

School District of Monroe County, Florida Charter School Reports <u>Table of Contents</u> 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

	Accounts	General Fund		Can	ital Outlay	Total Governmental Funds		
ASSETS	Accounts		ilerari unu	Сар	ntai Outlay		1 unus	
Cook and sook assistate	4440	Φ	0.004.000	ф.	(40.004)	Φ	0.050.074	
Cash and cash equivalents Grant receivables	1110 1130	\$	6,301,698	\$	(48,824)	\$	6,252,874	
Other current assets	12XX		162,680		37,178		199,859	
Stron surront assess	12700		102,000		01,110		100,000	
Total Assets		\$	6,464,378	\$	(11,646)	\$	6,452,733	
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			(21,127)		10,275		(10,852)	
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			6,485,505		(21,920)		6,463,584	
			· ,		, , ,			
TOTAL LIABILITIES AND FUND BALANCE		\$	6,464,378	\$	(11,646)	\$	6,452,733	

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 FTE Actual

518 542

105% Percent of Projected

		General Fund				Capital Outlay				Total Governmental Funds			
	Account Number	Month Actu	al YTD Actual	Annual Budget	% of YTD Actual	Month 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	977,61	9 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	8,21	,	93,761	19%					8,218	17,542	93,761	19%
Other local revenue Donations	3440	21,13	,	40,000	50%					21,137	19,876	40,000	50%
Other local revenue Lunch	3450	7,73	1 7,731	122,331	6%					7,731	7,731	122,331	6%
Other: Loss Recovery	3740	-				•				-	-	-	
Total Revenues		1,014,70	4 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	325,66	4 344,461	3,602,769	10%					325,664	344,461	3,602,769	10%
Instructional support services	6000	93,59	3 250,971	829,805	30%					93,593	250,971	829,805	30%
Board	7100	9,43	3 14,149	57,162	25%					9,433	14,149	57,162	25%
School administration	7300	36,34	5 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	6,02		13,300	45%					6,025	6,025	13,300	45%
Food services	7600	10,85	8 11,258	177,299	6%					10,858	11,258	177,299	6%
Pupil transportation	7800	-	-	26,700						-	-	26,700	0%
Operation of plant	7900	38,00	,	614,803	13%					38,006	78,766	614,803	13%
Maintenance of plant	8100	3,81		25,000	18%					3,818	4,515	25,000	18%
Community services	9100		<u> </u>	-							-	-	
Total Expenditures		523,74	2 777,456	5,771,769	13%	26,328	122,325	300,000	41%	550,070	899,781	6,071,769	15%
Excess (Def) Revenues Over Expend	ditures	490,96	2 790,188	738,186	107%	(16,216)	(107,157)	23,088	-464%	474,746	683,031	761,274	90%
Net Change in Fund Balances		490,96	2 790,188			(16,216)	(107,157)			474,746	683,031		
Fund balances, beginning		5,990,05	,			(1,216)	85,237			5,988,839	6,079,323	_	
Adjustments to beginning fund balance	<u>.</u>	4,48	, ,			(4,488)	00,207			-	(298,769)	_	
Fund Balances, Beginning as Resta		5,994,54		-		(5,704)	85,237	-		5,988,839	5,780,554	-	
Fund Balances, Ending		\$ 6,485,50	5 \$ 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

_	Accounts	General	Special	Debt	Capital		Total
ASSETS							
Cash and cash equivalents	1110	\$ 657,712				\$	657,712
Investments Grant receivables	1160 1130	238					238
Other current assets	12XX	1,923					1,923
Deposits	1210						-
Due from other funds Other long-term assets	1140 1400						-
	1100				.		
Total Assets		\$ 659,872	\$ -	\$ -	\$ -	\$	659,872
LIABILITIES AND FUND BALANCE							
Liabilities							
Accounts payable	2120	\$ 23,339					23,339
Salaries, benefits, and payroll taxes payable Deferred revenue	2110, 2170, 2330 2410	113,856					- 113,856
	2180, 2250, 2310, 2320	·					-
Lease payable Other liabilities	2315 21XX, 22XX, 23XX						-
	21704, 22704, 20704					. <u> </u>	
Total Liabilities		\$ 137,196				\$	137,196
Fund Balance							
Nonspendable Restricted	2710 2720						-
Committed	2730						-
Assigned	2740	F00 / 77					-
Unassigned	2750	522,677					522,677
Total Fund Balance		522,677	-	-	-		522,677
TOTAL LIABILITIES AND FUND BALANCE		\$ 659,872	\$ -	\$ -	\$ -	\$	659,872

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	General Fund
Percent of Projected	75%	

	Account Number		/ Quarter ctual	Y	TD Actual	Ann	ual 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	2210		FO 4/4		105.000		/20 F/0	170/
FEFP	3310		52,464		105,999		629,568	17%
Capital outlay	3397		10.001		25.004		152.055	170/
Class size reduction	3355		12,821		25,904		153,855	17%
School recognition	3361		-		-		-	
Best & Brightest Scholarship	3362		-		- 0.407		-	20/
Other state revenue	33XX		1,192		2,407		29,758	8%
LOCAL SOURCES								0%
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	5000		70 5 4 4		00.074		050 700	440/
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 Expen	ditures		2,245		49,732		-	27%
Other Financing Sources (Uses)								
Transfers in	3600							
Transfers out	9700							
Total Other Financing Sources (Uses)			-		-		-	
Not Change in Fund Palances								
Net Change in Fund Balances			E20 422		470.045			
Fund balances, beginning			520,432		472,945			
Adjustments to beginning fund balance Fund Balances, Beginning as Restated			520,432		472,945			
i and balances, beginning as itestated			JZU,4JZ		712,74J		-	
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 1	34										
FTE Actual 1	01		Special	Revenue	Э	Debt Service					
Percent of Projected 75	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 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 Fund Balances, Ending	3600 9700	- - \$ -	- - \$ -	- - \$ -	%	\$ -	\$ -	- \$ -	%		

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		Capital O	utlay			Total Governm	nental Funds	
Percent of Projected	Account Number	Month/ Quarter Actual	YTD Actua		% 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	\$ -	\$ -	\$ -	%	\$ 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 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 Exp	5000 6000 7100 7300 7400 7500 7600 7700 7800 7900 8100 8200 9100 9200	-	-			70,544 11,393 - 23,174 4,019 5,437 14 251 - 3,424 118,256 2,245	99,861 15,005 2,338 48,200 8,039 7,382 14 770 - 3,645 - - - - 185,254 49,732	950,738 92,519 17,100 308,665 52,833 64,276 100 5,940 1,700 49,800 600 800 11,077 -	11% 16% 14% 16% 15% 11% 13% 7%
, , , , , , , , , , , , , , , , , , ,									
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						520,432	472,945 -	-	
Fund Balances, Beginning as Restated	•	-	-	-		520,432	472,945	-	
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 522,677	\$ 522,677	\$ -	%

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

8/31/2019 preliminary

	Accounts		General Fund		Special Revenue Fund		Debt Service		al Outlay	Total vernmental 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	\$	584,385 - 45,069 34,107 - -	\$	-	\$	-	\$	-	\$ 584,385 - 45,069 34,107 - -	
Total Assets		\$	663,561			- <u></u>		\$		\$ 663,561	
LIABILITIES AND FUND BALANCE				-							
11-1-199											
Liabilities Accounts payable Salaries, benefits, and payroll taxes paya Deferred revenue	2410	\$	464 58,089 -	\$	-	\$	-	\$	-	\$ 464 58,089 -	
Notes/bonds payable Lease payable Other liabilities	2180, 2250, 2310, 2320 2315 21XX, 22XX, 23XX		-		-		-		-	-	
Total Liabilities			58,553		-					 58,553	
Fund Balance											
Nonspendable Restricted Committed	2710 2720 2730 2740		34,107 - -				-			34,107 - -	
Assigned Unassigned	2750		521,996				-		-	521,996	
Total Fund Balance			556,103		-		-		-	556,103	
TOTAL LIABILITIES AND FUND BALANC	E	\$	614,656	\$	-	\$		\$		\$ 614,656	
	(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 FTE Actual

200

1 Percent of Projected

		General Fund Capital Outlay Total Gov				Total Governm	Governmental Funds						
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues													
FEDERAL SOURCES													
Federal direct	3100	\$ -	s -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200	•	•	•	,0	Ψ	Ψ	Ψ	70	· -	Ψ -	Ψ -	/6
STATE SOURCES	0200												
FEFP	3310	84,457	168,914	860,000	20%					84,457	168,914	000 000	000/
Capital outlay	3397	04,437	100,914	000,000	20%	0.500	17.040	00.000	100/			860,000	
Class size reduction	3355	00.045	44.000	010.000	000/	8,520	17,040	96,000	18%	8,520	17,040	96,000	
		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													
	5000	450.054	100 101	4 500 045	400/								
Instruction	5000	150,254	182,401	1,536,815	12%					150,254	182,401	1,536,815	
Instructional support services	6000	6,441	16,456	85,000	19%					6,441	16,456	85,000	
Board	7100	10	10	500	2%					10	10	500	
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	
Maintenance of plant	8100	32,000	00,932	109,500	30 /0					32,000			30%
	8200			0.000	00/						-	-	
Administrative technology services				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	
Other Financing Sources (Uses)													
Transfers in	3600	-			%								
Transfers out	9700	-									-	-	
Total Other Financing Sources (Uses)													
Net Change in Fund Balances													
		6 555.000	e 450.074			•	•			FFF 000	400.000		
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	10500/
i una balantes, Enamy		Ψ 330,103	ψ 550,105	Ψ 51,113	100076			Ψ -	70	ψ 550,105	ψ 550,109	φ 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

	Accounts		General Fund		Special Revenue Fund		Debt Service		Capital Outlay		Total ernmental Funds
ASSETS											
Cash and cash equivalents	1110	\$	460,188	\$	-	\$	-	\$	-	\$	460,188
Investments	1160		-		-		-		-		-
Grant receivables	1130		-		-		-		-		-
Other current assets	12XX		78,239		-		-		-		78,239
Deposits Due from other funds	1210 1140		(13,648)		-		(6)		- 13,654		-
Other long-term assets	1400		(13,040)		-		- (0)		13,034		_
Other long term decode	1100										
Total Assets		\$	524,779	\$		\$	(6)	\$	13,654	\$	538,427
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		-				-		-		-
Total Liabilities			97,524								97,524
Fund Balance											
Nonspendable	2710		78,239		-		-		-		78,239
Restricted	2720		-		-		-		-		-
Committed	2730		-		-		-		-		-
Assigned	2740		-		-		- (6)		-		-
Unassigned	2750		349,016		-		(6)		13,654		362,664
Total Fund Balance			427,255		-		(6)		13,654		440,903
TOTAL LIABILITIES AND FUND BALANCE		\$	524,779	\$		\$	(6)	\$	13,654	\$	538,427

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 FTE Actual Percent of Projected 107 107 100%

Percent of Projected	100%					Special Personus						
			Genera	l Fund		Special Revenue						
					% of YTD				% of YTD			
	Account	Month/ Quarter			Actual to	Month/ Quarter			Actual to			
	Number	Actual	YTD Actual	Annual Budget		Actual	YTD Actual	Annual Budget	Actual to			
		7101001		,aa. Daagot	,aa. Zaaget	710100		, = a a g o	. , 2 a a g o c			
Revenues												
FEDERAL SOURCES												
Federal direct	3100	\$ 582	1,164	\$ 7,154	16%	\$ -	\$ -	\$ -	%			
Federal through state and local	3200	-	-	-		-	-	-				
STATE SOURCES												
FEFP	3310	43,393	86,786	522,330	17%							
Capital outlay	3397	-	-	-								
Class size reduction	3355	11,202	22,404	137,037	16%							
School recognition	3361		-	-								
Other state revenue	33XX	13,704	14,546	50,374	29%							
LOCAL SOURCES												
Interest	3430	463	917	-								
Local capital improvement tax	3413	-	-	-								
Other local revenue	34XX	98,567	135,347	429,600	32%							
Total Revenues		167,911	261,164	1,146,495	23%		-	-				
Expenditures												
Current Expenditures												
Instruction	5000	27,622	36,845	585,479	6%							
Instruction Instructional support services	6000	5,309	20,569	22,725	91%							
Board	7100	5,509	20,309	22,725	9170							
School administration	7300	20,497	52,510	262,148	20%							
Facilities and acquisition	7400	1,450	8,730	1,000	873%							
Fiscal services	7500	1,100	-	-	01070							
Food services	7600	265	530	3,180	17%							
Central services	7700	198	841	8,580	10%							
Pupil transportation services	7800	-	-	1,000	0%							
Operation of plant	7900	21,203	42,810	289,040	15%							
Maintenance of plant	8100	9,384	9,507	3,000	317%							
Administrative technology services	8200	-	, <u> </u>	· -								
Community services	9100	-	_	-								
Debt service	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 Firemains Occurred (Heal)												
Other Financing Sources (Uses)	0000											
Transfers in	3600	-										
Transfers out	9700											
Total Other Financing Sources (Uses)			-	-			-	-				
Net Change in Fund Balances												
Fund balances, beginning		345,272	338,433	54,236	624%	_	_					
Adjustments to beginning fund balance		,	,	- ,								
Fund Balances, Beginning as Restated		345,272	338,433	54,236	624%		-	-				
Fund Balances, Ending		\$ 427,255	\$ 427,255	\$ 24,579	1738%	\$ -	\$ -	\$ -	<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 Two Month Ending: 8/31/2019

FTE Projected FTE Actual Percent of Projected 107 100%

Percent of Projected	100%													
·				Del	t Service			Capital Outlay						
	Account Number		Quarter tual	YTD Actua	Annua	ıl Budget	% of YTD Actual to Annual Budget		h/ Quarter Actual	YTD /	Actual	Annu	al 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%
												Ψ	40,000	070
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 Two Month Ending: 8/31/2019

FTE Projected FTE Actual Percent of Projected 100

00%	
	Total Governmental Funds

	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues					
FEDERAL SOURCES					
Federal direct	3100	582	1,164	7,154	16%
Federal through state and local	3200	-	-	-	
STATE SOURCES					
FEFP	3310	43,393	86,786	522,330	17%
Capital outlay	3397	-	-	-	
Class size reduction	3355	11,202	22,404	137,037	16%
School recognition	3361	-	-	-	
Other state revenue	33XX	13,704	14,546	98,374	15%
LOCAL SOURCES					
Interest	3430	463	917	-	
Local capital improvement tax	3413	-	-	-	
Other local revenue	34XX	98,567	135,347	429,600	32%
Total Revenues		167,911	261,164	1,194,495	22%
Expenditures					
Current Expenditures					
Instruction	5000	27,622	36,845	585,479	6%
Instructional support services	6000	5,309	20,569	22,725	91%
Board	7100	-	-	-	
School administration	7300	20,497	52,510	262,148	20%
Facilities and acquisition	7400	1,450	8,730	1,000	873%
Fiscal services	7500	-	-	-	
Food services	7600	265	530	3,180	17%
Central services	7700	198	841	8,580	10%
Pupil transportation services	7800	-	-	1,000	0%
Operation of plant	7900	21,203	42,810	289,040	15%
Maintenance of plant	8100	9,384	9,507	3,000	317%
Administrative technology services	8200	-	-	-	
Community services	9100	-	-	-	
Debt service	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)					
Transfers in	3600	-	-	-	
Transfers out	9700			-	
Total Other Financing Sources (Uses)			<u>-</u>		
Not Change in Fund Palanees					
Net Change in Fund Balances		358,920	352,081	54,236	649%
Fund balances, beginning Adjustments to beginning fund balance		336,920	352,087	54,∠36	049%
Fund Balances, Beginning as Restated		358,920	352,081	54,236	649%
i una balances, beginning as Restated		330,920	332,00 I	34,230	049%
Fund Ralances, Ending		440,903	440,903	72,579	607%
Fund Balances, Ending		440,903	440,903	12,519	007%

Key West Collegiate Academy with MSID Number (44-0382) Monroe County, Florida Balance Sheet (Unaudited) August 31st, 2019

	Accounts	Ge	eneral Fund	ecial nue Fund	Debt	Service	Capita	al Outlay	Go	Total vernmental Funds
ASSETS										
Cash and cash equivalents Investments Grant receivables	1110 1160 1130	\$	182,334.47	\$ -	\$	-	\$	-	\$	182,334.47 - -
Other current assets Deposits Due from other funds	12XX 1210 1140 1400		32,632.60							32,632.60 - -
Other long-term assets	1400									
Total Assets		\$	214,967.07	\$ -	\$	-	\$		\$	214,967.07
LIABILITIES AND FUND BALANCE										
Liabilities										
Accounts payable Salaries, benefits, and payroll taxes payable Deferred revenue	2120 2110, 2170, 2330 2410	\$	15,041.30	\$ -	\$	-	\$	-	\$	15,041.30 - -
Notes/bonds payable Lease payable Other liabilities	2180, 2250, 2310, 2320 2315 21XX, 22XX, 23XX		46,957.87							- - 46,957.87
Total Liabilities			61,999.17	-		-				61,999.17
Fund Balance Nonspendable Restricted	2710 2720			-		-		-		- -
Committed Assigned	2730 2740									-
Unassigned	2750		152,967.90							152,967.90
Total Fund Balance			152,967.90	-		-		-		152,967.90
TOTAL LIABILITIES AND FUND BALANCE		\$	214,967.07	\$ 	\$		\$		\$	214,967.07

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 FTE Actual 72.16 39.78

55% Percent of Projected

			General Fund		Special Revenue						
					% of YTD			% of YTD			
	Account	Month/ Quarter			Actual to	Month/		Actual to			
	Number	Actual	YTD Actual	Annual Budget		Quarter Actual	YTD Actual	Annual Budget Annual Budget			
Revenues											
FEDERAL SOURCES											
Federal direct	3100				%			- %			
Federal through state and local	3200	_			%	_		- %			
STATE SOURCES	3200	-			/0	-		70			
FEFP	2240	62 572 26	05 350 00	752 200 00	120/			0/			
	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%			<u>%</u>			
Total Revenues		63,972.57	96,191.75	757,300.00	13%		-	<u>-</u>			
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	-	1,072.00	15,550.00	0%	_		%			
General administration	7200			37,665.00	0,0			,,			
School administration	7300	10,823.67	20,108.13	185,594.00	11%	_		%			
Facilities and acquisition	7400	-	20,100.10	100,001.00	%	_		%			
Fiscal services	7500	500.00	1,000.00	11,250.00	9%	_		%			
Food services	7600	-	1,000.00	11,200.00	%	_		%			
Central services	7700	2,337.70	4,050.12	20,250.00	20%	_		%			
Pupil transportation services	7800	2,007.70	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	259.07	259.07	10,500.00	%			% %			
Community services	9100				%			%			
Debt service	9200				%			% %			
Debt Service	9200				70			70			
Total Expenditures		98,221.89	143,817.63	764,098.00	19%		-	<u>-</u>			
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				%			<u>%</u>			
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%	_	_	- %			
i ana Dalances, Enamy		Ψ 102,301.30	102,301.30	100,100.10	13/0		-	- 70			

	Debt	Service		Capita	l Outlay		Total Governmental Funds				
Month/		% of YTD Actual to	Month/	•	•	% of YTD Actual to	Мо	nth/ Quarter			% of YTD Actual to
Quarter Actual	YTD Actual	Annual Budget Annual Budget	Quarter Actual	YTD Actual	Annual Budget	Annual Budget		Actual	YTD Actual	Annual Budget	Annual Budget
-	-	- %	-			%	\$	-	\$ -	\$ -	%
-		%	-			%		-	-	-	%
-		%	-			%		63,573.26	95,359.89	753,300.00	13%
-		% %	-		37,500.00	0% %		-	-	37,500.00	0% %
-		% %	-			% %		-	-	-	% %
-		% %	-			/0		-	-	-	% %
-		%	-			%		-	-	-	%
-		%	-			%		-	<u>-</u>		%
		<u>%</u>				%		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 37,665.00	0%
_		%	_			%		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%
-		% %	-		37,500.00	% 0%		39,326.85	114.00 48,176.85	13,200.00 121,714.00	1% 40%
-		% %	-	-	37,300.00	%		259.07	259.07	10,500.00	2%
-		%	_			%		-	-	-	%
-		%	-			%		-	-	-	2% %
		<u>%</u>				%		-	-	-	%
	-			-	37,500.00	0%		98,221.89	143,817.63	801,598.00	18%
	-	<u>-</u>			-			(34,249.32)	(47,625.88)	(6,798.00)	701%
		0/				0/					0/
		% %				% %		-	-	<u> </u>	% %
-	-	-		-	-			-	-	-	
-	-	-	-	-	-			(34,249.32)	(47,625.88)	(6,798.00)	
								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

	Accounts		General Fund		Special Revenue Fund		Debt Service		al Outlay	Total Governmental 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	\$	134,348.13 15,021.30 10,750.63 8,638.42	\$	-	\$	-	\$	-	\$ 134,348.13 - 15,021.30 10,750.63 8,638.42 - -	
Total Assets		\$	168,758.48	\$		\$		\$		\$ 168,758.48	
LIABILITIES AND FUND BALANCE											
Liabilities Accounts payable Salaries, benefits, and payroll taxes payable Deferred revenue Notes/bonds payable Lease payable Other liabilities	2120 2110, 2170, 2330 2410 2180, 2250, 2310, 2320 2315 21XX, 22XX, 23XX	\$	23,893.49 82,259.18 57,408.34	\$	-	\$	-	\$	-	\$ 23,893.49 - 82,259.18 - - 57,408.34	
Total Liabilities			163,561.01				-		_	163,561.01	
Fund Balance Nonspendable Restricted Committed	2710 2720 2730		10,750.63							10,750.63 - -	
Assigned Unassigned	2740 2750		(5,553.16)							- (5,553.16)	
Total Fund Balance			5,197.47				-		-	5,197.47	
TOTAL LIABILITIES AND FUND BALANCE		\$	168,758.48	\$		\$		\$		\$ 168,758.48	

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 FTE Actual 90 97

108% Percent of Projected

			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 Budge	% of YTD Actual to t 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	14,020.90	52,012.95	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	001.07	001.07	20,000.00	070							
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	10,200.01	27,010.01	111,200.00	2170							
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	_			_	_				
		(0,0001)	3, 133.10									
Other Financing Sources (Uses)	2000											
Transfers in Transfers out	3600 9700											
Total Other Financing Sources (Uses)	9700											
Total Other I malichly Sources (Oses)				<u>-</u>								
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)			-	-	-				
Ford Belonger Fedling		* 5407.47	ф 5 407 1 7	•	0/	•	•	•	0/			
Fund Balances, Ending		\$ 5,197.47	\$ 5,197.47 18	> -	<u>%</u>	\$ -	\$ -	\$ -				

	Debt	Service		Capital Outlay						Total Governmental Funds						
Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	n/ Quarter ctual	YTD	Actual	Annual	l Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget			
\$ -	\$ -	\$ -	%	\$ -	\$	-	\$	-	%	\$ -	\$ -	\$ -	%			
										72,493.44	144,270.07	861,542.00	17%			
										- 9,755.74	- 19,511.48	- 119,458.00	16%			
										-	-	13,000.00 47,000.00	0% 0%			
										6.26	12.02	2,000.00	1%			
										- 16,124.26	- 35,810.78	231,000.00	16%			
_	-	-		-		-		-		98,379.70	199,604.35	1,274,000.00	16%			
										60 706 04	400 506 76	752 505 00	4.40/			
										60,706.94 32.71	102,596.76 32.71	753,585.00 15,000.00	14% 0%			
										1,197.36	1,197.36	16,300.00	7%			
										4,694.92 14,823.93	6,325.57 32,012.95	20,000.00 167,400.00	32% 19%			
										-	-	45,000.00	0%			
										264.16 601.87	520.43 601.87	20,000.00 20,550.00	3% 3%			
										- 5,373.61	- 5,373.61	33,200.00	16%			
										10,200.64	27,613.31	117,200.00	24%			
										-	-	-				
										2,961.45	5,664.57	31,700.00	18%			
										5,823.15	11,182.03	33,100.00	34%			
		-		 -		-		-		106,680.74	193,121.17	1,273,035.00	15%			
		-		 -		-		-		(8,301.04)	6,483.18	-				
										-	-	-				
										-	-	-				
	-	-		 -		-		-			-	-				
										14,028.51	(470.12)					
		-		 -		-		-		(530.00) 13,498.51	(815.59) (1,285.71)					
											•					
\$ -	\$ -	\$ -	%	\$ -	\$	-	\$	-	%	\$ 5,197.47	\$ 5,197.47	\$ -	<u>%</u>			