Governmental Accounting Standards Board (GASB) Monthly Financial Form
Sigsbee Charter School with MSID Number 0341
Monroe County, Florida
Balance Sheet (Unaudited)
May 31, 2016

	Accounts	General Fund	Capital Outlay	Total Governmental Funds
ASSETS				
Cash and cash equivalents	1110	$ 2,203,289	$ (471,515)	$ 1,731,774
Investments	1160			-
Grant receivables	1130			-
Other current assets	12XX	157,960	57,921	215,881
Deposits	1210			-
Due from other funds	1140			-
Other long-term assets	1400			-
Total Assets		$ 2,361,249	$ (413,594)	$ 1,947,655
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	2120	$ (1,742)	$ 10,332	$ 8,590
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330	(5,822)		(5,822)
Deferred revenue	2410			-
Notes/bonds payable	0, 2250, 2310, 2320			-
Lease payable	2315			-
Other liabilities	1XX, 22XX, 23XX			-
Total Liabilities		(7,564)	10,332	2,768
Fund Balance				
Nonspendable	2710	157,960	57,921	215,881
Restricted	2720			-
Committed	2730			-
Assigned	2740			-
Unassigned	2750	2,210,853	(481,847)	1,729,006
Total Fund Balance		2,368,813	(423,926)	1,944,887
TOTAL LIABILITIES AND FUND BALANCE		$ 2,361,249	$ (413,594)	$ 1,947,655

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, 2016

FTE Projected	470		
FTE Actual	478	102%	**Percent of Projected**

		General Fund				Capital Outlay				Total Governmental Funds			
	Acct 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	$ 2,291	$ 47,873	$ -	%	$ -	$ -	$ -	%	$ 2,291	$ 47,873	$ -	%
Federal through state and local	3200	18,224	184,202	-						18,224	184,202	-	
STATE SOURCES													
FEFP	3310	448,907	4,209,325	4,523,054	93%					448,907	4,209,325	4,523,054	93%
Capital outlay	3397	-				8,994	92,805	113,335	82%	8,994	92,805	113,335	82%
Class size reduction	3355												
School recognition	3361												
LOCAL SOURCES													
Interest	3430	134	3,421	4,250	80%					134	3,421	4,250	80%
Other local rev Donations	3440	1,437	133,209	-						1,437	133,209	-	
Other local rev Lunch	3450	9,371	78,088	80,750	97%					9,371	78,088	80,750	97%
Total Revenues		480,364	4,656,119	4,608,054	101%	8,994	92,805	113,335	82%	489,358	4,748,924	4,721,389	101%
Expenditures													
Current Expenditures													
Instruction	5000	$ 233,084	$ 2,292,890	$ 2,653,193	86%					$ 233,084	$ 2,292,890	$ 2,653,193	86%
Instructional support services	6000	62,793	573,924	491,013	117%					62,793	573,924	491,013	117%
Board	7100	4,644	51,411	47,329	109%					4,644	51,411	47,329	109%
School administration	7300	30,500	323,722	300,315	108%					30,500	323,722	300,315	108%
Facilities and acquisition	7400	10,580	23,587	-		-	964,551	976,089	99%	10,580	988,139	976,089	101%
Fiscal services	7500	-	13,311	25,000	53%					-	13,311	25,000	53%
Food services	7600	13,741	97,723	102,293	96%					13,741	97,723	102,293	96%
Operation of plant	7900	39,425	395,217	475,515	83%					39,425	395,217	475,515	83%
Maintenance of plant	8100	3,074	37,178	24,095	154%					3,074	37,178	24,095	154%
Community services	9100	4,565	44,935	-						4,565	44,935	-	
Total Expenditures		402,406	3,853,897	4,118,753	94%	-	964,551	976,089	99%	402,406	4,818,449	5,094,842	95%
Excess (Def) of Rev Over Exp		77,959	802,222	489,301	164%	8,994	(871,747)	(862,754)	101%	86,952	(69,525)	(373,453)	19%
Net Change in Fund Balances		77,959	802,222			8,994	(871,747)			86,952	(69,525)		
Fund balances, beginning		2,289,610	1,565,347			(431,676)	449,064			1,857,934	2,014,411	-	
Adjustments to beginning fund balance										-	-	-	
Fund Balances, Beg as Restated		2,289,610	1,565,347	-		(431,676)	449,064	-		1,857,934	2,014,411	-	
Fund Balances, Ending		$ 2,367,569	$ 2,367,569	$ -	%	$ (422,682)	$ (422,683)	$ -	%	$ 1,944,886	$ 1,944,886	$ -	%