VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND OPERATING BUDGET BUDGET TO ACTUAL STATEMENT AS OF: May 31, 2018 (Unaudited)

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Eight /) Months of Ope	rations 66 6	70/ of Voor
Eigiit (c) Months of Ope	1 4110115 - 00.0	77 /0 UI I eai

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					Actual Inf	orn	nation				
Account Number	Description of Account		Annual Budget		rent Month Actual	Υ	ear-to-Date Actual	Υ	ear-to-Date Variance	Percent of Annual Budget	Footnotes
	REVENUES:		_					Ov	er/(Under)		
338000	Management Fees - Intergovernmental		\$ 5,156,278	\$	429,487	\$	3,436,053	\$	(1,720,225)		
338000	Fees for Services - Intergovernmental		19,992,644		1,666,239		13,329,965		(6,662,679)		
338000	Tech Service Fees - Intergovernmental		964,253		80,358		642,821		(321,432)		
341301	Admin Fees from Developer		140,331		11,694		93,555		(46,776)		
341302	Recreation Fees from Developer		537,649		44,804		358,433		(179,216)		
341307	Tech Service Fees from Developer		30,374		2,531		20,250		(10,124)		
341308	Tech Service Fees from CSU		41,966		3,497		27,978		(13,988)		
341309	Tech Service Fees from SWCA		140		12		92		(48)		
341310 341311	Admin Service Fees from CSU Admin Service Fees from SWCA		222,537 9,297		18,545 775		148,357 6,197		(74,180) (3,100)		
341312	Admin Service Fees from FWCA		12,822		1,069		8,546		(4,276)		
341313	Admin Service Fees from Tri-County Sntn		2,433		203		1,621		(812)		
341900	Other General Government Charges		42,000		380		26,770		(15,230)		A
342900	Other Public Safety Charges		42,000		300		20,770		(13,230)	0.00%	
361100	Interest Income		31,500		14,618		84,560		53,060	268.44%	В
361307	Unrealized Gain or Loss- LTIP				(122)		26,498		26,498	0.00%	С
366010	Donations - Other		35,000		4,390		28,795		(6,205)		0
000010	Total Revenues:		\$ 27,219,224	\$	2,278,480	\$	18,240,491	\$	(8,978,733)	67.01%	
			* 11,210,221	Ť	_, , , , , , , , ,	Ť	10,210,101	_	(0,0:0,:00)	0110170	
	EXPENDITURES :							Un	der/(Over)		
									(- : : :)		
500100	Salaries and Wages		\$ 16,553,182	\$	1,195,854	\$	9,968,132	\$	6,585,050	60.22%	
500200	Employee Benefits		5,301,785		317,455		3,079,486		2,222,299	58.08%	
	Subtotal Personal Service Expenses		21,854,967		1,513,309		13,047,618		8,807,349	59.70%	
500310	Professional Services		457,360		25,577		240,873		216,487	52.67%	
500340	Other Contractual Services		1,353,457		88,469		830,041		523,416	61.33%	
500400	Travel & Per Diem		64,869		2,854		22,003		42,866	33.92%	D
500410	Communications & Freight Services		397,496		25,540		179,329		218,167	45.11%	
500430	Utilities Services		103,672		6,583		47,439		56,233	45.76%	
500440	Rentals & Leases		826,161		74,714		541,197		284,964	65.51%	
500460	Repairs & Maintenance Services		258,666		18,387		114,122		144,544	44.12%	E
500470	Printing & Binding		203,653		1,403		124,199		79,454	60.99%	E
500480 500490	Promotional Activities		289,330		51,842 6,635		257,951		31,379	89.15% 34.79%	
500490	Other Current Charges Office Supplies		38,722 70,543		4,819		13,472 30,590		25,250 39,953	43.36%	F
500510	Operating Supplies		973,637		36,827		409,533		564,104	42.06%	E
500520	Books, Publications, Subscriptions & Dues		104,981		2,880		33,531		71,450	31.94%	G
300340	Subtotal Operating Expenses		5.142.547		346,530		2,844,280		2,298,267	55.31%	G
	Oubtotal Operating Expenses		3,142,347		340,330		2,044,200		2,230,201	33.3170	
500641	Vehicles		322,137		1,103		206,199		115,938	64.01%	Н
500642	Capital FF&E		1,081,734		- 1,100		259,008		822,726	23.94%	i
500600	Capital Project Expense		1,403,871		1.103		465,207		938,664	33.14%	
	· · · · · · · · · · · · · · · · · · ·		,,-		,				,		
	Total Expenditures		\$ 28,401,385	\$	1,860,942	\$	16,357,105	\$	12,044,280	57.59%	
	Change in Unreserved Net Position		\$ (1,182,161)	\$	417,538	\$	1,883,386	\$	3,065,547		
	Change in Unreserved Net Position indicat	es a b	oudgeted use of V	Vorkir	ng Capital of	\$ 1,1	182,161				
			Balance								
			Forward	Cur	rent Month	1	Year to Date				
	Fund Balance Analysis:		09/30/17		Actual		Actual	Cu	rrent Balance		
	•										
	Unassigned		\$ 7,417,023	\$	417,538	\$	1,883,386	\$	9,300,409		
	Committed General R&R Reserve		-		-						
	Total Fund Balance		\$ 7,417,023	\$	417,538	\$	1,883,386	\$	9,300,409		

GL Date: 06/15/18

	VILLAGE			TY DEVELOPMENT PERATING BUDG				
	BUDGET TO A	_		FAS OF: May 31,		1\		
				rations - 66.67% (4)		
		,,,,	, months of ope	1410113 - 00.01 70 0	Ji i cui			
Footnotes:								
Α	Majority of revenue is for the annual payment fr	om \	/illages for their p	ortion of ID supplie	es which was invo	iced in January (\$	17.365) and th	e BOA annua
	purchase card rebate was received in February					(+		
	,	(, -,	,					
В	Interest Income includes monthly interest from	CFB	our depository b	ank, and investme	nts with Florida C	ooperative Liquid A	Assets Security	System
	(FLCLASS), Florida Education Investment Trus							
	(1 EGE/GG), 1 Ionaa Eaacatton investment 11aa	l i ui	la (i Eirr), ana ti	le otate board of 7	tarrimotration (OL	<i>y</i> ().		
			Month	CFB	FLCLASS	FEITF	SBA	
			Oct-17	0.63%	1.27%	1.24%	1.37%	
			Nov-17	0.63%	1.28%	1.23%	1.37%	
			Dec-17	0.77%	1.38%	1.30%	1.45%	
			Jan-18	0.88%	1.54%	1.46%	1.60%	
			Feb-18	0.88%	1.60%	1.53%	1.80%	
			Mar-18	0.96%	1.72%	1.64%	1.80%	
			Apr-18	1.13%	1.90%	1.83%	1.99%	
			May-18	1.13%	2.00%	1.96%	2.05%	
			,					
С	The unbudgeted revenue relates to the monthly	unr	ealized gain or los	s from our long ter	rm investments.			
D	Across all departments travel and per diem exp	endi	tures are running	lower than anticipa	ated budget.			
E	YTD amounts include unbudgeted Hurricane Irr	na e	xpenditures for F	Y 2017/18 as show	n below.			
	Replace 90 Pool Table pockets					Account 46x		
	Replace 18 cases of Guest ID and area pas	ses				Account 47x		
	Quilts and camera replacements					Account 52x		
					\$ 8,923			
	The amounts do not represent all Hurricane exp	end	tures as some ha	ve been booked in	FY 2016/17 in th	e amount of \$1,12	7 and there are	e more
	to be processed in FY 2017/18.							
F	Office Supplies are underbudget based on the	as ne	eded nature of o	rdering supplies.				
		<u>L.</u>		1	<u> </u>			
G	Books, Publications, Subscriptions and Dues is	und	erbudget due to ti	ming of annual pay	yments.			
	Versite data assessed there are for 0.00	10/- 1	-bbists T					
Н	Year to date expenditures are for 9 Community	vvat	cn venicies. Thr	ee recreation vehic	cies are on order	and we should hav	e in the next fe	w months.
	VTD Oorital EEOE is fee as Assessed B	<u> </u>	(AE 050) Hilli	h Dilling Ortho	(0440.007)		<u> </u>	
I	YTD Capital FF&E is for an Accounts Payable s software (\$7,754) and a License Plate Recogni	scan	ner (\$5,053), Utilit	ty Billing Software ((\$140,937), Comr	nunity vvatch Eme	rgency Reporti	ng
			oysterii (\$909). 7	aiso included in Ca	ipitai FF&E TTD I:	s experiolities for	une unbudgete	J.
	District Virtual Infrastructure Project (\$104,355)							

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT VILLAGE OF SPANISH SPRINGS (VOSS) BUDGET GET TO ACTUAL STATEMENT AS OF: May 24, 2018 (Upper

Account Description of Account Budget Actual Tourish Month Actual Vear-to-Date V				(8) Months of				, 2018 (Unaudi of Year	ted)		
Account Number Description of Account Description of Account Description of Account Description of Account Actual A						Actual In	fo	rmation			
325214 CAM & Road Maintenance Assessments \$1,299,311 \$	Number				Cı	urrent Month		Year-to-Date	Variance		Footnotes
34199 Miscellaneous Revenue 2,000 - 3,443 1,443 172,159 10,629 268,528 361000 Interest Income 6,600 3,127 17,129 10,629 268,528 362003 Ground Lease 1,095 - 1,043 (52) 95,25% 7018 7		REVENUES:							Over/(Under)		
341999 Miscellaneous Revenue 2,000 - 3,443 1,443 172,159 10,629 268,529 361000 Ground Lease 1,095 - 1,043 (52) 268,529 362003 Ground Lease 1,095 - 1,005 15,305 (148,62) 507,06 70161 Revenues: 1,339,093 4,132 1,336,231 (2,862) 597,09 70161 Available Resources: 1,339,093 5,352 5,341,434 5,2341 100,075 70161 Available Resources: 5,1339,093 5,352 5,1341,434 5,2341 100,175 70161 Available Resources: 5,1339,093 5,352 5,1341,434 5,2341 100,175 70161 100,17	325214	CAM & Road Maintenance Assessments		\$ 1.299.31	\$		\$	1.299.311	\$ -	100.00%	Α
382003 Ground Lease					_	-	_			172.15%	В
382019 Rents & Leases 30,187 1,005 15,305 (14,882) 59,79% Total Revenues: 1,339,993 4,132 1,336,231 (2,882) 99,79% 361304 Urrealized Gain or Loss - FIGIT - (85) (391) (391) 0,00% 361305 Urrealized Gain or Loss - LGIT - (29) 6,114 6,114 0,00% 70 70 70 70 70 70 70	361000	Interest Income		6,500)	3,127		17,129	10,629	263.52%	С
Total Revenues:				1,095	5	-					D
361304 Unrealized Gain or Loss-FINIT	362019										
381300 Unrealized Gain or Loss-FLGIT				1,339,093	3				. , ,		
Salador Unrealized Gam or Loss: LTIP (29) 6, 114 6, 114 0.00%					-		_				
State Stat					-	. ,	_	. ,	. ,		E
System	361307			A 4 000 000	-	. ,	_				E
\$39311 Management Fee \$ 127.584 \$ 10.632 \$ 85.056 \$ 42.528 66.67% \$ 539312 Engineering Services \$ 5.000 \$ \$ 5.		l otal Available Resources:		\$ 1,339,093	\$ \$	3,952	\$	1,341,434	\$ 2,341	100.17%	
539312 Engineering Services 5,000 - 5,000 0,00%		EXPENDITURES:							Under/(Over)		
539312 Engineering Services	500044			0 107.50		40.000	_	05.050	40.500	00.070/	
539318 Technology Services 4,931			1	, , , , ,	,	10,632	\$	85,056			
539319 Other Professional Services 2,807 195 1,268 1,539 45,17% 539341 Juntorial (Porter) Services 71,343 5,840 49,552 21,791 69,46% 539343 Systems Management Support 15,604 964 3,823 11,781 24,50% 539432 Utilities Electricity 98,558 7,409 52,233 46,365 52,88% 539432 Utilities Natural Gas 520 43 338 182 65,00% 539433 Utilities Natural Gas 520 43 338 182 65,00% 539433 Utilities Natural Gas 520 43 338 182 65,00% 539433 Utilities Natural Gas 520 43 338 182 65,00% 539443 Utilities Natural Gas 520 43 338 182 65,00% 539442 Equipment Rental 1,500 - - 1,500 0,00% 539442 Equipment Rental 1,500 - - 1,500 0,00% 539442 Equipment Maintenance 500 - 33 467 6,60% 539461 Equipment Maintenance 316,076 9,038 112,374 203,702 35,55% 539463 Landscape Maintenance - Recurring 199,124 15,560 136,853 62,271 68,73% 539468 Iringation Repair 5,910 - 1,121 4,789 19,97% 539468 Iringation Repair 5,910 - 1,121 4,789 19,97% 539498 Iringation Repair 5,910 - 1,121 4,789 19,97% 539499 Miscellaneous Current Charges 15,000 - 1,640 3,360 77,60% 539499 Miscellaneous Current Charges 15,000 - - 2,700 0,00% 539499 Miscellaneous Current Charges 1,310,461 72,646 652,868 657,593 49,82% 539911 Transfer to General R&R 200,000 - - 2,0000 0,00% 539911 Transfer to General R&R 200,000 - - 2,0000 0,00% 539911 Transfer to Road Maintenance Fund 38,765 3,230 25,845 12,920 66,67% 539916 Transfer to Road Maintenance Fund 38,765 3,230 25,845 12,920 66,67% 539916 Transfer to Road Maintenance Fund 38,765 3,230 25,845 12,920 66,67% 539916 Transfer to Road Maintenance Fund 38,765 3,230 25,845 12,920 66,67% 539916 Transfer to Road Maintenance Fund 38,765 3,230 25,845 12,920 66,67% 539916 Transfer to Road				,		- 411		2 207			
593941 Janitorial (Porter) Services 71,343 5,840 49,552 21,791 69,46% 539343 Systems Management Support 15,604 6964 3,823 11,781 24,50% 539343 Utilities- Electricity 98,598 7,409 52,233 46,365 52,98% 539432 Utilities- Natural Gas 520 43 338 182 65,00% 539432 Utilities- Water & Sewer 4,105 322 2,641 1,464 64,34% 639434 Irigation Water 32,464 2,387 10,178 22,286 31,35% 539432 Equipment Rental 1,500 -	539318	Other Professional Services		,	_		_				
539343 Systems Management Support 15,604 964 3,823 11,781 24,50% 539431 Utilities - Electricity 98,598 7,409 52,233 46,365 52,98% 539432 Utilities - Natural Gas 520 43 338 182 65,00% 539433 Utilities - Water & Sewer 4,105 322 2,641 1,464 64,34% 539443 Utilities - Utilities - Vater & Sewer 4,105 322 2,641 1,464 64,34% 539442 Equipment Rental 1,500 - - 1,500 0.00% 539442 Equipment Rental 3,000 180 1,080 1,920 36,00% 539461 Equipment Maintenance 500 - 33 467 6,60% 539462 Building/Structure Maintenance 316,076 9,038 112,374 203,702 35,55% 539463 Landscape Maintenance - Recurring 199,124 15,560 136,853 62,271 68,73% 539468 Imigation Repair 5,910 - 1,21 4,788 10,99% 539499 Misscellaneous C											
539431 Utilitites Electricity 98,598 7,409 52,233 48,365 52,98% 539432 Utilitites Natural Gas 520 43 338 182 65,00% 539433 Utilitites Water & Sewer 4,105 322 2,641 1,464 64,34% 539434 Irrigation Water 32,464 2,387 10,178 22,286 31,35% 539444 Storage Unit Rental 1,500 - - 1,500 0.0% 539445 Irrigation Rental 3,000 180 1,980 1,920 36,00% 539462 Building/Structure Maintenance 500 - 33 467 6,60% 539463 Landscape Maintenance - Recurring 199,124 15,500 136,853 62,271 66,73% 539463 Landscape Maintenance - Non-Recurring 104,745 500 42,930 61,815 40,99% 539468 Irrigation Repair 5,910 - 1,121 4,789 18,97% 539499 Miscellaneous Current Charges 15,000 - 11,600 3,360 77,60% 53952 Non-Capital Fr&E </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>_</td> <td></td> <td></td> <td></td> <td></td>							_				
539432 Utilities- Natural Gas 520 43 338 182 65.0%											
539433 Utilities - Water & Sewer											
539434 Irrigation Water 32,464 2,387 10,178 22,286 31,35% 539442 Equipment Rental 1,500 - - 1,500 0.00% 539441 Storage Unit Rental 3,000 180 1,080 1,920 36,00% 539461 Equipment Maintenance 500 - 33 467 6,60% 539462 Building/Structure Maintenance 316,076 9,033 112,374 203,702 35,55% 539463 Landscape Maintenance- Recurring 199,124 15,560 136,853 62,271 68,73% 539464 Landscape Maintenance- Recurring 190,745 500 42,930 61,815 40,99% 539469 Ingation Repair 5,910 - 1,121 4,789 18,97% 539499 Miscellaneous Current Charges 15,000 - 11,640 3,360 77,60% 539522 Operating Supplies 2,700 - - 2,700 0.00% 539524 Non-Capital Fr&E 8,300 - 2,420 5,880 29,16% Subtotal Operating Expenditures											
539442 Equipment Rental 1,500 - - 1,500 0.00%				,							
Storage Unit Rental 3,000 180 1,080 1,920 36,00%						-		-	,		
S39461 Equipment Maintenance 500 - 33 467 6.60%						180		1,080		36.00%	
539463 Landscape Maintenance- Recurring 199,124 15,550 136,853 62,271 68,73% 539464 Landscape Maintenance- Non-Recurring 104,745 500 42,930 61,815 40,99% 539468 Irrigation Repair 5,910 - 1,121 4,789 18,97% 539469 Other Maintenance 290,650 19,165 136,041 154,609 46,81% 539499 Miscellaneous Current Charges 15,000 - 11,640 3,360 77.60% 539522 Operating Supplies 2,700 2,700 0.00% 539524 Non-Capital FF&E 8,300 - 2,420 5,880 29,16% Subtotal Operating Expenditures 1,310,461 72,646 652,868 657,593 49.82% 500633 Infrastructure 20,000 20,000 0.00% 539911 Transfer to General R&R 200,000 20,000 0.00% 539911 Transfer to Road Maintenance Fund 38,765 3,230 25,845 12,920 66,67% 539916 Transfer to Road Maintenance Fund 38,765 3,230 25,845 12,920 66,67% 539916 Transfer to Road Maintenance Fund 38,765 3,230 25,845 12,920 66,67% 539916 Transfer to Road Maintenance Fund 38,765 3,230 25,845 12,920 66,67% 539916 Transfer to Road Maintenance Fund 38,765 3,230 25,845 12,920 66,67% 539916 Transfer to Road Maintenance Fund 38,765 3,230 25,845 12,920 66,67% 539916 Transfer to Road Maintenance Fund 38,765 3,230 25,845 12,920 66,67% 539916 Transfer to Road Maintenance Fund 38,765 3,230 25,845 12,920 66,67% 539916 539,777 79,588 66,67% 539,777 79,588 66,67% 539,777 79,588 66,67% 539,777 79,588 66,67%						_			467		
539468 Landscape Maintenance - Non-Recurring 104,745 500 42,930 61,815 40,99% 539468 Irrigation Repair 5,910 - 1,121 4,789 18,97% 539469 Other Maintenance 290,650 19,165 136,041 154,609 46,81% 539499 Miscellaneous Current Charges 15,000 - 11,640 3,360 77,60% 539522 Operating Supplies 2,700 2,420 5,880 29,16% Non-Capital FF&E 8,300 - 2,420 5,880 29,16% Subtotal Operating Expenditures 1,310,461 72,646 652,868 657,593 49,82% 500633 Infrastructure 20,000 20,000 0,00% Subtotal Capital Outlay 20,000 20,000 0,00% 539911 Transfer to General R&R 200,000 16,667 133,332 66,668 66,67% 539916 Transfer to Road Maintenance Fund 38,765 3,230 25,845 12,920 66,67% Subtotal Transfers 238,765 19,897 159,177 79,588 66,67% Subtotal Transfers \$1,569,226 \$92,543 \$812,045 \$757,181 51,75% Change in Unreserved Net Position \$(230,133) (88,591) \$529,389 \$759,522 Change in Unreserved Net Position indicates a budgeted use of Working Capital of \$230,133 \$1,520,148 Current Balance Unassigned \$990,759 \$8,8591 \$59,389 \$1,520,148 Current Balance Current Balance Current Month Actual Current Balance Current	539462	Building/Structure Maintenance		316,076	6	9,038		112,374	203,702	35.55%	
Signature	539463	Landscape Maintenance- Recurring		199,124	l l	15,560		136,853	62,271	68.73%	
S39469 Other Maintenance 290,650 19,165 136,041 154,609 46.81% 539499 Miscellaneous Current Charges 15,000 - 11,640 3,360 77.60% 539522 Operating Supplies 2,700 2,700 0.00% 539524 Non-Capital FF&E 8,300 - 2,420 5,880 29.16% Subtotal Operating Expenditures 1,310,461 72,646 652,868 657,593 49.82% 500633 Infrastructure 20,000 20,000 0.00% Subtotal Capital Outlay 20,000 20,000 0.00% 539911 Transfer to General R&R 200,000 16,667 133,332 66,668 66.67% 539916 Transfer to Road Maintenance Fund 38,765 3,230 25,845 12,920 66.67% Subtotal Transfers 238,765 19,897 159,177 79,588 66.67% Total Expenditures \$ 1,569,226 \$ 92,543 \$ 812,045 \$ 757,181 51.75% Change in Unreserved Net Position indicates a budgeted use of Working Capital of \$230,133 Current Balance Forward Sample Current Month Year to Date Actual Current Balance Current B					_	500					
Signature Sign											
Say						19,165					
Subtotal Operating Expenditures								11,640			
Subtotal Operating Expenditures									,		
Subtotal Capital Outlay 20,000 - 20,000 0.00%	539524					70.040					K
Subtotal Capital Outlay 20,000 - - 20,000 0.00%		Subtotal Operating Expenditures		1,310,461		72,646		652,868	657,593	49.82%	
Subtotal Capital Outlay 20,000 - - 20,000 0.00%	500633	Infrastructure		20,000)	-			20,000	0.00%	L
Saystotal Transfer to Road Maintenance Fund 38,765 3,230 25,845 12,920 66.67%		Subtotal Capital Outlay		20,000)	-		-	20,000	0.00%	
Saystate											
Subtotal Transfers 238,765 19,897 159,177 79,588 66.67%	539911	Transfer to General R&R									
Total Expenditures \$ 1,569,226 \$ 92,543 \$ 812,045 \$ 757,181 51.75% Change in Unreserved Net Position \$ (230,133) \$ (88,591) \$ 529,389 \$ 759,522 Change in Unreserved Net Position indicates a budgeted use of Working Capital of \$230,133 Balance Forward O9/30/17 Current Month Actual Current Balance Unassigned \$ 990,759 \$ (88,591) \$ 529,389 \$ 1,520,148 Committed General R&R Reserve 728,164 16,667 133,332 861,496	539916										
Change in Unreserved Net Position \$ (230,133) \$ (88,591) \$ 529,389 \$ 759,522				,				•	,		
Change in Unreserved Net Position indicates a budgeted use of Working Capital of \$230,133 Balance Forward O9/30/17 Current Month Year to Date Actual Current Balance		Total Expenditures		\$ 1,569,226	\$	92,543	*	812,045	\$ 757,181	51.75%	
Balance Forward O9/30/17 Current Month Year to Date Actual Current Balance		Change in Unreserved Net Position		\$ (230,133	\$) \$	(88,591)	\$	529,389	\$ 759,522		
Forward 09/30/17 Current Month Actual Current Balance		Change in Unreserved Net Position indica	tes a	budgeted use	of W	orking Capital	of	\$230,133			
Forward 09/30/17 Current Month Actual Current Balance							L				
Committed General R&R Reserve 728,164 16,667 133,332 861,496		Fund Balance Analysis:		Forward	С				Current Balance		
Committed General R&R Reserve 728,164 16,667 133,332 861,496											
					_		_				
Total Fund Balance \$ 1,718,923 \$ (71,924) \$ 662,721 \$ 2,381,644											
		Total Fund Balance		\$ 1,718,923	\$ \$	(71,924)	\$	662,721	\$ 2,381,644]	

	VIL	LAG	E OF SPANISH	NITY DEVELOPM SPRINGS (VOS:	S) BUDGET			
					31, 2018 (Unaud	ited)		
	E	ght	(8) Months of O	perations - 66.67	% of Year	T		1
F 4 4								
Footnotes:	<u>:</u>							
Α	A		f O-4-b4-	Manala				
A	Annual revenue is billed in six monthly installm	ients	from October to	Marcn.				
	1.51 ". BABO 1. 1.1.1		. 16 00 500		01.004.50044	D 11	::I OLONA I	
В	In February the BoA P-Card annual rebate was							
	given to the District if costs of repairs for the to	own s	square fountains	and the Spanish	Springs Creek red	circulation pump is i	ess than the ann	Jai
	limit.							
С	Interest Income includes monthly interest from							
	Security System (FLCLASS), Florida Educatio	n Inv	estment Trust F	und (FEITF), and	the State Board o	f Administration (SE	BA).	
			Month	CFB	FLCLASS	FEITF	SBA	
			Oct-17	0.63%	1.27%	1.24%	1.37%	
			Nov-17	0.63%	1.28%	1.23%	1.37%	
			Dec-17	0.77%	1.38%	1.30%	1.45%	
			Jan-18	0.88%	1.54%	1.46%	1.60%	
			Feb-18	0.88%	1.60%	1.53%	1.80%	
			Mar-18	0.96%	1.72%	1.64%	1.80%	
			Apr-18	1.13%	1.90%	1.83%	1.99%	
			May-18	1.13%	2.00%	1.96%	2.05%	
D	Annual Ground Lease Agreement revenue was	s inv	oiced in January	:				
E	FMIVT, FLGIT and LTIP Unrealized gain/ loss	has	been booked thr	ough April 2018.	Current month in	vestment Rate of R	Return will not	
	be available until next month.							
			Month	FMIvT 1-3 Yr	FLGIT	LTIP		
			Oct-17	-0.24% -1.08%	-0.20% -2.14%	16.85% 17.19%		
			Nov-17 Dec-17	0.96%	0.53%	17.19%		
			Jan-18	-1.80%	-1.81%	39.38%		
			Feb-18	-1.20%	-0.61%	-35.09%		
			Mar-18	1.44%	1.46%	-10.00%		
			Apr-18	-0.72%	-0.49%	-0.17%		
			May-18	-	-	-		
F	To date, no engineering charges have occurre	d at	VOSS.					
G	Irrigation Water refunds were issued in October	er.						
	Landanan Maintanan N. B	<u>. </u>			A = =:1 ==		 Dh	
Н	Landscape Maintenance-Non Recurring charg	es a	o not occur on a	routine basis. In	April new planting	gs were expended t	or Phase I by Sqi	uare and
	Sharon Morse Performing Arts Building (\$15,5	43) i	and Fhase II by I	viaili Slieel El Me	Leanor Strops of S	panish opnings (\$16	J, 1 28 J.	
1	YTD amounts include unbudgeted Hurricane II	ma i	evnenditures for	 FY 2017/18 as sh	nown below		+	
1	1 12 amounts molade unbadgeted Huffledile ii	ıııa ı	SAPERIGITUIES IUI	1 1 2011/10 03 31	ICVVII DCIOVV.			
	Debris/Tree clean up and setting up furniture	and	I trash can from	storage.		8.796	Account 469	
	ap and soming ap fullification					5,. 66		
	The amounts do not represent all Hurricane ex	pen	ditures as some	have been booke	d in FY 2016/17 ir	the amount of \$1,6	605 and there	
	could be more processed in FY 2017/18.							
J	Misc Current Charges YTD expenditures are p	rima	rily for installatio	n and storage of	Christmas decora	tions at Spanish Sp	rings (\$11,500) .	
K	Budgeted furniture and benches for the square	e will	be purchased la	ter in the fiscal ye	ar. Aluminum bik	e racks were purch	ased in March (\$	1,210)
	and April (\$1,210).				ļ			
				l , <u>-</u> -			1	
L	Budgeted capital expenditures are for the new	trelli	s tor Harold's Fo	untain in Town So	quare.			

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT ROLLING ACRES PLAZA SPECIAL REVENUE FUND BUDGET BUDGET TO ACTUAL STATEMENT AS OF: May 31, 2018 (Unaudited)

				A a true I I Im	formation			
				Actual In	formation			
Account Number	Description of Account	Annı	al Budget	Current Month Actual	Year-to-Date Actual	Year-to-Date Variance	Percent of Annual Budget	Footnotes
	REVENUES:					Over/(Under)		
325214	CAM & Road Maintenance Assessments	\$	107,669	\$ -	\$ 107,669	\$ -	100.00%	Α
	Miscellaneous Revenue	Ť	-	-	34	34	0.00%	В
	Interest Income		800	388	2,090	1,290	261.25%	C
	Total Revenues:		108,469	388	109,793	1,324	101.22%	
361307	Unrealized Gain or Loss- LTIP		-	(4)		797	0.00%	D
	Total Available Resources:	\$	108,469	\$ 384	\$ 110,590	\$ 2,121	101.96%	
	EXPENDITURES:					Under/(Over)		
						` '		
	Management Fee	\$	14,231				66.69%	
	Technology Services		686	57	458	228	66.76%	
	Other Professional Services Telephone		269	20	79	190	29.37% 65.56%	
	Electricity		450 457	37 36	295 287	155 170	62.80%	
	Irrigation Water		4,636	346	2,499	2,137	53.90%	
	Building/Structure Maintenance		4,750	-	560	4,190	11.79%	Е
	Landscape Maintenance- Recurring		25,331	3,702	17,923	7,408	70.76%	
	Landscape Maintenance- Non-Recurring		1,750	-	1,417	333	80.97%	F
	Gate Maintenance		2,458	401	1,405	1,053	57.16%	
539468	Irrigation Repair		500	-	-	500	0.00%	
	Other Maintenance		3,600	-	915	2,685	25.42%	G
539522	Operating Supplies		200	-	-	200	0.00%	
	Subtotal Operating Expenses		59,318	5,784	35,329	23,989	59.56%	
539916	Transfer to Road Maintenance Fund		27,437	2,286	18,293	9,144	66.67%	
0000.0	Subtotal Transfers		27,437	2,286	18,293	9,144	66.67%	
	Total Expenditures	\$	86,755	\$ 8,070	\$ 53,622	\$ 33,133	61.81%	
	Total Expolicitation	Ţ.	50,750	σ,στσ	Ψ 00,022	00,100	0110170	
	Change in Unreserved Net Position	\$	21,714	\$ (7,686)	\$ 56,968	\$ 35,254		
	Change in Unreserved Net Position indicates a	budgeted a	ddition of \$2	1,714 to Working Ca	apital.			
		Balan	ce Forward	Current Month	Year to Date	Current Balance		
	Change in Unreserved Net Position indicates a Fund Balance Analysis:	Balan				Current Balance		
	Fund Balance Analysis: Unassigned	Balan	ce Forward 9/30/17 141,068	Current Month Actual	Year to Date Actual	\$ 198,036		
	Fund Balance Analysis:	Balan 09	ce Forward 9/30/17 141,068 80,000	Current Month Actual	Year to Date Actual \$ 56,968	\$ 198,036 80,000		
	Fund Balance Analysis: Unassigned	Balan 09	ce Forward 9/30/17 141,068	Current Month Actual	Year to Date Actual \$ 56,968	\$ 198,036 80,000		
	Fund Balance Analysis: Unassigned	Balan 09	ce Forward 9/30/17 141,068 80,000	Current Month Actual \$ (7,686)	Year to Date Actual \$ 56,968	\$ 198,036 80,000		
	Fund Balance Analysis: Unassigned Committed General R&R Reserve Revenue is billed in six monthly installments from O	Balan 09 \$	ce Forward 9/30/17 141,068 80,000 221,068	Current Month	Year to Date	\$ 198,036 80,000 \$ 278,036		
A	Fund Balance Analysis: Unassigned Committed General R&R Reserve Revenue is billed in six monthly installments from O which occurred in October.	Balan 09	ce Forward 9/30/17 141,068 80,000 221,068	Current Month	Year to Date	\$ 198,036 80,000 \$ 278,036		
	Fund Balance Analysis: Unassigned Committed General R&R Reserve Revenue is billed in six monthly installments from O	Balan 09	ce Forward 9/30/17 141,068 80,000 221,068	Current Month	Year to Date	\$ 198,036 80,000 \$ 278,036		
A	Fund Balance Analysis: Unassigned Committed General R&R Reserve Revenue is billed in six monthly installments from O which occurred in October.	Balan 09 \$ portioner to M	ce Forward 9/30/17 141,068 80,000 221,068 arch. Targe	Current Month Actual \$ (7,686) - \$ (7,686) t requested their ass	Year to Date Actual \$ 56,968 - \$ 56,968 sessment be billed in	\$ 198,036 80,000 \$ 278,036 n one annual invoice		
В	Fund Balance Analysis: Unassigned Committed General R&R Reserve Revenue is billed in six monthly installments from O which occurred in October. The BoA P-Card annual rebate was received in Feb Interest Income includes monthly interest from CFB	Balan 09 \$ \$ ctober to M coruary. , our deposition of Administration	ce Forward 9/30/17 141,068 80,000 221,068 arch. Targe	Current Month Actual \$ (7,686) - \$ (7,686) t requested their ass	Year to Date Actual \$ 56,968 - \$ 56,968 sessment be billed in	\$ 198,036 80,000 \$ 278,036 n one annual invoice		
В	Fund Balance Analysis: Unassigned Committed General R&R Reserve Revenue is billed in six monthly installments from O which occurred in October. The BoA P-Card annual rebate was received in Feb Interest Income includes monthly interest from CFB	Balan 09 \$ State of Administration of Administr	ce Forward 9/30/17 141,068 80,000 221,068 arch. Targe	Current Month Actual \$ (7,686) - \$ (7,686) t requested their ass	Year to Date Actual \$ 56,968 - \$ 56,968 sessment be billed in	\$ 198,036 80,000 \$ 278,036 n one annual invoice		
В	Fund Balance Analysis: Unassigned Committed General R&R Reserve Revenue is billed in six monthly installments from O which occurred in October. The BoA P-Card annual rebate was received in Feb Interest Income includes monthly interest from CFB	Balan 09 \$ \$ October to M oruary. , our deposi	ce Forward 9/30/17 141,068 80,000 221,068 arch. Targe	Current Month Actual \$ (7,686)	Year to Date Actual \$ 56,968 \$ 56,968 essment be billed in Florida Cooperative	\$ 198,036 80,000 \$ 278,036 n one annual invoice Liquid Assets		
В	Fund Balance Analysis: Unassigned Committed General R&R Reserve Revenue is billed in six monthly installments from O which occurred in October. The BoA P-Card annual rebate was received in Feb Interest Income includes monthly interest from CFB	Balan 09 \$ portioner to M	ce Forward 9/30/17 141,068 80,000 221,068 arch. Targe tory bank, a ation (SBA).	Current Month Actual \$ (7,686) \$ (7,686) t requested their assemble of the investments with CFB 0.63%	Year to Date Actual \$ 56,968 \$ 56,968 sessment be billed in Florida Cooperative FLCLASS 1.27%	\$ 198,036 80,000 \$ 278,036 n one annual invoice Liquid Assets		
В	Fund Balance Analysis: Unassigned Committed General R&R Reserve Revenue is billed in six monthly installments from O which occurred in October. The BoA P-Card annual rebate was received in Feb Interest Income includes monthly interest from CFB	Balan 09 \$ \$ October to M Oruary. , our deposition Administration of Administrat	ce Forward 9/30/17 141,068 80,000 221,068 arch. Targe tory bank, a ation (SBA). Month Oct-17 Jov-17 Jec-17 Jan-18	Current Month	Year to Date Actual \$ 56,968 \$ 56,968 Bessment be billed in Florida Cooperative FLCLASS 1.27% 1.28% 1.38% 1.54%	\$ 198,036 80,000 \$ 278,036 n one annual invoice b Liquid Assets SBA 1.37% 1.45% 1.60%		
В	Fund Balance Analysis: Unassigned Committed General R&R Reserve Revenue is billed in six monthly installments from O which occurred in October. The BoA P-Card annual rebate was received in Feb Interest Income includes monthly interest from CFB	Balan 09 \$ Cotober to M Druary. , our deposite of Administration of Administratio	ce Forward 9/30/17 141,068 80,000 221,068 arch. Targe tory bank, a ation (SBA). Month Oct-17 Joec-17 Jec-17 Jec-17 Jec-18 Feb-18	Current Month Actual \$ (7,686)	Year to Date	\$ 198,036 80,000 \$ 278,036 n one annual invoice Liquid Assets SBA 1.37% 1.45% 1.60% 1.80%		
В	Fund Balance Analysis: Unassigned Committed General R&R Reserve Revenue is billed in six monthly installments from O which occurred in October. The BoA P-Card annual rebate was received in Feb Interest Income includes monthly interest from CFB	Balan 09 \$ \$ October to M oruary. , our deposi of Administra	ce Forward 9/30/17 141,068 80,000 221,068 arch. Targe ttory bank, a ation (SBA). Month Oct-17 lov-17 lov-17 lou-18 Feb-18 Mar-18	Current Month Actual \$ (7,686)	Year to Date Actual \$ 56,968 \$ 56,968 sessment be billed in Florida Cooperative FLCLASS 1.27% 1.28% 1.38% 1.54% 1.60% 1.72%	\$ 198,036 80,000 \$ 278,036 n one annual invoice Liquid Assets SBA 1.37% 1.37% 1.45% 1.60% 1.80%		
В	Fund Balance Analysis: Unassigned Committed General R&R Reserve Revenue is billed in six monthly installments from O which occurred in October. The BoA P-Card annual rebate was received in Feb Interest Income includes monthly interest from CFB	Balan 09 \$ \$ October to M oruary. , our deposi of Administra	ce Forward 9/30/17 141,068 80,000 221,068 arch. Targe tory bank, a ation (SBA). Month Oct-17 Jov-17 Jov-17 Jec-17 Jan-18 Apr-18	Current Month Actual \$ (7,686) \$ (7,686) t requested their ass and investments with CFB 0.63% 0.63% 0.77% 0.88% 0.88% 0.96% 1.13%	Year to Date Actual \$ 56,968 \$ 56,968 Sessment be billed in Florida Cooperative FLCLASS 1.27% 1.28% 1.38% 1.54% 1.60% 1.72% 1.90%	\$ 198,036 80,000 \$ 278,036 n one annual invoice Liquid Assets SBA 1.37% 1.45% 1.60% 1.80% 1.80%		
В	Fund Balance Analysis: Unassigned Committed General R&R Reserve Revenue is billed in six monthly installments from O which occurred in October. The BoA P-Card annual rebate was received in Feb Interest Income includes monthly interest from CFB	Balan 09 \$ \$ October to M oruary. , our deposi of Administra	ce Forward 9/30/17 141,068 80,000 221,068 arch. Targe ttory bank, a ation (SBA). Month Oct-17 lov-17 lov-17 lou-18 Feb-18 Mar-18	Current Month Actual \$ (7,686)	Year to Date Actual \$ 56,968 \$ 56,968 sessment be billed in Florida Cooperative FLCLASS 1.27% 1.28% 1.38% 1.54% 1.60% 1.72%	\$ 198,036 80,000 \$ 278,036 n one annual invoice Liquid Assets SBA 1.37% 1.37% 1.45% 1.60% 1.80%		
В	Fund Balance Analysis: Unassigned Committed General R&R Reserve Revenue is billed in six monthly installments from O which occurred in October. The BoA P-Card annual rebate was received in Feb Interest Income includes monthly interest from CFB	Balan 09 \$ \$ October to M Oruary. Our deposion Administration I have a second a	ce Forward 9/30/17 141,068 80,000 221,068 arch. Targe tory bank, a ation (SBA). Month Oct-17 Jov-17 Jov-17 Jov-17 Jov-17 Jov-18 Mar-18 Mar-18 May-18	Current Month Actual \$ (7,686) \$ (7,686) t requested their ass od investments with CFB 0.63% 0.63% 0.77% 0.88% 0.88% 0.96% 1.13% 1.13%	Year to Date	\$ 198,036 80,000 \$ 278,036 n one annual invoice Liquid Assets SBA 1.37% 1.45% 1.60% 1.80% 1.80%		
B C	Fund Balance Analysis: Unassigned Committed General R&R Reserve Revenue is billed in six monthly installments from O which occurred in October. The BoA P-Card annual rebate was received in Feb Interest Income includes monthly interest from CFB Security System (FLCLASS), and the State Board of t	Balan 09 \$ \$ October to Moreous or deposition of Administration	ce Forward 9/30/17 141,068 80,000 221,068 arch. Targe tory bank, a ation (SBA). Month Oct-17 Joc-17 Jec-17 Jan-18 Feb-18 Mar-18 Apr-18 May-18 It or loss from	Current Month Actual \$ (7,686)	Year to Date	\$ 198,036 80,000 \$ 278,036 n one annual invoice Liquid Assets SBA 1.37% 1.45% 1.60% 1.80% 1.80%		
A B C	Fund Balance Analysis: Unassigned Committed General R&R Reserve Revenue is billed in six monthly installments from O which occurred in October. The BoA P-Card annual rebate was received in Feb Interest Income includes monthly interest from CFB Security System (FLCLASS), and the State Board of the United State Board of the Uni	Balan 09 \$ \$ October to M oruary. , our deposi of Administra	ce Forward 9/30/17 141,068 80,000 221,068 arch. Targe tory bank, a ation (SBA). Month Oct-17 Nov-17 Nov-17 Nov-17 Nov-17 Nov-17 Nov-17 Nov-18 Mar-18 Apr-18 Apr-18 Apr-18 A or loss fron Oak Meado	Current Month Actual \$ (7,686)	Year to Date	\$ 198,036 80,000 \$ 278,036 n one annual invoice Liquid Assets SBA 1.37% 1.45% 1.60% 1.80% 1.80%		
B C	Fund Balance Analysis: Unassigned Committed General R&R Reserve Revenue is billed in six monthly installments from O which occurred in October. The BoA P-Card annual rebate was received in Feb Interest Income includes monthly interest from CFB Security System (FLCLASS), and the State Board of t	Balan 09 \$ \$ October to M oruary. , our deposi of Administra	ce Forward 9/30/17 141,068 80,000 221,068 arch. Targe tory bank, a ation (SBA). Month Oct-17 Nov-17 Nov-17 Nov-17 Nov-17 Nov-17 Nov-17 Nov-18 Mar-18 Apr-18 Apr-18 Apr-18 A or loss fron Oak Meado	Current Month Actual \$ (7,686)	Year to Date	\$ 198,036 80,000 \$ 278,036 n one annual invoice Liquid Assets SBA 1.37% 1.45% 1.60% 1.80% 1.80%		
A B C	Fund Balance Analysis: Unassigned Committed General R&R Reserve Revenue is billed in six monthly installments from O which occurred in October. The BoA P-Card annual rebate was received in Feb Interest Income includes monthly interest from CFB Security System (FLCLASS), and the State Board of the United State Board of the Uni	Balan 09 \$ \$ October to M Druary. Our deposion Administration F M Pealized gain lots, etc. at the din January Balan Ostober to M Section 10 Balan Balan Section 10 Balan Balan Section 10 Balan Balan Section 10 Balan Balan Balan Section 10 Balan Bal	ce Forward 9/30/17 141,068 80,000 221,068 arch. Targe tory bank, a ation (SBA). Month Oct-17 Nov-17 Nov-17 Nov-17 Nov-17 Nov-17 Nov-17 Nov-18 Mar-18 Apr-18 Apr-18 Apr-18 A or loss fron Oak Meado	Current Month Actual \$ (7,686)	Year to Date	\$ 198,036 80,000 \$ 278,036 n one annual invoice Liquid Assets SBA 1.37% 1.45% 1.60% 1.80% 1.80%		

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT ROAD MAINTENANCE SPECIAL REVENUE FUND BUDGET BUDGET TO ACTUAL STATEMENT AS OF: May 31, 2018 (Unaudited) Eight (8) Months of Operations - 66.67% of Year

Account Number REVENUES: Percent of Account Number Current Month Actual Vear-to-Date Variance Percent of Annual Budget Current Month Actual Vear-to-Date Variance Percent of Annual Budget Current Month Actual Vear-to-Date Variance Percent of Annual Budget Vear-to-Date Variance Percent of Annual Budget Vear-to-Date Variance Vear-to-Date	
326214 Road Minimenance Assessments \$ 36,000 \$ (2) \$ 35,000 \$ (700) 98,000 341999 Misceleneous Revenue 1,000 511 3,106 1,266 166,63 36110 Invester Income 1,000 1,000 1,000 1,000 1,000 361300 Unrealized Gain or Loss FLIP (4) (197) (197) (197) 0,000 361300 Unrealized Gain or Loss FLIP (8) 1,813 1,813 0,000 361300 Unrealized Gain or Loss FLIP (8) 1,813 1,813 0,000 361301 Unrealized Gain or Loss FLIP (8) 1,813 1,813 0,000 361301 Unrealized Gain or Loss FLIP (8) 1,813 1,813 0,000 361301 Unrealized Gain or Loss FLIP (8) 1,813 1,813 0,000 363311 Technology Services 3,626 5,77 4,600 8,669 3,630 3,600 363311 Technology Services 3,626 5,77 4,600 8,669 3,600 3,600 363311 Technology Services 3,626 5,77 4,600 8,669 3,600 3,6	Footnote
341996 Miscellaneous Revenue	
341999 Miscellaneous Revenue	Α
1,000 511 3,166 1,266	
Total Revenues	
381000 Transfer-in from VOSS & Rolling Acres 66.202 5,515 44.138 (22.064) 66.67	
381390 Uhrealized Gain or Loss-FMIVT	
381300 Unrealized Cain or Loss - FLGIT 	
Set 1307 Unrealized Gain or Lose- LTIP - (6) 1.313 1.313 0.00 Total Available Resources: \$ 104,708 \$ 5,938 \$ 34,608 \$ (20,103) 80.80 EXPENDITURES:	
State Stat	
EXPENDITURES:	
Security	<u> </u>
Signate Management Fees \$ 6,928 \$ 577 \$ 4,620 \$ 2,308 66.69	
38381 Technology Services 386 32 258 128 66.84 533319 Other Professional Services 622 45 197 425 31.67 539462 Duth Maintenance 16,500 - 37,374 (20,874) 226.51 10,500 10,500 0.00	
1933 18 Technology Services 386 32 258 128 66.84 533 393 19 Technology Services 622 45 197 425 31.67 533462 Dubt Maintenance 16,500 - 37,374 (20,874) 228.51 10,500 10,500 0.00	
S39319 Other Professional Services 622	
10,500 .	
Subtotal Operating Expenditures 34,936 654 42,449 (7,513) 121,511	E
Total Expenditures \$ 34,936 \$ 654 \$ 42,449 \$ (7,513) 121.51	F
Change in Unreserved Net Position \$ 69,772 \$ 5,284 \$ 42,156 \$ (27,616)	
Change in Unreserved Net Position \$ 69,772 \$ 5,284 \$ 42,156 \$ (27,616)	
Change in Unreserved Net Position indicates a budgeted addition of \$69,772 to Working Capital	
Change in Unreserved Net Position indicates a budgeted addition of \$69,772 to Working Capital	
Balance Forward 09/30/17 Current Month Year to Date Actual Current Balance	
Balance Forward 09/30/17 Current Month Year to Date Actual Actual Current Balance	
Unassigned \$ 294,776 \$ 5,284 \$ 42,156 \$ 336,932 Committed General R&R Reserve 226,450 - 226,450 Total Fund Balance \$ 521,226 \$ 5,284 \$ 42,156 \$ 563,382 Dottnotes:	
Committed General R&R Reserve 226,450	
Committed General R&R Reserve \$226,450 - 226,450 Total Fund Balance \$521,226 \$5,284 \$42,156 \$563,362	
Total Fund Balance \$ 521,226 \$ 5,284 \$ 42,156 \$ 563,382	
A Annual revenue for maintenance assessments is billed in October. B The BoA P-Card annual rebate was received in February. C Interest Income includes monthly interest from CFB, our depository bank, and investments with Florida Cooperative Liquid Assets Security System (FLCLASS), and the State Board of Administration (SBA). Month CFB FLCLASS SBA	
A Annual revenue for maintenance assessments is billed in October. B The BoA P-Card annual rebate was received in February. C Interest Income includes monthly interest from CFB, our depository bank, and investments with Florida Cooperative Liquid Assets Security System (FLCLASS), and the State Board of Administration (SBA). Month CFB FLCLASS SBA	
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B The BoA P-Card annual rebate was received in February.	
C Interest Income includes monthly interest from CFB, our depository bank, and investments with Florida Cooperative Liquid Assets Security System (FLCLASS), and the State Board of Administration (SBA). Month CFB FLCLASS SBA	
C Interest Income includes monthly interest from CFB, our depository bank, and investments with Florida Cooperative Liquid Assets Security System (FLCLASS), and the State Board of Administration (SBA). Month CFB FLCLASS SBA	
Security System (FLCLASS), and the State Board of Administration (SBA).	
Month CFB FLCLASS SBA	
Oct-17	
Nov-17	
Dec-17 0.77% 1.38% 1.45% Jan-18 0.88% 1.54% 1.60% Feb-18 0.88% 1.60% 1.80% Mar-18 0.96% 1.72% 1.80% Apr-18 1.13% 1.90% 1.99% May-18 1.13% 2.00% 2.05% D FMIVT, FLGIT and LTIP Unrealized gain/ loss has been booked through April 2018. Current month investment Rate of Return will not be available until next month.	
Jan-18 0.88% 1.54% 1.60% Feb-18 0.88% 1.60% 1.80% Mar-18 0.96% 1.72% 1.80% Apr-18 1.13% 1.90% 1.99% May-18 1.13% 2.00% 2.05% D FMIVT, FLGIT and LTIP Unrealized gain/ loss has been booked through April 2018. Current month investment Rate of Return will not be available until next month. Month FMIVT 1-3 Yr FLGIT LTIP Oct-17 -0.24% -0.20% 16.85% Nov-17 -1.08% -2.14% 17.19% Dec-17 0.96% 0.53% 11.82% Jan-18 -1.80% -1.81% 39.38% Feb-18 -1.20% -0.61% -35.09% Mar-18 1.44% 1.46% -10.00% Apr-18 -0.72% -0.49% -0.17% May-18 -	
Feb-18 0.88% 1.60% 1.80% Mar-18 0.96% 1.72% 1.80% Apr-18 1.13% 1.90% 1.99% May-18 1.13% 2.00% 2.05% D FMIVT, FLGIT and LTIP Unrealized gain/ loss has been booked through April 2018. Current month investment Rate of Return will not be available until next month. Month FMIVT 1-3 Yr FLGIT LTIP Oct-17 -0.24% -0.20% 16.85% Nov-17 -1.08% -2.14% 17.19% Dec-17 0.96% 0.53% 11.82% Jan-18 -1.80% -1.81% 39.38% Feb-18 -1.20% -0.61% -35.09% Mar-18 1.44% 1.46% -10.00% Apr-18 -0.72% -0.49% -0.17% May-18 -	
Mar-18	1
Apr-18	
May-18	
D FMIVT, FLGIT and LTIP Unrealized gain/ loss has been booked through April 2018. Current month investment Rate of Return will not be available until next month. Month FMIVT 1-3 Yr FLGIT LTIP	
not be available until next month. Month FMIVT 1-3 Yr FLGIT LTIP Oct-17 -0.24% -0.20% 16.85% Nov-17 -1.08% -2.14% 17.19% Dec-17 0.96% 0.53% 11.82% Jan-18 -1.80% -1.81% 39.38% Feb-18 -1.20% -0.61% -35.09% Mar-18 1.44% 1.46% -10.00% Apr-18 -0.72% -0.49% -0.17% May-18 - - -	
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Month FMIVT 1-3 Yr FLGIT LTIP Oct-17 -0.24% -0.20% 16.85% Nov-17 -1.08% -2.14% 17.19% Dec-17 0.96% 0.53% 11.82% Jan-18 -1.80% -1.81% 39.38% Feb-18 -1.20% -0.61% -35.09% Mar-18 1.44% 1.46% -10.00% Apr-18 -0.72% -0.49% -0.17% May-18 - - -	
Oct-17 -0.24% -0.20% 16.85% Nov-17 -1.08% -2.14% 17.19% Dec-17 0.96% 0.53% 11.82% Jan-18 -1.80% -1.81% 39.38% Feb-18 -1.20% -0.61% -35.09% Mar-18 1.44% 1.46% -10.00% Apr-18 -0.72% -0.49% -0.17% May-18 - - -	
Nov-17	
Jan-18 -1.80% -1.81% 39.38% Feb-18 -1.20% -0.61% -35.09% Mar-18 1.44% 1.46% -10.00% Apr-18 -0.72% -0.49% -0.17% May-18 - - -	
Feb-18 -1.20% -0.61% -35.09% Mar-18 1.44% 1.46% -10.00% Apr-18 -0.72% -0.49% -0.17% May-18	
Mar-18 1.44% 1.46% -10.00% Apr-18 -0.72% -0.49% -0.17% May-18	
Apr-18 -0.72% -0.49% -0.17% May-18	
May-18	
E Current year expenditures are for FY 2016-2017 reclamite work that was not paid until March for Bichara, LaGrande, Main Street. Del Mar.	
E Current year expenditures are for FY 2016-2017 reclamite work that was not paid until March for Bichara, LaGrande, Main Street. Del Mar.	
	1
Alverez, Alonzo and Paige (\$29,980). Other expenditures are for Paige Place and Veterans Park reclamite of parking lots (\$7,394).	

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT PUBLIC SAFETY DEPARTMENT SPECIAL REVENUE FUND BUDGET BUDGET TO ACTUAL STATEMENT AS OF: May 31, 2018 (Unaudited) Eight (8) Months of Operations - 66.67% of Year

			Actual Inf	ormation			
						Percent of	
Account		Annual	Current Month	Year-to-Date	Year-to-Date	Annual	
Number	Description of Account	Budget	Actual	Actual	Variance	Budget	Footnotes
	REVENUES:				Over/(Under)		
325212	Fire Assessment- Lake County Residential	\$ 786,362	\$ 5,066	\$ 766,339	\$ (20,023)	97.45%	Α
335211	Firefighter Supplemental Compensation	35,430	-	19,474	(15,956)	54.96%	
338033	Safety Fees from RAD - Current	1,084,856	89,605	716,962	(367,894)	66.09%	
338034	Safety Fees from SLAD- Current	1,825,474	151,600	1,206,578	(618,896)	66.10%	-
338035 338036	Safety Fees from SLAD- Future Sumter County Fire Assessments	4,651 5,359,448	132,870	4,599,867	(4,651) (759,581)	0.00% 85.83%	B A
338038	Sumter County The Assessments Sumter County Oxville Assessments	395,168	19,489	239,550	(155,618)	60.62%	A
338039	Sumter County Medical Assessments	5,196,023	-	3,377,779	(1,818,244)	65.01%	
	Management Fees - Community Watch	247,108	22,142	177,139	(69,969)	71.68%	
	Safety Fees from RAD - Future	-	710	4,859	4,859	0.00%	С
339201	Fire Protection - Fruitland Park	258,890	28,136	202,368	(56,522)	78.17%	-
341927 341999	FEMA Claim Ins Proc IRMA 4337 Miscellaneous Revenue	23,000	3,454	627 43,472	627 20,472	0.00% 189.01%	D E
342401	CPR Class Fees	6,125	1,363	5,735	(390)	93.63%	E
342601	LSEMS Reimbursement	2,500	-	320	(2,180)	12.80%	F
342905	Tuition Reimbursement		-	4,647	4,647	0.00%	G
324914	Vehicle Maintenance Reimbursement	-	-	22,701	22,701	0.00%	
342999	Other Public Safety Fees	-	1 1	549	549	0.00%	
361100 364001	Interest Income Disposition of Fixed Assets	22,550 14,500	11,074	42,428	19,878	188.15% 0.00%	J
365001	Sales of Surplus Material	14,500	-	16	(14,500) 16	0.00%	
366000	Donations Donations	_	534	3,116	3,116	0.00%	K
	Total Revenues:	15,262,085	466,044	11,434,526	(3,827,559)	74.92%	
361304	Unrealized Gain or Loss- FMIvT	-	(411)	(, ,	(1,893)	0.00%	L
361306	Unrealized Gain or Loss- FLGIT	-	(365)		(2,853)	0.00%	L
361307	Unrealized Gain or Loss- LTIP	- AF 000 00F	(113)		24,377	0.00%	L
	Total Available Resources:	\$ 15,262,085	\$ 465,155	\$ 11,454,157	\$ (3,807,928)	75.05%	
	EXPENDITURES:				Under/(Over)		
	EXI ENDITORES.				Gildon(Groi)		
500110	Personnel Services	\$ 11,157,152	\$ 768,792	\$ 6,760,272	\$ 4,396,880	60.59%	
	Professional Services	328,918	26,252	204,735	124,183	62.24%	
	Accounting & Auditing	8,132	- 20.040	6,101	2,031	75.02%	M
500340 500400	Other Contractual Services Travel & Per Diem	419,646 36,562	20,946 2,717	264,220 19,780	155,426 16,782	62.96% 54.10%	N
500400	Communications & Freight	39,871	2,459	21,994	17,877	55.16%	
	Utility Service	171,768	9,046	78,315	93,453	45.59%	
500440	Rentals & Leases	166,457	10,701	84,144	82,313	50.55%	
500450	Insurance Premiums	141,449	-	151,906	(10,457)	107.39%	0
500460	Repair & Maintenance	762,114	69,673	405,536	356,578	53.21%	N
500490 500510	Other Current Charges	14,805 33,811	765	293 9,758	14,512 24,053	1.98% 28.86%	Р
500510	Office Supplies Operating Supplies	1,325,327	31,332	260,332	1,064,995	28.86% 19.64%	Q
	Books, Dues & Subscriptions	151,364	20,815	89,848	61,516	59.36%	
	Subtotal Operating Expenditures	14,757,376	963,498	8,357,234	6,400,142	56.63%	
500622	Buildings	30,750	30,750	50,623	(19,873)	164.63%	
500633	Infrastructure Vehicles	57,899	1.005	118,889	57,899	0.00%	
500641 500642	Capital FF&E	524,196 123,800	1,025 17,434	59,256	405,307 64,544	22.68% 47.86%	
555042	Subtotal Non-operating Expenditures	736,645	49,209	228,768	507,877	31.06%	
	3		,200	220,. 30	30.,0.1	22370	
500911	Transfer to General R&R Reserve	660,000	55,000	440,000	220,000	66.67%	
	Subtotal Reserve Transfers	660,000	55,000	440,000	220,000	66.67%	
	Total Expenditures	\$ 16,154,021	¢ 1007 707	¢ 0.036.003	¢ 7420 040	EE 070/	
	Total Experiultures	φ 10,104,UZT	\$ 1,067,707	\$ 9,026,002	\$ 7,128,019	55.87%	
	Change in Unreserved Net Position	\$ (891,936)	\$ (602,552)	\$ 2,428,155	\$ 3,320,091		
		+ (551,550)	(002,002)	,, 130	,520,001	<u>L</u>	
	Change in Unreserved Net Position indicat	tes a budgeted Use	of Working Capi	tal of (\$439,667)	and Use of Com	mitted Genera	R&R
	Reserve of (\$452,269).	_					

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT PUBLIC SAFETY DEPARTMENT SPECIAL REVENUE FUND BUDGET BUDGET TO ACTUAL STATEMENT AS OF: May 31, 2018 (Unaudited) Eight (8) Months of Operations - 66.67% of Year Balance Forward **Current Month** Year to Date Current Fund Balance Analysis: 09/30/17 Actual Actual Balance Unassigned 4,248,735 \$ (602,552) \$ 2,428,155 \$ 6,676,890 Committed General R&R Reserve 1,985,650 55,000 440,000 2,425,650 9,102,540 Total Fund Balance \$ 6,234,385 \$ (547,552) \$ 2,868,155 \$ Footnotes Fire assessments are collected as tax bills are paid and assessments are received from the counties. Α В Currently the process for SLAD future safety fees are calculated through the annual Developer True-Up process at the end of the year. С Unbudgeted RAD future safety fees are for the new Phillips and Soulliere villa homes in District 4. D In October the District received an insurance proceeds claim for IRMA Ε The majority of Miscellaneous Revenue consists of the BOA annual purchasing card rebate (\$12,340) and paramedic services at Special Events (\$28,509). Budgeted LSEMS Reimbursement represents payments for medical supplies. Year to date revenue occurred in April and was the first since December 2016. G Unbudgeted tuition reimbursement revenues Unbudgeted vehicle maintenance revenue is mostly for work completed on Community Watch vehicles. Н Other Public Safety Fees is for the sale of CPR Anytime Kits. Interest Income includes monthly interest from CFB, our depository bank, and investments with Florida Cooperative Liquid Assets Security System (FLCLASS), Florida Education Investment Trust Fund (FEITF), and the State Board of Administration (SBA). CFB **FLCLASS** FEITF SBA Month 1.24% 1.37% Oct-17 0.63% 1.27% Nov-17 0.63% 1.28% 1.23% 1.37% Dec-17 0.77% 1.38% 1.30% 1.45% Jan-18 0.88% 1.54% 1.46% 1.60% Feb-18 0.88% 1.60% 1.53% 1.80% Mar-18 0.96% 1.72% 1.64% 1 80% 1.83% 1.99% Apr-18 1.13% 1.90% 2.00% 1 13% 1 96% 2.05% May-18 Unbudgeted donations received for employee appreciation. K FMIVT, FLGIT and LTIP Unrealized gain/ loss has been booked through April 2018. Current month investment Rate of Return will not be available until next month FMIvT 1-3 Yr FLGIT LTIP Month Oct-17 -0.24% -0.20% 16.85% Nov-17 -1.08% -2.14% 17.19% 0.96% 0.53% Dec-17 11.82% -1 80% -1 81% 39 38% .Jan-18 Feb-18 -1.20% -0.61% -35.09% Mar-18 1.44% -10.00% -0.72% Apr-18 -0.49% -0.17% May-18 YTD expenditures relate to the 2016/17 audit fees. The remaining budget is for interim work to be completed in the summer М YTD amounts include unbudgeted Hurricane Irma expenditures for FY 2017/18 as shown below. Ν Administrative services provided by Disaster Strategies to assist with FEMA requirements 13,739 Account 349 Storm repair for communication antennas at towe 2,654 Account 462 16.393 The amounts do not represent all Hurricane expenditures as some have been booked in FY 2016/17 in the amount of \$3,692 and there may be more processed in FY 2017/18. 0 Insurance premiums for the fiscal year were paid in October. Additional payments have occurred due to additional vehicles Year to date expenditure is for an auto license tag. Budget is for permits & licenses and bank charges Q Operating Supplies is under budget mainly due to Non-Capital FF&E and normal operating supplies (uniforms, etc.) which will be purchased later in the fiscal year Buildings - YTD expenditures are for unbudgeted interior renovations at Station 43 (\$19,873) and Station 51 security system (\$30,750) Infrastructure - To date budgeted expenditures have not occurred for the driveway project at Station 51 Capital FF&E - YTD expenditures are for LifePak 15 (\$42,211), Repirator FIT Tester (\$9,196) and Bunker Gear Air Dyer (\$7,849) Vehicles - \$118,889 of the budgeted \$524,196 has been spent for the 3 truck replacements, 1 fire engine replacement, new fleet services truck and new rescue truck

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT COMMUNITY STANDARDS SPECIAL REVENUE FUND OPERATING BUDGET BUDGET TO ACTUAL STATEMENT AS OF: May 31, 2018 (Unaudited) Eight (8) Months of Operations - 66.67% of Year

Account Number				Actual	Information		Percent of	
Number							Doroont of	
	Description of Account		Annual Budget	Current Month Actual	Year-to-Date Actual	Year-to-Date Variance	Annual Budget	Footnote
	REVENUES:					Over/(Under)		
						,		
	Community Standard Fees from RAD		\$ 75,534		· · · · · · · · · · · · · · · · · · ·		66.66%	
	Community Standard Fees from District 1		43,278	3,607	28,850	(14,428)	66.66%	
	Community Standard Fees from District 2		39,219	3,268	26,147	(13,072)	66.67%	
	Community Standard Fees from District 3		45,497	3,791	30,333	(15,164)	66.67%	
	Community Standard Fees from District 4		45,822	3,819	30,546	(15,276)	66.66%	
	Community Standard Fees from District 5		61,895	5,158	41,263	(20,632)	66.67%	
	Community Standard Fees from District 6		63,085	5,257	42,057	(21,028)	66.67%	
	Community Standard Fees from District 7		54,210	4,518	36,138	(18,072)	66.66%	
	Community Standard Fees from District 8		62,761	5,230	41,841	(20,920)	66.67%	
	Community Standard Fees from District 9		73,206	6,101	48,802	(24,404)	66.66%	
	Community Standard Fees from District 10		112,238	9,353	74,826	(37,412)	66.67%	
	Community Standard Fees from Developer		12,045	988	7,901	(4,144)	65.60% 0.00%	
	Misc Revenue		70.500	-	113	113		
	Deed Compliance Fines Interest Income		72,500 1,050	696	(7,700) 4,068	(80,200) 3,018	-10.62% 387.43%	
	Unrealized Gain or Loss- LTIP		1,050	(6)		1,337	0.00%	
	Total Revenues:		\$ 762,340	\$ 58,075			59.93%	
	Total Revenues.		\$ 702,340	φ 30,073	\$ 450,070	\$ (303,464)	39.93 /6	
	EXPENDITURES:					Under/(Over)		
	EXPENDITURES.					Under/(Over)		
519100	Salary & Wages		\$ 284,688	\$ 18,343	\$ 163,561	\$ 121,127	57.45%	
519200	Employee Benefits		143,512	8,475	75,151	68,361	52.37%	
	Subtotal Personnel Services		428,200	26,818	238,712	189,488	55.75%	
	Oubtotal i ersonner der vices		720,200	20,010	230,712	103,400	33.7370	
519311	VCCDD Management Fees		148,847	12,403	99,235	49,612	66.67%	
514313	Legal Fees		55,300	7,810	41,583	13,717	75.20%	
519318	Technology Services		2,804	234	1,868	936	66.62%	
519319	Other Professional Services		268	33	143	125	53.36%	
519343	Systems Management Support		16,613	477	8,486	8,127	51.08%	
519411	Telephone		1,480	85	621	859	41.96%	
519412	Postage		2,600	96	916	1,684	35.23%	
519442	Equipment Rental		12,000	845	5,819	6,181	48.49%	
519465	Vehicle Repair & Maintenance		1,960	66	2,372	(412)	121.02%	Е
519469	Other Maintenance		25,000	-	4,097	20,903	16.39%	F
519471	Printing & Binding		2,200	-	-	2,200	0.00%	
519497	Legal Advertising		75	-	-	75	0.00%	
519511	Office Supplies		3,108	470	1,965	1,143	63.22%	
519521	Gasoline/Diesel		12,100	313	2,371	9,729	19.60%	
519522	Operating Materials & Supplies		1,470	144	2,176	(706)	148.03%	
519525	Non-Capital Hardware/Software		2,019	-	988	1,031	48.94%	
519541	Books & Publications		100	-	-	100	0.00%	
519542	Training & Education		1,000	-	-	1,000	0.00%	
519993	Surplus Fines		45,000	-	-	45,000	0.00%	
	Subtotal Operating Expenses		333,944	22,976	172,640	161,304	51.70%	
	Total Expenditures		\$ 762,144	\$ 49,794	\$ 411,352	\$ 350,792	53.97%	
	P			,			3212170	
	Change in Unreserved Net Position		\$ 196	\$ 8,281	\$ 45,524	\$ 45,328		
	-							
	Change in Unreserved Net Position indicates	a bu	dgeted addition	of \$196 to the	Committed Deed Co	ompliance Reserve		
	Fund Balance Analysis:		Balance Forward 09/30/17	Current Month Actual	Year to Date Actual	Current Balance		
	Unassigned		\$ 328,344	\$ 8,281	\$ 45,524	\$ 373,868		
	Committed - Deed Compliance		91,870		-	91,870		

			TY DEVELOPM				
	COMMUNITY STANDAR						
	BUDGET TO ACTUA		rations - 66.67%		a)		
	Eigiii (8) i	Wonth's or Ope	14110115 - 66.67	o Oi Teal			
Footnotes:							
Α	The annual BOA Purchasing card rebate was received	in February.					
В	Deed Compliance Fines - YTD Negative revenue is the	ne result of wai	ved fines of \$20,	250 versus newly is	ssued fines of \$12,5	50.	
С	Interest Income includes monthly interest from CFB, o			nents with Florida C	Cooperative Liquid		
	Assets Security System (FLCLASS), and the State Bo	ard of Adminis	tration (SBA).				
			050	FI 01 400	004		
		Month	CFB	FLCLASS	SBA		
		Oct-17	0.63%	1.27%	1.37%		
		Nov-17	0.63%	1.28%	1.37%		
		Dec-17	0.77%	1.38%	1.45%		
		Jan-18	0.88%	1.54%	1.60%		
		Feb-18	0.88%	1.60%	1.80%		
		Mar-18	0.96%	1.72%	1.80%		
		Apr-18	1.13%	1.90%	1.99%		
		May-18	1.13%	2.00%	2.05%		
D	The unbudgeted revenue relates to the monthly unrea	lized gain or lo	ss from our long	term investments.			
E	Expenditures for truck repairs for \$2,179 occurred in A	\ pril					
	Experiorities for truck repairs for \$2,179 occurred in F	Aprii.					
F	Deed compliance case related expenses are running l	ower than antic	rianated hudget	Expenses normal	ly nick un in the spri	ng/summer	
-	2000 Compilation Gase related expenses are fulfilling i	Shor triair dritte	napated budget.	Expenses normal	is place up in the apri	ing/Julililoi.	
G	YTD expenditures are for Deed Compliance officer's of	ell phones and	Architectural Re	view Committee Mo	ember shirts		
	z sps.ra.ta. ss a. s . s. Bood compilarios difficil d	p	cc.starar re	coiiiiiiiiioo iiii			
Н	Surplus Fines are related to the amount of deed comp	liance revenue	collected in exc	ess of expenses on	closed cases. This	3	
	excess is returned to the appropriate district.			р			
	11 1						
L		II.					

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT RECREATION AMENITIES DIVISION (RAD) BUDGET TO ACTUAL STATEMENT AS OF: May 31, 2018 (Unaudited)

Eight (8) Months of Operations - 66.67% of \
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				Actual Inf	ormation			
Account			Cu	rrent Month	Year-to-Date	Year-to-Date	Percent of	
Number	Description of Account	Annual Budget	t	Actual	Actual	Variance	Annual Budget	Footnotes
	REVENUES:		<u> </u>			Over/(Under)		
341318	Amenity Fees	\$ 38,451,281	\$	3,249,353	\$ 25,826,069	\$ (12,625,212)	67.17%	
	Other General Government Charges	280,680		24,712	229,335	(51,345)		
	Other Public Safety Charges & Fees	133,100		14,358	130,284	(2,816)		Α
	Parks & Recreation Fees & Charges	1,431,900		113,327	1,096,585	(335,315)		
	Interest Income	59,225		37,852	207,462	148,237	350.29%	В
	Rentals & Royalties	621,632		44,669	495,872	(125,760)		
365001	Sale of Surplus Material Total Revenues:	40,977,818		3,484,271	4,082 27,989,689	4,082 (12,988,129)	0.00% 68.30%	С
361304	Unrealized Gain or Loss- FMIvT	40,977,010		(5,003)		(23,029)		D
	Unrealized Gain or Loss- FLGIT			(5,003)	(- , ,	(40,277)		D
	Unrealized Gain or Loss- LTIP			(627)		135,911	0.00%	D
001001	Total Available Resources:	\$ 40,977,818	\$	3,473,500				
		+ 10,011,010	Ť	5, 11 0,000	 	+ (12,010,021)	00:1070	
	EXPENSES:					Under/(Over)		
513311	Administrative Services	\$ 7,484,090	\$	623,672	\$ 4,989,402	\$ 2,494,688	66.67%	
	Engineering Services	78,200	1	2,493	11,860	66,340	15.17%	E, F
500313	Legal Services	100,000		5,983	34,225	65,775	34.23%	Ğ
500316	Deed Compliance Services	75,534		6,295	50,354	25,180	66.66%	
	Technology Services	250,811		20,901	167,207	83,604	66.67%	
	Other Professional Services	43,888		5,737	23,193	20,695	52.85%	
500310	Subtotal Professional Services	8,032,523		665,081	5,276,241	2,756,282	65.69%	
500320	Accounting & Auditing Services	38,629		_	32,809	5,820	84.93%	Н
500340	Other Contractual Services	3,246,670		273,505	2,140,703	1,105,967	65.94%	F
500410	Communications & Freight Services	151,680		9,140	77,522	74,158	51.11%	
500430	Utilities Services	1,636,897		126,646	905,203	731,694	55.30%	
	Rentals & Leases	37,698		1,140	12,820	24,878	34.01%	I
	Casualty & Liability Insurance	769,823		57,837	458,303	311,520	59.53%	
	Repairs & Maintenance Services	8,740,137		577,149	4,415,908	4,324,229	50.52%	F
	Printing & Binding	221,640		14,616	129,186	92,454	58.29%	
	Promotional Activities Other Current Charges	64,180 131,275		2,346 11,910	33,759 116,618	30,421 14,657	52.60% 88.83%	J
	Office Supplies	16,250		830	8,649	7,601	53.22%	J
	Operating Supplies	980,695		58,787	443,090	537,605	45.18%	F
	Books, Publ, Subscriptions	900,093		(160)	,	337,003	0.00%	<u> </u>
000010	Subtotal Operating Expenses	16,035,574		1,133,746	8,774,570	7,261,004	54.72%	
	Total Operating & Professional Expenses	24,068,097		1,798,827	14,050,811	10,017,286	58.38%	
	- Commo por uning un reconscional Expenses	21,000,001		.,,.	1 1,000,011	10,011,200	00.007,0	
	Buildings	524,551			-	524,551	0.00%	
	Infrastructure	1,223,688		122,500	157,371	1,066,317	12.86%	
500642	Capital FF&E	107,914			19,355	88,559	17.94%	
	Subtotal Capital Outlay	1,856,153		122,500	176,726	1,679,427	9.52%	K
500991	Settlement Projects	-		(209,539)	1,065,403	(1,065,403)	0.00%	L
				,		(, , , , , , , , , , ,		
	Debt Service Principal	8,630,000		-	8,630,000	-	100.00%	M
500721	Debt Service Interest	6,682,984		556,915	4,455,320	2,227,664	66.67%	
	Subtotal Non-operating Expenses	15,312,984		556,915	13,085,320	2,227,664	85.45%	
500911	Transfer to General R&R	2,000,000		166,666	1,333,336	666,664	66.67%	
300311	Subtotal Transfers	2,000,000		166,666	1,333,336	666,664	66.67%	
					, ,	•		
	Total Expenses	\$ 43,237,234	\$	2,435,369	\$ 29,711,596	\$ 13,525,638	68.72%	
	Change in Unreserved Net Position	\$ (2,259,416)	\$	1,038,131	\$ (1,649,302)	\$ 610,114		
			Ι,	-			1 1000 0	
	Change in Unreserved Net Position indicates of (\$2,726,646).	a budgeted Additio	n to \	vvorking Capi	tai of \$467,230 a	na Use of Unrestric	ted K&K Genera	Reserve
	U1 (ΨΣ,1 ΣU,UTU).	1	1			l .	1	

GL Date: 11/13/15

			NITY DEVELOPM				
	BUDGET TO AC		NITIES DIVISION	. ,	lited)		
			perations - 66.67		iteuj		
	3	(6)		70 01 1001			
	Fund Balance Analysis:	Balance Forward 09/30/17	Current Month Actual	Year to Date Actual	Current Balance		
	Unrestricted - Unreserved	\$ 52,996,361	\$ 1,038,131	\$ (1,649,302)	\$ 51,347,059		
	Unrestricted R&R General Reserve	13,564,681	166,666	1,333,336	14,898,017		
	Unrestricted R&R Insurance Reserve	300,000	-	-	300,000		
	Restricted Debt Service Total Fund Balance	1,206,274	- + 4 204 707	- (24 F OCC)	1,206,274 \$ 67,751,350		
	Total Fullu Balance	\$ 68,067,316	\$ 1,204,797	\$ (315,966)	\$ 67,751,350		
Footnotes:							
Α	To date Recreation Special Event activities are hig	her than anticinat	ted hudget (87% (f hudget) and ur	hudgeted revenue	of \$17 172 for Se	curity and
73	Fire Safety futures for the District 4 new homes.		lea baaget (67 70 t	braget) and ar	baagetea revenae	01 \$17,172 101 00	carry and
В	Interest Income includes monthly interest from CFI (FLCLASS), Florida Education Investment Trust Fu accounts are held.						
		Month	CFB	FLCLASS	FEITF	SBA	
		Oct-17	0.63%	1.27%	1.24%	1.37%	
		Nov-17	0.63%	1.28%	1.23%	1.37%	
		Dec-17 Jan-18	0.77% 0.88%	1.38% 1.54%	1.30% 1.46%	1.45% 1.60%	
		Feb-18	0.88%	1.60%	1.53%	1.80%	
		Mar-18	0.96%	1.72%	1.64%	1.80%	
		Apr-18	1.13%	1.90%	1.83%	1.99%	
		May-18	1.13%	2.00%	1.96%	2.05%	
С	The unbudgeted revenue relates to auction procee	ds from the sale	of miscellaneous	recreation items.			
D	FMIVT, FLGIT and LTIP Unrealized gain/ loss has	been booked thro	ough April 2018.	Current month in	vestment Rate of R	eturn will not	
	be available until next month.	Month	FMIvT 1-3 Yr	FLGIT	LTIP		
		Oct-17	-0.24%	-0.20%	16.85%		
		Nov-17	-1.08%	-2.14%	17.19%		
		Dec-17	0.96%	0.53%	11.82%		
		Jan-18	-1.80%	-1.81%	39.38%		
		Feb-18 Mar-18	-1.20% 1.44%	-0.61% 1.46%	-35.09% -10.00%		
		Apr-18	-0.72%	-0.49%	-0.17%		
		May-18	-	-	-		
E	To date engineering services have been lower than	n budget due to th	ne tunnel inspection	ons have not occ	urred and engineer	ing projects have	not begun.
F	YTD amounts include unbudgeted Hurricane Irma	expenditures for I	FY 2017/18 as sh	own below.			
	Storm response for water resource management	l nt			1 626	Account 312	
	Administrative services provided by Disaster St		with FFMA requir	rements		Account 34x	
	Debris cleanup and damage repair at centers a			- CITICING		Account 46x	
	Fixtures and equipment damaged in the basem		a			Account 52x	
					\$ 220,935	<u> </u>	
	The amounts do not represent all Hurricane expen	⊥ ditures as some h	l nave been booker	i d in FY 2016/17 ii	n the amount of \$4	17.837 and there	will
	be more processed in FY 2017/18.					,	
G	Legal services are running below budget due to the	e actual need of le	egal action and se	ervices and the ti	ming of invoices re	ceived.	
Н	YTD expenditures relate to the 2016/17 audit fees.	The remaining b	L udget is for interir	n work to be com	pleted in the summ	ier.	
I	Property Management budget of \$12,500 for renta	ls to move water t	l from flood areas h	nas not occurred	to date.		
J	Majority of Other Current Charges are related to M	aintenance & Bor	nd Assessments ((\$48,969) where	expenditures occur	in October/Nover	nber.
K	Buildings - To date budgeted expenditures for Mull	berry Stage ETC					
	Chula Vista and the Woodshop have not occu Infrastructure - YTD expenditures are for El Diablo	Golf Course reno), El Camino Rea	I maxicom convers	ion and irrigation	
	project (\$255) and Tennis court renovations a Capital FF&E - YTD expenditures are for the Hawk			tallation.			
1	Cottlement expanses relate to the Useianda T115	P. Multi Madal NI-	th of 466 project (COSS E22\ M4	orny Multi Madal D	th Trail (\$64,444	\
L	Settlement expenses relate to the Hacienda Trail & Saddlebrook Chair Lift (\$1,500), Saddlebrook reno					aui iiali (\$01,444),
М	The Bond Series principal payment for the year wa	s paid on Novem	ber 1st.				

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT

LITTLE SUMTER SERVICE AREA UTILITY

BUDGET TO ACTUAL STATEMENT AS OF: May 31, 2018 (Unaudited)

Eight (8) Months of Operations - 66.67% of Year

REVENUES:				Actual Inf	ormation			
34/221 Impact Fees-Commercial-Water \$ \$ \$ \$ \$ \$ \$ \$ \$		-				Variance	Annual	Footnotes
344999 Michaelmoous Revener - 34,859 34,859 0.00%		REVENUES:				Over/(Under)		
34,859 34,859 0.00%	324221	Impact Fees-Commercial- Water	\$ -	\$ -	30,894	\$ 30,894	0.00%	Α
34999 Miscellaneous Revenue 3,000 20 2,225 775 74.17% 343901 Water Fees- Residential 4,720,443 394,028 2,933,886 1,179.257 51.33% 343902 Water Fees- Residential 4,725,000 410,355 311,870 1,685,135 66.92% 343903 Sever Fees- Residential 4,725,000 410,355 3,181,870 1,685,135 66.92% 343903 Sever Fees- Residential 4,725,000 47,165 385,099 1,141 1,141 1,154 1,	324222		-	-	34,859	34,859	0.00%	Α
34900 Water Feese Commercial 387,698 31,353 312,155 (75,643) 80,51%	341999	Miscellaneous Revenue	3,000		2,225	(775)		
343903 Sewer Feese-Commercial 4,725,005 410,355 3,161,870 (1,563,135) 66,92%	343601	Water Fees- Residential	4,720,943	394,028	2,923,686		61.93%	
343904 Sewer Fees: Commercial \$34.647 47,165 365,099 (189,588) 82,295 343909 Reconnect Fees \$0.00 342 4,674 (326) 39,48% 343901 Fire Protection Water \$2,533 2,859 222,482 (5,081) 81,55% 343911 Metered Construction Water \$25,533 2,859 222,482 (5,081) 81,55% 343911 Metered Construction Water \$25,532 45,599 323,441 (205,688) 61,20% 349319 Metered Construction Water \$2,500 228 1,698 6002 67,92% 34918 NSF Check Fees \$2,500 228 1,698 6002 67,92% 343915 Misclaneous Water & Sewer 80,000 19,779 81,814 1,614 102,02% 343915 Misclaneous Water & Sewer 80,000 19,779 81,814 1,614 102,02% 343915 Misclaneous Water & Sewer 80,000 962 8,023 (477) 44,39% 343915 Misclaneous Water & Sewer 80,000 36,78 90,344 83,934 222,44% 343915 Misclaneous Water & Sewer 80,000 37,7305 1,000 121,75% 343910 Misclaneous House Income 32,000 15,678 90,344 83,934 222,44% 35,930 36,930	343602	Water Fees- Commercial		31,353		(75,543)	80.51%	
34900 Meter/Water Impact Fees 3,000 - 2,141 (859) 71,37% 34950 343600 Reconnect Fees 5,000 342 4,674 (326) 93.48% 343600 Reconnect Fees 5,000 342 4,674 (326) 93.48% 343610 Fire Protection Water 525,529 45,899 323,441 (205),088 61,20% 343611 Metered Ungstrom Water 525,629 45,899 323,441 (205),088 61,20% 343611 Metered Construction Water - 30 870 870 0.00% 343613 NSF Check Fees 2,500 228 1,688 (802) 679.2% 343615 Miscellaneous Water & Sewer 80,000 19,779 81,614 1,614 102,02% 343616 Mills, Let Penalty Fee 8,500 962 8,023 4777 94,39% 361000 Interest Income 32,000 15,676 90,394 58,394 222,48% 361000 Interest Income 32,000 35,676 90,394 58,394 222,48% 361000 Interest Income 32,000 15,676 90,394 58,394 222,48% 361000 Interest Income 32,000 15,676 90,394 58,394 222,48% 361304 Unrealized Gain or Loss-FMIVT - (1,171) (5,391) (5,391) (5,991) 0.00% 10,000 10			4,725,005	410,355	3,161,870			
34369 Reconnect Fees				47,165	365,059	, , ,		
343611 Fire Protection Water 27,533 2,859 22,452 (5,081) 81,55% 343611 Merced Ingiation Water 528,529 45,899 323,441 (20,088) 61,20% 343612 Metered Construction Water 5,85,29 45,899 80,000 7,00% 870 0,00% 343615 Miscellaneous Water & 5,000 228 1,898 (8002) 67,92% 343615 Miscellaneous Water & 5,000 19,779 81,614 1,614 102,02% 343615 Miscellaneous Water & 5,000 19,779 81,614 1,614 102,02% 343615 Miscellaneous Water & 5,000 962 80,023 (477) 94,39% 361000 Interest Income 32,000 15,678 90,394 58,394 282,48% 365001 Sales of Surplus Material 6,000 357 7,305 1,305 121,75% 7014 Revenues: 11,064,355 989,055 7,373,560 (3,89),989 66,64% 361304 Unrealized Gain or Loss- Fidir 1,104,355 989,055 7,373,360 (3,89),989 66,64% 361304 Unrealized Gain or Loss- Fidir 1,104,355 1,104,301 (10,001) (10,				-				
343811 Metered Inrigation Water					·			В
343612 Metered Construction Water					,	,		
343913 NSF Check Fees		0	528,529	,		, , ,		
343615 Miscellaneous Water & Sewer 80,000 19,779 81,614 1,614 102,02% 343616 Utility Late Penalty Fee 8,500 692 8,023 4777 94,39% 361000 Interest Income 32,000 15,678 90,394 58,394 282,48% 365001 Sales of Surplus Material 6,000 357 7,305 1,305 121,75% 1305 121,75% 1305 121,75% 1305 121,75% 1305 121,75% 1305 121,75% 1305 121,75% 1305 121,75% 1305 121,75% 1305 121,75% 1305 121,75% 1305 121,75% 1305 121,75% 1305 121,75% 1305 121,75% 1305 121,75% 1305 1305 1305 1305 1305 100,00% 1305 121,75% 1305 121,75% 1305 13								С
343616 Utility Late Penalty Fee 8,500 962 8,023 (477) 94,39%					,	. ,		
361000 Interest Income 32,000 15,678 90,394 58,394 282,48% 7018								
								<u>В</u> D
Total Revenues:			. ,					<u></u> Б
361304 Unrealized Gain or Loss-FIGIT - (1,171) (5,391) (5,391) (0,001) (10,001) (0,00%) (3,001) (10,001) (10,00%) (3,001) (10,001) (10,00%) (10,001) (10,00%) (10,001) (10,00%) (10,	305001	•						
361300 Unrealized Gain or Losse FLGIT	361304		11,004,333					F
					(, ,	(, ,		F F
Stall Available Resources: \$11,064,355 \$ 966,381 \$ 7,389,825 \$ (3,674,530) 66,79%								<u>'</u> F
Sa6311	30 1307		\$ 11,064,355	. ,	,	,		<u>'</u>
Sa6311								
536312 Engineering Services 186,500 11,226 108,314 78,186 58,08% 514313 Legal Services 2,500 451 3,627 (1,127) 145,08% 536318 Technology Services 37,845 3,154 25,229 12,616 66,66% 536319 Other Professional Services 1,000 - 1,000 - 100,00% 536322 Auditing Services 1,000 - 1,000 - 100,00% 536323 Truste Fees 14,116 - 14,115 1 99,99% 536343 Systems Management Support 5,318 256 2,782 2,536 52,31% 536419 Misc Contractual Services 1,879,299 142,248 1,137,991 741,308 60,55% 536412 Postage 2,000 - 23 1,977 1,15% 536412 Postage 2,000 - 23 1,977 1,15% 536412 Postage 2,000 - 23 <td></td> <td>EXPENSES:</td> <td></td> <td></td> <td></td> <td>Under/(Over)</td> <td></td> <td></td>		EXPENSES:				Under/(Over)		
536312 Engineering Services 186,500 11,226 108,314 78,186 58,08% 514313 Legal Services 2,500 451 3,627 (1,127) 145,08% 536318 Technology Services 37,845 3,154 25,229 12,616 66,66% 536319 Other Professional Services 1,000 - 1,000 - 100,00% 536322 Auditing Services 1,000 - 1,000 - 100,00% 536323 Trustee Fees 14,116 - 14,115 1 99,99% 536343 Systems Management Support 5,318 256 2,782 2,536 52,31% 536412 Pelephone - 36 288 (288) 0,00% 536412 Postage 2,000 - 23 1,977 1,15% 536412 Pelephone - 36 288 (288) 0,00% 536412 Pelephone - 36 23 1,977	E26211	Management Conject	£ 275.019	¢ 24.226	¢ 250.614	¢ 125.204	66 670/	
Saction Sact								G
538318 Technology Services 37,845 3,154 25,229 12,616 66,66% 538319 Other Professional Services 8,171 2,464 6,243 1,928 76,40% 500321 Accounting Services 1,000 - 1,000 - 100.00% 538322 Auditing Services 5,672 - 4,253 1,419 74,98% 536343 Systems Management Support 5,318 256 2,782 2,536 52,31% 536343 Misc Contractual Services 1,879,299 142,248 1,137,991 741,308 60,55% 536411 Telephone - - 36 288 (288) 0,00% 536412 Postage 2,000 - 23 1,977 1,15% 536451 Insurance 34,873 2,210 52,789 303,215 372,185 44.89% 536451 Insurance 34,873 2,210 17,680 17,193 5,70% 536461 Landscape Maintenance								Н
536319 Other Professional Services 8,171 2,464 6,243 1,928 76,40%								
500321 Accounting Services 1,000 - 1,000 - 100.00% 536322 Auditing Services 5,672 - 4,253 1,419 74.98% 536323 Trustee Fees 14,116 - 14,115 1 99.99% 536343 Systems Management Support 5,318 256 2,782 2,536 52,31% 536349 Misc Contractual Services 1,879,299 142,248 1,137,991 741,308 60.55% 536411 Telephone - 36 288 (288) 0.00% 536412 Postage 2,000 - 23 1,977 1,15% 536431 Electricity 675,400 52,789 303,215 372,185 44,89% 536451 Insurance 34,873 2,210 17,680 17,193 50.70% 536462 Building/Structure Maintenance 493,756 15,267 192,840 300,916 39.06% 536493 Vehicle Repair & Maintenance - -								
536322 Auditing Services 5,672 - 4,253 1,419 74,98% 536323 Trustee Fees 14,116 - 14,115 1 99,99% 536343 Systems Management Support 5,318 256 2,782 2,2536 52,31% 536349 Misc Contractual Services 1,879,299 142,248 1,137,991 741,308 60,55% 536411 Telephone - 36 288 (288) 0.00% 536412 Postage 2,000 - 23 1,977 1.15% 536431 Electricity 675,400 52,789 303,215 372,185 44,89% 536452 Building/Structure Maintenance 34,873 2,210 17,680 17,193 50,70% 536462 Building/Structure Maintenance 493,756 15,267 192,840 300,916 39,06% 536462 Building/Structure Maintenance - - 300 300,016 39,06% 536494 Instructure Maintenance <td< td=""><td></td><td></td><td></td><td>· · · · · · · · · · · · · · · · · · ·</td><td>,</td><td>,020</td><td></td><td></td></td<>				· · · · · · · · · · · · · · · · · · ·	,	,020		
536323 Trustee Fees 14,116 - 14,115 1 99.99% 536349 Systems Management Support 5,318 256 2,782 2,536 52.31% 536349 Misc Contractual Services 1,879,299 142,248 1,137,991 741,308 60.55% 536411 Telephone - 36 288 (288) 0.00% 536412 Postage 2,000 - 23 1,977 1,15% 536431 Electricity 675,400 52,789 303,215 372,185 44,89% 536451 Insurance 34,873 2,210 17,680 17,193 50,70% 536462 Building/Structure Maintenance 493,756 15,267 192,840 300,916 39,06% 536463 Landscape Maintenance - - 300 (300) 0,00% 536464 Landscape Maintenance - - 300 (300) 0,00% 536471 Printing and Binding 2,300 - <				_		1,419		1
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536412 Postage 2,000 - 23 1,977 1.15% 536431 Electricity 675,400 52,789 303,215 372,185 44,89% 536451 Insurance 34,873 2,210 17,680 17,193 50,70% 536462 Building/Structure Maintenance 493,756 15,267 192,840 300,916 39,06% 536463 Landscape Maintenance-Non-recurring 8,085 150 1,050 7,035 12,99% 536465 Vehicle Repair & Maintenance - - 300 (300) 0.00% 536471 Printing and Binding 2,300 - - 2,300 0.00% 536493 Permits and Licenses 6,025 - - 6,025 0.00% 536499 Legal Advertising 2,000 25 80 1,920 4,00% 536524 Non-Capital FFE 14,000 501 2,909 11,091 20,78% 536526 Meter Supplies 82,500 -		Misc Contractual Services	1,879,299	142,248	1,137,991	741,308	60.55%	
536431 Electricity 675,400 52,789 303,215 372,185 44.89% 536451 Insurance 34,873 2,210 17,680 17,193 50.70% 536462 Building/Structure Maintenance 493,756 15,267 192,840 300,916 39.06% 536464 Landscape Maintenance-Non-recurring 8,085 150 1,050 7,035 12,99% 536465 Vehicle Repair & Maintenance - - 300 (300) 0.00% 536497 Printing and Binding 2,300 - - 2,300 0.00% 536493 Permits and Licenses 6,025 - - 6,025 0.00% 536497 Legal Advertising 2,000 25 80 1,920 4.00% 536499 Misc Current Charges 20 (20) 0.00% 536526 Meter Supplies 82,500 - 82,500 - 82,500 - 82,500 - 82,500 - 82,500 - <t< td=""><td></td><td>Telephone</td><td>-</td><td>36</td><td></td><td>(288)</td><td></td><td>K</td></t<>		Telephone	-	36		(288)		K
536451 Insurance 34,873 2,210 17,680 17,193 50.70% 536462 Building/Structure Maintenance 493,756 15,267 192,840 300,916 39,06% 536464 Landscape Maintenance-Non-recurring 8,085 150 1,050 7,035 12,99% 536461 Vehicle Repair & Maintenance - - 300 (300) 0.00% 536471 Printing and Binding 2,300 - - 2,300 0.00% 536493 Permits and Licenses 6,025 - - 6,025 0.00% 536497 Legal Advertising 2,000 25 80 1,920 4.00% 536499 Misc Current Charges 20 (20) 0.00% 6.3649 11,091 20.78% 536524 Non-Capital FFE 14,000 501 2,909 11,091 20.78% 536526 Meter Supplies 82,500 - 82,500 - 82,500 0.00% 500529 Operating S			2,000	-	23			
536462 Building/Structure Maintenance 493,756 15,267 192,840 300,916 39.06% 536464 Landscape Maintenance-Non-recurring 8,085 150 1,050 7,035 12,99% 536465 Vehicle Repair & Maintenance - - 300 (300) 0.00% 536476 Permits and Binding 2,300 - - 2,300 0.00% 536497 Legal Advertising 2,000 25 80 1,920 4.00% 536497 Legal Advertising 2,000 25 80 1,920 4.00% 536499 Misc Current Charges 20 (20) 0.00% 536524 Non-Capital FFE 14,000 501 2,909 11,091 20.78% 536526 Meter Supplies 82,500 - 82,500 - 82,500 0.00% 500529 Operating Supplies-Other 97,900 7,962 69,632 28,268 71.13% 536633 Infrastructure 493,155 8,640		Electricity						
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536465 Vehicle Repair & Maintenance - - 300 (300) 0.00% 536471 Printing and Binding 2,300 - - 2,300 0.00% 536493 Permits and Licenses 6,025 - - 6,025 0.00% 536497 Legal Advertising 2,000 25 80 1,920 4.00% 536499 Misc Current Charges 20 (20) 0.00% 536524 Non-Capital FFE 14,000 501 2,909 11,091 20.78% 536526 Meter Supplies 82,500 - 82,500 0.00% 500529 Operating Supplies-Other 97,900 7,962 69,632 28,268 71.13% Subtotal Operating Expenses 3,935,178 270,065 2,142,205 1,792,973 54.44% 536633 Infrastructure 493,155 8,640 80,648 412,507 16.35% 536710 Debt Service Principal 2,205,000 - 2,205,000 - 2,205,000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
536471 Printing and Binding 2,300 - - 2,300 0.00% 536493 Permits and Licenses 6,025 - - 6,025 0.00% 536497 Legal Advertising 2,000 25 80 1,920 4.00% 536499 Misc Current Charges 20 (20) 0.00% 536524 Non-Capital FFE 14,000 501 2,909 11,091 20.78% 536526 Meter Supplies 82,500 - 82,500 0.00% 500529 Operating Supplies-Other 97,900 7,962 69,632 28,268 71.13% Subtotal Operating Expenses 3,935,178 270,065 2,142,205 1,792,973 54.44% 536633 Infrastructure 493,155 8,640 80,648 412,507 16.35% 536710 Debt Service Principal 2,205,000 - 2,205,000 - 100.00% 536721 Debt Service Interest 2,950,320 245,860 1,966,881 983,439			8,085	150				L
536493 Permits and Licenses 6,025 - - 6,025 0.00% 536497 Legal Advertising 2,000 25 80 1,920 4.00% 536499 Misc Current Charges 20 (20) 0.00% 536524 Non-Capital FFE 14,000 501 2,909 11,091 20.78% 536526 Meter Supplies 82,500 - 82,500 0.00% 500529 Operating Supplies-Other 97,900 7,962 69,632 28,268 71.13% Subtotal Operating Expenses 3,935,178 270,065 2,142,205 1,792,973 54.44% 536633 Infrastructure 493,155 8,640 80,648 412,507 16.35% Subtotal Capital Outlay- Expenses 493,155 8,640 80,648 412,507 16.35% 536710 Debt Service Principal 2,205,000 - 2,205,000 - 100.00% 536721 Debt Service Interest 2,950,320 245,860 1,966,881 983,439				-	300			M
536497 Legal Advertising 2,000 25 80 1,920 4.00% 536499 Misc Current Charges 20 (20) 0.00% 536524 Non-Capital FFE 14,000 501 2,909 11,091 20.78% 536526 Meter Supplies 82,500 - 82,500 - 82,500 0.00% 500529 Operating Supplies-Other 97,900 7,962 69,632 28,268 71.13% Subtotal Operating Expenses 3,935,178 270,065 2,142,205 1,792,973 54.44% 536633 Infrastructure 493,155 8,640 80,648 412,507 16.35% Subtotal Capital Outlay- Expenses 493,155 8,640 80,648 412,507 16.35% 536710 Debt Service Principal 2,205,000 - 2,205,000 - 100.00% 536721 Debt Service Interest 2,950,320 245,860 1,966,881 983,439 66.67% 536911 Transfer to General R&R 900,000 75,00				-	-			
536499 Misc Current Charges 20 (20) 0.00% 536524 Non-Capital FFE 14,000 501 2,909 11,091 20.78% 536526 Meter Supplies 82,500 - 82,500 0.00% 500529 Operating Supplies-Other 97,900 7,962 69,632 28,268 71.13% Subtotal Operating Expenses 3,935,178 270,065 2,142,205 1,792,973 54.44% 536633 Infrastructure 493,155 8,640 80,648 412,507 16.35% Subtotal Capital Outlay- Expenses 493,155 8,640 80,648 412,507 16.35% 536710 Debt Service Principal 2,205,000 - 2,205,000 - 100.00% 536721 Debt Service Interest 2,950,320 245,860 1,966,881 983,439 66.67% Subtotal Non-operating Expenses 5,155,320 245,860 4,171,881 983,439 80.92% 536911 Transfer to General R&R 900,000 75,000 600,000					-	,		
536524 Non-Capital FFE 14,000 501 2,909 11,091 20.78% 536526 Meter Supplies 82,500 - 82,500 0.00% 500529 Operating Supplies-Other 97,900 7,962 69,632 28,268 71.13% Subtotal Operating Expenses 3,935,178 270,065 2,142,205 1,792,973 54.44% 536633 Infrastructure 493,155 8,640 80,648 412,507 16.35% Subtotal Capital Outlay- Expenses 493,155 8,640 80,648 412,507 16.35% 536710 Debt Service Principal 2,205,000 - 2,205,000 - 100.00% 536721 Debt Service Interest 2,950,320 245,860 1,966,881 983,439 66.67% Subtotal Non-operating Expenses 5,155,320 245,860 4,171,881 983,439 80.92% 536911 Transfer to General R&R 900,000 75,000 600,000 300,000 66.67% Transfer to Budgeted Reserve 900,000 <			2,000	25			4.00%	
536526 Meter Supplies 82,500 - 82,500 0.00% 500529 Operating Supplies-Other 97,900 7,962 69,632 28,268 71.13% Subtotal Operating Expenses 3,935,178 270,065 2,142,205 1,792,973 54.44% 536633 Infrastructure 493,155 8,640 80,648 412,507 16.35% Subtotal Capital Outlay- Expenses 493,155 8,640 80,648 412,507 16.35% 536710 Debt Service Principal 2,205,000 - 2,205,000 - 100.00% 536721 Debt Service Interest 2,950,320 245,860 1,966,881 983,439 66.67% Subtotal Non-operating Expenses 5,155,320 245,860 4,171,881 983,439 80.92% 536911 Transfer to General R&R 900,000 75,000 600,000 300,000 66.67% Transfer to Budgeted Reserve 900,000 75,000 600,000 300,000 66.67%			44.000	F04		. ,		K1
500529 Operating Supplies-Other 97,900 7,962 69,632 28,268 71.13% Subtotal Operating Expenses 3,935,178 270,065 2,142,205 1,792,973 54.44% 536633 Infrastructure 493,155 8,640 80,648 412,507 16.35% Subtotal Capital Outlay- Expenses 493,155 8,640 80,648 412,507 16.35% 536710 Debt Service Principal 2,205,000 - 2,205,000 - 100.00% 536721 Debt Service Interest 2,950,320 245,860 1,966,881 983,439 66.67% Subtotal Non-operating Expenses 5,155,320 245,860 4,171,881 983,439 80.92% 536911 Transfer to General R&R 900,000 75,000 600,000 300,000 66.67% Transfer to Budgeted Reserve 900,000 75,000 600,000 300,000 66.67%				501	2,909			N O
Subtotal Operating Expenses 3,935,178 270,065 2,142,205 1,792,973 54.44%				7.060	60 633			U
536633 Infrastructure 493,155 8,640 80,648 412,507 16.35% Subtotal Capital Outlay- Expenses 493,155 8,640 80,648 412,507 16.35% 536710 Debt Service Principal 2,205,000 - 2,205,000 - 100.00% 536721 Debt Service Interest 2,950,320 245,860 1,966,881 983,439 66.67% Subtotal Non-operating Expenses 5,155,320 245,860 4,171,881 983,439 80.92% 536911 Transfer to General R&R 900,000 75,000 600,000 300,000 66.67% Transfer to Budgeted Reserve 900,000 75,000 600,000 300,000 66.67%	500529							
Subtotal Capital Outlay- Expenses 493,155 8,640 80,648 412,507 16.35% 536710 Debt Service Principal 2,205,000 - 2,205,000 - 100.00% 536721 Debt Service Interest 2,950,320 245,860 1,966,881 983,439 66.67% Subtotal Non-operating Expenses 5,155,320 245,860 4,171,881 983,439 80.92% 536911 Transfer to General R&R 900,000 75,000 600,000 300,000 66.67% Transfer to Budgeted Reserve 900,000 75,000 600,000 300,000 66.67%		Custotal Operating Expenses	3,000,110	2.0,000	2,142,200	1,7 02,070	0-11-170	
536710 Debt Service Principal 2,205,000 - 2,205,000 - 100.00% 536721 Debt Service Interest 2,950,320 245,860 1,966,881 983,439 66.67% Subtotal Non-operating Expenses 5,155,320 245,860 4,171,881 983,439 80.92% 536911 Transfer to General R&R 900,000 75,000 600,000 300,000 66.67% Transfer to Budgeted Reserve 900,000 75,000 600,000 300,000 66.67%	536633							Р
536721 Debt Service Interest 2,950,320 245,860 1,966,881 983,439 66.67% Subtotal Non-operating Expenses 5,155,320 245,860 4,171,881 983,439 80.92% 536911 Transfer to General R&R 900,000 75,000 600,000 300,000 66.67% Transfer to Budgeted Reserve 900,000 75,000 600,000 300,000 66.67%		Subtotal Capital Outlay- Expenses	493,155	8,640	80,648	412,507	16.35%	
536721 Debt Service Interest 2,950,320 245,860 1,966,881 983,439 66.67% Subtotal Non-operating Expenses 5,155,320 245,860 4,171,881 983,439 80.92% 536911 Transfer to General R&R 900,000 75,000 600,000 300,000 66.67% Transfer to Budgeted Reserve 900,000 75,000 600,000 300,000 66.67%	526710	Dobt Sarvice Principal	2 205 000		2 205 000		100 000/	
Subtotal Non-operating Expenses 5,155,320 245,860 4,171,881 983,439 80.92% 536911 Transfer to General R&R 900,000 75,000 600,000 300,000 66.67% Transfer to Budgeted Reserve 900,000 75,000 600,000 300,000 66.67%		l .		245 060	, ,	003 430		Q
536911 Transfer to General R&R 900,000 75,000 600,000 300,000 66.67% Transfer to Budgeted Reserve 900,000 75,000 600,000 300,000 66.67%	JJU/ Z I					,		
Transfer to Budgeted Reserve 900,000 75,000 600,000 300,000 66.67%		oubtotal Non-operating Expenses	5,155,320	240,000	→, 171,001	900,409	00.32%	
Transfer to Budgeted Reserve 900,000 75,000 600,000 300,000 66.67%	536911	Transfer to General R&R	900,000	75,000	600,000	300,000	66.67%	
Total Expenses \$ 10,483,653 \$ 599,565 \$ 6,994,734 \$ 3,488,919 66.72%						,		
		Total Expenses	\$ 10,483,653	\$ 599,565	\$ 6,994,734	\$ 3,488,919	66.72%	
Change in Unreserved Net Position \$ 580,702 \$ 366,816 \$ 395,091 \$ (185,611)		Change in Unreserved Net Position			\$ 395.091			

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT LITTLE SUMTER SERVICE AREA UTILITY BUDGET TO ACTUAL STATEMENT AS OF: May 31, 2018 (Unaudited) Eight (8) Months of Operations - 66.67% of Year **Balance Current Month** Year to Date Forward Fund Balance Analysis: 09/30/17 Actual Actual **Current Balance** 366,816 Unrestricted Unreserved \$ (5,107,187) 329,338 (4,777,849)Restricted Debt Service 4,881,938 4,881,938 Unrestricted R&R General 4,150,000 75,000 600,000 4,750,000 **Unrestricted Capital Project** 400,000 400,000 Unrestricted Water CIAC 187.259 30.894 218.153 Unrestricted Sewer CIAC 138,939 34,859 173,798 Total Fund Balance 4,650,949 \$ 441,816 \$ 995,091 \$ 5,646,040 Footnotes: Unbudgeted Impact Fee Revenue is related to CIAC receipts for Codys (\$62,381) and the Glen Oak Hammack Gate (\$3,372) В Reconnection and utility late payment fees are running higher than budget. С Unbudgeted Metered Construction Water Revenue for new homes in District 4. Interest Income includes monthly interest from CFB, our depository bank, and investments with Florida Cooperative Liquid Assets Security System (FLCLASS), Florida Education Investment Trust Fund (FEITF), the State Board of Administration (SBA), and US Bank (USB) where D the trust accounts are held. Month **CFB FLCLASS FEITF** SBA Oct-17 0.63% 1.27% 1.24% 1.37% Nov-17 0.63% 1.28% 1.23% 1.37% Dec-17 0.77% 1.38% 1.30% 1.45% Jan-18 0.88% 1.54% 1.46% 1.60% Feb-18 0.88% 1.60% 1.53% 1.80% Mar-18 0.96% 1.72% 1.64% 1.80% Apr-18 1.13% 1.90% 1.83% 1.99% May-18 1.13% 2.00% 1.96% 2.05% Obsolete or broken water meters are collected and sold when a certain amount are accumulated. FMIVT, FLGIT and LTIP Unrealized gain/ loss has been booked through April 2018. Current month investment Rate of Return will not be available until next month. FMIvT 1-3 Yr **FLGIT** LTIP Month Oct-17 -0 24% -0.20% 16.85% Nov-17 -2.14% -1.08% 17.19% Dec-17 0.96% 0.53% 11.82% Jan-18 -1.80% -1.81% 39.38% Feb-18 -1.20% -0.61% -35.09% -10.00% 1.44% 1.46% Mar-18 Apr-18 -0.72% -0.49% -0.17% May-18 G YTD amounts include unbudgeted Hurricane Irma expenditures for FY 2017/18 as shown below. Storm response for water resource management 213 Account 312 Storm repair for communication antennas at tower 400 Account 343 \$ The amounts do not represent all Hurricane expenditures as some have been booked in FY 2016/17 in the amount of \$1,299 and there are more to be processed in FY 2017/18. Legal expenses are high for the year due to Stone & Gerken billings for work on foreclosures. Н Ι YTD expenditures relate to the 2016/17 audit fees. The remaining budget is for interim work to be completed in the summer J Yearly Trustee Services to US Bank was paid in January. Unbudgeted expenditures are for the telephone air cards at the lift stations to provide the most economical network connection based on location and logistics. 1 Landscape Maintenance Non-Recurring contract expenditures do not occur on a monthly basis. М Unbudgeted vehicle repair and maintenance is for new decals on crane truck #2. Ν Year to Date expenditures are for LSSA's portion of OB Hills tower wireless conversion. 0 Meter Supplies expenditures occur once the meter change out program is complete Р YTD capital expenditures are for the meter change out program (\$55,564) and water station underground valve replacement (\$25,084). Q The 2014B Bond Series principal payment for the year was paid on November 1st.

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT VILLAGE CENTER SERVICE AREA UTILITY

BUDGET TO ACTUAL STATEMENT AS OF: May 31, 2018 (Unaudited)
Eight (8) Months of Operations - 66.67 % of Year

					Actual Info	rm	ation				
Account Number	Description of Account	Annı	ıal Budget		rent Month Actual		ear-to-Date Actual		ear-to-Date Variance	Percent of Annual Budget	Footnotes
	REVENUES:							O	ver/(Under)		
324221	Impact Fees-Commercial- Water	\$	_	\$	_	\$	948	\$	948	0.00%	A
	Impact Fees-Commercial- Sewer	Ψ	_	Ψ	_	Ψ	515	Ψ	515	0.00%	A
	Miscellaneous Revenue		_		_		1,917		1,917	0.00%	В
	Water Fees- Residential		2,466,572		202,729		1,521,784		(944,788)	61.70%	
	Water Fees- Commercial		240,357		20,083		169,664		(70,693)	70.59%	
343603	Sewer Fees- Residential		3,266,426		275,084		2,195,420		(1,071,006)	67.21%	
343604	Sewer Fees- Commercial		534,931		45,657		382,486		(152,445)	71.50%	
343607	Meters Impact Fees		-		68		466		466	0.00%	Α
343609	Reconnect Fees		10,000		399		6,042		(3,958)	60.42%	
	Fire Protection Water		16,390		1,606		12,750		(3,640)	77.79%	
	Metered Irrigation Water		344,786		29,217		203,405		(141,381)	58.99%	
	Returned Check Fees		2,000		362		2,272		272	113.60%	С
	Other Miscellaneous Water & Sewer		51,000		10,270		28,972		(22,028)	56.81%	
	Utility Late Penalty Fee		8,700		757		7,887		(813)	90.66%	С
	Interest Income		16,000		7,468		39,408		23,408	246.30%	D
	Disposition of Fixed Assets/Surplus Material		3,500		260		5,731		2,231	163.74%	Е
	Total Revenues:		6,960,662		593,960		4,579,667		(2,380,995)	65.79%	
	Unrealized Gain or Loss- FMIvT		-		(1,530)		(7,043)		(7,043)	0.00%	F
	Unrealized Gain or Loss- FLGIT		-		(1,540)		(12,062)		(12,062)	0.00%	F F
	Unrealized Gain or Loss- LTIP Total Available Resources:	•	6,960,662	•	(169)	•	36,743 4,597,305	•	36,743	0.00% 66.05%	F
	Total Available Resources:	\$	0,900,002	\$	590,721	Þ	4,597,305	\$	(2,363,357)	66.05%	
	EXPENSES :								ndor/(Over)		
	EXPENSES:							U	nder/(Over)		
526211	Management Services	\$	323,525	\$	26,960	\$	215,685	\$	107,840	66.67%	
	Engineering Services	φ	178,000	φ	9,644	φ	109,294	φ	68,706	61.40%	G
	Legal Services		3,500		600		3,633		(133)	103.80%	<u> </u>
	Technology Services		29,477		2,456		19,653		9,824	66.67%	
	Other Professional Services		8,164		1,029		4,800		3,364	58.79%	
	Acounting Services		1,000		1,023		1,000		3,304	100.00%	
	Auditing Services		3,605				2,703		902	74.98%	Н
	Trustee Fees		8,147		-		8,223		(76)	100.93%	- ;
	Systems Management Support		2,018		52		1,989		29	98.56%	•
	Misc Contractual Services		1,825,653		146,923		1,175,383		650,270	64.38%	
536412			2,000		,		16		1,984	0.80%	
	Electricity		527,546		38,632		269.381		258,165	51.06%	
	Water & Sewer		-		-		57.468		(57,468)	0.00%	J
	Insurance		16,411		1,105		8,840		7,571	53.87%	
	Equipment Maintenance		154,750		-		-		154,750	0.00%	K
536462	Building/Structure Maintenance		221,238		13,575		179,903		41,335	81.32%	G
536464	Landscape Maint Non-Recurring		7,725		300		2,100		5,625	27.18%	
536465	Vehicle Repair & Maintenance		-		-		750		(750)	0.00%	
536471	Printing and Binding		2,300		-		-		2,300	0.00%	
536493	Permits and Licenses		6,000		-		-		6,000	0.00%	
	Legal Advertising		2,000		25		51		1,949	2.55%	•
	Non-Capital FF&E		7,500		-		24,803		(17,303)	330.71%	L
	Meter Supplies		82,500		-		-		82,500	0.00%	М
	Operating Supplies-Other		56,100		5,011		34,424		21,676	61.36%	
;	Subtotal Operating Expenses		3,469,159		246,312		2,120,099		1,349,060	61.11%	
F6665			700 / - :		A=		00=:			** ==*:	
	Infrastructure		733,181		65,595		225,528		507,653	30.76%	N
	Vehicles		150,000		-		-		150,000	0.00%	0
;	Subtotal Capital Outlay		883,181		65,595		225,528		657,653	25.54%	
E00740	Dobt Convice Principal		1 400 000				1 400 000			400.0001	Б
	Debt Service Principal		1,490,000		20.004		1,490,000		120,200	100.00%	Р
	Debt Service Interest		361,098 1,851,098		30,091	-	240,729 1,730,729	-	120,369 120,369	66.67% 93.50%	
	Subtotal Non-operating Expenses		1,031,098		30,091		1,130,129		120,369	შა.50%	
536011	Transfer to General R&R		500,000		41,666		333,336		166,664	66.67%	
	Transfer to Budgeted Reserve		500,000		41,666	 	333,336	\vdash	166,664	66.67%	
	Transfer to Daugeted Nesetve		300,000		71,000		555,556		100,004	30.07 /0	
	Total Expenses	\$	6,703,438	\$	383,664	\$	4,409,692	\$	2,293,746	65.78%	
	Change in Unreserved Net Position	\$	257 224	\$	207 057	\$	187 612	\$	(69 611)		
	Change in Unreserved Net Position	\$	257,224	\$	207,057	\$	187,613	\$	(69,611)		

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT VILLAGE CENTER SERVICE AREA UTILITY BUDGET TO ACTUAL STATEMENT AS OF: May 31, 2018 (Unaudited) Eight (8) Months of Operations - 66.67 % of Year Balance Forward **Current Month** Year to Date Current 09/30/17 **Fund Balance Analysis:** Actual Actual Balance Unrestricted Unreserved \$ 14,935,687 207,057 \$ 186,150 \$ 15,121,837 Restricted Debt Service 851,200 851,200 **Unrestricted Capital Projects** 600,000 600.000 Unrestricted R&R General 3,700,000 41,666 333,336 4,033,336 Unrestricted Water CIAC 77,265 948 78,213 Unrestricted Sewer CIAC 71.567 515 72.082 20,235,719 \$ **Total Fund Balance** 248,723 \$ 520,949 \$ 20,756,668 Footnotes Unbudgeted Impact Fee Revenue is related to CIAC & Meter Installation Fees. Α В Unbudgeted miscellaneous revenue is mainly the annual purchase card rebate (\$1,863) which was received in February С Resident return check fees and utility late payment fees are running higher than budget. D Interest Income includes monthly interest from CFB, our depository bank, and investments with Florida Cooperative Liquid Assets Security System (FLCLASS), Florida Education Investment Trust Fund (FEITF), the State Board of Administration (SBA), and US Bank (USB) where the trust accounts are held. Month **CFB FLCLASS** FEITF SBA 1.37% 1.24% Oct-17 0.63% 1.27% 0.63% 1.23% 1.37% Nov-17 1 28% Dec-17 0.77% 1.38% 1.30% 1.45% 0.88% 1.54% 1.46% Jan-18 1.60% Feb-18 0.88% 1.60% 1.53% 1.80% 0.96% 1.72% 1.64% 1.80% Mar-18 Apr-18 1 13% 1 90% 1 83% 1 99% May-18 1.13% 2.00% 1.96% 2.05% Ε Obsolete or broken water meters are collected and sold when a certain amount are accumulated. FMIVT, FLGIT and LTIP Unrealized gain/ loss has been booked through April 2018. Current month investment Rate of Return will not F be available until next month. Month FMIvT 1-3 Yr FLGIT LTIP Oct-17 -0.24% -0.20% 16.85% Nov-17 -1.08% -2.14% 17.19% Dec-17 0.96% 0.53% 11.82% Jan-18 -1.80% -1.81% 39.38% Feb-18 -1 20% -0.61% -35 09% Mar-18 1.44% 1.46% -10.00% -0.72% -0.49% -0.17% Apr-18 May-18 G YTD amounts include unbudgeted Hurricane Irma expenditures for FY 2017/18 as shown below. 213 Account 312 Storm response for water resource management Storm repair for communication antennas at tower 12,716 Account 462 \$ 12 929 The amounts do not represent all Hurricane expenditures as some have been booked in FY 2016/17 in the amount of \$1,299 and there may be more processed in FY 2017/18. Н YTD expenditures relate to the 2016/17 audit fees. The remaining budget is for interim work to be completed in the summer. Yearly Trustee Services to US Bank were paid in January. 1 J Unbudgeted water interconnect fees from LSSA and NSU. No expenditures have occurred to date for equipment maintenance. K L Year to date expenditures are for VCSA's portion of OB Hills tower wireless conversion. М Meter Supplies expenditures occur once the meter change out program is complete. YTD Capital Infrastructure is for the control circuits update at the Reclaimed Water System along with the plant main breaker replacement at Ν the Waste Water System (\$84,165), basin liner replacement at the reclaimed water system (\$4,100), Meter Change Out Program (\$81,373), oxidation ditch aerator replacement (\$1,754), water system crom tank HSP replacement (\$1,946), HSP #2 at booster pump station (\$2,006), replace aerator VFP (\$14,532), replace RAS #4 pump (\$4,184) and VCSA Value replacement program (\$31,468). 0 Budgeted expenditures are for a 40' crane truck The 2014A Bond Series principal payment for the year was paid on October 1st.

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT FITNESS FUND BUDGET BUDGET TO ACTUAL STATEMENT AS OF: May 31, 2018 (Unaudited) Eight (8) Months of Operations - 66.67% of Year

			Actual Inf	ormation .			
Account Number	Description of Account	Annual Budget	Current Month Actual	Year-to-Date Actual	Year-to-Date Variance	Percent of Annual Budget	Footnotes
	REVENUES:				Over/(Under)		
0.1.1.000	14: 11 5	400			(40)	00.000/	
	Miscellaneous Revenue	\$ 100	\$ -	\$ 90	(10)	90.00%	A
	Merchandise- Fitness	100	10.747	14	(86)	14.00% 71.91%	
	Mulberry Grove Fitness Memberships Interest Income	140,000	12,747	100,676 1,224	(39,324)	349.71%	
	Unrealized Gain or Loss- LTIP	350	195	,	874 686	0.00%	D
301307	Total Revenues:	\$ 140,550	(3) \$ 12,939	686 \$ 102,690	\$ (38,546)	73.06%	D
	Total Revenues.	\$ 140,550	Φ 12,939	\$ 102,690	\$ (30,346)	73.06%	
	EXPENSES:				Under/(Over)		
	LAF LINGLO.				Ulluel/(Over)		
575131	Other Salaries & Wages	\$ 50,549	\$ 4,229	\$ 32,395	\$ 18,154	64.09%	
	Social Security Taxes	3,133	262	2,008	1,125	64.09%	
	Medicare Taxes	736	62	470	266	63.86%	
	Workmen's Compensation	2,821		3,488	(667)	123.64%	
070241	Subtotal Personnel Services	57,239	4,553	38,361	18,878	67.02%	
		01,200	4,000	00,001	10,010	J1.02/0	
575311	Management Fees	30,792	2,566	20,528	10,264	66.67%	
	Technology Services	547	46	363	184	66.36%	
	Other Professional Services	106	17	61	45	57.55%	
	Janitorial Services	14,459	1,168	9,348	5,111	64.65%	
	Systems Management Support	3,591	26	1,561	2,030	43.47%	
	Telephone	1,000	47	370	630	37.00%	
575413		1,632	144	939	693	57.54%	
	Electricity	5,970	360	2,188	3,782	36.65%	F
	Natural Gas	200	17	118	82	59.00%	
	Water & Sewer	300	25	209	91	69.67%	
	Irrigation Water	700	35	356	344	50.86%	
	Solid Waste	225	37	150	75	66.67%	
	Equipment Maintenance	12,050	-	7,080	4.970	58.76%	
	Building/Structure Maintenance	5,553	283	679	4,874	12.23%	G
	Landscape Maintenance Recurring	2,844	214	1,851	993	65.08%	_
	Irrigation Repair	500	_	34	466	6.80%	
	Other Maintenance	863	-	-	863	0.00%	
575471	Printing & Binding	660	-	366	294	55.45%	
	Bank Charges	3,500	260	2,244	1,256	64.11%	
	Overage & Shortage	-	-	(10)	10	0.00%	
	Misc Current Charges	200	-	-	200	0.00%	
	Office Supplies	500	-	167	333	33.40%	
	Operating Supplies	6,100	504	1,703	4,397	27.92%	Н
575523	Recreation Supplies	500	-	-	500	0.00%	
575524	Non-Capital FF&E	14,941	-	4,954	9,987	33.16%	
	Non-Capital Hardware/Software	1,432	-	-	1,432	0.00%	
	Subtotal Contractual & Other Expenses	109,165	5,749	55,259	53,906	50.62%	
	Total Expenses	\$ 166,404	\$ 10,302	\$ 93,620	\$ 72,784	56.26%	
	Change in Unreserved Net Position	\$ (25,854)	\$ 2,637	\$ 9,070	\$ 34,238		
	Change in Unreserved Net Position indicates	s a budgeted use of W	orking Capital.				
		Balance Forward 09/30/17	Current Month Actual	Year To Date Actual	Current Balance		
		0 10155	a 2.25=	0 000	0 110.05:		
	Unrestricted Unreserved	\$ 134,584	\$ 2,637	\$ 9,070	\$ 143,654		
	Unrestricted General R&R Reserve	25,000	-	l –	25,000		
					,		
	Total Fund Balance	\$ 159,584	\$ 2,637	\$ 9,070	,		

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT FITNESS FUND BUDGET BUDGET TO ACTUAL STATEMENT AS OF: May 31, 2018 (Unaudited) Eight (8) Months of Operations - 66.67% of Year Footnotes: Miscellaneous Revenue is for the BOA annual purchasing card rebate that was received in February. В Merchandise revenue from head phones is running lower than anticipated budget. С Interest Income includes monthly interest from CFB, our depository bank, investments with Florida Cooperative Liquid Assets Security System (FLCLASS), and the State Board of Administration (SBA) Month CFB **FLCLASS** SBA 1.27% 1.37% Oct-17 0.63% Nov-17 0.63% 1.28% 1.37% Dec-17 0.77% 1.38% 1.45% 0.88% 1.60% Jan-18 1.54% Feb-18 0.88% 1.60% 1.80% Mar-18 0.96% 1.80% 1.72% 1.90% Apr-18 1.13% 1.99% 1.13% 2.00% 2.05% May-15 D The unbudgeted revenue relates to the monthly unrealized gain or loss from our long term investments. Annual PGIT workers compensation insurance payment was made in November and is higher than anticipated budget. Ε F Budgeted average month is \$498 and actual is running at \$313. Electricity charges run on a month lag basis. G To date the budgeted repairs and maintenance have not occurred. 48% of the budget (\$2,646) is for HVAC repairs/maintenance and A/C duct cleaning. Н YTD amounts include unbudgeted Hurricane Irma expenditures for FY 2017/18 as shown below. \$ 575 Account 522 12 cases of fitness wipes destroyed by Hacienda basement flood The amounts do not represent all Hurricane expenditures as there could be more processed in 17/18.

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT THE ENRICHMENT ACADEMY (TEA) BUDGET BUDGET TO ACTUAL STATEMENT AS OF: May 31, 2018 (Unaudited)

		Actual Information									
Account Number	Description of Account		Annual Budget	Cur	rent Month Actual	Ye	ear-to-Date Actual	Year-to-Date Variance		Percent of Annual Budget	Footnotes
	REVENUES:								er/(Under)		
	Misc Revenue		\$ -	\$	-	\$	135	\$	135	0.00%	Α
347246	The Enrichment Academy-S		522,745		9,734		462,139	\$	(60,606)	88.41%	В
	The Enrichment Academy-M		2,725				-		(2,725)		В
347248	The Enrichment Academy-L		10,900		240		7,628		(3,272)		В
361100	Interest Income		-		143		1,023		1,023	0.00%	С
	Total Revenues:		\$ 536,370	\$	10,117	\$	470,925	\$	(65,445)	87.80%	
	EXPENSES:							Und	der/(Over)		
500121	Regular Salary & Wages		\$ 75,860	\$	5,836	\$	48,649	\$	27,211	64.13%	
500152	Special Pay - Cell Phones		720		60		463		257	64.31%	
500211	Social Security Taxes		4,748		359		2,995		1,753	63.08%	
	Medicare Taxes		1,110		84		700		410	63.06%	
500221	Retirement Contr. Employer		4,552		467		3,844		708	84.45%	
500222	Retirement Contr. Employer-Mtch		1,517		-				1,517	0.00%	D
500231	Health & Life Insurance		44,169		1,374		10,936		33,233	24.76%	
500241	Worker's Compensation		212				1.817		(1.605)	857.08%	Е
	Subtotal Personnel Services		132,888		8,180		69,404		63,484	52.23%	
			·		,		•		•		
500311	Management Fees		42,176		3,514		28,120		14,056	66.67%	
500318	Technology Services		778		65		518		260	66.58%	
500241	Other Professional Services		49,760		1,601		11,231		38,529	22.57%	
500341	Janitorial Services		3,100		1,001		-		3.100	0.00%	F
500343	Systems Management Support		2,004		178		734		1,270	36.63%	-
	Misc Contractual Services		218,734		21,607		151,572		67,162	69.30%	
500400	Travel & Per Diem		500		,		99		401	19.80%	
500411	Telephone		1,500		_				1,500	0.00%	F
500412	Postage		4.000		_		_		4.000	0.00%	-
500431	Electricity		1,341		_		_		1,341	0.00%	F
500432	Natural Gas		60		_		_		60	0.00%	F
500433	Water & Sewer		68		_		_		68	0.00%	F
500441	Office Leases		5,000		_		_		5,000	0.00%	F
	Equipment Rental	+ +	9,900	1	_		_		9,900	0.00%	•
500461	Equipment Maintenance		100	1	_		_		100	0.00%	
500485	Box Office Fees		50	1	419		1,058		(1,058)	0.00%	G
	Printing & Binding	+ +	12,000	1			13,586		(1,586)	113.22%	H
500491	Bank Charges		11,800		337		5,506		6,294	46.66%	
500499	Misc Current Charges	+ +	500	1	-		35		465	7.00%	
500511	Office Supplies	+ +	5.000	1	64		849		4.151	16.98%	
500522	Operating Supplies		5,000		1.421		3.700		1,300	74.00%	
575525	Non-Capital Hardware/Software		7,400	1			170		7,230	2.30%	I
0.0020	Operating Expenditures	+	380,721	<u> </u>	29,206		217,178		163,543	57.04%	•
	- pgp		,	1	,		= , •			3.1.0.70	
	Total Expenses		\$ 513,609	\$	37,386	\$	286,582	\$	227,027	55.80%	
	Change in Unreserved Net Position		\$ 22,761	\$	(27,269)	\$	184,343	\$	161,582		
	-	 	,		. , -1		,		•	1	
	Change in Unreserved Net Position indic	ates a	budgeted additi	on of	\$22,761 to V	Vorki	ing Capital				

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT THE ENRICHMENT ACADEMY (TEA) BUDGET BUDGET TO ACTUAL STATEMENT AS OF: May 31, 2018 (Unaudited) Eight (8) Months of Operations - 66.67% of Year Balance **Current Month** Forward Year To Date 09/30/17 Actual Actual **Current Balance** 184,343 \$ Unrestricted Unreserved (92,307) \$ (27,269) \$ 92,036 Unrestricted General R&R Reserve 92,036 (92,307) \$ (27,269) \$ 184,343 \$ **Total Fund Balance** FOOTNOTES: The annual BOA purchasing card rebate was received in February. В Revenues are higher than the budgeted after 8 months due to class registration. Collections are seasonal as new classes begin in October and April. For sales tax purposes the revenues are booked to the county revenue account where the classes are held. Interest Income represents monthly interest from CFB, our depository bank. С Month Oct-17 0.63% Nov-17 0.63% Dec-17 0.77% Jan-18 0.88% Feb-18 0.88% Mar-18 0.96% Apr-18 1.13% 1.13% May-18 Budgeted retirement contribution match; however, no TEA employees are in this category. D Ε Workers Compensation came in higher than anticipated budget. F Original budget had TEA as stand alone in their own facility. TEA is in District headquarters and rental/utility costs are charged through the management fee cost allocation process. Box Office Fees were not budgeted. A budget transfer will occur later in the fiscal year. G Printing and Binding expenditures relate to design and printing applications and brochures. Н Budgeted expenditures for I Communication Software and a computer laptop have not occurred to date.