Bellalago Charter Academy, Osceola County, Florida Balance Sheet (Unaudited)

April 30, 2024

ASSETS		Seneral Fund	Spe	cial Revenue Fund	<u>C</u>	apital Outlay	Tota	l Governmental Funds
ASSETS								
Cash and cash equivalents	\$	5,760,544.07		9,258.32	\$	1,199,409.75	\$	6,969,212.14
Investments		-		-		-		-
Interest receivables Accounts receivables		-		-		-		-
Other current assets		-		-		-		-
Deposits		-		-		-		- 0.507.04
Due from other agencies Other long-term assets		3,537.81 -		-		- -		3,537.81
Total Assets	\$	5,764,081.88	\$	9,258.32	\$	1,199,409.75	\$	6,972,749.95
LIABILITIES AND FUND BALANCE								
Liabilities								
Accounts payable	\$	-	\$	-	\$	-	\$	-
Salaries, benefits, and payroll taxes payable Deferred revenue		97,246.94		9,258.32		-		106,505.26
Notes/bonds payable		-		-		-		-
Due to other Agencies		1,051,260.46		-		-		1,051,260.46
Due to other Funds Other liabilities		-		-		-		-
Other liabilities		-		-		<u>-</u>		<u>-</u>
Total Liabilities	\$	1,148,507.40	\$	9,258.32	_\$	-	\$	1,157,765.72
Fund Balance								
Nonspendable	\$	-	\$	-	\$	-		-
Restricted Committed for Capital Outlay		- 366.37		-		1,199,409.75		1,199,409.75 366.37
Committed - Other		-		-		-		-
Assigned for Contract Commitments		83,497.53		-		-		83,497.53
Unassigned - 6% minimum Unassigned		536,072.76 3,995,637.82		-		-		536,072.76 3,995,637.82
· ·	-	3,993,037.02		<u>-</u>				3,993,037.02
Total Fund Balance	\$	4,615,574.48	\$	-	\$_	1,199,409.75	\$	5,814,984.23
TOTAL LIABILITIES AND FUND BALANCE	\$	5,764,081.88	\$	9,258.32	\$	1,199,409.75	\$	6,972,749.95

		Funding	iotai State
	UFTE	Per Student	Funding
Preliminary Budget	1,143.30	\$7,448.88	\$8,516,306
inal Budget	1,143.29	\$7,727.30	\$8,834,546
20-Day Count	1,150.14	\$7,681.28	\$8,834,546
October FTE	1,137.87	\$7,764.11	\$8,834,546

Bellalago Charter Academy, Osceola County, Florida Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited) April 30, 2024

October FTE 1,137.87 \$7,764.11 \$8,834,546 February FTE \$8,834,546	-			General Fund				Special Revenue							
	Account Number	TERMS PROJECT	TERMS FUNC/OBJT	Month Actual	YTD Actual	Annual Budget	%	_	Month Actual	YTD Actual	Anr	nual Budget	%	М	onth Actual
FEDERAL SOURCES															
Federal direct Federal through state and local STATE SOURCES	3100 0290		0100 0240	\$ -	\$ -	\$ - -	% %	\$	521,163.38	\$ - 1,053,023.24	\$	1,526,882.68	% 69%	\$	-
FEFP	3310		0310	634,363.60	6,509,359.79	6,727,817.50	97%						%		
Capital outlay	3397		0397			-	%						%		54,330.00
Class size reduction School recognition	3355 3361		0355 0361	91,452.69	939,819.62 200,118.00	1,114,467.00 200,118.00	84% 100%						% %		
Other state revenue	33XX		0331	-	200,110.00	992,261.50	0%						%		
			0334			·									
LOCAL SOURCES	2420		0431	24 264 02	225 277 22	100 000 00	2250/						%		
Interest and Change in FMV on Investment Local capital improvement tax	3430 3413		0413	21,264.02	225,277.22	100,000.00	225% %						% %		
Other local revenue	34XX		0425	3,000.00	18,085.15	-	%						%		-
			0498					_							
				\$ 750,080.31	\$ 7,892,659.78	\$ 9,134,664.00	86%	\$	521,163.38	\$ 1,053,023.24	\$	1,526,882.68	69%	\$	54,330.00
Instruction	5000		5XXX	339,336.37	4,355,218.15	6,700,131.00	65%		236,914.15	531,618.55		1,045,941.34	51%		
Instructional support services	6000		6XXX	(168,195.35)	337,950.56	689,470.48	49%		284,249.23	515,455.69		474,992.34	109%		
Board-Education Foundation Admin Fee/Legal	7100		71XX	-	50,000.00	50,000.00	100%						%		
General Administration Administrative Fee - 5%	7200	103000X	72XX 72XX	- 7,772.74	- 78.298.54	92.563.00	% 85%						% %		
SDOC Management Fee		100901X	72XX	-	858,205.08	1,144,273.44	75%						%		
Audit		100902X	72XX	-	18,300.00	18,300.00	100%						%		
School administration	7300		73XX	42,918.68	440,223.33	544,958.96	81%						%		4 700 00
Facilities and acquisition Maint Reserve Payable to BEFBD	7400	100908X	74XX 74XX	-	-	474,529.48 91,463.20	0% 0%						% %		4,720.00
Charter School Capital Outlay-BEFBD		135031X	74XX	-	_	617,166.00	0%						%		
Fiscal services	7500		75XX	-	138.75	· -	%						%		
Food services	7600		76XX	2,672.88	20,940.98	-	%			5.040.00		5.040.00	%		
Central services Pupil transportation services	7700 7800		77XX 78XX	(3,537.81)	1,200.00 237.66		% %			5,949.00		5,949.00	100% %		
Operation of plant	7900		79XX	2,805.60	56,614.25	-	%						%		
Utilities		100430X	79XX	22,386.30	237,239.00	343,496.16	69%						%		
Operations	0400	100000X	79XX	26,859.78	269,272.86	111,597.73	241%						%		
Maintenance of plant Administrative technology services	8100 8200		81XX 82XX	22,521.32	107,697.41	70,000.00	154% %						% %		
Community services	9100		91XX	-	-	-	%						%		
Debt service	9200		92XX		-	-	%						%		
Excess (Deficiency) of Revenues Over Expend	ditures			\$ 295,540.51	\$ 6,831,536.57	\$ 10,947,949.45	62%	\$	521,163.38	\$ 1,053,023.24	\$	1,526,882.68	69%	\$	4,720.00
Other Financing Sources (Uses)				454,539.80	1,061,123.21	(1,813,285.45)	-59%		-	-		-	%		49,610.00
Transfers in			0630	-	-	617,166.00	0%		-	-		-	%		-
Transfers out			97XX		-	(1,423,039.96)	0%	_	-			-	%		
Total Other Financing Sources (Uses)					-	\$ (805,873.96)	0%	\$	-	\$ -	\$	-	%	\$	<u> </u>
Net Change in Fund Balances				454,539.80	1,061,123.21	(2,619,159.41)	-41%		-	-		-	%		49,610.00
Fund balances, beginning				4,161,034.68	3,554,451.27	3,554,451.27	100% %		-	-		-	% %		1,149,799.75
Adjustments to beginning fund balance Fund Balances, Beginning as Restated				4,161,034.68	3,554,451.27	\$ 3,554,451.27	100%	\$	-	\$ -	\$	-	%	\$	1,149,799.75
, , ,					-										
Fund Balances, Ending				\$ 4,615,574.48	\$ 4,615,574.48	\$ 935,291.86	493%	\$	-	\$ -	\$	-	%	\$	1,199,409.75

		Funding	Total State
	UFTE	Per Student	Funding
Preliminary Budget	1,143.30	\$7,448.88	\$8,516,306
Final Budget	1,143.29	\$7,727.30	\$8,834,546
20-Day Count	1,150.14	\$7,681.28	\$8,834,546
October FTE	1,137.87	\$7,764.11	\$8,834,546

Fund Balances, Ending

Capital Outlay February FTE YTD Actual % Annual Budget FEDERAL SOURCES Federal direct % \$ Federal through state and local % STATE SOURCES FEFP Capital outlay 565,674.00 617,166.00 92% Class size reduction % School recognition % 25.162.98 % Other state revenue LOCAL SOURCES Interest and Change in FMV on Investment % Local capital improvement tax 65,076.00 % Other local revenue 200,000.00 200,000.00 100% 855,912.98 \$ 817,166.00 105% Instruction % Instructional support services Board-Education Foundation Admin Fee/Legal % General Administration % Administrative Fee - 5% % SDOC Management Fee % Audit % School administration Facilities and acquisition 250,187.99 2,216,724.72 11% Maint Reserve Payable to BEFBD Charter School Capital Outlay-BEFBD % Fiscal services % Food services % Central services % Pupil transportation services Operation of plant % % Utilities Operations % Maintenance of plant % Administrative technology services % % Community services % Debt service Excess (Deficiency) of Revenues Over Expendi \$ 250,187.99 \$ 2,216,724.72 Other Financing Sources (Uses) 605,724.99 (1,399,558.72) Transfers in 1,423,039.96 0% Transfers out (617,166.00) 0% 805,873.96 **Total Other Financing Sources (Uses)** 0% Net Change in Fund Balances 605,724.99 (593,684.76) -102% Fund balances, beginning 593,684.76 593,684.76 100% Adjustments to beginning fund balance 593,684.76 \$ 593,684.76 100% Fund Balances, Beginning as Restated

\$ 1,199,409.75 \$

		Funding	Total State
	UFTE	Per Student	Funding
Preliminary Budget	1,143.30	\$7,448.88	\$8,516,306
Final Budget	1,143.29	\$7,727.30	\$8,834,546
20-Day Count	1,150.14	\$7,681.28	\$8,834,546
October FTE	1,137.87	\$7,764.11	\$8,834,546
February FTE		,	

Total Governmental Funds

FEDERAL SOURCES	February FTE	Total Governmental Funds							
Federal direct \$ 521,163.38 1,053,023.24 1,526,82.68 69% STATE SOURCES FEPP 683,436.36 6,509,359.79 6,727,817.50 77% Capital outlay 54,330.00 566,674.00 617,166.00 28% Capital outlay 54,330.00 566,674.00 617,166.00 28% Capital outlay 20,118.00 200,118.00			Month Actual		YTD Actual	Α	nnual Budget	%	
Federal direct \$ 521,163.38 1,053,023.24 1,526,82.68 69% STATE SOURCES FEPP 683,436.36 6,509,359.79 6,727,817.50 77% Capital outlay 54,330.00 566,674.00 617,166.00 28% Capital outlay 54,330.00 566,674.00 617,166.00 28% Capital outlay 20,118.00 200,118.00	FEDERAL SOURCES								
STATE SOURCES FEFP		\$	-	\$	-	\$	-	%	
FEFP	Federal through state and local		521,163.38		1,053,023.24		1,526,882.68	69%	
Capital outlay									
Class size reduction									
Community Comm					,		. ,		
Cother state revenue			91,452.69						
Interest and Change in FMV on Investment Local capital improvement tax									
Interest and Change in FMV on Investment 21,264,02									
Cher local revenue			21 264 02		225 277 22		100 000 00	2250/	
Other local revenue 3,000.00 218,085.15 200,000.00 109% Instruction \$ 1,325,573.69 \$ 9,801,596.00 \$ 11,478,712.68 85% Instructional support services 116,053.88 853,406.25 1,164,622.82 73% Board-Education Foundation Admin Fee/Legal - 50,000.00 50,000.00 100% General Administration - - - - - - % Administrative Fee - 5% 7,772.74 78,298.54 92,563.00 85% SDOC Management Fee - 858,205.08 1,144,273.44 75% Audit - - 858,205.00 11,442,73.44 75% Auditilities and acquisition 42,918.68 440,223.33 544,958.96 81% Facilities and acquisition 4,720.00 250,187.99 2,691,254.20 9% Charter School Capital Outlay-BEFBD - - - 9 14,662.20 0% Contait services 2,672.88 20,940.98 - % Collegat			21,204.02				100,000.00		
Instruction			3,000.00				200,000.00		
Instruction									
Instructional support services		\$	1,325,573.69	\$	9,801,596.00	\$	11,478,712.68	85%	
Instructional support services									
Board-Education Foundation Admin Fee/Legal Ceneral Administration									
Ceneral Administration			116,053.88						
Administrative Fee - 5% 7,772.74 78,298.54 92,563.00 85% SDOC Management Fee - 858,205.08 1,144,273.44 75% Audit - 18,300.00 100% School administration 42,918.68 440,223.33 544,958.96 81% Facilities and acquisition 4,720.00 250,187.99 2,691,254.20 9% Maint Reserve Payable to BEFBD - - - 91,463.20 0% Charter School Capital Outlay-BEFBD - - 138.75 - 96 Food services 2,672.88 20,940.98 - % Food services 2,672.88 20,940.98 - % Central services 1,7149.00 5,949.00 120% Pupil transportation services (3,537.81) 237.66 - % Central services 2,805.60 56,614.25 - 179% Utilities 2,805.60 56,614.25 3 111,597.73 241% Maintenance of plant 22,521			-		50,000.00		50,000.00		
SDOC Management Fee			7 772 7 <i>1</i>		78 208 5 <i>1</i>		92 563 00		
Audit - 18,300.00 18,300.00 100% School administration 42,918.68 440,223.33 544,958.96 81% Facilities and acquisition 4,720.00 250,187.99 2,691,254.20 9% Maint Reserve Payable to BEFBD - - 91,463.20 0% Charter School Capital Outlay-BEFBD - - 617,166.00 0% Fiscal services - 138.75 - % Food services 2,672.88 20,940.98 - % Central services - 7,149.00 5,949.00 120% Pupil transportation services (3,537.81) 237.66 - % Central services 2,2805.60 56.614.25 - 179% Utilities 22,386.30 237,239.00 343,496.16 69% Operations 26,859.78 269,272.86 111,597.73 241% Maintenance of plant 22,521.32 107,697.41 70,000.00 154% Community services - - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
School administration 42,918.68 440,223.33 544,958.96 81% Facilities and acquisition 4,720.00 250,187.99 2,691,254.20 9% Maint Reserve Payable to BEFBD - - 91,463.20 0% Charter School Capital Outlay-BEFBD - - 617,166.00 0% Fiscal services - 138.75 - % Food services 2,672.88 20,940.98 - % Central services - 7,149.00 5,949.00 120% Central services - 7,149.00 5,949.00 120% Central services - 7,149.00 5,949.00 120% Pupil transportation services (3,537.81) 237.66 - % Operation of plant 2,805.60 56,614.25 - 179% Operations 26,859.78 269,272.86 111,597.73 241% Maintenance of plant 22,521.32 107,697.41 70,000.00 154% Administrative technology services -<			_						
Maint Reserve Payable to BEFBD Charter School Capital Outlay-BEFBD - - 91,463.20 (0% (0% (0% (0% (0% (0% (0% (0% (0% (0	School administration		42,918.68					81%	
Charter School Capital Outlay-BEFBD - - 617,166.00 0% Fiscal services 2,672.88 20,940.98 - % Contral services - 7,149.00 5,949.00 120% Pupil transportation services (3,537.81) 237.66 - % Operation of plant 2,805.60 56,614.25 - 17% Utilities 22,386.30 237,239.00 343,496.16 69% Operations 26,859.78 269,272.86 111,597.73 241% Maintenance of plant 22,521.32 107,697.41 70,000.00 154% Administrative technology services - - - % Community services - - - % Debt service - - - % Excess (Deficiency) of Revenues Over Expendi 821,423.89 8,134,747.80 \$14,691,556.85 55% Other Financing Sources (Uses) 504,149.80 1,666,848.20 (3,212,844.17) - % Total Other Financi	Facilities and acquisition		4,720.00		250,187.99		2,691,254.20	9%	
Fiscal services			-		-				
Food services			-		-		617,166.00		
Central services 7,149.00 5,949.00 120% Pupil transportation services (3,537.81) 237.66 - % Operation of plant 2,805.60 56,614.25 - 179% Utilities 22,386.30 237,239.00 343,496.16 69% Operations 26,859.78 269,272.86 111,597.73 241% Maintenance of plant 22,521.32 107,697.41 70,000.00 154% Administrative technology services - - - % Community services - - - % Debt service - - - % Excess (Deficiency) of Revenues Over Expendi 821,423.89 8,134,747.80 \$14,691,556.85 55% Other Financing Sources (Uses) 504,149.80 1,666,848.20 (3,212,844.17) - Transfers in - - - 2,040,205.96 0% Total Other Financing Sources (Uses) \$ - \$ - % Net Change in Fund Balances			- 0.070.00				-		
Pupil transportation services			•				5 040 00		
Operation of plant Utilities 2,805.60 56,614.25 — 179% Utilities 22,386.30 237,239.00 343,496.16 69% Operations 26,859.78 269,272.86 111,597.73 241% Maintenance of plant 22,521.32 107,697.41 70,000.00 154% Administrative technology services — % % Community services — % % Debt service — % Excess (Deficiency) of Revenues Over Expendi \$821,423.89 \$8,134,747.80 \$14,691,556.85 55% Other Financing Sources (Uses) 504,149.80 1,666,848.20 (3,212,844.17) —							3,949.00		
Utilities 22,386.30 237,239.00 343,496.16 69% Operations Operations 26,859.78 269,272.86 111,597.73 241% Maintenance of plant Maintenance of plant 22,521.32 107,697.41 70,000.00 154% Administrative technology services Community services - - - - % Debt service - - - % Excess (Deficiency) of Revenues Over Expendi 821,423.89 8,134,747.80 \$ 14,691,556.85 55% Other Financing Sources (Uses) 504,149.80 1,666,848.20 (3,212,844.17) - Transfers out - - - 2,040,205.96 0% Total Other Financing Sources (Uses) - - - 2,040,205.96 0% Net Change in Fund Balances 504,149.80 1,666,848.20 (3,212,844.17) -52% Fund balances, beginning 5,310,834.43 4,148,136.03 4,148,136.03 100% Fund Balances, Beginning as Restated 5,310,834.43 4,148,136.03 4,148,136.03 100%							-		
Maintenance of plant Administrative technology services 22,521.32 107,697.41 70,000.00 154% Administrative technology services Community services Debt service - - - - % Debt service - - - % Excess (Deficiency) of Revenues Over Expendi \$821,423.89 \$8,134,747.80 \$14,691,556.85 55% Other Financing Sources (Uses) 504,149.80 1,666,848.20 (3,212,844.17) - Transfers out - - 2,040,205.96 0% Total Other Financing Sources (Uses) \$ - \$ - % Net Change in Fund Balances 504,149.80 1,666,848.20 (3,212,844.17) -52% Fund balances, beginning 5310,834.43 4,148,136.03 4,148,136.03 100% Fund Balances, Beginning as Restated 5,310,834.43 4,148,136.03 4,148,136.03 100%							343,496.16		
Administrative technology services Community services Debt service Excess (Deficiency) of Revenues Over Expendi Other Financing Sources (Uses) Transfers in Transfers out Total Other Financing Sources (Uses) Net Change in Fund Balances Fund Balances, Beginning Adjustments to beginning fund balance Fund Balances, Beginning as Restated	Operations		26,859.78		269,272.86		111,597.73	241%	
Community services -	Maintenance of plant		22,521.32		107,697.41		70,000.00		
Excess (Deficiency) of Revenues Over Expendi \$821,423.89 \$8,134,747.80 \$14,691,556.85 55%			-		-		-		
Excess (Deficiency) of Revenues Over Expendi \$ 821,423.89 \$ 8,134,747.80 \$ 14,691,556.85 55% Other Financing Sources (Uses) 504,149.80 1,666,848.20 (3,212,844.17) Transfers in Transfers out - - - 2,040,205.96 0% Total Other Financing Sources (Uses) \$ - \$ - \$ - % Net Change in Fund Balances 504,149.80 1,666,848.20 (3,212,844.17) -52% Fund balances, beginning 5,310,834.43 4,148,136.03 4,148,136.03 100% Fund Balances, Beginning as Restated \$ 5,310,834.43 4,148,136.03 4,148,136.03 100%			-		-		-		
Other Financing Sources (Uses) 504,149.80 1,666,848.20 (3,212,844.17) Transfers in Transfers out - - - 2,040,205.96 0% Total Other Financing Sources (Uses) \$ - \$ - \$ Net Change in Fund Balances 504,149.80 1,666,848.20 (3,212,844.17) -52% Fund balances, beginning Adjustments to beginning fund balance 5,310,834.43 4,148,136.03 4,148,136.03 100% Fund Balances, Beginning as Restated \$5,310,834.43 4,148,136.03 4,148,136.03 100%	Debt service				-		-	%	
Transfers in Transfers out - - 2,040,205.96 (2,040,205.96) 0% Total Other Financing Sources (Uses) - - - \$ - % Net Change in Fund Balances 504,149.80 1,666,848.20 (3,212,844.17) -52% Fund balances, beginning 5,310,834.43 4,148,136.03 4,148,136.03 100% Adjustments to beginning fund balance 5,310,834.43 4,148,136.03 4,148,136.03 100% Fund Balances, Beginning as Restated 5,310,834.43 4,148,136.03 4,148,136.03 100%	Excess (Deficiency) of Revenues Over Expendi	\$	821,423.89	\$	8,134,747.80	\$	14,691,556.85	55%	
Transfers out - (2,040,205.96) 0% Total Other Financing Sources (Uses) \$ - \$ - \$ % Net Change in Fund Balances 504,149.80 1,666,848.20 (3,212,844.17) -52% Fund balances, beginning 5,310,834.43 4,148,136.03 4,148,136.03 100% Adjustments to beginning fund balance 5,310,834.43 4,148,136.03 4,148,136.03 100% Fund Balances, Beginning as Restated 5,310,834.43 4,148,136.03 4,148,136.03 100%	Other Financing Sources (Uses)		504,149.80		1,666,848.20		(3,212,844.17)		
Total Other Financing Sources (Uses) \$ - \$ - \$ - % Net Change in Fund Balances 504,149.80 1,666,848.20 (3,212,844.17) -52% Fund balances, beginning Adjustments to beginning fund balance 5,310,834.43 4,148,136.03 4,148,136.03 100% Fund Balances, Beginning as Restated \$ 5,310,834.43 4,148,136.03 \$ 4,148,136.03 100%			-		-				
Net Change in Fund Balances 504,149.80 1,666,848.20 (3,212,844.17) -52% Fund balances, beginning Adjustments to beginning fund balance 5,310,834.43 4,148,136.03 4,148,136.03 100% Fund Balances, Beginning as Restated \$5,310,834.43 4,148,136.03 4,148,136.03 100%	Transiers out		-		-		(2,040,205.96)	0%	
Fund balances, beginning	Total Other Financing Sources (Uses)	\$	-	\$	-	\$	-	%	
Adjustments to beginning fund balance Fund Balances, Beginning as Restated \$ 5,310,834.43 \$ 4,148,136.03 \$ 4,148,136.03 100%									
Fund Balances, Beginning as Restated \$\\$5,310,834.43 \\$4,148,136.03 \\$4,148,136.03 \\$100%			5,310,834.43		4,148,136.03		4,148,136.03		
<u> </u>		_	-	•	4 4 40 400 55	•	4 4 4 0 4 0 0 0 0		
Fund Balances, Ending \$ 5,814,984.23 \$ 5,814,984.23 \$ 935,291.86 622%	Fund Balances, Beginning as Restated	\$	5,310,834.43	\$	4,148,136.03	\$	4,148,136.03	100%	
	Fund Balances, Ending	\$	5,814,984.23	\$	5,814,984.23	\$	935,291.86	622%	