

Fiscal Year 2017-18 Final Budget

OSCEOLA COUNTY SPECIAL DISTRICTS BELLALAGO EFBD Revenues and Expenditures For Fiscal Year Ending 9/30/2018	GENERAL FUND			
	Function	Budget Amounts		Difference From Prior Budget
		Preliminary 2017-18	Final 2017-18	
REVENUES				
Federal Direct	3100			0.00
Federal Through State & Local	3200			0.00
State Sources	3300			0.00
Local Sources	3400	2,010,895.92	2,019,563.34	8,667.42
Total Revenues		2,010,895.92	2,019,563.34	8,667.42
EXPENDITURES				
Current:				
Instruction	5000			0.00
Pupil Personnel Services	6100			0.00
Instructional Media Services	6200			0.00
Instruction and Curriculum Development Services	6300			0.00
Instructional Staff Training Services	6400			0.00
Instruction Related Technology	6500			0.00
Board	7100	39,810.00	45,407.74	5,597.74
General Administration	7200			0.00
School Administration	7300			0.00
Facilities Acquisition and Construction	7400			0.00
Fiscal Services	7500	20,000.00	20,000.00	0.00
Food Services	7600			0.00
Central Services	7700			0.00
Pupil Transportation Services	7800			0.00
Operation of Plant	7900			0.00
Maintenance of Plant	8100			0.00
Administrative Technology Services	8200			0.00
Community Services	9100			0.00
Debt Service: (Function 9200)				
Retirement of Principal	710			0.00
Interest	720			0.00
Dues, Fees and Issuance Costs	730	10,051.00	12,801.00	2,750.00
Miscellaneous Expenditures	790			0.00
Capital Outlay:				
Facilities Acquisition and Construction	7420			0.00
Other Capital Outlay	9300			0.00
Total Expenditures		69,861.00	78,208.74	8,347.74
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,941,034.92	1,941,354.60	319.68
OTHER FINANCING SOURCES (USES)				
Loans Incurred	3720			0.00
Proceeds from the Sale of Capital Assets	3730			0.00
Loss Recoveries	3740			0.00
Proceeds of Forward Supply Contract	3760			0.00
Special Facilities Construction Advances	3770			0.00
Transfers In	3600			0.00
Transfers Out	9700	(1,731,911.17)	(1,731,911.17)	0.00
Total Other Financing Sources (Uses)		(1,731,911.17)	(1,731,911.17)	0.00
SPECIAL ITEMS				0.00
EXTRAORDINARY ITEMS				0.00
Net Change in Fund Balances		209,123.75	209,443.43	319.68
Fund Balance - Beginning of Year	2800	450,199.90	450,199.90	0.00
Adjustment to Fund Balance	2891			
Fund Balance - End of Year	2700	659,323.65	659,643.33	319.68

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SUPPORTING SCHEDULE OF REVENUES AND EXPENDITURES BELLALAGO EFBD BUDGET - FY 2018

General Fund Revenues:		
Source	Description	Amount
Bellalago Academy	Charter school capital outlay	366,480.00
Bellalago Residents	EFBD assessments	727,807.16
School Board	Debt Service	925,276.18
Total Revenues:		2,019,563.34

General Fund Expenditures:		
Vendor	Description	Amount
Function 7100:		
Ennead LLC	Assessment preparation fees	3,950.00
Moss, Krusick & Associates, LLC	Audit	10,300.00
	Director's liability insurance	5,000.00
DCA	Registration	175.00
Orlando Sentinel	Posting of public meetings	800.00
Bryant Miller & Olive	Legal counsel	8,000.00
Bruce Vickers Tax Collector	Tax collector collection fees	14,676.74
Osceola County Property Appraiser	County assessment fee	2,506.00
Function 7500:		
The School District of Osceola County	District Management Fee	20,000.00
Function 9200:		
US Bank	Trustee fees - 20014 Series	9,051.00
DAC	Disclosure report	3,750.00
The PFM Group	Arbitrage Calculation	-
Total Expenditures:		78,208.74

Transfers In:		
From	Description	Amount
Total Transfers In:		-

Transfers Out:		
To	Description	Amount
Debt Service Fund	To meet debt service reserve requirements	1,731,911.17

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OSCEOLA COUNTY SPECIAL DISTRICTS BELLALAGO EFBD Revenues and Expenditures For Fiscal Year Ending 9/30/2018	DEBT SERVICE			
	Function	Budget Amounts		Difference From Prior Budget
		Preliminary 2017-18	Final 2017-18	
REVENUES				
Federal Direct	3100			0.00
Federal Through State & Local	3200			0.00
State Sources	3300			0.00
Local Sources	3400			0.00
Total Revenues		0.00	0.00	0.00
EXPENDITURES				
Current:				
Instruction	5000			0.00
Pupil Personnel Services	6100			0.00
Instructional Media Services	6200			0.00
Instruction and Curriculum Development Services	6300			0.00
Instructional Staff Training Services	6400			0.00
Instruction Related Technology	6500			0.00
Board	7100			0.00
General Administration	7200			0.00
School Administration	7300			0.00
Facilities Acquisition and Construction	7400			0.00
Fiscal Services	7500			0.00
Food Services	7600			0.00
Central Services	7700			0.00
Pupil Transportation Services	7800			0.00
Operation of Plant	7900			0.00
Maintenance of Plant	8100			0.00
Administrative Technology Services	8200			0.00
Community Services	9100			0.00
Debt Service: (Function 9200)				
Retirement of Principal	710	910,000.00	925,000.00	15,000.00
Interest	720	824,390.85	806,911.17	(17,479.68)
Dues, Fees and Issuance Costs	730			0.00
Miscellaneous Expenditures	790			0.00
Capital Outlay:				
Facilities Acquisition and Construction	7420			0.00
Other Capital Outlay	9300			0.00
Total Expenditures		1,734,390.85	1,731,911.17	(2,479.68)
Excess (Deficiency) of Revenues Over (Under) Expenditures		(1,734,390.85)	(1,731,911.17)	2,479.68
OTHER FINANCING SOURCES (USES)				
Loans Incurred	3720			0.00
Proceeds from the Sale of Capital Assets	3730			0.00
Loss Recoveries	3740			0.00
Proceeds of Forward Supply Contract	3760			0.00
Special Facilities Construction Advances	3770			0.00
Transfers In	3600	1,734,390.85	1,731,911.17	(2,479.68)
Transfers Out	9700			0.00
Total Other Financing Sources (Uses)		1,734,390.85	1,731,911.17	(2,479.68)
SPECIAL ITEMS				0.00
EXTRAORDINARY ITEMS				0.00
Net Change in Fund Balances		0.00	0.00	(0.00)
Fund Balance - Beginning of Year	2800	516,856.46	516,856.46	0.00
Adjustment to Fund Balance	2891			
Fund Balance - End of Year	2700	516,856.46	516,856.46	0.00

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**SUPPORTING SCHEDULE OF
REVENUES AND EXPENDITURES
BELLALAGO EFB D BUDGET - FY 2018**

Source	<i>Debt Service Revenues:</i> Description	Amount
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Total Revenues: _____ -

Vendor	<i>Debt Service Expenditures:</i> Description	Amount
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Debt Service	November 2017 interest - 2014 Series	67,925.11
Debt Service	May 2018 principal - 2014 Series	925,000.00
Debt Service	May 2018 interest - 2014 Series	407,550.63
Debt Service	November 2018 interest - 2014 Series	331,435.43

Total Expenditures: _____ 1,731,911.17

From	<i>Transfers In:</i> Description	Amount
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General Fund	To meet debt service reserve requirements	1,731,911.17
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Total Transfers In: _____ 1,731,911.17

To	<i>Transfers Out:</i> Description	Amount
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Total Transfers Out: _____ -