

**DISTRICT NAME: WATFORD SPECIAL DEPENDENT DISTRICT**

<b>BUDGET CATEGORIES</b>	<b>FY 15 BUDGET</b>
<b>REVENUES</b>	
363.10 SPECIAL ASSESSMENTS	\$62,000
366.00 DONATIONS	
361.00 INTEREST	\$100
<b>TOTAL GROSS REVENUES</b>	<b>\$62,100</b>
<b>MINUS 5%</b>	<b>-\$3,105</b>
<b>PLUS:</b>	
384.00 DEBT PROCEEDS	
389.90 EST BEGINNING FUND BALANCE	\$97,208
<b>TOTAL REVENUES</b>	<b>\$156,203</b>

<b>EXPENDITURES:</b>	<b>FY 15 BUDGET</b>
31.00 PROFESSIONAL SERVICES	\$5,000
32.00 ACCOUNTING AND AUDITING	\$2,200
34.00 OTHER CONTRACTUAL SERVICES	\$12,000
40.00 TRAVEL AND PER DIEM	\$0
41.00 COMMUNICATION SERVICES	\$750
43.00 UTILITY SERVICES	\$8,500
44.00 RENTALS AND LEASES	\$0
45.00 INSURANCE	\$2,500
46.00 REPAIR AND MAINTENANCE	\$16,023
47.00 PRINTING AND BINDING	\$250
49.00 OTHER CHARGES AND OBLIGATIONS	\$500
51.00 OFFICE SUPPLIES	\$500
52.00 OPERATING SUPPLIES	\$300
54.00 BOOKS AND PUBLICATIONS	\$200
<b>TOTAL OP EXPENDITURES</b>	<b>\$48,723</b>

<b>CAPITAL OUTLAY</b>	<b>FY 15 BUDGET</b>
61.00 LAND	
62.00 BUILDINGS	
63.00 IMPROVEMENTS	\$18,000
64.00 MACHINERY AND EQUIPMENT	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$18,000</b>

<b>DEBT SERVICE</b>	<b>FY 15 BUDGET</b>
71.00 PRINCIPAL	
72.00 INTEREST	
73.00 OTHER DEBT SERVICE COSTS	
<b>TOTAL DEBT SERVICE</b>	<b>\$0</b>

<b>NON-OPERATING</b>	<b>FY 15 BUDGET</b>
99.01 BUDGET TRANSFERS	\$2,480
99.02 RESERVE FOR FUTURE CAPITAL	\$67,000
99.03 RESERVE FOR CONTINGENCY	\$20,000
<b>TOTAL NON-OPERATING</b>	<b>\$89,480</b>
<b>TOTAL EXPEND AND NON-OPERATING</b>	<b>\$156,203</b>

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	Gate Phone & Website
43.00 UTILITY SERVICES	TECO
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, 2015

BUDGET CATEGORIES	Adopted FY 14 BUDGET	ACTUAL	PROJECT	TOTAL
<b>REVENUES</b>				
363.10 SPECIAL ASSESSMENTS (Note A)	\$62,000	\$54,238		\$54,238
366.00 DONATIONS				\$0
361.00 INTEREST	\$200	\$30		\$30
<b>TOTAL GROSS REVENUES</b>	\$62,200	\$54,268	\$0	\$54,268
<b>MINUS 5%</b>	-\$3,110			
<b>PLUS:</b>				
384.00 DEBT PROCEEDS				\$0
389.00 BEGINNING FUND BALANCE(Note B)	\$104,791	\$146,056		\$146,056
<b>TOTAL REVENUES</b>	\$163,881	\$200,324	\$0	\$200,324

EXPENDITURES:	Adopted FY 14 Budget	ACTUAL	PROJECT	TOTAL
31.00 PROFESSIONAL SERVICES	\$5,000		\$2,000	\$2,000
32.00 ACCOUNTING AND AUDITING	\$2,200	\$2,000		\$2,000
34.00 OTHER CONTRACTUAL SERVICES	\$17,000	\$4,879	\$7,000	\$11,879
40.00 TRAVEL AND PER DIEM	\$0			\$0
41.00 COMMUNICATION SERVICES	\$500	\$432	\$300	\$732
42.00 TRANSPORTATION SERVICES	\$0			\$0
43.00 UTILITY SERVICES	\$12,000	\$4,872	\$3,500	\$8,372
44.00 RENTALS AND LEASES	\$0			\$0
45.00 INSURANCE	\$3,200	\$1,181	\$1,000	\$2,181
46.00 REPAIR AND MAINTENANCE	\$33,326	\$9,766	\$10,000	\$19,766
47.00 PRINTING AND BINDING	\$200			\$0
49.00 OTHER CHARGES AND OBLIGATIONS	\$275	\$236	\$250	\$486
51.00 OFFICE SUPPLIES	\$200	\$105	\$95	\$200
52.00 OPERATING SUPPLIES	\$300		\$300	\$300
54.00 BOOKS AND PUBLICATIONS	\$200		\$200	\$200
<b>TOTAL OP EXPENDITURES</b>	\$74,401	\$23,471	\$24,645	\$48,116

CAPITAL OUTLAY	Adopted FY 14 BUDGET	ACTUAL	PROJECT	TOTAL
61.00 LAND				\$0
62.00 BUILDINGS				\$0
63.00 IMPROVEMENTS			\$55,000	\$55,000
64.00 MACHINERY AND EQUIPMENT				\$0
<b>TOTAL CAPITAL OUTLAY</b>	\$0	\$0	\$55,000	\$55,000

### ESTIMATING FUND BALANCE

DEBT SERVICE	Adopted FY 14 BUDGET	ACTUAL	PROJECT	TOTAL
71.00 PRINCIPAL				\$0
72.00 INTEREST				\$0
73.00 OTHER DEBT SERVICE COSTS				\$0
<b>TOTAL DEBT SERVICE</b>	\$0	\$0	\$0	\$0

NON-OPERATING	Adopted FY 14 BUDGET	ACTUAL	PROJECT	TOTAL
90.93 BUDGET TRANSFERS (Note C)	\$2,480	[REDACTED]	[REDACTED]	[REDACTED]
90.99 RESERVE FOR FUTURE CAPITAL (Note C)	\$67,000			
90.99 RESERVE FOR CONTINGENCY (Note C)	\$20,000			
<b>TOTAL NON-OPERATING</b>	\$89,480			
<b>TOTAL EXPEND AND NON-OPERATING</b>	\$163,881	\$23,471	\$79,645	\$103,116

SUMMARY OF FY 13 FUND BALANCE	ACTUAL	PROJECT	TOTAL
<b>FY 13 REVENUE: TOTAL =</b>	\$200,324	\$0	\$200,324
<b>MINUS: FY 13 EXPENDITURES: TOTAL =</b>	\$23,471	\$79,645	\$103,116
<b>ESTIMATED FUND BALANCE =</b>	\$176,853	-\$79,645	\$97,208

**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 13 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.