Governmental Accounting Standards Board (GASB) Monthly Financial Form
Sigsbee Charter School with MSID Number 0341
Monroe County, Florida
Balance Sheet (Unaudited)
May 31, 2018

	Accounts	General Fund	Capital Outlay	Total Governmental Funds
ASSETS				
Cash and cash equivalents	1110	$ 4,541,282	$ 84,782	$ 4,626,064
Grant receivables	1130	-	-	-
Other current assets	12XX	161,471	9,092	170,563
Total Assets		$ 4,702,753	$ 93,874	$ 4,796,627
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	2120	$ (8,508)	$ 8,508	$ -
Salaries, benefits, and payroll taxes payable	2110	(2,597)	-	(2,597)
Deferred revenue	2410	-	-	-
Total Liabilities		(11,106)	8,508	(2,597)
Fund Balance				
Nonspendable	2710	161,471	9,092	170,563
Restricted	2720	-	-	-
Committed	2730	-	-	-
Assigned	2740	-	-	-
Unassigned	2750	4,552,388	76,274	4,628,662
Total Fund Balance		4,713,859	85,366	4,799,224
TOTAL LIABILITIES AND FUND BALANCE		$ 4,702,753	$ 93,874	$ 4,796,627

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, 2018

FTE Projected	518		
FTE Actual	502	97%	**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	$ -	$ 47,801	$ 114,125	42%	$ -	$ -	$ -	%	$ -	$ 47,801	$ 114,125	42%
Federal through state and local	3200									-	-	-	
STATE SOURCES													
FEFP	3310	514,901	5,290,397	5,030,099	105%					514,901	5,290,397	5,030,099	105%
Capital outlay	3397					20,198	686,571	174,680	393%	20,198	686,571	174,680	393%
Class size reduction	3355									-	-	-	
School recognition	3361									-	-	-	
Other state revenue	33XX									-	-	-	
LOCAL SOURCES													
Interest	3430	5,530	31,276	5,500	569%					5,530	31,276	5,500	569%
Other local revenue Donations	3440	17,847	131,079	38,500	340%					17,847	131,079	38,500	340%
Other local revenue Lunch	3450	12,761	116,694	83,000	141%					12,761	116,694	83,000	141%
Other: Loss Recovery	3740					0	107852.75			-	107,853	-	
Total Revenues		551,039	5,617,246	5,271,224	107%	20,198	794,423	174,680	455%	571,236	6,411,669	5,445,904	118%
Expenditures													
Current Expenditures													
Instruction	5000	256,605	2,634,344	3,119,910	84%		14,597			256,605	2,648,940	3,119,910	85%
Instructional support services	6000	32,700	440,649	495,870	89%					32,700	440,649	495,870	89%
Board	7100	4,638	51,018	53,234	96%					4,638	51,018	53,234	96%
School administration	7300	32,842	345,636	383,764	90%					32,842	345,636	383,764	90%
Facilities and acquisition	7400			-		-	455,657	797,774	57%	-	455,657	797,774	57%
Fiscal services	7500	-	12,734	15,275	83%					-	12,734	15,275	83%
Food services	7600	13,554	124,109	120,281	103%					13,554	124,109	120,281	103%
Pupil transportation	7800	2,189	56,137	24,556						2,189	56,137	24,556	229%
Operation of plant	7900	40,359	454,829	453,383	100%					40,359	454,829	453,383	100%
Maintenance of plant	8100	41	44,998	25,000	180%					41	44,998	25,000	180%
Community services	9100	11,513	24,491	-						11,513	24,491	-	
Total Expenditures		394,441	4,188,945	4,691,273	89%	-	470,254	797,774	59%	394,441	4,659,199	5,489,047	85%
Excess (Def) Revenues Over Expenditures		156,598	1,428,301	579,951	246%	20,198	324,169	(623,094)	-52%	176,796	1,752,470	(43,143)	-4062%
Net Change in Fund Balances		156,598	1,428,301			20,198	324,169			176,796	1,752,470		
Fund balances, beginning		4,557,261	3,285,558			65,168	(238,804)			4,622,429	3,046,754	-	
Adjustments to beginning fund balance										-	-	-	
Fund Balances, Beginning as Restated		4,557,261	3,285,558	-		65,168	(238,804)	-		4,622,429	3,046,754	-	
Fund Balances, Ending		$ 4,713,859	$ 4,713,859	$ -	%	$ 85,366	$ 85,365	$ -	%	$ 4,799,225	$ 4,799,224	$ -	%