Bellalago Academy (MSID Number 490932), Osceola County, Florida Budget Amendment #2 (February FTEs-4th Calculation) for the Fiscal Year Ending 6/30/2019

Property		General Fund			Capital Outlay			Total Governmental Funds		
Federal Intrough state and local 5				Change			Change			Change
Federal affirect	Revenues									
Part										
Perp					\$ -	\$ -	\$ -			
FFFF 7,054,070 7,092,680 81,910 70,000	<u> </u>	60,551.10	61,056.47	505.37	-	-	-	60,551.10	61,056.47	505.37
Capital outlay										
Class size reduction		7,054,447.00	7,092,638.00	38,191.00			-			,
School recognition Chief start revenue 93,3174 0 1013,554.0 80,480.4 0 0 0 0 0 0 0 0 0	· ·		-		708,564.00	707,425.00	(1,139.00)		•	, , ,
COLAS DUCKES 1,000		1,591,797.00	1,599,239.00	7,442.00			-	1,591,797.00	1,599,239.00	7,442.00
Color Colo	-	-					-	-		
Interest/Change in HW of Investment \$5,000.0 \$5,000.0 \$1,0		933,074.00	1,013,554.40	80,480.40			-	933,074.00	1,013,554.40	80,480.40
Clocal capital improvement tax							-			-
Total Revenues	. •	35,000.00	54,000.00	19,000.00	4,000.00	5,000.00	1,000.00	39,000.00	59,000.00	20,000.00
Total Revenues	·	-	-				-	-	-	-
Instruction	Other local revenue	5,264.61	5,984.50	719.89	1,011.81	389,782.81	388,771.00	6,276.42	395,767.31	389,490.89
Instruction	Total Davisson	0 600 133 71	0.026.472.27	146 220 66	742 575 04	4 402 207 04	200 622 00	10 202 700 52	10 020 000 10	F24.070.66
Instructional support services 6,480,381.46 6,545,993.02 65,611.56		9,080,133.71	9,820,472.37	140,338.00	/13,5/5.81	1,102,207.81	388,032.00	10,393,709.52	10,928,080.18	534,970.00
Part	•	6 490 291 46	6 545 002 02	65 611 56				6 490 201 46	6 545 002 02	65 611 56
Board-Education Foundation-Admin Fee/Legal 30,000.00 30,000.				•			-			
Seneral administration	· ·			32,802.32			_	•	·	J2,802.J2 -
Administrative Fee - 5%		30,000.00	30,000.00	_			-	30,000.00	30,000.00	-
SDOC Management Fee		92.765.00	92 062 00	107.00				92 765 00	92 062 00	107.00
Audit 12,000.00 12,000.00 12,000.00 1									·	
School administration 449,032.43 452,887.87 3,855.44 196,483.73 585,254.73 388,771.00 196,483.73 288,250.39 292,139.86 5,689.47 Capital from Admin Reduction 286,450.39 292,139.86 5,689.47 196,483.73 585,254.73 388,771.00 196,483.73 286,450.39 292,139.86 5,689.47 Facilities-Critical Needs 440,000.00 440,000.00 1 440,000.00 440,000.00 440,000.00 440,000.00 440,000.00 440,000.00 440,000.00 440,000.00 440,000.00 440,000.00 440,000.00 440,000.00 440,000.00 440,000.00 440,000.00 440,000.00 440,000.00 440,000.00 2021,748.00 192,125.74 <	=			•			_			17,436.66
Facilities and acquisition		•					-	•	·	2 055 11
Capital from Admin Reduction 286,450.39 292,133.86 5,689.47 Facilities-Critical Needs 440,000.00 440,000.00 - 1 - 286,450.39 367,275.67 235.74 Bellalago Technology Purchases 67,039.93 67,275.67 235.74 67,039.93 67,275.67 235.74 Maint Reserve Payable to BEFBD 115,785.60 115,785.00 115,785.00 115,785.00 115,785.00 116,204.80 419.20 Charter School Capital Outlay-BEFBD 708,564.00 707,425.00 1.139.00		449,032.43	432,007.07	3,633.44	106 /122 72	585 254 72	- 388 771 00	•	432,007.07	3,633.44
Facilities-Critical Needs	•	286 450 39	292 139 86	5 689 47	130,463.73	363,234.73	388,771.00		292 139 86	5 689 47
Bellalago Technology Purchases 67,039.93 67,275.67 235.74 Maint Reserve Payable to BEFBD 115,785.60 116,204.80 419.20 Charter School Capital Outlay-BEFBD 708,564.00 707,425.00 (1,139.00) Fiscal services 708,564.00 707,425.00 (1,139.00) Fiscal services -	·	•		•					·	5,065.47
Maint Reserve Payable to BEFBD 115,785.60 116,204.80 419.20 Charter School Capital Outlay-BEFBD 708,564.00 707,425.00 (1,139.00) Fiscal services -					•				·	235.74
Charter School Capital Outlay-BEFBD 708,564.00 707,425.00 (1,139.00) Fiscal services -									·	
Fiscal services Food services	•						_	•	·	
Food services	• •	-	-	(2)200.00)			_	-	-	(2)233.00)
Central services -		_	-	_			_	_	_	-
Pupil transportation services -		_	-	_			_	_	_	-
Operation of plant Custodian Salaries 255,992.79 256,001.65 8.86 - 255,992.79 256,001.65 8.86 Utilities 369,421.25 369,421.25 - - 369,421.25 369,421.25 - Maintenance of plant 35,800.00 35,800.00 - - - 35,800.00 35,800.00 -		_	-	_			_	_	_	-
Custodian Salaries 255,992.79 256,001.65 8.86 - 255,992.79 256,001.65 8.86 Utilities 369,421.25 369,421.25 - - 369,421.25 369,421.25 - Maintenance of plant 35,800.00 35,800.00 - - 35,800.00 35,800.00 - Administrative technology services -	·									
Utilities 369,421.25 369,421.25 - 369,421.25 369,421.25 - Maintenance of plant 35,800.00 35,800.00 - - 35,800.00 35,800.00 - Administrative technology services -	·	255,992.79	256,001.65	8.86			-	255,992.79	256,001.65	8.86
Maintenance of plant 35,800.00 35,800.00 - 35,800.00 35,800.00 - Administrative technology services -				-			-		·	-
Administrative technology services Community services Debt service 11,273,424.29 11,418,623.95 145,199.66 196,483.73 585,254.73 388,771.00 11,469,908.02 11,418,623.95 145,199.66 Excess (Deficiency) of Revenues Over Expenditures Other Financing Sources (Uses) Transfers in 708,564.00 707,425.00 (1,139.00) Transfers out (708,564.00) (707,425.00) 1,139.00 (708,564.00) (707,425.00) 1,139.00	Maintenance of plant	•		-			-	35,800.00	35,800.00	-
Community services Debt service - <t< td=""><td>•</td><td>-</td><td>-</td><td>-</td><td></td><td></td><td>-</td><td>•</td><td>-</td><td>-</td></t<>	•	-	-	-			-	•	-	-
Total Expenditures 11,273,424.29 11,418,623.95 145,199.66 196,483.73 585,254.73 388,771.00 11,469,908.02 11,418,623.95 145,199.66 Excess (Deficiency) of Revenues Over Expenditures (1,593,290.58) (1,592,151.58) 1,139.00 517,092.08 516,953.08 (139.00) (1,076,198.50) (489,943.77) 389,771.00 Other Financing Sources (Uses) 708,564.00 707,425.00 (1,139.00) - - 708,564.00 707,425.00 (1,139.00) Transfers out - - - - (708,564.00) (707,425.00) 1,139.00		-	-	-			-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures (1,593,290.58) (1,592,151.58) 1,139.00 517,092.08 516,953.08 (139.00) (1,076,198.50) (489,943.77) 389,771.00 Other Financing Sources (Uses) Transfers in 708,564.00 707,425.00 (1,139.00) - 708,564.00 707,425.00 (1,139.00) - 708,564.00 707,425.00 (1,139.00) (1,139.00) - 708,564.00 (1,139.00)	Debt service	-	-	-			-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures (1,593,290.58) (1,592,151.58) 1,139.00 517,092.08 516,953.08 (139.00) (1,076,198.50) (489,943.77) 389,771.00 Other Financing Sources (Uses) Transfers in 708,564.00 707,425.00 (1,139.00) - 708,564.00 707,425.00 (1,139.00) - 708,564.00 707,425.00 (1,139.00) (1,139.00) - 708,564.00 (1,139.00)										
Other Financing Sources (Uses) Transfers in 708,564.00 707,425.00 (1,139.00) Transfers out - - (708,564.00) (707,425.00) 1,139.00 (708,564.00) (707,425.00) 1,139.00 (708,564.00) (707,425.00) 1,139.00	Total Expenditures	11,273,424.29	11,418,623.95	145,199.66	196,483.73	585,254.73	388,771.00	11,469,908.02	11,418,623.95	145,199.66
Transfers in 708,564.00 707,425.00 (1,139.00) - 708,564.00 707,425.00 (1,139.00) Transfers out - - - - (708,564.00) (707,425.00) 1,139.00 (708,564.00) (707,425.00) 1,139.00	Excess (Deficiency) of Revenues Over Expenditures	(1,593,290.58)	(1,592,151.58)	1,139.00	517,092.08	516,953.08	(139.00)	(1,076,198.50)	(489,943.77)	389,771.00
Transfers out (708,564.00) (707,425.00) 1,139.00 (708,564.00) (707,425.00) 1,139.00	Other Financing Sources (Uses)				·	<u> </u>				
	Transfers in	708,564.00	707,425.00	(1,139.00)			-	708,564.00	707,425.00	(1,139.00)
Total Other Financing Sources (Uses) 708,564.00 707,425.00 (1,139.00) (708,564.00) (707,425.00) 1,139.00	Transfers out		-	-	(708,564.00)	(707,425.00)	1,139.00	(708,564.00)	(707,425.00)	1,139.00
	Total Other Financing Sources (Uses)	708,564.00	707,425.00	(1,139.00)	(708,564.00)	(707,425.00)	1,139.00		-	-

	FY 18-19	FY 18-19		FY 18-19	FY 18-19		FY 18-19	FY 18-19	
	Amendment 1	Amendment 2	Change	Amendment 1	Amendment 2	Change	Amendment 1	Amendment 2	Change
Net Change in Fund Balances	(884,726.58)	(884,726.58)	(0.00)	(191,471.92)	(190,471.92)	1,000.00	(1,076,198.50)	(489,943.77)	586,254.73
Fund balances, beginning	1,651,713.06	1,651,713.06	-	440,094.80	440,094.80	-	2,091,807.86	2,091,807.86	-
Adjustments to beginning fund balance			<u>-</u>			-		-	-
Fund Balances, Beginning as Restated	1,651,713.06	1,651,713.06	-	440,094.80	440,094.80	-	2,091,807.86	2,091,807.86	-
Fund Balances, Ending	\$ 766,986.48	\$ 766,986.48	\$ (0.00)	\$ 248,622.88	\$ 249,622.88	\$ 1,000.00	\$ 1,015,609.36	\$ 1,601,864.09 \$	586,254.73
				U	istorical FTE Data		Current Fiscal	Voor ETE Data	
	FY 18-19	FY 18-19			istorical FTE Data	State Funding	Current Fiscal	Tear FIE Data	
			-100			Per Student	- 1 ./- 1		
Fund Balance Detail:	Amendment 1	Amendment 2	Difference	Fiscal Year	<u>UFTE</u>	<u>Per Student</u>	Budget/Calc.	<u>UFTE</u>	
Restricted - Capital Projects	149,443.63	149,443.63	-	FY 2014-15	1329.60	\$ 6,060.17	Preliminary	1,378.44	
Restricted - Others				FY 2015-16	1289.45	\$ 6,249.52	Final	1,378.44	
Unassigned - 6%	580,808.02	589,588.34	8,780.32	FY 2016-17	1301.47	\$ 6,379.44	October FTE	1,447.32	
Unassigned	36,734.83	27,954.51	(8,780.32)	FY 2017-18	1324.42	\$ 6,486.02	February FTE	1,452.56	
	766,986.48	766,986.48	(0.00) 2	FY 2018-19	1452.56	\$ 6,681.60			

Notes:

- 1. \$440,000 for capital critical needs per Facility Condition Assessments funded from Fund Balance-Restricted for Capital Projects
- 2 Fund Balance as a percentage of revenue:

Bellalago Academy (MSID Number 490932), Osceola County, Florida Budget Amendment #2 (February FTEs-4th Calculation) for the Fiscal Year Ending 6/30/2019

				General Fund			
	Prior Year Budget	Preliminary Budget	Final Budget	Amendment #1	Amendment #2	End of Year Amendment	Change
	UFTE: 1320.98	UFTE: 1378.44	UFTE: 1378.44	UFTE: 1447.32	UFTE: 1452.56	UFTE:	
Revenues							
FEDERAL SOURCES							
Federal direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal through state and local				60,551.10	61,056.47		505.37
STATE SOURCES							
FEFP	6,379,860.24	6,708,741.00	6,709,913.00	7,054,447.00	7,092,638.00		38,191.00
Capital outlay		-			-		-
Class size reduction	1,438,212.00	1,507,388.00	1,507,388.00	1,591,797.00	1,599,239.00		7,442.00
School recognition		-		-	-		-
Other state revenue	737,746.05	784,918.00	818,602.00	933,074.00	1,013,554.40		80,480.40
LOCAL SOURCES					-		
Interest/Change in FMV of Investment	35,000.00	20,000.00	20,000.00	35,000.00	54,000.00		19,000.00
Local capital improvement tax					-		-
Other local revenue	18,080.42	1,500.00	1,500.00	5,264.61	5,984.50		719.89
Total Revenues	8,608,898.71	9,022,547.00	9,057,403.00	9,680,133.71	9,826,472.37		146,338.66
Expenditures							
Instruction	5,422,678.40	5,504,740.38	5,978,988.12	6,480,381.46	6,545,993.02		65,611.56
Instructional support services	655,021.04	713,656.10	674,759.68	681,851.91	734,714.43		52,862.52
Board-Education Foundation-Admin Fee/Legal	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00		-
General administration							
Administrative Fee - 5%	80,937.25	81,623.49	81,623.49	82,765.00	82,962.00		197.00
SDOC Management Fee	1,116,877.31	1,178,523.09	1,183,402.93	1,258,339.52	1,275,798.40		17,458.88
Audit	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00		-
School administration	446,679.88	455,908.37	447,693.30	449,032.43	452,887.87		3,855.44
Facilities and acquisition							
Capital from Admin Reduction	205,251.44	222,353.66	265,931.55	286,450.39	292,139.86		5,689.47
Facilities-Critical Needs		370,000.00	370,000.00	440,000.00	440,000.00 1	L	-
Bellalago Technology Purchases	63,827.55	62,016.02	63,941.02	67,039.93	67,275.67		235.74
Maint Reserve Payable to BEFBD	105,678.40	110,275.20	110,275.20	115,785.60	116,204.80		419.20
Charter School Capital Outlay-BEFBD	343,513.16	340,164.00	340,164.00	708,564.00	707,425.00		(1,139.00)
Fiscal services					-		-
Food services					-		-
Central services					-		-
Pupil transportation services					-		-
Operation of plant Custodian Salaries	240 444 04	254 150 60	247 752 05	255 002 70	- 25C 001 CF		- 8.86
Utilities	249,444.94	254,150.69	247,753.05	255,992.79	256,001.65 369,421.25		8.80
	374,761.17	361,500.00	369,961.25	369,421.25 35,800.00	35,800.00		-
Maintenance of plant Administrative technology services	35,800.00	35,800.00	35,800.00	35,800.00	35,800.00		-
Community services					-		-
Debt service					_		-
DEDIT SELVICE		-	•		-		
Total Expenditures	9,142,470.55	9,732,711.00	10,212,293.58	11,273,424.29	11,418,623.95	<u> </u>	145,199.66
Excess (Deficiency) of Revenues Over Expenditures	(533,571.84)	(710,164.00)	(1,154,890.58)	(1,593,290.58)	(1,592,151.58)		1,139.00

	Prior Year Budget	Preliminary Budget	Final Budget	Amendment #1	Amendment #2	End of Year Amendment	Change
Other Financing Sources (Uses) Transfers in Transfers out	343,513.16	340,164.00	340,164.00	708,564.00	707,425.00		(1,139.00)
Total Other Financing Sources (Uses) Net Change in Fund Balances Fund balances, beginning Adjustments to beginning fund balance Fund Balances, Beginning as Restated	343,513.16 (190,058.68) 1,356,613.52 1,356,613.52	340,164.00 (370,000.00) 1,166,554.84 91,855.78 1,258,410.62	340,164.00 (814,726.58) 1,166,554.84 485,158.22 1,651,713.06	708,564.00 (884,726.58) 1,651,713.06 1,651,713.06	707,425.00 (884,726.58) 2 1,651,713.06		(1,139.00) (0.00) - - -
Fund Balances, Ending	\$ 1,166,554.84	\$ 888,410.62	\$ 836,986.48	\$ 766,986.48	\$ 766,986.48	\$ -	\$ (0.00)
Fund Balance Detail:	Prior Year Budget	Preliminary Budget	Final Budget	Amendment #1	Amendment #2	End of Year Amendment	Change
Restricted - Capital Projects Restricted - Others	589,443.63	219,443.63	219,443.63	149,443.63	149,443.63		-
Unassigned - 6% Unassigned	516,533.92 60,577.29 1,166,554.84	541,352.82 127,614.17 888,410.62	543,444.18 74,098.67 836,986.48	580,808.02 36,734.83 766,986.48	589,588.34 27,954.51 766,986.48		8,780.32 (8,780.32) (0.00)

Notes:

- 1. \$440,000 for capital critical needs per Facility Condition Assessments funded from Fund Balance-Restricted for Capital Projects
- 2 Includes \$440,000 for capital needs and \$444,726.58 State Categoricals carryforward from prior year

Bellalago Academy (MSID Number 490932), Osceola County, Florida Budget Amendment #2 (February FTEs-4th Calculation) for the Fiscal Year Ending 6/30/2019

	Capital Project Fund							
	Prior Year	Preliminary	- 1- 1					
Revenues	Budget	Budget	Final Budget	Amendment #1	Amendment #2	Amendment	Change	
FEDERAL SOURCES								
Federal direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	_	
Federal through state and local	Y	7	7	Y	-	Y	_	
STATE SOURCES							_	
FEFP					-		-	
Capital outlay	343,513.16	340,164.00	340,164.00	708,564.00	707,425.00		(1,139.00)	
Class size reduction					-		-	
School recognition					-		-	
Other state revenue					-		-	
LOCAL SOURCES							-	
Interest/Change in FMV of Investment				4,000.00	5,000.00		1,000.00	
Local capital improvement tax					-		-	
Other local revenue				1,011.81	389,782.81		388,771.00	
Total Revenues	343,513.16	340,164.00	340,164.00	713,575.81	1,102,207.81		388,632.00	
Expenditures								
Instruction					-		-	
Instructional support services					-		-	
Board-Education Foundation-Admin Fee/Legal					-		-	
General administration					-		-	
School administration					-		-	
Facilities and acquisition	220,350.00	220,350.00		196,483.73	585,254.73		388,771.00	
Fiscal services					-		-	
Food services					-		-	
Central services					-		-	
Pupil transportation services					-		-	
Operation of plant					-		-	
Maintenance of plant Administrative technology services					-		-	
Community services					-		-	
Debt service								
Total Expenditures	220,350.00	220,350.00	-	196,483.73	585,254.73		388,771.00	
Excess (Deficiency) of Revenues Over Expenditures	123,163.16	119,814.00	340,164.00	517,092.08	516,953.08		(139.00)	
Other Financing Sources (Uses)	123)100:10		3 10,12 1100	317,032.00	520,550.00		(200100)	
Transfers in					_		_	
Transfers out	(343,513.16)	(340,164.00)	(340,164.00)	(708,564.00)	(707,425.00)		1,139.00	
Total Other Financing Sources (Uses)	(343,513.16)	(340,164.00)	(340,164.00)	(708,564.00)	(707,425.00)		1,139.00	
Net Change in Fund Balances	(220,350.00)	(220,350.00)	-	(191,471.92)	(190,471.92)		1,000.00	
Fund balances, beginning	505,266.28	505,266.28	505,266.28	440,094.80	440,094.80		-	
Adjustments to beginning fund balance	·	•	(65,171.48)	•	-		-	
Fund Balances, Beginning as Restated	505,266.28	505,266.28	440,094.80	440,094.80	440,094.80			
Fund Balances, Ending	\$ 284,916.28	\$ 284,916.28	\$ 440,094.80	\$ 248,622.88	\$ 249,622.88	\$ -	\$ 1,000.00	