

School District of Monroe County, Florida Charter School Reports <u>Table of Contents</u> March 31st – Board Meeting

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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) JANUARY 31, 2020

	Accounts	General Fund		Can	ital Outlay	Go	Total vernmental Funds
ASSETS	Accounts		incrair and	<u> </u>	itai Gatiay		- unus
Cash and cash equivalents Grant receivables	1110 1130	\$	6,426,967	\$	22,968 -	\$	6,449,935 -
Other current assets	12XX		98,375		(61,407)		36,968
Total Assets		\$	6,525,342	\$	(38,439)	\$	6,486,903
LIABILITIES AND FUND BALANCE							
Liabilities Accounts payable Salaries, benefits, and payroll taxes payable Deferred revenue	2120 2110 2410	\$	(7,796) (8,284) -	\$	10,359 - -	\$	2,562 (8,284) -
Total Liabilities			(16,081)		10,359		(5,722)
Fund Balance							
Nonspendable Restricted Committed Assigned Unassigned	2710 2720 2730 2740 2750		98,375 - - - - 6,443,048		(61,407) - - - 12,609		36,968 - - - - 6,455,657
Total Fund Balance			6,541,423		(48,798)		6,492,625
TOTAL LIABILITIES AND FUND BALANCE		\$	6,525,342	\$	(38,439)	\$	6,486,903

Sigsbee Charter School with MSID Number 0341
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ending JANUARY 31, 2020

 FTE Projected
 518

 FTE Actual
 533

103% Percent of Projected

			General Fu	nd			Capital Out	lay		To	tal Governme	ntal 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 Federal through state and local STATE SOURCES	3100 3200	\$ -	\$ 130,813	\$ 195,733	67%	\$ -	\$ -	\$ -	%	\$ - -	\$ 130,813 -	\$ 195,733 -	67%
FEFP	3310	541,005	3,601,574	6,058,130	59%					541,005	3,601,574	6,058,130	59%
Capital outlay	3397	0.1,000	0,001,011	0,000,100	0070	50,740	199,496	323,088	62%	50,740	199,496	323,088	62%
Class size reduction	3355					33,113	100,100	0=0,000	0_70	-	-	-	0=70
School recognition	3361									_	_	_	
Other state revenue LOCAL SOURCES	33XX									-	-	-	
Interest	3430	7,135	54,693	93,761	58%					7,135	54,693	93,761	58%
Other local revenue Donations	3440	14,143	64,445	40,000	161%					14,143	64,445	40,000	161%
Other local revenue Lunch	3450	11,673	65,339	122,331	53%					11,673	65,339	122,331	53%
Other: Loss Recovery	3740		·								-	-	
Total Revenues		573,956	3,916,864	6,509,955	60%	50,740	199,496	323,088	62%	624,695	4,116,359	6,833,043	60%
Expenditures													
Current Expenditures													
Instruction	5000	304,027	1,895,357	3,602,769	53%					304,027	1,895,357	3,602,769	53%
Instructional support services	6000	30,663	498,810	829,805	60%					30,663	498,810	829,805	60%
Board	7100	4,861	34,029	57,162	60%					4,861	34,029	57,162	60%
School administration	7300	35,787	248,363	424,931	58%					35,787	248,363	424,931	58%
Facilities and acquisition	7400	-	-	-		10,789	301,195	300,000	100%	10,789	301,195	300,000	100%
Fiscal services	7500	1,700	12,725	13,300	96%					1,700	12,725	13,300	96%
Food services	7600	14,565	82,932	177,299	47%					14,565	82,932	177,299	47%
Pupil transportation	7800	2,855	11,487	26,700	= 40/					2,855	11,487	26,700	43%
Operation of plant	7900	45,066	312,827	614,803	51%					45,066	312,827	614,803	51%
Maintenance of plant Community services	8100 9100	404 2,504	11,304 5,419	25,000	45%					404 2,504	11,304 5,419	25,000 -	45%
Total Expenditures		442,433	3,113,253	5,771,769	54%	10,789	301,195	300,000	100%	453,222	3,414,448	6,071,769	56%
		-						•					
Excess (Def) Revenues Over Expen	ditures	131,523	803,610	738,186	109%	39,951	(101,699)	23,088	-440%	171,474	701,911	761,274	92%
Net Change in Fund Balances		131,523	803,610			39,951	(101,699)			171,474	701,911		
Fund balances, beginning	0	6,409,900	5,737,813			(88,749)	,			6,321,151	5,790,714	-	
Adjustments to beginning fund balanc Fund Balances, Beginning as Resta		6,409,900	5,737,813	-		(88,749)	52,901	-		6,321,151	5,790,714	<u> </u>	
Fund Balances, Ending		\$ 6,541,423	\$ 6,541,423	\$ -	%	\$ (48,799)	\$ (48,798)	\$ -	%	\$ 6,492,625	\$ 6,492,625	\$ -	%

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Governmental Accounting Standards Board (GASB) Monthly Financial Form May Sands Montessori School with MSID Number 0351 Monroe County, Florida Balance Sheet (Unaudited) December 31, 2019

	Accounts	 Seneral	Sp	ecial	Debt	Ca	pital	 Total
ASSETS								
Cash and cash equivalents	1110	\$ 559,896						\$ 559,896
Investments Grant receivables	1160 1130	1,837						- 1,837
Other current assets	12XX	4,282						4,282
Deposits Due from other funds	1210 1140							-
Other long-term assets	1400							-
Total Assets		\$ 566,015	\$	-	\$ -	\$	-	\$ 566,015
LIABILITIES AND FUND BALANCE								
Liabilities								
Accounts payable Salaries, benefits, and payroll taxes payable	2120 2110, 2170, 2330	\$ 1,500						1,500
Deferred revenue	2410	1,354						1,354
Notes/bonds payable Lease payable	2180, 2250, 2310, 2320 2315							-
Other liabilities	21XX, 22XX, 23XX							-
Total Liabilities		\$ 2,854		-			-	\$ 2,854
Fund Balance								
Nonspendable Restricted	2710 2720							-
Committed	2730							-
Assigned	2740 2750	E42 141						- 563,161
Unassigned	2730	563,161			-	_		 303,101
Total Fund Balance		563,161		-			-	 563,161
TOTAL LIABILITIES AND FUND BALANCE		\$ 566,015	\$	-	\$ -	\$	-	\$ 566,015

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

FTE Projected	129	
FTE Actual	103	General Fund
Percent of Projected	80%	

	Account Number	th/ Quarter Actual	١	/TD Actual	Ann	ual Budget	% of YTD Actual to Annual Budget
Revenues							
FEDERAL SOURCES							
Federal direct	3100	\$ 843	\$	4,677	\$	9,154	51%
Federal through state and local	3200	-		1,000		-	
STATE SOURCES							
FEFP	3310	38,098		304,610		629,568	48%
Capital outlay	3397						
Class size reduction	3355	10,117		74,710		153,855	49%
School recognition	3361	-		12,441		-	
Best & Brightest Scholarship	3362	-		-		-	
Other state revenue	33XX	822		6,804		29,758	23%
LOCAL SOURCES							0%
Interest	3430	144		887		1,385	64%
Local capital improvement tax	3413						
Other local revenue	34XX	50,275		319,575		732,428	44%
Total Revenues		100,299		724,704		1,556,148	47%
							_
Expenditures						-	
Current Expenditures							
Instruction	5000	70,808		380,316		950,738	40%
Instructional support services	6000	4,327		32,240		92,519	35%
Board	7100	354		2,105		17,100	12%
School administration	7300	31,390		149,289		308,665	48%
Facilities and acquisition	7400	4,019		24,931		52,833	47%
Fiscal services	7500	5,016		27,861		64,276	43%
Food Services	7600	31		95		100	
Central services	7700	380		2,961		5,940	50%
Pupil transportation services	7800	214		834		1,700	49%
Operation of plant	7900	3,370		17,744		49,800	36%
Maintenance of plant	8100	-		-		600	
Administrative technology services	8200	-		-		800	
Community services	9100	261		878		11,077	8%
Debt service	9200	 100 170		(00.054		4.557.440	440/
Total Expenditures		 120,172		639,254		1,556,148	41%
Excess (Deficiency) of Revenues Over Exper	iaitures	 (19,873)		85,450		-	88%
Other Financing Sources (Uses)							
Transfers in	3600						
Transfers out	9700						
Total Other Financing Sources (Uses)	7700	 					
Total Other Financing Jources (USes)		 					
Net Change in Fund Balances							
Fund balances, beginning		583,034		477,711			
Adjustments to beginning fund balance		, '		, ,			
Fund Balances, Beginning as Restated		 583,034		477,711		-	
Fund Balances, Ending		\$ 563,161	\$	563,161	\$	-	%
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$\label{thm:mass} \mbox{May Sands Montessori School with MSID Number 0351}$

Monroe County, Florida Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited) For Month Ended December 31, 2019

FTE Projected	129		C!I	D			Dalat		
FTE Actual	103		Special	Revenue)		Debt :	Service	
Percent of Projected	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 Exp	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	3600 9700	-	-	-		·	-	-	
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 December 31, 2019

	29	Capital Outlay Total Governmental Funds							
	03		Capital O	utiay			i otai Governn	nentai Funds	
Percent of Projected 80	% 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	\$ -	\$ -	\$ -	%	\$ 843	\$ 4,677	\$ 9,154	51%
Federal through state and local	3200	*	*	*	,,	-	1,000	-	0.70
STATE SOURCES							.,000		
FEFP	3310					38,098	304,610	629,568	48%
Capital outlay	3397					-	-	-	
Class size reduction	3355					10,117	74,710	153,855	49%
School recognition	3361					-	12,441	-	
Best & Brightest Scholarship	3362					_	-	-	
Other state revenue	33XX					822	6,804	29,758	23%
LOCAL SOURCES									
Interest	3430					144	887	1,385	64%
Local capital improvement tax	3413					-	-	-	
Other local revenue	34XX					50,275	319,575	732,428	44%
Total Revenues		-	-	-		100,299	724,704	1,556,148	47%
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	5000 6000 7100 7300 7400 7500 7600 7700 7800 7900 8100 8200 9100	-				70,808 4,327 354 31,390 4,019 5,016 31 380 214 3,370	380,316 32,240 2,105 149,289 24,931 27,861 95 2,961 834 17,744	950,738 92,519 17,100 308,665 52,833 64,276 100 5,940 1,700 49,800 600 800 11,077	40% 35% 12% 48% 47% 43% 50% 49% 36%
Total Expenditures		-	-	-		120,172	639,254	1,556,148	41%
Excess (Deficiency) of Revenues Over Expend	itures	-	-	-		(19,873)	85,450	-	
Other Financing Sources (Uses)									
Other Financing Sources (Uses) Transfers in	3600								
Transfers out	9700					-	-	-	
Total Other Financing Sources (Uses)	7/00	-	-	-		-	-	-	
Net Change in Fund Balances						-			
Fund balances, beginning						583,034	477,711	-	
Adjustments to beginning fund balance						-	-	-	
Fund Balances, Beginning as Restated		-	-	-		583,034	477,711	-	
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 563,161	\$ 563,161	\$ -	%

Governmental Accounting Standards Board (GASB) Monthly Financial Form May Sands Montessori School with MSID Number 0351 Monroe County, Florida Balance Sheet (Unaudited) January 31, 2020

ACCETC	Accounts	General	<u> </u>	pecial	Debt	<u> </u>	pital	 Total
ASSETS								
Cash and cash equivalents	1110	\$ 531,069	9					\$ 531,069
Investments	1160	4 744						-
Grant receivables Other current assets	1130 12XX	1,71° 5,836						1,711 5,836
Deposits	1210	3,030	,					J,030 -
Due from other funds	1140							-
Other long-term assets	1400							-
Total Assets		\$ 538,616	5 \$	-	\$ -	\$	-	\$ 538,616
LIABILITIES AND FUND BALANCE								
Liabilities								
Accounts payable	2120							-
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	2.15	7					- 0.157
Deferred revenue Notes/bonds payable 21	2410 180, 2250, 2310, 2320	2,157	/					2,157
Lease payable	2315							-
Other liabilities	21XX, 22XX, 23XX							-
Total Liabilities		\$ 2,157	<u> </u>	-			-	\$ 2,157
Fund Balance								
Nonspendable	2710							-
Restricted	2720							-
Committed Assigned	2730 2740							-
Unassigned	2750	536,459	9					536,459
Total Fund Balance		536,459	— — }	-	-		-	 536,459
TOTAL LIABILITIES AND FUND BALANCE		\$ 538,616	5 \$	-	\$ -	\$	-	\$ 538,616

May Sands Montessori School with MSID Number 0351 Monroe County, Florida Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited) For Month Ended January 31, 2020

FTE Projected	129	
FTE Actual	97	General Fund
Percent of Projected	75%	

STATE SOURCES FEFP		Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Federal through state and local 3200 \$ 780 \$ 5,457 \$ 9,154 6	Revenues					
STATE SOURCES STATE SOURCE	FEDERAL SOURCES					
STATE SOURCES FEFP 3310 34,905 339,514 629,568 5 Capital outlay 3397 Class size reduction 3355 9,292 84,002 153,855 5 School recognition 3361 - 12,441 - Best & Brightest Scholarship 3362 Other state revenue 33XX 752 7,557 29,758 2 LOCAL SOURCES Interest 3430 132 1,019 1,385 7 Local capital improvement tax 3413 Other local revenue 34XX 46,464 366,039 732,428 5 Total Revenues 94XX 46,464 366,039 732,428 5 Total Revenues 92,325 817,029 1,556,148 5 Expenditures Current Expenditures Instruction 5000 73,700 454,016 950,738 4 Instructional support services 6000 4,666 36,906 92,519 4 Board 7100 354 2,459 17,100 1 Board 7100 354 2,459 17,100 1 Facilities and acquisition 7300 24,638 173,927 308,665 5 Facilities and acquisition 7400 4,525 29,456 52,633 5 Fload Services 7500 6,291 34,152 64,276 5 Flood Services 7600 - 95 100 Central services 7700 1,220 4,181 5,940 7 Pupil transportation services 7800 - 834 1,700 4 Maintenance of plant 8100 46 46 600 Central services 7900 3,407 21,151 49,800 4 Maintenance of plant 8100 46 46 600 Administrative technology services 8200 - 834 1,700 4 Maintenance of plant 8100 46 46 600 Administrative technology services 8200 - 800 Community services 9100 179 1,057 11,077 1 Debt service 9200 Total Expenditures Excess (Deficiency) of Revenues Over Expenditures Other Financing Sources (Uses) Transfers in 3600 Transfers out 9700 Total Cherriancing Sources (Uses) Transfers in 3600 Transfers out 9700 Total Cherriancing Sources (Uses) Transfers in 3600 Transfers out 9700 Total Cherriancing Sources (Uses) Transfers in 3600 Transfers out 9700 Total Cherriancing Sources (Uses) Transfers in 3600 Transfers out 9700 Total Expenditures Excess (Deficiency) of Revenues Over Expenditures Social 477,711	Federal direct	3100	\$ 780	\$ 5,457	\$ 9,154	60%
Section Sect	Federal through state and local	3200	-	1,000	-	
Capital outlay 3397 Class size reduction 3355 9,292 84,002 153,855 5 School recognition 3361 - 12,441	STATE SOURCES					
Class size reduction 3355 9,292 84,002 153,855 55 55 55 55 55 55 55	FEFP	3310	34,905	339,514	629,568	54%
Class size reduction 3355 9,292 84,002 153,855 55 School recognition 3361 - 12,441 - 1 - 1 12,441 - 1 12,441 - 1 - 1 12,44	Capital outlay	3397				
School recognition 3361 - 12,441 - 12		3355	9,292	84,002	153,855	55%
Best & Brightest Scholarship 3362 - - - -			-		-	
Clocal Sources Sandard			_		-	
DICAL SOURCES Interest 1,019 1,385 7	•		752	7.557	29.758	25%
Interest				.,,,,,	,	0%
Local capital improvement tax 3413 Other local revenue 34XX 46,464 366,039 732,428 5 5 5 5 5 5 5 5 5		3430	132	1 019	1 385	74%
Other local revenue 34XX 46,464 366,039 732,428 55			102	1,017	1,000	7 170
Seminarian			46 464	366 039	732 428	50%
Expenditures Current Expenditures Instruction 5000 73,700 454,016 950,738 44 Instructional support services 6000 4,666 36,906 92,519 44 Board 7100 354 2,459 17,100 1 School administration 7300 24,638 173,927 308,665 55 Facilities and acquisition 7400 4,525 29,456 52,833 55 Fiscal services 7500 6,291 34,152 64,276 55 Food Services 7600 - 95 100 Central services 7700 1,220 4,181 5,940 75 Pupil transportation services 7700 1,220 4,181 5,940 75 Pupil transportation services 7800 - 834 1,700 44 Operation of plant 7900 3,407 21,151 49,800 45 Maintenance of plant 8100 46 46 600 Administrative technology services 8200 800 Community services 9100 179 1,057 11,077 1 Debt service 9200 Total Expenditures 119,027 758,281 1,556,148 45 Excess (Deficiency) of Revenues Over Expenditures (26,702) 58,748 - 10 Net Change in Fund Balances Fund Balances Fund Balances, beginning 563,161 477,711 -		0 1707				53%
Current Expenditures Instruction Instruction Instruction Instructional support services 6000 4,666 36,906 92,519 48 Board 7100 354 2,459 17,100 1 School administration 7300 24,638 173,927 308,665 5 Facilities and acquisition 7400 4,525 29,456 52,833 5 Fiscal services 7500 6,291 34,152 64,276 5 Food Services 7600 - 95 100 Central services 7700 1,220 4,181 5,940 7 Pupil transportation services 7800 - 834 1,700 4 Operation of plant 7900 3,407 21,151 49,800 4 Maintenance of plant 8100 Administrative technology services 8200 - Community services 9200 Total Expenditures Excess (Deficiency) of Revenues Over Expenditures Other Financing Sources (Uses) Transfers out Transfers out Total Other Financing Sources (Uses) Fund Balances, beginning Adjustments to beginning fund balance Fund Balances, Beginning as Restated 563,161 477,711 -			72/020	0.7,027	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Current Expenditures Instruction	Expenditures				-	
Instruction						
Instructional support services	·	5000	73,700	454,016	950.738	48%
Board						40%
School administration 7300 24,638 173,927 308,665 5 Facilities and acquisition 7400 4,525 29,456 52,833 5 Fiscal services 7500 6,291 34,152 64,276 5 Food Services 7600 - 95 100 100 Central services 7700 1,220 4,181 5,940 7 Pupil transportation services 7800 - 834 1,700 4 Operation of plant 7900 3,407 21,151 49,800 4 Maintenance of plant 8100 46 46 600 46 Administrative technology services 8200 - - 800 2 Community services 9100 179 1,057 11,077 1 Debt service 9200 119,027 758,281 1,556,148 4 Excess (Deficiency) of Revenues Over Expenditures (26,702) 58,748 - 10 Other Fin						14%
Facilities and acquisition						56%
Fiscal services						56%
Food Services 7600 - 95 100						53%
Central services			-			3373
Pupil transportation services 7800 - 834 1,700 4			1 220			70%
Operation of plant 7900 3,407 21,151 49,800 4 Maintenance of plant 8100 46 46 600 Administrative technology services 8200 - - 800 Community services 9100 179 1,057 11,077 1 Debt service 9200 119,027 758,281 1,556,148 4 Excess (Deficiency) of Revenues Over Expenditures (26,702) 58,748 - 10 Other Financing Sources (Uses) Transfers out 9700 - - - - Total Other Financing Sources (Uses) - - - - Net Change in Fund Balances - - - - - Fund balances, beginning 563,161 477,711 - - Fund Balances, Beginning as Restated 563,161 477,711 - -						49%
Maintenance of plant 8100 46 46 600 Administrative technology services 8200 - - 800 Community services 9100 179 1,057 11,077 1 Debt service 9200 119,027 758,281 1,556,148 4 Excess (Deficiency) of Revenues Over Expenditures (26,702) 58,748 - 10 Other Financing Sources (Uses) Transfers in 3600 </td <td></td> <td></td> <td>3 407</td> <td></td> <td></td> <td>42%</td>			3 407			42%
Administrative technology services 8200 800 Community services 9100 179 1,057 11,077 1 Debt service 9200 Total Expenditures 119,027 758,281 1,556,148 4 Excess (Deficiency) of Revenues Over Expenditures (26,702) 58,748 - 10 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 563,161 477,711 -						8%
Community services 9100 179 1,057 11,077 1			-	-		070
Debt service 9200 Total Expenditures 119,027 758,281 1,556,148 4 Excess (Deficiency) of Revenues Over Expenditures (26,702) 58,748 - 10 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 563,161 477,711 -			179	1 057		10%
Total Expenditures Excess (Deficiency) of Revenues Over Expenditures 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 119,027 758,281 1,556,148 4 4 758,281 1,556,148 4 4 7 7 7 7 8 7 8 7 8 7 8 7 8 7 8 8			177	1,007	11,077	1070
Excess (Deficiency) of Revenues Over Expenditures (26,702) 58,748 - 10 Other Financing Sources (Uses) Transfers in 3600 Transfers out 9700 Total Other Financing Sources (Uses) Net Change in Fund Balances Fund balances, beginning 4djustments to beginning fund balance Fund Balances, Beginning as Restated 563,161 477,711 -		7200	119 027	758 281	1 556 148	49%
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 563,161 477,711		nditures			-	101%
Transfers in 3600 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 563,161 477,711 -			(==1:==)			
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 563,161 477,711 -	Other Financing Sources (Uses)					
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 9700 563,161 477,711 -	- · · · · · · · · · · · · · · · · · · ·	3600				
Total Other Financing Sources (Uses) Net Change in Fund Balances Fund balances, beginning Adjustments to beginning fund balance Fund Balances, Beginning as Restated 563,161 477,711 -	Transfers out					
Fund balances, beginning Adjustments to beginning fund balance Fund Balances, Beginning as Restated 563,161 477,711 - 477,711 -			-	-	-	
Fund balances, beginning Adjustments to beginning fund balance Fund Balances, Beginning as Restated 563,161 477,711 - 477,711 -	Net Change in Fund Balances					
Adjustments to beginning fund balance Fund Balances, Beginning as Restated 563,161 477,711 -			563,161	477,711		
Fund Balances, Beginning as Restated 563,161 477,711 -				, .		
·			563,161	477,711	-	
Fund Balances, Ending \$ 536,459 \$ 536,459 \$ -	Fund Balances, Ending		\$ 536.459	\$ 536.459	\$ -	%

May Sands Montessori School with MSID Number 0351

Monroe County, Florida Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited) For Month Ended January 31, 2020

FTE Projected 129)									
FTE Actual 97			Special	Revenue	9		Debt :	Service		
Percent of Projected 75%	Account Number	Month/ Quarter Actual	YTD Actual		% 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 Expendit	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 January 31, 2020

FTE Projected 12	29								
	97		Capital O	utlay			Total Governn	nental Funds	
Percent of Projected 75	% 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	\$ -	\$ -	\$ -	%	\$ 780	\$ 5,457	\$ 9,154	60%
Federal through state and local	3200	,	•	Ť		-	1,000	-	
STATE SOURCES							•		
FEFP	3310					34,905	339,514	629,568	54%
Capital outlay	3397					-	-	-	
Class size reduction	3355					9,292	84,002	153,855	55%
School recognition	3361					-	12,441	-	
Best & Brightest Scholarship	3362					-	-	-	
Other state revenue	33XX					752	7,557	29,758	25%
LOCAL SOURCES									
Interest	3430					132	1,019	1,385	74%
Local capital improvement tax	3413					-	-	-	
Other local revenue	34XX					46,464	366,039	732,428	50%
Total Revenues		-	-	-		92,325	817,029	1,556,148	53%
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	- - -	- -	- -		73,700 4,666 354 24,638 4,525 6,291 - 1,220 - 3,407 46 - 179 - 119,027 (26,702)	454,016 36,906 2,459 173,927 29,456 34,152 95 4,181 834 21,151 46 - 1,057 - 758,281 58,748	950,738 92,519 17,100 308,665 52,833 64,276 100 5,940 1,700 49,800 600 800 11,077 -	48% 40% 14% 56% 56% 53% 70% 49% 42% 8% 10%
Other Fire and in a Course of Head									
Other Financing Sources (Uses)	2/00								
Transfers in	3600					-	-	-	
Transfers out Total Other Financing Sources (Uses)	9700		-	-		-	-	-	
Net Change in Fund Balances Fund balances, beginning						563,161	477,711	-	
Adjustments to beginning fund balance Fund Balances, Beginning as Restated						563,161	477,711	-	
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 536,459	\$ 536,459	\$ -	%

Governmental Accounting Standards Board (GASB) Monthly Financial Form Treasure Village Montessori with MSID Number (0371) Monroe County, Florida Balance Sheet January 31, 2020

	Accounts		Accounts		neral Fund	Re	ecial venue und	Debt rvice	Capita	al Outlay	Total ernmental Funds
ASSETS											
Cash and cash equivalents Investments Grant receivables Other current assets Deposits	1110 1160 1130 12XX 1210	\$	596,514 - 20,905 51,427 -	\$	-	\$ -	\$	-	\$ 596,514 - 20,905 51,427 -		
Due from other funds Other long-term assets	1140 1400		-					-	-		
Total Assets		\$	668,846	\$	-	\$ -	\$		\$ 668,846		
LIABILITIES AND FUND BALANCE											
Deferred revenue Notes/bonds payable 218 Lease payable	2120 2110, 2170, 2330 2410 0, 2250, 2310, 2320 2315 1XX, 22XX, 23XX	\$	9,601 77,173 - - - -	\$:	\$ -	\$	-	\$ 9,601 77,173 - - - -		
Total Liabilities			86,774		-	 -			86,774		
Fund Balance Nonspendable Restricted Committed Assigned Unassigned	2710 2720 2730 2740 2750		30,864 - - - - 551,208		-	-		-	30,864 - - - - 551,208		
Total Fund Balance			582,072		-	 -		-	582,072		
TOTAL LIABILITIES AND FUND BALANCE		\$	668,846	\$	-	\$ -	\$		\$ 668,846		
			0		-	-		-	0		

Treasure Village Montessori with MSID Number (0371) Monroe County, Florida

Statement of Revenue, Expenditures, and Changes in Fund Balance

For Month Ending January 31, 2020

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		/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Qual		YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues															
FEDERAL SOURCES									5555			1			
Federal direct	3100	\$ - \$	-	\$ -	%	\$		\$ -	\$ -	%	\$	- \$	-	\$ -	%
Federal through state and local	3200											-	-	•	
STATE SOURCES			500.047	222.222	2501						60	205	ECO 247	960,000	65%
FEFP	3310	69,395	562,347	860,000	65%		7,995	59,206	96,000	62%		,395 ,995	562,347 59,206	860,000 96,000	62%
Capital outlay	3397 3355	17,628	145,723	218,000	67%		7,995	59,206	90,000	02%		,628	145,723	218,000	67%
Class size reduction	3355	17,020	19,786	210,000	07%							,020	19,786	210,000	0170
School recognition Other state revenue	33XX	78,150	610,972	1,004,000	61%							.150	610,972	1,004,000	61%
LOCAL SOURCES	33//X	70,100	010,012	1,004,000	0170							,	,	.,,	
Interest	3430	501	3,634	2,000	182%							501	3,634	2,000	182%
Local capital improvement tax	3413	***	4,44	-,								-	-		
Other local revenue	34XX -	35,349	243,757	330,000	74%						35,	,349	243,757	330,000	74%
Total Revenues		201,023	1,586,219	2,414,000	66%		7,995	59,206	96,000	62%	209,	,018	1,645,425	2,510,000	66%
Expenditures															
Current Expenditures															
Instruction	5000	130,044	883,919	1,536,815	58%						130,	,044	883,919	1,536,815	58%
Instructional support services	6000	8,372	54,129	85,000	64%						8,	,372	54,129	85,000	64%
Board	7100	301	644	500	129%							301	644	500	129%
School administration	7300	22,419	156,245	280.330	56%						22,	,419	156,245	280,330	56%
Facilities and acquisition	7400	25,479	163,856	226,217	72%		7,995	59,206	96,000	62%	33,	,474	223,062	322,217	69%
Fiscal services	7500	3,635	36,933	55,000	67%						3,	,635	36,933	55,000	67%
Food services	7600	-	-	-								-	-	-	
Central services	7700	-	-	-								-	-	-	
Pupil transportation services	7800	128	1,756	3,525	50%							128	1,756	3,525	50%
Operation of plant	7900	7,919	118,033	169,500	70%						7,	,919	118,033	169,500	70%
Maintenance of plant	8100											-	-	-	
Administrative technology services	8200			6,000	0%							-	-	6,000	0%
Community services/ Fundraising & Field Trips	9100	8,671	66,849									,671	66,849	-	
Debt service	9200	499	3,464									499	3,464	•	
Total Expenditures		207,467	1,485,828	2,362,887	63%	-	7,995	59,206	96,000	62%	215.	,462	1,545,034	2,458,887	63%
20000000000000000000000000000000000000		\$ (6,444) \$			196%	-	_	_				.444)	100.391	51,113	196%
Excess (Deficiency) of Revenues Over Expenditures		3 (0,444) \$	100,391	φ J1,113	13070							, , , , , ,	100,001	01,110	10070
Other Financing Sources (Uses)	2000				%								27		
Transfers in	3600	•	-		%							-	-	-	
Transfers out	9700														
Total Other Financing Sources (Uses)		· ·		-		-	-	-				-	-	-	
Net Change in Fund Balances											500	F40	404.004		
Fund balances, beginning		\$ 588,516 \$	481,681			\$		\$ -				,516	481,681	_	
Adjustments to beginning fund balance Fund Balances, Beginning as Restated		588,516	481,681	-				-	-		588,		481,681	· :	
															,,,,,,
Fund Balances, Ending		\$ 582,072 \$	582,072	\$ 51,113	1139%			-	\$ -	%	\$ 582,	,072 \$	582,072	\$ 51,113	1139%

Governmental Accounting Standards Board (GASB) Monthly Financial Form

Ocean Studies Charter School with MSID Number 0381

Monroe County, Florida Balance Sheet (Unaudited) January 31, 2020

	Accounts	Gei	neral Fund	-	pecial nue Fund	Debt	Service	Car	oital Outlay	Total ernmental Funds
ASSETS	Accounts		iorar r arra	110101	ilao i alia		0011100			1 41145
Cash and cash equivalents	1110	\$	298,901	\$	-	\$	_	\$	_	\$ 298,901
Investments	1160		-		-		-		-	-
Grant receivables	1130		600		-		-		-	600
Other current assets	12XX		32,948		-		-		-	32,948
Deposits	1210		710		-		-		-	710
Due from other funds	1140		451,729		-		(762)		(450,967)	-
Other long-term assets	1400		-		-		-		-	-
Total Assets		\$	784,888	\$		\$	(762)	\$	(450,967)	\$ 333,159
LIABILITIES AND FUND BALANCE										
Liabilities										
Accounts payable	2120	\$	-	\$	-	\$	-	\$	-	\$ -
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		9,297		-		-		-	9,297
Total Liabilities			14,027		_				<u>-</u>	14,027
Fund Balance										
Nonspendable	2710		32,948		_		_		_	32,948
Restricted	2720		-		_		_		_	-
Committed	2730		_		_		_		_	_
Assigned	2740		_		_		_		_	_
Unassigned	2750		737,913		-		(762)		(450,967)	286,184
Total Fund Balance			770,861		<u>-</u>		(762)		(450,967)	319,132
TOTAL LIABILITIES AND FUND BALANCE		\$	784,888	\$		\$	(762)	\$	(450,967)	\$ 333,159

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 Seven Months Ending: 1/31/2020

FTE Projected	107
FTE Actual	107
Percent of Projected	100%

Percent of Projected	100%		Genera	al Fund			I 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	\$ 582	4,074	\$ 7,154	57%	\$ -	\$ -	\$ -	%		
Federal through state and local	3200	-	-	-		-	-	-			
STATE SOURCES											
FEFP	3310	44,087	305,869	522,330	59%						
Capital outlay	3397	-	-	-							
Class size reduction	3355	11,776	79,786	137,037	58%						
School recognition	3361	-	10,063	-							
Other state revenue	33XX	848	21,926	50,374	44%						
LOCAL SOURCES			,	,							
Interest	3430	179	2,801	-							
Local capital improvement tax	3413	-	´-	-							
Other local revenue	34XX	161,757	698,620	429,600	163%						
Total Revenues		219,229	1,123,139	1,146,495	98%		-	-			
Expenditures											
Current Expenditures											
Instruction	5000	65,796	281,674	585,479	48%						
Instructional support services	6000	1,952	38,455	22,725	169%						
Board	7100	-	-	-							
School administration	7300	31,859	180,612	262,148	69%						
Facilities and acquisition	7400	1,196	1,809	1,000	181%						
Fiscal services	7500	-	-	-							
Food services	7600	265	1,855	3,180	58%						
Central services	7700	507	4,487	8,580	52%						
Pupil transportation services	7800	-	3,540	1,000	354%						
Operation of plant	7900	26,239	161,222	289,040	56%						
Maintenance of plant	8100	286	10,045	3,000	335%						
Administrative technology services	8200	-	-	-							
Community services	9100	-	-	-							
Debt service	9200	3,508	7,012	-							
Total Expenditures		131,608	690,711	1,176,152	59%	-	-	-			
Excess (Deficiency) of Revenues Over Expenditures		87,621	432,428	(29,657)	-1458%		-	-			
Other Financing Sources (Uses)											
Transfers in	3600	-									
Transfers out	9700										
Total Other Financing Sources (Uses)			-	-				-			
Net Change in Fund Balances											
Fund balances, beginning		683,240	338,433	54,236	624%	-	-				
Adjustments to beginning fund balance		-									
Fund Balances, Beginning as Restated		683,240	338,433	54,236	624%		-	-			
Fund Balances, Ending		\$ 770,861	\$ 770,861	\$ 24,579	3136%	\$ -	\$ -	\$ -	%		
		+ 770,001		÷ 21,070	310070	<u> </u>	Ŧ -	<u> </u>	70		

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 Seven Months Ending: 1/31/2020

(456, 432)

(456,432)

(450,967) \$

%

13,654

13,654

(450,967) \$

48,000

-940%

FTE Projected FTE Actual	<u>107</u> 107												
Percent of Projected	100%			Debt	Service					Capita	ıl Outla	у	
	Account Number	Quarter tual	YTD A	Actual	Annual	Budget	% of YTD Actual to Annual Budget	Month/ Quar Actual	ter	YTD Actual	Annu	al Budget	% of YTD Actual to Annual Budget
Revenues													
FEDERAL SOURCES													
Federal direct	3100	\$ -	\$	-	\$	-	%	\$ -	9	\$ -	\$	-	%
Federal through state and local STATE SOURCES	3200	-		-		-		-		-	\$	-	
FEFP	3310												
Capital outlay	3397												
Class size reduction	3355												
School recognition	3361												
Other state revenue	33XX							8,8	32	30,574	\$	48,000	64%
LOCAL SOURCES													
Interest	3430												
Local capital improvement tax	3413												
Other local revenue	34XX												
Total Revenues		 -		-		-		8,8	32	30,574	\$	48,000	64%
Expenditures													
Current Expenditures													
Instruction	5000												
Instructional support services	6000												
Board	7100												
School administration	7300												
Facilities and acquisition	7400							3,4	17	475,195			
Fiscal services	7500												
Food services	7600												
Central services	7700									00.000			
Pupil transportation services	7800							-		20,000			
Operation of plant	7900							-		-			
Maintenance of plant Administrative technology services	8100 8200												
Community services	9100												
Debt service	9200	756		756									
Total Expenditures		756		756		_		3,4	17	495,195	\$	-	
Excess (Deficiency) of Revenues Over Expenditures		(756)		(756))	-		5,4	35	(464,621)) \$	48,000	-968%
Other Firencies Occurred (Hear)													
Other Financing Sources (Uses)	2600												
Transfers in	3600												
Transfers out	9700												

(6)

(6)

(762) \$

(6)

(6)

(762) \$

Total Other Financing Sources (Uses)

Adjustments to beginning fund balance

Fund Balances, Beginning as Restated

Net Change in Fund Balances Fund balances, beginning

Fund Balances, Ending

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 Seven Months Ending: 1/31/2020

 FTE Projected
 107

 FTE Actual
 107

 Percent of Projected
 100%

Revenues

FEDERAL SOURCES Federal direct

STATE SOURCES
FEFP
Capital outlay
Class size reduction
School recognition
Other state revenue
LOCAL SOURCES
Interest

Total Revenues

Expenditures
Current Expenditures
Instruction

Board

Transfers in Transfers out

Federal through state and local

Local capital improvement tax Other local revenue

Instructional support services

Pupil transportation services Operation of plant Maintenance of plant

Administrative technology services

Excess (Deficiency) of Revenues Over Expenditures

School administration Facilities and acquisition Fiscal services Food services Central services

Community services
Debt service

Total Expenditures

Other Financing Sources (Uses)

Net Change in Fund Balances Fund balances, beginning

Fund Balances, Ending

Total Other Financing Sources (Uses)

Adjustments to beginning fund balance Fund Balances, Beginning as Restated

100%		Total Governme	ental Funds	
Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Number	Month Quarter Actual	1 1D Actual	Aimaai Buaget	Aimuai Buuget
3100	582	4,074	7,154	57°
3200	-	-	-	57
3310	44,087	305,869	522,330	599
3397 3355	- 11,776	79,786 10,063	137,037	58'
3361 33XX	9,730	10,063 52,500	98,374	53'
3430 3413	179	2,801	-	
34XX	161,757	698,620	429,600	163
	228,111	1,153,713	1,194,495	97
5000	65,796	281,674	585,479	48
6000	1,952	38,455	22,725	169
7100	-	-	-	
7300	31,859	180,612	262,148	69
7400	4,613	477,004	1,000	47700
7500	-	-	-	
7600	265	1,855	3,180	58
7700	507	4,487	8,580	52
7800	-	23,540	1,000	2354
7900 8100	26,239 286	161,222 10,045	289,040 3,000	56 335
8200	-	10,040	3,000	333
9100	-	-	-	
9200	4,264	7,768	-	
	135,781	1,186,662	1,176,152	101
	92,330	(32,949)	18,343	-180
3600	_	_	_	
9700		-	<u> </u>	
	-	-	-	
	226,802	352,081	54,236	649
	226,802	352,081	- 54,236	649'
	220,002	002,001	57,250	043

319,132

72,579

440%

319,132

Somerset Island Prep with MSID Number (44-0382) Monroe County, Florida Balance Sheet (Unaudited) January 31st, 2020

	Accounts		neral Fund	ecial ue Fund	Debt S	Service	Capita	al Outlay	Go	Total vernmental Funds
ASSETS								<u>, </u>		
Cash and cash equivalents Investments Grant receivables	1110 1160 1130	\$	65,530.64	\$ -	\$	-	\$	-	\$	65,530.64 -
Other current assets Deposits	12XX 1210		500.00							500.00
Due from other funds Other long-term assets	1140 1400									-
Total Assets		\$	66,030.64	\$ 	\$		\$		\$	66,030.64
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			-		_		<u>-</u>		- -
Committed Assigned	2730 2740									- -
Unassigned	2750		19,072.77	 						19,072.77
Total Fund Balance			19,072.77							19,072.77
TOTAL LIABILITIES AND FUND BALANCE		\$_	66,030.64	\$ 	\$		\$			66,030.64

Somerset Island Prep 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 January 31, 2020

FTE Projected FTE Actual 40.43 39.78

98% Percent of Projected

				General Fund	d		Special Revenue				
						% of YTD		- Openiu.	% of YTD		
	Account	M	onth/ Quarter			Actual to	Month/		Actual to		
	Number		Actual	YTD Actual	Annual Rudget	Annual Budget	Quarter Actual	YTD Actual	Annual Budget Annual Budget		
	Number		Actual	TTD Actual	Ailliaal Baaget	Ailliaal Baaget	Quarter Actual	1 1 D Actual	Amuai Daaget Amuai Daaget		
Revenues											
FEDERAL SOURCES											
Federal direct	3100		_			%	_		- %		
Federal through state and local	3200		_			%	_		%		
STATE SOURCES						,,			~		
FEFP	3310		40,811.85	242,069.27	753,300.00	32%	_		%		
Capital outlay	3397		-	2.2,000.27	. 00,000.00	%	_		%		
Class size reduction	3355		_			%	_		%		
School recognition	3361		_			%	_		%		
Other state revenue	33XX			4,757.00		%		688.00	%		
LOCAL SOURCES	33///		-	4,737.00		70	-	000.00	70		
Interest	3430					%			%		
Local capital improvement tax	3413		-			%	-		%		
Other local revenue	34XX		113.12	5,719.44	4,000.00	143%	-		/% %_		
Other local revenue	04700		110.12	0,710.44	4,000.00	14070			70		
Total Revenues			40,924.97	252,545.71	757,300.00	33%		688.00	-		
Expenditures											
Current Expenditures											
Instruction	5000		19,891.70	221,755.53	353,175.00	63%		688.00	%		
Instructional support services	6000		19,091.70	1,572.55	6,700.00	23%	_	000.00	%		
Board	7100		1,225.00	1,225.00	15,550.00	8%	-		% %		
General administration	7200		1,223.00	1,223.00	37,665.00	0%	-		70		
School administration	7300		10,979.55	79,554.37	185,594.00	43%			%		
Facilities and acquisition	7400		10,979.55	19,004.01	103,394.00	43 <i>%</i>	-		% %		
Fiscal services	7500		500.00	3,500.00	11,250.00	31%	-		% %		
Food services	7600		300.00	3,300.00	11,230.00	%	-		% %		
Central services	7700		2,609.59	12,821.08	20,250.00	63%	-		78 %		
Pupil transportation services	7800		2,009.39	440.00	13,200.00	3%	-		% %		
	7900		12,939.35	108,993.89	110,214.00	99%	-		% %		
Operation of plant Maintenance of plant	8100 8100		12,939.33	,	10,500.00	40%	-		78 %		
Administrative technology services	8200		-	4,204.30	10,500.00	40% %	-		78 %		
Community services	9100		-			%	-		% %		
Debt service	9200		-			% %	-		// %		
Debt service	9200		<u> </u>			70			/0		
Total Expenditures			48,145.19	434,066.72	764,098.00	57%		688.00	-		
Excess (Deficiency) of Revenues Over Ex	penditures		(7,220.22)	(181,521.01)	(6,798.00)	2670%		-			
Other Financing Sources (Uses)											
Transfers in	3600		_			%	_		%		
Transfers out	9700		-			%			% %		
Total Other Financing Sources (Uses)			-	-	-			-	<u>-</u>		
Net Change in Fund Balances			(7,220.22)	(181,521.01)	(6,798.00)	2670%	-	_	-		
Fund balances, beginning			26,292.99	200,593.78	200,593.78	100%					
Adjustments to beginning fund balance											
Fund Balances, Beginning as Restated			(7,220.22)	(181,521.01)	(6,798.00)	2670%		-	<u> </u>		
Fund Balances, Ending		\$	19,072.77	19,072.77	193,795.78	10%		-	- %		

	Debt S	Service		Capita	l 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		Quarter tual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
-	-	- % %	-			% %	\$	-	\$ -	\$ -	% %
_			_					_	_	_	
-		%	4.044.00	45 707 00	07 500 00	%		40,811.85	242,069.27	753,300.00	32%
-		% %	4,844.00	15,737.00	37,500.00	42% %		4,844.00	15,737.00	37,500.00	42% %
-		% %	-			% %		-	-	-	/0 %
-		%	-			70		-	5,445.00	-	% %
-		%	-			%		_	-	-	%
-		%	-			%		-	-	-	%
-		<u>%</u>				%_		113.12	5,719.44	4,000.00	143%
-	-	•	4,844.00	15,737.00	37,500.00	42%		45,768.97	268,970.71	794,800.00	34%
-		%	-			%		19,891.70	222,443.53	353,175.00	63%
-		%	-			%		-	1,572.55	6,700.00	23%
-		%	-			%		1,225.00	1,225.00	15,550.00 37,665.00	8% 0%
-		%	-			%		10,979.55	79,554.37	185,594.00	0% 43%
-		%	-			%		-	-	-	%
-		%	-			%		500.00	3,500.00	11,250.00	31%
-		% %	-			% %		2,609.59	- 12,821.08	20,250.00	% 63%
		% %				76 %		2,009.59	440.00	13,200.00	3%
-		% %	4,844.00	15,737.00	37,500.00	42%		17,783.35	124,730.89	147,714.00	84%
-		%	-	,	,	%		-	4,204.30	10,500.00	40% % %
-		%	-			%		-	-	· -	%
-		%	-			%		-	-	-	%
		%				%		-			%
-	-	-	4,844.00	15,737.00	37,500.00	42%		52,989.19	450,491.72	801,598.00	56%
-	-	-		-	-			(7,220.22)	(181,521.01)	(6,798.00)) 2670%
		•									0.4
-		% %				% %		-	- -	<u>-</u>	% %
-	-			-	-			-	-	-	
-	-	-	-	-	-			(7,220.22)	(181,521.01)	(6,798.00)	
								26,292.99	200,593.78	200,593.78	100%
-	-	-	-	-	-			26,292.99	200,593.78	200,593.78	100%
	_	- %	-	_	_	%	\$	19,072.77	\$ 19,072.77	\$ 193,795.78	10%

Governmental Accounting Standards Board (GASB) Monthly Financial Form Big Pine Academy with MSID Number (0391) Monroe County, Florida Balance Sheet (Unaudited) January 31, 2020

	Accounts	General Fund		Special Revenue Fund		Debt Service		Capital Outlay		Go	Total vernmental Funds
ASSETS											
Cash and cash equivalents Investments	1110 1160	\$	26,528.27	\$	-	\$	-	\$	-	\$	26,528.27
Grant receivables	1130		17,138.35								17,138.35
Other current assets	12XX		10,750.63								10,750.63
Deposits	1210										-
Due from other funds	1140										-
Other long-term assets	1400										-
Total Assets		\$	54,417.25	\$		\$	-	\$		\$	54,417.25
LIABILITIES AND FUND BALANCE											
Liabilities											
Accounts payable	2120	\$	12,546.87	\$	-	\$	-	\$	-	\$	12,546.87
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330										-
Deferred revenue	2410										-
Notes/bonds payable	2180, 2250, 2310, 2320										-
Lease payable Other liabilities	2315 21XX, 22XX, 23XX		71 516 01								- 71,516.91
Other liabilities	2111, 2211, 2311		71,516.91								71,516.91
Total Liabilities			84,063.78		_		_		_		84,063.78
			,								,
Fund Balance											
Nonspendable	2710		10,750.63								10,750.63
Restricted	2720										-
Committed	2730 2740										-
Assigned Unassigned	2740 2750		(40,397.16)								- (40,397.16)
Oliassiglicu	2100		(+0,537.10)								(+0,531.10)
Total Fund Balance			(29,646.53)								(29,646.53)
TOTAL LIABILITIES AND FUND BALANCE		\$	54,417.25	\$		\$	-	\$		\$	54,417.25

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

FTE Projected FTE Actual 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 Budget	% of YTD Actual to Annual Budget	
Revenues										
FEDERAL SOURCES										
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	
Federal through state and local	3200									
STATE SOURCES										
FEFP	3310	75,180.77	514,871.24	861.542.00	60%					
Capital outlay	3397	,	,							
Class size reduction	3355	9,864.73	68,726.14	119,458	58%					
School recognition	3361	0,001.70	8,695.00	13,000						
Other state revenue	33XX		5,377.07	47,000						
LOCAL SOURCES	33//		3,377.07	47,000	1170					
	3430	4.51	33.97	2,000.00	2%					
Interest		4.51	33.97	2,000.00	Z%					
Local capital improvement tax	3413	44.570.75	444 004 00	004 000 00	040/					
Other local revenue	34XX	14,573.75	141,094.22	231,000.00	61%					
Total Revenues		99,623.76	738,797.64	1,274,000.00	58%		-	-		
Expenditures										
Current Expenditures										
Instruction	5000	53,093.94	412,336.05	753,585.00	55%					
Instructional support services	6000	2,250.00	16,727.71	15,000.00	112%					
Board	7100	775.72	16,583.26	16,300.00	102%					
MCSD Adm Fee	7200	1,679.28	13,011.93	20,000.00	65%					
School administration	7300	11,046.93	98.630.61	167,400.00	59%					
Facilities and acquisition	7400	3,765.00	18,825.00	45,000.00	42%					
Fiscal services	7500 7500	491.88	16,319.40	20,000.00	82%					
Food services	7600	1,679.38	11,584.84	20,550.00	56%					
Central services	7700	1,079.30	11,304.04	20,550.00	30%					
		E 272 64	16 100 00	22 200 00	400/					
Pupil transportation services	7800 7900	5,373.61 4,438.48	16,120.83	33,200.00 117,200.00	49% 52%					
Operation of plant		4,430.46	60,641.76	117,200.00	52%					
Maintenance of plant	8100									
Administrative technology services	8200	4 000 40	00 447 44	04 700 00	000/					
Community services	9100	4,666.46	30,417.14	31,700.00	96%					
VPK	9200	6,188.28	48,627.87	33,100.00	147%					
Total Expenditures		95,448.96	759,826.40	1,273,035.00	60%		-	-		
Excess (Deficiency) of Revenues Over Expenditures		4,174.80	(21,028.76)	-			-	-		
Other Financing Sources (Uses)										
Transfers in	3600									
Transfers out	9700									
ransfers out	9700									
Total Other Financing Sources (Uses)			-	-			-	-		
Net Change in Fund Balances		4,174.80	(21,028.76)							
Fund balances, beginning		(33,902.05)	(470.12)							
Adjustments to beginning fund balance		80.72	(8,147.65)							
Fund Balances, Beginning as Restated		(33,821.33)	(8,617.77)			-	-	-		
							· ·	·		
Fund Balances, Ending		\$ (29,646.53)	\$ (29,646.53)	\$ -	%	\$ -	\$ -	\$ -	%	

	Capital Outlay							Total Governmental Funds								
Month/ Quarter Actual	YTD Actual	Annual E	Budget	% of YTD Actual to Annual Budget		n/ Quarter actual	YTD	Actual	Annu	al Budget	% of YTD Actual to Annual Budget	Month/ Qu Actua		YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
\$ -	\$ -	\$	-	%	\$	-	\$	-	\$	-	%	\$	-	\$ -	\$ -	%
												75,18	- 0.77	- 514,871.24	- 861,542.00	60%
													- 4.73	- 68,726.14	- 119,458.00	58%
												9,00	-	8,695.00	13,000.00	67%
													-	5,377.07	47,000.00	11%
													4.51	33.97	2,000.00	2%
												14,57	3.75	- 141,094.22	231,000.00	61%
	-		-			-		-		-		99,62	3.76	738,797.64	1,274,000.00	58%
												53,09		412,336.05	753,585.00	55%
												2,25	0.00	16,727.71	15,000.00	112%
													5.72 9.28	16,583.26 13,011.93	16,300.00 20,000.00	102% 65%
												11,04		98,630.61	167,400.00	59%
													5.00	18,825.00	45,000.00	42%
													1.88	16,319.40	20,000.00	82%
													9.38	11,584.84	20,550.00	56%
												5 37	- 3.61	- 16,120.83	33,200.00	49%
													8.48	60,641.76	117,200.00	52%
													-	-	-	
													-	-	-	
													6.46	30,417.14	31,700.00	96%
												6,18	8.28	48,627.87	33,100.00	147%
-	-		-			-		-		-		95,44	8.96	759,826.40	1,273,035.00	60%
-	-		-			-		-		-		4,17	4.80	(21,028.76)	-	
-	-		-			-		-		-			-		-	
												(33,90	2 05)	(470.12)	_	
												8	0.72	(8,147.65)		
-	-		-			-		-		-		(33,82	1.33)	(8,617.77)	-	<u> </u>
\$ -	\$ -	\$		%	\$		\$		\$		%	\$ (29,64	6.53)	\$ (29,646.53)	\$ -	%
									23							