



**School District of Monroe County, Florida
Charter School Reports
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October 8th – Board Meeting**

Financial Statements

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

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

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

FTE Projected		518											
FTE Actual		530											
		102% 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	\$ 61,325	\$ 195,733	31%	\$ -	\$ -	\$ -	%	\$ 61,325	\$ 61,325	\$ 195,733	31%
Federal through state and local	3200									-	-	-	
STATE SOURCES													
FEFP	3310	483,552	483,552	6,058,130	8%					483,552	483,552	6,058,130	8%
Capital outlay	3397					5,056	5,056	323,088	2%	5,056	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%					9,324	9,324	93,761	10%
Other local revenue Donations	3440	(1,261)	(1,261)	40,000	-3%					(1,261)	(1,261)	40,000	-3%
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%	557,996	557,996	6,833,043	8%
Expenditures													
Current Expenditures													
Instruction	5000	18,796	18,796	3,602,769	1%					18,796	18,796	3,602,769	1%
Instructional support services	6000	157,378	157,378	829,805	19%					157,378	157,378	829,805	19%
Board	7100	4,716	4,716	57,162	8%					4,716	4,716	57,162	8%
School administration	7300	30,966	30,966	424,931	7%					30,966	30,966	424,931	7%
Facilities and acquisition	7400	-	-	-		91,509	91,509	300,000	31%	91,509	91,509	300,000	31%
Fiscal services	7500	-	-	13,300	0%					-	-	13,300	0%
Food services	7600	400	400	177,299	0%					400	400	177,299	0%
Pupil transportation	7800	-	-	26,700	0%					-	-	26,700	0%
Operation of plant	7900	45,248	45,248	614,803	7%					45,248	45,248	614,803	7%
Maintenance of plant	8100	698	698	25,000	3%					698	698	25,000	3%
Community services	9100			-						-	-	-	
Total Expenditures		258,202	258,202	5,771,769	4%	91,509	91,509	300,000	31%	349,711	349,711	6,071,769	6%
Excess (Def) Revenues Over Expenditures		294,738	294,738	738,186	40%	(86,453)	(86,453)	23,088	-374%	208,285	208,285	761,274	27%
Net Change in Fund Balances		294,738	294,738			(86,453)	(86,453)			208,285	208,285		
Fund balances, beginning		5,994,086	5,994,086			85,237	85,237			6,079,323	6,079,323	-	
Adjustments to beginning fund balance		(298,769)	(298,769)							(298,769)	(298,769)	-	
Fund Balances, Beginning as Restated		5,695,317	5,695,317	-		85,237	85,237	-		5,780,554	5,780,554	-	
Fund Balances, Ending		\$ 5,990,055	\$ 5,990,055	\$ -	%	\$ (1,216)	\$ (1,216)	\$ -	%	\$ 5,988,839	\$ 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

	<u>Accounts</u>	<u>General</u>	<u>Special</u>	<u>Debt</u>	<u>Capital</u>	<u>Total</u>
ASSETS						
Cash and cash equivalents	1110	\$ 539,332				\$ 539,332
Investments	1160					-
Grant receivables	1130	15				15
Other current assets	12XX	1,923				1,923
Deposits	1210					-
Due from other funds	1140					-
Other long-term assets	1400					-
Total Assets		<u><u>\$ 541,269</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 541,269</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	1,517				1,517
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
Total Liabilities		<u><u>\$ 20,837</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>\$ 20,837</u></u>
Fund Balance						
Nonspendable	2710					-
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	520,432				520,432
Total Fund Balance		<u><u>520,432</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>520,432</u></u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 541,269</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 541,269</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 July 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	\$ 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	5000	29,317	29,317	950,738	3%
Instructional support services	6000	3,613	3,613	92,519	4%
Board	7100	2,338	2,338	17,100	14%
School administration	7300	25,025	25,025	308,665	8%
Facilities and acquisition	7400	4,019	4,019	52,833	8%
Fiscal services	7500	1,945	1,945	64,276	3%
Food Services	7600	-	-	100	
Central services	7700	519	519	5,940	9%
Pupil transportation services	7800	-	-	1,700	
Operation of plant	7900	221	221	49,800	0%
Maintenance of plant	8100	-	-	600	
Administrative technology services	8200	-	-	800	
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	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 Restated		472,945	472,945	-	
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
Percent of Projected 93%

Special Revenue	Debt Service
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	Account Number	Month/Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200								
STATE SOURCES									
FEFP	3310								
Capital outlay	3397								
Class size reduction	3355								
School recognition	3361								
Best & Brightest Scholarship	3362								
Other state revenue	33XX								
LOCAL SOURCES									
Interest	3430								
Local capital improvement tax	3413								
Other local revenue	34XX								
Total Revenues		-	-	-		-	-	-	
Expenditures									
Current Expenditures									
Instruction	5000								
Instructional support services	6000								
Board	7100								
School administration	7300								
Facilities and acquisition	7400								
Fiscal services	7500								
Food Services	7600								
Central services	7700								
Pupil transportation services	7800								
Operation of plant	7900								
Maintenance of plant	8100								
Administrative technology services	8200								
Community services	9100								
Debt service	9200								
Total Expenditures		-	-	-		-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		-	-	-	
Other Financing Sources (Uses)									
Transfers in	3600								
Transfers out	9700								
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances									
Fund balances, beginning									
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		-	-	-		-	-	-	
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%

May Sands Montessori School with MSID Number 0351
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ended July 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	\$ -	\$ -	\$ -	%	\$ 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	5000					29,317	29,317	950,738	3%
Instructional support services	6000					3,613	3,613	92,519	4%
Board	7100					2,338	2,338	17,100	14%
School administration	7300					25,025	25,025	308,665	8%
Facilities and acquisition	7400	-				4,019	4,019	52,833	8%
Fiscal services	7500					1,945	1,945	64,276	3%
Food Services	7600					-	-	100	
Central services	7700					519	519	5,940	9%
Pupil transportation services	7800					-	-	1,700	
Operation of plant	7900					221	221	49,800	0%
Maintenance of plant	8100					-	-	600	
Administrative technology services	8200					-	-	800	
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	47,487	-	
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 Restated		-	-	-		472,945	472,945	-	
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 520,432	\$ 520,432	\$ -	%

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

	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
ASSETS						
Cash and cash equivalents	1110	\$ 596,522	\$ -	\$ -	\$ -	\$ 596,522
Investments	1160	-				-
Grant receivables	1130	20,333				20,333
Other current assets	12XX	58,284				58,284
Deposits	1210	-				-
Due from other funds	1140	-			-	-
Other long-term assets	1400	-				-
Total Assets		<u>\$ 675,139</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 675,139</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 20,357	\$ -	\$ -	\$ -	\$ 20,357
Salaries, benefits, and payroll taxes pay:	2110, 2170, 2330	50,069	-	-	-	50,069
Deferred revenue	2410	-	-	-	-	-
Notes/bonds payable	2180, 2250, 2310, 2320	-	-	-	-	-
Lease payable	2315	-	-	-	-	-
Other liabilities	21XX, 22XX, 23XX	-	-	-	-	-
Total Liabilities		<u>70,426</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,426</u>
Fund Balance						
Nonspendable	2710	27,070				27,070
Restricted	2720	-		-		-
Committed	2730	-				-
Assigned	2740	-				-
Unassigned	2750	528,738	-	-	-	528,738
Total Fund Balance		<u>555,808</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>555,808</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 626,234</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 626,234</u>
(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																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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Governmental Accounting Standards Board (GASB) Monthly Financial Form
Ocean Studies Charter School with MSID Number 0381
Monroe County, Florida
Balance Sheet (Unaudited)
July 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	\$ 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	-	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets		<u>\$ 363,748</u>	<u>\$ -</u>	<u>\$ (6)</u>	<u>\$ 13,654</u>	<u>\$ 377,396</u>
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	-	-	-	-	-
Lease payable	2315	-	-	-	-	-
Other liabilities	21XX, 22XX, 23XX	-	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities		<u>18,476</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,476</u>
Fund Balance						
Nonspendable	2710	33,642	-	-	-	33,642
Restricted	2720	-	-	-	-	-
Committed	2730	-	-	-	-	-
Assigned	2740	-	-	-	-	-
Unassigned	2750	311,630	-	(6)	13,654	325,278
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance		<u>345,272</u>	<u>-</u>	<u>(6)</u>	<u>13,654</u>	<u>358,920</u>
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 363,748</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (6)</u></u>	<u><u>\$ 13,654</u></u>	<u><u>\$ 377,396</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 One Month Ending: 7/31/2019

FTE Projected	107								
FTE Actual	107								
Percent of Projected	100%								
		General Fund				Special Revenue			
Account Number	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget		Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
	Actual					Actual			
Revenues									
FEDERAL SOURCES									
Federal direct	3100	\$ 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	-	-	-					
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	15,260	22,725	67%				
Board	7100	-	-	-					
School administration	7300	32,013	32,013	262,148	12%				
Facilities and acquisition	7400	7,280	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		-	-	-					
Fund Balances, Beginning as Restated		338,433	338,433	54,236	624%	-	-	-	
Fund Balances, Ending		\$ 345,272	\$ 345,272	\$ 24,579	1405%	\$ -	\$ -	\$ -	%

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	107
FTE Actual	107
Percent of Projected	100%

	Account Number	Debt Service				Capital Outlay			
		Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200	-	-	-		-	-	-	
STATE SOURCES									
FEFP	3310								
Capital outlay	3397								
Class size reduction	3355								
School recognition	3361								
Other state revenue	33XX							\$ 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	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		-	-	-		-	-	\$ 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)			13,654	13,654		
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		(6)	(6)	-		13,654	13,654	-	
Fund Balances, Ending		\$ (6)	\$ (6)	\$ -	%	\$ 13,654	\$ 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	107
FTE Actual	107
Percent of Projected	100%

Total Governmental Funds					
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues					
FEDERAL SOURCES					
	3100	582	582	7,154	8%
	3200	-	-	-	
STATE SOURCES					
	3310	43,393	43,393	522,330	8%
	3397	-	-	-	
	3355	11,202	11,202	137,037	8%
	3361	-	-	-	
	33XX	842	842	98,374	1%
LOCAL SOURCES					
	3430	454	454	-	
	3413	-	-	-	
	34XX	36,780	36,780	429,600	9%
Total Revenues		93,253	93,253	1,194,495	8%
Expenditures					
Current Expenditures					
	5000	9,223	9,223	585,479	2%
	6000	15,260	15,260	22,725	67%
	7100	-	-	-	
	7300	32,013	32,013	262,148	12%
	7400	7,280	7,280	1,000	728%
	7500	-	-	-	
	7600	265	265	3,180	8%
	7700	643	643	8,580	7%
	7800	-	-	1,000	0%
	7900	21,607	21,607	289,040	7%
	8100	123	123	3,000	4%
	8200	-	-	-	
	9100	-	-	-	
	9200	-	-	-	
Total Expenditures		86,414	86,414	1,176,152	7%
Excess (Deficiency) of Revenues Over Expenditures		6,839	6,839	18,343	37%
Other Financing Sources (Uses)					
	3600	-	-	-	
	9700	-	-	-	
Total Other Financing Sources (Uses)		-	-	-	
Net Change in Fund Balances					
		352,081	352,081	54,236	649%
		-	-	-	
Fund Balances, Beginning as Restated		352,081	352,081	54,236	649%
Fund Balances, Ending		358,920	358,920	72,579	495%

Key West Collegiate Academy with MSID Number (44-0382)
Monroe County, Florida
Balance Sheet (Unaudited)
July 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	\$ 216,583.79	\$ -	\$ -	\$ -	\$ 216,583.79
Investments	1160					-
Grant receivables	1130					-
Other current assets	12XX	32,632.60				32,632.60
Deposits	1210					-
Due from other funds	1140					-
Other long-term assets	1400					-
Total Assets		<u>\$ 249,216.39</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 249,216.39</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 15,041.30	\$ -	\$ -	\$ -	\$ 15,041.30
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	46,957.87				46,957.87
Total Liabilities		<u>61,999.17</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,999.17</u>
Fund Balance						
Nonspendable	2710					-
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	187,217.22				187,217.22
Total Fund Balance		<u>187,217.22</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>187,217.22</u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 249,216.39</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 249,216.39</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 July 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									
	3100	-			%	-		-	%
	3200	-			%	-			%
STATE SOURCES									
	3310	31,786.63	31,786.63	753,300.00	4%	-			%
	3397	-			%	-			%
	3355	-			%	-			%
	3361	-			%	-			%
	33XX	-			%		-		%
LOCAL SOURCES									
	3430	-			%	-			%
	3413	-			%	-			%
	34XX	432.55	432.55	4,000.00	11%	-			%
Total Revenues		32,219.18	32,219.18	757,300.00	4%	-	-	-	
Expenditures									
Current Expenditures									
	5000	25,134.86	25,134.86	379,175.00	7%	-	-		%
	6000	-		6,700.00	0%	-			%
	7100	-		15,550.00	0%	-			%
	7200			37,665.00					
	7300	9,284.46	9,284.46	185,594.00	5%	-			%
	7400	-			%	-			%
	7500	500.00	500.00	11,250.00	4%	-			%
	7600	-			%	-			%
	7700	1,712.42	1,712.42	20,250.00	8%	-			%
	7800	114.00	114.00	13,200.00	1%	-			%
	7900	8,850.00	8,850.00	84,214.00	11%	-			%
	8100	-		10,500.00	0%	-			%
	8200	-			%	-			%
	9100	-			%	-			%
	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%	-	-	-	
Other Financing Sources (Uses)									
	3600	-			%	-			%
	9700	-			%	-			%
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		(13,376.56)	(13,376.56)	(6,798.00)	197%	-	-	-	
		-	200,593.78	200,593.78	100%				
Fund Balances, Beginning as Restated		(13,376.56)	(13,376.56)	(6,798.00)	197%	-	-	-	
Fund Balances, Ending		\$ (13,376.56)	187,217.22	193,795.78	97%	-	-	-	%

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
-	-	-	%	-			%	\$ -	\$ -	\$ -	%
-			%	-			%	-	-	-	%
-			%	-			%	31,786.63	31,786.63	753,300.00	4%
-			%	-		37,500.00	0%	-	-	37,500.00	0%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	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%
-			%	-			%	-	-	37,665.00	
-			%	-			%	9,284.46	9,284.46	185,594.00	5%
-			%	-			%	-	-	-	%
-			%	-			%	500.00	500.00	11,250.00	4%
-			%	-			%	-	-	-	%
-			%	-			%	1,712.42	1,712.42	20,250.00	8%
-			%	-			%	114.00	114.00	13,200.00	1%
-			%	-		37,500.00	0%	8,850.00	8,850.00	121,714.00	7%
-			%	-			%	-	-	10,500.00	0%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-	-	-		-	-	37,500.00	0%	45,595.74	45,595.74	801,598.00	6%
-	-	-		-	-	-		(13,376.56)	(13,376.56)	(6,798.00)	197%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		(13,376.56)	(13,376.56)	(6,798.00)	197%
-				-				-	200,593.78	200,593.78	100%
-				-				-	-	-	
-	-	-		-	-	-		-	200,593.78	200,593.78	100%
-	-	-	%	-	-	-	%	\$ (13,376.56)	\$ 187,217.22	\$ 193,795.78	97%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Big Pine Academy with MSID Number (0391)
Monroe County, Florida
Balance Sheet (Unaudited)
July 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	\$ 59,265.88	\$ -	\$ -	\$ -	\$ 59,265.88
Investments	1160					-
Grant receivables	1130	14,149.05				14,149.05
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>\$ 92,803.98</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,803.98</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 21,022.81	\$ -	\$ -	\$ -	\$ 21,022.81
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	57,752.66				57,752.66
Total Liabilities		<u>78,775.47</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,775.47</u>
Fund Balance						
Nonspendable	2710	10,750.63				10,750.63
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	3,277.88				3,277.88
Total Fund Balance		<u>14,028.51</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,028.51</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 92,803.98</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,803.98</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 July 31, 2019 (unaudited)

	FTE Projected	141								
	FTE Actual	135	96% 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	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	8%					
School recognition	3361			13,000	0%					
Other state revenue	33XX	0.00	0.00	47,000	0%					
LOCAL SOURCES										
Interest	3430	5.76	5.76	2,000.00	0%					
Local capital improvement tax	3413									
Other local revenue	34XX	19,686.52	19,686.52	231,000.00	9%					
Total Revenues		101,224.65	101,224.65	1,274,000.00	8%	-	-	-		
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	7700									
Pupil transportation services	7800	-	-	33,200.00	0%					
Operation of plant	7900	17,412.67	17,412.67	117,200.00	15%					
Maintenance of plant	8100									
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	\$ -	%	\$ -	\$ -	\$ -	%	

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
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
								71,776.63	71,776.63	861,542.00	8%
								-	-	-	
								9,755.74	9,755.74	119,458.00	8%
								-	-	13,000.00	0%
								-	-	47,000.00	0%
								5.76	5.76	2,000.00	0%
								-	-	-	
								19,686.52	19,686.52	231,000.00	9%
-	-	-		-	-	-		101,224.65	101,224.65	1,274,000.00	8%
								41,889.82	41,889.82	753,585.00	6%
								-	-	15,000.00	0%
								-	-	16,300.00	0%
								1,630.65	1,630.65	20,000.00	8%
								17,189.02	17,189.02	167,400.00	10%
								-	-	45,000.00	0%
								256.27	256.27	20,000.00	1%
								-	-	20,550.00	0%
								-	-	-	
								-	-	33,200.00	0%
								17,412.67	17,412.67	117,200.00	15%
								-	-	-	
								-	-	-	
								2,703.12	2,703.12	31,700.00	9%
								5,358.88	5,358.88	33,100.00	16%
-	-	-		-	-	-		86,440.43	86,440.43	1,273,035.00	7%
-	-	-		-	-	-		14,784.22	14,784.22	-	
								-	-	-	
								-	-	-	
-	-	-		-	-	-		-	-	-	
								(470.12)	(470.12)	-	
								(285.59)	(285.59)	-	
								(755.71)	(755.71)	-	
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ 14,028.51	\$ 14,028.51	\$ -	%