

**Governmental Accounting Standards Board (GASB) Monthly Financial Form**  
**Sigsbee Charter School with MSID Number 0341**  
**Monroe County, Florida**  
**Balance Sheet (Unaudited)**  
**MARCH 31, 2015**

	<u>Accounts</u>	<u>General Fund</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents	1110	\$ 2,332,113.74	\$ 386,429.80	\$ 2,718,543.54
Investments	1160			-
Grant receivables	1130			-
Other current assets	12XX	40,877.69		40,877.69
Deposits	1210			-
Due from other funds	1140			-
Other long-term assets	1400			-
Total Assets		<u>\$ 2,372,991.43</u>	<u>\$ 386,429.80</u>	<u>\$ 2,759,421.23</u>
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities				
Accounts payable	2120	\$ 370,159.79	\$ -	\$ 370,159.79
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330			-
Deferred revenue	2410			-
Notes/bonds payable	2180, 2250, 2310, 2320			-
Lease payable	2315			-
Other liabilities	21XX, 22XX, 23XX			-
Total Liabilities		<u>370,159.79</u>	<u>-</u>	<u>370,159.79</u>
Fund Balance				
Nonspendable	2710	40,877.69		40,877.69
Restricted	2720			-
Committed	2730			-
Assigned	2740			-
Unassigned	2750	1,961,953.95	386,429.80	2,348,383.75
<b>Total Fund Balance</b>		<u>2,002,831.64</u>	<u>386,429.80</u>	<u>2,389,261.44</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u>\$ 2,372,991.43</u>	<u>\$ 386,429.80</u>	<u>\$ 2,759,421.23</u>

**Sigsbee Charter School with MSID Number 0341**  
**Monroe County, Florida**  
**Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)**  
**For Month Ended and For the Year Ending MARCH 31, 2015**

FTE Projected		480													
FTE Actual		470		98% Percent of Projected											
Account Number	General Fund				% of YTD Actual to Annual Budget	Capital Outlay				% of YTD Actual to Annual Budget	Total Governmental Funds				% of YTD Actual to Annual Budget
	Month/ Quarter Actual	YTD Actual	Annual Budget	Month/ Quarter Actual		YTD Actual	Annual Budget	Month/ Quarter Actual	YTD Actual		Annual Budget				
Revenues															
FEDERAL SOURCES															
Federal direct	3100	\$ 356,820.73	\$ 3,259,845.33	\$ 4,421,877.00	74%	\$ -		\$ -	%	\$ 356,820.73	\$ 3,259,845.33	\$ 4,421,877.00	74%		
Federal through state and local	3200		9786.5							-	9,786.50	-			
STATE SOURCES															
FEFP	3310									-	-	-			
Capital outlay	3397						107719.6	200000	54%	-	107,719.60	200,000.00	54%		
Class size reduction	3355									-	-	-			
School recognition	3361									-	-	-			
Other state revenue	33XX		2613.74							-	2,613.74	-			
LOCAL SOURCES															
Interest	3430	158.41	3,121.80	5,860.00	53%					158.41	3,121.80	5,860.00	53%		
Local capital improvement tax	3413									-	-	-			
Other local revenue	34XX	11,146.11	133,971.19	77,414.00	173%					11,146.11	133,971.19	77,414.00	173%		
Total Revenues		368,125.25	3,409,338.56	4,505,151.00	76%	-	107,719.60	200,000.00	54%	368,125.25	3,517,058.16	4,705,151.00	75%		
Expenditures															
Current Expenditures															
Instruction	5000	205,030.30	1,816,466.34	2,666,884.00	68%					205,030.30	1,816,466.34	2,666,884.00	68%		
Instructional support services	6000	24,686.49	374,500.70	472,032.00	79%					24,686.49	374,500.70	472,032.00	79%		
Board	7100	2,835.57	33,427.76	46,061.00	73%					2,835.57	33,427.76	46,061.00	73%		
School administration	7300	24,215.20	234,344.23	303,887.00	77%					24,215.20	234,344.23	303,887.00	77%		
Facilities and acquisition	7400		278,720.32	-						-	278,720.32	-			
Fiscal services	7500		22,324.38	21,000.00	106%					-	22,324.38	21,000.00	106%		
Food services	7600	10,099.54	76,611.20	102,181.00	75%					10,099.54	76,611.20	102,181.00	75%		
Central services	7700									-	-	-			
Pupil transportation services	7800									-	-	-			
Operation of plant	7900	25,100.34	293,575.59	432,058.00	68%					25,100.34	293,575.59	432,058.00	68%		
Maintenance of plant	8100	1,612.12	21,119.54	42,804.00	49%					1,612.12	21,119.54	42,804.00	49%		
Administrative technology services	8200									-	-	-			
Community services	9100	979.20	4,700.03	-						979.20	4,700.03	-			
Debt service	9200									-	-	-			
Total Expenditures		294,558.76	3,155,790.09	4,086,907.00	77%	-	-	-		294,558.76	3,155,790.09	4,086,907.00	77%		
Excess (Deficiency) Rev Over Expend		73,566.49	253,548.47	418,244.00	61%	-	107,719.60	200,000.00	54%	73,566.49	361,268.07	618,244.00	58%		
Net Change in Fund Balances															
Fund balances, beginning		73,566.49	253,548.47	418,244.00	61%	-	107,719.60	200,000.00	54%	73,566.49	361,268.07	618,244.00	58%		
Adjustments to beginning fund balance		1,880,196.69	1,700,214.71	1,700,214.71	100%	372,260.47	264,540.87	264,540.87	100%	2,252,457.16	1,964,755.58	1,964,755.58	100%		
Fund Balances, Beginning as Restated		1,880,196.69	1,700,214.71	1,700,214.71	100%	372,260.47	264,540.87	264,540.87	100%	2,252,457.16	1,964,755.58	1,964,755.58	100%		
Fund Balances, Ending		\$ 1,953,763.18	\$ 1,953,763.18	\$ 2,118,458.71	92%	\$ 372,260.47	\$ 372,260.47	\$ 464,540.87	80%	\$ 2,326,023.65	\$ 2,326,023.65	\$ 2,582,999.58	90%		