



**School District of Monroe County, Florida
Charter School Reports
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November 19th – 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)
September 30, 2019

	<u>Accounts</u>	<u>General Fund</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents	1110	\$ 5,944,575	\$ (27,887)	\$ 5,916,688
Grant receivables	1130	-	-	-
Other current assets	12XX	168,448	(40,257)	128,191
Total Assets		<u>\$ 6,113,023</u>	<u>\$ (68,143)</u>	<u>\$ 6,044,879</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	2120	\$ (13,050)	\$ 10,275	\$ (2,775)
Salaries, benefits, and payroll taxes payable	2110	9,066		9,066
Deferred revenue	2410	-		-
Total Liabilities		<u>(3,983)</u>	<u>10,275</u>	<u>6,291</u>
Fund Balance				
Nonspendable	2710	168,448	(40,257)	128,191
Restricted	2720	-	-	-
Committed	2730	-	-	-
Assigned	2740	-	-	-
Unassigned	2750	5,948,558	(38,161)	5,910,397
Total Fund Balance		<u>6,117,006</u>	<u>(78,418)</u>	<u>6,038,588</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 6,113,023</u>	<u>\$ (68,143)</u>	<u>\$ 6,044,879</u>

Sigsbee Charter School with MSID Number 0341
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ending SEPTEMBER 30, 2019

FTE Projected		518												
FTE Actual		540	104% 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	\$ 55,868	\$ 55,868	\$ 195,733	29%	\$ -	\$ -	\$ -	%	\$ 55,868	\$ 55,868	\$ 195,733	29%
	Federal through state and local	3200									-	-	-	
STATE SOURCES														
	FEFP	3310	16,994	1,478,165	6,058,130	24%					16,994	1,478,165	6,058,130	24%
	Capital outlay	3397					45,964	61,132	323,088	19%	45,964	61,132	323,088	19%
	Class size reduction	3355									-	-	-	
	School recognition	3361									-	-	-	
	Other state revenue	33XX									-	-	-	
LOCAL SOURCES														
	Interest	3430	8,361	25,903	93,761	28%					8,361	25,903	93,761	28%
	Other local revenue Donations	3440	2,658	22,534	40,000	56%					2,658	22,534	40,000	56%
	Other local revenue Lunch	3450	11,669	19,400	122,331	16%					11,669	19,400	122,331	16%
	Other: Loss Recovery	3740									-	-	-	
Total Revenues			95,550	1,601,869	6,509,955	25%	45,964	61,132	323,088	19%	141,514	1,663,001	6,833,043	24%
Expenditures														
Current Expenditures														
	Instruction	5000	292,858	637,306	3,602,769	18%					292,858	637,306	3,602,769	18%
	Instructional support services	6000	56,731	307,701	829,805	37%					56,731	307,701	829,805	37%
	Board	7100	-	14,149	57,162	25%					-	14,149	57,162	25%
	School administration	7300	35,707	103,019	424,931	24%					35,707	103,019	424,931	24%
	Facilities and acquisition	7400			-		70,126	192,451	300,000	64%	70,126	192,451	300,000	64%
	Fiscal services	7500	(50)	5,975	13,300	45%					(50)	5,975	13,300	45%
	Food services	7600	14,702	25,959	177,299	15%					14,702	25,959	177,299	15%
	Pupil transportation	7800	-	-	26,700	0%					-	-	26,700	0%
	Operation of plant	7900	43,131	121,897	614,803	20%					43,131	121,897	614,803	20%
	Maintenance of plant	8100	615	5,130	25,000	21%					615	5,130	25,000	21%
	Community services	9100	1,539	1,539	-						1,539	1,539	-	
Total Expenditures			445,232	1,222,676	5,771,769	21%	70,126	192,451	300,000	64%	515,358	1,415,126	6,071,769	23%
Excess (Def) Revenues Over Expenditures			(349,682)	379,194	738,186	51%	(24,162)	(131,319)	23,088	-569%	(373,844)	247,875	761,274	33%
Net Change in Fund Balances			(349,682)	379,194			(24,162)	(131,319)			(373,844)	247,875		
Fund balances, beginning			6,466,688	5,737,813			(54,256)	52,901			6,412,432	5,790,714	-	
Adjustments to beginning fund balance											-	-	-	
Fund Balances, Beginning as Restated			6,466,688	5,737,813	-		(54,256)	52,901	-		6,412,432	5,790,714	-	
Fund Balances, Ending			\$ 6,117,006	\$ 6,117,007	\$ -	%	\$ (78,418)	\$ (78,418)	\$ -	%	\$ 6,038,588	\$ 6,038,589	\$ -	%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
May Sands Montessori School with MSID Number 0351
Monroe County, Florida
Balance Sheet (Unaudited)
September 30, 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	\$ 560,205				\$ 560,205
Investments	1160					-
Grant receivables	1130	256				256
Other current assets	12XX	1,923				1,923
Deposits	1210					-
Due from other funds	1140					-
Other long-term assets	1400					-
Total Assets		<u><u>\$ 562,384</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 562,384</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	2,114				2,114
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
Total Liabilities		<u><u>\$ 25,453</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>\$ 25,453</u></u>
Fund Balance						
Nonspendable	2710					-
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	536,931				536,931
Total Fund Balance		<u><u>536,931</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>536,931</u></u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 562,384</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 562,384</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 September 30
 , 2019

FTE Projected 129
 FTE Actual 101
 Percent of Projected 78%

General Fund

	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues					
FEDERAL SOURCES					
Federal direct	3100	\$ 763	\$ 2,304	\$ 9,154	25%
Federal through state and local	3200	-	1,000	-	
STATE SOURCES					
FEFP	3310	54,844	160,843	629,568	26%
Capital outlay	3397				
Class size reduction	3355	12,821	38,725	153,855	25%
School recognition	3361	-	-	-	
Best & Brightest Scholarship	3362	-	-	13,957	
Other state revenue	33XX	1,192	3,599	15,801	23%
LOCAL SOURCES					
Interest	3430	150	434	1,385	31%
Local capital improvement tax	3413				
Other local revenue	34XX	59,049	156,899	732,428	21%
Total Revenues		128,818	363,804	1,556,148	23%
Expenditures					
Current Expenditures					
Instruction	5000	66,528	166,390	950,738	18%
Instructional support services	6000	4,582	19,587	92,519	21%
Board	7100	-	2,338	17,100	14%
School administration	7300	23,856	72,056	308,665	23%
Facilities and acquisition	7400	8,853	16,892	52,833	32%
Fiscal services	7500	7,360	14,742	64,276	23%
Food Services	7600	-	14	100	
Central services	7700	911	1,681	5,940	28%
Pupil transportation services	7800	-	-	1,700	
Operation of plant	7900	2,672	6,317	49,800	13%
Maintenance of plant	8100	-	-	600	
Administrative technology services	8200	-	-	800	
Community services	9100	51	51	11,077	0%
Debt service	9200				
Total Expenditures		114,814	300,068	1,556,148	19%
Excess (Deficiency) of Revenues Over Expenditures		14,004	63,736	-	43%
Other Financing Sources (Uses)					
Transfers in	3600				
Transfers out	9700				
Total Other Financing Sources (Uses)		-	-	-	
Net Change in Fund Balances					
Fund balances, beginning		522,927	473,195		
Adjustments to beginning fund balance					
Fund Balances, Beginning as Restated		522,927	473,195	-	
Fund Balances, Ending		\$ 536,931	\$ 536,931	\$ -	%

May Sands Montessori School with MSID Number 0351
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ended September 30
, 2019

FTE Projected 129
FTE Actual 101
Percent of Projected 78%

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 September 30
, 2019

FTE Projected 129
FTE Actual 101
Percent of Projected 78%

		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	\$ 2,304	\$ 9,154	25%
Federal through state and local	3200					-	1,000	-	
STATE SOURCES									
FEFP	3310					54,844	160,843	629,568	26%
Capital outlay	3397					-	-	-	
Class size reduction	3355					12,821	38,725	153,855	25%
School recognition	3361					-	-	-	
Best & Brightest Scholarship	3362					-	-	13,957	
Other state revenue	33XX					1,192	3,599	15,801	23%
LOCAL SOURCES									
Interest	3430					150	434	1,385	31%
Local capital improvement tax	3413					-	-	-	
Other local revenue	34XX					59,049	156,899	732,428	21%
Total Revenues		-	-	-		128,818	363,804	1,556,148	23%
Expenditures									
Current Expenditures									
Instruction	5000					66,528	166,390	950,738	18%
Instructional support services	6000					4,582	19,587	92,519	21%
Board	7100					-	2,338	17,100	14%
School administration	7300					23,856	72,056	308,665	23%
Facilities and acquisition	7400	-				8,853	16,892	52,833	32%
Fiscal services	7500					7,360	14,742	64,276	23%
Food Services	7600					-	14	100	
Central services	7700					911	1,681	5,940	28%
Pupil transportation services	7800					-	-	1,700	
Operation of plant	7900					2,672	6,317	49,800	13%
Maintenance of plant	8100					-	-	600	
Administrative technology services	8200					-	-	800	
Community services	9100					51	51	11,077	0%
Debt service	9200					-	-	-	
Total Expenditures		-	-	-		114,814	300,068	1,556,148	19%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		14,004	63,736	-	
Other Financing Sources (Uses)									
Transfers in	3600					-	-	-	
Transfers out	9700					-	-	-	
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances									
Fund balances, beginning						522,927	473,195	-	
Adjustments to beginning fund balance						-	-	-	
Fund Balances, Beginning as Restated		-	-	-		522,927	473,195	-	
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 536,931	\$ 536,931	\$ -	%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Treasure Village Montessori with MSID Number (0371)
Monroe County, Florida
Balance Sheet
September 30, 2019

	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
ASSETS						
Cash and cash equivalents	1110	\$ 646,733	\$ -	\$ -	\$ -	\$ 646,733
Investments	1160	-				-
Grant receivables	1130	26,402				26,402
Other current assets	12XX	32,394				32,394
Deposits	1210	-				-
Due from other funds	1140	-			-	-
Other long-term assets	1400	-				-
Total Assets		<u>\$ 705,529</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 705,529</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 20,738	\$ -	\$ -	\$ -	\$ 20,738
Salaries, benefits, and payroll taxes pay:	2110, 2170, 2330	120,534	-	-	-	120,534
Deferred revenue	2410	-	-	-	-	-
Notes/bonds payable	2180, 2250, 2310, 2320	-	-	-	-	-
Lease payable	2315	-	-	-	-	-
Other liabilities	21XX, 22XX, 23XX	-	-	-	-	-
Total Liabilities		<u>141,272</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>141,272</u>
Fund Balance						
Nonspendable	2710	32,394				32,394
Restricted	2720	-		-		-
Committed	2730	-				-
Assigned	2740	-				-
Unassigned	2750	531,863	-	-	-	531,863
Total Fund Balance		<u>564,257</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>564,257</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 705,529</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 705,529</u>

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FTE Projected	200
FTE Actual	200

General Fund

Capital Outlay

Total Governmental Funds

Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
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Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
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Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
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Fund Balances, Ending

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Ocean Studies Charter School with MSID Number 0381
Monroe County, Florida
Balance Sheet (Unaudited)
September 30, 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	\$ 351,553	\$ -	\$ -	\$ -	\$ 351,553
Investments	1160	-	-	-	-	-
Grant receivables	1130	-	-	-	-	-
Other current assets	12XX	77,986	-	-	-	77,986
Deposits	1210	-	-	-	-	-
Due from other funds	1140	(22,314)	-	(6)	22,320	-
Other long-term assets	1400	-	-	-	-	-
Total Assets		<u>\$ 407,225</u>	<u>\$ -</u>	<u>\$ (6)</u>	<u>\$ 22,320</u>	<u>\$ 429,539</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 100	\$ -	\$ -	\$ -	\$ 100
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	4,730	-	-	-	4,730
Deferred revenue	2410	-	-	-	-	-
Notes/bonds payable	2180, 2250, 2310, 2320	-	-	-	-	-
Lease payable	2315	-	-	-	-	-
Other liabilities	21XX, 22XX, 23XX	-	-	-	-	-
Total Liabilities		<u>4,830</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,830</u>
Fund Balance						
Nonspendable	2710	77,986	-	-	-	77,986
Restricted	2720	-	-	-	-	-
Committed	2730	-	-	-	-	-
Assigned	2740	-	-	-	-	-
Unassigned	2750	324,409	-	(6)	22,320	346,723
Total Fund Balance		<u>402,395</u>	<u>-</u>	<u>(6)</u>	<u>22,320</u>	<u>424,709</u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 407,225</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (6)</u></u>	<u><u>\$ 22,320</u></u>	<u><u>\$ 429,539</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 Three Months Ending: 9/30/2019

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	1,746	\$ 7,154	24%	\$ -	\$ -	\$ -	%
Federal through state and local	3200	-	-	-		-	-	-	
STATE SOURCES									
FEFP	3310	43,393	130,179	522,330	25%				
Capital outlay	3397	-	-	-					
Class size reduction	3355	11,202	33,606	137,037	25%				
School recognition	3361	-	-	-					
Other state revenue	33XX	3,222	17,768	50,374	35%				
LOCAL SOURCES									
Interest	3430	427	1,344	-					
Local capital improvement tax	3413	-	-	-					
Other local revenue	34XX	44,945	180,292	429,600	42%				
Total Revenues		103,771	364,935	1,146,495	32%	-	-	-	
Expenditures									
Current Expenditures									
Instruction	5000	43,594	80,439	585,479	14%				
Instructional support services	6000	2,579	23,148	22,725	102%				
Board	7100	-	-	-					
School administration	7300	27,841	80,351	262,148	31%				
Facilities and acquisition	7400	26,992	35,722	1,000	3572%				
Fiscal services	7500	-	-	-					
Food services	7600	265	795	3,180	25%				
Central services	7700	600	1,441	8,580	17%				
Pupil transportation services	7800	2,250	2,250	1,000	225%				
Operation of plant	7900	24,488	67,298	289,040	23%				
Maintenance of plant	8100	22	9,529	3,000	318%				
Administrative technology services	8200	-	-	-					
Community services	9100	-	-	-					
Debt service	9200	-	-	-					
Total Expenditures		128,631	300,973	1,176,152	26%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		(24,860)	63,962	(29,657)	-216%	-	-	-	
Other Financing Sources (Uses)									
Transfers in	3600	-							
Transfers out	9700	-							
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances									
Fund balances, beginning		427,255	338,433	54,236	624%	-	-		
Adjustments to beginning fund balance		-							
Fund Balances, Beginning as Restated		427,255	338,433	54,236	624%	-	-	-	
Fund Balances, Ending		\$ 402,395	\$ 402,395	\$ 24,579	1637%	\$ -	\$ -	\$ -	%

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 Three Months Ending: 9/30/2019

FTE Projected	107																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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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 Three Months Ending: 9/30/2019

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					
Federal direct	3100	582	1,746	7,154	24%
Federal through state and local	3200	-	-	-	
STATE SOURCES					
FEFP	3310	43,393	130,179	522,330	25%
Capital outlay	3397	-	-	-	
Class size reduction	3355	11,202	33,606	137,037	25%
School recognition	3361	-	-	-	
Other state revenue	33XX	11,888	26,434	98,374	27%
LOCAL SOURCES					
Interest	3430	427	1,344	-	
Local capital improvement tax	3413	-	-	-	
Other local revenue	34XX	44,945	180,292	429,600	42%
Total Revenues		112,437	373,601	1,194,495	31%
Expenditures					
Current Expenditures					
Instruction	5000	43,594	80,439	585,479	14%
Instructional support services	6000	2,579	23,148	22,725	102%
Board	7100	-	-	-	
School administration	7300	27,841	80,351	262,148	31%
Facilities and acquisition	7400	26,992	35,722	1,000	3572%
Fiscal services	7500	-	-	-	
Food services	7600	265	795	3,180	25%
Central services	7700	600	1,441	8,580	17%
Pupil transportation services	7800	2,250	2,250	1,000	225%
Operation of plant	7900	24,488	67,298	289,040	23%
Maintenance of plant	8100	22	9,529	3,000	318%
Administrative technology services	8200	-	-	-	
Community services	9100	-	-	-	
Debt service	9200	-	-	-	
Total Expenditures		128,631	300,973	1,176,152	26%
Excess (Deficiency) of Revenues Over Expenditures		(16,194)	72,628	18,343	396%
Other Financing Sources (Uses)					
Transfers in	3600	-	-	-	
Transfers out	9700	-	-	-	
Total Other Financing Sources (Uses)		-	-	-	
Net Change in Fund Balances					
Fund balances, beginning		440,903	352,081	54,236	649%
Adjustments to beginning fund balance		-	-	-	
Fund Balances, Beginning as Restated		440,903	352,081	54,236	649%
Fund Balances, Ending		424,709	424,709	72,579	585%

Key West Collegiate Academy with MSID Number (44-0382)
Monroe County, Florida
Balance Sheet (Unaudited)
September 30th, 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	\$ 102,862.31	\$ -	\$ -	\$ -	\$ 102,862.31
Investments	1160					-
Grant receivables	1130					-
Other current assets	12XX	500.00				500.00
Deposits	1210					-
Due from other funds	1140					-
Other long-term assets	1400					-
Total Assets		<u>\$ 103,362.31</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,362.31</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120		\$ -	\$ -	\$ -	\$ -
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330					-
Deferred revenue	2410					-
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX	46,957.87				46,957.87
Total Liabilities		<u>46,957.87</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,957.87</u>
Fund Balance						
Nonspendable	2710					-
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	56,404.44				56,404.44
Total Fund Balance		<u>56,404.44</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,404.44</u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 103,362.31</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 103,362.31</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 September 30 2019

FTE Projected
FTE Actual

40.43
39.78

98% 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	-	95,359.89	753,300.00	13%	-			%
Capital outlay	3397	-			%	-			%
Class size reduction	3355	-			%	-			%
School recognition	3361	-			%	-			%
Other state revenue	33XX	714.00	714.00		%		-		%
LOCAL SOURCES									
Interest	3430	-			%	-			%
Local capital improvement tax	3413	-			%	-			%
Other local revenue	34XX	3,612.76	4,444.62	4,000.00	111%	-			%
Total Revenues		4,326.76	100,518.51	757,300.00	13%	-	-	-	
Expenditures									
Current Expenditures									
Instruction	5000	57,125.83	125,662.74	379,175.00	33%	-	-		%
Instructional support services	6000	-	1,572.55	6,700.00	23%	-			%
Board	7100	-		15,550.00	0%	-			%
General administration	7200			37,665.00					
School administration	7300	13,535.94	33,644.07	185,594.00	18%	-			%
Facilities and acquisition	7400	-			%	-			%
Fiscal services	7500	500.00	1,500.00	11,250.00	13%	-			%
Food services	7600	-			%	-			%
Central services	7700	1,014.44	5,064.56	20,250.00	25%	-			%
Pupil transportation services	7800	120.00	234.00	13,200.00	2%	-			%
Operation of plant	7900	28,440.82	76,617.67	84,214.00	91%	-			%
Maintenance of plant	8100	153.19	412.26	10,500.00	4%	-			%
Administrative technology services	8200	-			%	-			%
Community services	9100	-			%	-			%
Debt service	9200	-			%	-			%
Total Expenditures		100,890.22	244,707.85	764,098.00	32%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		(96,563.46)	(144,189.34)	(6,798.00)	2121%	-	-	-	
Other Financing Sources (Uses)									
Transfers in	3600	-			%	-			%
Transfers out	9700	-			%	-			%
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		(96,563.46)	(144,189.34)	(6,798.00)	2121%	-	-	-	
Fund balances, beginning		152,967.90	200,593.78	200,593.78	100%				
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		(96,563.46)	(144,189.34)	(6,798.00)	2121%	-	-	-	
Fund Balances, Ending	\$	56,404.44	56,404.44	193,795.78	29%	-	-	-	%

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
-	-	-	%	-			%	\$ -	\$ -	\$ -	%
-			%	-			%	-	-	-	%
-			%	-			%	-	95,359.89	753,300.00	13%
-			%	4,352.00	4,352.00	37,500.00	12%	4,352.00	4,352.00	37,500.00	12%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	714.00	714.00	-	%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	3,612.76	4,444.62	4,000.00	111%
-	-	-		4,352.00	4,352.00	37,500.00	12%	8,678.76	104,870.51	794,800.00	13%
-			%	-			%	57,125.83	125,662.74	379,175.00	33%
-			%	-			%	-	1,572.55	6,700.00	23%
-			%	-			%	-	-	15,550.00	0%
-			%	-			%	-	-	37,665.00	
-			%	-			%	13,535.94	33,644.07	185,594.00	18%
-			%	-			%	-	-	-	%
-			%	-			%	500.00	1,500.00	11,250.00	13%
-			%	-			%	-	-	-	%
-			%	-			%	1,014.44	5,064.56	20,250.00	25%
-			%	-			%	120.00	234.00	13,200.00	2%
-			%	4,352.00	4,352.00	37,500.00	12%	32,792.82	80,969.67	121,714.00	67%
-			%	-			%	153.19	412.26	10,500.00	4%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-	-	-		4,352.00	4,352.00	37,500.00	12%	105,242.22	249,059.85	801,598.00	31%
-	-	-		-	-	-		(96,563.46)	(144,189.34)	(6,798.00)	2121%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		(96,563.46)	(144,189.34)	(6,798.00)	2121%
-				-				152,967.90	200,593.78	200,593.78	100%
-				-				-	-	-	
-	-	-		-	-	-		152,967.90	200,593.78	200,593.78	100%
-	-	-	%	-	-	-	%	\$ 56,404.44	\$ 56,404.44	\$ 193,795.78	29%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Big Pine Academy with MSID Number (0391)
Monroe County, Florida
Balance Sheet (Unaudited)
September 30, 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	\$ 46,410.34	\$ -	\$ -	\$ -	\$ 46,410.34
Investments	1160					-
Grant receivables	1130	16,332.05				16,332.05
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>\$ 82,131.44</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,131.44</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 31,276.42	\$ -	\$ -	\$ -	\$ 31,276.42
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	72,408.34				72,408.34
Total Liabilities		<u>103,684.76</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,684.76</u>
Fund Balance						
Nonspendable	2710	10,750.63				10,750.63
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	(32,303.95)				(32,303.95)
Total Fund Balance		<u>(21,553.32)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(21,553.32)</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 82,131.44</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,131.44</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 September 30, 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	72,503.44	216,773.51	861,542.00	25%				
	Capital outlay	3397								
	Class size reduction	3355	9,755.74	29,267.22	119,458	25%				
	School recognition	3361			13,000	0%				
	Other state revenue	33XX	2,142.00	2,142.00	47,000	5%				
LOCAL SOURCES										
	Interest	3430	3.49	15.51	2,000.00	1%				
	Local capital improvement tax	3413								
	Other local revenue	34XX	20,235.39	56,046.17	231,000.00	24%				
Total Revenues			104,640.06	304,244.41	1,274,000.00	24%	-	-	-	
Expenditures										
Current Expenditures										
	Instruction	5000	54,302.40	160,620.14	753,585.00	21%				
	Instructional support services	6000		32.71	15,000.00	0%				
	Board	7100	2,337.79	3,535.15	16,300.00	22%				
	MCSD Adm Fee	7200	2,347.46	6,325.57	20,000.00	32%				
	School administration	7300	14,406.21	47,002.38	167,400.00	28%				
	Facilities and acquisition	7400	3,765.00	3,765.00	45,000.00	8%				
	Fiscal services	7500	6,993.34	7,513.77	20,000.00	38%				
	Food services	7600	1,848.17	2,650.04	20,550.00	13%				
	Central services	7700								
	Pupil transportation services	7800	5,373.61	10,747.22	33,200.00	32%				
	Operation of plant	7900	5,512.55	33,741.02	117,200.00	29%				
	Maintenance of plant	8100								
	Administrative technology services	8200								
	Community services	9100	3,535.94	9,200.51	31,700.00	29%				
	VPK	9200	5,803.70	16,985.73	33,100.00	51%				
Total Expenditures			106,226.17	302,119.24	1,273,035.00	24%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures			(1,586.11)	2,125.17	-		-	-	-	
Other Financing Sources (Uses)										
	Transfers in	3600								
	Transfers out	9700								
Total Other Financing Sources (Uses)			-	-	-		-	-	-	
Net Change in Fund Balances			(1,586.11)	2,125.17						
	Fund balances, beginning		5,197.47	(470.12)						
	Adjustments to beginning fund balance		(25,164.68)	(23,208.37)						
Fund Balances, Beginning as Restated			(19,967.21)	(23,678.49)			-	-	-	
Fund Balances, Ending			\$ (21,553.32)	\$ (21,553.32)	\$ -	%	\$ -	\$ -	\$ -	%

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
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
								72,503.44	216,773.51	861,542.00	25%
								-	-	-	0%
								9,755.74	29,267.22	119,458.00	25%
								-	-	13,000.00	0%
								2,142.00	2,142.00	47,000.00	5%
								3.49	15.51	2,000.00	1%
								-	-	-	0%
								20,235.39	56,046.17	231,000.00	24%
-	-	-		-	-	-		104,640.06	304,244.41	1,274,000.00	24%
								54,302.40	160,620.14	753,585.00	21%
								-	32.71	15,000.00	0%
								2,337.79	3,535.15	16,300.00	22%
								2,347.46	6,325.57	20,000.00	32%
								14,406.21	47,002.38	167,400.00	28%
								3,765.00	3,765.00	45,000.00	8%
								6,993.34	7,513.77	20,000.00	38%
								1,848.17	2,650.04	20,550.00	13%
								-	-	-	0%
								5,373.61	10,747.22	33,200.00	32%
								5,512.55	33,741.02	117,200.00	29%
								-	-	-	0%
								3,535.94	9,200.51	31,700.00	29%
								5,803.70	16,985.73	33,100.00	51%
-	-	-		-	-	-		106,226.17	302,119.24	1,273,035.00	24%
-	-	-		-	-	-		(1,586.11)	2,125.17	-	
								-	-	-	
								-	-	-	
-	-	-		-	-	-		-	-	-	
								5,197.47	(470.12)	-	
								(25,164.68)	(23,208.37)	-	
-	-	-		-	-	-		(19,967.21)	(23,678.49)	-	
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ (21,553.32)	\$ (21,553.32)	\$ -	%