

# School District of Monroe County, Florida Charter School Reports <u>Table of Contents</u> November 19th – Board Meeting

### **Financial Statements**

I. Sigsbee (44-0341) September 30, 2019 II. May Sands Montessori (44-0351) September 30, 2019 III. Treasure Village Montessori (44-0371) : September 30, 2019 IV. Ocean Studies (44-0381) September 30, 2019 September 30, 2019 ٧. Key West Collegiate (44-0382) VI. Big Pine Academy (44-0391) September 30, 2019

# Governmental Accounting Standards Board (GASB) Monthly Financial Form Sigsbee Charter School with MSID Number 0341 Monroe County, Florida Balance Sheet (Unaudited) September 30, 2019

	Accounts	G	eneral Fund	Can	ital Outlay	Go	Total vernmental Funds
ASSETS	Accounts		eneral Fund	Сар	itai Outiay		ruius
AGGETG							
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		\$	6,113,023	\$	(68,143)	\$	6,044,879
		<u> </u>			(==, =)	<u> </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			(3,983)		10,275		6,291
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			6,117,006		(78,418)		6,038,588
i Otal Fullu Balalice			0,117,000		(10,410)		0,030,366
TOTAL LIABILITIES AND FUND BALANCE		\$	6,113,023	\$	(68,143)	\$	6,044,879

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 FTE Actual

518 540

104% Percent of Projected

			General Fu	ınd			Capital Outl	ay		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	0.400	0.004	05.000	00.704	000/					0.004	05.000	00.704	000/	
Interest Other local revenue Donations	3430 3440	8,361 2,658	25,903 22,534	93,761 40,000	28% 56%					8,361 2,658	25,903 22,534	93,761 40,000	28% 56%	
Other local revenue Lunch	3450	11,669	19,400	122,331	16%					11,669	22,534 19,400	122,331	16%	
Other: Loss Recovery	3740	11,009	19,400	122,331	10 /6					11,009	19,400	122,331	10 /0	
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)		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						-		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	<u> </u>		
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 Expend	ditures	(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)	, ,			6,412,432	5,790,714	_		
Adjustments to beginning fund balance	)	5, .55,500	5,. 5. ,5 10			(5.,200)	02,001			-	-	-		
Fund Balances, Beginning as Resta		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

Accounts		General	Special	Debt	Capital	Total
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	\$ 560,205 256 1,923				\$ 560,205 - 256 1,923 - -
Total Assets		\$ 562,384	\$ -	\$ -	\$ -	\$ 562,384
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	\$ 23,339 2,114				23,339 - 2,114 - - -
Total Liabilities		\$ 25,453				\$ 25,453
Fund Balance Nonspendable Restricted Committed Assigned Unassigned	2710 2720 2730 2740 2750	536,931				- - - - 536,931
Total Fund Balance		536,931	-	-	-	536,931
TOTAL LIABILITIES AND FUND BALANCE	<u> </u>	\$ 562,384	\$ -	\$ -	\$ -	\$ 562,384

### 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

 $\begin{array}{c} \text{FTE Projected} \\ \text{FTE Actual} \\ \text{Percent of Projected} \end{array} \begin{array}{c} \underline{129} \\ \underline{101} \\ 78\% \end{array}$ 

General Fund

Revenues		Account Number	:h/ Quarter Actual	Υ	TD Actual	Ann	ual Budget	% of YTD Actual to Annual Budget
Federal direct	Revenues							
STATE SOURCES	FEDERAL SOURCES							
STATE SOURCES   FEFP   3310   54,844   160,843   629,568   26%   Capital outlay   3397   Capital outlay   3397   Capital outlay   3397   Capital outlay   3397   Capital outlay   3361     153,855   25%   School recognition   3361     13,957   Capital outlay   3362     13,957   23%   Chool recognition   3362     13,957   Capital revenue   33XX   1,192   3,599   15,801   23%   Chocal sources (Uses)     13,957   Capital revenue   34XX   1,192   3,599   15,801   23%   Chocal capital improvement tax   3413   Chocal capital improvement tax   24,8818   363,804   1,556,148   23%   Chocal capital capital improvement tax   24,8818   363,804   1,556,148   36,895   Chocal capital ca	Federal direct	3100	\$ 763	\$	2,304	\$	9,154	25%
FEFP		3200	-		1,000		-	
Capital outlay								
Class size reduction   3355   12,821   38,725   153,855   25%   School recognition   3361			54,844		160,843		629,568	26%
School recognition   3361   3362   3362   3369   13,957   23%								
Sept			12,821		38,725		153,855	25%
Clocal Sources			-		-		-	
COCAL SOURCES   3430   150   434   1,385   31%   150   150   434   1,385   31%   150   150   1434   1,385   31%   150			-		-			000/
Interest   3430   150   434   1,385   31%   Local capital improvement tax   3413   Cher local revenue   34XX   59,049   156,899   732,428   21%   70tal Revenues   128,818   363,804   1,556,148   23%   128,818   363,804   1,556,148   23%   128,818   363,804   1,556,148   23%   128,818   363,804   1,556,148   23%   128,818   363,804   1,556,148   23%   128,818   363,804   1,556,148   23%   128,818   363,804   1,556,148   23%   128,818   363,804   1,556,148   23%   128,818   363,804   1,556,148   23%   1,556,148   23%   1,556,148   23%   1,556,148   1,5		33XX	1,192		3,599		15,801	
Cocal capital improvement tax   Other local revenue   34XX   59,049   156,899   732,428   21%     Total Revenues   Total Other Financing Sources (Uses)   Total Other Financing Segment   Total Other Finan		0.400	450		40.4		4.005	
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         20           Central services         7700         911         1,681         5,940         28%           Pupil transportation services         7800         -         -         1,700         0           Operation of plant         8100         -         -         -			150		434		1,385	31%
Total Revenues   128,818   363,804   1,556,148   23%			FO 040		15/ 000		722 420	210/
Expenditures   Current Expenditures   Surface   Surfac		3488						
Current Expenditures   Instruction   5000   66,528   166,390   950,738   18%   Instructional support services   6000   4,582   19,587   92,519   21%   Board   77100   - 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   - 14   100   Central services   7800   - 1,700   00   00   00   00   00   00   00	Total Revenues		 120,010		303,004		1,000,140	2370
Current Expenditures   Instruction   5000   66,528   166,390   950,738   18%   Instructional support services   6000   4,582   19,587   92,519   21%   Board   77100   - 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   - 14   100   Central services   7800   - 1,700   00   00   00   00   00   00   00	Expenditures							
Instruction								
Instructional support services   6000   4,582   19,587   92,519   21%	•	5000	66,528		166,390		950,738	18%
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								
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         -         -         -         43%           Transfers out Sources (Uses)         114,814         300,068         1,556,148         19%           Transfers out Sources (Uses)         - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
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 of plant         8100         -         -         600           Administrative technology services         8200         -         -         800           Community services         9100         51         51         11,077         0%           Debt service         9200         114,814         300,068         1,556,148         19%           Excess (Deficiency) of Revenues Over Expenditures         114,004         63,736         -         43%           Other Financing Sources (Uses)           Transfers out         9700         -         -         -         -           Total Other Financing Sources (Uses)         -         -         -         -         -           Net Chan	School administration		23,856					
Food Services         7600         -         14         100           Central services         7700         911         1,681         5,940         28%           Pupil transportation services         7800         -         -         1,700	Facilities and acquisition	7400	8,853		16,892		52,833	32%
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         -         -         800         -	Fiscal services	7500	7,360		14,742		64,276	23%
Pupil transportation services   7800   -   -   1,700	Food Services	7600	-		14		100	
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         - </td <td>Central services</td> <td>7700</td> <td>911</td> <td></td> <td>1,681</td> <td></td> <td>5,940</td> <td>28%</td>	Central services	7700	911		1,681		5,940	28%
Maintenance of plant       8100       -       -       600         Administrative technology services       8200       -       -       800         Community services       9100       51       51       11,077       0%         Debt service       9200       -       43%         Other Financing Sources (Uses)         Transfers out       9700       -			-					
Administrative technology services         8200 community services         9100 plot         51 plot         51 plot         11,077 plot         0%           Debt service         9200 plot         51 plot         11,077 plot         0%           Total Expenditures         114,814 plot         300,068 plot         1,556,148 plot         19%           Excess (Deficiency) of Revenues Over Expenditures         14,004 plot         63,736 plot         -         43%           Other Financing Sources (Uses)         3600 plot         -			2,672		6,317			13%
Community services         9100 beth service         51 beth service         51 beth service         11,077 beth service         0%           Total Expenditures         114,814 square         300,068 square         1,556,148 square         19%           Excess (Deficiency) of Revenues Over Expenditures         14,004 square         63,736 square         -         43%           Other Financing Sources (Uses)         3600 square         -         -         -         -         -           Transfers out Total Other Financing Sources (Uses)         -			-		-			
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 Adjustments to beginning fund balance Fund Balances, Beginning as Restated 522,927 473,195 -			-		-			
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures  114,814 300,068 1,556,148 19% 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 Adjustments to beginning fund balance Fund Balances, Beginning as Restated  522,927 473,195 -			51		51		11,077	0%
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 Adjustments to beginning fund balance Fund Balances, Beginning as Restated  522,927 473,195 -		9200	 				. ==	
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  522,927 473,195		-114			(0.70/		1,556,148	
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  522,927 473,195	Excess (Deficiency) of Revenues Over Expen	iaitures	 14,004		63,/36		-	43%
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  522,927 473,195	Other Financing Sources (Hees)							
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  522,927  473,195  -		3600						
Total Other Financing Sources (Uses)   Net Change in Fund Balances Fund balances, beginning Adjustments to beginning fund balance Fund Balances, Beginning as Restated  522,927  473,195								
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 -		7700	 					
Fund balances, beginning Adjustments to beginning fund balance Fund Balances, Beginning as Restated  522,927  473,195  -  473,195  -	Total Other Financing Sources (USES)		 -		-		-	
Fund balances, beginning Adjustments to beginning fund balance Fund Balances, Beginning as Restated  522,927  473,195  -  473,195  -	Net Change in Fund Balances							
Adjustments to beginning fund balance Fund Balances, Beginning as Restated  522,927 473,195 -			522.927		473.195			
Fund Balances, Beginning as Restated 522,927 473,195 -	Adjustments to beginning fund balance		, -		-, -,			
Fund Balances, Ending \$ 536,931 \$ 536,931 \$ - %			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

	129											
·	<u>101</u>		Special	Revenue	9	Debt Service						
Percent of Projected 7	8%				% of YTD				% of YTD Actual			
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	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	0.400											
Interest	3430											
Local capital improvement tax Other local revenue	3413 34XX											
Total Revenues	34^^		-	-			-					
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 9100											
Community services Debt service	9200											
Total Expenditures	7200			_				_				
Excess (Deficiency) of Revenues Over Expen	ditures	-		-				-				
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 12' FTE Actual 10		Capital Outlay Total Governmental Fund									
			Oupitul Ot	attay			Total Governin	icitai i uitas			
Percent of Projected 789	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	\$ 2,304	\$ 9,154	25%		
Federal through state and local	3200					-	1,000	-			
STATE SOURCES	2210					E 4 O 4 4	1/0.042	/20 F/0	2/0/		
FEFP	3310					54,844	160,843	629,568	26%		
Capital outlay	3397					10.001	- 20.725	- 152.055	250/		
Class size reduction	3355					12,821	38,725	153,855	25%		
School recognition	3361 3362					-	-	- 12.057			
Best & Brightest Scholarship Other state revenue	33XX					1,192	3,599	13,957 15,801	23%		
LOCAL SOURCES	33//					1,192	3,399	13,001	23 /0		
Interest	3430					150	434	1,385	31%		
Local capital improvement tax	3413					150	434	1,303	3170		
Other local revenue	34XX					59,049	156,899	732,428	21%		
Total Revenues	JANN		_			128,818	363,804	1,556,148	23%		
Total Revenues	•					120,010	303,004	1,000,140	2370		
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 Expendit	ures	-	-	-		14,004	63,736	-			
Other Financing Sources (Uses)											
Transfers in	3600					_	_	_			
Transfers out	9700					_	_	_			
Total Other Financing Sources (Uses)	7700	-	-	-			-	-			
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	-			
	•	r.	r.	r	n/	e E3/ 034	¢ E2/ 024	•	n/		
Fund Balances, Ending	:	<b>a</b> -	\$ -	\$ -	%	\$ 536,931	\$ 536,931	<b>ф</b> -	%		

## Governmental Accounting Standards Board (GASB) Monthly Financial Form <u>Treasure Village Montessori</u> with MSID Number (0371)

### Monroe County, Florida Balance Sheet September 30, 2019

	Accounts	General Fund		Special Revenue Fund		Debt Service		Capita	ıl Outlay	Total ernmental Funds
ASSETS										
Cash and cash equivalents Investments Grant receivables Other current assets Deposits Due from other funds Other long-term assets	1110 1160 1130 12XX 1210 1140 1400	\$	646,733 - 26,402 32,394 - -	\$	-	\$	-	\$	-	\$ 646,733 - 26,402 32,394 - - -
Total Assets		\$	705,529	\$	-	\$		\$	-	\$ 705,529
LIABILITIES AND FUND BALANCE										
Liabilities Accounts payable Salaries, benefits, and payroll taxes pay Deferred revenue Notes/bonds payable Lease payable Other liabilities	2120 2110, 2170, 2330 2410 2180, 2250, 2310, 2320 2315 21XX, 22XX, 23XX	\$	20,738 120,534 - - - -	\$	- - - -	\$	-	\$	- - - -	\$ 20,738 120,534 - - - -
Total Liabilities			141,272		-		-		_	141,272
Fund Balance Nonspendable Restricted Committed Assigned Unassigned	2710 2720 2730 2740 2750		32,394 - - - - 531,863		-		-		-	32,394 - - - - 531,863
Total Fund Balance			564,257		-		-	1		564,257
TOTAL LIABILITIES AND FUND BALANC	CE .		705,529	\$		\$		\$	-	\$ 705,529

# Treasure Village Montessori with MSID Number (0371) Monroe County, Florida Statement of Revenue, Expenditures, and Changes in Fund Balance For Month Ending September 30, 2019

FTE Projected FTE Actual

200

1 Percent of Projected

			General	Fund		Capital Outlay			Total 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	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200												
STATE SOURCES													
FEFP	3310	84,457	253,371	860,000	29%					84,457	253,371	860,000	29%
Capital outlay	3397					8,529	25,569	96,000	27%	8,529	25,569	96,000	27%
Class size reduction	3355	22,015	66,045	218,000	30%					22,015	66,045	218,000	30%
School recognition	3361												
Other state revenue	33XX	92,468	268,836	1,004,000	27%					92,468	268,836	1,004,000	27%
LOCAL SOURCES													
Interest	3430	512	1,550	2,000	78%					512	1,550	2,000	78%
Local capital improvement tax	3413									-		-	
Other local revenue	34XX	34,073	109,811	330,000	33%	3 <del></del>				34,073	109,811	330,000	33%
Total Revenues		233,525	699,613	2,414,000	29%	8,529	25,569	96,000	27%	242,054	725,182	2,510,000	29%
Expenditures													
Current Expenditures													
Instruction	5000	165,962	348,370	1,536,815	23%					165,962	348,370	1,536,815	23%
Instructional support services	6000	10,519	26,975	85,000	32%					10,519	26,975	85,000	32%
Board	7100	137	137	500	27%					137	137	500	27%
School administration	7300	28.948	56,656	280,330	20%					28,948	56,656	280,330	20%
Facilities and acquisition	7400	15,541	77,822	226,217	34%	8,529	25,569	96,000	27%	24,070	103,391	322,217	32%
Fiscal services	7500	16,507	20,329	55,000	37%	0,329	25,509	90,000	2170	16,507	20,329	55,000	37%
Food services	7600	10,507	20,329	55,000	3170					10,507	20,329	55,000	3/70
			•									-	
Central services	7700	-			0.004					-			
Pupil transportation services	7800	136	890	3,525	25%					136	890	3,525	25%
Operation of plant	7900	7,816	71,768	169,500	42%					7,816	71,768	169,500	42%
Maintenance of plant	8100									•			
Administrative technology services	8200	-	-	6,000	0%						•	6,000	0%
Community services/ Fundraising & Field Trips	9100	8,403	12,618							8,403	12,618	-	
Debt service	9200	491	1,472							491	1,472		
Total Expenditures		254,460	617,037	2,362,887	26%	8,529	25,569	96,000	27%	262,989	642,606	2,458,887	26%
Excess (Deficiency) of Revenues Over Expenditures		\$ (20,935)	\$ 82,576	\$ 51,113	162%					(20,935)	82,576	51,113	162%
Other Financing Sources (Uses)													
Other Financing Sources (Uses) Transfers in	3600				%						_		
Transfers out	9700				/0							_	
	3700												
Total Other Financing Sources (Uses)		<u> </u>					·				-	•	
Net Change in Fund Balances													
Fund balances, beginning		\$ 481,681	\$ 481,681			\$ -	\$ -			481,681	432,880		
Adjustments to beginning fund balance							-			-	-	-	
Fund Balances, Beginning as Restated		481,681	481,681	•		•		-		481,681	432,880	•	
Fund Balances, Ending		\$ 460,746	\$ 564,257	\$ 51,113	1104%	-	-	\$ -	%	\$ 460,746	\$ 515,456	\$ 51,113	1008%

### 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

ASSETS	Accounts		neral Fund	Special Revenue Fund		Debt Service		e Capital Outlay		 Total ernmental Funds
Cash and cash equivalents	1110	\$	351,553	\$	-	\$	-	\$	-	\$ 351,553
Investments	1160		-		-		-		-	-
Grant receivables Other current assets	1130 12XX		- 77,986		-		-		-	- 77,986
Deposits	1210		77,900		-		-		-	11,900
Due from other funds	1140		(22,314)		_		(6)		22,320	_
Other long-term assets	1400		-		-		-		-	<del>-</del>
Total Assets		\$	407,225	\$		\$	(6)	\$	22,320	\$ 429,539
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								<u>-</u>	 
Total Liabilities			4,830							4,830
Fund Balance										
Nonspendable	2710		77,986		-		-		-	77,986
Restricted	2720		-		-		-		-	-
Committed	2730		-		-		-		-	-
Assigned	2740		-		-		- (0)		-	-
Unassigned	2750		324,409	-	<del>-</del>		(6)		22,320	 346,723
Total Fund Balance			402,395				(6)		22,320	424,709
TOTAL LIABILITIES AND FUND BALANCE		\$	407,225	\$		\$	(6)	\$	22,320	\$ 429,539

# 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%

Percent of Projected	100%		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					
									<u> </u>					
Revenues														
FEDERAL SOURCES	0400	<b>f</b> 500	4 740	<b>6</b> 7.454	0.40/	•	•	Φ.	0/					
Federal direct	3100	\$ 582	1,746		24%	\$ -	\$ -	\$ -	%					
Federal through state and local	3200	-	-	-		-	-	-						
STATE SOURCES	0040	40.000	100 170	500.000	050/									
FEFP	3310	43,393	130,179	522,330	25%									
Capital outlay	3397	-	-	-	050/									
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	_												
	3700													
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%		-							
Find Belowers Fudion		<b>400.05</b>	<b>.</b> 400.00=	A 045=0	10070	•	Φ.	•	0.1					
Fund Balances, Ending		\$ 402,395	\$ 402,395	\$ 24,579	1637%	\$ -	\$ -	\$ -	<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 Actual	107													
Percent of Projected	100%													
rescent of Projected	100%				Debt	Service					Capita	l Outla	ау	
	Account Number	Month/ Qu Actua		YTD A	ctual	Annua	l Budget	% of YTD Actual to Annual Budget	Mor	nth/ Quarter Actual	YTD Actual	Annı	ıal 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									8,666	8,666	\$	48,000	18%
LOCAL SOURCES	00/01									0,000	0,000	Ψ	40,000	1070
Interest	3430													
Local capital improvement tax	3413													
Other local revenue	34XX													
Other local revenue	3 <del>4</del> ///													
Total Revenues			-		-		-			8,666	8,666	\$	48,000	18%
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		_		_									
	0200								-					
Total Expenditures			-		-		-			-	-	\$	-	
Excess (Deficiency) of Revenues Over Expenditures			-		-		-			8,666	8,666	\$	48,000	18%
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)	) \$	_	%	\$	22,320	\$ 22,320	\$	48,000	47%
			(-/	•	,,,,	, +			<u> </u>	,0	,020		,	

107

FTE Projected

### 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%

rescent of riojected			Total Governme	ental 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 STATE SOURCES	3200	-	-	-	
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 LOCAL SOURCES	33XX	11,888	26,434	98,374	27%
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	=	-	= -	.027
School administration	7300	27.841	80,351	262,148	31%
Facilities and acquisition	7400	26,992	35,722	1,000	3572%
Fiscal services	7500	· -	, <u> </u>	· -	
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	<del>-</del>	-	<u> </u>	
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%
		.= .,	.= .,,, 00	. =,0.0	

# Key West Collegiate Academy with MSID Number (44-0382) Monroe County, Florida Balance Sheet (Unaudited) September 30th, 2019

	Accounts	General Fund	ecial nue Fund	Debt	Service	Capita	ıl Outlay	Go	Total vernmental Funds	
ASSETS			 							•
Cash and cash equivalents Investments Grant receivables	1110 1160 1130	\$ 102,862.31	\$ -	\$	-	\$	-	\$	102,862.31	
Other current assets Deposits Due from other funds	12XX 1210 1140	500.00							500.00 - -	
Other long-term assets	1400								-	
Total Assets		\$ 103,362.31	\$ -	\$	-	\$		\$	103,362.31	
LIABILITIES AND FUND BALANCE										
Liabilities						_				
Accounts payable Salaries, benefits, and payroll taxes payable Deferred revenue Notes/bonds payable	2120 2110, 2170, 2330 2410 2180, 2250, 2310, 2320		\$ -	\$	-	\$	-	\$	- - -	
Lease payable Other liabilities	2315 21XX, 22XX, 23XX	46,957.87	 						- 46,957.87	_
Total Liabilities		46,957.87	 						46,957.87	-
Fund Balance Nonspendable Restricted	2710 2720		_		_		_		-	
Committed Assigned	2730 2740								-	
Unassigned	2750	56,404.44							56,404.44	_
Total Fund Balance		56,404.44	 		-				56,404.44	
TOTAL LIABILITIES AND FUND BALANCE		\$ 103,362.31	\$ -	\$	-	\$		\$	103,362.31	\$

# 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 F	und		Special Revenue						
			Contrari	unu	% of YTD		Openia i		% of YTD			
	Account	Month/ Quarter			Actual to	Month/ Quarter		Annual	Actual to			
	Number	Actual	YTD Actual	Annual Budget	Annual Budget	Actual	YTD Actual	Budget	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%				<u>%</u>			
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 Administrative technology services	8100 8200	153.19	412.26	10,500.00	4% %	-			% %			
Community services	9100	-			% %	-			% %			
Debt service	9200	-			% %	-			76 %			
	3200					<u> </u>			70			
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				%				<u>%</u>			
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 Actual	YTD Actual	% of YTD Actual to Annual Budget Annual Budget	Month/ Quarter Actual	YTD Actual		% of YTD Actual to Annual Budget	М	onth/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	
Ī	-	- % %	-			% %	\$	<u>-</u>	\$ -	\$ -	% %	
-		%	4.050.00	4.050.00	07 500 00	%		4 050 00	95,359.89	753,300.00		
_		% %	4,352.00	4,352.00	37,500.00	12% %		4,352.00	4,352.00	37,500.00	12%	
-		% %	-			%		-	-	-	% %	
-		%	-			,,		714.00	714.00	-	%	
		0/2				%		_			0/	
-		% %	-			%			-	-	% %	
		% %				%		3,612.76	4,444.62	4,000.00		
	-	-	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% 0%	
-		%	-			%		-	-	15,550.00 37,665.00	0%	
-		%	-			%		13,535.94	33,644.07	185,594.00	18%	
-		%	-			%		-	-	-	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	20%	
_		%	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%	
-		%	-			%		-	-	-	2% 67% 4% %	
-		% %	-			% %		-	-	-	% %	
	-	-	4,352.00	4,352.00	37,500.00	12%		105,242.22	249,059.85	801,598.00		
	-	-		-	-			(96,563.46)	(144,189.34)	(6,798.00)	) 2121%	
-		%	_			%		_	_	-	%	
		<u>%</u>				%		-	-	-	%	
	-	-		-	-			-	-	-		
-	-	-	-	-	-			(96,563.46) 152,967.90	(144,189.34) 200,593.78	(6,798.00) 200,593.78		
-	-	-		-	-			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

# Monroe County, Florida Balance Sheet (Unaudited) September 30, 2019

	Accounts	Ge	neral Fund	ecial lue Fund	Debt \$	Service	Capita	al Outlay	Go	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 1400	\$	46,410.34 16,332.05 10,750.63 8,638.42	\$ -	\$	-	\$	-	\$	46,410.34 - 16,332.05 10,750.63 8,638.42 - -
Total Assets		\$	82,131.44	\$ 	\$		\$		\$	82,131.44
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	\$	31,276.42 72,408.34	\$ -	\$	-	\$	-	\$	31,276.42 - - - - - 72,408.34
Total Liabilities			103,684.76							103,684.76
Fund Balance Nonspendable Restricted Committed	2710 2720 2730		10,750.63							10,750.63 - -
Assigned Unassigned	2740 2750		(32,303.95)							(32,303.95)
Total Fund Balance			(21,553.32)							(21,553.32)
TOTAL LIABILITIES AND FUND BALANCE		\$	82,131.44	\$ 	\$		\$		\$	82,131.44

# 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 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	72,503.44	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	34,302.40	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	1,040.17	2,000.04	20,000.00	1070						
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	0,012.00	00,7 11.02	111,200.00	2070						
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%		_	_			
·				1,273,033.00	2470						
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)		\$ -	%	\$ -	\$ -	\$ -	%		
			18								

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