<u>2019-2020</u>



School District of Monroe County, Florida Charter School Reports <u>Table of Contents</u> October 8th – Board Meeting

Financial Statements

I.	Sigsbee (44-0341)	:	July 31, 2019
II.	May Sands Montessori (44-0351)	:	July 31, 2019
III.	Treasure Village Montessori (44-0371)	:	July 31, 2019
IV.	Ocean Studies (44-0381)	:	July 31, 2019
v .	Key West Collegiate (44-0382)	:	July 31, 2019
VI.	Big Pine Academy (44-0391)	:	July 31, 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>JULY 31, 2019 PREAUDIT</u>

	Accounts	Ga	eneral Fund	Can	ital Outlay	Go	Total vernmental Funds
ASSETS	Accounts			000			T unus
Cash and cash equivalents Grant receivables Other current assets	1110 1130 12XX	\$	5,801,780 - 177,417	\$	(28,620) - 37,678	\$	5,773,160 - 215,095
Total Assets		\$	5,979,197	\$	9,058	\$	5,988,255
LIABILITIES AND FUND BALANCE							
Liabilities Accounts payable Salaries, benefits, and payroll taxes payable Deferred revenue	2120 2110 2410	\$	(7,775) (3,084) -	\$	10,275	\$	2,500 (3,084) -
Total Liabilities			(10,858)		10,275		(584)
Fund Balance Nonspendable Restricted Committed Assigned Unassigned	2710 2720 2730 2740 2750		177,417 - - 5,812,638		37,678 - - (38,894)		215,095 - - 5,773,744
Total Fund Balance			5,990,055		(1,216)		5,988,839
TOTAL LIABILITIES AND FUND BALANCE		\$	5,979,197	\$	9,058	\$	5,988,255

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

FTE Projected FTE Actual

 518

 530
 102% Percent of Projected

							Total Governmental Funds						
			General Fund				Capital Ou	itlay		L	l Funds	IS	
	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 \$	61,325	\$ 195,733	31%	\$-	\$-	\$-	%	\$ 61,32	5 \$ 61,325	\$ 195,733	31%
Federal through state and local STATE SOURCES	3200									-	-	-	
FEFP	3310	483,552	483,552	6,058,130	8%					483,55		6,058,130	
Capital outlay	3397					5,056	5,056	323,088	2%	5,05	5 5,056	323,088	2%
Class size reduction	3355									-	-	-	
School recognition	3361									-	-	-	
Other state revenue	33XX									-	-	-	
LOCAL SOURCES													
Interest	3430	9,324	9,324	93,761	10%					9,32	- / -	93,761	10%
Other local revenue Donations	3440	(1,261)	(1,261)	40,000	-3%					(1,26	, , , ,	40,000	
Other local revenue Lunch	3450	-		122,331	0%					-	-	122,331	0%
Other: Loss Recovery	3740										-	-	
Total Revenues		552,940	552,940	6,509,955	8%	5,056	5,056	323,088	2%	557,99	557,996	6,833,043	8%
Expenditures													
Current Expenditures													
Instruction	5000	18,796	18,796	3,602,769	1%					18,79	6 18,796	3,602,769	1%
Instructional support services	6000	157,378	157,378	829,805	19%					157,37		829,805	
Board	7100	4,716	4,716	57,162	8%					4,71		57,162	
School administration	7300	30,966	30,966	424,931	7%					30,96	30,966	424,931	7%
Facilities and acquisition	7400	-	-	-		91,509	91,509	300,000	31%	91,50	9 91,509	300,000	31%
Fiscal services	7500	-	-	13,300	0%					-	-	13,300	0%
Food services	7600	400	400	177,299	0%					40	o 400	177,299	0%
Pupil transportation	7800	-	-	26,700						-	-	26,700	0%
Operation of plant	7900	45,248	45,248	614,803	7%					45,24	,	614,803	
Maintenance of plant	8100	698	698	25,000	3%					69	698	25,000	3%
Community services	9100			-						-	-	-	
Total Expenditures		258,202	258,202	5,771,769	4%	91,509	91,509	300,000	31%	349,71	1 349,711	6,071,769	6%
Excess (Def) Revenues Over Expen	ditures	294,738	294,738	738,186	40%	(86,453)	(86,453)	23,088	-374%	208,28	5 208,285	761,274	27%
Net Change in Fund Balances		294,738	294,738			(86,453)	(86,453)			208,28	5 208,285		
Fund balances, beginning		5,994,086	5,994,086			85,237	85,237			6,079,32	6,079,323	-	
Adjustments to beginning fund balance	e	(298,769)	(298,769)							(298,76	(298,769)	-	
Fund Balances, Beginning as Resta	ted	5,695,317	5,695,317	-		85,237	85,237	-		5,780,55	4 5,780,554	-	
Fund Balances, Ending		\$ 5,990,055 \$	5,990,055	\$-	%	\$ (1,216)	\$ (1,216)	\$-	%	\$ 5,988,83	9 \$ 5,988,839	\$-	%

Governmental Accounting Standards Board (GASB) Monthly Financial Form May Sands Montessori School with MSID Number 0351 Monroe County, Florida Balance Sheet (Unaudited) July 31, 2019

	Accounts	G	eneral	Spe	cial	Debt	Ca	pital	 Total
ASSETS									
Cash and cash equivalents	1110	\$	539,332						\$ 539,332
Investments	1160		15						- 1 Г
Grant receivables Other current assets	1130 12XX		15 1,923						15 1,923
Deposits	1210		17720						-
Due from other funds	1140								-
Other long-term assets	1400								-
Total Assets		\$	541,269	\$	-	\$ -	\$		\$ 541,269
LIABILITIES AND FUND BALANCE									
Liabilities									
Accounts payable	2120	\$	19,320						19,320
Salaries, benefits, and payroll taxes payable Deferred revenue	2110, 2170, 2330 2410		1,517						- 1,517
	2180, 2250, 2310, 2320		1,017						1,017
Lease payable	2315								-
Other liabilities	21XX, 22XX, 23XX								-
Total Liabilities		\$	20,837		-			-	\$ 20,837
Fund Balance									
Nonspendable	2710								-
Restricted Committed	2720 2730								-
Assigned	2730								-
Unassigned	2750		520,432						520,432
Total Fund Balance			520,432		-	-		-	 520,432
TOTAL LIABILITIES AND FUND BALANCE		\$	541,269	\$	-	\$ -	\$	-	\$ 541,269

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

Account Month/ Quarter An	TYTD Ial to hual dget 9% 9% 9%
Account Number Month/ Quarter Actual YTD Actual Annual Budget Actual Budget Revenues FEDERAL SOURCES Federal direct 3100 \$ 778 \$ 778 \$ 9,154 Federal direct 3100 \$ 778 \$ 778 \$ 9,154 Federal direct 3100 \$ 778 \$ 778 \$ 9,154 Federal direct 3100 \$ 778 \$ 778 \$ 9,154 Federal direct 3200 1,000 0 \$ STATE SOURCES \$ \$ 778 \$ 9,154 \$ Federal through state and local 3200 1,000 \$ \$ State Sources \$ \$ \$ \$ \$ Class size reduction 3355 \$ \$ \$ \$ \$ Other state revenue 33XX \$ \$ \$ \$ \$ Inferest 3430 132 132 \$ \$ \$ Current Expenditures \$ \$ \$ \$ \$	al to hual dget 9% 9% 9%
Account Number Month/ Quarter Actual YTD Actual Annual Budget Annual Budget Revenues FEDERAL SOURCES 5 778 \$ 778 \$ 9,154 Federal through state and local 3200 1,000 1,000 - - STATE SOURCES 5 733 \$ 53,535 629,568 - Capital outlay 3397 - - - - - Class size reduction 3361 - - - - - Other state revenue 33XX 1,216 1,216 29,758 - - Interest 3433 132 1,325 - - - Interest 3430 132 132 1,385 - - Interest 3433 - - - - - - Interest 3433 132 132 1,385 - - - - - - - <td< td=""><td>al to hual dget 9% 9% 9%</td></td<>	al to hual dget 9% 9% 9%
FEDERAL SOURCES Federal direct 3100 \$ 778 \$ 778 \$ 9,154 Federal through state and local 3200 1,000 1,000 - STATE SOURCES 3310 53,535 53,535 629,568 Capital outlay 3397 - - - Class size reduction 3355 13,083 13,083 153,855 School recognition 3361 - - - Other state revenue 33XX 1,216 1,216 29,758 LOCAL SOURCES - - - - - Interest 3430 132 132 1,385 Local capital improvement tax 3413 - - - Other local revenue 34XX 44,742 44,742 732,428 Total Revenues - - - - Current Expenditures - - - - Instruction 5000 29,317 29,317 950,738	9% 9%
Federal direct 3100 \$ 778 \$ 778 \$ 9,154 Federal through state and local 3200 1,000 1,000 - STATE SOURCES 53,535 53,535 629,568 - FEFP 3310 53,535 53,535 629,568 Capital outlay 3397 - - - Class size reduction 3355 13,083 13,083 153,855 School recognition 3361 - - - Other state revenue 33XX 1,216 1,216 29,758 LOCAL SOURCES - - - - Interest 3430 132 132 1,385 Local capital improvement tax 3413 - - - Other local revenue 34XX 44,742 44,742 732,428 Total Revenues - - 114,486 1,556,148 Expenditures - - 100 2,338 2,338 17,100 School ad	9% 9%
Federal through state and local 3200 1,000 1,000 - STATE SOURCES 7 3310 53,535 53,535 629,568 Capital outlay 3397 7 7 7 Class size reduction 3355 13,083 13,083 153,855 School recognition 3361 - - - Best & Brightest Scholarship 3362 - - - Other state revenue 33XX 1,216 1,216 29,758 LOCAL SOURCES 1 1 1,216 29,758 Local capital improvement tax 3413 132 132 1,385 Local capital improvement tax 3413 114,486 114,486 1,556,148 Expenditures Current Expenditures 6000 3,613 3,613 92,519 Board 7100 2,338 2,338 17,100 School administration 7300 25,025 308,665 Facilities and acquisition 7400 4,01	9% 9%
STATE SOURCES 100 FEFP 3310 53,535 53,535 629,568 Capital outlay 3397 - - - Class size reduction 3355 13,083 13,083 153,855 School recognition 3361 - - - Best & Brightest Scholarship 362 - - - Other state revenue 33XX 1,216 1,216 29,758 LOCAL SOURCES - - - - Interest 3430 132 132 1,385 Local capital improvement tax 3413 - - - Other local revenue 34XX 44,742 44,742 732,428 Total Revenues - - 114,486 114,486 1,556,148 Expenditures - - 114,486 14,86 1,556,148 Instruction 5000 29,317 29,317 950,738 1,700 School administration 7300 25,025 308,665 5 Facilities and acquisition 7400	9%
FEFP 3310 53,535 53,535 629,568 Capital outlay 3397 - - - Class size reduction 3355 13,083 13,083 153,855 School recognition 3361 - - - Best & Brightest Scholarship 3362 - - - Other state revenue 33XX 1,216 1,216 29,758 LOCAL SOURCES - - - - Interest 3430 132 132 1,385 Local capital improvement tax 3413 - - - Other local revenue 34XX 44,742 44,742 732,428 Total Revenues - - 114,486 114,486 1,556,148 Expenditures - - - - - Instruction 5000 29,317 29,317 950,738 Instructional support services 6000 3,613 3,613 92,519 Board	9%
Capital outlay 3397 Class size reduction 3355 School recognition 3361 Best & Brightest Scholarship 3362 Other state revenue 33XX 1,216 29,758 LOCAL SOURCES - Interest 3430 Local capital improvement tax 3413 Other local revenue 34XX 44,742 44,742 Total Revenues 34XX 44,742 44,742 Total Revenues 114,486 Expenditures 114,486 Instruction 5000 1nstructional support services 6000 School administration 7300 25,025 25,025 308,665 Facilities and acquisition 7400 4,019 4,019 52,025 25,025 38,665 Fiscal services 7600 700 25,025 28,760 - 100 Central services 7000 <t< td=""><td>9%</td></t<>	9%
Class size reduction 3355 13,083 13,083 153,855 School recognition 3361 - - - Best & Brightest Scholarship 3362 - - - Other state revenue 33XX 1,216 1,216 29,758 LOCAL SOURCES - - - - - Interest 3430 132 132 1,385 Local capital improvement tax 3413 - - - Other local revenue 34XX 44,742 44,742 732,428 Total Revenues - - 114,486 1,556,148 Expenditures - - 114,486 1,556,148 Instruction 5000 29,317 29,317 950,738 Instructional support services 6000 3,613 3,613 92,519 Board 7100 2,338 17,100 School administration 7300 25,025 308,665 Facilities and acquisition 7400 4,0	
School recognition 3361 - - - - Best & Brightest Scholarship 3362 - <	
Best & Brightest Scholarship Other state revenue 3362 33XX - - - Other state revenue 33XX 1,216 1,216 29,758 LOCAL SOURCES Interest 3430 132 132 1,385 Local capital improvement tax 3413 0 0 132 132 1,385 Local capital improvement tax 3413 0 14,486 114,486 1,556,148 Total Revenues 114,486 114,486 1,556,148 144,86 1,556,148 Expenditures Instruction 5000 29,317 29,317 950,738 Instruction 5000 2,318 2,338 17,100 School administration 7300 25,025 25,025 308,665 Facilities and acquisition 7400 4,019 4,019 52,833 Fiscal services 7500 1,945 1,945 64,276 Food Services 7600 - - 100 Central services 7800 - - 1,700 </td <td>4%</td>	4%
Other state revenue 33XX 1,216 1,216 29,758 LOCAL SOURCES 3430 132 132 1,385 Interest 3413 0ther local revenue 34XX 44,742 44,742 732,428 Total Revenues 34XX 44,742 44,742 732,428 114,486 1,556,148 Expenditures 114,486 114,486 1,556,148 18 18 Current Expenditures 5000 29,317 29,317 950,738 Instruction 5000 3,613 3,613 92,519 Board 7100 2,338 2,338 17,100 School administration 7300 25,025 308,665 Facilities and acquisition 7400 4,019 4,019 52,833 Fiscal services 7600 - - 100 Central services 7700 519 519 5,940 Pupil transportation services 7800 - - 1,700 Operation of plant 7900 <td>4%</td>	4%
LOCAL SOURCES 3430 132 132 1,385 Local capital improvement tax 3413 0 14,742 732,428 Total Revenues 34XX 44,742 44,742 732,428 Total Revenues 114,486 114,486 1,556,148 Expenditures 114,486 114,486 1,556,148 Current Expenditures 5000 29,317 29,317 950,738 Instruction 5000 3,613 3,613 92,519 Board 7100 2,338 2,338 17,100 School administration 7300 25,025 25,025 308,665 Facilities and acquisition 7400 4,019 4,019 52,833 Fiscal services 7500 1,945 1,945 64,276 Food Services 7600 - - 100 Central services 7800 - - 1,00 Central services 7800 - - 1,700 Operation of plant 7900	4%
Interest Local capital improvement tax 3430 3413 3413 132 132 1,385 Other local revenue 34XX 44,742 44,742 732,428 Total Revenues 114,486 114,486 1,556,148 Expenditures Current Expenditures 114,486 114,486 1,556,148 Instruction 5000 29,317 29,317 950,738 Instructional support services 6000 3,613 3,613 92,519 Board 7100 2,338 2,338 17,100 School administration 7300 25,025 25,025 308,665 Facilities and acquisition 7400 4,019 4,019 52,833 Fiscal services 7500 1,945 64,276 Food Services 7600 - 100 Central services 7800 - 1,700 Operation of plant 7900 221 221 49,800 Maintenance of plant 8100 - - 600 Administrative technology services <t< td=""><td></td></t<>	
Local capital improvement tax Other local revenue 3413 34XX 44,742 44,742 732,428 Total Revenues 114,486 114,486 1,556,148 Expenditures Current Expenditures 114,486 114,486 1,556,148 Instruction 5000 29,317 29,317 950,738 Instructional support services 6000 3,613 92,519 Board 7100 2,338 2,338 17,100 School administration 7300 25,025 308,665 Facilities and acquisition 7400 4,019 4,019 52,833 Fiscal services 7500 1,945 64,276 700 Food Services 7600 - - 100 Central services 7800 - - 1,700 Operation of plant 7900 221 221 49,800 Maintenance of plant 8100 - - 600 Administrative technology services 8200 - - 800	0%
Other local revenue 34XX 44,742 44,742 732,428 Total Revenues 114,486 114,486 114,486 1,556,148 Expenditures 1 114,486 114,486 1,556,148 Expenditures 1 950,738 1 1 Instruction 5000 29,317 29,317 950,738 Instructional support services 6000 3,613 3,613 92,519 Board 7100 2,338 2,338 17,100 School administration 7300 25,025 25,025 308,665 Facilities and acquisition 7400 4,019 4,019 52,833 Fiscal services 7500 1,945 64,276 Food Services 7600 - - 100 Central services 7800 - - 1,700 Pupil transportation services 7800 - - 1,700 Operation of plant 7900 221 221 49,800 Maintenance of plan	10%
Total Revenues 114,486 114,486 1,556,148 Expenditures Instruction 5000 29,317 29,317 950,738 Instructional support services 6000 3,613 3,613 92,519 Board 7100 2,338 2,338 17,100 School administration 7300 25,025 308,665 Facilities and acquisition 7400 4,019 4,019 52,833 Fiscal services 7500 1,945 1,945 64,276 Food Services 7600 - - 100 Central services 7800 - - 1,700 Pupil transportation services 7800 - - 1,700 Operation of plant 7900 221 221 49,800 Maintenance of plant 8100 - - 600 Administrative technology services 8200 - - 800	
Expenditures Instruction 5000 29,317 29,317 950,738 Instructional support services 6000 3,613 3,613 92,519 Board 7100 2,338 2,338 17,100 School administration 7300 25,025 25,025 308,665 Facilities and acquisition 7400 4,019 4,019 52,833 Fiscal services 7500 1,945 1,945 64,276 Food Services 7600 - - 100 Central services 7800 - - 1,700 Pupil transportation services 7800 - - 1,700 Operation of plant 7900 221 221 49,800 Maintenance of plant 8100 - - 600 Administrative technology services 8200 - 800 -	6%
Current Expenditures Instruction 5000 29,317 29,317 950,738 Instructional support services 6000 3,613 3,613 92,519 Board 7100 2,338 2,338 17,100 School administration 7300 25,025 25,025 308,665 Facilities and acquisition 7400 4,019 4,019 52,833 Fiscal services 7500 1,945 1,945 64,276 Food Services 7600 - - 100 Central services 7700 519 519 5,940 Pupil transportation services 7800 - - 1,700 Operation of plant 7900 221 221 49,800 Maintenance of plant 8100 - - 600 Administrative technology services 8200 - - 800	7%
Instruction 5000 29,317 29,317 950,738 Instructional support services 6000 3,613 3,613 92,519 Board 7100 2,338 2,338 17,100 School administration 7300 25,025 25,025 308,665 Facilities and acquisition 7400 4,019 4,019 52,833 Fiscal services 7500 1,945 1,945 64,276 Food Services 7600 - - 100 Central services 7700 519 519 5,940 Pupil transportation services 7800 - - 1,700 Operation of plant 7900 221 221 49,800 Maintenance of plant 8100 - - 600 Administrative technology services 8200 - - 800	
Board 7100 2,338 2,338 17,100 School administration 7300 25,025 25,025 308,665 Facilities and acquisition 7400 4,019 4,019 52,833 Fiscal services 7500 1,945 1,945 64,276 Food Services 7600 - - 100 Central services 7700 519 519 5,940 Pupil transportation services 7800 - - 1,700 Operation of plant 7900 221 221 49,800 Maintenance of plant 8100 - - 600 Administrative technology services 8200 - - 800	3%
School administration 7300 25,025 25,025 308,665 Facilities and acquisition 7400 4,019 4,019 52,833 Fiscal services 7500 1,945 1,945 64,276 Food Services 7600 - - 100 Central services 7700 519 519 5,940 Pupil transportation services 7800 - - 1,700 Operation of plant 7900 221 221 49,800 Maintenance of plant 8100 - - 600 Administrative technology services 8200 - - 800	4%
Facilities and acquisition 7400 4,019 4,019 52,833 Fiscal services 7500 1,945 1,945 64,276 Food Services 7600 - - 100 Central services 7700 519 519 5,940 Pupil transportation services 7800 - - 1,700 Operation of plant 7900 221 221 49,800 Maintenance of plant 8100 - - 600 Administrative technology services 8200 - - 800	14%
Fiscal services 7500 1,945 1,945 64,276 Food Services 7600 - - 100 Central services 7700 519 519 5,940 Pupil transportation services 7800 - - 1,700 Operation of plant 7900 221 221 49,800 Maintenance of plant 8100 - - 600 Administrative technology services 8200 - - 800	8%
Food Services 7600 - - 100 Central services 7700 519 519 5,940 Pupil transportation services 7800 - - 1,700 Operation of plant 7900 221 221 49,800 Maintenance of plant 8100 - - 600 Administrative technology services 8200 - - 800	8%
Central services77005195195,940Pupil transportation services78001,700Operation of plant790022122149,800Maintenance of plant8100600Administrative technology services8200800	3%
Pupil transportation services78001,700Operation of plant790022122149,800Maintenance of plant8100600Administrative technology services8200800	
Operation of plant790022122149,800Maintenance of plant8100600Administrative technology services8200800	9%
Maintenance of plant8100-600Administrative technology services8200-800	
Administrative technology services 8200 - 800	0%
Community services 9100 11 077	
Debt service 9200	
Total Expenditures 66,998 66,998 1,556,148	4%
Excess (Deficiency) of Revenues Over Expenditures 47,487 -	12%
Other Financing Sources (Uses)	
Transfers in 3600	
Transfers out 9700	
Total Other Financing Sources (Uses)	
Net Change in Fund Balances	
Fund balances, beginning 472,945 472,945	
Adjustments to beginning fund balance	
Fund Balances, Beginning as Restated472,945-	
Fund Balances, Ending \$ 520,432 \$ 520,432 -	%

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

FTE Projected 134										
FTE Actual 124			Special	Revenue	9	Debt Service				
Percent of Projected 93%	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 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	5000 6000 7100 7300 7400 7500 7600 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 July 31, 2019

FTE Projected 134		Capital Outlay Total Governmental Funds											
FTE Actual 124				uapi	iai Ul	шау			Uldi	Governin	ient	ai runus	
Percent of Projected 93%	Account Number	Month Quarte Actua	er	YTD A	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	\$-		\$	-	\$ -	%	\$ 778	\$	778	\$	9,154	9%
Federal through state and local	3200							1,000		1,000		-	
STATE SOURCES													
FEFP	3310							53,535		53,535		629,568	9%
Capital outlay	3397							-		-		-	
Class size reduction	3355							13,083		13,083		153,855	9%
School recognition	3361							-		-		-	
Best & Brightest Scholarship	3362							-		-		-	
Other state revenue	33XX							1,216		1,216		29,758	4%
LOCAL SOURCES													
Interest	3430							132		132		1,385	10%
Local capital improvement tax	3413							-		-		-	
Other local revenue	34XX							44,742		44,742		732,428	6%
Total Revenues		-			-	-		114,486		114,486		1,556,148	7%
Expenditures Current Expenditures Instruction Instructional support services Board School administration Facilities and acquisition Fiscal services Food Services Central services Pupil transportation services Operation of plant Maintenance of plant Administrative technology services Community services Debt service	5000 6000 7100 7300 7400 7500 7600 7700 7800 7900 8100 8200 9100 9200	-						29,317 3,613 2,338 25,025 4,019 1,945 - 519 - 221 - - - - - - -		29,317 3,613 2,338 25,025 4,019 1,945 - 519 - 221 - 221 - - - -		950,738 92,519 17,100 308,665 52,833 64,276 100 5,940 1,700 49,800 600 800 11,077	3% 4% 14% 8% 3% 9% 0%
Total Expenditures		-			-	-		66,998		66,998		1,556,148	4%
Excess (Deficiency) of Revenues Over Expendit	ures	-			-	-		47,487		47,487		-	
Other Financing Sources (Uses) Transfers in Transfers out Total Other Financing Sources (Uses)	3600 9700		1		-	-		- - -		-		- -	
Net Change in Fund Balances Fund balances, beginning Adjustments to beginning fund balance								472,945	2	472,945		-	
Adjustments to beginning fund balance Fund Balances, Beginning as Restated					-	-		472,945		- 472,945		-	
								,,,,,,					
Fund Balances, Ending	:	\$ -		\$	-	\$-	%	\$ 520,432	\$ {	520,432	\$	-	%

Governmental Accounting Standards Board (GASB) Monthly Financial Form <u>Treasure Village Montessori</u> with MSID Number (0371) Monroe County, Florida Balance Sheet <u>7/31/2019 preliminary</u>

	Accounts	Ger	neral Fund	Special Revenue Fund		Debt Service		Capit	al Outlay	Total ernmental Funds
ASSETS										
Cash and cash equivalents Investments Grant receivables Other current assets Deposits Due from other funds Other long-term assets	1110 1160 1130 12XX 1210 1140 1400	\$	596,522 - 20,333 58,284 - - -	\$	-	\$	-	\$	-	\$ 596,522 - 20,333 58,284 - - -
Total Assets		\$	675,139	\$	-	\$	-	\$	-	\$ 675,139
LIABILITIES AND FUND BALANCE										
Liabilities										
Accounts payable Salaries, benefits, and payroll taxes paya Deferred revenue Notes/bonds payable Lease payable Other liabilities	2120 2110, 2170, 2330 2410 2180, 2250, 2310, 2320 2315 21XX, 22XX, 23XX	\$	20,357 50,069 - - - - -	\$		\$		\$		\$ 20,357 50,069 - - - - -
Total Liabilities			70,426		-		-		<u> </u>	 70,426
Fund Balance Nonspendable Restricted Committed Assigned Unassigned	2710 2720 2730 2740 2750		27,070 - - 528,738		-		-		-	27,070 - - 528,738
Total Fund Balance			555,808		-		-		-	 555,808
TOTAL LIABILITIES AND FUND BALANC	E	\$	626,234	\$	-	\$	_	\$		\$ 626,234
	(Facilities Corrections)		48,905		-		-		-	48,905

Treasure Village Montessori with MSID Number (0371)

Monroe County, Florida Statement of Revenue, Expenditures, and Changes in Fund Balance

For Month Ending 7/31/2019 preliminary

FTE Projected FTE Actual	200 200	1	Percent of Projected	t.										
			General F	und				Capital (Dutlay			Total Governm	nental Funds	
_	Account Number	Month/ Quarter Actual		Annual Budget	% of YTD Actual to Annual Budget	Month/ Q Actu		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	\$-	\$ -	\$ -	%	\$	- \$		\$-	%	\$- - 84.457	\$- - 84,457	\$- - 860,000	% 10%
FEFP Capital outlay Class size reduction School recognition	3310 3397 3355 3361	84,457 - 22,015 -	84,457 - 22,015 -	860,000 218,000	10% 10%		8,520	8,520	96,000	9%	8,520 22,015 - 88,184	8,437 8,520 22,015 - 88,184	96,000 218,000	9% 10%
Other state revenue LOCAL SOURCES Interest Local capital improvement tax	33XX 3430 3413 34XX	88,184 514 9,363	88,184 514 9,363	1,004,000 2,000 330,000	9% 26% <u>3%</u>						514 	514 - 9,363	2,000	
Other local revenue Total Revenues	3477	204,533	204,533	2,414,000	8%		8,520	8,520	96,000	9%	213,053	213,053	2,510,000	8%
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/ Fundraising & Field Trips Debt service	5000 6000 7100 7300 7400 7500 7600 7700 7800 7900 8100 8200 9100 9200	32,147 10,015 - 5,126 37,118 71 - 135 11,146 - 3,349 492	32,147 10,015 - 5,126 37,118 - 135 11,146 - 3,349 492	1,536,815 85,000 280,330 226,217 55,000 - - 3,525 169,500 6,000	2% 12% 2% 16% 0% 4% 7%		8,520	8,520			32,147 10,015 - 5,126 45,638 71 - - 135 11,146 - 3,349 492 	32,147 10,015 - 5,126 45,638 71 - - - 138 11,146 - 3,345 492 108,119	85,000 500 280,330 322,217 55,000 - 3,525 5169,500 - 6,000 9 -	12% 0% 2% 14% 0% 4% 7% 0%
Total Expenditures		99,599	99,599	2,362,887	4%		8,520	8,520	96,000	9%				
Excess (Deficiency) of Revenues Over Expenditures		\$ 104,934	\$ 104,934	\$ 51,113	205%		•	· ·			104,934	104,934	1 51,113	200%
Other Financing Sources (Uses) Transfers in Transfers out	3600 9700				%									
Total Other Financing Sources (Uses)			•	-		-	-	-	•			-	•	
Net Change in Fund Balances Fund balances, beginning Adjustments to beginning fund balance		\$ 450,874 	\$ 450,874 - 450,874	-		\$	-	\$ - - -			450,874 - 450,874	432,88	-	
Fund Balances, Beginning as Restated Fund Balances, Ending		\$ 555,808		\$ 51,113	1087%	and the second second second second		-	\$-	%	\$ 555,808	\$ 537,81	4 \$ 51,113	1052%

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>July 31, 2019</u>

	Accounts	General Fund		Special Revenue Fund		Debt Service		Сар	ital Outlay	 Total ernmental Funds
ASSETS								<u> </u>		
Cash and cash equivalents	1110	\$	343,754	\$	-	\$	-	\$	-	\$ 343,754
Investments	1160		-		-		-		-	-
Grant receivables	1130		-		-		-		-	-
Other current assets	12XX		33,642		-		-		-	33,642
Deposits	1210		-		-		-		-	-
Due from other funds	1140		(13,648)		-		(6)		13,654	-
Other long-term assets	1400		-		-		-		-	-
Total Assets		\$	363,748	\$	-	\$	(6)	\$	13,654	\$ 377,396
LIABILITIES AND FUND BALANCE										
Liabilities										
Accounts payable	2120	\$	-	\$	-	\$	-	\$	-	\$ -
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330		18,476		-		-		-	18,476
Deferred revenue	2410		-		-		-		-	-
Notes/bonds payable	2180, 2250, 2310, 2320 2315		-		-		-		-	-
Lease payable Other liabilities	2315 21XX, 22XX, 23XX		-		-		-		-	-
	2111, 2211, 2311		-		-		-		-	 -
Total Liabilities			18,476				-			 18,476
Fund Balance										
Nonspendable	2710		33,642		-		-		-	33,642
Restricted	2720		-		-		-		-	-
Committed	2730		-		-		-		-	-
Assigned	2740		-		-		-		-	-
Unassigned	2750		311,630		-		(6)		13,654	325,278
Total Fund Balance			345,272		-		(6)		13,654	 358,920
TOTAL LIABILITIES AND FUND BALANCE		\$	363,748	\$		\$	(6)	\$	13,654	\$ 377,396

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 One Month Ending: 7/31/2019

FTE Projected
FTE Actual
Percent of Projected

Percent of Projected	100%										
			Gener	al Fund		Special Revenue					
	Account Number	Month/ Quarter Actual	r 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	\$ 582	582	\$ 7,154	8%	\$-	\$-	\$-	%		
Federal through state and local STATE SOURCES	3200	-	-	-		-	-	-			
FEFP	3310	43,393	43,393	522,330	8%						
Capital outlay	3397	-	-	-							
Class size reduction	3355	11,202	11,202	137,037	8%						
School recognition	3361	-	-	-							
Other state revenue	33XX	842	842	50,374	2%						
LOCAL SOURCES											
Interest	3430	454	454	-							
Local capital improvement tax	3413	-	-	-							
Other local revenue	34XX	36,780	36,780	429,600	9%						
Total Revenues		93,253	93,253	1,146,495	8%		-	-			
Expenditures											
Current Expenditures											
Instruction	5000	9,223	9,223	585,479	2%						
Instructional support services	6000	15,260		22,725	67%						
Board	7100	-	-	-							
School administration	7300	32,013	32,013	262,148	12%						
Facilities and acquisition	7400	7,280		1,000	728%						
Fiscal services	7500	-	-	-							
Food services	7600	265	265	3,180	8%						
Central services	7700	643	643	8,580	7%						
Pupil transportation services	7800	-	-	1,000	0%						
Operation of plant	7900	21,607	21,607	289,040	7%						
Maintenance of plant	8100	123	123	3,000	4%						
Administrative technology services	8200	-	-	-							
Community services	9100	-	-	-							
Debt service	9200		-	-							
Total Expenditures		86,414	86,414	1,176,152	7%		-	-			
Excess (Deficiency) of Revenues Over Expenditures		6,839	6,839	(29,657)	-23%		-	-			
Other Financing Sources (Uses)											
Transfers in	3600	-									
Transfers out	9700										
Total Other Financing Sources (Uses)			-	-			-	-			
Net Change in Fund Balances											
Fund balances, beginning		338,433	338,433	54,236	624%	-	-				
Adjustments to beginning fund balance		-	,.00	1,200							
Fund Balances, Beginning as Restated		338,433	338,433	54,236	624%	-	-	-			
Fund Balances, Ending		\$ 345,272	\$ 345,272	\$ 24,579	1405%	\$-	\$-	\$-	%		
		,	,	,							

107 107

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 One Month Ending: 7/31/2019

FTE Projected FTE Actual Percent of Projected	<u>107</u> 107 100%											
			De		Capital Outlay							
	Account Number	Month/ Quarter Actual	YTD Actua	l Annu	ial Budget	% of YTD Actual to Annual Budget	Month/ Quar Actual		TD Actual	Annua	al Budget	% of YTD Actual to Annual Budget
Revenues												
FEDERAL SOURCES												
Federal direct	3100	\$ -	\$ -	\$	-	%	\$ -	\$	-	\$	-	%
Federal through state and local STATE SOURCES	3200	-	-		-		-		-	\$	-	
FEFP	3310											
Capital outlay	3397											
Class size reduction	3355											
School recognition	3361											
Other state revenue	33XX									\$	48,000	0%
LOCAL SOURCES												
Interest	3430											
Local capital improvement tax	3413											
Other local revenue	34XX											
Total Revenues			-		-				-	\$	48,000	0%
Expenditures												
Current Expenditures												
Instruction	5000											
Instructional support services	6000											
Board	7100											
School administration	7300											
Facilities and acquisition Fiscal services	7400 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 Debt service	9100 9200											
Debt service	9200											
Total Expenditures		-	-		-				-	\$	-	
Excess (Deficiency) of Revenues Over Expenditures			-		-				-	\$	48,000	0%
Other Financing Sources (Uses)												
Transfers in	3600											
Transfers out	9700											
Total Other Financing Sources (Uses)			-		-				-		-	
Net Change in Fund Balances												
Fund balances, beginning		(6)		(6)			13,6	54	13,654			
Adjustments to beginning fund balance				. /								
Fund Balances, Beginning as Restated		(6)		(6)	-		13,6	54	13,654		-	
Fund Balances, Ending		\$ (6)	\$	(6) \$	-	%	\$ 13,6	54 \$	13,654	\$	48,000	28%

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 One Month Ending: 7/31/2019

FTE Projected FTE Actual Percent of Projected

Percent of Projected	100%				
			Total Governm	ental Funds	
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues					
FEDERAL SOURCES					
Federal direct	3100	582	582	7,154	8%
Federal through state and local	3200	-	-	-	
STATE SOURCES					
FEFP	3310	43,393	43,393	522,330	8%
Capital outlay	3397	-	-	-	
Class size reduction	3355	11,202	11,202	137,037	8%
School recognition	3361		-	-	0,0
Other state revenue	33XX	842	842	98,374	1%
LOCAL SOURCES	00/01	042	042	50,014	170
Interest	3430	454	454	_	
Local capital improvement tax	3413	404	434	-	
Other local revenue	3413 34XX	- 36,780	- 36,780	- 429,600	9%
Other local revenue	3477		30,780	429,000	970
Total Revenues		93,253	93,253	1,194,495	8%
Expenditures					
Current Expenditures					
Instruction	5000	9,223	9,223	585,479	2%
Instructional support services	6000	15,260	15,260	22,725	67%
Board	7100	-	-		0170
School administration	7300	32,013	32,013	262,148	12%
Facilities and acquisition	7400	7,280	7,280	1,000	728%
Fiscal services	7500	-	-	-	120,0
Food services	7600	265	265	3,180	8%
Central services	7700	643	643	8,580	7%
Pupil transportation services	7800	-	-	1,000	0%
Operation of plant	7900	21,607	21,607	289,040	7%
Maintenance of plant	8100	123	123	3,000	4%
Administrative technology services	8200	-	-	-	1,0
Community services	9100	_	_	_	
Debt service	9200	-	-	-	
Total Expenditures		86,414	86,414	1,176,152	7%
Excess (Deficiency) of Revenues Over Expenditures		6,839	6,839	18,343	37%
Excess (Benelency) of Revenues over Experiances		0,000	0,000	10,040	0170
Other Financing Sources (Uses)					
Transfers in	3600	-	-	-	
Transfers out	9700		-	-	
Total Other Financing Sources (Uses)			-	-	
Net Change in Fund Balances					
Fund balances, beginning		352,081	352,081	54,236	649%
Adjustments to beginning fund balance			-	-	
Fund Balances, Beginning as Restated		352,081	352,081	54,236	649%
Fund Balances, Ending		358,920	358,920	72,579	495%
i una balances, Enumy			550,920	12,519	490%

107 107

<u>Key West Collegiate Academy</u> with MSID Number (44-0382) Monroe County, Florida Balance Sheet (Unaudited) <u>July 31st, 2019</u>

	Accounts	General Fund	Special Revenue Fund		Debt Service		Capital Outlay		Total Governmental Funds
ASSETS									
Cash and cash equivalents Investments Grant receivables	1110 1160 1130	\$ 216,583.79	\$	-	\$	-	\$	-	\$ 216,583.79 -
Other current assets	12XX	32,632.60							- 32,632.60
Deposits	1210	·							-
Due from other funds	1140								-
Other long-term assets	1400								-
Total Assets		\$ 249,216.39	\$	-	\$	-	\$	-	\$ 249,216.39
LIABILITIES AND FUND BALANCE									
Liabilities									
Accounts payable	2120	\$ 15,041.30	\$	-	\$	-	\$	-	\$ 15,041.30
Salaries, benefits, and payroll taxes payable Deferred revenue	2110, 2170, 2330 2410								-
Notes/bonds payable	2410 2180, 2250, 2310, 2320								-
Lease payable	2315								-
Other liabilities	21XX, 22XX, 23XX	46,957.87							46,957.87
Total Liabilities		61,999.17		-		-		-	61,999.17
Fund Balance									
Nonspendable	2710								-
Restricted	2720			-		-		-	-
Committed Assigned	2730 2740								-
Unassigned	2740	187,217.22							- 187,217.22
-									
Total Fund Balance		187,217.22		-		-			187,217.22
TOTAL LIABILITIES AND FUND BALANCE		\$ 249,216.39	\$	-	\$		\$	_	\$ 249,216.39 \$

-

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 July 31st 2019

FTE Projected72.16FTE Actual39.78	55% Pe	ercent of Projected								
		General Fund			Special Revenue					
Account Number			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 local3200	-			%	-			%		
STATE SOURCES	04 700 00	04 700 00	750 000 00	40/				0/		
FEFP 3310 Capital outlay 3397	31,786.63	31,786.63	753,300.00	4% %	-			%		
Class size reduction 3355	-			%	-			%		
School recognition 3361	-			%	-			70 %		
Other state revenue 33XX	-			% %	-	_		%		
LOCAL SOURCES	-			70		-		70		
Interest 3430	<u>-</u>			%	-			%		
Local capital improvement tax 3413	-			%	-			%		
Other local revenue 34XX	432.55	432.55	4,000.00	11%	-			%		
Total Revenues	32,219.18	32,219.18	757,300.00	4%	-	-	-			
Expenditures Current Expenditures										
Instruction 5000	25,134.86	25,134.86	379.175.00	7%	_	_		%		
Instructional support services 6000	-	23,134.00	6,700.00	0%		-		%		
Board 7100	-		15.550.00	0%	-			%		
General administration 7200			37,665.00	0,0				,,,		
School administration 7300	9,284.46	9,284.46	185,594.00	5%	-			%		
Facilities and acquisition 7400	-			%	-			%		
Fiscal services 7500	500.00	500.00	11,250.00	4%	-			%		
Food services 7600	-			%	-			%		
Central services 7700	1,712.42	1,712.42	20,250.00	8%	-			%		
Pupil transportation services 7800	114.00	114.00	13,200.00	1%	-			%		
Operation of plant 7900	8,850.00	8,850.00	84,214.00	11%	-			%		
Maintenance of plant8100Administrative technology services8200	-		10,500.00	0% %	-			%		
Community services 9100	-			%	-			%		
Debt service 9200	-			%	-			%		
Total Expenditures	45,595.74	45,595.74	764,098.00	6%		_	-			
Excess (Deficiency) of Revenues Over Expenditures	(13,376.56)	(13,376.56)	(6,798.00)	197%		_	-			
	(10,010100)	(10,010.00)	(0,100.00)							
Other Financing Sources (Uses)								0/		
Transfers in 3600	-			%	-			%		
Transfers out 9700				%	-			%		
Total Other Financing Sources (Uses)		-	-			-	-			
Net Change in Fund Balances	(13,376.56)	(13,376.56)	(6,798.00)	197%	-	-	-			
Fund balances, beginning	-	200,593.78	200,593.78	100%						
Adjustments to beginning fund balance Fund Balances, Beginning as Restated	(13,376.56)	(13,376.56)	(6,798.00)	197%		-	-			
r and Balances, Beginning as restated	(10,070.00)	(10,070.00)	(0,730.00)	13770		-	-			
Fund Balances, Ending	\$ (13,376.56)	187,217.22	193,795.78	97%		-	-	%		

	Debt	Service			Capita	I Outlay		Total Governmental Funds							
		% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual		% of YTD Actual to Annual Budget	Мо	onth/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget				
-	-	-	%	-			% %	\$	-	\$-	\$-	9 9			
-				-					-	-	-				
-			%	-		07 500 00	%		31,786.63	31,786.63	753,300.00	49			
-			%	-		37,500.00	0%		-	-	37,500.00	0%			
-			%	-			%		-	-	-	%			
-			%	-			%		-	-	-	9			
-			%	-					-	-	-	9			
-			%	-			%		-	-	-	9			
-			%	-			%		-	-	-	%			
-			%				%		432.55	432.55	4,000.00	11%			
	-	-			-	37,500.00	0%		32,219.18	32,219.18	794,800.00	4%			
-			%	_			%		25,134.86	25,134.86	379,175.00	7%			
-			%	-			%				6,700.00	0%			
-			%	-			%		-	-	15,550.00	0%			
_			%	-			%		9,284.46	9,284.46	37,665.00 185,594.00	5%			
-			%	-			%		-	-	-	9			
-			%	-			%		500.00	500.00	11,250.00	49			
-			%	-			%		-	-	-	9			
-			%	-			%		1,712.42	1,712.42	20,250.00	8%			
-			%	-			%		114.00	114.00	13,200.00	19			
-			%	-	-	37,500.00	0%		8,850.00	8,850.00	121,714.00	79			
-			%	-			%		-	-	10,500.00	0%			
-			%	-			%		-	-	-	9			
-			%	-			%		-	-	-	9			
-			%	-			%		-	-	-	9			
-	-	-		-	-	37,500.00	0%		45,595.74	45,595.74	801,598.00	6%			
	-	-			-	-			(13,376.56)	(13,376.56)	(6,798.00)	197%			
-			%	-			%		-	-	-	9/			
-			%	-			%		-	-	-	9			
-	-	-			-	-			-	-	-				
	-	-		-	-	-			(13,376.56) -	(13,376.56) 200,593.78	(6,798.00) 200,593.78	197% 100%			
-	-	-		-	-	-			-	- 200,593.78	- 200,593.78	100%			
_			%				%	\$	(13 376 56)	\$ 187,217.22	\$ 193,795.78	97%			
-	-	-	70		-	-	70	Ψ	(10,010.00)	Ψ 101,211.22	ψ 100,130.10	31			

Governmental Accounting Standards Board (GASB) Monthly Financial Form Big Pine Academy with MSID Number (0391) Monroe County, Florida Balance Sheet (Unaudited) July 31, 2019

ASSETS	Accounts		General Fund		Special Revenue Fund		Debt Service		Capital Outlay		Total overnmental Funds	
Cash and cash equivalents Investments	1110 1160	\$	59,265.88	\$	-	\$	-	\$	-	\$	59,265.88	
Grant receivables Other current assets Deposits Due from other funds Other long-term assets	1100 1130 12XX 1210 1140 1400		14,149.05 10,750.63 8,638.42								14,149.05 10,750.63 8,638.42 - -	
Total Assets		\$	92,803.98	\$	_	\$	-	\$		\$	92,803.98	
LIABILITIES AND FUND BALANCE												
Liabilities												
Accounts payable Salaries, benefits, and payroll taxes payable Deferred revenue Notes/bonds payable Lease payable	2120 2110, 2170, 2330 2410 2180, 2250, 2310, 2320 2315	\$	21,022.81	\$	-	\$	-	\$	-	\$	21,022.81 - - -	
Other liabilities	21XX, 22XX, 23XX		57,752.66								57,752.66	
Total Liabilities			78,775.47				-				78,775.47	
Fund Balance Nonspendable Restricted Committed	2710 2720 2730		10,750.63								10,750.63 - -	
Assigned Unassigned	2740 2750		3,277.88								3,277.88	
Total Fund Balance			14,028.51		_		-		-		14,028.51	
TOTAL LIABILITIES AND FUND BALANCE		\$	92,803.98	\$		\$	-	\$		\$	92,803.98	

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 July 31, 2019 (unaudited)

FTE Projected FTE Actual	<u> </u>	96%	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 t Annual Budget				
Revenues FEDERAL SOURCES													
Federal direct	3100	\$-	\$-	\$-	%	\$-	\$-	\$-	%				
Federal through state and local	3200	Ψ	Ŷ	Ŷ	70	Ŷ	Ŷ	Ψ	70				
STATE SOURCES													
FEFP	3310	71,776.63	71,776.63	861,542.00	8%								
Capital outlay	3397												
Class size reduction	3355	9,755.74	9,755.74	119,458									
School recognition	3361			13,000									
Other state revenue	33XX	0.00	0.00	47,000	0%								
LOCAL SOURCES	3430	F 70	F 70	2 000 00	0%								
Interest Local capital improvement tax	3430	5.76	5.76	2,000.00	0%								
Other local revenue	3473 34XX	19,686.52	19,686.52	231,000.00	9%								
Total Revenues		101,224.65	101,224.65	1,274,000.00	8%		-	-					
Fundandiáturan													
Expenditures Current Expenditures													
Instruction	5000	41,889.82	41,889.82	753,585.00	6%								
Instructional support services	6000	-	-	15,000.00	0%								
Board	7100	-	-	16,300.00	0%								
MCSD Adm Fee	7200	1,630.65	1,630.65	20,000.00	8%								
School administration	7300	17,189.02	17,189.02	167,400.00	10%								
Facilities and acquisition	7400	-	-	45,000.00	0%								
Fiscal services	7500	256.27	256.27	20,000.00	1%								
Food services	7600	-	-	20,550.00	0%								
Central services Pupil transportation services	7700 7800		-	33,200.00	0%								
Operation of plant	7800	- 17,412.67	- 17,412.67	117,200.00	15%								
Maintenance of plant	8100	17,412.07	17,412.07	117,200.00	1070								
Administrative technology services	8200												
Community services	9100	2,703.12	2,703.12	31,700.00	9%								
VPK	9200	5,358.88	5,358.88	33,100.00	16%								
Total Expenditures		86,440.43	86,440.43	1,273,035.00	7%		-	-					
Excess (Deficiency) of Revenues Over Expenditures		14,784.22	14,784.22	-			-	-					
Other Financing Sources (Uses)													
Transfers in	3600												
Transfers out	9700												
Total Other Financing Sources (Uses)			-	-			-	-					
Net Change in Fund Balances		14,784.22	14,784.22										
Fund balances, beginning		(470.12)	(470.12)										
Adjustments to beginning fund balance		(285.59)	(285.59)										
Fund Balances, Beginning as Restated		(755.71)	(755.71)			-	-	-					
Fund Balances, Ending		\$ 14,028.51	\$ 14,028.51	\$-	%	<u> </u>	\$-	\$-	%				

	Debt	Service		Capital Outlay							Total Governmental Funds						
Month/ Quarter Actual			Actual to Month/ Quarter Actual to				Actual to	Month/ C		YTD Actual	Annual Budget	% of YTD Actual to Annual Budget					
\$-	\$-	\$-	%	\$	-	\$	-	\$	-	%	\$	-	\$-	\$-	%		
											71,	- 776.63	- 71,776.63	- 861,542.00	8%		
											9,	- 755.74 -	- 9,755.74 -	- 119,458.00 13,000.00	8% 0%		
												-	-	47,000.00	0%		
												5.76 -	5.76	2,000.00	0%		
												<u>886.52</u> 224.65	<u>19,686.52</u> 101,224.65	231,000.00	<u> </u>		
					-		-		-		101,	224.03	101,224.03	1,274,000.00	070		
											41,	889.82 -	41,889.82 -	753,585.00 15,000.00	6% 0%		
											1	- 630.65	- 1,630.65	16,300.00 20,000.00	0% 8%		
												189.02	17,189.02	167,400.00 45,000.00	10% 0%		
												256.27 -	256.27	20,000.00 20,550.00	1% 0%		
												-	-	- 33,200.00	0%		
											17,	412.67 -	17,412.67 -	117,200.00 -	15%		
												- 703.12 358.88	- 2,703.12 5,358.88	- 31,700.00 33,100.00	9% 16%		
_	_								-			440.43	86,440.43	1,273,035.00	7%		
-	-	-			-				-		14,	784.22	14,784.22	-			
													-	-			
												-	-	-			
-	-	-			-		-		-			-	-	-			
												470.12) 285.59)	(470.12) (285.59)	-			
-	-	-			-		-		-			755.71)	(755.71)	-			
\$-	\$-	\$-	%	\$	-	\$	-	\$ 19	-	%	\$ 14,	028.51	\$ 14,028.51	\$-	%		