



**School District of Monroe County, Florida
Charter School Reports
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October 22nd – 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)
AUGUST 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	\$ 6,301,698	\$ (48,824)	\$ 6,252,874
Grant receivables	1130	-	-	-
Other current assets	12XX	162,680	37,178	199,859
Total Assets		<u>\$ 6,464,378</u>	<u>\$ (11,646)</u>	<u>\$ 6,452,733</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	2120	\$ (15,746)	\$ 10,275	\$ (5,471)
Salaries, benefits, and payroll taxes payable	2110	(5,381)	-	(5,381)
Deferred revenue	2410	-	-	-
Total Liabilities		<u>(21,127)</u>	<u>10,275</u>	<u>(10,852)</u>
Fund Balance				
Nonspendable	2710	162,680	37,178	199,859
Restricted	2720	-	-	-
Committed	2730	-	-	-
Assigned	2740	-	-	-
Unassigned	2750	6,322,824	(59,098)	6,263,726
Total Fund Balance		<u>6,485,505</u>	<u>(21,920)</u>	<u>6,463,584</u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 6,464,378</u></u>	<u><u>\$ (11,646)</u></u>	<u><u>\$ 6,452,733</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 AUGUST 31, 2019 PREAUDIT

FTE Projected		518											
FTE Actual		542	105% 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	\$ 195,733	31%	\$ -	\$ -	\$ -	%	\$ -	\$ 61,325	\$ 195,733	31%
Federal through state and local	3200												
STATE SOURCES													
FEFP	3310	977,619	1,461,171	6,058,130	24%					977,619	1,461,171	6,058,130	24%
Capital outlay	3397					10,112	15,168	323,088	5%	10,112	15,168	323,088	5%
Class size reduction	3355									-	-	-	
School recognition	3361									-	-	-	
Other state revenue	33XX									-	-	-	
LOCAL SOURCES													
Interest	3430	8,218	17,542	93,761	19%					8,218	17,542	93,761	19%
Other local revenue Donations	3440	21,137	19,876	40,000	50%					21,137	19,876	40,000	50%
Other local revenue Lunch	3450	7,731	7,731	122,331	6%					7,731	7,731	122,331	6%
Other: Loss Recovery	3740									-	-	-	
Total Revenues		1,014,704	1,567,644	6,509,955	24%	10,112	15,168	323,088	5%	1,024,816	1,582,812	6,833,043	23%
Expenditures													
Current Expenditures													
Instruction	5000	325,664	344,461	3,602,769	10%					325,664	344,461	3,602,769	10%
Instructional support services	6000	93,593	250,971	829,805	30%					93,593	250,971	829,805	30%
Board	7100	9,433	14,149	57,162	25%					9,433	14,149	57,162	25%
School administration	7300	36,345	67,312	424,931	16%					36,345	67,312	424,931	16%
Facilities and acquisition	7400	-	-	-		26,328	122,325	300,000	41%	26,328	122,325	300,000	41%
Fiscal services	7500	6,025	6,025	13,300	45%					6,025	6,025	13,300	45%
Food services	7600	10,858	11,258	177,299	6%					10,858	11,258	177,299	6%
Pupil transportation	7800	-	-	26,700						-	-	26,700	0%
Operation of plant	7900	38,006	78,766	614,803	13%					38,006	78,766	614,803	13%
Maintenance of plant	8100	3,818	4,515	25,000	18%					3,818	4,515	25,000	18%
Community services	9100	-	-	-						-	-	-	
Total Expenditures		523,742	777,456	5,771,769	13%	26,328	122,325	300,000	41%	550,070	899,781	6,071,769	15%
Excess (Def) Revenues Over Expenditures		490,962	790,188	738,186	107%	(16,216)	(107,157)	23,088	-464%	474,746	683,031	761,274	90%
Net Change in Fund Balances		490,962	790,188			(16,216)	(107,157)			474,746	683,031		
Fund balances, beginning		5,990,055	5,994,086			(1,216)	85,237			5,988,839	6,079,323	-	
Adjustments to beginning fund balance		4,488	(298,769)			(4,488)				-	(298,769)	-	
Fund Balances, Beginning as Restated		5,994,543	5,695,317	-		(5,704)	85,237	-		5,988,839	5,780,554	-	
Fund Balances, Ending		\$ 6,485,505	\$ 6,485,505	\$ -	%	\$ (21,920)	\$ (21,920)	\$ -	%	\$ 6,463,585	\$ 6,463,585	\$ -	%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
May Sands Montessori School with MSID Number 0351
Monroe County, Florida
Balance Sheet (Unaudited)
August 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	\$ 657,712				\$ 657,712
Investments	1160					-
Grant receivables	1130	238				238
Other current assets	12XX	1,923				1,923
Deposits	1210					-
Due from other funds	1140					-
Other long-term assets	1400					-
Total Assets		<u><u>\$ 659,872</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 659,872</u></u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 23,339				23,339
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330					-
Deferred revenue	2410	113,856				113,856
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
Total Liabilities		<u><u>\$ 137,196</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>\$ 137,196</u></u>
Fund Balance						
Nonspendable	2710					-
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	522,677				522,677
Total Fund Balance		<u><u>522,677</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>522,677</u></u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 659,872</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 659,872</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 August 31, 2019

FTE Projected 134
FTE Actual 101
Percent of Projected 75%

General Fund

	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues					
FEDERAL SOURCES					
Federal direct	3100	\$ 763	\$ 1,541	\$ 9,154	17%
Federal through state and local	3200	-	1,000	-	
STATE SOURCES					
FEFP	3310	52,464	105,999	629,568	17%
Capital outlay	3397				
Class size reduction	3355	12,821	25,904	153,855	17%
School recognition	3361	-	-	-	
Best & Brightest Scholarship	3362	-	-	-	
Other state revenue	33XX	1,192	2,407	29,758	8%
LOCAL SOURCES					
Interest	3430	152	284	1,385	21%
Local capital improvement tax	3413				
Other local revenue	34XX	53,109	97,850	732,428	13%
Total Revenues		120,500	234,986	1,556,148	15%
Expenditures					
Current Expenditures					
Instruction	5000	70,544	99,861	950,738	11%
Instructional support services	6000	11,393	15,005	92,519	16%
Board	7100	-	2,338	17,100	14%
School administration	7300	23,174	48,200	308,665	16%
Facilities and acquisition	7400	4,019	8,039	52,833	15%
Fiscal services	7500	5,437	7,382	64,276	11%
Food Services	7600	14	14	100	
Central services	7700	251	770	5,940	13%
Pupil transportation services	7800	-	-	1,700	
Operation of plant	7900	3,424	3,645	49,800	7%
Maintenance of plant	8100	-	-	600	
Administrative technology services	8200	-	-	800	
Community services	9100	-	-	11,077	
Debt service	9200				
Total Expenditures		118,256	185,254	1,556,148	12%
Excess (Deficiency) of Revenues Over Expenditures		2,245	49,732	-	27%
Other Financing Sources (Uses)					
Transfers in	3600				
Transfers out	9700				
Total Other Financing Sources (Uses)		-	-	-	
Net Change in Fund Balances					
Fund balances, beginning		520,432	472,945		
Adjustments to beginning fund balance					
Fund Balances, Beginning as Restated		520,432	472,945	-	
Fund Balances, Ending		\$ 522,677	\$ 522,677	\$ -	%

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

FTE Projected 134
FTE Actual 101
Percent of Projected 75%

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 August 31, 2019

FTE Projected 134
 FTE Actual 101
 Percent of Projected 75%

		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	\$ -	\$ -	\$ -	%	\$ 763	\$ 1,541	\$ 9,154	17%
Federal through state and local	3200					-	1,000	-	
STATE SOURCES									
FEFP	3310					52,464	105,999	629,568	17%
Capital outlay	3397					-	-	-	
Class size reduction	3355					12,821	25,904	153,855	17%
School recognition	3361					-	-	-	
Best & Brightest Scholarship	3362					-	-	-	
Other state revenue	33XX					1,192	2,407	29,758	8%
LOCAL SOURCES									
Interest	3430					152	284	1,385	21%
Local capital improvement tax	3413					-	-	-	
Other local revenue	34XX					53,109	97,850	732,428	13%
Total Revenues		-	-	-		120,500	234,986	1,556,148	15%
Expenditures									
Current Expenditures									
Instruction	5000					70,544	99,861	950,738	11%
Instructional support services	6000					11,393	15,005	92,519	16%
Board	7100					-	2,338	17,100	14%
School administration	7300					23,174	48,200	308,665	16%
Facilities and acquisition	7400	-				4,019	8,039	52,833	15%
Fiscal services	7500					5,437	7,382	64,276	11%
Food Services	7600					14	14	100	
Central services	7700					251	770	5,940	13%
Pupil transportation services	7800					-	-	1,700	
Operation of plant	7900					3,424	3,645	49,800	7%
Maintenance of plant	8100					-	-	600	
Administrative technology services	8200					-	-	800	
Community services	9100					-	-	11,077	
Debt service	9200					-	-	-	
Total Expenditures		-	-	-		118,256	185,254	1,556,148	12%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		2,245	49,732	-	
Other Financing Sources (Uses)									
Transfers in	3600					-	-	-	
Transfers out	9700					-	-	-	
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances									
Fund balances, beginning						520,432	472,945	-	
Adjustments to beginning fund balance						-	-	-	
Fund Balances, Beginning as Restated		-	-	-		520,432	472,945	-	
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 522,677	\$ 522,677	\$ -	%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Treasure Village Montessori with MSID Number (0371)
Monroe County, Florida
Balance Sheet
8/31/2019 preliminary

	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
ASSETS						
Cash and cash equivalents	1110	\$ 584,385	\$ -	\$ -	\$ -	\$ 584,385
Investments	1160	-				-
Grant receivables	1130	45,069				45,069
Other current assets	12XX	34,107				34,107
Deposits	1210	-				-
Due from other funds	1140	-			-	-
Other long-term assets	1400	-				-
Total Assets		<u>\$ 663,561</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 663,561</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 464	\$ -	\$ -	\$ -	\$ 464
Salaries, benefits, and payroll taxes pay:	2110, 2170, 2330	58,089	-	-	-	58,089
Deferred revenue	2410	-	-	-	-	-
Notes/bonds payable	2180, 2250, 2310, 2320	-	-	-	-	-
Lease payable	2315	-	-	-	-	-
Other liabilities	21XX, 22XX, 23XX	-	-	-	-	-
Total Liabilities		<u>58,553</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,553</u>
Fund Balance						
Nonspendable	2710	34,107				34,107
Restricted	2720	-		-		-
Committed	2730	-				-
Assigned	2740	-				-
Unassigned	2750	521,996	-	-	-	521,996
Total Fund Balance		<u>556,103</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>556,103</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 614,656</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 614,656</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 8/31/2019 preliminary

FTE Projected	200												
FTE Actual	200	1 Percent of Projected											
		General Fund				Capital Outlay				Total Governmental Funds			
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	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	
	Actual				Actual				Actual				
Revenues													
FEDERAL SOURCES													
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200												
STATE SOURCES													
FEFP	3310	84,457	168,914	860,000	20%					84,457	168,914	860,000	20%
Capital outlay	3397	-	-	-		8,520	17,040	96,000	18%	8,520	17,040	96,000	18%
Class size reduction	3355	22,015	44,030	218,000	20%					22,015	44,030	218,000	20%
School recognition	3361	-	-	-						-	-	-	
Other state revenue	33XX	88,184	176,368	1,004,000	18%					88,184	176,368	1,004,000	18%
LOCAL SOURCES													
Interest	3430	524	1,038	2,000	52%					524	1,038	2,000	52%
Local capital improvement tax	3413	-	-	-						-	-	-	
Other local revenue	34XX	66,234	75,597	330,000	23%					66,234	75,597	330,000	23%
Total Revenues		261,414	465,947	2,414,000	19%	8,520	17,040	96,000	18%	269,934	482,987	2,510,000	19%
Expenditures													
Current Expenditures													
Instruction	5000	150,254	182,401	1,536,815	12%					150,254	182,401	1,536,815	12%
Instructional support services	6000	6,441	16,456	85,000	19%					6,441	16,456	85,000	19%
Board	7100	10	10	500	2%					10	10	500	2%
School administration	7300	21,869	26,995	280,330	10%					21,869	26,995	280,330	10%
Facilities and acquisition	7400	24,300	61,418	226,217	27%	8,520	17,040	96,000	18%	32,820	78,458	322,217	24%
Fiscal services	7500	3,741	3,812	55,000	7%					3,741	3,812	55,000	7%
Food services	7600	-	-	-						-	-	-	
Central services	7700	-	-	-						-	-	-	
Pupil transportation services	7800	619	754	3,525	21%					619	754	3,525	21%
Operation of plant	7900	52,806	63,952	169,500	38%					52,806	63,952	169,500	38%
Maintenance of plant	8100	-	-	-						-	-	-	
Administrative technology services	8200	-	-	6,000	0%					-	-	6,000	0%
Community services/ Fundraising & Field Trips	9100	590	3,939	-						590	3,939	-	
Debt service	9200	489	981	-						489	981	-	
Total Expenditures		261,119	360,718	2,362,887	15%	8,520	17,040	96,000	18%	269,639	377,758	2,458,887	15%
Excess (Deficiency) of Revenues Over Expenditures		\$ 295	\$ 105,229	\$ 51,113	206%	-	-	-		295	105,229	51,113	206%
Other Financing Sources (Uses)													
Transfers in	3600	-	-	-	%					-	-	-	
Transfers out	9700									-	-	-	
Total Other Financing Sources (Uses)		-	-	-		-	-	-		-	-	-	
Net Change in Fund Balances													
Fund balances, beginning		\$ 555,808	\$ 450,874	-		\$ -	\$ -	-		555,808	432,880	-	
Adjustments to beginning fund balance		-	-	-		-	-	-		-	-	-	
Fund Balances, Beginning as Restated		555,808	450,874	-		-	-	-		555,808	432,880	-	
Fund Balances, Ending		\$ 556,103	\$ 556,103	\$ 51,113	1088%	-	-	\$ -	%	\$ 556,103	\$ 538,109	\$ 51,113	1053%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Ocean Studies Charter School with MSID Number 0381
Monroe County, Florida
Balance Sheet (Unaudited)
August 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	\$ 460,188	\$ -	\$ -	\$ -	\$ 460,188
Investments	1160	-	-	-	-	-
Grant receivables	1130	-	-	-	-	-
Other current assets	12XX	78,239	-	-	-	78,239
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>\$ 524,779</u>	<u>\$ -</u>	<u>\$ (6)</u>	<u>\$ 13,654</u>	<u>\$ 538,427</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	4,730	-	-	-	4,730
Deferred revenue	2410	92,794	-	-	-	92,794
Notes/bonds payable	2180, 2250, 2310, 2320	-	-	-	-	-
Lease payable	2315	-	-	-	-	-
Other liabilities	21XX, 22XX, 23XX	-	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities		<u>97,524</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,524</u>
Fund Balance						
Nonspendable	2710	78,239	-	-	-	78,239
Restricted	2720	-	-	-	-	-
Committed	2730	-	-	-	-	-
Assigned	2740	-	-	-	-	-
Unassigned	2750	349,016	-	(6)	13,654	362,664
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance		<u>427,255</u>	<u>-</u>	<u>(6)</u>	<u>13,654</u>	<u>440,903</u>
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 524,779</u>	<u>\$ -</u>	<u>\$ (6)</u>	<u>\$ 13,654</u>	<u>\$ 538,427</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 Two Month Ending: 8/31/2019

FTE Projected	107								
FTE Actual	107								
Percent of Projected	100%								
		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	\$ 582	1,164	\$ 7,154	16%	\$ -	\$ -	\$ -	%
	3200	-	-	-		-	-	-	
STATE SOURCES									
	3310	43,393	86,786	522,330	17%				
	3397	-	-	-					
	3355	11,202	22,404	137,037	16%				
	3361	-	-	-					
	33XX	13,704	14,546	50,374	29%				
LOCAL SOURCES									
	3430	463	917	-					
	3413	-	-	-					
	34XX	98,567	135,347	429,600	32%				
Total Revenues									
		167,911	261,164	1,146,495	23%	-	-	-	
Expenditures									
Current Expenditures									
	5000	27,622	36,845	585,479	6%				
	6000	5,309	20,569	22,725	91%				
	7100	-	-	-					
	7300	20,497	52,510	262,148	20%				
	7400	1,450	8,730	1,000	873%				
	7500	-	-	-					
	7600	265	530	3,180	17%				
	7700	198	841	8,580	10%				
	7800	-	-	1,000	0%				
	7900	21,203	42,810	289,040	15%				
	8100	9,384	9,507	3,000	317%				
	8200	-	-	-					
	9100	-	-	-					
	9200	-	-	-					
Total Expenditures									
		85,928	172,342	1,176,152	15%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures									
		81,983	88,822	(29,657)	-299%	-	-	-	
Other Financing Sources (Uses)									
	3600	-							
	9700	-							
Total Other Financing Sources (Uses)									
		-	-	-		-	-	-	
Net Change in Fund Balances									
		345,272	338,433	54,236	624%	-	-		
		-							
Fund Balances, Beginning as Restated									
		345,272	338,433	54,236	624%	-	-	-	
Fund Balances, Ending									
		\$ 427,255	\$ 427,255	\$ 24,579	1738%	\$ -	\$ -	\$ -	%

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 Two Month Ending: 8/31/2019

FTE Projected	107
FTE Actual	107
Percent of Projected	100%

		Debt Service				Capital Outlay			
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
	3200	-	-	-		-	-	-	
STATE SOURCES									
	3310								
	3397								
	3355								
	3361								
	33XX							\$ 48,000	0%
LOCAL SOURCES									
	3430								
	3413								
	34XX								
Total Revenues		-	-	-		-	-	\$ 48,000	0%
Expenditures									
Current Expenditures									
	5000								
	6000								
	7100								
	7300								
	7400								
	7500								
	7600								
	7700								
	7800					-	-		
	7900					-	-		
	8100								
	8200								
	9100								
	9200	-	-						
Total Expenditures		-	-	-		-	-	\$ -	
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		-	-	\$ 48,000	0%
Other Financing Sources (Uses)									
	3600								
	9700								
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances									
		(6)	(6)			13,654	13,654		
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 Two Month Ending: 8/31/2019

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	1,164	7,154	16%
	3200	-	-	-	
STATE SOURCES					
	3310	43,393	86,786	522,330	17%
	3397	-	-	-	
	3355	11,202	22,404	137,037	16%
	3361	-	-	-	
	33XX	13,704	14,546	98,374	15%
LOCAL SOURCES					
	3430	463	917	-	
	3413	-	-	-	
	34XX	98,567	135,347	429,600	32%
Total Revenues		167,911	261,164	1,194,495	22%
Expenditures					
Current Expenditures					
	5000	27,622	36,845	585,479	6%
	6000	5,309	20,569	22,725	91%
	7100	-	-	-	
	7300	20,497	52,510	262,148	20%
	7400	1,450	8,730	1,000	873%
	7500	-	-	-	
	7600	265	530	3,180	17%
	7700	198	841	8,580	10%
	7800	-	-	1,000	0%
	7900	21,203	42,810	289,040	15%
	8100	9,384	9,507	3,000	317%
	8200	-	-	-	
	9100	-	-	-	
	9200	-	-	-	
Total Expenditures		85,928	172,342	1,176,152	15%
Excess (Deficiency) of Revenues Over Expenditures		81,983	88,822	18,343	484%
Other Financing Sources (Uses)					
	3600	-	-	-	
	9700	-	-	-	
Total Other Financing Sources (Uses)		-	-	-	
Net Change in Fund Balances					
		358,920	352,081	54,236	649%
		-	-	-	
Fund Balances, Beginning as Restated		358,920	352,081	54,236	649%
Fund Balances, Ending		440,903	440,903	72,579	607%

Key West Collegiate Academy with MSID Number (44-0382)
Monroe County, Florida
Balance Sheet (Unaudited)
August 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	\$ 182,334.47	\$ -	\$ -	\$ -	\$ 182,334.47
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>\$ 214,967.07</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 214,967.07</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	152,967.90				152,967.90
Total Fund Balance		<u>152,967.90</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>152,967.90</u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 214,967.07</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 214,967.07</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 August 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	63,573.26	95,359.89	753,300.00	13%	-			%
Capital outlay	3397	-			%	-			%
Class size reduction	3355	-			%	-			%
School recognition	3361	-			%	-			%
Other state revenue	33XX	-			%		-		%
LOCAL SOURCES									
Interest	3430	-			%	-			%
Local capital improvement tax	3413	-			%	-			%
Other local revenue	34XX	399.31	831.86	4,000.00	21%	-			%
Total Revenues		63,972.57	96,191.75	757,300.00	13%	-	-	-	
Expenditures									
Current Expenditures									
Instruction	5000	43,402.05	68,536.91	379,175.00	18%	-	-		%
Instructional support services	6000	1,572.55	1,572.55	6,700.00	23%	-			%
Board	7100	-		15,550.00	0%	-			%
General administration	7200			37,665.00					
School administration	7300	10,823.67	20,108.13	185,594.00	11%	-			%
Facilities and acquisition	7400	-			%	-			%
Fiscal services	7500	500.00	1,000.00	11,250.00	9%	-			%
Food services	7600	-			%	-			%
Central services	7700	2,337.70	4,050.12	20,250.00	20%	-			%
Pupil transportation services	7800	-	114.00	13,200.00	1%	-			%
Operation of plant	7900	39,326.85	48,176.85	84,214.00	57%	-			%
Maintenance of plant	8100	259.07	259.07	10,500.00	2%	-			%
Administrative technology services	8200	-			%	-			%
Community services	9100	-			%	-			%
Debt service	9200	-			%	-			%
Total Expenditures		98,221.89	143,817.63	764,098.00	19%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		(34,249.32)	(47,625.88)	(6,798.00)	701%	-	-	-	
Other Financing Sources (Uses)									
Transfers in	3600	-			%	-			%
Transfers out	9700	-			%	-			%
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		(34,249.32)	(47,625.88)	(6,798.00)	701%	-	-	-	
Fund balances, beginning		187,217.22	200,593.78	200,593.78	100%				
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		(34,249.32)	(47,625.88)	(6,798.00)	701%	-	-	-	
Fund Balances, Ending	\$	152,967.90	152,967.90	193,795.78	79%	-	-	-	%

Debt Service				Capital Outlay				Total Governmental Funds			
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
-	-	-	%	-			%	\$ -	\$ -	\$ -	%
-			%	-			%	-	-	-	%
-			%	-			%	63,573.26	95,359.89	753,300.00	13%
-			%	-		37,500.00	0%	-	-	37,500.00	0%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	399.31	831.86	4,000.00	21%
-	-	-		-	-	37,500.00	0%	63,972.57	96,191.75	794,800.00	12%
-			%	-			%	43,402.05	68,536.91	379,175.00	18%
-			%	-			%	1,572.55	1,572.55	6,700.00	23%
-			%	-			%	-	-	15,550.00	0%
-			%	-			%			37,665.00	
-			%	-			%	10,823.67	20,108.13	185,594.00	11%
-			%	-			%	-	-	-	%
-			%	-			%	500.00	1,000.00	11,250.00	9%
-			%	-			%	-	-	-	%
-			%	-			%	2,337.70	4,050.12	20,250.00	20%
-			%	-			%	-	114.00	13,200.00	1%
-			%	-	-	37,500.00	0%	39,326.85	48,176.85	121,714.00	40%
-			%	-			%	259.07	259.07	10,500.00	2%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-	-	-		-	-	37,500.00	0%	98,221.89	143,817.63	801,598.00	18%
-	-	-		-	-	-		(34,249.32)	(47,625.88)	(6,798.00)	701%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		(34,249.32)	(47,625.88)	(6,798.00)	701%
-				-				187,217.22	200,593.78	200,593.78	100%
-	-	-		-	-	-		-	-	-	
-				-				187,217.22	200,593.78	200,593.78	100%
-	-	-	%	-	-	-	%	\$ 152,967.90	\$ 152,967.90	\$ 193,795.78	79%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Big Pine Academy with MSID Number (0391)
Monroe County, Florida
Balance Sheet (Unaudited)
August 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	\$ 134,348.13	\$ -	\$ -	\$ -	\$ 134,348.13
Investments	1160					-
Grant receivables	1130	15,021.30				15,021.30
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>\$ 168,758.48</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 168,758.48</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 23,893.49	\$ -	\$ -	\$ -	\$ 23,893.49
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330					-
Deferred revenue	2410	82,259.18				82,259.18
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX	57,408.34				57,408.34
Total Liabilities		<u>163,561.01</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>163,561.01</u>
Fund Balance						
Nonspendable	2710	10,750.63				10,750.63
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	(5,553.16)				(5,553.16)
Total Fund Balance		<u>5,197.47</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,197.47</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 168,758.48</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 168,758.48</u>

Big Pine Academy with MSID Number (0391)
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
Fiscal Year 2020 Month Ending August 31, 2019 (unaudited)

FTE Projected		90								
FTE Actual		97	108% 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	72,493.44	144,270.07	861,542.00	17%				
	Capital outlay	3397								
	Class size reduction	3355	9,755.74	19,511.48	119,458	16%				
	School recognition	3361			13,000	0%				
	Other state revenue	33XX	0.00	0.00	47,000	0%				
LOCAL SOURCES										
	Interest	3430	6.26	12.02	2,000.00	1%				
	Local capital improvement tax	3413								
	Other local revenue	34XX	16,124.26	35,810.78	231,000.00	16%				
Total Revenues			98,379.70	199,604.35	1,274,000.00	16%	-	-	-	
Expenditures										
Current Expenditures										
	Instruction	5000	60,706.94	102,596.76	753,585.00	14%				
	Instructional support services	6000	32.71	32.71	15,000.00	0%				
	Board	7100	1,197.36	1,197.36	16,300.00	7%				
	MCSD Adm Fee	7200	4,694.92	6,325.57	20,000.00	32%				
	School administration	7300	14,823.93	32,012.95	167,400.00	19%				
	Facilities and acquisition	7400	-	-	45,000.00	0%				
	Fiscal services	7500	264.16	520.43	20,000.00	3%				
	Food services	7600	601.87	601.87	20,550.00	3%				
	Central services	7700								
	Pupil transportation services	7800	5,373.61	5,373.61	33,200.00	16%				
	Operation of plant	7900	10,200.64	27,613.31	117,200.00	24%				
	Maintenance of plant	8100								
	Administrative technology services	8200								
	Community services	9100	2,961.45	5,664.57	31,700.00	18%				
	VPK	9200	5,823.15	11,182.03	33,100.00	34%				
Total Expenditures			106,680.74	193,121.17	1,273,035.00	15%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures			(8,301.04)	6,483.18	-		-	-	-	
Other Financing Sources (Uses)										
	Transfers in	3600								
	Transfers out	9700								
Total Other Financing Sources (Uses)			-	-	-		-	-	-	
Net Change in Fund Balances			(8,301.04)	6,483.18						
	Fund balances, beginning		14,028.51	(470.12)						
	Adjustments to beginning fund balance		(530.00)	(815.59)						
Fund Balances, Beginning as Restated			13,498.51	(1,285.71)			-	-	-	
Fund Balances, Ending			\$ 5,197.47	\$ 5,197.47	\$ -	%	\$ -	\$ -	\$ -	%

