

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND OPERATING BUDGET
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)
Six (6) Months of Operations - 50.00% of Year

Account Number	Description of Account	Annual Budget	Actual Information		Year-to-Date Variance	Percent of Annual Budget	Footnotes
			Current Month Actual	Year-to-Date Actual			
	REVENUES:				Over/(Under)		
338000	Management Fees - Intergovernmental	\$ 5,648,855	\$ 470,721	\$ 2,824,529	\$ (2,824,326)	50.00%	
338000	Fees for Services - Intergovernmental	21,035,968	1,752,994	10,518,004	(10,517,964)	50.00%	
338000	Tech Service Fees - Intergovernmental	746,690	62,226	373,334	(373,356)	50.00%	
341301	Admin Fees from Developer	144,468	12,039	72,234	(72,234)	50.00%	
341302	Recreation Fees from Developer	1,222,840	101,903	611,422	(611,418)	50.00%	
341307	Tech Service Fees from Developer	39,272	3,273	19,634	(19,638)	49.99%	
341308	Tech Service Fees from CSU	29,167	2,431	14,581	(14,586)	49.99%	
341309	Tech Service Fees from SWCA	142	12	70	(72)	49.30%	
341310	Admin Service Fees from CSU	204,224	17,019	102,110	(102,114)	50.00%	
341311	Admin Service Fees from SWCA	9,004	750	4,504	(4,500)	50.02%	
341312	Admin Service Fees from FWCA	16,194	1,350	8,094	(8,100)	49.98%	
341313	Admin Service Fees from Tri-County Sntn	8,348	696	4,172	(4,176)	49.98%	
341314	Admin Service Fees from SSU	26,039	2,170	13,019	(13,020)	50.00%	
341315	Tech Service Fees from FWCA	2,119	177	1,057	(1,062)	49.88%	
341316	Tech Service Fees from SSU	3,144	262	1,572	(1,572)	50.00%	
341317	Community Watch from Developer	470,502	44	268	(470,234)	0.06%	A
341900	Other General Government Charges	42,000	13,132	38,483	(3,517)	91.63%	B
361110	Interest Income	60,500	23,927	124,600	64,100	205.95%	C
361307	Unrealized Gain or Loss- LTIP	-	17,039	(6,870)	(6,870)	0.00%	D
366010	Donations - Other	35,000	4,360	26,614	(8,386)	76.04%	
	Total Revenues:	\$ 29,744,476	\$ 2,486,525	\$ 14,751,431	\$ (14,993,045)	49.59%	
	EXPENDITURES :				Under/(Over)		
500100	Salaries and Wages	\$ 18,275,797	\$ 1,307,210	\$ 8,049,977	\$ 10,225,820	44.05%	
500200	Employee Benefits	5,860,425	146,211	2,696,404	3,164,021	46.01%	
	Subtotal Personal Service Expenses	24,136,222	1,453,421	10,746,381	13,389,841	44.52%	
500310	Professional Services	486,778	23,983	186,386	300,392	38.29%	
500340	Other Contractual Services	1,160,476	132,078	576,624	583,852	49.69%	
500400	Travel & Per Diem	71,087	3,901	18,858	52,229	26.53%	
500410	Communications & Freight Services	425,757	27,631	134,315	291,442	31.55%	
500430	Utilities Services	100,772	6,251	38,936	61,836	38.64%	
500440	Rentals & Leases	834,484	66,962	408,713	425,771	48.98%	
500460	Repairs & Maintenance Services	312,386	20,158	91,947	220,439	29.43%	
500470	Printing & Binding	211,745	2,227	72,789	138,956	34.38%	
500480	Promotional Activities	339,430	9,296	93,544	245,886	27.56%	E
500490	Other Current Charges	37,272	-	13,791	23,481	37.00%	
500510	Office Supplies	73,886	5,460	25,125	48,761	34.01%	
500520	Operating Supplies	1,037,040	40,958	330,301	706,739	31.85%	
500540	Books, Publications, Subscriptions & Dues	135,013	15,265	46,102	88,911	34.15%	
	Subtotal Operating Expenses	5,226,126	354,170	2,037,431	3,188,695	38.99%	
500641	Vehicles	450,853	-	32,383	418,470	7.18%	F
500642	Capital FF&E	938,963	257,100	257,100	681,863	27.38%	G
500600	Capital Project Expense	1,389,816	257,100	289,483	1,100,333	20.83%	
	Total Expenditures	\$ 30,752,164	\$ 2,064,691	\$ 13,073,295	\$ 17,678,869	42.51%	
	Change in Unreserved Net Position	\$ (1,007,688)	\$ 421,834	\$ 1,678,136	\$ 2,685,824		
	Change in Unreserved Net Position indicates a budgeted use of Working Capital.						

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT					
GENERAL FUND OPERATING BUDGET					
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)					
Six (6) Months of Operations - 50.00% of Year					
		Balance Forward 09/30/18	Current Month Actual	Year to Date Actual	Current Balance
Fund Balance Analysis:					
	Unassigned	\$ 9,364,727	\$ 421,834	\$ 1,678,136	\$ 11,042,863
	Total Fund Balance	\$ 9,364,727	\$ 421,834	\$ 1,678,136	\$ 11,042,863
Footnotes:					
A	Direct charge for gate maintenance to be handled at year end Developer True up process.				
B	Insurance reimbursement received in March for vehicle collision damage (\$13,002).				
C	Interest Income includes monthly interest from CFB, our depository bank, and investments with Florida Cooperative Liquid Assets Security System (FLCLASS) and Florida Education Investment Trust Fund (FEITF).				
		Month	CFB	FLCLASS	FEITF
		Oct-18	1.64%	2.29%	2.26%
		Nov-18	1.64%	2.41%	2.32%
		Dec-18	1.73%	2.51%	2.46%
		Jan-19	1.89%	2.63%	2.61%
		Feb-19	1.89%	2.64%	2.61%
		Mar-19	1.89%	2.62%	2.58%
D	LTIP unrealized gain/ loss will not be available until next month.				
		Month	LTIP		
		Oct-18	-63.06%		
		Nov-18	12.39%		
		Dec-18	-53.31%		
		Jan-19	76.17%		
		Feb-19	24.04%		
		Mar-19	-		
E	Budgeted expenditures for Volunteer Recognition have not occurred to date - \$75,000 and Global Lifestyle events is running lower than anticipated budget due to events will occur over the next 6 months.				
F	YTD Expenditures are for Community Watch dispatch new portable radios. Budgeted replacement and new vehicles are for Office of District Manager Admin and Customer Service (2), Recreation (4), Community Watch (7), and Property Management (4).				
G	Budgeted expenditures are for 6 workstations and new CAD Software for Community Watch Dispatch, License Plate Recognition system for Community Watch Patrol, and BS&A Financial Management Software Ph II for Finance. To date \$257,100 has been spent on the BS&A Financial Management Software.				

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT							
VILLAGE OF SPANISH SPRINGS (VOSS) BUDGET							
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)							
Six (6) Months of Operations - 50.00% of Year							
Account Number	Description of Account	Annual Budget	Actual Information			Percent of Annual Budget	Footnotes
			Current Month Actual	Year-to-Date Actual	Year-to-Date Variance		
	REVENUES:				Over/(Under)		
325214	CAM & Road Maintenance Assessments	\$ 1,299,311	\$ 216,552	\$ 1,299,311	\$ -	100.00%	A
341999	Miscellaneous Revenue	2,000	-	4,483	2,483	224.15%	B
361000	Interest Income	13,700	4,804	22,965	9,265	167.63%	C
361404	Realized Gain or Loss-FMLvT	-	-	3	3	0.00%	
361409	Realized Gain (Loss)-FLFIT	-	436	2,450	2,450	0.00%	C
362003	Ground Lease	1,116	-	1,071	(45)	95.97%	D
362019	Rents & Leases	28,387	1,480	6,819	(21,568)	24.02%	
	Total Revenues:	1,344,514	223,272	1,337,102	(7,412)	99.45%	
361306	Unrealized Gain or Loss- FLGIT	-	266	2,457	2,457	0.00%	E
361307	Unrealized Gain or Loss- LTIP	-	3,932	(1,585)	(1,585)	0.00%	E
361309	Unrealized Gain or Loss-FLFIT	-	101	(61)	(61)	0.00%	C
	Total Available Resources:	\$ 1,344,514	\$ 227,571	\$ 1,337,913	\$ (6,601)	99.51%	
	EXPENDITURES:				Under/(Over)		
539311	Management Fee	\$ 140,313	\$ 11,692	\$ 70,161	\$ 70,152	50.00%	
539312	Engineering Services	6,500	-	2,346	4,154	36.09%	
539318	Technology Services	2,448	204	1,224	1,224	50.00%	
539319	Other Professional Services	4,057	207	1,030	3,027	25.39%	
539341	Janitorial (Porter) Services	73,243	500	31,331	41,912	42.78%	
539343	Systems Management Support	94,804	108	544	94,260	0.57%	F
539431	Utilities- Electricity	98,266	7,624	45,708	52,558	46.51%	
539432	Utilities- Natural Gas	557	41	210	347	37.70%	
539433	Utilities- Water & Sewer	4,025	345	2,117	1,908	52.60%	
539434	Irrigation Water	30,189	2,618	16,011	14,178	53.04%	
539442	Equipment Rental	1,500	-	-	1,500	0.00%	
539444	Storage Unit Rental	3,000	190	760	2,240	25.33%	
539461	Equipment Maintenance	500	-	-	500	0.00%	
539462	Building/Structure Maintenance	327,978	5,575	144,320	183,658	44.00%	
539463	Landscape Maintenance- Recurring	199,124	15,560	77,804	121,320	39.07%	
539464	Landscape Maintenance- Non-Recurring	115,554	19,238	19,238	96,316	16.65%	G
539468	Irrigation Repair	12,007	151	1,746	10,261	14.54%	
539469	Other Maintenance	303,937	14,565	106,522	197,415	35.05%	
539493	Permits & Licenses	250	-	-	250	0.00%	
539499	Miscellaneous Current Charges	15,000	-	12,466	2,534	83.11%	H
539522	Operating Supplies	2,700	-	346	2,354	12.81%	
539524	Non-Capital FF&E	8,300	-	49	8,251	0.59%	
	Subtotal Operating Expenditures	1,444,252	78,618	533,933	910,319	36.97%	
500633	Infrastructure	242,036	-	-	242,036	0.00%	I
500642	Capital FF&E	340,000	-	113,012	226,988	33.24%	I
	Subtotal Non-operating Expenditures	582,036	-	113,012	469,024	19.42%	
539916	Transfer to Road Maintenance Fund	38,765	3,230	19,385	19,380	50.01%	
	Subtotal Transfers	38,765	3,230	19,385	19,380	50.01%	
	Total Expenditures	\$ 2,065,053	\$ 81,848	\$ 666,330	\$ 1,398,723	32.27%	
	Change in Unreserved Net Position	\$ (720,539)	\$ 145,723	\$ 671,583	\$ 1,392,122		
	Change in Unreserved Net Position indicates a budgeted use of General R&R (\$233,460) and use of Working Capital (\$487,079).						

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
VILLAGE OF SPANISH SPRINGS (VOSS) BUDGET
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)
Six (6) Months of Operations - 50.00% of Year

Fund Balance Analysis:		Balance Forward 09/30/18	Current Month Actual	Year to Date Actual	Current Balance	
Unassigned		\$ 1,156,335	\$ 145,723	\$ 671,583	\$ 1,827,918	
Committed General R&R Reserve		928,164	-	-	928,164	
Total Fund Balance		\$ 2,084,499	\$ 145,723	\$ 671,583	\$ 2,756,082	
Footnotes:						
A	Annual revenue is billed in six monthly installments from October to March.					
B	Miscellaneous Revenue is for the 2018 BOA purchasing card rebate (\$2,578) and the FY 17/18 Jacobs repair true up (\$1,905).					
C	Interest Income includes monthly interest from CFB, our depository bank, investments with Florida Cooperative Liquid Assets Security System (FLCLASS), Florida Education Investment Trust Fund (FEITF) and Florida Fixed Income Trust (FLFIT).					
		Month	CFB	FLCLASS	FEITF	FLFIT
		Oct-18	1.64%	2.29%	2.26%	2.58%
		Nov-18	1.64%	2.41%	2.32%	2.64%
		Dec-18	1.73%	2.51%	2.46%	2.69%
		Jan-19	1.89%	2.63%	2.61%	2.76%
		Feb-19	1.89%	2.64%	2.61%	2.78%
		Mar-19	1.89%	2.62%	2.58%	2.76%
D	Annual Ground Lease Agreement revenue for the two multi purpose hospitality stations is invoiced in January.					
E	FLGIT and LTIP unrealized gain/ loss will not be available until next month.					
		Month	FLGIT	LTIP		
		Oct-18	0.96%	-63.06%		
		Nov-18	3.37%	12.39%		
		Dec-18	6.73%	-53.31%		
		Jan-19	4.60%	76.17%		
		Feb-19	1.91%	24.04%		
		Mar-19	-	-		
F	Majority of budget is for the estimated bandwidth, server hosting and ONSSi renewal fee for the new cameras.					
G	Landscape Maintenance-Non Recurring charges do not occur on a routine basis.					
H	Misc Current Charges YTD expenditures are primarily for installation and storage of Christmas decorations at Spanish Springs (\$11,500) .					
I	Budgeted Capital Infrastructure is for mill and overlay for Citrus Exchange, El Mercado and La Riena. Capital FF&E YTD charges are for the start of the VOSS Camera Project.					

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
ROLLING ACRES PLAZA SPECIAL REVENUE FUND BUDGET
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)
Six (6) Months of Operations - 50.00% of Year

Account Number	Description of Account	Actual Information				Percent of Annual Budget	Footnotes
		Annual Budget	Current Month Actual	Year-to-Date Actual	Year-to-Date Variance		
	REVENUES:				Over/(Under)		
325214	CAM & Road Maintenance Assessments	\$ 107,669	\$ 10,977	\$ 107,669	\$ -	100.00%	A
341999	Miscellaneous Revenue	-	-	39	39	0.00%	
361000	Interest Income	1,950	610	3,204	1,254	164.31%	B
	Total Revenues:	\$ 109,619	\$ 11,587	\$ 110,912	\$ 1,293	101.18%	
361307	Unrealized Gain or Loss- LTIP	-	512	(207)	(207)	0.00%	C
	Total Available Resources:	\$ 109,619	\$ 12,099	\$ 110,705	\$ 1,086	100.99%	
	EXPENDITURES:				Under/(Over)		
539311	Management Fee	\$ 14,042	\$ 1,170	\$ 7,022	\$ 7,020	50.01%	
539318	Technology Services	439	37	217	222	49.43%	
539319	Other Professional Services	406	10	55	351	13.55%	
539411	Telephone	450	39	229	221	50.89%	
539431	Electricity	475	44	248	227	52.21%	
539434	Irrigation Water	4,694	159	1,460	3,234	31.10%	
536462	Building/Structure Maintenance	6,250	-	-	6,250	0.00%	D
539463	Landscape Maintenance- Recurring	25,331	1,851	11,105	14,226	43.84%	
539464	Landscape Maintenance- Non-Recurring	2,250	-	-	2,250	0.00%	E
539467	Gate Maintenance	2,958	-	803	2,155	27.15%	
539468	Irrigation Repair	1,569	-	-	1,569	0.00%	
539469	Other Maintenance	8,700	-	495	8,205	5.69%	F
539522	Operating Supplies	200	-	-	200	0.00%	
	Subtotal Operating Expenses	67,764	3,310	21,634	46,130	31.93%	
539633	Capital Outlay Expenditures - Infrastructure	53,850	-	-	53,850	0.00%	G
	Subtotal Non-Operating Expenditures	53,850	-	-	53,850	0.00%	
539916	Transfer to Road Maintenance Fund	27,437	2,286	13,721	13,716	50.01%	
	Subtotal Transfers	27,437	2,286	13,721	13,716	50.01%	
	Total Expenditures	\$ 149,051	\$ 5,596	\$ 35,355	\$ 113,696	23.72%	
	Change in Unreserved Net Position	\$ (39,432)	\$ 6,503	\$ 75,350	\$ 114,782		
	Change in Unreserved Net Position indicates a budgeted use of Working Capital						
	Fund Balance Analysis:	Balance Forward 09/30/18	Current Month Actual	Year to Date Actual	Current Balance		
	Unassigned	\$ 171,950	\$ 6,503	\$ 75,350	\$ 247,300		
	Committed General R&R Reserve	80,000	-	-	80,000		
	Total Fund Balance	\$ 251,950	\$ 6,503	\$ 75,350	\$ 327,300		

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
ROLLING ACRES PLAZA SPECIAL REVENUE FUND BUDGET
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)
Six (6) Months of Operations - 50.00% of Year

Footnotes:

A Revenue is billed in six monthly installments from October to March. Target requested their assessment be billed in one annual invoice which was done in October.

B Interest Income includes monthly interest from CFB, our depository bank, and investments with Florida Cooperative Liquid Assets Security System (FLCLASS).

Month	CFB	FLCLASS
Oct-18	1.64%	2.29%
Nov-18	1.64%	2.41%
Dec-18	1.73%	2.51%
Jan-19	1.89%	2.63%
Feb-19	1.89%	2.64%
Mar-19	1.89%	2.62%

C LTIP unrealized gain/ loss will not be available until next month.

Month	LTIP
Oct-18	-63.06%
Nov-18	12.39%
Dec-18	-53.31%
Jan-19	76.17%
Feb-19	24.04%
Mar-19	-

D Oak Meadows budgeted maintenance for miscellaneous repairs (wall painting, parking lots, fences, etc.) has not occurred to date.

E Landscape Maintenance Non-Recurring charges do not occur on a routine basis.

F Majority of budgeted expenses for tree maintenance, pressure washing, etc. have not occurred to date.

G Budgeted Capital Expenditures are for Oak Meadow entry fence replacment (\$15,000) and a chain link fence replacement (\$38,850).

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT							
ROAD MAINTENANCE SPECIAL REVENUE FUND BUDGET							
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)							
Six (6) Months of Operations - 50.00% of Year							
Account Number	Description of Account	Actual Information				Percent of Annual Budget	Footnotes
		Annual Budget	Current Month Actual	Year-to-Date Actual	Year-to-Date Variance		
	REVENUES:				Over/(Under)		
325214	Road Maintenance Assessments	\$ 36,606	\$ -	\$ 36,605	\$ (1)	100.00%	A
361101	Interest Income	3,700	897	4,813	1,113	130.08%	B
361404	Realized Gain or Loss - FMIvT	-	-	1	1	0.00%	
361409	Realized Gain or Loss - FLFIT	-	220	1,234	1,234	0.00%	B
	Total Revenues:	40,306	1,117	42,653	2,347	105.82%	
381005	Transfer-in from VOSS & Rolling Acres	66,202	5,516	33,106	(33,096)	50.01%	
361306	Unrealized Gain or Loss - FLGIT	-	142	1,310	1,310	0.00%	C
361307	Unrealized Gain or Loss - LTIP	-	1,166	(470)	(470)	0.00%	C
361309	Unrealized Gain or Loss - FLFIT	-	51	(30)	(30)	0.00%	B
	Total Available Resources:	\$ 106,508	\$ 7,992	\$ 76,569	\$ (29,939)	71.89%	
	EXPENDITURES:				Under/(Over)		
539311	Management Fees	\$ 6,812	\$ 567	\$ 3,410	\$ 3,402	50.06%	
539318	Technology Services	200	17	98	102	49.00%	
539319	Other Professional Services	998	23	129	869	12.93%	
539462	Building/Infrastructure Maintenance	14,000	685	685	13,315	4.89%	D
539469	Other Maintenance	11,500	-	-	11,500	0.00%	E
	Subtotal Operating Expenditures	33,510	1,292	4,322	29,188	12.90%	
	Total Expenditures	\$ 33,510	\$ 1,292	\$ 4,322	\$ 29,188	12.90%	
	Change in Unreserved Net Position	\$ 72,998	\$ 6,700	\$ 72,247	\$ (751)		
Change in Unreserved Net Position indicates a budgeted addition of \$72,998 to Working Capital							
	Fund Balance Analysis:	Balance Forward 09/30/18	Current Month Actual	Year to Date Actual	Current Balance		
	Unassigned	\$ 362,709	\$ 6,700	\$ 72,247	\$ 434,956		
	Committed General R&R Reserve	226,450	-	-	226,450		
	Total Fund Balance	\$ 589,159	\$ 6,700	\$ 72,247	\$ 661,406		
Footnotes:							
A	Annual revenue for maintenance assessments is billed in October.						
B	Interest Income includes monthly interest from CFB, our depository bank, and investments with Florida Cooperative Liquid Assets Security System (FLCLASS), and Florida Fixed income Trust (FLFIT).						
		Month	CFB	FLCLASS	FLFIT		
		Oct-18	1.64%	2.29%	2.58%		
		Nov-18	1.64%	2.41%	2.64%		
		Dec-18	1.73%	2.51%	2.69%		
		Jan-19	1.89%	2.63%	2.76%		
		Feb-19	1.89%	2.64%	2.78%		
		Mar-19	1.89%	2.62%	2.76%		
C	FLGIT and LTIP unrealized gain/ loss will not be available until next month.						
		Month	FLGIT	LTIP			
		Oct-18	0.96%	-63.06%			
		Nov-18	3.37%	12.39%			
		Dec-18	6.73%	-53.31%			
		Jan-19	4.60%	76.17%			
		Feb-19	1.91%	24.04%			
		Mar-19	-	-			
D	Majority of the budgeted expenditures for rejuvenator at Paige Place (\$8,000) and road repairs (\$6,000) have not occurred to date.						
E	Budgeted expenditures for pressure washing at the crosswalks have not occurred to date.						

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
PUBLIC SAFETY DEPARTMENT SPECIAL REVENUE FUND BUDGET
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)
Six (6) Months of Operations - 50.00% of Year

Account Number	Description of Account	Annual Budget	Actual Information			Percent of Annual Budget	Footnotes
			Current Month Actual	Year-to-Date Actual	Year-to-Date Variance		
	REVENUES:				Over/(Under)		
325212	Fire Assessment- Lake County Residential	\$ 784,259	\$ 19,259	\$ 739,030	\$ (45,229)	94.23%	A
335211	Firefighter Supplemental Compensation	39,000	-	-	(39,000)	0.00%	B
338033	Safety Fees from RAD - Current	1,075,700	89,605	537,630	(538,070)	49.98%	
338034	Safety Fees from SLAD- Current	1,822,683	160,923	957,033	(865,650)	52.51%	
338035	Safety Fees from SLAD- Future	121,274	-	-	(121,274)	0.00%	C
338036	Sumter County Fire Assessments	6,224,199	215,136	5,304,199	(920,000)	85.22%	A
338038	Sumter County OXville Assessments	394,444	23,336	239,995	(154,449)	60.84%	A
338039	Sumter County Medical Assessments	7,098,803	-	-	(7,098,803)	0.00%	D
338040	Management Fees - Community Watch	275,214	22,795	136,774	(138,440)	49.70%	
338100	Safety Fees from RAD - Future	14,688	1,130	6,161	(8,527)	41.95%	
339201	Fire Protection - Fruitland Park	325,000	27,859	167,154	(157,846)	51.43%	
341999	Miscellaneous Revenue	26,000	6,715	45,139	19,139	173.61%	E
342401	CPR Class Fees	9,300	1,130	4,072	(5,228)	43.78%	
342999	Other Public Safety Fees	-	-	73	73	0.00%	
361100	Interest Income	29,500	12,840	53,565	24,065	181.58%	F
364001	Disposition of Fixed Assets	43,500	-	-	(43,500)	0.00%	
366000	Donations	-	1,350	2,770	2,770	0.00%	G
361404	Realized Gain(Loss) - FMLvT	-	-	13	13	0.00%	
361409	Realized Gain(Loss) - FLFIT	-	2,116	11,866	11,866	0.00%	F
	Total Revenues:	18,283,564	584,194	8,205,474	(10,078,090)	44.88%	
361306	Unrealized Gain or Loss- FLGIT	-	1,456	13,472	13,472	0.00%	H
361307	Unrealized Gain or Loss- LTIP	-	15,676	(6,320)	(6,320)	0.00%	H
361309	Unrealized Gain or Loss - FLFIT	-	488	(295)	(295)	0.00%	F
	Total Available Resources:	\$ 18,283,564	\$ 601,814	\$ 8,212,331	\$ (10,071,233)	44.92%	
	EXPENDITURES:				Under/(Over)		
500110	Personnel Services	\$ 12,931,636	\$ 765,043	\$ 5,869,221	\$ 7,062,415	45.39%	
500310	Professional Services	388,359	28,389	203,602	184,757	52.43%	
500320	Accounting & Auditing	8,649	-	6,458	2,191	74.67%	
500340	Other Contractual Services	454,889	43,344	268,512	186,377	59.03%	
500400	Travel & Per Diem	39,754	2,826	41,465	(1,711)	104.30%	I
500410	Communications & Freight	44,066	3,495	20,835	23,231	47.28%	
500430	Utility Service	178,001	13,659	61,153	116,848	34.36%	
500440	Rentals & Leases	224,805	10,278	64,583	160,222	28.73%	
500450	Insurance Premiums	169,177	-	161,827	7,350	95.66%	J
500460	Repair & Maintenance	741,791	51,911	234,615	507,176	31.63%	
500490	Other Current Charges	18,103	-	3,785	14,318	20.91%	
500510	Office Supplies	37,797	979	6,902	30,895	18.26%	
500520	Operating Supplies	1,368,355	76,448	409,954	958,401	29.96%	
500540	Books, Dues & Subscriptions	199,289	7,905	85,653	113,636	42.98%	
	Subtotal Operating Expenditures	16,804,671	1,004,277	7,438,565	9,366,106	44.26%	
500622	Buildings	116,950	-	284,993	(168,043)	243.69%	K
500641	Vehicles	1,310,000	-	129,712	1,180,288	9.90%	K
500642	Capital FF&E	208,750	52,310	132,087	76,663	63.28%	K
	Subtotal Non-operating Expenditures	1,635,700	52,310	546,792	1,088,908	33.43%	
500911	Transfer to General R&R Reserve	100,000	8,333	50,002	49,998	50.00%	
500920	Transfer to Vehicle Equipment R&R	508,000	42,333	254,002	253,998	50.00%	
	Subtotal Reserve Transfers	608,000	50,666	304,004	303,996	50.00%	
	Total Expenditures	\$ 19,048,371	\$ 1,107,253	\$ 8,289,361	\$ 10,759,010	43.52%	
	Change in Unreserved Net Position	\$ (764,807)	\$ (505,439)	\$ (77,030)	\$ 687,777		
Change in Unreserved Net Position indicates a budgeted Addition to Working Capital of \$70,193 and Use of Committed Vehicle/Equipment R&R Reserve of (\$835,000).							

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
PUBLIC SAFETY DEPARTMENT SPECIAL REVENUE FUND BUDGET
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)
Six (6) Months of Operations - 50.00% of Year

Fund Balance Analysis:	Balance Forward 09/30/18	Current Month Actual	Year to Date Actual	Current Balance
Unassigned	\$ 5,434,005	\$ (505,439)	\$ (77,030)	\$ 5,356,975
Committed General R&R Reserve	2,481,989	8,333	50,002	2,531,991
Committed R&R Vehicle/Equipment	-	42,333	254,002	254,002
Total Fund Balance	\$ 7,915,994	\$ (454,773)	\$ 226,974	\$ 8,142,968

Footnotes:

A	Fire assessments start to be collected as tax bills are paid and assessments are received from the counties.																																			
B	Quarterly Supplemental Compensation payment should																																			
C																																				
D	Sumter County Medical Assistance Revenue is received 3 or 4 times a year. Last year first payment was made in February.																																			
E	Miscellaneous Revenue consists of the BOA annual purchasing card rebate (\$15,366) and paramedic services at Special Events (\$29,773).																																			
F	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 Florida Fixed Income Trust (FLFIT).																																			
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G	Unbudgeted funds received for employee appreciation.																																			
H	FLGIT and LTIP unrealized gain/ loss will not be available until next month.																																			
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Mar-19	--	--																																		
I	Travel and Per Diem expenditures are running higher than anticipated budget due to the lodging for safety crew during the Paradise Station #43 reconstruction. A budget resolution will be processed once project is complete.																																			
J	Original insurance premiums for the fiscal year were paid in October.																																			
K	Buildings - Expenditures are for unbudgeted Paradise Station #43 reconstruction (\$246,443). A budget resolution will be processed once project is complete. Also expended Station #46 security system (\$38,550). Unspent budgeted expenditures are for new roofs for Paradise Station #43 and EMS Station #21 and Security System for Station Belle Meade #42. Vehicles - Expenditures are for the remaining purchase of Fire Prevention Vehicles #167 & #168 (\$50,362) and fire engine #114 . refurbishment (\$79,350). Unspent budgeted expenditures are for a new engine at Station #47, engine replacement for vehicle #129, and a new rescue truck #165. Capital FF&E - Expenditures ar for the LifePak 15 for 2 new engines (\$79,777) and Holmatro Jaws of Life for 2 new engines (\$52,310). Unspent budgeted expenditures are for LifePak-15 and Holmatro Jaws of Life for the 2 new engines.																																			

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
COMMUNITY STANDARDS SPECIAL REVENUE FUND OPERATING BUDGET
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)
Six (6) Months of Operations - 50.00% of Year

Account Number	Description of Account	Annual Budget	Actual Information			Percent of Annual Budget	Footnotes
			Current Month Actual	Year-to-Date Actual	Year-to-Date Variance		
	REVENUES:				Over/(Under)		
338056	Community Standard Fees from RAD	\$ 70,077	\$ 5,840	\$ 35,037	\$ (35,040)	50.00%	
338058	Community Standard Fees from District 1	46,464	3,872	23,232	(23,232)	50.00%	
338059	Community Standard Fees from District 2	42,485	3,540	21,245	(21,240)	50.01%	
338060	Community Standard Fees from District 3	36,307	3,026	18,151	(18,156)	49.99%	
338061	Community Standard Fees from District 4	52,956	4,413	26,478	(26,478)	50.00%	
338062	Community Standard Fees from District 5	59,396	4,950	29,696	(29,700)	50.00%	
338063	Community Standard Fees from District 6	65,208	5,434	32,604	(32,604)	50.00%	
338064	Community Standard Fees from District 7	50,705	4,225	25,355	(25,350)	50.00%	
338065	Community Standard Fees from District 8	64,998	5,417	32,496	(32,502)	50.00%	
338066	Community Standard Fees from District 9	66,098	5,508	33,050	(33,048)	50.00%	
338067	Community Standard Fees from District 10	101,032	8,419	50,518	(50,514)	50.00%	
341303	Community Standard Fees from Developer	24,297	2,025	12,149	(12,148)	50.00%	
341999	Misc Revenue	-	-	129	129	0.00%	A
354001	Deed Compliance Fines	27,500	(500)	1,700	(25,800)	6.18%	B
361100	Interest Income	5,100	987	5,397	297	105.82%	C
361307	Unrealized Gain or Loss- LTIP	-	860	(347)	(347)	0.00%	D
	Total Revenues:	\$ 712,623	\$ 58,016	\$ 346,890	\$ (365,733)	48.68%	
	EXPENDITURES:				Under/(Over)		
519100	Salary & Wages	\$ 288,158	\$ 19,611	\$ 119,428	\$ 168,730	41.45%	
519200	Employee Benefits	127,914	2,652	59,516	68,398	46.53%	
	Subtotal Personnel Services	416,072	22,263	178,944	237,128	43.01%	
519311	VCCDD Management Fees	154,951	12,912	77,479	77,472	50.00%	
514313	Legal Fees	60,900	-	33,357	27,543	54.77%	
519318	Technology Services	2,688	224	1,344	1,344	50.00%	
519319	Other Professional Services	254	18	96	158	37.80%	
519343	Systems Management Support	12,288	2,112	8,965	3,323	72.96%	
519411	Telephone	2,288	114	434	1,854	18.97%	
519412	Postage	2,000	135	532	1,468	26.60%	
519442	Equipment Rental	12,264	223	4,355	7,909	35.51%	
519465	Vehicle Repair & Maintenance	2,865	-	80	2,785	2.79%	
519469	Other Maintenance	15,000	-	800	14,200	5.33%	E
519471	Printing & Binding	2,000	-	173	1,827	8.65%	
519497	Legal Advertising	75	289	298	(223)	397.33%	
519511	Office Supplies	3,208	286	1,185	2,023	36.94%	
519521	Gasoline/Diesel	12,100	147	720	11,380	5.95%	F
519522	Operating Materials & Supplies	1,570	274	1,729	(159)	110.13%	G
519525	Non-Capital Hardware/Software	1,000	-	678	322	67.80%	
519541	Books & Publications	100	-	-	100	0.00%	
519542	Training & Education	1,000	-	-	1,000	0.00%	
519993	Surplus Fines	10,000	-	-	10,000	0.00%	H
	Subtotal Operating Expenses	296,551	16,734	132,225	164,326	44.59%	
	Total Expenditures	\$ 712,623	\$ 38,997	\$ 311,169	\$ 401,454	43.67%	
	Change in Unreserved Net Position	\$ -	\$ 19,019	\$ 35,721	\$ 35,721		

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
COMMUNITY STANDARDS SPECIAL REVENUE FUND OPERATING BUDGET
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)
Six (6) Months of Operations - 50.00% of Year

Fund Balance Analysis:	Balance Forward 09/30/18	Current Month Actual	Year to Date Actual	Current Balance
Unassigned	\$ 379,348	\$ 19,019	\$ 35,721	\$ 415,069
Committed - Deed Compliance	84,440	-	-	84,440
Total Fund Balance	\$ 463,788	\$ 19,019	\$ 35,721	\$ 499,509

Footnotes:				
A	The Bank of America 2018 purchasing card rebate was received in February.			
B	Deed Compliance Fines - YTD revenue shortage is the result of waived fines of \$2,250 versus newly issued fines of \$3,950.			
C	Interest Income includes monthly interest from CFB, our depository bank and investments with Florida Cooperative Liquid Assets Security System (FLCLASS).			
	Month	CFB	FLCLASS	
	Oct-18	1.64%	2.29%	
	Nov-18	1.64%	2.41%	
	Dec-18	1.73%	2.51%	
	Jan-19	1.89%	2.63%	
	Feb-19	1.89%	2.64%	
	Mar-19	1.89%	2.62%	
D	LTIP unrealized gain/ loss will not be available until next month.			
	Month	LTIP		
	Oct-18	-63.06%		
	Nov-18	12.39%		
	Dec-18	-53.31%		
	Jan-19	76.17%		
	Feb-19	24.04%		
	Mar-19	-		
E	Deed compliance case related expenses are running lower than anticipated budget. Expenses normally pick up in the summer.			
F	Gasoline/Diesel expenditures are on a month lag basis as well as one vehicle not in service due to employee absence.			
G	Department uniforms were purchased for the year.			
H	Surplus Fines are related to the amount of deed compliance revenue collected in excess of expenses on closed cases. The excess funds are returned to the appropriate district.			

**VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
RECREATION AMENITIES DIVISION (RAD)
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)
Six (6) Months of Operations - 50.00% of Year**

Account Number	Description of Account	Actual Information				Percent of Annual Budget	Footnotes
		Annual Budget	Current Month Actual	Year-to-Date Actual	Year-to-Date Variance		
	REVENUES:				Over/(Under)		
341318	Amenity Fees	\$ 39,178,621	\$ 3,296,215	\$ 19,700,911	\$ (19,477,710)	50.28%	
341900	Other General Government Charges	266,680	24,005	204,808	(61,872)	76.80%	
342900	Other Public Safety Charges & Fees	140,100	22,869	107,325	(32,775)	76.61%	
347200	Parks & Recreation Fees & Charges	1,437,400	182,986	811,874	(625,526)	56.48%	
361100	Interest Income	189,000	51,389	249,826	60,826	132.18%	A
361404	Realized Gain/Loss - FMLvT	-	-	152	152	0.00%	
361409	Realized Gain/Loss - FLFIT	-	25,765	144,457	144,457	0.00%	A
362000	Rentals & Royalties	618,364	34,548	353,768	(264,596)	57.21%	
364001	Disposition of Fixed Assets	-	-	5,285	5,285	0.00%	B
365001	Sale of Surplus Materials	-	108	1,100	1,100	0.00%	B
	Total Revenues:	41,830,165	3,637,885	21,579,506	(20,250,659)	51.59%	
361306	Unrealized Gain or Loss- FLGIT	-	20,565	190,228	190,228	0.00%	C
361307	Unrealized Gain or Loss- LTIP	-	87,396	(35,238)	(35,238)	0.00%	C
361309	Unrealized Gain or Loss - FLFIT	-	5,931	(3,595)	(3,595)	0.00%	A
	Total Available Resources:	\$ 41,830,165	\$ 3,751,777	\$ 21,730,901	\$ (20,099,264)	51.95%	
	EXPENSES :				Under/(Over)		
513311	Administrative Services	\$ 7,631,554	\$ 635,961	\$ 3,815,788	\$ 3,815,766	50.00%	
500312	Engineering Services	65,200	17,104	65,631	(431)	100.66%	D
500313	Legal Services	75,000	4,594	18,377	56,623	24.50%	E
500316	Deed Compliance Services	70,077	5,840	35,037	35,040	50.00%	
500318	Technology Services	183,410	15,284	91,706	91,704	50.00%	
500319	Other Professional Services	60,100	3,225	15,849	44,251	26.37%	
	500310 Subtotal Professional Services	8,085,341	682,008	4,042,388	4,042,953	50.00%	
500320	Accounting & Auditing Services	39,676	-	30,420	9,256	76.67%	F
500340	Other Contractual Services	3,411,927	251,173	1,578,732	1,833,195	46.27%	
500410	Communications & Freight Services	157,099	4,844	52,664	104,435	33.52%	
500430	Utilities Services	1,471,530	134,068	744,488	727,042	50.59%	
500440	Rentals & Leases	37,698	1,829	14,158	23,540	37.56%	
500450	Casualty & Liability Insurance	803,518	68,516	407,960	395,558	50.77%	
500460	Repairs & Maintenance Services	* 9,247,252	565,657	3,495,541	5,751,711	37.80%	
500470	Printing & Binding	234,750	16,897	94,441	140,309	40.23%	
500480	Promotional Activities	56,000	3,340	13,478	42,522	24.07%	
500490	Other Current Charges	107,555	9,771	99,264	8,291	92.29%	G
500510	Office Supplies	16,250	1,353	5,380	10,870	33.11%	
500520	Operating Supplies	855,855	20,239	193,820	662,035	22.65%	
	Subtotal Operating Expenses	16,439,110	1,077,687	6,730,346	9,708,764	40.94%	
	Total Operating & Professional Expenses	24,524,451	1,759,695	10,772,734	13,751,717	43.93%	
500622	Buildings	* 422,716	-	-	422,716	0.00%	H
500633	Infrastructure	1,617,683	-	437,636	1,180,047	27.05%	H
	Subtotal Capital Outlay	2,040,399	-	437,636	1,602,763	21.45%	
500710	Debt Service Principal	8,830,000	-	8,830,000	-	100.00%	I
500721	Debt Service Interest	6,436,804	536,401	3,266,525	3,170,279	50.75%	
	Subtotal Non-operating Expenses	15,266,804	536,401	12,096,525	3,170,279	79.23%	
500911	Transfer to General R&R	2,000,000	166,666	1,000,004	999,996	50.00%	
	Subtotal Transfers	2,000,000	166,666	1,000,004	999,996	50.00%	
	Total Expenses	\$ 43,831,654	\$ 2,462,762	\$ 24,306,899	\$ 19,524,755	55.46%	
	Change in Unreserved Net Position	\$ (2,001,489)	\$ 1,289,015	\$ (2,575,998)	\$ (574,509)		
Change in Unreserved Net Position indicates a budgeted Addition to Working Capital of \$13,910 and Use of Unrestricted R&R General Reserve (\$2,015,399).							

**VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
RECREATION AMENITIES DIVISION (RAD)
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)
Six (6) Months of Operations - 50.00% of Year**

			Balance Forward 09/30/18	Current Month Actual	Year to Date Actual	Current Balance		
Fund Balance Analysis:								
	Unrestricted - Unreserved		\$ 58,361,241	\$ 1,289,015	\$ (2,575,998)	\$ 55,785,243		
	Unrestricted R&R General Reserve		14,537,734	166,666	1,000,004	15,537,738		
	Unrestricted R&R Insurance Reserve		300,000	-	-	300,000		
	Restricted Debt Service		1,206,274	-	5	1,206,279		
	Total Fund Balance		\$ 74,405,249	\$ 1,455,681	\$ (1,575,989)	\$ 72,829,260		
Footnotes:								
A	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), Florida Fixed Income Trust (FLFIT), and US Bank where the trust accounts are held.							
			Month	CFB	FLCLASS	FEITF	FLFIT	
			Oct-18	1.64%	2.29%	2.26%	2.58%	
			Nov-18	1.64%	2.41%	2.32%	2.64%	
			Dec-18	1.73%	2.51%	2.46%	2.69%	
			Jan-19	1.89%	2.63%	2.61%	2.76%	
			Feb-19	1.89%	2.64%	2.61%	2.78%	
			Mar-19	1.89%	2.62%	2.58%	2.76%	
B	The unbudgeted revenue relates to auction proceeds from the sale of miscellaneous recreation items.							
C	FLGIT and LTIP unrealized gain/ loss will not be available until next month.							
			Month	FLGIT	LTIP			
			Oct-18	0.96%	-63.06%			
			Nov-18	3.37%	12.39%			
			Dec-18	6.73%	-53.31%			
			Jan-19	4.60%	76.17%			
			Feb-19	1.91%	24.04%			
			Mar-19	--	--			
D	Engineering Services includes Silver Lake Renovation plans, Assessment and Planning for Recreation centers, Rio Grande Air Rifle Range, Paradise Recreation Center Renovations, Irrigation and Water System Planning & Conversion, and Shay Gate restroom.							
E	Legal services are running below budget due to the actual need of legal action and services and the timing of invoices received.							
F	YTD expenditures relate to the 2017/18 audit fees. The remaining budget is for interim work to be completed in the summer.							
G	Majority of Other Current Charges are related to Bond and Maintenance Assessments paid to the counties (\$40,069).							
H	Unexpended Capital Building expenditures are for roof replacements for La Hacienda (\$226,969), Chula Vista (\$107,294), EMS Station #21 (\$25,000), and the Woodshop (\$63,453). YTD Capital Expenditures are for La Hacienda Parking Lot Mill and Overlay (\$107,006), Mulberry Trellis Replacement (\$48,213), Golf View Pump Station generator (\$84,853), Mira Mar Pump Station generator (\$81,000), and Chula Vista Golf 6' Wide Cart Path (\$116,564).							
I	The Bond Series principal payment for the year was paid on November 1st.							
*	Budget Transfers for the Month of March 2019							
	Transfer to:							
	Building/Structure Capital	+	\$	25,000				
	Transfer from:							
	Repair & Maintenance Services	-	\$	25,000				

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT							
LITTLE SUMTER SERVICE AREA UTILITY							
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)							
Six (6) Months of Operations - 50.00% of Year							
Account Number	Description of Account	Annual Budget	Actual Information			Percent of Annual Budget	Footnotes
			Current Month Actual	Year-to-Date Actual	Year-to-Date Variance		
	REVENUES:				Over/(Under)		
324221	Impact Fees-Commercial- Water	\$ -	\$ 9,880	\$ 9,880	\$ 9,880	0.00%	A
324222	Impact Fees-Commercial- Sewer	-	8,708	8,708	8,708	0.00%	A
341999	Miscellaneous Revenue	3,000	-	11,876	8,876	395.87%	B
343601	Water Fees- Residential	4,519,202	332,171	2,291,583	(2,227,619)	50.71%	
343602	Water Fees- Commercial	446,759	31,735	220,547	(226,212)	49.37%	
343603	Sewer Fees- Residential	4,743,867	404,242	2,450,700	(2,293,167)	51.66%	
343604	Sewer Fees- Commercial	548,772	44,315	284,860	(263,912)	51.91%	
343607	Meter/Water Impact Fees	3,000	709	709	(2,291)	23.63%	
343609	Reconnect Fees	5,000	342	3,648	(1,352)	72.96%	
343610	Fire Protection Water	28,221	2,810	17,449	(10,772)	61.83%	
343611	Metered Irrigation Water	509,464	36,830	262,809	(246,655)	51.59%	
343612	Metered Construction Water	-	150	840	840	0.00%	C
343613	NSF Check Fees	2,500	180	1,640	(860)	65.60%	
343615	Miscellaneous Water & Sewer	80,000	450	8,105	(71,895)	10.13%	D
343616	Utility Late Penalty Fee	8,500	752	6,549	(1,951)	77.05%	
361000	Interest Income	69,000	26,162	130,143	61,143	188.61%	E
361404	Realized Gain or Loss - FMIvT	-	-	36	36	0.00%	
361409	Realized Gain or Loss - FLFIT	-	6,032	33,818	33,818	0.00%	E
365001	Sales of Surplus Material & Sc	6,000	-	3,197	(2,803)	53.28%	
	Total Revenues:	10,973,285	905,468	5,747,097	(5,226,188)	52.37%	
361306	Unrealized Gain or Loss- FLGIT	-	5,413	50,068	50,068	0.00%	F
361307	Unrealized Gain or Loss- LTIP	-	20,871	(8,415)	(8,415)	0.00%	F
361309	Unrealized Gain or Loss - FLFIT	-	1,388	(842)	(842)	0.00%	E
	Total Available Resources:	\$ 10,973,285	\$ 933,140	\$ 5,787,908	\$ (5,185,377)	52.75%	
	EXPENSES:				Under/(Over)		
536311	Management Services	\$ 414,845	\$ 34,570	\$ 207,425	\$ 207,420	50.00%	
536312	Engineering Services	217,630	31,626	97,218	120,412	44.67%	
514313	Legal Services	2,750	347	1,217	1,533	44.25%	
536318	Technology Services	28,310	2,359	14,156	14,154	50.00%	
536319	Other Professional Services	81,136	9,699	21,381	59,755	26.35%	G
500321	Accounting Services	1,000	-	-	1,000	0.00%	
536322	Auditing Services	5,613	-	4,305	1,308	76.70%	
536323	Trustee Fees	15,527	-	13,200	2,327	85.01%	H
536324	Arbitrage Services	3,000	-	-	3,000	0.00%	
536343	Systems Management Support	12,078	2,953	4,732	7,346	39.18%	
536349	Misc Contractual Services	2,010,850	148,330	889,980	1,120,870	44.26%	
536411	Telephone	200	37	181	19	90.50%	
536412	Postage	2,000	5	28	1,972	1.40%	
536431	Electricity	709,170	46,011	265,147	444,023	37.39%	
536451	Insurance	31,970	2,628	15,764	16,206	49.31%	
536462	Building/Structure Maintenance	307,520	2,649	58,207	249,313	18.93%	I
536463	Landscape Maintenance-Recurring	-	175	1,050	(1,050)	0.00%	
536464	Landscape Maintenance-Non-recurring	8,085	-	-	8,085	0.00%	J
536465	Vehicle Repair & Maintenance	500	-	9	491	1.80%	
536471	Printing and Binding	2,300	272	272	2,028	11.83%	
536491	Bank Charges	-	-	12	(12)	0.00%	
536493	Permits and Licenses	6,025	-	-	6,025	0.00%	K
536497	Legal Advertising	2,000	-	-	2,000	0.00%	
536524	Non-Capital FFE	-	-	2,321	(2,321)	0.00%	
536526	Meter Supplies	82,500	-	-	82,500	0.00%	L
500529	Operating Supplies-Other	112,585	5,433	34,706	77,879	30.83%	
	Subtotal Operating Expenses	4,057,594	287,094	1,631,311	2,426,283	40.20%	
536633	Infrastructure	1,319,031	57,130	194,286	1,124,745	14.73%	M
	Subtotal Capital Outlay- Expenses	1,319,031	57,130	194,286	1,124,745	14.73%	
536710	Debt Service Principal	2,255,000	-	2,255,000	-	100.00%	N
536721	Debt Service Interest	2,887,450	240,621	1,443,726	1,443,724	50.00%	
	Subtotal Non-operating Expenses	5,142,450	240,621	3,698,726	1,443,724	71.93%	
536911	Transfer to General R&R	900,000	75,000	450,000	450,000	50.00%	
	Transfer to Budgeted Reserve	900,000	75,000	450,000	450,000	50.00%	
	Total Expenses	\$ 11,419,075	\$ 659,845	\$ 5,974,323	\$ 5,444,752	52.32%	
	Change in Unreserved Net Position	\$ (445,790)	\$ 273,295	\$ (186,415)	\$ 259,375		
	Change in Unreserved Net Assets indicates a budgeted Use of Working Capital.						

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
LITTLE SUMTER SERVICE AREA UTILITY
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)
Six (6) Months of Operations - 50.00% of Year

Fund Balance Analysis:	Balance Forward 09/30/18	Current Month Actual	Year to Date Actual	Current Balance
Unrestricted Unreserved	\$ (3,842,079)	\$ 254,707	\$ (205,003)	\$ (4,047,082)
Restricted Debt Service	4,881,938	-	-	4,881,938
Unrestricted R&R General	5,050,000	75,000	450,000	5,500,000
Unrestricted Capital Project	400,000	-	-	400,000
Unrestricted Water CIAC	221,526	9,880	9,880	231,406
Unrestricted Sewer CIAC	170,425	8,708	8,708	179,133
Total Fund Balance	\$ 6,881,810	\$ 348,295	\$ 263,585	\$ 7,145,395

Footnotes:

A	Unbudgeted Impact Fee Revenue is related to CIAC receipts Starbucks Phase I.																																			
B	YTD revenue is mainly for the Jacobs reimbursement of first \$10,000 per contract for replacement of LSSA Lift Station #2 Chopper Pump and \$1,843 for the 2018 Bank of America purchasing card rebate.																																			
C	Unbudgeted Metered Construction Water Revenue for new homes in District 4.																																			
D	Budgeted amount includes a large amount for Spruce Creek Interconnect revenues. Beginning November 1st billing revenues are booked to Sewer Residential.																																			
E	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 Florida Fixed Income Trust (FLFIT), and US Bank (USB) where the trust accounts are held.																																			
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G	Budgeted expenditures include \$24,700 for the Utility Rate Study to be completed this year.																																			
H	Yearly Trustee Services to US Bank were paid in December.																																			
I	To date large budgeted expenditures for Building/Structure maintenance have not occurred. Costs for repairs to District owned assets provided by Jacobs, water tower annual maintenance - inspection, exterior painting, and unforeseen repairs.																																			
J	Landscape Maintenance Non-Recurring contract expenditures do not occur on a monthly basis.																																			
K	Budgeted amount is for the Florida Department of Environmental Protection drinking water annual operating license fee that occurs in July.																																			
L	Meter Supplies expenditures occur once the meter change out program is complete.																																			
M	Expenditures to date are for the Meter Change Out Program (\$153,901) the underground valve replacement program (\$19,892), and Water system PLC updates for WTP #2 and #3 at well site and plant (\$20,493).																																			
N	The 2014B Bond Series principal payment for the year was paid on October 1st.																																			

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT							
VILLAGE CENTER SERVICE AREA UTILITY							
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)							
Six (6) Months of Operations - 50.00% of Year							
Account Number	Description of Account	Actual Information				Percent of Annual Budget	Footnotes
		Annual Budget	Current Month Actual	Year-to-Date Actual	Year-to-Date Variance		
	REVENUES:				Over/(Under)		
341905	Property Damage Reimbursement	\$ -	\$ 21,736	\$ 21,736	\$ 21,736	0.00%	A
341999	Miscellaneous Revenue	2,000	9	3,276	1,276	163.80%	B
343601	Water Fees- Residential	2,305,525	185,272	1,216,784	(1,088,741)	52.78%	
343602	Water Fees- Commercial	253,476	22,801	128,263	(125,213)	50.60%	
343603	Sewer Fees- Residential	3,297,754	282,221	1,685,745	(1,612,009)	51.12%	
343604	Sewer Fees- Commercial	568,113	50,516	291,283	(276,830)	51.27%	
343607	Meters Impact Fees	-	-	68	68	0.00%	
343609	Reconnect Fees	10,000	627	5,678	(4,322)	56.78%	
343610	Fire Protection Water	16,800	1,646	9,836	(6,964)	58.55%	
343611	Metered Irrigation Water	285,815	22,899	171,750	(114,065)	60.09%	
343613	Returned Check Fees	2,000	228	1,781	(219)	89.05%	
343615	Other Miscellaneous Water & Sewer	51,000	634	8,417	(42,583)	16.50%	C
343616	Utility Late Penalty Fee	10,000	976	6,562	(3,438)	65.62%	
361000	Interest Income	31,500	12,520	62,419	30,919	198.16%	D
361404	Realized Gain or Loss - FMIVT	-	-	47	47	0.00%	
361409	Realized Gain or Loss - FLFIT	-	7,881	44,183	44,183	0.00%	D
365000	Disposition of Fixed Assets/Surplus Material	3,500	-	2,337	(1,163)	66.77%	E
	Total Revenues:	6,837,483	609,966	3,660,165	(3,177,318)	53.53%	
361306	Unrealized Gain or Loss- FLGIT	-	6,158	56,966	56,966	0.00%	F
361307	Unrealized Gain or Loss- LTIP	-	23,628	(9,526)	(9,526)	0.00%	F
361309	Unrealized Gain or Loss- FLFIT	-	1,814	(1,100)	(1,100)	0.00%	D
	Total Available Resources:	\$ 6,837,483	\$ 641,566	\$ 3,706,505	\$ (3,130,978)	54.21%	
	EXPENSES :				Under/(Over)		
536311	Management Services	\$ 356,357	\$ 29,696	\$ 178,181	\$ 178,176	50.00%	
536312	Engineering Services	197,630	31,412	90,721	106,909	45.90%	
514313	Legal Services	3,850	697	2,745	1,105	71.30%	
514318	Technology Services	21,826	1,819	11,012	10,814	50.45%	
536319	Other Professional Services	39,210	620	3,081	36,129	7.86%	G
500321	Accounting Services	1,000	-	-	1,000	0.00%	
536322	Auditing Services	3,589	-	2,768	821	77.12%	
536323	Trustee Fees	9,046	-	7,295	1,751	80.64%	H
536324	Arbitrage Services	-	-	3,000	(3,000)	0.00%	I
536343	Systems Management Support	8,200	2,134	3,848	4,352	46.93%	
536349	Misc Contractual Services	1,953,449	153,977	923,865	1,029,584	47.29%	
536412	Postage	2,000	10	31	1,969	1.55%	
536431	Electricity	553,923	35,632	196,308	357,615	35.44%	
536451	Insurance	17,051	1,314	7,882	9,169	46.23%	
536462	Building/Structure Maintenance	243,160	26,359	106,234	136,926	43.69%	
536463	Landscape Maint. - Recurring	-	300	1,800	(1,800)	0.00%	
536464	Landscape Maint. - Non-Recurring	7,957	-	-	7,957	0.00%	J
536465	Vehicle Repair & Maintenance	500	-	9	491	1.80%	
536471	Printing and Binding	2,300	272	272	2,028	11.83%	
536491	Banking Charges	-	-	12	(12)	0.00%	
536493	Permits and Licenses	6,000	-	-	6,000	0.00%	K
536497	Legal Advertising	2,000	-	-	2,000	0.00%	
536499	Misc Current Charges	-	600	600	(600)	0.00%	
536524	Non-Capital FF&E	-	-	2,321	(2,321)	0.00%	
536526	Meter Supplies	82,500	-	-	82,500	0.00%	L
500529	Operating Supplies-Other	64,515	3,504	23,012	41,503	35.67%	
	Subtotal Operating Expenses	3,576,063	288,346	1,564,997	2,011,066	43.76%	
500633	Infrastructure	910,429	5,420	126,173	784,256	13.86%	M
500641	Vehicles	150,000	-	-	150,000	0.00%	N
	Subtotal Capital Outlay	1,060,429	5,420	126,173	934,256	11.90%	
536710	Debt Service Principal	1,520,000	-	1,520,000	-	100.00%	O
536721	Debt Service Interest	318,720	26,560	159,360	159,360	50.00%	
	Subtotal Non-operating Expenses	1,838,720	26,560	1,679,360	159,360	91.33%	
536911	Transfer to General R&R	900,000	75,000	450,000	450,000	50.00%	
	Transfer to Budgeted Reserve	900,000	75,000	450,000	450,000	50.00%	
	Total Expenses	\$ 7,375,212	\$ 395,326	\$ 3,820,530	\$ 3,554,682	51.80%	
	Change in Unreserved Net Position	\$ (537,729)	\$ 246,240	\$ (114,025)	\$ 423,704		
	Change in Unreserved Net Assets indicates a budgeted Use to Working Capital.						

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
VILLAGE CENTER SERVICE AREA UTILITY
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)
Six (6) Months of Operations - 50.00% of Year

Fund Balance Analysis:	Balance Forward 09/30/18	Current Month Actual	Year to Date Actual	Current Balance
Unrestricted Unreserved	\$ 16,690,590	\$ 246,240	\$ (114,025)	\$ 16,576,565
Restricted Debt Service	851,200	-	-	851,200
Unrestricted Capital Projects	600,000	-	-	600,000
Unrestricted R&R General	4,200,000	75,000	450,000	4,650,000
Unrestricted Water CIAC	78,213	-	-	78,213
Unrestricted Sewer CIAC	72,081	-	-	72,081
Total Fund Balance	\$ 22,492,084	\$ 321,240	\$ 335,975	\$ 22,828,059

Footnotes:

A Unbudgeted revenue was for a 8 inch water main break at the intersection of Main Street and Bichara Boulevard caused by a contractor.

B Miscellaneous revenue is mainly the annual purchase card rebate (\$3,223) which was received in February.

C YTD revenue is for NSU usage of the Vac/Crane Truck (\$4,350), grease trap cleaning (\$3,473), and meter removal fees (\$594).

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	FLFIT
Oct-18	1.64%	2.29%	2.26%	2.58%
Nov-18	1.64%	2.41%	2.32%	2.64%
Dec-18	1.73%	2.51%	2.46%	2.69%
Jan-19	1.89%	2.63%	2.61%	2.76%
Feb-19	1.89%	2.64%	2.61%	2.78%
Mar-19	1.89%	2.62%	2.58%	2.76%

E Obsolete or broken water meters are collected and sold when a certain amount are accumulated.

F FLGIT and LTIP unrealized gain/ loss will not be available until next month.

Month	FLGIT	LTIP
Oct-18	0.96%	-63.06%
Nov-18	3.37%	12.39%
Dec-18	6.73%	-53.31%
Jan-19	4.60%	76.17%
Feb-19	1.91%	24.04%
Mar-19	-	-

G Budgeted expenditures include \$24,605 for the Utility Rate Study which will now be completed next fiscal year.

H Yearly Trustee Services to US Bank were paid in December.

I Unbudgeted Final Arbitrage expenditures for original 1993 bond.

J Landscape Maintenance Non-Recurring contract expenditures do not occur on a monthly basis.

K Budgeted amount is for the Florida Department of Environmental Protection drinking water annual operating license fee that occurs in July.

L Meter Supplies expenditures occur once the meter change out program is complete.

M YTD Expenditures are for the meter change out program (\$87,866), underground valve replacement program (\$26,045), update PLC for 500,000 Gallon Crom Tank (\$11,835), and final charges for the removal and replacement aerator ox 1 & 3 VFDs and RAS #4 pump VFD (\$427).

N Budgeted expenditures are for a 40' crane truck purchase.

O 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: March 31, 2019 (Unaudited)
Six (6) Months of Operations - 50.00% of Year

Account Number	Description of Account	Annual Budget	Actual Information		Year-to-Date Variance	Percent of Annual Budget	Footnotes
			Current Month Actual	Year-to-Date Actual			
	REVENUES:				Over/(Under)		
341999	Miscellaneous Revenue	\$ 100	\$ -	\$ 64	\$ (36)	64.00%	
347217	Merchandise- Fitness	100	7	21	(79)	21.00%	
347225	Mulberry Grove Fitness Memberships	140,000	14,587	77,714	(62,286)	55.51%	
361100	Interest Income	1,100	307	1,649	549	149.91%	A
361307	Unrealized Gain or Loss- LTIP	-	440	(178)	(178)	0.00%	B
	Total Revenues:	\$ 141,300	\$ 15,341	\$ 79,270	\$ (62,030)	56.10%	
	EXPENSES:				Under/(Over)		
575131	Other Salaries & Wages	\$ 50,549	\$ 3,941	\$ 25,166	\$ 25,383	49.79%	
575211	Social Security Taxes	3,133	244	1,560	1,573	49.79%	
575212	Medicare Taxes	736	57	365	371	49.59%	
575241	Workmen's Compensation	2,947	-	3,910	(963)	132.68%	C
	Subtotal Personnel Services	57,365	4,242	31,001	26,364	54.04%	
575311	Management Fees	33,248	2,770	16,628	16,620	50.01%	
575318	Technology Services	3,927	327	1,965	1,962	50.04%	
575319	Other Professional Services	114	8	45	69	39.47%	
575341	Janitorial Services	17,322	-	5,843	11,479	33.73%	
575343	Systems Management Support	3,591	572	1,522	2,069	42.38%	
575411	Telephone	1,000	53	286	714	28.60%	
575413	Cable	2,008	126	499	1,509	24.85%	
575431	Electricity	4,398	297	1,842	2,556	41.88%	
575432	Natural Gas	126	17	83	43	65.87%	
575433	Water & Sewer	309	26	162	147	52.43%	
575434	Irrigation Water	427	16	185	242	43.33%	
575436	Solid Waste	229	18	112	117	48.91%	
575461	Equipment Maintenance	12,050	494	4,119	7,931	34.18%	
575462	Building/Structure Maintenance	7,398	43	310	7,088	4.19%	D
575463	Landscape Maintenance Recurring	3,723	287	1,435	2,288	38.54%	
575464	Landscape Maintenance Non-Recurring	563	-	-	563	0.00%	
575468	Irrigation Repair	107	-	5	102	4.67%	
575469	Other Maintenance	1,219	-	-	1,219	0.00%	
575471	Printing & Binding	660	72	72	588	10.91%	
575491	Bank Charges	3,500	388	2,271	1,229	64.89%	
575494	Overage & Shortage	-	-	1	(1)	0.00%	
575499	Misc Current Charges	200	-	-	200	0.00%	
575511	Office Supplies	500	-	-	500	0.00%	
575522	Operating Supplies	6,100	791	1,295	4,805	21.23%	
575523	Recreation Supplies	500	-	-	500	0.00%	
575524	Non-Capital FF&E	30,000	-	-	30,000	0.00%	E
575525	Non-Capital Hardware/Software	1,200	-	-	1,200	0.00%	
	Subtotal Contractual & Other Expenses	134,419	6,305	38,680	95,739	28.78%	
	Total Expenses	\$ 191,784	\$ 10,547	\$ 69,681	\$ 122,103	36.33%	
	Change in Unreserved Net Position	\$ (50,484)	\$ 4,794	\$ 9,589	\$ 60,073		
	Change in Unreserved Net Position indicates a budgeted use of Working Capital.						

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
FITNESS FUND BUDGET
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)
Six (6) Months of Operations - 50.00% of Year

	Balance Forward 09/30/18	Current Month Actual	Year To Date Actual	Current Balance
Unrestricted Unreserved	\$ 134,314	\$ 4,794	\$ 9,589	\$ 143,903
Unrestricted General R&R Reserve	25,000	-	-	25,000
Total Fund Balance	\$ 159,314	\$ 4,794	\$ 9,589	\$ 168,903

Footnotes:

A	Interest Income includes monthly interest from CFB, our depository bank and investments with Florida Cooperative Liquid Assets Security System (FLCLASS).																					
	<table border="1"> <thead> <tr> <th style="text-align: left;">Month</th> <th style="text-align: center;">CFB</th> <th style="text-align: center;">FLCLASS</th> </tr> </thead> <tbody> <tr> <td>Oct-18</td> <td style="text-align: center;">1.64%</td> <td style="text-align: center;">2.29%</td> </tr> <tr> <td>Nov-18</td> <td style="text-align: center;">1.64%</td> <td style="text-align: center;">2.41%</td> </tr> <tr> <td>Dec-18</td> <td style="text-align: center;">1.73%</td> <td style="text-align: center;">2.51%</td> </tr> <tr> <td>Jan-19</td> <td style="text-align: center;">1.89%</td> <td style="text-align: center;">2.63%</td> </tr> <tr> <td>Feb-19</td> <td style="text-align: center;">1.89%</td> <td style="text-align: center;">2.64%</td> </tr> <tr> <td>Mar-19</td> <td style="text-align: center;">1.89%</td> <td style="text-align: center;">2.62%</td> </tr> </tbody> </table>	Month	CFB	FLCLASS	Oct-18	1.64%	2.29%	Nov-18	1.64%	2.41%	Dec-18	1.73%	2.51%	Jan-19	1.89%	2.63%	Feb-19	1.89%	2.64%	Mar-19	1.89%	2.62%
Month	CFB	FLCLASS																				
Oct-18	1.64%	2.29%																				
Nov-18	1.64%	2.41%																				
Dec-18	1.73%	2.51%																				
Jan-19	1.89%	2.63%																				
Feb-19	1.89%	2.64%																				
Mar-19	1.89%	2.62%																				
B	LTIP unrealized gain/ loss will not be available until next month.																					
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Jan-19	76.17%																					
Feb-19	24.04%																					
Mar-19	-																					
C	Workers Compensation annual payment was processed in October and is over projected budget. The additional January expenditures (\$133) are for the premium due for the Final PGIT audit for FY 17/18.																					
D	To date, most budgeted miscellaneous repairs to the fitness center have not occurred.																					
E	Non-Capital FF&E budget is for the replacement of the strength equipment (18 sets).																					

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT							
THE ENRICHMENT ACADEMY (TEA) BUDGET							
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)							
Six (6) Months of Operations - 50.00% of Year							
Account Number	Description of Account	Annual Budget	Actual Information		Year-to-Date Variance	Percent of Annual Budget	Footnotes
			Current Month Actual	Year-to-Date Actual			
	REVENUES:				Over/(Under)		
341999	Misc Revenue	\$ -	\$ -	\$ 232	\$ 232	0.00%	A
347217	Merchandise/T-S	-	-	65	65	0.00%	
347246	The Enrichment Academy-S	766,800	38,393	493,748	(273,052)	64.39%	B
347247	The Enrichment Academy-M	-	-	165	165	0.00%	B
347248	The Enrichment Academy-L	8,000	1,543	8,420	420	105.25%	B
361100	Interest Income	1,000	365	1,694	694	169.40%	C
	Total Revenues:	\$ 775,800	\$ 40,301	\$ 504,324	\$ (271,476)	65.01%	
	EXPENSES:				Under/(Over)		
500121	Regular Salary & Wages	\$ 81,882	\$ 7,574	\$ 50,014	\$ 31,868	61.08%	
500131	Other Salary & Wages	105,036	-	-	105,036	0.00%	
500152	Special Pay - Cell Phones	720	30	360	360	50.00%	
500211	Social Security Taxes	11,632	469	3,084	8,548	26.51%	
500212	Medicare Taxes	2,720	109	721	1,999	26.51%	
500221	Retirement Contr. Employer	4,913	378	2,930	1,983	59.64%	
500222	Retirement Contr. Employer-Mtch	1,638	126	497	1,141	30.34%	
500231	Health & Life Insurance	17,215	74	8,564	8,651	49.75%	
500241	Worker's Compensation	541	-	2,261	(1,720)	417.93%	D
	Subtotal Personnel Services	226,297	8,760	68,431	157,866	30.24%	
500311	Management Fees	68,950	5,745	34,480	34,470	50.01%	
500318	Technology Services	4,263	355	2,133	2,130	50.04%	
500319	Other Professional Services	54,000	1,289	5,182	48,818	9.60%	E
500341	Janitorial Services	41,040	-	-	41,040	0.00%	F
500343	Systems Management Support	3,719	167	1,056	2,663	28.39%	
500349	Misc Contractual Services	220,671	33,187	142,065	78,606	64.38%	
500401	Travel & Per Diem	500	-	60	440	12.00%	
500411	Telephone	1,500	7	7	1,493	0.47%	F
500412	Postage	4,000	-	-	4,000	0.00%	F
500431	Electricity	12,120	-	-	12,120	0.00%	F
500432	Natural Gas	360	-	-	360	0.00%	F
500433	Water & Sewer	880	-	-	880	0.00%	F
500441	Office Leases	24,000	-	-	24,000	0.00%	F
500442	Equipment Rental	9,900	-	-	9,900	0.00%	F
500461	Equipment Maintenance	100	-	-	100	0.00%	F
500471	Printing & Binding	19,000	1	8,365	10,635	44.03%	
500485	Box Office Fees	8,200	1,222	4,568	3,632	55.71%	
500491	Bank Charges	11,800	1,777	4,016	7,784	34.03%	
500494	Overage & Shortage	-	(135)	(60)	60	0.00%	
500499	Misc Current Charges	500	-	-	500	0.00%	
500511	Office Supplies	5,000	-	863	4,137	17.26%	
500522	Operating Supplies	6,700	754	3,726	2,974	55.61%	
575524	Non-Capital FF&E	52,300	436	436	51,864	0.83%	G
	Operating Expenditures	549,503	44,805	206,897	342,606	37.65%	
	Total Expenses	\$ 775,800	\$ 53,565	\$ 275,328	\$ 500,472	35.49%	
	Change in Unreserved Net Position	\$ -	\$ (13,264)	\$ 228,996	\$ 228,996		

**VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
THE ENRICHMENT ACADEMY (TEA) BUDGET
BUDGET TO ACTUAL STATEMENT AS OF: March 31, 2019 (Unaudited)
Six (6) Months of Operations - 50.00% of Year**

	Balance Forward 09/30/18	Current Month Actual	Year To Date Actual	Current Balance
Unrestricted Unreserved	\$ 25,801	\$ (13,264)	\$ 228,996	\$ 254,797
Unrestricted General R&R Reserve	-	-	-	-
Total Fund Balance	\$ 25,801	\$ (13,264)	\$ 228,996	\$ 254,797

FOOTNOTES:

A	The Bank of America 2018 purchasing card rebate was received in February.														
B	Revenue collections are seasonal as new classes begin in October and August. For sales tax purposes the revenues are booked to the county revenue account where the classes are held.														
C	Interest Income includes monthly interest from CFB, our depository bank.														
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Mar-19	1.89%														
D	Workers Compensation annual payment was processed in October and is over projected budget. The additional January expenditures (\$243) are for the premium due for the Final PGIT audit for FY 17/18.														
E	Other Professional Services currently running lower than anticipated budget. Budget dollars are for class Interpreter Services and Graphic Design.														
F	Unexpended budget is for the estimated costs for the lease area of Phase II.														
G	Unexpended Non-Capital FF&E is requested equipment for future classes.														