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

	Accounts	General Fund	Capital Outlay	Total Governmental Funds
ASSETS				
Cash and cash equivalents	1110	$ 5,145,833	$ (38,057)	$ 5,107,776
Grant receivables	1130	-	-	-
Other current assets	12XX	79,018	14,574	93,592
Total Assets		$ 5,224,852	$ (23,484)	$ 5,201,368
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	2120	$ (8,522)	$ 9,135	$ 614
Salaries, benefits, and payroll taxes payable	2110	(11,121)	-	(11,121)
Deferred revenue	2410	-	-	-
Total Liabilities		(19,642)	9,135	(10,507)
Fund Balance				
Nonspendable	2710	79,018	14,574	93,592
Restricted	2720	-	-	-
Committed	2730	-	-	-
Assigned	2740	-	-	-
Unassigned	2750	5,165,476	(47,193)	5,118,283
Total Fund Balance		5,244,494	(32,619)	5,211,875
TOTAL LIABILITIES AND FUND BALANCE		$ 5,224,852	$ (23,484)	$ 5,201,368

Sigsbee Charter School with MSID Number 0341
Monroe County, Florida
Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)
For Month Ending December 31, 2018

FTE Projected	518		
FTE Actual	530	102%	**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	$ -	$ 67,664	$ -	%	$ -	$ -	$ -	%	$ -	$ 67,664	$ -	%
Federal through state and local	3200									-	-	-	
STATE SOURCES													
FEFP	3310	471,928	2,918,203	5,238,998	56%					471,928	2,918,203	5,238,998	56%
Capital outlay	3397					57,173	222,933	314,364	71%	57,173	222,933	314,364	71%
Class size reduction	3355									-	-	-	
School recognition	3361									-	-	-	
Other state revenue	33XX									-	-	-	
LOCAL SOURCES													
Interest	3430	7,823	38,896	27,000	144%					7,823	38,896	27,000	144%
Other local revenue Donations	3440	10,992	44,579	38,500	116%					10,992	44,579	38,500	116%
Other local revenue Lunch	3450	9,960	57,460	83,000	69%					9,960	57,460	83,000	69%
Other: Loss Recovery	3740									-	-	-	
Total Revenues		500,703	3,126,801	5,387,498	58%	57,173	222,933	314,364	71%	557,876	3,349,734	5,701,862	59%
Expenditures													
Current Expenditures													
Instruction	5000	311,971	1,453,754	3,366,106	43%					311,971	1,453,754	3,366,106	43%
Instructional support services	6000	32,326	285,198	605,374	47%					32,326	285,198	605,374	47%
Board	7100	4,738	28,429	55,770	51%					4,738	28,429	55,770	51%
School administration	7300	37,633	201,802	403,913	50%					37,633	201,802	403,913	50%
Facilities and acquisition	7400	-	-	-		9,246	340,438	661,888	51%	9,246	340,438	661,888	51%
Fiscal services	7500	-	12,703	15,775	81%					-	12,703	15,775	81%
Food services	7600	11,862	66,663	122,979	54%					11,862	66,663	122,979	54%
Pupil transportation	7800	6,742	11,183	25,650						6,742	11,183	25,650	44%
Operation of plant	7900	38,373	253,704	578,713	44%					38,373	253,704	578,713	44%
Maintenance of plant	8100	543	16,222	25,000	65%					543	16,222	25,000	65%
Community services	9100	5,500	6,807	-						5,500	6,807	-	
Total Expenditures		449,688	2,336,465	5,199,280	45%	9,246	340,438	661,888	51%	458,934	2,676,903	5,861,168	46%
Excess (Def) Revenues Over Expenditures		51,015	790,336	188,218	420%	47,927	(117,505)	(347,524)	34%	98,942	672,831	(159,306)	-422%
Net Change in Fund Balances		51,015	790,336			47,927	(117,505)			98,942	672,831		
Fund balances, beginning		5,193,479	4,454,158			(80,546)	84,886			5,112,933	4,539,044	-	
Adjustments to beginning fund balance										-	-	-	
Fund Balances, Beginning as Restated		5,193,479	4,454,158	-		(80,546)	84,886	-		5,112,933	4,539,044	-	
Fund Balances, Ending		$ 5,244,494	$ 5,244,494	$ -	%	$ (32,619)	$ (32,619)	$ -	%	$ 5,211,875	$ 5,211,875	$ -	%