



**School District of Monroe County, Florida  
Charter School Reports  
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March 31st – Board Meeting**

**Financial Statements**

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**Governmental Accounting Standards Board (GASB) Monthly Financial Form**  
**Sigsbee Charter School with MSID Number 0341**  
**Monroe County, Florida**  
**Balance Sheet (Unaudited)**  
**JANUARY 31, 2020**

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

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 Fund				Capital Outlay				Total Governmental Funds					
						% of				% of				% of		
Account Number			Month Actual	YTD Actual	Annual Budget	YTD Actual	Month Actual	YTD Actual	Annual Budget	YTD Actual	Month Actual	YTD Actual	Annual Budget	YTD Actual		
Revenues																
FEDERAL SOURCES																
Federal direct	3100	\$	-	\$ 130,813	\$ 195,733	67%	\$	-	\$ -	\$ -	%	\$	-	\$ 130,813	\$ 195,733	67%
Federal through state and local	3200												-	-	-	
STATE SOURCES																
FEFP	3310		541,005	3,601,574	6,058,130	59%						541,005	3,601,574	6,058,130	59%	
Capital outlay	3397						50,740	199,496	323,088	62%		50,740	199,496	323,088	62%	
Class size reduction	3355											-	-	-		
School recognition	3361											-	-	-		
Other state revenue	33XX											-	-	-		
LOCAL SOURCES																
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							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	8100		404	11,304	25,000	45%						404	11,304	25,000	45%	
Community services	9100		2,504	5,419	-							2,504	5,419	-		
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 Expenditures			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			6,409,900	5,737,813			(88,749)	52,901			6,321,151	5,790,714	-			
Adjustments to beginning fund balance											-	-	-			
Fund Balances, Beginning as Restated			6,409,900	5,737,813	-		(88,749)	52,901	-		6,321,151	5,790,714	-			
Fund Balances, Ending			\$ 6,541,423	\$ 6,541,423	\$ -	%	\$ (48,799)	\$ (48,798)	\$ -	%	\$ 6,492,625	\$ 6,492,625	\$ -	%		

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

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

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

FTE Projected 129  
 FTE Actual 103  
 Percent of Projected 80%

General Fund
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	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
<b>Revenues</b>					
<b>FEDERAL SOURCES</b>					
Federal direct	3100	\$ 843	\$ 4,677	\$ 9,154	51%
Federal through state and local	3200	-	1,000	-	
<b>STATE SOURCES</b>					
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%
<b>LOCAL SOURCES</b>					
Interest	3430	144	887	1,385	64%
Local capital improvement tax	3413				
Other local revenue	34XX	50,275	319,575	732,428	44%
<b>Total Revenues</b>		<b>100,299</b>	<b>724,704</b>	<b>1,556,148</b>	<b>47%</b>
<b>Expenditures</b>					
<b>Current Expenditures</b>					
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				
<b>Total Expenditures</b>		<b>120,172</b>	<b>639,254</b>	<b>1,556,148</b>	<b>41%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(19,873)</b>	<b>85,450</b>	<b>-</b>	<b>88%</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	3600				
Transfers out	9700				
<b>Total Other Financing Sources (Uses)</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Change in Fund Balances</b>					
Fund balances, beginning		583,034	477,711		
Adjustments to beginning fund balance					
<b>Fund Balances, Beginning as Restated</b>		<b>583,034</b>	<b>477,711</b>	<b>-</b>	
<b>Fund Balances, Ending</b>		<b>\$ 563,161</b>	<b>\$ 563,161</b>	<b>\$ -</b>	<b>%</b>

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  
Percent of Projected 80%

Special Revenue	Debt Service
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				% of YTD Actual to Annual Budget					% of YTD Actual to Annual Budget
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
<b>Revenues</b>									
<b>FEDERAL SOURCES</b>									
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200								
<b>STATE SOURCES</b>									
FEFP	3310								
Capital outlay	3397								
Class size reduction	3355								
School recognition	3361								
Best & Brightest Scholarship	3362								
Other state revenue	33XX								
<b>LOCAL SOURCES</b>									
Interest	3430								
Local capital improvement tax	3413								
Other local revenue	34XX								
<b>Total Revenues</b>		-	-	-		-	-	-	
<b>Expenditures</b>									
<b>Current Expenditures</b>									
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								
<b>Total Expenditures</b>		-	-	-		-	-	-	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		-	-	-		-	-	-	
<b>Other Financing Sources (Uses)</b>									
Transfers in	3600								
Transfers out	9700								
<b>Total Other Financing Sources (Uses)</b>		-	-	-		-	-	-	
<b>Net Change in Fund Balances</b>									
Fund balances, beginning									
Adjustments to beginning fund balance									
<b>Fund Balances, Beginning as Restated</b>		-	-	-		-	-	-	
<b>Fund Balances, Ending</b>		\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%

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  
Percent of Projected 80%

		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
<b>Revenues</b>									
<b>FEDERAL SOURCES</b>									
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ 843	\$ 4,677	\$ 9,154	51%
Federal through state and local	3200					-	1,000	-	
<b>STATE SOURCES</b>									
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%
<b>LOCAL SOURCES</b>									
Interest	3430					144	887	1,385	64%
Local capital improvement tax	3413					-	-	-	
Other local revenue	34XX					50,275	319,575	732,428	44%
<b>Total Revenues</b>		-	-	-		<b>100,299</b>	<b>724,704</b>	<b>1,556,148</b>	<b>47%</b>
<b>Expenditures</b>									
<b>Current Expenditures</b>									
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					-	-	-	
<b>Total Expenditures</b>		-	-	-		<b>120,172</b>	<b>639,254</b>	<b>1,556,148</b>	<b>41%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		-	-	-		<b>(19,873)</b>	<b>85,450</b>	<b>-</b>	
<b>Other Financing Sources (Uses)</b>									
Transfers in	3600					-	-	-	
Transfers out	9700					-	-	-	
<b>Total Other Financing Sources (Uses)</b>		-	-	-		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Change in Fund Balances</b>									
Fund balances, beginning						583,034	477,711	-	
Adjustments to beginning fund balance						-	-	-	
<b>Fund Balances, Beginning as Restated</b>		-	-	-		<b>583,034</b>	<b>477,711</b>	<b>-</b>	
<b>Fund Balances, Ending</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>%</b>	<b>\$ 563,161</b>	<b>\$ 563,161</b>	<b>\$ -</b>	<b>%</b>

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

	<u>Accounts</u>	<u>General</u>	<u>Special</u>	<u>Debt</u>	<u>Capital</u>	<u>Total</u>
<b>ASSETS</b>						
Cash and cash equivalents	1110	\$ 531,069				\$ 531,069
Investments	1160					-
Grant receivables	1130	1,711				1,711
Other current assets	12XX	5,836				5,836
Deposits	1210					-
Due from other funds	1140					-
Other long-term assets	1400					-
<b>Total Assets</b>		<u><u>\$ 538,616</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 538,616</u></u>
<b>LIABILITIES AND FUND BALANCE</b>						
Liabilities						
Accounts payable	2120					-
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330					-
Deferred revenue	2410	2,157				2,157
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
<b>Total Liabilities</b>		<u><u>\$ 2,157</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>\$ 2,157</u></u>
Fund Balance						
Nonspendable	2710					-
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	536,459				536,459
<b>Total Fund Balance</b>		<u><u>536,459</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>536,459</u></u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u><u>\$ 538,616</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 538,616</u></u>



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

FTE Projected      129  
FTE Actual         97  
Percent of Projected      75%

General Fund
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	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
<b>Revenues</b>					
<b>FEDERAL SOURCES</b>					
Federal direct	3100	\$ 780	\$ 5,457	\$ 9,154	60%
Federal through state and local	3200	-	1,000	-	
<b>STATE SOURCES</b>					
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%
<b>LOCAL SOURCES</b>					
Interest	3430	132	1,019	1,385	74%
Local capital improvement tax	3413				
Other local revenue	34XX	46,464	366,039	732,428	50%
<b>Total Revenues</b>		<b>92,325</b>	<b>817,029</b>	<b>1,556,148</b>	<b>53%</b>
<b>Expenditures</b>					
<b>Current Expenditures</b>					
Instruction	5000	73,700	454,016	950,738	48%
Instructional support services	6000	4,666	36,906	92,519	40%
Board	7100	354	2,459	17,100	14%
School administration	7300	24,638	173,927	308,665	56%
Facilities and acquisition	7400	4,525	29,456	52,833	56%
Fiscal services	7500	6,291	34,152	64,276	53%
Food Services	7600	-	95	100	
Central services	7700	1,220	4,181	5,940	70%
Pupil transportation services	7800	-	834	1,700	49%
Operation of plant	7900	3,407	21,151	49,800	42%
Maintenance of plant	8100	46	46	600	8%
Administrative technology services	8200	-	-	800	
Community services	9100	179	1,057	11,077	10%
Debt service	9200				
<b>Total Expenditures</b>		<b>119,027</b>	<b>758,281</b>	<b>1,556,148</b>	<b>49%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(26,702)</b>	<b>58,748</b>	<b>-</b>	<b>101%</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	3600				
Transfers out	9700				
<b>Total Other Financing Sources (Uses)</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Change in Fund Balances</b>					
Fund balances, beginning		563,161	477,711		
Adjustments to beginning fund balance					
<b>Fund Balances, Beginning as Restated</b>		<b>563,161</b>	<b>477,711</b>	<b>-</b>	
<b>Fund Balances, Ending</b>		<b>\$ 536,459</b>	<b>\$ 536,459</b>	<b>\$ -</b>	<b>%</b>

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  
Percent of Projected 75%

Special Revenue	Debt Service
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				% of YTD Actual to Annual Budget					% of YTD Actual to Annual Budget
Account Number	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter	YTD Actual	Annual Budget		
<b>Revenues</b>									
<b>FEDERAL SOURCES</b>									
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200								
<b>STATE SOURCES</b>									
FEFP	3310								
Capital outlay	3397								
Class size reduction	3355								
School recognition	3361								
Best & Brightest Scholarship	3362								
Other state revenue	33XX								
<b>LOCAL SOURCES</b>									
Interest	3430								
Local capital improvement tax	3413								
Other local revenue	34XX								
<b>Total Revenues</b>		-	-	-		-	-	-	
<b>Expenditures</b>									
<b>Current Expenditures</b>									
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								
<b>Total Expenditures</b>		-	-	-		-	-	-	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		-	-	-		-	-	-	
<b>Other Financing Sources (Uses)</b>									
Transfers in	3600								
Transfers out	9700								
<b>Total Other Financing Sources (Uses)</b>		-	-	-		-	-	-	
<b>Net Change in Fund Balances</b>									
Fund balances, beginning									
Adjustments to beginning fund balance									
<b>Fund Balances, Beginning as Restated</b>		-	-	-		-	-	-	
<b>Fund Balances, Ending</b>		\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%

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  
Percent of Projected 75%

		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
<b>Revenues</b>									
<b>FEDERAL SOURCES</b>									
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ 780	\$ 5,457	\$ 9,154	60%
Federal through state and local	3200					-	1,000	-	
<b>STATE SOURCES</b>									
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%
<b>LOCAL SOURCES</b>									
Interest	3430					132	1,019	1,385	74%
Local capital improvement tax	3413					-	-	-	
Other local revenue	34XX					46,464	366,039	732,428	50%
<b>Total Revenues</b>		-	-	-		<b>92,325</b>	<b>817,029</b>	<b>1,556,148</b>	<b>53%</b>
<b>Expenditures</b>									
<b>Current Expenditures</b>									
Instruction	5000					73,700	454,016	950,738	48%
Instructional support services	6000					4,666	36,906	92,519	40%
Board	7100					354	2,459	17,100	14%
School administration	7300					24,638	173,927	308,665	56%
Facilities and acquisition	7400	-				4,525	29,456	52,833	56%
Fiscal services	7500					6,291	34,152	64,276	53%
Food Services	7600					-	95	100	
Central services	7700					1,220	4,181	5,940	70%
Pupil transportation services	7800					-	834	1,700	49%
Operation of plant	7900					3,407	21,151	49,800	42%
Maintenance of plant	8100					46	46	600	8%
Administrative technology services	8200					-	-	800	
Community services	9100					179	1,057	11,077	10%
Debt service	9200					-	-	-	
<b>Total Expenditures</b>		-	-	-		<b>119,027</b>	<b>758,281</b>	<b>1,556,148</b>	<b>49%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		-	-	-		<b>(26,702)</b>	<b>58,748</b>	-	
<b>Other Financing Sources (Uses)</b>									
Transfers in	3600					-	-	-	
Transfers out	9700					-	-	-	
<b>Total Other Financing Sources (Uses)</b>		-	-	-		-	-	-	
<b>Net Change in Fund Balances</b>									
Fund balances, beginning						563,161	477,711	-	
Adjustments to beginning fund balance						-	-	-	
<b>Fund Balances, Beginning as Restated</b>		-	-	-		<b>563,161</b>	<b>477,711</b>	-	
<b>Fund Balances, Ending</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>%</b>	<b>\$ 536,459</b>	<b>\$ 536,459</b>	<b>\$ -</b>	<b>%</b>

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

	Accounts	General Fund	Special Revenue Fund	Debt Service	Capital Outlay	Total Governmental Funds
<b>ASSETS</b>						
Cash and cash equivalents	1110	\$ 596,514	\$ -	\$ -	\$ -	\$ 596,514
Investments	1160	-				-
Grant receivables	1130	20,905				20,905
Other current assets	12XX	51,427				51,427
Deposits	1210	-				-
Due from other funds	1140	-			-	-
Other long-term assets	1400	-				-
Total Assets		<u>\$ 668,846</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 668,846</u>
<b>LIABILITIES AND FUND BALANCE</b>						
Liabilities						
Accounts payable	2120	\$ 9,601	\$ -	\$ -	\$ -	\$ 9,601
Salaries, benefits, and payroll taxes pay:	2110, 2170, 2330	77,173	-	-	-	77,173
Deferred revenue	2410	-	-	-	-	-
Notes/bonds payable	2180, 2250, 2310, 2320	-	-	-	-	-
Lease payable	2315	-	-	-	-	-
Other liabilities	21XX, 22XX, 23XX	-	-	-	-	-
Total Liabilities		<u>86,774</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>86,774</u>
Fund Balance						
Nonspendable	2710	30,864				30,864
Restricted	2720	-		-		-
Committed	2730	-				-
Assigned	2740	-				-
Unassigned	2750	551,208	-	-	-	551,208
Total Fund Balance		<u>582,072</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>582,072</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u>\$ 668,846</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 668,846</u>
		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	200												
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
<b>Revenues</b>													
FEDERAL SOURCES													
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200	-	-	-		-	-	-		-	-	-	
STATE SOURCES													
FEFP	3310	69,395	562,347	860,000	65%					69,395	562,347	860,000	65%
Capital outlay	3397	-	-	-		7,995	59,206	96,000	62%	7,995	59,206	96,000	62%
Class size reduction	3355	17,628	145,723	218,000	67%					17,628	145,723	218,000	67%
School recognition	3361	-	19,786	-						-	19,786	-	
Other state revenue	33XX	78,150	610,972	1,004,000	61%					78,150	610,972	1,004,000	61%
LOCAL SOURCES													
Interest	3430	501	3,634	2,000	182%					501	3,634	2,000	182%
Local capital improvement tax	3413	-	-	-						-	-	-	
Other local revenue	34XX	35,349	243,757	330,000	74%					35,349	243,757	330,000	74%
<b>Total Revenues</b>		<b>201,023</b>	<b>1,586,219</b>	<b>2,414,000</b>	<b>66%</b>	<b>7,995</b>	<b>59,206</b>	<b>96,000</b>	<b>62%</b>	<b>209,018</b>	<b>1,645,425</b>	<b>2,510,000</b>	<b>66%</b>
<b>Expenditures</b>													
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	-						8,671	66,849	-	
Debt service	9200	499	3,464	-						499	3,464	-	
<b>Total Expenditures</b>		<b>207,467</b>	<b>1,485,828</b>	<b>2,362,887</b>	<b>63%</b>	<b>7,995</b>	<b>59,206</b>	<b>96,000</b>	<b>62%</b>	<b>215,462</b>	<b>1,545,034</b>	<b>2,458,887</b>	<b>63%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>\$ (6,444)</b>	<b>\$ 100,391</b>	<b>\$ 51,113</b>	<b>196%</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>(6,444)</b>	<b>100,391</b>	<b>51,113</b>	<b>196%</b>
<b>Other Financing Sources (Uses)</b>													
Transfers in	3600	-	-	-	%					-	-	-	
Transfers out	9700	-	-	-						-	-	-	
<b>Total Other Financing Sources (Uses)</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Change in Fund Balances</b>													
Fund balances, beginning		\$ 588,516	\$ 481,681	-		\$ -	\$ -	-		588,516	481,681	-	
Adjustments to beginning fund balance		-	-	-		-	-	-		-	-	-	
<b>Fund Balances, Beginning as Restated</b>		<b>588,516</b>	<b>481,681</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>588,516</b>	<b>481,681</b>	<b>-</b>	
<b>Fund Balances, Ending</b>		<b>\$ 582,072</b>	<b>\$ 582,072</b>	<b>\$ 51,113</b>	<b>1139%</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>%</b>	<b>\$ 582,072</b>	<b>\$ 582,072</b>	<b>\$ 51,113</b>	<b>1139%</b>

**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**

	<u>Accounts</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>						
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		<u>\$ 784,888</u>	<u>\$ -</u>	<u>\$ (762)</u>	<u>\$ (450,967)</u>	<u>\$ 333,159</u>
<b>LIABILITIES AND FUND BALANCE</b>						
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		<u>14,027</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,027</u>
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		<u>770,861</u>	<u>-</u>	<u>(762)</u>	<u>(450,967)</u>	<u>319,132</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u><b>\$ 784,888</b></u>	<u><b>\$ -</b></u>	<u><b>\$ (762)</b></u>	<u><b>\$ (450,967)</b></u>	<u><b>\$ 333,159</b></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 Seven Months Ending: 1/31/2020**

FTE Projected	107								
FTE Actual	107								
Percent of Projected	100%								
		General Fund				Special Revenue			
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
<b>Revenues</b>									
<b>FEDERAL SOURCES</b>									
	3100	\$ 582	4,074	\$ 7,154	57%	\$ -	\$ -	\$ -	%
	3200	-	-	-		-	-	-	
<b>STATE SOURCES</b>									
	3310	44,087	305,869	522,330	59%				
	3397	-	-	-					
	3355	11,776	79,786	137,037	58%				
	3361	-	10,063	-					
	33XX	848	21,926	50,374	44%				
<b>LOCAL SOURCES</b>									
	3430	179	2,801	-					
	3413	-	-	-					
	34XX	161,757	698,620	429,600	163%				
<b>Total Revenues</b>		219,229	1,123,139	1,146,495	98%	-	-	-	
<b>Expenditures</b>									
<b>Current Expenditures</b>									
	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	1,196	1,809	1,000	181%				
	7500	-	-	-					
	7600	265	1,855	3,180	58%				
	7700	507	4,487	8,580	52%				
	7800	-	3,540	1,000	354%				
	7900	26,239	161,222	289,040	56%				
	8100	286	10,045	3,000	335%				
	8200	-	-	-					
	9100	-	-	-					
	9200	3,508	7,012	-					
<b>Total Expenditures</b>		131,608	690,711	1,176,152	59%	-	-	-	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		87,621	432,428	(29,657)	-1458%	-	-	-	
<b>Other Financing Sources (Uses)</b>									
	3600	-							
	9700	-							
<b>Total Other Financing Sources (Uses)</b>		-	-	-		-	-	-	
<b>Net Change in Fund Balances</b>									
		683,240	338,433	54,236	624%	-	-		
		-							
<b>Fund Balances, Beginning as Restated</b>		683,240	338,433	54,236	624%	-	-	-	
<b>Fund Balances, Ending</b>		\$ 770,861	\$ 770,861	\$ 24,579	3136%	\$ -	\$ -	\$ -	%

**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%

		Debt Service				Capital Outlay			
		Month/ Quarter		% of YTD Actual to Annual Budget		Month/ Quarter		% of YTD Actual to Annual Budget	
Account Number		Actual	YTD Actual	Annual Budget		Actual	YTD Actual	Annual Budget	
<b>Revenues</b>									
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					8,882	30,574	\$ 48,000	64%
LOCAL SOURCES									
Interest	3430								
Local capital improvement tax	3413								
Other local revenue	34XX								
<b>Total Revenues</b>		-	-	-		8,882	30,574	\$ 48,000	64%
<b>Expenditures</b>									
Current Expenditures									
Instruction	5000								
Instructional support services	6000								
Board	7100								
School administration	7300								
Facilities and acquisition	7400					3,417	475,195		
Fiscal services	7500								
Food services	7600								
Central services	7700								
Pupil transportation services	7800					-	20,000		
Operation of plant	7900					-	-		
Maintenance of plant	8100								
Administrative technology services	8200								
Community services	9100								
Debt service	9200	756	756						
<b>Total Expenditures</b>		756	756	-		3,417	495,195	\$ -	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(756)	(756)	-		5,465	(464,621)	\$ 48,000	-968%
<b>Other Financing Sources (Uses)</b>									
Transfers in	3600								
Transfers out	9700								
<b>Total Other Financing Sources (Uses)</b>		-	-	-		-	-	-	
<b>Net Change in Fund Balances</b>									
Fund balances, beginning		(6)	(6)			(456,432)	13,654		
Adjustments to beginning fund balance									
<b>Fund Balances, Beginning as Restated</b>		(6)	(6)	-		(456,432)	13,654	-	
<b>Fund Balances, Ending</b>		\$ (762)	\$ (762)	\$ -	%	\$ (450,967)	\$ (450,967)	\$ 48,000	-940%



**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%				
		Total Governmental Funds			
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Revenues					
FEDERAL SOURCES					
	3100	582	4,074	7,154	57%
	3200	-	-	-	
STATE SOURCES					
	3310	44,087	305,869	522,330	59%
	3397	-	-	-	
	3355	11,776	79,786	137,037	58%
	3361	-	10,063	-	
	33XX	9,730	52,500	98,374	53%
LOCAL SOURCES					
	3430	179	2,801	-	
	3413	-	-	-	
	34XX	161,757	698,620	429,600	163%
Total Revenues		228,111	1,153,713	1,194,495	97%
Expenditures					
Current Expenditures					
	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	26,239	161,222	289,040	56%
	8100	286	10,045	3,000	335%
	8200	-	-	-	
	9100	-	-	-	
	9200	4,264	7,768	-	
Total Expenditures		135,781	1,186,662	1,176,152	101%
Excess (Deficiency) of Revenues Over Expenditures		92,330	(32,949)	18,343	-180%
Other Financing Sources (Uses)					
	3600	-	-	-	
	9700	-	-	-	
Total Other Financing Sources (Uses)		-	-	-	
Net Change in Fund Balances					
		226,802	352,081	54,236	649%
		-	-	-	
Fund Balances, Beginning as Restated		226,802	352,081	54,236	649%
Fund Balances, Ending		319,132	319,132	72,579	440%

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

	<u>Accounts</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>						
Cash and cash equivalents	1110	\$ 65,530.64	\$ -	\$ -	\$ -	\$ 65,530.64
Investments	1160					-
Grant receivables	1130					-
Other current assets	12XX	500.00				500.00
Deposits	1210					-
Due from other funds	1140					-
Other long-term assets	1400					-
Total Assets		<u>\$ 66,030.64</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,030.64</u>
<b>LIABILITIES AND FUND BALANCE</b>						
Liabilities						
Accounts payable	2120		\$ -	\$ -	\$ -	\$ -
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330					-
Deferred revenue	2410					-
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX	46,957.87				46,957.87
Total Liabilities		<u>46,957.87</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,957.87</u>
Fund Balance						
Nonspendable	2710					-
Restricted	2720		-	-	-	-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	19,072.77				19,072.77
Total Fund Balance		<u>19,072.77</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,072.77</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u>\$ 66,030.64</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,030.64</u>

**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		40.43	98% Percent of Projected							
FTE Actual		39.78								
			General Fund				Special Revenue			
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	
Revenues										
FEDERAL SOURCES										
Federal direct	3100	-			%	-		-	%	
Federal through state and local	3200	-			%	-			%	
STATE SOURCES										
FEFP	3310	40,811.85	242,069.27	753,300.00	32%	-			%	
Capital outlay	3397	-			%	-			%	
Class size reduction	3355	-			%	-			%	
School recognition	3361	-			%	-			%	
Other state revenue	33XX	-	4,757.00		%	-	688.00		%	
LOCAL SOURCES										
Interest	3430	-			%	-			%	
Local capital improvement tax	3413	-			%	-			%	
Other local revenue	34XX	113.12	5,719.44	4,000.00	143%	-			%	
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	-	1,572.55	6,700.00	23%	-			%	
Board	7100	1,225.00	1,225.00	15,550.00	8%	-			%	
General administration	7200			37,665.00	0%					
School administration	7300	10,979.55	79,554.37	185,594.00	43%	-			%	
Facilities and acquisition	7400	-			%	-			%	
Fiscal services	7500	500.00	3,500.00	11,250.00	31%	-			%	
Food services	7600	-			%	-			%	
Central services	7700	2,609.59	12,821.08	20,250.00	63%	-			%	
Pupil transportation services	7800	-	440.00	13,200.00	3%	-			%	
Operation of plant	7900	12,939.35	108,993.89	110,214.00	99%	-			%	
Maintenance of plant	8100	-	4,204.30	10,500.00	40%	-			%	
Administrative technology services	8200	-			%	-			%	
Community services	9100	-			%	-			%	
Debt service	9200	-			%	-			%	
Total Expenditures		48,145.19	434,066.72	764,098.00	57%	-	688.00	-		
Excess (Deficiency) of Revenues Over Expenditures		(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)		-	-	-		-	-	-		
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%	-	-	-		
Fund Balances, Ending		\$ 19,072.77	19,072.77	193,795.78	10%	-	-	-	%	

Debt Service				Capital Outlay				Total Governmental Funds			
Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
-	-	-	%	-			%	\$ -	\$ -	\$ -	%
-			%	-			%	-	-	-	%
-			%	-			%	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%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	-	5,445.00	-	%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	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	8%
-			%	-			%	-	-	37,665.00	0%
-			%	-			%	10,979.55	79,554.37	185,594.00	43%
-			%	-			%	-	-	-	%
-			%	-			%	500.00	3,500.00	11,250.00	31%
-			%	-			%	-	-	-	%
-			%	-			%	2,609.59	12,821.08	20,250.00	63%
-			%	-			%	-	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%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		(7,220.22)	(181,521.01)	(6,798.00)	2670%
-				-				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**

	<u>Accounts</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>						
Cash and cash equivalents	1110	\$ 26,528.27	\$ -	\$ -	\$ -	\$ 26,528.27
Investments	1160					-
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		<u>\$ 54,417.25</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,417.25</u>
<b>LIABILITIES AND FUND BALANCE</b>						
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	2315					-
Other liabilities	21XX, 22XX, 23XX	71,516.91				71,516.91
Total Liabilities		<u>84,063.78</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,063.78</u>
Fund Balance						
Nonspendable	2710	10,750.63				10,750.63
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	(40,397.16)				(40,397.16)
<b>Total Fund Balance</b>		<u>(29,646.53)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(29,646.53)</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u>\$ 54,417.25</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,417.25</u>

**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		90								
FTE Actual		97	108% Percent of Projected							
			General Fund				Special Revenue			
	Account Number	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	
Revenues										
FEDERAL SOURCES										
	Federal direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
	Federal through state and local	3200								
STATE SOURCES										
	FEFP	3310	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		8,695.00	13,000	67%				
	Other state revenue	33XX		5,377.07	47,000	11%				
LOCAL SOURCES										
	Interest	3430	4.51	33.97	2,000.00	2%				
	Local capital improvement tax	3413								
	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	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								
	Pupil transportation services	7800	5,373.61	16,120.83	33,200.00	49%				
	Operation of plant	7900	4,438.48	60,641.76	117,200.00	52%				
	Maintenance of plant	8100								
	Administrative technology services	8200								
	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								
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)	\$ -	%	\$ -	\$ -	\$ -	%

Debt Service				Capital Outlay				Total Governmental Funds			
Month/ Quarter			% of YTD	Month/ Quarter			% of YTD	Month/ Quarter			% of YTD
Actual	YTD Actual	Annual Budget	Actual to Annual Budget	Actual	YTD Actual	Annual Budget	Actual to Annual Budget	Actual	YTD Actual	Annual Budget	Actual to Annual Budget
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
								75,180.77	514,871.24	861,542.00	60%
								-	-	-	
								9,864.73	68,726.14	119,458.00	58%
								-	8,695.00	13,000.00	67%
								-	5,377.07	47,000.00	11%
								4.51	33.97	2,000.00	2%
								-	-	-	
								14,573.75	141,094.22	231,000.00	61%
-	-	-		-	-	-		99,623.76	738,797.64	1,274,000.00	58%
								53,093.94	412,336.05	753,585.00	55%
								2,250.00	16,727.71	15,000.00	112%
								775.72	16,583.26	16,300.00	102%
								1,679.28	13,011.93	20,000.00	65%
								11,046.93	98,630.61	167,400.00	59%
								3,765.00	18,825.00	45,000.00	42%
								491.88	16,319.40	20,000.00	82%
								1,679.38	11,584.84	20,550.00	56%
								-	-	-	
								5,373.61	16,120.83	33,200.00	49%
								4,438.48	60,641.76	117,200.00	52%
								-	-	-	
								4,666.46	30,417.14	31,700.00	96%
								6,188.28	48,627.87	33,100.00	147%
-	-	-		-	-	-		95,448.96	759,826.40	1,273,035.00	60%
-	-	-		-	-	-		4,174.80	(21,028.76)	-	
								-	-	-	
-	-	-		-	-	-		-	-	-	
								(33,902.05)	(470.12)	-	
-	-	-		-	-	-		80.72	(8,147.65)	-	
								(33,821.33)	(8,617.77)	-	
\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ (29,646.53)	\$ (29,646.53)	\$ -	%