Governmental Accounting Standards Board (GASB) Monthly Financial Form
Sigsbee Charter School with MSID Number 0341
Monroe County, Florida
Balance Sheet (Unaudited)
May 31, 2019

	Accounts	General Fund	Capital Outlay	Total Governmental Funds
ASSETS				
Cash and cash equivalents	1110	$ 5,588,707	$ 42,363	$ 5,631,070
Grant receivables	1130	-	-	-
Other current assets	12XX	248,431	6,844	255,275
Total Assets		$ 5,837,138	$ 49,207	$ 5,886,345
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	2120	$ (2,058)	$ 8,097	$ 6,039
Salaries, benefits, and payroll taxes payable	2110	(13,348)	-	(13,348)
Deferred revenue	2410	-	-	-
Total Liabilities		(15,406)	8,097	(7,309)
Fund Balance				
Nonspendable	2710	248,431	6,844	255,275
Restricted	2720	-	-	-
Committed	2730	-	-	-
Assigned	2740	-	-	-
Unassigned	2750	5,604,113	34,267	5,638,379
Total Fund Balance		5,852,544	41,110	5,893,654
TOTAL LIABILITIES AND FUND BALANCE		$ 5,837,138	$ 49,207	$ 5,886,345

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, 2019

FTE Projected	518		
FTE Actual	535	103%	**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	$ 61,325	$ 128,989	$ -	%	$ -	$ -	$ -	%	$ 61,325	$ 128,989	$ -	%
Federal through state and local	3200									-	-	-	
STATE SOURCES													
FEFP	3310	505,111	5,576,894	5,238,998	106%					505,111	5,576,894	5,238,998	106%
Capital outlay	3397					26,631	364,026	314,364	116%	26,631	364,026	314,364	116%
Class size reduction	3355									-	-	-	
School recognition	3361									-	-	-	
Other state revenue	33XX									-	-	-	
LOCAL SOURCES													
Interest	3430	9,476	85,948	27,000	318%					9,476	85,948	27,000	318%
Other local revenue Donations	3440	17,176	108,414	38,500	282%					17,176	108,414	38,500	282%
Other local revenue Lunch	3450	16,107	122,009	83,000	147%					16,107	122,009	83,000	147%
Other: Loss Recovery	3740									-	-	-	
Total Revenues		609,194	6,022,253	5,387,498	112%	26,631	364,026	314,364	116%	635,825	6,386,279	5,701,862	112%
Expenditures													
Current Expenditures													
Instruction	5000	289,818	2,932,918	3,366,106	87%					289,818	2,932,918	3,366,106	87%
Instructional support services	6000	52,650	525,962	605,374	87%					52,650	525,962	605,374	87%
Board	7100	4,731	52,148	55,770	94%					4,731	52,148	55,770	94%
School administration	7300	34,248	370,453	403,913	92%					34,248	370,453	403,913	92%
Facilities and acquisition	7400	-	-	-		6,458	407,802	661,888	62%	6,458	407,802	661,888	62%
Fiscal services	7500	-	12,814	15,775	81%					-	12,814	15,775	81%
Food services	7600	16,046	142,544	122,979	116%					16,046	142,544	122,979	116%
Pupil transportation	7800	12,080	36,800	25,650						12,080	36,800	25,650	143%
Operation of plant	7900	47,589	495,834	578,713	86%					47,589	495,834	578,713	86%
Maintenance of plant	8100	1,659	21,653	25,000	87%					1,659	21,653	25,000	87%
Community services	9100	12,683	32,741	-						12,683	32,741	-	
Total Expenditures		471,503	4,623,867	5,199,280	89%	6,458	407,802	661,888	62%	477,961	5,031,668	5,861,168	86%
Excess (Def) Revenues Over Expenditures		137,691	1,398,387	188,218	743%	20,173	(43,776)	(347,524)	13%	157,864	1,354,611	(159,306)	-850%
Net Change in Fund Balances		137,691	1,398,387			20,173	(43,776)			157,864	1,354,611		
Fund balances, beginning		5,714,853	4,454,158			20,937	84,886			5,735,790	4,539,044	-	
Adjustments to beginning fund balance										-	-	-	
Fund Balances, Beginning as Restated		5,714,853	4,454,158	-		20,937	84,886	-		5,735,790	4,539,044	-	
Fund Balances, Ending		$ 5,852,544	$ 5,852,545	$ -	%	$ 41,110	$ 41,110	$ -	%	$ 5,893,654	$ 5,893,655	$ -	%