



**School District of Monroe County, Florida
Charter School Reports
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April 13th – 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, 2021

| | <u>Accounts</u> | <u>General Fund</u> | <u>Capital Outlay</u> | <u>Total Governmental Funds</u> |
|---|-----------------|----------------------------|-------------------------|---|
| ASSETS | | | | |
| Cash and cash equivalents | 1110 | \$ 8,082,232 | \$ (141,641) | \$ 7,940,591 |
| Grant receivables | 1130 | - | - | - |
| Other current assets | 12XX | (105,588) | 233,259 | 127,671 |
| | | | | |
| Total Assets | | <u>\$ 7,976,644</u> | <u>\$ 91,617</u> | <u>\$ 8,068,261</u> |
| LIABILITIES AND FUND BALANCE | | | | |
| Liabilities | | | | |
| Accounts payable | 2120 | \$ (311,584) | \$ 314,738 | \$ 3,154 |
| Salaries, benefits, and payroll taxes payable | 2110 | (7,661) | - | (7,661) |
| Deferred revenue | 2410 | - | - | - |
| | | | | |
| Total Liabilities | | <u>(319,245)</u> | <u>314,738</u> | <u>(4,507)</u> |
| Fund Balance | | | | |
| Nonspendable | 2710 | (105,588) | 233,259 | 127,671 |
| Restricted | 2720 | - | - | - |
| Committed | 2730 | - | - | - |
| Assigned | 2740 | - | - | - |
| Unassigned | 2750 | 8,401,477 | (456,380) | 7,945,098 |
| | | | | |
| Total Fund Balance | | <u>8,295,889</u> | <u>(223,121)</u> | <u>8,072,768</u> |
| | | | | |
| TOTAL LIABILITIES AND FUND BALANCE | | <u><u>\$ 7,976,644</u></u> | <u><u>\$ 91,617</u></u> | <u><u>\$ 8,068,261</u></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, 2021

| FTE Projected | | 526 | | | | | | | | | | | | |
|---|----------------|--------------|---------------------------|---------------|-----------------|--------------|----------------|---------------|-----------------|--------------|--------------------------|---------------|-----------------|--|
| FTE Actual | | 526 | 100% Percent of Projected | | | | | | | | | | | |
| | | | General Fund | | | | Capital Outlay | | | | Total Governmental Funds | | | |
| | Account Number | Month Actual | YTD Actual | Annual Budget | % of YTD Actual | Month Actual | YTD Actual | Annual Budget | % of YTD Actual | Month Actual | YTD Actual | Annual Budget | % of YTD Actual | |
| Revenues | | | | | | | | | | | | | | |
| FEDERAL SOURCES | | | | | | | | | | | | | | |
| Federal direct | 3100 | \$ - | \$ 34,401 | \$ - | % | \$ - | \$ - | \$ - | % | \$ - | \$ 34,401 | \$ - | % | |
| Federal through state and local | 3200 | | | | | | | | | - | - | - | | |
| STATE SOURCES | | | | | | | | | | | | | | |
| FEFP | 3310 | 518,438 | 3,623,232 | 6,009,103 | 60% | | | | | 518,438 | 3,623,232 | 6,009,103 | 60% | |
| Capital outlay | 3397 | | | | | 29,270 | 181,443 | 323,088 | 56% | 29,270 | 181,443 | 323,088 | 56% | |
| Class size reduction | 3355 | | | | | | | | | - | - | - | | |
| School recognition | 3361 | | | | | | | | | - | - | - | | |
| Other state revenue | 33XX | | | | | | | | | - | - | - | | |
| LOCAL SOURCES | | | | | | | | | | | | | | |
| Interest | 3430 | 2,791 | 22,382 | 93,768 | 24% | | | | | 2,791 | 22,382 | 93,768 | 24% | |
| Other local revenue Donations | 3440 | 157 | 11,366 | - | | | | | | 157 | 11,366 | - | | |
| Other local revenue Lunch | 3450 | 699 | 4,141 | - | | | | | | 699 | 4,141 | - | | |
| Other: Loss Recovery | 3740 | 5723.34 | 10492.79 | | | | | | | 5,723 | 10,493 | - | | |
| Total Revenues | | 527,809 | 3,706,015 | 6,102,871 | 61% | 29,270 | 181,443 | 323,088 | 56% | 557,078 | 3,887,458 | 6,425,959 | 60% | |
| Expenditures | | | | | | | | | | | | | | |
| Current Expenditures | | | | | | | | | | | | | | |
| Instruction | 5000 | 336,870 | 2,011,292 | 3,552,927 | 57% | | | | | 336,870 | 2,011,292 | 3,552,927 | 57% | |
| Instructional support services | 6000 | 38,662 | 329,198 | 730,032 | 45% | | | | | 38,662 | 329,198 | 730,032 | 45% | |
| Board | 7100 | 4,954 | 34,680 | 57,162 | 61% | | | | | 4,954 | 34,680 | 57,162 | 61% | |
| School administration | 7300 | 37,049 | 251,823 | 424,931 | 59% | | | | | 37,049 | 251,823 | 424,931 | 59% | |
| Facilities and acquisition | 7400 | | | - | | 29,432 | 240,382 | 300,000 | 80% | 29,432 | 240,382 | 300,000 | 80% | |
| Fiscal services | 7500 | 61 | 18,011 | 13,300 | 135% | | | | | 61 | 18,011 | 13,300 | 135% | |
| Food services | 7600 | 5,121 | 32,377 | 177,299 | 18% | | | | | 5,121 | 32,377 | 177,299 | 18% | |
| Pupil transportation | 7800 | - | - | 26,700 | 0% | | | | | - | - | 26,700 | 0% | |
| Operation of plant | 7900 | 65,159 | 379,565 | 614,803 | 62% | | | | | 65,159 | 379,565 | 614,803 | 62% | |
| Maintenance of plant | 8100 | 837 | 13,793 | 25,000 | 55% | | | | | 837 | 13,793 | 25,000 | 55% | |
| Community services | 9100 | 127 | 4,307 | - | | | | | | 127 | 4,307 | - | | |
| Total Expenditures | | 488,840 | 3,075,046 | 5,622,154 | 55% | 29,432 | 240,382 | 300,000 | 80% | 518,272 | 3,315,427 | 5,922,154 | 56% | |
| Excess (Def) Revenues Over Expenditures | | 38,969 | 630,969 | 480,717 | 131% | (163) | (58,939) | 23,088 | -255% | 38,806 | 572,031 | 503,805 | 114% | |
| Net Change in Fund Balances | | 38,969 | 630,969 | | | (163) | (58,939) | | | 38,806 | 572,031 | | | |
| Fund balances, beginning | | 8,256,921 | 7,664,920 | | | (222,958) | (164,182) | | | 8,033,963 | 7,500,738 | - | | |
| Adjustments to beginning fund balance | | | | | | | | | | - | - | - | | |
| Fund Balances, Beginning as Restated | | 8,256,921 | 7,664,920 | - | | (222,958) | (164,182) | - | | 8,033,963 | 7,500,738 | - | | |
| Fund Balances, Ending | | \$ 8,295,890 | \$ 8,295,889 | \$ - | % | \$ (223,121) | \$ (223,121) | \$ - | % | \$ 8,072,769 | \$ 8,072,768 | \$ - | % | |

Governmental Accounting Standards Board (GASB) Monthly Financial Form
May Sands Montessori School with MSID Number 0351
Monroe County, Florida
Balance Sheet (Unaudited)
January 31, 2021

| | <u>Accounts</u> | <u>General</u> | <u>Special</u> | <u>Debt</u> | <u>Capital</u> | <u>Total</u> |
|---|------------------------|--------------------------|--------------------|--------------------|--------------------|--------------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | 1110 | \$ 603,868 | | | | \$ 603,868 |
| Investments | 1160 | | | | | - |
| Grant receivables | 1130 | 653 | | | | 653 |
| Other current assets | 12XX | 6,999 | | | | 6,999 |
| Deposits | 1210 | | | | | - |
| Due from other funds | 1140 | | | | | - |
| Other long-term assets | 1400 | | | | | - |
| Total Assets | | <u><u>\$ 611,520</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 611,520</u></u> |
| LIABILITIES AND FUND BALANCE | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | 2120 | | | | | - |
| Salaries, benefits, and payroll taxes payable | 2110, 2170, 2330 | | | | | - |
| Deferred revenue | 2410 | 1,520 | | | | 1,520 |
| Notes/bonds payable | 2180, 2250, 2310, 2320 | 215,900 | | | | 215,900 |
| Lease payable | 2315 | | | | | - |
| Other liabilities | 21XX, 22XX, 23XX | | | | | - |
| Total Liabilities | | <u><u>\$ 217,420</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>\$ 217,420</u></u> |
| Fund Balance | | | | | | |
| Nonspendable | 2710 | | | | | - |
| Restricted | 2720 | | | | | - |
| Committed | 2730 | | | | | - |
| Assigned | 2740 | | | | | - |
| Unassigned | 2750 | 394,100 | | | | 394,100 |
| Total Fund Balance | | <u><u>394,100</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>394,100</u></u> |
| TOTAL LIABILITIES AND FUND BALANCE | | <u><u>\$ 611,520</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 611,520</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 31st, 2021

FTE Projected 107
FTE Actual 85
Percent of Projected 79%

General Fund

| | Account Number | Month/ Quarter Actual | YTD Actual | Annual Budget | % of YTD Actual to Annual Budget |
|--|----------------|-----------------------|-------------------|--------------------|----------------------------------|
| Revenues | | | | | |
| FEDERAL SOURCES | | | | | |
| Federal direct | 3100 | \$ 1,029 | \$ 7,142 | \$ 13,107 | 54% |
| Federal through state and local | 3200 | | | | |
| STATE SOURCES | | | | | |
| FEFP | 3310 | 48,765 | 343,301 | 540,988 | 63% |
| Capital outlay | 3397 | | | | |
| Class size reduction | 3355 | 11,157 | 78,101 | 130,218 | 60% |
| School recognition | 3361 | | | | |
| Best & Brightest Scholarship | 3362 | | | | |
| Other state revenue | 33XX | 797 | 5,578 | 31,297 | 18% |
| LOCAL SOURCES | | | | | 0% |
| Interest | 3430 | 93 | 728 | 1,000 | 73% |
| Local capital improvement tax | 3413 | | | | |
| Other local revenue | 34XX | 42,773 | 289,104 | 613,495 | 47% |
| Total Revenues | | 104,615 | 723,954 | 1,330,104 | 54% |
| Expenditures | | | | | |
| Current Expenditures | | | | | |
| Instruction | 5000 | 60,276 | 411,528 | 904,318 | 46% |
| Instructional support services | 6000 | 319 | 11,661 | 9,497 | 123% |
| Board | 7100 | 361 | 4,539 | 17,335 | 26% |
| School administration | 7300 | 26,462 | 178,812 | 320,209 | 56% |
| Facilities and acquisition | 7400 | 4,019 | 28,387 | 51,229 | 55% |
| Fiscal services | 7500 | 1,626 | 13,415 | 44,753 | 30% |
| Food Services | 7600 | - | - | 100 | |
| Central services | 7700 | 382 | 3,185 | 5,646 | 56% |
| Pupil transportation services | 7800 | - | - | 1,156 | |
| Operation of plant | 7900 | 3,145 | 13,750 | 30,472 | 45% |
| Maintenance of plant | 8100 | - | 20 | 67 | 30% |
| Administrative technology services | 8200 | | | | |
| Community services | 9100 | - | - | 7,930 | |
| Debt service | 9200 | | | | |
| Total Expenditures | | 96,590 | 665,297 | 1,392,712 | 48% |
| Excess (Deficiency) of Revenues Over Expenditures | | 8,025 | 58,657 | (62,608) | 102% |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | 3600 | - | - | | |
| Transfers out | 9700 | | | | |
| Total Other Financing Sources (Uses) | | - | - | - | |
| Net Change in Fund Balances | | | | | |
| Fund balances, beginning | | 386,075 | 335,443 | | |
| Adjustments to beginning fund balance | | | | | |
| Fund Balances, Beginning as Restated | | 386,075 | 335,443 | - | |
| Fund Balances, Ending | | \$ 394,100 | \$ 394,100 | \$ (62,608) | % |

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 31st, 2021

| | | | | | | | | | | |
|---|----------------------|----------------------|-----------------|---------------|----------------------------------|----------------------|--------------|---------------|---------------|--------------------|
| | FTE Projected | 107 | | | | | | | | |
| | FTE Actual | 85 | | | | | | | | |
| | Percent of Projected | 79% | | | | | | | | |
| | | | Special Revenue | | | | Debt Service | | | |
| | | | | | | | | | | % of YTD Actual to |
| | Account Number | Month/Quarter Actual | YTD Actual | Annual Budget | % of YTD Actual to Annual Budget | Month/Quarter Actual | YTD Actual | Annual Budget | Annual Budget | |
| Revenues | | | | | | | | | | |
| FEDERAL SOURCES | | | | | | | | | | |
| Federal direct | 3100 | \$ - | \$ - | \$ - | % | \$ - | \$ - | \$ - | | % |
| Federal through state and local | 3200 | | | | | | | | | |
| STATE SOURCES | | | | | | | | | | |
| FEFP | 3310 | | | | | | | | | |
| Capital outlay | 3397 | | | | | | | | | |
| Class size reduction | 3355 | | | | | | | | | |
| School recognition | 3361 | | | | | | | | | |
| Best & Brightest Scholarship | 3362 | | | | | | | | | |
| Other state revenue | 33XX | | | | | | | | | |
| LOCAL SOURCES | | | | | | | | | | |
| Interest | 3430 | | | | | | | | | |
| Local capital improvement tax | 3413 | | | | | | | | | |
| Other local revenue | 34XX | | | | | | | | | |
| Total Revenues | | - | - | - | | - | - | - | | |
| Expenditures | | | | | | | | | | |
| Current Expenditures | | | | | | | | | | |
| Instruction | 5000 | | | | | | | | | |
| Instructional support services | 6000 | | | | | | | | | |
| Board | 7100 | | | | | | | | | |
| School administration | 7300 | | | | | | | | | |
| Facilities and acquisition | 7400 | | | | | | | | | |
| Fiscal services | 7500 | | | | | | | | | |
| Food Services | 7600 | | | | | | | | | |
| Central services | 7700 | | | | | | | | | |
| Pupil transportation services | 7800 | | | | | | | | | |
| Operation of plant | 7900 | | | | | | | | | |
| Maintenance of plant | 8100 | | | | | | | | | |
| Administrative technology services | 8200 | | | | | | | | | |
| Community services | 9100 | | | | | | | | | |
| Debt service | 9200 | | | | | | | | | |
| Total Expenditures | | - | - | - | | - | - | - | | |
| Excess (Deficiency) of Revenues Over Expenditures | | - | - | - | | - | - | - | | |
| Other Financing Sources (Uses) | | | | | | | | | | |
| Transfers in | 3600 | | | | | | | | | |
| Transfers out | 9700 | | | | | | | | | |
| Total Other Financing Sources (Uses) | | - | - | - | | - | - | - | | |
| Net Change in Fund Balances | | | | | | | | | | |
| Fund balances, beginning | | | | | | | | | | |
| Adjustments to beginning fund balance | | | | | | | | | | |
| Fund Balances, Beginning as Restated | | - | - | - | | - | - | - | | |
| Fund Balances, Ending | | \$ - | \$ - | \$ - | % | \$ - | \$ - | \$ - | | % |

May Sands Montessori School with MSID Number 0351
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ended January 31st, 2021

FTE Projected 107
FTE Actual 85
Percent of Projected 79%

| | | Capital Outlay | | | | Total Governmental Funds | | | |
|--|----------------------|----------------|---------------|----------------------------------|----------------------|--------------------------|-------------------|----------------------------------|--------------|
| | | | | % of YTD Actual to Annual Budget | | | | % of YTD Actual to Annual Budget | |
| Account Number | Month/Quarter Actual | YTD Actual | Annual Budget | | Month/Quarter Actual | YTD Actual | Annual Budget | | |
| Revenues | | | | | | | | | |
| FEDERAL SOURCES | | | | | | | | | |
| Federal direct | 3100 | \$ - | \$ - | \$ - | % | \$ 1,029 | \$ 7,142 | \$ 13,107 | 54% |
| Federal through state and local | 3200 | - | - | - | | - | - | - | |
| STATE SOURCES | | | | | | | | | |
| FEFP | 3310 | | | | | 48,765 | 343,301 | 540,988 | 63% |
| Capital outlay | 3397 | | | | | - | - | - | |
| Class size reduction | 3355 | | | | | 11,157 | 78,101 | 130,218 | 60% |
| School recognition | 3361 | | | | | - | - | - | |
| Best & Brightest Scholarship | 3362 | | | | | - | - | - | |
| Other state revenue | 33XX | | | | | 797 | 5,578 | 31,297 | 18% |
| LOCAL SOURCES | | | | | | | | | |
| Interest | 3430 | | | | | 93 | 728 | 1,000 | 73% |
| Local capital improvement tax | 3413 | | | | | - | - | - | |
| Other local revenue | 34XX | | | | | 42,773 | 289,104 | 613,495 | 47% |
| Total Revenues | | - | - | - | | 104,615 | 723,954 | 1,330,104 | 54% |
| Expenditures | | | | | | | | | |
| Current Expenditures | | | | | | | | | |
| Instruction | 5000 | | | | | 60,276 | 411,528 | 904,318 | 46% |
| Instructional support services | 6000 | | | | | 319 | 11,661 | 9,497 | 123% |
| Board | 7100 | | | | | 361 | 4,539 | 17,335 | 26% |
| School administration | 7300 | | | | | 26,462 | 178,812 | 320,209 | 56% |
| Facilities and acquisition | 7400 | - | | | | 4,019 | 28,387 | 51,229 | 55% |
| Fiscal services | 7500 | | | | | 1,626 | 13,415 | 44,753 | 30% |
| Food Services | 7600 | | | | | - | - | 100 | |
| Central services | 7700 | | | | | 382 | 3,185 | 5,646 | 56% |
| Pupil transportation services | 7800 | | | | | - | - | 1,156 | |
| Operation of plant | 7900 | | | | | 3,145 | 13,750 | 30,472 | 45% |
| Maintenance of plant | 8100 | | | | | - | 20 | 67 | 30% |
| Administrative technology services | 8200 | | | | | - | - | - | |
| Community services | 9100 | | | | | - | - | 7,930 | |
| Debt service | 9200 | | | | | - | - | - | |
| Total Expenditures | | - | - | - | | 96,590 | 665,297 | 1,392,712 | 48% |
| Excess (Deficiency) of Revenues Over Expenditures | | - | - | - | | 8,025 | 58,657 | (62,608) | -94% |
| Other Financing Sources (Uses) | | | | | | | | | |
| Transfers in | 3600 | | | | | - | - | - | |
| Transfers out | 9700 | | | | | - | - | - | |
| Total Other Financing Sources (Uses) | | - | - | - | | - | - | - | |
| Net Change in Fund Balances | | | | | | | | | |
| Fund balances, beginning | | | | | | 386,075 | 335,443 | - | |
| Adjustments to beginning fund balance | | | | | | - | - | - | |
| Fund Balances, Beginning as Restated | | - | - | - | | 386,075 | 335,443 | - | |
| Fund Balances, Ending | | \$ - | \$ - | \$ - | % | \$ 394,100 | \$ 394,100 | \$ (62,608) | -629% |

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Treasure Village Montessori with MSID Number (0371)
Monroe County, Florida
Balance Sheet
January 1, 2021

| | Accounts | General Fund | Special Revenue Fund | Debt Service | Capital Outlay | Total Governmental Funds |
|--|------------------------|-------------------|----------------------------|-----------------|----------------|--------------------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | 1110 | \$ 641,758 | \$ - | \$ - | \$ - | \$ 641,758 |
| Investments | 1160 | - | | | | - |
| Grant receivables | 1130 | | | | | - |
| Other current assets | 12XX | 33,085 | | | | 33,085 |
| Deposits | 1210 | - | | | | - |
| Due from other funds | 1140 | - | | | - | - |
| Other long-term assets | 1400 | - | | | | - |
| Total Assets | | <u>\$ 674,843</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 674,843</u> |
| LIABILITIES AND FUND BALANCE | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | 2120 | \$ 13,787 | \$ - | \$ - | \$ - | \$ 13,787 |
| Salaries, benefits, and payroll taxes pay: | 2110, 2170, 2330 | 80,857 | - | - | - | 80,857 |
| Deferred revenue | 2410 | 6,397 | - | - | - | 6,397 |
| Notes/bonds payable | 2180, 2250, 2310, 2320 | - | - | - | - | - |
| Lease payable | 2315 | - | - | - | - | - |
| Other liabilities | 21XX, 22XX, 23XX | - | - | - | - | - |
| Total Liabilities | | <u>101,041</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>101,041</u> |
| Fund Balance | | | | | | |
| Nonspendable | 2710 | 33,085 | | | | 33,085 |
| Restricted | 2720 | - | | - | | - |
| Committed | 2730 | - | | | | - |
| Assigned | 2740 | - | | | | - |
| Unassigned | 2750 | 540,717 | - | - | - | 540,717 |
| Total Fund Balance | | <u>573,802</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>573,802</u> |
| TOTAL LIABILITIES AND FUND BALANCE | | <u>\$ 674,843</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 674,843</u> |

- - - - -

Treasure Village Montessori with MSID Number (0371)
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance
For Month Ending January 1, 2021

FTE Projected
FTE Actual

200
200

1 Percent of Projected

| | | General Fund | | | | Capital Outlay | | | | Total Governmental Funds | | | | |
|---|---|-----------------------|-------------|---------------|----------------------------------|-----------------------|------------|---------------|----------------------------------|--------------------------|------------|---------------|----------------------------------|-------|
| | Account Number | Month/ Quarter Actual | YTD Actual | Annual Budget | % of YTD Actual to Annual Budget | Month/ Quarter Actual | YTD Actual | Annual Budget | % of YTD Actual to Annual Budget | Month/ Quarter Actual | YTD Actual | Annual Budget | % of YTD Actual to Annual Budget | |
| Revenues | | | | | | | | | | | | | | |
| FEDERAL SOURCES | | | | | | | | | | | | | | |
| | Federal direct | 3100 | \$ - | \$ - | \$ - | % | \$ - | \$ - | \$ - | % | \$ - | \$ - | \$ - | % |
| | Federal through state and local | 3200 | | | | | | | | | | | | |
| STATE SOURCES | | | | | | | | | | | | | | |
| | FEFP | 3310 | 78,117 | 546,819 | 915,000 | 60% | | | | | 78,117 | 546,819 | 915,000 | 60% |
| | Capital outlay | 3397 | - | - | | | 8,648 | 61,549 | 100,000 | 62% | 8,648 | 61,549 | 100,000 | 62% |
| | Class size reduction | 3355 | 19,637 | 137,459 | 230,000 | 60% | | | | | 19,637 | 137,459 | 230,000 | 60% |
| | School recognition | 3361 | - | - | - | | | | | | - | - | - | |
| | Other state revenue | 33XX | 83,654 | 607,310 | 1,004,000 | 60% | | | | | 83,654 | 607,310 | 1,004,000 | 60% |
| LOCAL SOURCES | | | | | | | | | | | | | | |
| | Interest | 3430 | 353 | 2,585 | 3,000 | 86% | | | | | 353 | 2,585 | 3,000 | 86% |
| | Local capital improvement tax | 3413 | | | | | | | | | | | | |
| | Other local revenue | 34XX | 29,879 | 422,125 | 161,500 | 261% | | | | | 29,879 | 422,125 | 161,500 | 261% |
| Total Revenues | | | 211,640 | 1,716,298 | 2,313,500 | 74% | 8,648 | 61,549 | 100,000 | 62% | 220,288 | 1,777,847 | 2,413,500 | 74% |
| Expenditures | | | | | | | | | | | | | | |
| Current Expenditures | | | | | | | | | | | | | | |
| | Instruction | 5000 | 137,779 | 863,765 | 1,651,710 | 52% | | | | | 137,779 | 863,765 | 1,651,710 | 52% |
| | Instructional support services | 6000 | 7,860 | 34,809 | 75,000 | 46% | | | | | 7,860 | 34,809 | 75,000 | 46% |
| | Board | 7100 | 511 | 543 | 500 | 109% | | | | | 511 | 543 | 500 | 109% |
| | School administration | 7300 | 22,823 | 141,291 | 285,060 | 50% | | | | | 22,823 | 141,291 | 285,060 | 50% |
| | Facilities and acquisition | 7400 | 32,515 | 181,550 | 231,221 | 79% | 8,648 | 61,549 | 100,000 | 62% | 41,163 | 243,099 | 331,221 | 73% |
| | Fiscal services | 7500 | 2,690 | 32,652 | 58,000 | 56% | | | | | 2,690 | 32,652 | 58,000 | 56% |
| | Food services | 7600 | - | - | - | | | | | | - | - | - | |
| | Central services | 7700 | - | - | - | | | | | | - | - | - | |
| | Pupil transportation services | 7800 | 644 | 1,365 | 2,740 | 50% | | | | | 644 | 1,365 | 2,740 | 50% |
| | Operation of plant | 7900 | 16,891 | 152,057 | 169,700 | 90% | | | | | 16,891 | 152,057 | 169,700 | 90% |
| | Maintenance of plant | 8100 | | | | | | | | | | | | |
| | Administrative technology services | 8200 | - | - | - | | | | | | - | - | - | |
| | Community services/ Fundraising & Field Trips | 9100 | 3,212 | 40,806 | | | | | | | 3,212 | 40,806 | | |
| | Debt service | 9200 | 522 | 3,625 | | | | | | | 522 | 3,625 | | |
| Total Expenditures | | | 225,447 | 1,452,463 | 2,473,931 | 59% | 8,648 | 61,549 | 100,000 | 62% | 234,095 | 1,514,012 | 2,573,931 | 59% |
| Excess (Deficiency) of Revenues Over Expenditures | | | \$ (13,807) | \$ 263,835 | \$ (160,431) | -164% | - | - | - | | (13,807) | 263,835 | (160,431) | -164% |
| Other Financing Sources (Uses) | | | | | | | | | | | | | | |
| | Transfers in | 3600 | - | - | | % | | | | | - | - | - | |
| | Transfers out | 9700 | | | | | | | | | - | - | - | |
| Total Other Financing Sources (Uses) | | | - | - | - | | - | - | - | | - | - | - | |
| Net Change in Fund Balances | | | | | | | | | | | | | | |
| | Fund balances, beginning | | \$ 587,609 | \$ 309,967 | | | \$ - | \$ - | | | 587,609 | 309,967 | | |
| | Adjustments to beginning fund balance | | - | - | | | - | - | | | - | - | | |
| | Fund Balances, Beginning as Restated | | 587,609 | 309,967 | - | | - | - | - | | 587,609 | 309,967 | - | |
| Fund Balances, Ending | | | \$ 573,802 | \$ 573,802 | \$ (160,431) | -358% | - | - | \$ - | % | \$ 573,802 | \$ 573,802 | \$ (160,431) | -358% |

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Ocean Studies Charter School with MSID Number 0381
Monroe County, Florida
Balance Sheet (Unaudited)
January 31, 2021

| | <u>Accounts</u> | <u>General Fund</u> | <u>Special Revenue Fund</u> | <u>Debt Service</u> | <u>Capital Outlay</u> | <u>Total Governmental Funds</u> |
|---|------------------------|----------------------------|---------------------------------|---------------------------|-------------------------|---|
| ASSETS | | | | | | |
| Cash and cash equivalents | 1110 | \$ 278,720 | \$ - | \$ - | \$ - | \$ 278,720 |
| Investments | 1160 | - | - | - | - | - |
| Grant receivables | 1130 | - | - | - | - | - |
| Other current assets | 12XX | 7,085 | - | - | - | 7,085 |
| Deposits | 1210 | 710 | - | - | - | 710 |
| Due from other funds | 1140 | (3,427) | - | (13,000) | 16,427 | - |
| Other long-term assets | 1400 | 888,402 | - | - | - | 888,402 |
| | | | | | | |
| Total Assets | | <u>\$ 1,171,490</u> | <u>\$ -</u> | <u>\$ (13,000)</u> | <u>\$ 16,427</u> | <u>\$ 1,174,917</u> |
| LIABILITIES AND FUND BALANCE | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | 2120 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Salaries, benefits, and payroll taxes payable | 2110, 2170, 2330 | - | - | - | - | - |
| Deferred revenue | 2410 | - | - | - | - | - |
| Notes/bonds payable | 2180, 2250, 2310, 2320 | - | - | - | - | - |
| Lease payable | 2315 | - | - | - | - | - |
| Other liabilities | 21XX, 22XX, 23XX | - | - | - | - | - |
| | | | | | | |
| Total Liabilities | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance | | | | | | |
| Nonspendable | 2710 | 7,085 | - | - | - | 7,085 |
| Restricted | 2720 | - | - | - | - | - |
| Committed | 2730 | - | - | - | - | - |
| Assigned | 2740 | - | - | - | - | - |
| Unassigned | 2750 | 1,164,405 | - | (13,000) | 16,427 | 1,167,832 |
| | | | | | | |
| Total Fund Balance | | <u>1,171,490</u> | <u>-</u> | <u>(13,000)</u> | <u>16,427</u> | <u>1,174,917</u> |
| TOTAL LIABILITIES AND FUND BALANCE | | <u><u>\$ 1,171,490</u></u> | <u><u>\$ -</u></u> | <u><u>\$ (13,000)</u></u> | <u><u>\$ 16,427</u></u> | <u><u>\$ 1,174,917</u></u> |

Ocean Studies Charter School with MSID Number 0381
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For the Month and Seven Months Ending: 1/31/2021

| FTE Projected | 135 | | | | | | | | |
|--|-----------------------|---------------------|----------------------|---|-----------------------|------------------------|----------------------|---|----------|
| FTE Actual | 135 | | | | | | | | |
| Percent of Projected | 100% | | | | | | | | |
| | | General Fund | | | | Special Revenue | | | |
| Account Number | Month/ Quarter | YTD Actual | Annual Budget | % of YTD Actual to Annual Budget | Month/ Quarter | YTD Actual | Annual Budget | % of YTD Actual to Annual Budget | |
| Revenues | | | | | | | | | |
| FEDERAL SOURCES | | | | | | | | | |
| Federal direct | 3100 | \$ - | - | \$ 6,979 | 0% | \$ - | \$ - | \$ - | % |
| Federal through state and local | 3200 | - | - | - | | - | - | - | |
| STATE SOURCES | | | | | | | | | |
| FEFP | 3310 | 57,143 | 402,670 | 520,720 | 77% | | | | |
| Capital outlay | 3397 | - | - | - | | | | | |
| Class size reduction | 3355 | 14,213 | 99,491 | 134,422 | 74% | | | | |
| School recognition | 3361 | - | - | - | | | | | |
| Other state revenue | 33XX | 1,110 | 26,705 | 10,101 | 264% | | | | |
| LOCAL SOURCES | | | | | | | | | |
| Interest | 3430 | 70 | 382 | - | | | | | |
| Local capital improvement tax | 3413 | - | - | - | | | | | |
| Other local revenue | 34XX | 71,406 | 431,225 | 502,179 | 86% | | | | |
| Total Revenues | | 143,942 | 960,473 | 1,174,401 | 82% | - | - | - | |
| Expenditures | | | | | | | | | |
| Current Expenditures | | | | | | | | | |
| Instruction | 5000 | 58,928 | 341,149 | 590,493 | 58% | | | | |
| Instructional support services | 6000 | 761 | 28,430 | 20,055 | 142% | | | | |
| Board | 7100 | - | - | - | | | | | |
| School administration | 7300 | 22,053 | 185,029 | 277,340 | 67% | | | | |
| Facilities and acquisition | 7400 | - | (30) | 1,000 | -3% | | | | |
| Fiscal services | 7500 | - | - | - | | | | | |
| Food services | 7600 | - | 827 | 3,180 | 26% | | | | |
| Central services | 7700 | 187 | 4,127 | 8,580 | 48% | | | | |
| Pupil transportation services | 7800 | - | 520 | 1,000 | 52% | | | | |
| Operation of plant | 7900 | 5,585 | 35,954 | 295,753 | 12% | | | | |
| Maintenance of plant | 8100 | 351 | 6,464 | 3,000 | 215% | | | | |
| Administrative technology services | 8200 | - | - | - | | | | | |
| Community services | 9100 | - | - | - | | | | | |
| Debt service | 9200 | 321 | 2,268 | - | | | | | |
| Total Expenditures | | 88,186 | 604,738 | 1,200,401 | 50% | - | - | - | |
| Excess (Deficiency) of Revenues Over Expenditures | | 55,756 | 355,735 | (26,000) | -1368% | - | - | - | |
| Other Financing Sources (Uses) | | | | | | | | | |
| Transfers in | 3700 | - | | | | | | | |
| Transfers out | 9700 | - | | | | | | | |
| Total Other Financing Sources (Uses) | | - | - | - | | - | - | - | |
| Net Change in Fund Balances | | | | | | | | | |
| Fund balances, beginning | | 1,115,734 | 815,755 | 54,236 | 1504% | - | - | | |
| Adjustments to beginning fund balance | | - | | | | | | | |
| Fund Balances, Beginning as Restated | | 1,115,734 | 815,755 | 54,236 | 1504% | - | - | - | |
| Fund Balances, Ending | | \$ 1,171,490 | \$ 1,171,490 | \$ 28,236 | 4149% | \$ - | \$ - | \$ - | % |

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: 1/31/2021

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| FTE Projected | 135 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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Ocean Studies Charter School with MSID Number 0381
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For the Month and Seven Months Ending: 1/31/2021

| | | | | | |
|--|-----------------------|------------------------------|-------------------|----------------------|---|
| FTE Projected | 135 | | | | |
| FTE Actual | 135 | | | | |
| Percent of Projected | 100% | | | | |
| Total Governmental Funds | | | | | |
| | Account Number | Month/ Quarter Actual | YTD Actual | Annual Budget | % of YTD Actual to Annual Budget |
| Revenues | | | | | |
| FEDERAL SOURCES | | | | | |
| Federal direct | 3100 | - | - | 6,979 | 0% |
| Federal through state and local | 3200 | - | - | - | |
| STATE SOURCES | | | | | |
| FEFP | 3310 | 57,143 | 402,670 | 520,720 | 77% |
| Capital outlay | 3397 | 4,880 | 29,356 | - | |
| Class size reduction | 3355 | 14,213 | 99,491 | 134,422 | 74% |
| School recognition | 3361 | - | - | - | |
| Other state revenue | 33XX | 1,110 | 26,705 | 38,101 | 70% |
| LOCAL SOURCES | | | | | |
| Interest | 3430 | 70 | 382 | - | |
| Local capital improvement tax | 3413 | - | - | - | |
| Other local revenue | 34XX | 71,406 | 431,225 | 502,179 | 86% |
| Total Revenues | | 148,822 | 989,829 | 1,202,401 | 82% |
| Expenditures | | | | | |
| Current Expenditures | | | | | |
| Instruction | 5000 | 58,928 | 341,149 | 590,493 | 58% |
| Instructional support services | 6000 | 761 | 28,430 | 20,055 | 142% |
| Board | 7100 | - | - | - | |
| School administration | 7300 | 22,053 | 185,029 | 277,340 | 67% |
| Facilities and acquisition | 7400 | 13,749 | 45,210 | 1,000 | 4521% |
| Fiscal services | 7500 | - | - | - | |
| Food services | 7600 | - | 827 | 3,180 | 26% |
| Central services | 7700 | 187 | 4,127 | 8,580 | 48% |
| Pupil transportation services | 7800 | - | 520 | 1,000 | 52% |
| Operation of plant | 7900 | 5,585 | 35,954 | 295,753 | 12% |
| Maintenance of plant | 8100 | 351 | 6,464 | 3,000 | 215% |
| Administrative technology services | 8200 | - | - | - | |
| Community services | 9100 | - | - | - | |
| Debt service | 9200 | 2,090 | 10,676 | - | |
| Total Expenditures | | 103,704 | 658,386 | 1,200,401 | 55% |
| Excess (Deficiency) of Revenues Over Expenditures | | 45,118 | 331,443 | 2,000 | 16572% |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | 3700 | - | 70,500 | - | |
| Transfers out | 9700 | - | - | - | |
| Total Other Financing Sources (Uses) | | - | 70,500 | - | |
| Net Change in Fund Balances | | | | | |
| Fund balances, beginning | | 1,129,799 | 772,974 | 54,236 | 1425% |
| Adjustments to beginning fund balance | | - | - | - | |
| Fund Balances, Beginning as Restated | | 1,129,799 | 772,974 | 54,236 | 1425% |
| Fund Balances, Ending | | 1,174,917 | 1,174,917 | 56,236 | 2089% |

Somerset Island Prep with MSID Number (44-0382)
Monroe County, Florida
Balance Sheet (Unaudited)
January 31, 2021

| | <u>Accounts</u> | <u>General Fund</u> | <u>Special Revenue Fund</u> | <u>Debt Service</u> | <u>Capital Outlay</u> | <u>Total Governmental Funds</u> |
|---|------------------------|-----------------------------|---------------------------------|---------------------|-----------------------|---|
| ASSETS | | | | | | |
| Cash and cash equivalents | 1110 | \$ 181,771.13 | \$ - | \$ - | \$ - | \$ 181,771.13 |
| 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>\$ 182,271.13</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 182,271.13</u> |
| LIABILITIES AND FUND BALANCE | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | 2120 | | \$ - | \$ - | \$ - | \$ - |
| Salaries, benefits, and payroll taxes payable | 2110, 2170, 2330 | 13,575.61 | | | | 13,575.61 |
| Deferred revenue | 2410 | | | | | - |
| Notes/bonds payable | 2180, 2250, 2310, 2320 | | | | | - |
| Lease payable | 2315 | | | | | - |
| Other liabilities | 21XX, 22XX, 23XX | 26,510.14 | | | | 26,510.14 |
| | | | | | | |
| Total Liabilities | | <u>40,085.75</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>40,085.75</u> |
| Fund Balance | | | | | | |
| Nonspendable | 2710 | | | | | - |
| Restricted | 2720 | | - | - | - | - |
| Committed | 2730 | | | | | - |
| Assigned | 2740 | | | | | - |
| Unassigned | 2750 | 142,185.38 | | | | 142,185.38 |
| | | | | | | |
| Total Fund Balance | | <u>142,185.38</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>142,185.38</u> |
| | | | | | | |
| TOTAL LIABILITIES AND FUND BALANCE | | <u><u>\$ 182,271.13</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 182,271.13</u></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, 2021

| FTE Projected | | 67 | | | | | | | | |
|---|-------|-----------------------|---------------|---------------|----------------------------------|-----------------------|-----------------|---------------|----------------------------------|----|
| FTE Actual | | 67 | | | 100% Percent of Projected | | | | | |
| | | | General Fund | | | | Special Revenue | | | |
| Account Number | NOTES | 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 | - | | | % | - | | 16,074.00 | 0% | |
| STATE SOURCES | | | | | | | | | | |
| FEFP | 3310 | 43,454.20 | 289,805.79 | 666,534.00 | 43% | - | | | % | |
| Capital outlay | 3397 | - | | | % | - | | | % | |
| Class size reduction | 3355 | - | | | % | - | | | % | |
| School recognition | 3361 | - | | | % | - | | | % | |
| Other state revenue | 33XX | - | 972.00 | 960.00 | 101% | - | | | % | |
| LOCAL SOURCES | | | | | | | | | | |
| Interest | 3430 | - | | | % | - | | | % | |
| Local capital improvement tax | 3413 | - | | | % | - | | | % | |
| Other local revenue | 34XX | A | (5,394.44) | (5,322.93) | 300.00 | -1774% | - | | % | |
| Total Revenues | | | 38,059.76 | 285,454.86 | 667,794.00 | 43% | - | - | 16,074.00 | 0% |
| Expenditures | | | | | | | | | | |
| Current Expenditures | | | | | | | | | | |
| Instruction | 5000 | 14,394.17 | 156,262.66 | 241,634.00 | 65% | - | - | 16,074.00 | 0% | |
| Instructional support services | 6000 | - | | 2,500.00 | 0% | - | | | % | |
| Board | 7100 | - | 8,287.51 | 15,750.00 | 53% | - | | | % | |
| General administration | 7200 | | | 33,342.00 | 0% | | | | | |
| School administration | 7300 | 11,225.42 | 96,317.73 | 218,820.00 | 44% | - | | | % | |
| Facilities and acquisition | 7400 | - | | | % | - | | | % | |
| Fiscal services | 7500 | 662.50 | 4,637.50 | 9,750.00 | 48% | - | | | % | |
| Food services | 7600 | - | | | % | - | | | % | |
| Central services | 7700 | 6,393.48 | 13,719.70 | 25,750.00 | 53% | - | | | % | |
| Pupil transportation services | 7800 | - | | 1,560.00 | 0% | - | | | % | |
| Operation of plant | 7900 | 8,774.45 | 72,636.51 | 122,151.00 | 59% | - | | | % | |
| Maintenance of plant | 8100 | 1,050.00 | 9,069.87 | 10,000.00 | 91% | - | | | % | |
| Administrative technology services | 8200 | - | | | % | - | | | % | |
| Community services | 9100 | - | | | % | - | | | % | |
| Debt service | 9200 | - | | | % | - | | | % | |
| Total Expenditures | | | 42,500.02 | 360,931.48 | 681,257.00 | 53% | - | - | 16,074.00 | 0% |
| Excess (Deficiency) of Revenues Over Expenditures | | | (4,440.26) | (75,476.62) | (13,463.00) | 561% | - | - | - | |
| Other Financing Sources (Uses) | | | | | | | | | | |
| Transfers in | 3600 | - | | | % | - | | | % | |
| Transfers out | 9700 | - | | | % | - | | | % | |
| Total Other Financing Sources (Uses) | | | - | - | - | | - | - | - | |
| Net Change in Fund Balances | | | (4,440.26) | (75,476.62) | (13,463.00) | 561% | - | - | - | |
| Fund balances, beginning | | | 146,625.64 | 217,662.00 | 217,662.00 | 100% | | | | |
| Adjustments to beginning fund balance | | | | | | | | | | |
| Fund Balances, Beginning as Restated | | | (4,440.26) | (75,476.62) | (13,463.00) | 561% | - | - | - | |
| Fund Balances, Ending | | | \$ 142,185.38 | 142,185.38 | 204,199.00 | 70% | - | - | - | % |

| Debt Service | | | | Capital Outlay | | | | Total Governmental Funds | | | |
|----------------|------------|---------------|----------------------------------|----------------|------------|---------------|----------------------------------|--------------------------|---------------|---------------|----------------------------------|
| Month/ Quarter | YTD Actual | Annual Budget | % of YTD Actual to Annual Budget | Month/ Quarter | YTD Actual | Annual Budget | % of YTD Actual to Annual Budget | Month/ Quarter | YTD Actual | Annual Budget | % of YTD Actual to Annual Budget |
| - | - | - | % | - | | | % | \$ - | \$ - | \$ - | % |
| - | | | % | - | | | % | - | - | 16,074.00 | 0% |
| - | | | % | - | | | % | 43,454.20 | 289,805.79 | 666,534.00 | 43% |
| - | | | % | 2,617.00 | 15,743.00 | 31,722.00 | 50% | 2,617.00 | 15,743.00 | 31,722.00 | 50% |
| - | | | % | - | | | % | - | - | - | % |
| - | | | % | - | | | % | - | - | - | % |
| - | | | % | - | | | % | - | 972.00 | 960.00 | 101% |
| - | | | % | - | | | % | - | - | - | % |
| - | | | % | - | | | % | - | - | - | % |
| - | | | % | - | | | % | (5,394.44) | (5,322.93) | 300.00 | -1774% |
| - | - | - | | 2,617.00 | 15,743.00 | 31,722.00 | 50% | 40,676.76 | 301,197.86 | 715,590.00 | 42% |
| - | | | % | - | | | % | 14,394.17 | 156,262.66 | 257,708.00 | 61% |
| - | | | % | - | | | % | - | - | 2,500.00 | 0% |
| - | | | % | - | | | % | - | 8,287.51 | 15,750.00 | 53% |
| - | | | % | - | | | % | 11,225.42 | 96,317.73 | 33,342.00 | 0% |
| - | | | % | - | | | % | - | - | 218,820.00 | 44% |
| - | | | % | - | | | % | - | - | - | % |
| - | | | % | - | | | % | 662.50 | 4,637.50 | 9,750.00 | 48% |
| - | | | % | - | | | % | - | - | - | % |
| - | | | % | - | | | % | 6,393.48 | 13,719.70 | 25,750.00 | 53% |
| - | | | % | - | | | % | - | - | 1,560.00 | 0% |
| - | | | % | 2,617.00 | 15,743.00 | 31,722.00 | 50% | 11,391.45 | 88,379.51 | 153,873.00 | 57% |
| - | | | % | - | | | % | 1,050.00 | 9,069.87 | 10,000.00 | 91% |
| - | | | % | - | | | % | - | - | - | % |
| - | | | % | - | | | % | - | - | - | % |
| - | | | % | - | | | % | - | - | - | % |
| - | - | - | | 2,617.00 | 15,743.00 | 31,722.00 | 50% | 45,117.02 | 376,674.48 | 729,053.00 | 52% |
| - | - | - | | - | - | - | | (4,440.26) | (75,476.62) | (13,463.00) | 561% |
| - | | | % | - | | | % | - | - | - | % |
| - | | | % | - | | | % | - | - | - | % |
| - | - | - | | - | - | - | | - | - | - | |
| - | - | - | | - | - | - | | (4,440.26) | (75,476.62) | (13,463.00) | 561% |
| - | | | % | - | | | % | 146,625.64 | 217,662.00 | 217,662.00 | 100% |
| - | | | % | - | | | % | - | - | - | |
| - | - | - | | - | - | - | | 146,625.64 | 217,662.00 | 217,662.00 | 100% |
| - | - | - | % | - | - | - | % | \$ 142,185.38 | \$ 142,185.38 | \$ 204,199.00 | 70% |

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, 2021

NOTES

- A "Other Local Revenue" is negative due to internal expenses exceeding revenue.

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Big Pine Academy with MSID Number (0391)
Monroe County, Florida
Balance Sheet (Unaudited)
January 31, 2021

| | <u>Accounts</u> | <u>General Fund</u> | <u>Special Revenue Fund</u> | <u>Debt Service</u> | <u>Capital Outlay</u> | <u>Total Governmental Funds</u> |
|---|------------------------|----------------------|---------------------------------|---------------------|-----------------------|---|
| ASSETS | | | | | | |
| Cash and cash equivalents | 1110 | \$ 155,197.38 | \$ - | \$ - | \$ - | \$ 155,197.38 |
| Investments | 1160 | | | | | - |
| Grant receivables | 1130 | \$ 20,308.89 | | | | 20,308.89 |
| 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>\$ 186,256.90</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 186,256.90</u> |
| LIABILITIES AND FUND BALANCE | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | 2120 | \$ 20,051.17 | \$ - | \$ - | \$ - | \$ 20,051.17 |
| Salaries, benefits, and payroll taxes payable | 2110, 2170, 2330 | 54,081.15 | | | | 54,081.15 |
| Deferred revenue | 2410 | | | | | - |
| Notes/bonds payable | 2180, 2250, 2310, 2320 | 205,392.55 | | | | 205,392.55 |
| Lease payable | 2315 | | | | | - |
| Other liabilities | 21XX, 22XX, 23XX | | | | | - |
| | | | | | | |
| Total Liabilities | | <u>279,524.87</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>279,524.87</u> |
| Fund Balance | | | | | | |
| Nonspendable | 2710 | 10,750.63 | | | | 10,750.63 |
| Restricted | 2720 | | | | | - |
| Committed | 2730 | | | | | - |
| Assigned | 2740 | | | | | - |
| Unassigned | 2750 | (104,018.60) | | | | (104,018.60) |
| | | | | | | |
| Total Fund Balance | | <u>(93,267.97)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(93,267.97)</u> |
| TOTAL LIABILITIES AND FUND BALANCE | | <u>\$ 186,256.90</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 186,256.90</u> |

Big Pine Academy with MSID Number (0391)
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
Fiscal Year 2020 Month Ending January 31, 2021 (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 | | | | | | | | | | |
| | 3100 | \$ - | \$ - | \$ - | % | \$ - | \$ - | \$ - | % | |
| | 3200 | | | | | | | | | |
| STATE SOURCES | | | | | | | | | | |
| | 3310 | 76,858.75 | 537,211.05 | 865,561 | 62% | | | | | |
| | 3397 | | | | | | | | | |
| | 3355 | 9,631.69 | 67,421.83 | 117,939 | 57% | | | | | |
| | 3361 | | | 13,000 | 0% | | | | | |
| | 33XX | | 2,187.00 | 23,400 | 9% | | | | | |
| LOCAL SOURCES | | | | | | | | | | |
| | 3430 | 15.63 | 2,568.82 | 100.00 | 2569% | | | | | |
| | 3413 | | | | | | | | | |
| | 34XX | 13,535.33 | 87,621.68 | 172,510.00 | 51% | | | | | |
| Total Revenues | | 100,041.40 | 697,010.38 | 1,192,510.00 | 58% | - | - | - | | |
| Expenditures | | | | | | | | | | |
| Current Expenditures | | | | | | | | | | |
| | 5000 | 61,045.64 | 464,680.48 | 728,650.00 | 64% | | | | | |
| | 5500 | 3,092.18 | 26,051.24 | 51,940.00 | 50% | | | | | |
| | 5900 | 3,887.94 | 35,886.33 | 60,570.00 | 59% | | | | | |
| | 6000 | - | - | 16,650.00 | 0% | | | | | |
| | 7100 | 1,425.23 | 9,902.71 | 16,650.00 | 59% | | | | | |
| | 7200 | 1,728.90 | 11,844.23 | 20,000.00 | 59% | | | | | |
| | 7300 | 11,619.77 | 83,341.75 | 138,100.00 | 60% | | | | | |
| | 7400 | 3,765.00 | 43,472.52 | 45,000.00 | 97% | | | | | |
| | 7500 | 3,455.73 | 20,365.20 | 18,000.00 | 113% | | | | | |
| | 7600 | 722.05 | 9,196.35 | 20,550.00 | 45% | | | | | |
| | 7700 | - | - | | | | | | | |
| | 7800 | - | 12,476.94 | 23,200.00 | 54% | | | | | |
| | 7900 | 5,202.91 | 44,288.21 | 73,200.00 | 61% | | | | | |
| | 8100 | | | | | | | | | |
| | 8200 | | | | | | | | | |
| Total Expenditures | | 95,945.35 | 761,505.96 | 1,212,510.00 | 63% | - | - | - | | |
| Excess (Deficiency) of Revenues Over Expenditures | | 4,096.05 | (64,495.58) | - | | - | - | - | | |
| Other Financing Sources (Uses) | | | | | | | | | | |
| | 3600 | | | | | | | | | |
| | 9700 | | | | | | | | | |
| Total Other Financing Sources (Uses) | | - | - | - | | - | - | - | | |
| Net Change in Fund Balances | | 4,096.05 | (64,495.58) | | | | | | | |
| | | (97,204.88) | (25,485.03) | | | | | | | |
| | | (159.14) | (3,287.36) | | | | | | | |
| Fund Balances, Beginning as Restated | | (97,364.02) | (28,772.39) | | | - | - | - | | |
| Fund Balances, Ending | | \$ (93,267.97) | \$ (93,267.97) | \$ - | % | \$ - | \$ - | \$ - | % | |

| 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 |
| \$ - | \$ - | \$ - | % | \$ - | \$ - | \$ - | % | \$ - | \$ - | \$ - | % |
| | | | | | | | | 76,858.75 | 537,211.05 | 865,561.00 | 62% |
| | | | | | | | | - | - | - | |
| | | | | | | | | 9,631.69 | 67,421.83 | 117,939.00 | 57% |
| | | | | | | | | - | - | 13,000.00 | 0% |
| | | | | | | | | - | 2,187.00 | 23,400.00 | 9% |
| | | | | | | | | 15.63 | 2,568.82 | 100.00 | 2569% |
| | | | | | | | | - | - | - | |
| | | | | | | | | 13,535.33 | 87,621.68 | 172,510.00 | 51% |
| - | - | - | | - | - | - | | 100,041.40 | 697,010.38 | 1,192,510.00 | 58% |
| | | | | | | | | | | | |
| | | | | | | | | 61,045.64 | 464,680.48 | 728,650.00 | 64% |
| | | | | | | | | 3,092.18 | 26,051.24 | 51,940.00 | 50% |
| | | | | | | | | 3,887.94 | 35,886.33 | 60,570.00 | 59% |
| | | | | | | | | - | - | 16,650.00 | 0% |
| | | | | | | | | 1,425.23 | 9,902.71 | 16,650.00 | 59% |
| | | | | | | | | 1,728.90 | 11,844.23 | 20,000.00 | 59% |
| | | | | | | | | 11,619.77 | 83,341.75 | 138,100.00 | 60% |
| | | | | | | | | 3,765.00 | 43,472.52 | 45,000.00 | 97% |
| | | | | | | | | 3,455.73 | 20,365.20 | 18,000.00 | 113% |
| | | | | | | | | 722.05 | 9,196.35 | 20,550.00 | 45% |
| | | | | | | | | - | - | - | |
| | | | | | | | | - | 12,476.94 | 23,200.00 | 54% |
| | | | | | | | | 5,202.91 | 44,288.21 | 73,200.00 | 61% |
| | | | | | | | | - | - | - | |
| - | - | - | | - | - | - | | 95,945.35 | 761,505.96 | 1,212,510.00 | 63% |
| - | - | - | | - | - | - | | 4,096.05 | (64,495.58) | - | |
| | | | | | | | | | | | |
| | | | | | | | | - | - | - | |
| - | - | - | | - | - | - | | - | - | - | |
| | | | | | | | | | | | |
| | | | | | | | | (97,204.88) | (25,485.03) | - | |
| - | - | - | | - | - | - | | (159.14) | (3,287.36) | - | |
| | | | | | | | | (97,364.02) | (28,772.39) | - | |
| \$ - | \$ - | \$ - | % | \$ - | \$ - | \$ - | % | \$ (93,267.97) | \$ (93,267.97) | \$ - | % |