



**School District of Monroe County, Florida
Charter School Reports
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May 11th – 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)
March 31, 2021

	<u>Accounts</u>	<u>General Fund</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents	1110	\$ 8,124,767	\$ (110,308)	\$ 8,014,459
Grant receivables	1130	-	-	-
Other current assets	12XX	(71,746)	233,259	161,513
Total Assets		<u>\$ 8,053,021</u>	<u>\$ 122,951</u>	<u>\$ 8,175,971</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	2120	\$ (316,876)	\$ 316,821	\$ (54)
Salaries, benefits, and payroll taxes payable	2110	(5,685)	-	(5,685)
Deferred revenue	2410	-	-	-
Total Liabilities		<u>(322,560)</u>	<u>316,821</u>	<u>(5,739)</u>
Fund Balance				
Nonspendable	2710	(71,746)	233,259	161,513
Restricted	2720	-	-	-
Committed	2730	-	-	-
Assigned	2740	-	-	-
Unassigned	2750	8,447,327	(427,130)	8,020,198
Total Fund Balance		<u>8,375,581</u>	<u>(193,871)</u>	<u>8,181,710</u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 8,053,021</u></u>	<u><u>\$ 122,951</u></u>	<u><u>\$ 8,175,971</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 **MARCH 31, 2021**

FTE Projected		526											
FTE Actual		501											
		95% 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	516,643	4,656,192	6,009,103	77%					516,643	4,656,192	6,009,103	77%
Capital outlay	3397					26,097	236,412	323,088	73%	26,097	236,412	323,088	73%
Class size reduction	3355									-	-	-	
School recognition	3361									-	-	-	
Other state revenue	33XX									-	-	-	
LOCAL SOURCES													
Interest	3430	1,554	25,922	93,768	28%					1,554	25,922	93,768	28%
Other local revenue Donations	3440	-	12,587	-						-	12,587	-	
Other local revenue Lunch	3450	184	4,849	-						184	4,849	-	
Other: Loss Recovery	3740	0	11255.9							-	11,256	-	
Total Revenues		518,382	4,745,206	6,102,871	78%	26,097	236,412	323,088	73%	544,478	4,981,618	6,425,959	78%
Expenditures													
Current Expenditures													
Instruction	5000	333,653	2,679,828	3,552,927	75%					333,653	2,679,828	3,552,927	75%
Instructional support services	6000	42,210	413,732	730,032	57%					42,210	413,732	730,032	57%
Board	7100	4,954	44,589	57,162	78%					4,954	44,589	57,162	78%
School administration	7300	36,002	325,208	424,931	77%					36,002	325,208	424,931	77%
Facilities and acquisition	7400			-		12,792	266,100	300,000	89%	12,792	266,100	300,000	89%
Fiscal services	7500	-	18,210	13,300	137%					-	18,210	13,300	137%
Food services	7600	4,174	41,932	177,299	24%					4,174	41,932	177,299	24%
Pupil transportation	7800	-	-	26,700						-	-	26,700	0%
Operation of plant	7900	56,815	491,193	614,803	80%					56,815	491,193	614,803	80%
Maintenance of plant	8100	334	14,558	25,000	58%					334	14,558	25,000	58%
Community services	9100	988	5,295	-						988	5,295	-	
Total Expenditures		479,131	4,034,545	5,622,154	72%	12,792	266,100	300,000	89%	491,923	4,300,646	5,922,154	73%
Excess (Def) Revenues Over Expenditures		39,250	710,661	480,717	148%	13,305	(29,688)	23,088	-129%	52,555	680,973	503,805	135%
Net Change in Fund Balances		39,250	710,661	480,717	148%	13,305	(29,688)	23,088	-129%	52,555	680,973	503,805	135%
Fund balances, beginning		8,336,331	7,664,920	7,664,920	100%	(207,175)	(164,182)	(164,182)	100%	8,129,155	7,500,738	7,500,738	100%
Adjustments to beginning fund balance										-	-	-	
Fund Balances, Beginning as Restated		8,336,331	7,664,920	7,664,920	100%	(207,175)	(164,182)	(164,182)	100%	8,129,155	7,500,738	7,500,738	100%
Fund Balances, Ending		\$ 8,375,581	\$ 8,375,581	\$ 8,145,637	103%	\$ (193,870)	\$ (193,871)	\$ (141,094)	137%	\$ 8,181,710	\$ 8,181,710	\$ 8,004,543	102%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
May Sands Montessori School with MSID Number 0351
Monroe County, Florida
Balance Sheet (Unaudited)
March 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	\$ 677,239				\$ 677,239
Investments	1160					-
Grant receivables	1130	15				15
Other current assets	12XX	5,406				5,406
Deposits	1210					-
Due from other funds	1140					-
Other long-term assets	1400					-
Total Assets		<u><u>\$ 682,660</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 682,660</u></u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120					-
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330					-
Deferred revenue	2410	2,746				2,746
Notes/bonds payable	2180, 2250, 2310, 2320	215,900				215,900
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
Total Liabilities		<u><u>\$ 218,646</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>\$ 218,646</u></u>
Fund Balance						
Nonspendable	2710					-
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	464,014				464,014
Total Fund Balance		<u><u>464,014</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>464,014</u></u>
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 682,660</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 682,660</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 March 31st, 2021

FTE Projected 107
FTE Actual 84
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	\$ 9,200	13106.52	70%
Federal through state and local	3200	\$ 14,172	\$ 14,172		
STATE SOURCES					
FEFP	3310	48,765	440,832	540,988	81%
Capital outlay	3397				
Class size reduction	3355	11,157	100,415	130,218	77%
School recognition	3361				
Best & Brightest Scholarship	3362				
Other state revenue	33XX	20,574	34,444	31,297	110%
LOCAL SOURCES					0%
Interest	3430	98	911	1,000	91%
Local capital improvement tax	3413				
Other local revenue	34XX	70,463	409,828	613,495	67%
Total Revenues		166,258	1,009,802	1,330,104	76%
Expenditures					
Current Expenditures					
Instruction	5000	59,350	546,783	904,318	60%
Instructional support services	6000	920	12,902	9,497	136%
Board	7100	361	5,261	17,335	30%
School administration	7300	26,125	230,907	320,209	72%
Facilities and acquisition	7400	4,019	36,426	51,229	71%
Fiscal services	7500	2,347	17,702	44,753	40%
Food Services	7600	-	-	100	
Central services	7700	830	4,239	5,646	75%
Pupil transportation services	7800	300	300	1,156	26%
Operation of plant	7900	9,085	26,684	30,472	88%
Maintenance of plant	8100	-	20	67	30%
Administrative technology services	8200				
Community services	9100	-	8	7,930	0%
Debt service	9200				
Total Expenditures		103,338	881,231	1,392,712	63%
Excess (Deficiency) of Revenues Over Expenditures		62,920	128,571	(62,608)	139%
Other Financing Sources (Uses)					
Transfers in	3600	-	-		
Transfers out	9700				
Total Other Financing Sources (Uses)		-	-	-	
Net Change in Fund Balances					
Fund balances, beginning		401,095	335,443		
Adjustments to beginning fund balance					
Fund Balances, Beginning as Restated		401,095	335,443	-	
Fund Balances, Ending		\$ 464,014	\$ 464,014	\$ (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 March 31st, 2021

FTE Projected 107
FTE Actual 84
Percent of Projected 79%

FTE Actual		Special Revenue				Debt Service			
Percent of Projected									
84									
79%									

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

FTE Projected 107
FTE Actual 84
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	\$ 9,200	\$ 13,107	70%
Federal through state and local	3200					14,172	14,172	-	
STATE SOURCES									
FEFP	3310					48,765	440,832	540,988	81%
Capital outlay	3397					-	-	-	
Class size reduction	3355					11,157	100,415	130,218	77%
School recognition	3361					-	-	-	
Best & Brightest Scholarship	3362					-	-	-	
Other state revenue	33XX					20,574	34,444	31,297	110%
LOCAL SOURCES									
Interest	3430					98	911	1,000	91%
Local capital improvement tax	3413					-	-	-	
Other local revenue	34XX					70,463	409,828	613,495	67%
Total Revenues		-	-	-		166,258	1,009,802	1,330,104	76%
Expenditures									
Current Expenditures									
Instruction	5000					59,350	546,783	904,318	60%
Instructional support services	6000					920	12,902	9,497	136%
Board	7100					361	5,261	17,335	30%
School administration	7300					26,125	230,907	320,209	72%
Facilities and acquisition	7400	-				4,019	36,426	51,229	71%
Fiscal services	7500					2,347	17,702	44,753	40%
Food Services	7600					-	-	100	
Central services	7700					830	4,239	5,646	75%
Pupil transportation services	7800					300	300	1,156	26%
Operation of plant	7900					9,085	26,684	30,472	88%
Maintenance of plant	8100					-	20	67	30%
Administrative technology services	8200					-	-	-	
Community services	9100					-	8	7,930	0%
Debt service	9200					-	-	-	
Total Expenditures		-	-	-		103,338	881,231	1,392,712	63%
Excess (Deficiency) of Revenues Over Expenditures		-	-	-		62,920	128,571	(62,608)	-205%
Other Financing Sources (Uses)									
Transfers in	3600					-	-	-	
Transfers out	9700					-	-	-	
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances									
Fund balances, beginning						401,095	335,443	-	
Adjustments to beginning fund balance						-	-	-	
Fund Balances, Beginning as Restated		-	-	-		401,095	335,443	-	
Fund Balances, Ending		\$ -	\$ -	\$ -	%	\$ 464,014	\$ 464,014	\$ (62,608)	-741%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Treasure Village Montessori with MSID Number (0371)
Monroe County, Florida
Balance Sheet
March 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	\$ 1,003,432	\$ -	\$ -	\$ -	\$ 1,003,432
Investments	1160	-				-
Grant receivables	1130	23,473				23,473
Other current assets	12XX	29,680				29,680
Deposits	1210	-				-
Due from other funds	1140	-			-	-
Other long-term assets	1400	-				-
Total Assets		<u>\$ 1,056,585</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,056,585</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 5,679	\$ -	\$ -	\$ -	\$ 5,679
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	80,096	-	-	-	80,096
Deferred revenue	2410	6,397	-	-	-	6,397
Notes/bonds payable	2180, 2250, 2310, 2320	-	-	-	-	-
Lease payable	2315	-	-	-	-	-
Other liabilities	21XX, 22XX, 23XX	350,450	-	-	-	350,450
Total Liabilities		<u>442,622</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>442,622</u>
Fund Balance						
Nonspendable	2710	29,680				29,680
Restricted	2720	-		-		-
Committed	2730	-				-
Assigned	2740	-				-
Unassigned	2750	584,283	-	-	-	584,283
Total Fund Balance		<u>613,963</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>613,963</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 1,056,585</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,056,585</u>

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Treasure Village Montessori with MSID Number (0371)
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance
For Month Ending March 31, 2021

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
Revenues													
FEDERAL SOURCES													
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200												
STATE SOURCES													
FEFP	3310	78,117	703,053	915,000	77%					78,117	703,053	915,000	77%
Capital outlay	3397	-	-			5,540	72,522	100,000	73%	5,540	72,522	100,000	73%
Class size reduction	3355	19,637	176,733	230,000	77%					19,637	176,733	230,000	77%
School recognition	3361	-	-	-						-	-	-	
Other state revenue	33XX	83,654	815,751	1,004,000	81%					83,654	815,751	1,004,000	81%
LOCAL SOURCES													
Interest	3430	247	3,099	3,000	103%					247	3,099	3,000	103%
Local capital improvement tax	3413									-	-	-	
Other local revenue	34XX	42,328	496,067	161,500	307%					42,328	496,067	161,500	307%
Total Revenues		223,983	2,194,703	2,313,500	95%	5,540	72,522	100,000	73%	229,523	2,267,225	2,413,500	94%
Expenditures													
Current Expenditures													
Instruction	5000	143,946	1,140,726	1,651,710	69%					143,946	1,140,726	1,651,710	69%
Instructional support services	6000	7,875	48,256	75,000	64%					7,875	48,256	75,000	64%
Board	7100	-	543	500	109%					-	543	500	109%
School administration	7300	21,977	186,579	285,060	65%					21,977	186,579	285,060	65%
Facilities and acquisition	7400	18,504	219,714	231,221	95%	5,540	72,522	100,000	73%	24,044	292,236	331,221	88%
Fiscal services	7500	2,391	38,459	58,000	66%					2,391	38,459	58,000	66%
Food services	7600	-	-	-						-	-	-	
Central services	7700	-	-	-						-	-	-	
Pupil transportation services	7800	332	1,799	2,740	66%					332	1,799	2,740	66%
Operation of plant	7900	11,494	173,714	169,700	102%					11,494	173,714	169,700	102%
Maintenance of plant	8100												
Administrative technology services	8200	-	-	-						-	-	-	
Community services/ Fundraising & Field Trips	9100	37,343	76,244							37,343	76,244	-	
Debt service	9200	524	4,673							524	4,673	-	
Total Expenditures		244,386	1,890,707	2,473,931	76%	5,540	72,522	100,000	73%	249,926	1,963,229	2,573,931	76%
Excess (Deficiency) of Revenues Over Expenditures		\$ (20,403)	\$ 303,996	\$ (160,431)	-189%	-	-	-		(20,403)	303,996	(160,431)	-189%
Other Financing Sources (Uses)													
Transfers in	3600	-	-		%					-	-	-	
Transfers out	9700									-	-	-	
Total Other Financing Sources (Uses)		-	-	-		-	-	-		-	-	-	
Net Change in Fund Balances													
Fund balances, beginning		\$ 634,366	\$ 309,967			\$ -	\$ -			634,366	309,967		
Adjustments to beginning fund balance		-	-			-	-			-	-	-	
Fund Balances, Beginning as Restated		634,366	309,967	-		-	-	-		634,366	309,967	-	
Fund Balances, Ending		\$ 613,963	\$ 613,963	\$ (160,431)	-383%	-	-	\$ -	%	\$ 613,963	\$ 613,963	\$ (160,431)	-383%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Ocean Studies Charter School with MSID Number 0381
Monroe County, Florida
Balance Sheet (Unaudited)
March 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	\$ 455,467	\$ -	\$ -	\$ -	\$ 455,467
Investments	1160	-	-	-	-	-
Grant receivables	1130	-	-	-	-	-
Other current assets	12XX	6,630	-	-	-	6,630
Deposits	1210	710	-	-	-	710
Due from other funds	1140	(8,615)	-	(16,586)	25,201	-
Other long-term assets	1400	931,152	-	-	-	931,152
Total Assets		<u>\$ 1,385,344</u>	<u>\$ -</u>	<u>\$ (16,586)</u>	<u>\$ 25,201</u>	<u>\$ 1,393,959</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	137,990	-	-	-	137,990
Lease payable	2315	-	-	-	-	-
Other liabilities	21XX, 22XX, 23XX	-	-	-	-	-
Total Liabilities		<u>137,990</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>137,990</u>
Fund Balance						
Nonspendable	2710	6,630	-	-	-	6,630
Restricted	2720	-	-	-	-	-
Committed	2730	-	-	-	-	-
Assigned	2740	-	-	-	-	-
Unassigned	2750	1,240,724	-	(16,586)	25,201	1,249,339
Total Fund Balance		<u>1,247,354</u>	<u>-</u>	<u>(16,586)</u>	<u>25,201</u>	<u>1,255,969</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 1,385,344</u>	<u>\$ -</u>	<u>\$ (16,586)</u>	<u>\$ 25,201</u>	<u>\$ 1,393,959</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 Nine Months Ending: 3/31/2021

FTE Projected	135								
FTE Actual	134								
Percent of Projected	99%								
		General Fund				Special Revenue			
Account Number	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget		Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
	Actual					Actual			
Revenues									
FEDERAL SOURCES									
Federal direct	3100	\$ -	-	\$ 6,979	0%	\$ -	\$ -	\$ -	%
Federal through state and local	3200	5,861	5,861	-		-	-	-	
STATE SOURCES									
FEFP	3310	57,143	516,956	520,720	99%				
Capital outlay	3397	-	-	-					
Class size reduction	3355	14,213	127,917	134,422	95%				
School recognition	3361	-	-	-					
Other state revenue	33XX	9,240	37,055	10,101	367%				
LOCAL SOURCES									
Interest	3430	89	538	-					
Local capital improvement tax	3413	-	-	-					
Other local revenue	34XX	54,084	546,636	502,179	109%				
Total Revenues		140,630	1,234,963	1,174,401	105%	-	-	-	
Expenditures									
Current Expenditures									
Instruction	5000	55,982	466,102	590,493	79%				
Instructional support services	6000	1,070	31,637	20,055	158%				
Board	7100	-	-	-					
School administration	7300	22,795	237,966	277,340	86%				
Facilities and acquisition	7400	-	(30)	1,000	-3%				
Fiscal services	7500	-	-	-					
Food services	7600	-	827	3,180	26%				
Central services	7700	1,018	7,028	8,580	82%				
Pupil transportation services	7800	-	520	1,000	52%				
Operation of plant	7900	9,005	48,043	295,753	16%				
Maintenance of plant	8100	1,211	8,410	3,000	280%				
Administrative technology services	8200	-	-	-					
Community services	9100	-	-	-					
Debt service	9200	278	2,861	-					
Total Expenditures		91,359	803,364	1,200,401	67%	-	-	-	
Excess (Deficiency) of Revenues Over Expenditures		49,271	431,599	(26,000)	-1660%	-	-	-	
Other Financing Sources (Uses)									
Transfers in	3700	-							
Transfers out	9700	-							
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances									
Fund balances, beginning		1,198,083	815,755	54,236	1504%	-	-		
Adjustments to beginning fund balance		-							
Fund Balances, Beginning as Restated		1,198,083	815,755	54,236	1504%	-	-	-	
Fund Balances, Ending		\$ 1,247,354	\$ 1,247,354	\$ 28,236	4418%	\$ -	\$ -	\$ -	%

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 Nine Months Ending: 3/31/2021

FTE Projected	135
FTE Actual	134
Percent of Projected	99%

		Debt Service				Capital Outlay			
		Month/ Quarter		% of YTD		Month/ Quarter		% of YTD	
Account Number		Actual	YTD Actual	Annual Budget	Actual to Annual Budget	Actual	YTD Actual	Annual Budget	Actual to Annual Budget
Revenues									
FEDERAL SOURCES									
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200	-	-	-		-	-	-	
STATE SOURCES									
FEFP	3310								
Capital outlay	3397					6,559	40,714		
Class size reduction	3355								
School recognition	3361								
Other state revenue	33XX							\$ 28,000	0%
LOCAL SOURCES									
Interest	3430								
Local capital improvement tax	3413								
Other local revenue	34XX								
Total Revenues		-	-	-		6,559	40,714	\$ 28,000	145%
Expenditures									
Current Expenditures									
Instruction	5000								
Instructional support services	6000								
Board	7100								
School administration	7300								
Facilities and acquisition	7400					-	47,824		
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	1,811	11,994						
Total Expenditures		1,811	11,994	-		-	47,824	\$ -	
Excess (Deficiency) of Revenues Over Expenditures		(1,811)	(11,994)	-		6,559	(7,110)	\$ 28,000	-25%
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		(14,775)	(4,592)			18,642	(38,189)		
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		(14,775)	(4,592)	-		18,642	(38,189)	-	
Fund Balances, Ending		\$ (16,586)	\$ (16,586)	\$ -	%	\$ 25,201	\$ 25,201	\$ 28,000	90%

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 Nine Months Ending: 3/31/2021

FTE Projected	135				
FTE Actual	134				
Percent of Projected	99%				
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	5,861	5,861	-	
STATE SOURCES					
FEFP	3310	57,143	516,956	520,720	99%
Capital outlay	3397	6,559	40,714	-	
Class size reduction	3355	14,213	127,917	134,422	95%
School recognition	3361	-	-	-	
Other state revenue	33XX	9,240	37,055	38,101	97%
LOCAL SOURCES					
Interest	3430	89	538	-	
Local capital improvement tax	3413	-	-	-	
Other local revenue	34XX	54,084	546,636	502,179	109%
Total Revenues		147,189	1,275,677	1,202,401	106%
Expenditures					
Current Expenditures					
Instruction	5000	55,982	466,102	590,493	79%
Instructional support services	6000	1,070	31,637	20,055	158%
Board	7100	-	-	-	
School administration	7300	22,795	237,966	277,340	86%
Facilities and acquisition	7400	-	47,794	1,000	4779%
Fiscal services	7500	-	-	-	
Food services	7600	-	827	3,180	26%
Central services	7700	1,018	7,028	8,580	82%
Pupil transportation services	7800	-	520	1,000	52%
Operation of plant	7900	9,005	48,043	295,753	16%
Maintenance of plant	8100	1,211	8,410	3,000	280%
Administrative technology services	8200	-	-	-	
Community services	9100	-	-	-	
Debt service	9200	2,089	14,855	-	
Total Expenditures		93,170	863,182	1,200,401	72%
Excess (Deficiency) of Revenues Over Expenditures		54,019	412,495	2,000	20625%
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		1,201,950	772,974	54,236	1425%
Adjustments to beginning fund balance		-	-	-	
Fund Balances, Beginning as Restated		1,201,950	772,974	54,236	1425%
Fund Balances, Ending		1,255,969	1,255,969	56,236	2233%

Somerset Island Prep with MSID Number (44-0382)
Monroe County, Florida
Balance Sheet (Unaudited)
March 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	\$ 157,787.28	\$ -	\$ -	\$ -	\$ 157,787.28	
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>\$ 158,287.28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 158,287.28</u>	
LIABILITIES AND FUND BALANCE							
Liabilities							
Accounts payable	2120	\$ 17,093.46	\$ -	\$ -	\$ -	\$ 17,093.46	
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	30,485.14				30,485.14	
Total Liabilities		<u>61,154.21</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,154.21</u>	
Fund Balance							
Nonspendable	2710					-	
Restricted	2720		-	-	-	-	
Committed	2730					-	
Assigned	2740					-	
Unassigned	2750	97,133.07				97,133.07	
Total Fund Balance		<u>97,133.07</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,133.07</u>	
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 158,287.28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 158,287.28</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 March 31, 2021

FTE Projected	79								
FTE Actual	79	100% 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	-			%	-	16,074.00		0%
STATE SOURCES									
FEFP	3310	43,454.20	376,714.19	666,534.00	57%	-			%
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	3.83	(5,313.66)	300.00	-1771%	-			%
Total Revenues		43,458.03	372,372.53	667,794.00	56%	-	-	16,074.00	0%
Expenditures									
Current Expenditures									
Instruction	5000	28,569.33	198,477.47	236,634.00	84%	-	-	16,074.00	0%
Instructional support services	6000	-		2,500.00	0%	-			%
Board	7100	2,862.50	11,150.01	15,750.00	71%	-			%
General administration	7200			33,342.00	0%				
School administration	7300	17,802.38	128,004.73	218,820.00	58%	-			%
Facilities and acquisition	7400	-			%	-			%
Fiscal services	7500	1,987.50	7,287.50	9,750.00	75%	-			%
Food services	7600	-			%	-			%
Central services	7700	2,633.57	17,661.84	25,750.00	69%	-			%
Pupil transportation services	7800	-		1,560.00	0%	-			%
Operation of plant	7900	19,967.64	117,413.07	122,151.00	96%	-			%
Maintenance of plant	8100	2,500.00	12,906.84	15,000.00	86%	-			%
Administrative technology services	8200	-			%	-			%
Community services	9100	-			%	-			%
Debt service	9200	-			%	-			%
Total Expenditures		76,322.92	492,901.46	681,257.00	72%	-	-	16,074.00	0%
Excess (Deficiency) of Revenues Over Expenditures		(32,864.89)	(120,528.93)	(13,463.00)	895%	-	-	-	
Other Financing Sources (Uses)									
Transfers in	3600	-			%	-			%
Transfers out	9700	-			%	-			%
Total Other Financing Sources (Uses)		-	-	-		-	-	-	
Net Change in Fund Balances		(32,864.89)	(120,528.93)	(13,463.00)	895%	-	-	-	
Fund balances, beginning		129,997.96	217,662.00	217,662.00	100%				
Adjustments to beginning fund balance									
Fund Balances, Beginning as Restated		(32,864.89)	(120,528.93)	(13,463.00)	895%	-	-	-	
Fund Balances, Ending		\$ 97,133.07	97,133.07	204,199.00	48%	-	-	-	

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	Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	Actual to Annual Budget
-	-	-	%	-			%	\$ -	\$ -	\$ -	%
-			%	-			%	-	-	16,074.00	0%
-			%	-			%	43,454.20	376,714.19	666,534.00	57%
-			%	4,105.00	22,422.00	31,722.00	71%	4,105.00	22,422.00	31,722.00	71%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	-	972.00	960.00	101%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	3.83	(5,313.66)	300.00	-1771%
-	-	-		4,105.00	22,422.00	31,722.00	71%	47,563.03	394,794.53	715,590.00	55%
-			%	-			%	28,569.33	198,477.47	252,708.00	79%
-			%	-			%	-	-	2,500.00	0%
-			%	-			%	2,862.50	11,150.01	15,750.00	71%
-			%	-			%			33,342.00	0%
-			%	-			%	17,802.38	128,004.73	218,820.00	58%
-			%	-			%	-	-	-	%
-			%	-			%	1,987.50	7,287.50	9,750.00	75%
-			%	-			%	-	-	-	%
-			%	-			%	2,633.57	17,661.84	25,750.00	69%
-			%	-			%	-	-	1,560.00	0%
-			%	4,105.00	22,422.00	31,722.00	71%	24,072.64	139,835.07	153,873.00	91%
-			%	-			%	2,500.00	12,906.84	15,000.00	86%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-	-	-		4,105.00	22,422.00	31,722.00	71%	80,427.92	515,323.46	729,053.00	71%
-	-	-		-	-	-		(32,864.89)	(120,528.93)	(13,463.00)	895%
-			%	-			%	-	-	-	%
-			%	-			%	-	-	-	%
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		(32,864.89)	(120,528.93)	(13,463.00)	895%
-				-				129,997.96	217,662.00	217,662.00	100%
-				-				-	-	-	
-	-	-		-	-	-		129,997.96	217,662.00	217,662.00	100%
-	-	-	%	-	-	-	%	\$ 97,133.07	\$ 97,133.07	\$ 204,199.00	48%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
Big Pine Academy with MSID Number (0391)
Monroe County, Florida
Balance Sheet (Unaudited)
March 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	\$ 175,861.90	\$ -	\$ -	\$ -	\$ 175,861.90
Investments	1160					-
Grant receivables	1130	\$ 19,628.89				19,628.89
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>\$ 206,241.42</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 206,241.42</u>
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts payable	2120	\$ 12,504.63	\$ -	\$ -	\$ -	\$ 12,504.63
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	55,547.15				55,547.15
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>273,444.33</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>273,444.33</u>
Fund Balance						
Nonspendable	2710	10,750.63				10,750.63
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750	(77,953.54)				(77,953.54)
Total Fund Balance		<u>(67,202.91)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(67,202.91)</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 206,241.42</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 206,241.42</u>

Big Pine Academy with MSID Number (0391)
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
Fiscal Year 2021 Month Ending March 31, 2021 (unaudited)

	FTE Projected	90	108% Percent of Projected							
	FTE Actual	97								
			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	690,928.55	865,561	80%					
	3397									
	3355	9,631.69	86,685.21	117,939	74%					
	3361			13,000	0%					
	33XX	16,620.39	18,807.39	23,400	80%					
LOCAL SOURCES										
	3430	57.63	2,677.89	100.00	2678%					
	3413									
	34XX	18,503.58	124,473.78	172,510.00	72%					
Total Revenues		121,672.04	923,572.82	1,192,510.00	77%	-	-	-		
Expenditures										
Current Expenditures										
	5000	65,653.65	598,379.19	728,650.00	82%					
	5500	4,265.63	29,791.70	51,940.00	57%					
	5900	4,702.94	45,274.33	60,570.00	75%					
	6000	-	-	16,650.00	0%					
	7100	1,445.37	12,957.05	16,650.00	78%					
	7200	1,728.90	15,302.03	20,000.00	77%					
	7300	14,281.14	116,886.07	138,100.00	85%					
	7400	3,898.50	36,076.02	45,000.00	80%					
	7500	651.98	21,208.50	18,000.00	118%					
	7600	1,941.90	12,978.45	20,550.00	63%					
	7700	-	-							
	7800	-	12,476.94	23,200.00	54%					
	7900	5,944.80	57,030.08	73,200.00	78%					
	8100									
	8200									
Total Expenditures		104,514.81	958,360.36	1,212,510.00	79%	-	-	-		
Excess (Deficiency) of Revenues Over Expenditures		17,157.23	(34,787.54)	-		-	-	-		
Other Financing Sources (Uses)										
	3600									
	9700									
Total Other Financing Sources (Uses)		-	-	-		-	-	-		
Net Change in Fund Balances		17,157.23	(34,787.54)							
		(84,360.14)	(25,485.03)							
		-	(6,930.34)							
Fund Balances, Beginning as Restated		(84,360.14)	(32,415.37)			-	-	-		
Fund Balances, Ending		\$ (67,202.91)	\$ (67,202.91)	\$ -	%	\$ -	\$ -	\$ -	%	

[illegible]