	98%			
	School recognition	3361			13,000	0%			
	Other state revenue	33XX		44,851.08	37,000	121%			
	LOCAL SOURCES								
	Interest	3430	4.74	88.95	2,000.00	4%			
	Local capital improvement tax	3413							
	Other local revenue	34XX	20,388.62	284,862.64	317,500.00	90%			
Total Revenues			105,224.62	1,196,951.76	1,235,947.00	97%	-	-	-
Expenditures									
	Current Expenditures								
	Instruction	5000	55,446.30	639,388.35	698,000.00	92%			
	Instructional support services	6000	-	49,765.77	15,000.00	332%			
	Board	7100	905.19	13,853.56	16,300.00	85%			
	MCSD Adm Fee	7200	1,610.77	16,594.90	17,300.00	96%			
	School administration	7300	13,629.32	163,611.87	157,856.00	104%			
	Facilities and acquisition	7400	-	5,043.00	36,000.00	14%			
	Fiscal services	7500	530.50	8,258.02	20,000.00	41%			
	Food services	7600	3,361.19	27,296.73	21,250.00	128%			
	Central services	7700							
	Pupil transportation services	7800	394.35	394.35	33,200.00	1%			
	Operation of plant	7900	8,182.18	213,309.04	74,000.00	288%			
	Maintenance of plant	8100							
	Administrative technology services	8200							
	Community services	9100	9,032.88	107,554.18	90,600.00	119%			
	VPK	9200	8,358.57	85,520.78	56,000.00	153%			
Total Expenditures			101,451.25	1,330,590.55	1,235,506.00	108%	-	-	-
Excess (Deficiency) of Revenues Over Expenditures			3,773.37	(133,638.79)	-		-	-	-
Other Financing Sources (Uses)									
	Transfers in	3600							
	Transfers out	9700							
Total Other Financing Sources (Uses)			-	-	-		-	-	-
Net Change in Fund Balances			3,773.37	(133,638.79)					
	Fund balances, beginning		(25,876.51)	(38,276.43)					
	Adjustments to beginning fund balance		(1,523.53)	148,288.55					
Fund Balances, Beginning as Restated			(27,400.04)	110,012.12			-	-	-
Fund Balances, Ending			\$ (23,626.67)	\$ (23,626.67)	\$ -	%	\$ -	\$ -	\$ -

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
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
								73,706.07	760,484.13	757,705.00	100%
								-	-	-	
								11,125.19	106,664.96	108,742.00	98%
								-	-	13,000.00	0%
								-	44,851.08	37,000.00	121%
								4.74	88.95	2,000.00	4%
								-	-	-	
								20,388.62	284,862.64	317,500.00	90%
-	-	-		-	-	-		105,224.62	1,196,951.76	1,235,947.00	97%
								55,446.30	639,388.35	698,000.00	92%
								-	49,765.77	15,000.00	332%
								905.19	13,853.56	16,300.00	85%
								1,610.77	16,594.90	17,300.00	96%
								13,629.32	163,611.87	157,856.00	104%
								-	5,043.00	36,000.00	14%
								530.50	8,258.02	20,000.00	41%
								3,361.19	27,296.73	21,250.00	128%
								-	-	-	
								394.35	394.35	33,200.00	1%
								8,182.18	213,309.04	74,000.00	288%
								-	-	-	
								9,032.88	107,554.18	90,600.00	119%
								8,358.57	85,520.78	56,000.00	153%
-	-	-		-	-	-		101,451.25	1,330,590.55	1,235,506.00	108%
-	-	-		-	-	-		3,773.37	(133,638.79)	-	
								-	-	-	
-	-	-		-	-	-		-	-	-	
								(25,876.51)	(38,276.43)	-	
								(1,523.53)	148,288.55	-	
-	-	-		-	-	-		(27,400.04)	110,012.12	-	
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ (23,626.67)	\$ (23,626.67)	\$ -	%