

The College of the Florida Keys Academy with MSID Number 0332
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For the Month Ending September 30, 2025

FTE Projected
FTE Actual

77
59

1 Percent of Projected

	Account Number	General Fund				Special Revenue				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	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	54,026	161,973	1,016,799	16%									54,026	161,973	1,016,799	16%
Capital outlay	3397	-	-	-										-	-	-	
Class size reduction	3355	-	-	-										-	-	-	
School recognition	3361	-	-	-										-	-	-	
Other state revenue	33XX	-	1,500			49,285	63,475	224,716	28%					49,285	64,975	224,716	29%
LOCAL SOURCES																	
Interest	3430	-	-	-										-	-	-	
Local capital improvement tax	3413	-	-	-										-	-	-	
Other local revenue (Sch Distr Local Sales Tax)	3419	-	-	-						1,420	4,261			1,420	4,261	-	
Other local revenue (Repairs/Replacements)	3498	-	10											-	10	-	
Other local revenue (College Support)	3440	34,150	68,926	234,034	29%									34,150	68,926	234,034	29%
Total Revenues		88,176	232,409	\$ 1,250,833	19%	\$ 49,285	\$ 63,475	\$ 224,716	28%	\$ 1,420.17	\$ 4,260.51	\$ -		\$ 138,881	\$ 300,145	\$ 1,475,549	20%
Expenditures																	
Current Expenditures																	
Instruction	5000	38,005	96,756	\$ 571,163	17%	\$ 20,473	\$ 29,437	\$ 86,078	34%	\$ -	\$ -	\$ -		\$ 58,478	\$ 126,193	\$ 657,241	19%
Instructional support services	6000	12,527	25,317	99,546	25%		150	66,441	0%					12,527	25,467	165,987	15%
Board	7100	-	-	-										-	-	-	
School administration	7300	34,016	104,037	488,724	21%		3,501	46,487	8%					34,016	107,538	535,211	20%
Facilities and acquisition	7400	-	-	-										-	-	-	
Fiscal services	7500	-	-	-										-	-	-	
Food services	7600	3,731	6,607	43,524	15%									3,731	6,607	43,524	15%
Central services	7700	-	-	8,000	0%									-	-	8,000	0%
Pupil transportation services	7800	-	-	20,000	0%	1,410	2,985	25,710	12%					1,410	2,985	45,710	7%
Operation of plant	7900	1,317	3,952	19,876	20%	27,402	27,402							28,719	31,354	19,876	158%
Maintenance of plant	8100	-	-	-										-	-	-	
Administrative technology services	8200	-	-	-										-	-	-	
Community services	9100	-	-	-										-	-	-	
Debt service	9200	-	-	-										-	-	-	
Total Expenditures		89,596	236,669	\$ 1,250,833	19%	\$ 49,285	\$ 63,475	\$ 224,716	28%	\$ -	\$ -	\$ -		\$ 138,881	\$ 300,145	\$ 1,475,549	20%
Excess (Deficiency) of Revenues Over Expenditures		(1,420)	(4,261)	\$ -		\$ -	\$ -	\$ -		\$ 1,420	\$ 4,261	\$ -		\$ -	\$ -	\$ -	
Other Financing Sources (Uses)																	
Transfers in	3600	-	-	-										-	-	-	
Transfers out	9700	-	-	-										-	-	-	
Total Other Financing Sources (Uses)		-	-	\$ -		-	-	-		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Net Change in Fund Balances		(1,420)	(4,261)			-	-			\$ 1,420	\$ 4,261			-	-		
Fund balances, beginning		-	-	-		-	-	-		\$ -	\$ 6,503			-	6,503	-	
Adjustments to beginning fund balance		-	-	-		-	-	-		-	-			-	-	-	
Fund Balances, Beginning as Restated		-	-	\$ -		\$ -	\$ -	\$ -		\$ -	\$ 6,503	\$ -		\$ -	\$ 6,503	\$ -	
Fund Balances, Ending		(1,420)	(4,261)	\$ -	%	\$ -	\$ -	\$ -	%	\$ 1,420	\$ 10,764	\$ -	%	\$ -	\$ 6,503	\$ -	%

Governmental Accounting Standards Board (GASB) Monthly Financial Form
The College of the Florida Keys Academy with MSID Number 0332
Monroe County, Florida
Balance Sheet (Unaudited)
September 30, 2025

	<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	\$ (4,261)	\$ (51,010)	\$ -	\$ 4,261	\$ (51,010)
Investments	1160					-
Grant receivables	1130		\$ 51,010			51,010
Other current assets	12XX					-
Deposits	1210					-
Due from other funds	1140					-
Capital Assets, Net	13XX				6,503	6,503
Other long-term assets	1400					-
		<u>\$ (4,261)</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 10,764</u>	<u>\$ 6,503</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	\$ -	\$ -			-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance						
Nonspendable	2710					\$ -
Restricted	2720				4,261	4,261
Committed	2730	(4,261)			6,503	2,242
Assigned	2740					-
Unassigned	2750					-
		<u>\$ (4,261)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,764</u>	<u>\$ 6,503</u>
Total Fund Balance		<u>\$ (4,261)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,764</u>	<u>\$ 6,503</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ (4,261)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,764</u>	<u>\$ 6,503</u>