

DISTRICT NAME: WATERFORD SPECIAL DEPENDENT DISTRICT

BUDGET CATEGORIES	FY 16 BUDGET
REVENUES	
363.10 SPECIAL ASSESSMENTS	\$62,000
366.00 DONATIONS	
361.00 INTEREST	\$25
TOTAL GROSS REVENUES	\$62,025
MINUS 5%	-\$3,101
PLUS:	
384.00 DEBT PROCEEDS	
389.90 EST BEGINNING FUND BALANCE	\$92,193
TOTAL REVENUES	\$151,117

EXPENDITURES:	FY 16 BUDGET
31.00 PROFESSIONAL SERVICES	\$2,000
32.00 ACCOUNTING AND AUDITING	\$2,200
34.00 OTHER CONTRACTUAL SERVICES	\$15,000
40.00 TRAVEL AND PER DIEM	\$0
41.00 COMMUNICATION SERVICES	\$300
43.00 UTILITY SERVICES	\$11,000
44.00 RENTALS AND LEASES	\$0
45.00 INSURANCE	\$2,600
46.00 REPAIR AND MAINTENANCE	\$26,787
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
TOTAL OP EXPENDITURES	\$61,637

CAPITAL OUTLAY	FY 16 BUDGET
61.00 LAND	
62.00 BUILDINGS	
63.00 IMPROVEMENTS	
64.00 MACHINERY AND EQUIPMENT	
TOTAL CAPITAL OUTLAY	\$0

DEBT SERVICE	FY 16 BUDGET
71.00 PRINCIPAL	
72.00 INTEREST	
73.00 OTHER DEBT SERVICE COSTS	
TOTAL DEBT SERVICE	\$0

NON-OPERATING	FY 16 BUDGET
99.01 BUDGET TRANSFERS	\$2,480
99.02 RESERVE FOR FUTURE CAPITAL	\$67,000
99.03 RESERVE FOR CONTINGENCY	\$20,000
TOTAL NON-OPERATING	\$89,480
TOTAL EXPEND AND NON-OPERATING	\$151,117

Revenues Minus Expenditures Equals **\$0**

<p>BACKUP SCHEDULES Show in the area below, how line items are calculated:</p>
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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, 2016

BUDGET CATEGORIES	Adopted FY 15 BUDGET	ACTUAL	PROJECT	TOTAL
REVENUES				
363.10 SPECIAL ASSESSMENTS (Note A)	\$62,000	\$56,750		\$56,750
366.00 DONATIONS				\$0
361.00 INTEREST	\$100	\$12	\$12	\$24
TOTAL GROSS REVENUES	\$62,100	\$56,762	\$12	\$56,774
MINUS 5%	-\$3,105			
PLUS:				
384.00 DEBT PROCEEDS				\$0
389.00 BEGINNING FUND BALANCE(Note B)	\$97,208	\$108,167		\$108,167
TOTAL REVENUES	\$156,203	\$164,929	\$12	\$164,941

EXPENDITURES:	Adopted FY 15 Budget	ACTUAL	PROJECT	TOTAL
31.00 PROFESSIONAL SERVICES	\$5,000		\$2,000	\$2,000
32.00 ACCOUNTING AND AUDITING	\$2,200	\$2,000	\$0	\$2,000
34.00 OTHER CONTRACTUAL SERVICES	\$12,000	\$4,563	\$8,000	\$12,563
40.00 TRAVEL AND PER DIEM	\$0	\$0	\$0	\$0
41.00 COMMUNICATION SERVICES	\$750	\$35	\$150	\$185
42.00 TRANSPORTATION SERVICES	\$0	\$0	\$0	\$0
43.00 UTILITY SERVICES	\$8,500	\$5,190	\$5,500	\$10,690
44.00 RENTALS AND LEASES	\$0	\$0		\$0
45.00 INSURANCE	\$2,500	\$100	\$2,500	\$2,600
46.00 REPAIR AND MAINTENANCE	\$16,023	\$16,623	\$9,500	\$26,123
47.00 PRINTING AND BINDING	\$250	\$0	\$250	\$250
49.00 OTHER CHARGES AND OBLIGATIONS	\$500	\$175	\$0	\$175
51.00 OFFICE SUPPLIES	\$500			\$0
52.00 OPERATING SUPPLIES	\$300	\$31		\$31
54.00 BOOKS AND PUBLICATIONS	\$200	\$0		\$0
TOTAL OP EXPENDITURES	\$48,723	\$28,717	\$27,900	\$56,617

CAPITAL OUTLAY	Adopted FY 15 Budget	ACTUAL	PROJECT	TOTAL
61.00 LAND				\$0
62.00 BUILDINGS				\$0
63.00 IMPROVEMENTS	\$18,000	\$16,131		\$16,131
64.00 MACHINERY AND EQUIPMENT				\$0
TOTAL CAPITAL OUTLAY	\$18,000	\$16,131	\$0	\$16,131

ESTIMATING FUND BALANCE

DEBT SERVICE	Adopted FY 15 BUDGET	ACTUAL	PROJECT	TOTAL
71.00 PRINCIPAL				\$0
72.00 INTEREST				\$0
73.00 OTHER DEBT SERVICE COSTS				\$0
TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0

NON-OPERATING	Adopted FY 15 BUDGET	ACTUAL	PROJECT	TOTAL
90.93 BUDGET TRANSFERS (Note C)	\$2,480	DO NOT USE		
90.99 RESERVE FOR FUTURE CAPITAL (Note C)	\$67,000			
90.99 RESERVE FOR CONTINGENCY (Note C)	\$20,000			
TOTAL NON-OPERATING	\$89,480			
TOTAL EXPEND AND NON-OPERATING	\$156,203	\$44,848	\$27,900	\$72,748

SUMMARY OF FY 14 FUND BALANCE	ACTUAL	PROJECT	TOTAL
FY 14 REVENUE: TOTAL =	\$164,929	\$12	\$164,941
MINUS: FY 14 EXPENDITURES: TOTAL =	\$44,848	\$27,900	\$72,748
ESTIMATED FUND BALANCE =	\$120,081	-\$27,888	\$92,193

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 14 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.