Governmental Accounting Standards Board (GASB) Monthly Financial Form
Sigsbee Charter School with MSID Number 0341
Monroe County, Florida
Balance Sheet (Unaudited)
August 31, 2017

	Accounts	General Fund	Capital Outlay	Total Governmental Funds
ASSETS				
Cash and cash equivalents	1110	$ 3,570,000	$ (564,590)	$ 3,005,410
Grant receivables	1130	24,636	-	24,636
Other current assets	12XX	116,536	28,766	145,302
Total Assets		$ 3,711,172	$ (535,824)	$ 3,175,348
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	2120	$ 15,929	$ 1,664	$ 17,593
Salaries, benefits, and payroll taxes payable	2110	2,921		2,921
Deferred revenue	2410	14,687		14,687
Total Liabilities		33,538	1,664	35,202
Fund Balance				
Nonspendable	2710	116,536	28,766	145,302
Restricted	2720	-	-	-
Committed	2730	-	-	-
Assigned	2740	-	-	-
Unassigned	2750	3,561,099	(566,254)	2,994,845
Total Fund Balance		3,677,635	(537,488)	3,140,146
TOTAL LIABILITIES AND FUND BALANCE		$ 3,711,172	$ (535,824)	$ 3,175,348

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, 2017

FTE Projected	518		
FTE Actual	507	98%	**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	$ 5,054	$ 9,949	$ 114,125	9%	$ -	$ -	$ -	%	$ 5,054	$ 9,949	$ 114,125	9%
Federal through state and local	3200									-	-	-	
STATE SOURCES													
FEFP	3310	462,967	928,968	5,030,099	18%					462,967	928,968	5,030,099	18%
Capital outlay	3397					5,038	9,574	174,680	5%	5,038	9,574	174,680	5%
Class size reduction	3355									-	-	-	
School recognition	3361									-	-	-	
Other state revenue	33XX									-	-	-	
LOCAL SOURCES													
Interest	3430	1,551	3,048	5,500	55%					1,551	3,048	5,500	55%
Other local revenue Donations	3440	18,399	18,725	38,500	49%					18,399	18,725	38,500	49%
Other local revenue Lunch	3450	3,848	3,848	83,000	5%					3,848	3,848	83,000	5%
Total Revenues		491,819	964,539	5,271,224	18%	5,038	9,574	174,680	5%	496,856	974,114	5,445,904	18%
Expenditures													
Current Expenditures													
Instruction	5000	270,067	282,185	3,144,466	9%	14,597	14,597			284,664	296,782	3,144,466	9%
Instructional support services	6000	101,422	138,115	495,870	28%					101,422	138,115	495,870	28%
Board	7100	4,064	8,931	53,234	17%					4,064	8,931	53,234	17%
School administration	7300	32,441	57,807	383,764	15%					32,441	57,807	383,764	15%
Facilities and acquisition	7400	-	-	-		106,141	293,662	797,774	37%	106,141	293,662	797,774	37%
Fiscal services	7500	-	-	15,275	0%					-	-	15,275	0%
Food services	7600	8,145	8,613	120,281	7%					8,145	8,613	120,281	7%
Operation of plant	7900	43,628	75,383	453,383	17%					43,628	75,383	453,383	17%
Maintenance of plant	8100	696	1,428	25,000	6%					696	1,428	25,000	6%
Community services	9100			-						-	-	-	
Total Expenditures		460,464	572,462	4,691,273	12%	120,738	308,259	797,774	39%	581,202	880,721	5,489,047	16%
Excess (Deficiency) of Revenues Over Expenditures		31,355	392,077	579,951	68%	(115,700)	(298,685)	(623,094)	48%	(84,345)	93,392	(43,143)	-216%
Net Change in Fund Balances		31,355	392,077			(115,700)	(298,685)			(84,345)	93,392		
Fund balances, beginning		3,646,280	3,285,558			(421,788)	(238,804)			3,224,492	3,046,754	-	
Adjustments to beginning fund balance										-	-	-	
Fund Balances, Beginning as Restated		3,646,280	3,285,558	-		(421,788)	(238,804)	-		3,224,492	3,046,754	-	
Fund Balances, Ending		$ 3,677,635	$ 3,677,635	$ -	%	$ (537,488)	$ (537,489)	$ -	%	$ 3,140,147	$ 3,140,146	$ -	%