

**Governmental Accounting Standards Board (GASB) Monthly Financial Form**  
**Sigsbee Charter School with MSID Number 0341**  
**Monroe County, Florida**  
**Balance Sheet (Unaudited)**  
**JUNE 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	\$ 1,550,570	\$ 449,064	\$ 1,999,634
Investments	1160			-
Grant receivables	1130			-
Other current assets	12XX	506,312		506,312
Deposits	1210			-
Due from other funds	1140			-
Other long-term assets	1400			-
Total Assets		<u>\$ 2,056,882</u>	<u>\$ 449,064</u>	<u>\$ 2,505,946</u>
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities				
Accounts payable	2120	\$ 9,415	\$ -	\$ 9,415
Salaries, benefits, and payroll t	2110, 2170, 2330			-
Deferred revenue	2410			-
Notes/bonds payable	2180, 2250, 2310, 2320			-
Lease payable	2315			-
Other liabilities	21XX, 22XX, 23XX			-
Total Liabilities		<u>9,415</u>	<u>-</u>	<u>9,415</u>
Fund Balance				
Nonspendable	2710	506,312	-	506,312
Restricted	2720			-
Committed	2730			-
Assigned	2740			-
Unassigned	2750	1,541,155	449,064	1,990,219
<b>Total Fund Balance</b>		<u>2,047,466</u>	<u>449,064</u>	<u>2,496,531</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u>\$ 2,056,882</u>	<u>\$ 449,064</u>	<u>\$ 2,505,946</u>

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

FTE Projected      484  
FTE Actual        472

98% Percent of Projected

		General Fund				Capital Outlay				Total Governmental Funds			
		Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
Account Number		Actual				Actual				Actual			
<b>Revenues</b>													
FEDERAL SOURCES													
Federal direct	3100	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%
Federal through state and local	3200		9,787							-	9,787	-	
STATE SOURCES													
FEFP	3310	336,113	4,350,775	4,421,877	98.4%					336,113	4,350,775	4,421,877	98.4%
Capital outlay	3397					34,546	184,523	200,000	92.3%	34,546	184,523	200,000	92.3%
Class size reduction	3355									-	-	-	
School recognition	3361									-	-	-	
Other state revenue	33XX		2,614							-	2,614	-	
LOCAL SOURCES													
Interest	3430	1,524	5,785	5,860	98.7%					1,524	5,785	5,860	98.7%
Local capital improvement tax	3413									-	-	-	
Other local revenue	34XX	(8,449)	155,360	77,414	200.7%					(8,449)	155,360	77,414	200.7%
<b>Total Revenues</b>		<b>329,188</b>	<b>4,524,320</b>	<b>4,505,151</b>	<b>100.4%</b>	<b>34,546</b>	<b>184,523</b>	<b>200,000</b>	<b>92.3%</b>	<b>363,734</b>	<b>4,708,843</b>	<b>4,705,151</b>	<b>100.1%</b>
<b>Expenditures</b>													
Current Expenditures													
Instruction	5000	224,195	2,490,876	2,666,884	93.4%					224,195	2,490,876	2,666,884	93.4%
Instructional support services	6000	27,553	456,712	472,032	96.8%					27,553	456,712	472,032	96.8%
Board	7100	4,036	45,770	46,061	99.4%					4,036	45,770	46,061	99.4%
School administration	7300	25,268	309,956	303,888	102.0%					25,268	309,956	303,888	102.0%
Facilities and acquisition	7400	13,606	306,925	-						13,606	306,925	-	
Fiscal services	7500		24,028	21,000	114.4%					-	24,028	21,000	114.4%
Food services	7600	2,540	101,085	102,181	98.9%					2,540	101,085	102,181	98.9%
Central services	7700									-	-	-	
Pupil transportation services	7800									-	-	-	
Operation of plant	7900	59,429	413,930	432,058	95.8%					59,429	413,930	432,058	95.8%
Maintenance of plant	8100	553	23,054	42,804	53.9%					553	23,054	42,804	53.9%
Administrative technology services	8200									-	-	-	
Community services	9100		4,731							-	4,731	-	
Debt service	9200									-	-	-	
<b>Total Expenditures</b>		<b>357,180</b>	<b>4,177,068</b>	<b>4,086,908</b>	<b>102.2%</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>357,180</b>	<b>4,177,068</b>	<b>4,086,908</b>	<b>102.2%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(27,992)</b>	<b>347,252</b>	<b>418,243</b>	<b>83.0%</b>	<b>34,546</b>	<b>184,523</b>	<b>200,000</b>	<b>92.3%</b>	<b>6,554</b>	<b>531,775</b>	<b>618,243</b>	<b>86.0%</b>
<b>Net Change in Fund Balances</b>													
Fund balances, beginning		(27,992)	347,252			34,546	184,523			6,554	531,775		
Adjustments to beginning fund balance		2,075,459	1,700,215			414,518	264,541			2,489,977	1,964,756	-	
<b>Fund Balances, Beginning as Restated</b>		<b>2,075,459</b>	<b>1,700,215</b>	<b>-</b>		<b>414,518</b>	<b>264,541</b>	<b>-</b>		<b>2,489,977</b>	<b>1,964,756</b>	<b>-</b>	
<b>Fund Balances, Ending</b>		<b>\$ 2,047,467</b>	<b>\$ 2,047,466</b>	<b>\$ -</b>	<b>%</b>	<b>\$ 449,064</b>	<b>\$ 449,064</b>	<b>\$ -</b>	<b>%</b>	<b>\$ 2,496,531</b>	<b>\$ 2,496,531</b>	<b>\$ -</b>	<b>%</b>