

DISTRICT NAME: WATERFORD SPECIAL DEPENDENT DISTRICT

| BUDGET CATEGORIES | FY 17 BUDGET |
|-----------------------------------|---------------------|
| REVENUES | |
| 363.10 SPECIAL ASSESSMENTS | \$62,000 |
| 366.00 DONATIONS | |
| 361.00 INTEREST | |
| TOTAL GROSS REVENUES | \$62,000 |
| MINUS 5% | -\$3,100 |
| PLUS: | |
| 384.00 DEBT PROCEEDS | |
| 389.90 EST BEGINNING FUND BALANCE | \$89,485 |
| TOTAL REVENUES | \$148,385 |

| EXPENDITURES: | FY 17 BUDGET |
|-------------------------------------|---------------------|
| 31.00 PROFESSIONAL SERVICES | \$2,000 |
| 32.00 ACCOUNTING AND AUDITING | \$2,000 |
| 34.00 OTHER CONTRACTUAL SERVICES | \$9,555 |
| 40.00 TRAVEL AND PER DIEM | \$0 |
| 41.00 COMMUNICATION SERVICES | \$237 |
| 43.00 UTILITY SERVICES | \$9,335 |
| 44.00 RENTALS AND LEASES | \$0 |
| 45.00 INSURANCE | \$2,600 |
| 46.00 REPAIR AND MAINTENANCE | \$46,845 |
| 47.00 PRINTING AND BINDING | \$0 |
| 49.00 OTHER CHARGES AND OBLIGATIONS | \$1,333 |
| 51.00 OFFICE SUPPLIES | \$500 |
| 52.00 OPERATING SUPPLIES | \$300 |
| 54.00 BOOKS AND PUBLICATIONS | \$200 |
| TOTAL OP EXPENDITURES | \$74,905 |

| CAPITAL OUTLAY | FY 17 BUDGET |
|-------------------------------|---------------------|
| 61.00 LAND | |
| 62.00 BUILDINGS | |
| 63.00 IMPROVEMENTS | |
| 64.00 MACHINERY AND EQUIPMENT | |
| TOTAL CAPITAL OUTLAY | \$0 |

| DEBT SERVICE | FY 17 BUDGET |
|--------------------------------|---------------------|
| 71.00 PRINCIPAL | |
| 72.00 INTEREST | |
| 73.00 OTHER DEBT SERVICE COSTS | |
| TOTAL DEBT SERVICE | \$0 |

| NON-OPERATING | FY 17 BUDGET |
|---------------------------------------|---------------------|
| 99.01 BUDGET TRANSFERS | \$2,480 |
| 99.02 RESERVE FOR FUTURE CAPITAL | \$65,000 |
| 99.03 RESERVE FOR CONTINGENCY | \$6,000 |
| TOTAL NON-OPERATING | \$73,480 |
| TOTAL EXPEND AND NON-OPERATING | \$148,385 |

Revenues Minus Expenditures Equals \$0

BACKUP SCHEDULES**Show in the area below, how line items are calculated:**

| | |
|-------------------------------------|---------------------------|
| 363.10 SPECIAL ASSESSMENTS | 62 homes @ \$1,000 |
| 366.00 DONATIONS | |
| 361.00 INTEREST | Savings Account |
| 31.00 PROFESSIONAL SERVICES | Legal Fees |
| 32.00 ACCOUNTING AND AUDITING | Audit Fees |
| 34.00 OTHER CONTRACTUAL SERVICES | Lawn/Pest/Gate Contracts |
| 40.00 TRAVEL AND PER DIEM | |
| 41.00 COMMUNICATION SERVICES | Website |
| 43.00 UTILITY SERVICES | TECO and Gate Phone |
| 44.00 RENTALS AND LEASES | |
| 45.00 INSURANCE | Casualty and Bond |
| 46.00 REPAIR AND MAINTENANCE | Common Area/Gate/Park |
| 47.00 PRINTING AND BINDING | Reports and Notifications |
| 49.00 OTHER CHARGES AND OBLIGATIONS | Annual Fee |
| 51.00 OFFICE SUPPLIES | Paper, Ink, Etc. |
| 52.00 OPERATING SUPPLIES | Keys, Locks, Signs, Etc. |
| 54.00 BOOKS AND PUBLICATIONS | |
| 71.00 PRINCIPAL | |
| 72.00 INTEREST | |
| 73.00 OTHER DEBT SERVICE COSTS | |
| 99.01 BUDGET TRANSFERS | 4% of Assessments |
| 99.02 RESERVE FOR FUTURE CAPITAL | Road Maint. And Repair |
| 99.03 RESERVE FOR CONTINGENCY | Security Upgrades |

ESTIMATING FUND BALANCE

DISTRICT: WATERFORD SPECIAL DEPENDENT DISTRICT
 PERIOD ENDING: SEPTEMBER 30, 2017

| BUDGET CATEGORIES | Adopted FY 16 BUDGET | ACTUAL | PROJECT | TOTAL |
|---------------------------------------|----------------------------|-----------|---------|-----------|
| REVENUES | | | | |
| 363.10 SPECIAL ASSESSMENTS (Note A) | \$62,000 | \$58,893 | | \$58,893 |
| 366.00 DONATIONS | | | | \$0 |
| 361.00 INTEREST | \$25 | \$17 | \$12 | \$29 |
| TOTAL GROSS REVENUES | \$62,025 | \$58,910 | \$12 | \$58,922 |
| MINUS 5% | -\$3,101 | | | |
| PLUS: | | | | |
| 384.00 DEBT PROCEEDS | | | | \$0 |
| 389.00 BEGINNING FUND BALANCE(Note B) | \$92,193 | \$104,543 | | \$104,543 |
| TOTAL REVENUES | \$151,117 | \$163,453 | \$12 | \$163,465 |

| EXPENDITURES: | Adopted FY 16 BUDGET | ACTUAL | PROJECT | TOTAL |
|-------------------------------------|----------------------------|----------|----------|----------|
| 31.00 PROFESSIONAL SERVICES | \$2,000 | | \$2,000 | \$2,000 |
| 32.00 ACCOUNTING AND AUDITING | \$2,200 | \$2,000 | \$0 | \$2,000 |
| 34.00 OTHER CONTRACTUAL SERVICES | \$15,000 | \$4,555 | \$5,000 | \$9,555 |
| 40.00 TRAVEL AND PER DIEM | \$0 | | | \$0 |
| 41.00 COMMUNICATION SERVICES | \$300 | \$37 | \$200 | \$237 |
| 42.00 TRANSPORTATION SERVICES | \$0 | | | \$0 |
| 43.00 UTILITY SERVICES | \$11,000 | \$4,335 | \$5,000 | \$9,335 |
| 44.00 RENTALS AND LEASES | \$0 | | | \$0 |
| 45.00 INSURANCE | \$2,600 | \$100 | \$2,500 | \$2,600 |
| 46.00 REPAIR AND MAINTENANCE | \$26,787 | \$35,920 | \$10,000 | \$45,920 |
| 47.00 PRINTING AND BINDING | \$250 | | \$0 | \$0 |
| 49.00 OTHER CHARGES AND OBLIGATIONS | \$500 | \$833 | \$500 | \$1,333 |
| 51.00 OFFICE SUPPLIES | \$500 | | \$500 | \$500 |
| 52.00 OPERATING SUPPLIES | \$300 | | \$300 | \$300 |
| 54.00 BOOKS AND PUBLICATIONS | \$200 | | \$200 | \$200 |
| TOTAL OP EXPENDITURES | \$61,637 | \$47,780 | \$26,200 | \$73,980 |

| CAPITAL OUTLAY | Adopted FY 16 BUDGET | ACTUAL | PROJECT | TOTAL |
|-------------------------------|----------------------------|--------|---------|-------|
| 61.00 LAND | | | | \$0 |
| 62.00 BUILDINGS | | | | \$0 |
| 63.00 IMPROVEMENTS | | | | \$0 |
| 64.00 MACHINERY AND EQUIPMENT | | | | \$0 |
| TOTAL CAPITAL OUTLAY | \$0 | \$0 | \$0 | \$0 |

| DEBT SERVICE | Adopted FY 16 BUDGET | ACTUAL | PROJECT | TOTAL |
|--------------------------------|----------------------------|--------|---------|-------|
| 71.00 PRINCIPAL | \$0 | | | \$0 |
| 72.00 INTEREST | | | | \$0 |
| 73.00 OTHER DEBT SERVICE COSTS | | | | \$0 |
| TOTAL DEBT SERVICE | \$0 | \$0 | \$0 | \$0 |

ESTIMATING FUND BALANCE

| NON-OPERATING | Adopted FY 16 BUDGET | ACTUAL | PROJECT | TOTAL |
|---|----------------------------|-------------------|-----------------|-----------------|
| 90.93 BUDGET TRANSFERS (Note C) | \$2,480 | DO NOT USE | | |
| 90.99 RESERVE FOR FUTURE CAPITAL (Note C) | \$81,000 | | | |
| 90.99 RESERVE FOR CONTINGENCY (Note C) | \$6,000 | | | |
| TOTAL NON-OPERATING | \$89,480 | | | |
| TOTAL EXPEND AND NON-OPERATING | \$151,117 | \$47,780 | \$26,200 | \$73,980 |

| SUMMARY OF FY 16 FUND BALANCE | ACTUAL | PROJECT | TOTAL |
|------------------------------------|-----------|-----------|-----------|
| FY 16 REVENUE: TOTAL = | \$163,453 | \$12 | \$163,465 |
| MINUS: FY 16 EXPENDITURES: TOTAL = | \$47,780 | \$26,200 | \$73,980 |
| ESTIMATED FUND BALANCE = | \$115,673 | -\$26,188 | \$89,485 |

NOTES:

- (A) In "ACTUAL" column, use actual amount deposited to district account by Tax Collector's Office.
- (B) In "ACTUAL" column, enter the total fund balance amount from FY 15 audited financial statement. This includes all amounts even those reserved for capital projects.
- (C) There can be NO direct expenditures from any of these categories.