

VILLAGE COMMUNITY DEVELOPMENT DISTRICT #5							
OPERATING BUDGET							
BUDGET TO ACTUAL STATEMENT AS OF: October 31, 2018 (Unaudited)							
One (1) Month of Operations - 8.33% 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)		
325211	Net Maintenance Assessments	\$ 2,907,616	\$ -	\$ -	\$ (2,907,616)	0.00%	A
337401	Sumter Co Road Agreement	15,628	-	-	(15,628)	0.00%	
361102	Interest Income Cash Equiv	27,000	4,171	4,171	(22,829)	15.45%	B
361105	Interest Income Tax Collector	2,300	-	-	(2,300)	0.00%	
	Total Revenues:	\$ 2,952,544	\$ 4,171	\$ 4,171	\$ (2,948,373)	0.14%	
361306	FLGIT-Unrealized Gain/Loss	-	-	-	-	0.00%	C
361307	LTIP - Unrealized Gain/Loss	-	-	-	-	0.00%	C
361309	FLFIT-Unrealized Gain/Loss	-	(5,513)	(5,513)	(5,513)	0.00%	B
361409	FLFIT-Realized Gain/Loss	-	9,025	9,025	9,025	0.00%	B
381002	Transfer In - Debt Service	293,386	-	-	(293,386)	0.00%	
	Total Available Resources:	\$ 3,245,930	\$ 7,683	\$ 7,683	\$ (3,238,247)	0.24%	
	EXPENDITURES:				Under/(Over)		
511111	Executive Salaries	\$ 16,000	\$ 1,000	\$ 1,000	\$ 15,000	6.25%	
511211	Social Security Taxes	992	62	62	930	6.25%	
511212	Medicare Taxes	232	15	15	217	6.47%	
511241	Worker's Compensation	45	22	22	23	48.89%	D
	Subtotal Personnel Services	17,269	1,099	1,099	16,170	6.36%	
513311	VCCDD Management Fees	163,984	13,669	13,669	150,315	8.34%	
513312	Engineering Fees	5,200	-	-	5,200	0.00%	
514313	Legal Services	8,000	-	-	8,000	0.00%	
513314	Tax Collector Fees	60,576	-	-	60,576	0.00%	A
519316	Deed Compliance Services	59,396	4,946	4,946	54,450	8.33%	
513318	Technology Services	5,561	468	468	5,093	8.42%	
519319	Other Professional Services	14,007	-	-	14,007	0.00%	
	Subtotal Professional Services	316,724	19,083	19,083	297,641	6.03%	
513322	Auditing Services	9,500	-	-	9,500	0.00%	
	Subtotal Accounting Services	9,500	-	-	9,500	0.00%	
513343	Systems Management Support	645	35	35	610	5.43%	
513344	Payroll Services	162	-	-	162	0.00%	
	Subtotal Other Contractual Services	807	35	35	772	4.34%	
511401	Travel & Per Diem	5,000	-	-	5,000	0.00%	
	Subtotal Travel & Per Diem	5,000	-	-	5,000	0.00%	
513412	Postage	100	-	-	100	0.00%	
	Subtotal Comm & Freight Services	100	-	-	100	0.00%	
541431	Electricity	213,165	16,497	16,497	196,668	7.74%	
539434	Irrigation Water	34,342	1,582	1,582	32,760	4.61%	
	Subtotal Utilities Services	247,507	18,079	18,079	229,428	7.30%	
539442	Equipment Rental	500	-	-	500	0.00%	
500442	Subtotal Rentals & Leases	500	-	-	500	0.00%	
513451	Casualty & Liability Insurance	6,820	5,895	5,895	925	86.44%	E
	Subtotal Insurance	6,820	5,895	5,895	925	86.44%	
539461	Equipment Maintenance	500	-	-	500	0.00%	
539462	Building/Structure Maintenance	71,616	-	-	71,616	0.00%	
539463	Landscape Maint. Recurring	277,055	20,485	20,485	256,570	7.39%	
539464	Landscape Maint.NonRecurring	51,050	-	-	51,050	0.00%	
539468	Irrigation Repair	12,604	-	-	12,604	0.00%	
539469	Other Maintenance	39,926	-	-	39,926	0.00%	
	Subtotal Repair & Maintenance Services	452,751	20,485	20,485	432,266	4.52%	
513471	Printing & Binding	500	-	-	500	0.00%	
	Subtotal Printing & Binding	500	-	-	500	0.00%	
513493	Permits and Licenses	250	-	-	250	0.00%	
513497	Legal Advertising	1,500	-	-	1,500	0.00%	
539498	Project Wide Fees	1,693,538	141,130	141,130	1,552,408	8.33%	
	Subtotal Other Current Charges	1,695,288	141,130	141,130	1,554,158	8.32%	
539522	Operating Supplies	500	-	-	500	0.00%	
	Subtotal Operating Supplies	500	-	-	500	0.00%	
	Subtotal Operating Expenditures	\$ 2,753,266	\$ 205,806	\$ 205,806	\$ 2,547,460	7.47%	
	Total Expenditures	\$ 2,753,266	\$ 205,806	\$ 205,806	\$ 2,547,460	7.47%	
369901	Change in Unreserved Net Position	\$ 492,664	\$ (198,123)	\$ (198,123)	\$ (690,787)		
Change in Net Assets indicates a budgeted addition to Capital Project Phase I of \$111,497, addition to Capital Project Phase II of \$181,889 and additional working capital of \$199,278							

