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

	Accounts	General Fund	Capital Outlay	Total Governmental Funds
ASSETS				
Cash and cash equivalents	1110	$ 6,301,698	$ (48,824)	$ 6,252,874
Grant receivables	1130	-	-	-
Other current assets	12XX	162,680	37,178	199,859
Total Assets		$ 6,464,378	$ (11,646)	$ 6,452,733
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	2120	$ (15,746)	$ 10,275	$ (5,471)
Salaries, benefits, and payroll taxes payable	2110	(5,381)	-	(5,381)
Deferred revenue	2410	-	-	-
Total Liabilities		(21,127)	10,275	(10,852)
Fund Balance				
Nonspendable	2710	162,680	37,178	199,859
Restricted	2720	-	-	-
Committed	2730	-	-	-
Assigned	2740	-	-	-
Unassigned	2750	6,322,824	(59,098)	6,263,726
Total Fund Balance		6,485,505	(21,920)	6,463,584
TOTAL LIABILITIES AND FUND BALANCE		$ 6,464,378	$ (11,646)	$ 6,452,733

Sigsbee Charter School with MSID Number 0341
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ending AUGUST 31, 2019 PREAUDIT

FTE Projected	518		
FTE Actual	542	105%	**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	$ 195,733	31%	$ -	$ -	$ -	%	$ -	$ 61,325	$ 195,733	31%
Federal through state and local	3200									-	-	-	
STATE SOURCES													
FEFP	3310	977,619	1,461,171	6,058,130	24%					977,619	1,461,171	6,058,130	24%
Capital outlay	3397					10,112	15,168	323,088	5%	10,112	15,168	323,088	5%
Class size reduction	3355									-	-	-	
School recognition	3361									-	-	-	
Other state revenue	33XX									-	-	-	
LOCAL SOURCES													
Interest	3430	8,218	17,542	93,761	19%					8,218	17,542	93,761	19%
Other local revenue Donations	3440	21,137	19,876	40,000	50%					21,137	19,876	40,000	50%
Other local revenue Lunch	3450	7,731	7,731	122,331	6%					7,731	7,731	122,331	6%
Other: Loss Recovery	3740									-	-	-	
Total Revenues		1,014,704	1,567,644	6,509,955	24%	10,112	15,168	323,088	5%	1,024,816	1,582,812	6,833,043	23%
Expenditures													
Current Expenditures													
Instruction	5000	325,664	344,461	3,602,769	10%					325,664	344,461	3,602,769	10%
Instructional support services	6000	93,593	250,971	829,805	30%					93,593	250,971	829,805	30%
Board	7100	9,433	14,149	57,162	25%					9,433	14,149	57,162	25%
School administration	7300	36,345	67,312	424,931	16%					36,345	67,312	424,931	16%
Facilities and acquisition	7400	-	-	-		26,328	122,325	300,000	41%	26,328	122,325	300,000	41%
Fiscal services	7500	6,025	6,025	13,300	45%					6,025	6,025	13,300	45%
Food services	7600	10,858	11,258	177,299	6%					10,858	11,258	177,299	6%
Pupil transportation	7800	-	-	26,700						-	-	26,700	0%
Operation of plant	7900	38,006	78,766	614,803	13%					38,006	78,766	614,803	13%
Maintenance of plant	8100	3,818	4,515	25,000	18%					3,818	4,515	25,000	18%
Community services	9100	-	-	-						-	-	-	
Total Expenditures		523,742	777,456	5,771,769	13%	26,328	122,325	300,000	41%	550,070	899,781	6,071,769	15%
Excess (Def) Revenues Over Expenditures		490,962	790,188	738,186	107%	(16,216)	(107,157)	23,088	-464%	474,746	683,031	761,274	90%
Net Change in Fund Balances		490,962	790,188			(16,216)	(107,157)			474,746	683,031		
Fund balances, beginning		5,990,055	5,994,086			(1,216)	85,237			5,988,839	6,079,323	-	
Adjustments to beginning fund balance		4,488	(298,769)			(4,488)				-	(298,769)	-	
Fund Balances, Beginning as Restated		5,994,543	5,695,317	-		(5,704)	85,237	-		5,988,839	5,780,554	-	
Fund Balances, Ending		$ 6,485,505	$ 6,485,505	$ -	%	$ (21,920)	$ (21,920)	$ -	%	$ 6,463,585	$ 6,463,585	$ -	%