Governmental Accounting Standards Board (GASB) Monthly Financial Form
Sigsbee Charter School with MSID Number 0341
Monroe County, Florida
Balance Sheet (Unaudited)
MAY 31 2017

	Accounts	General Fund	Capital Outlay	Total Governmental Funds
ASSETS				
Cash and cash equivalents	1110	$ 3,097,055	$ (30,137)	$ 3,066,918
Grant receivables	1130	-	-	-
Other current assets	12XX	160,364	17,955	178,318
Total Assets		$ 3,257,419	$ (12,183)	$ 3,245,236
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	2120	$ (1,332)	$ 1,343	$ 11
Salaries, benefits, and payroll taxes payable	2110	(5,392)	-	(5,392)
Deferred revenue	2410	-	-	-
Total Liabilities		(6,724)	1,343	(5,381)
Fund Balance				
Nonspendable	2710	160,364	17,955	178,318
Restricted	2720			-
Committed	2730			-
Assigned	2740			-
Unassigned	2750	3,103,779	(31,480)	3,072,299
Total Fund Balance		3,264,143	(13,526)	3,250,617
TOTAL LIABILITIES AND FUND BALANCE		$ 3,257,419	$ (12,183)	$ 3,245,236

Sigsbee Charter School with MSID Number 0341
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ending MAY 31, 2017

FTE Projected	480
FTE Actual	484

101% **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	$ 10,363	$ 89,967	$ -	%	$ -	$ -	$ -	%	$ 10,363	$ 89,967	$ -	%
Federal through state and local	3200	-	29,848	-						-	29,848	-	
STATE SOURCES													
FEFP	3310	734,416	5,143,158	4,761,643	108%					734,416	5,143,158	4,761,643	108%
Capital outlay	3397					16,005	148,576	183,241	81%	16,005	148,576	183,241	81%
Class size reduction	3355									-	-	-	
School recognition	3361									-	-	-	
Other state revenue	33XX									-	-	-	
LOCAL SOURCES													
Interest	3430	1,589	6,406	3,500	183%					1,589	6,406	3,500	183%
Other local revenue Donations	3440	12,039	99,240	-		-	8,848	-		12,039	108,088	-	
Other local revenue Lunch	3450	9,959	81,510	81,000	101%					9,959	81,510	81,000	101%
Total Revenues		768,365	5,450,129	4,846,143	112%	16,005	157,424	183,241	86%	784,370	5,607,553	5,029,384	111%
Expenditures													
Current Expenditures													
Instruction	5000	244,672	2,405,797	2,737,400	88%					244,672	2,405,797	2,737,400	88%
Instructional support services	6000	54,788	497,960	584,375	85%					54,788	497,960	584,375	85%
Board	7100	4,511	45,109	48,925	92%					4,511	45,109	48,925	92%
School administration	7300	29,412	321,076	289,239	111%					29,412	321,076	289,239	111%
Facilities and acquisition	7400	-	-	-		-	183,643	186,160	99%	-	183,643	186,160	99%
Fiscal services	7500	-	15,617	15,556	100%					-	15,617	15,556	100%
Food services	7600	13,805	100,536	101,268	99%					13,805	100,536	101,268	99%
Operation of plant	7900	51,530	417,994	434,501	96%					51,530	417,994	434,501	96%
Maintenance of plant	8100	10,351	31,587	25,000	126%					10,351	31,587	25,000	126%
Community services	9100	3,883	18,439	-						3,883	18,439	-	
Total Expenditures		412,952	3,854,117	4,236,264	91%	-	183,643	186,160	99%	412,952	4,037,760	4,422,424	91%
Excess (Deficiency) of Revenues Over Expenditures		355,413	1,596,012	609,879	262%	16,005	(26,220)	(2,919)	898%	371,419	1,569,793	606,960	259%
Net Change in Fund Balances		355,413	1,596,012			16,005	(26,220)			371,419	1,569,793		
Fund balances, beginning		2,908,730	1,668,128			(29,531)	12,694			2,879,199	1,680,822	-	
Adjustments to beginning fund balance										-	-	-	
Fund Balances, Beginning as Restated		2,908,730	1,668,128	-		(29,531)	12,694	-		2,879,199	1,680,822	-	
Fund Balances, Ending		$ 3,264,143	$ 3,264,140	$ -	%	$ (13,526)	$ (13,526)	$ -	%	$ 3,250,618	$ 3,250,615	$ -	%