

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 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		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	\$ 467,947	\$ 467,947	\$ (5,180,908)	8.28%	
338000	Fees for Services - Intergovernmental	21,035,968	1,753,034	1,753,034	(19,282,934)	8.33%	
338000	Tech Service Fees - Intergovernmental	746,690	62,204	62,204	(684,486)	8.33%	
341301	Admin Fees from Developer	144,468	12,039	12,039	(132,429)	8.33%	
341302	Recreation Fees from Developer	1,222,840	101,907	101,907	(1,120,933)	8.33%	
341307	Tech Service Fees from Developer	39,272	3,269	3,269	(36,003)	8.32%	
341308	Tech Service Fees from CSU	29,167	2,426	2,426	(26,741)	8.32%	
341309	Tech Service Fees from SWCA	142	10	10	(132)	7.04%	
341310	Admin Service Fees from CSU	204,224	17,015	17,015	(187,209)	8.33%	
341311	Admin Service Fees from SWCA	9,004	754	754	(8,250)	8.37%	
341312	Admin Service Fees from FWCA	16,194	1,344	1,344	(14,850)	8.30%	
341313	Admin Service Fees from Tri-County Sntn	8,348	692	692	(7,656)	8.29%	
341314	Admin Service Fees from SSU	26,039	2,169	2,169	(23,870)	8.33%	
341315	Tech Service Fees from FWCA	2,119	172	172	(1,947)	8.12%	
341316	Tech Service Fees from SSU	3,144	262	262	(2,882)	8.33%	
341317	Community Watch from Developer	470,502	48	48	(470,454)	0.01%	
341900	Other General Government Charges	42,000	120	120	(41,880)	0.29%	
361110	Interest Income	60,500	18,617	18,617	(41,883)	30.77%	A
366010	Donations - Other	35,000	1,400	1,400	(33,600)	4.00%	
	Total Revenues:	\$ 29,744,476	\$ 2,445,429	\$ 2,445,429	\$ (27,299,047)	8.22%	
	EXPENDITURES :				Under/(Over)		
500100	Salaries and Wages	\$ 18,275,077	\$ 944,454	\$ 944,454	\$ 17,330,623	5.17%	
500200	Employee Benefits	5,860,425	868,250	868,250	4,992,175	14.82%	B
	Subtotal Personal Service Expenses	24,135,502	1,812,704	1,812,704	22,322,798	7.51%	
500310	Professional Services	426,778	27,696	27,696	399,082	6.49%	
500340	Other Contractual Services	1,169,076	71,816	71,816	1,097,260	6.14%	
500400	Travel & Per Diem	71,087	1,706	1,706	69,381	2.40%	
500410	Communications & Freight Services	425,757	381	381	425,376	0.09%	
500430	Utilities Services	100,772	5,128	5,128	95,644	5.09%	
500440	Rentals & Leases	834,484	62,445	62,445	772,039	7.48%	
500460	Repairs & Maintenance Services	267,346	-	-	267,346	0.00%	
500470	Printing & Binding	210,108	13,715	13,715	196,393	6.53%	
500480	Promotional Activities	339,430	3,638	3,638	335,792	1.07%	
500490	Other Current Charges	37,272	-	-	37,272	0.00%	
500510	Office Supplies	72,636	-	-	72,636	0.00%	
500520	Operating Supplies	1,000,850	420	420	1,000,430	0.04%	
500540	Books, Publications, Subscriptions & Dues	123,661	2,740	2,740	120,921	2.22%	
	Subtotal Operating Expenses	5,079,257	189,685	189,685	4,889,572	3.73%	
500641	Vehicles	450,853	-	-	450,853	0.00%	
500642	Capital FF&E	78,864	-	-	78,864	0.00%	
500600	Capital Project Expense	529,717	-	-	529,717	0.00%	
	Total Expenditures	\$ 29,744,476	\$ 2,002,389	\$ 2,002,389	\$ 27,742,087	6.73%	
	Change in Unreserved Net Position	\$ -	\$ 443,040	\$ 443,040	\$ 443,040		

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT						
GENERAL FUND OPERATING BUDGET						
BUDGET TO ACTUAL STATEMENT AS OF: October 31, 2018 (Unaudited)						
One (1) Month of Operations- 8.33% of Year						
		** Balance Forward 09/30/18	Current Month Actual	Year to Date Actual	Current Balance	
	Fund Balance Analysis:					
	Unassigned	\$ 9,360,981	\$ 443,040	\$ 443,040	\$ 9,804,021	
	Total Fund Balance	\$ 9,360,981	\$ 443,040	\$ 443,040	\$ 9,804,021	
	** Beginning fund balance is preliminary until completion of 2017/18 audit.					
	Footnotes:					
A	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	
		Sep-18	1.43%	2.22%	2.56%	
		Oct-18	1.64%	2.29%	2.58%	
B	Employee Benefits are high for the month due to the annual payment of \$551,530 for Workers Compensation.					

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT							
VILLAGE OF SPANISH SPRINGS (VOSS) 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	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	\$ 1,299,311	\$ 216,551	\$ 216,551	\$ (1,082,760)	16.67%	A
341999	Miscellaneous Revenue	2,000	-	-	(2,000)	0.00%	
361000	Interest Income	13,700	3,109	3,109	(10,591)	22.69%	B
362003	Ground Lease	1,116	-	-	(1,116)	0.00%	
362019	Rents & Leases	28,387	905	905	(27,482)	3.19%	
	Total Revenues:	1,344,514	220,565	220,565	(1,123,949)	16.40%	
361304	Unrealized Gain or Loss- FMIvT	-	-	-	-	0.00%	
361306	Unrealized Gain or Loss- FLGIT	-	-	-	-	0.00%	
361307	Unrealized Gain or Loss- LTIP	-	-	-	-	0.00%	
	Total Available Resources:	\$ 1,344,514	\$ 220,565	\$ 220,565	\$ (1,123,949)	16.40%	
	EXPENDITURES:				Under/(Over)		
539311	Management Fee	\$ 140,313	\$ 11,701	\$ 11,701	\$ 128,612	8.34%	
539312	Engineering Services	6,500	-	-	6,500	0.00%	
539318	Technology Services	2,448	204	204	2,244	8.33%	
539319	Other Professional Services	4,057	-	-	4,057	0.00%	
539341	Janitorial (Porter) Services	73,243	-	-	73,243	0.00%	
539343	Systems Management Support	94,804	50	50	94,754	0.05%	
539431	Utilities- Electricity	98,266	7,598	7,598	90,668	7.73%	
539432	Utilities- Natural Gas	557	35	35	522	6.28%	
539433	Utilities- Water & Sewer	4,025	537	537	3,488	13.34%	
539434	Irrigation Water	30,189	2,610	2,610	27,579	8.65%	
539442	Equipment Rental	1,500	-	-	1,500	0.00%	
539444	Storage Unit Rental	3,000	-	-	3,000	0.00%	
539461	Equipment Maintenance	500	-	-	500	0.00%	
539462	Building/Structure Maintenance	210,532	563	563	209,969	0.27%	
539463	Landscape Maintenance- Recurring	199,124	-	-	199,124	0.00%	
539464	Landscape Maintenance- Non-Recurring	57,800	-	-	57,800	0.00%	
539468	Irrigation Repair	12,007	-	-	12,007	0.00%	
539469	Other Maintenance	286,350	13,204	13,204	273,146	4.61%	
539491	Bank Charges	-	-	-	-	0.00%	
539493	Permits & Licenses	250	-	-	250	0.00%	
539499	Miscellaneous Current Charges	15,000	-	-	15,000	0.00%	
539522	Operating Supplies	2,700	-	-	2,700	0.00%	
539524	Non-Capital FF&E	8,300	-	-	8,300	0.00%	
	Subtotal Operating Expenditures	1,251,465	36,502	36,502	1,214,963	2.92%	
500633	Infrastructure	233,460	-	-	233,460	0.00%	C
500642	Capital FF&E	340,000	-	-	340,000	0.00%	C
	Subtotal Non-operating Expenditures	573,460	-	-	573,460	0.00%	
539916	Transfer to Road Maintenance Fund	38,765	3,235	3,235	35,530	8.35%	
	Subtotal Transfers	38,765	3,235	3,235	35,530	8.35%	
	Total Expenditures	\$ 1,863,690	\$ 39,737	\$ 39,737	\$ 1,823,953	2.13%	
	Change in Unreserved Net Position	\$ (519,176)	\$ 180,828	\$ 180,828	\$ 700,004		
	Change in Unreserved Net Position indicates a budgeted use of General R&R (\$283,460) and use of Working Capital (\$233,460).						

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
VILLAGE OF SPANISH SPRINGS (VOSS) BUDGET
BUDGET TO ACTUAL STATEMENT AS OF: October 31, 2018 (Unaudited)
One (1) Month of Operations - 8.33% of Year

Fund Balance Analysis:		** Balance Forward 09/30/18	Current Month Actual	Year to Date Actual	Current Balance
Unassigned		\$ 1,156,335	\$ 180,828	\$ 180,828	\$ 1,337,163
Committed General R&R Reserve		928,164	-	-	928,164
Total Fund Balance		\$ 2,084,499	\$ 180,828	\$ 180,828	\$ 2,265,327
** Beginning fund balance is preliminary until completion of 2017/2018 audit.					
Footnotes:					
A	Annual revenue is billed in six monthly installments from October to March.				
B	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
	Sep-18	1.43%	2.22%	2.14%	2.56%
	Oct-18	1.64%	2.29%	2.26%	2.58%
C	Budgeted Capital Infrastructure is for mill and overlay for Citrus Exchange, El Mercado and La Riena. Budgeted Capital FF&E is for the VOSS Camera Project.				

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT							
ROLLING ACRES PLAZA SPECIAL REVENUE FUND 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		Year-to-Date Variance	Percent of Annual Budget	Footnotes
			Current Month Actual	Year-to-Date Actual			
	REVENUES:				Over/(Under)		
325214	CAM & Road Maintenance Assessments	\$ 107,669	\$ 52,784	\$ 52,784	\$ (54,885)	49.02%	A
361000	Interest Income	1,950	433	433	(1,517)	22.21%	B
	Total Revenues:	\$ 109,619	\$ 53,217	\$ 53,217	\$ (56,402)	48.55%	
361307	Unrealized Gain or Loss- LTIP	-	-	-	-	0.00%	
	Total Available Resources:	\$ 109,619	\$ 53,217	\$ 53,217	\$ (56,402)	48.55%	
	EXPENDITURES:				Under/(Over)		
539311	Management Fee	\$ 14,042	\$ 1,172	\$ 1,172	\$ 12,870	8.35%	
539318	Technology Services	439	32	32	407	7.29%	
539319	Other Professional Services	406	-	-	406	0.00%	
539411	Telephone	450	38	38	412	8.44%	
539431	Electricity	475	39	39	436	8.21%	
539434	Irrigation Water	4,694	141	141	4,553	3.00%	
536462	Building/Structure Maintenance	6,250	-	-	6,250	0.00%	
539463	Landscape Maintenance- Recurring	25,331	1,851	1,851	23,480	7.31%	
539464	Landscape Maintenance- Non-Recurring	2,250	-	-	2,250	0.00%	
539467	Gate Maintenance	2,958	-	-	2,958	0.00%	
539468	Irrigation Repair	1,569	-	-	1,569	0.00%	
539469	Other Maintenance	8,700	-	-	8,700	0.00%	
539522	Operating Supplies	200	-	-	200	0.00%	
	Subtotal Operating Expenses	67,764	3,273	3,273	64,491	4.83%	
539633	Capital Outlay Expenditures - Infrastructure	\$ 53,850	\$ -	\$ -	\$ 53,850	0.00%	
	Subtotal Non-Operating Expenditures	53,850	-	-	53,850	0.00%	
539911	Transfer to General R&R	-	-	-	-	0.00%	
539916	Transfer to Road Maintenance Fund	27,437	2,291	2,291	25,146	8.35%	
	Subtotal Transfers	27,437	2,291	2,291	25,146	8.35%	
	Total Expenditures	\$ 149,051	\$ 5,564	\$ 5,564	\$ 143,487	3.73%	
	Change in Unreserved Net Position	\$ (39,432)	\$ 47,653	\$ 47,653	\$ 87,085		
	Change in Unreserved Net Position indicates a budgeted use of \$39,432 to Working Capital						
	Fund Balance Analysis:	** Balance Forward 09/30/18	Current Month Actual	Year to Date Actual	Current Balance		
	Unassigned	\$ 171,950	\$ 47,653	\$ 47,653	\$ 219,603		
	Committed General R&R Reserve	80,000	-	-	80,000		
	Total Fund Balance	\$ 251,950	\$ 47,653	\$ 47,653	\$ 299,603		
	** Beginning fund balance is preliminary until completion of 2017/18 audit.						
	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			
		Sep-18	1.43%	2.22%			
		Oct-18	1.64%	2.29%			

**VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
ROAD MAINTENANCE SPECIAL REVENUE FUND 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	Actual Information				Year-to-Date Variance	Percent of Annual Budget	Footnotes
		Annual Budget	Current Month Actual	Year-to-Date Actual				
	REVENUES:					Over/(Under)		
325214	Road Maintenance Assessments	\$ 36,606	\$ 36,605	\$ 36,605	\$ (1)	100.00%	A	
361101	Interest Income	3,700	678	678	(3,022)	18.32%	B	
	Total Revenues:	40,306	37,283	37,283	(3,023)	92.50%		
381005	Transfer-in from VOSS & Rolling Acres	66,202	5,526	5,526	(60,676)	8.35%		
	Total Available Resources:	\$ 106,508	\$ 42,809	\$ 42,809	\$ (63,699)	40.19%		
	EXPENDITURES:					Under/(Over)		
539311	Management Fees	\$ 6,812	\$ 575	\$ 575	\$ 6,237	8.44%		
539318	Technology Services	200	13	13	187	6.50%		
539319	Other Professional Services	998	-	-	998	0.00%		
539462	Building/Infrastructure Maintenance	14,000	-	-	14,000	0.00%		
539469	Other Maintenance	11,500	-	-	11,500	0.00%		
	Subtotal Operating Expenditures	33,510	588	588	32,922	1.75%		
	Total Expenditures	\$ 33,510	\$ 588	\$ 588	\$ 32,922	1.75%		
	Change in Unreserved Net Position	\$ 72,998	\$ 42,221	\$ 42,221	\$ (30,777)			
	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	\$ 42,221	\$ 42,221	\$ 404,930			
	Committed General R&R Reserve	226,450	-	-	226,450			
	Total Fund Balance	\$ 589,159	\$ 42,221	\$ 42,221	\$ 631,380			
	** Beginning fund balance is preliminary until completion of 2017/18 audit.							
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			
		Sep-18	1.43%	2.22%	2.56%			
		Oct-18	1.64%	2.29%	2.58%			
	FLGIT and LTIP Unrealized gain/ loss has been booked through September 2018. Current month investment Rate if Return will not be available until next month.							
		Month	FLGIT	LTIP				
		Sep-18	0.00%	-0.35%				
		Oct-18	-	-				

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
PUBLIC SAFETY DEPARTMENT SPECIAL REVENUE FUND 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)		
325212	Fire Assessment- Lake County Residential	\$ 784,259	\$ 64	\$ 64	\$ (784,195)	0.01%	A
335211	Firefighter Supplemental Compensation	39,000	-	-	(39,000)	0.00%	B
338033	Safety Fees from RAD - Current	1,075,700	89,605	89,605	(986,095)	8.33%	
338034	Safety Fees from SLAD- Current	1,822,683	158,030	158,030	(1,664,653)	8.67%	
338035	Safety Fees from SLAD- Future	121,274	-	-	(121,274)	0.00%	
338036	Sumter County Fire Assessments	6,224,199	-	-	(6,224,199)	0.00%	A
338038	Sumter County Oxville Assessments	394,444	-	-	(394,444)	0.00%	A
338039	Sumter County Medical Assessments	7,098,803	-	-	(7,098,803)	0.00%	C
338040	Management Fees - Community Watch	275,214	22,796	22,796	(252,418)	8.28%	
338100	Safety Fees from RAD - Future	14,688	-	-	(14,688)	0.00%	
339201	Fire Protection - Fruitland Park	325,000	27,859	27,859	(297,141)	8.57%	
341999	Miscellaneous Revenue	26,000	2,253	2,253	(23,747)	8.67%	
342401	CPR Class Fees	9,300	-	-	(9,300)	0.00%	
342999	Other Public Safety Fees	-	37	37	37	0.00%	
361100	Interest Income	29,500	9,716	9,716	(19,784)	32.94%	D
364001	Disposition of Fixed Assets	43,500	-	-	(43,500)	0.00%	
366000	Donations	-	215	215	215	0.00%	E
	Total Revenues:	18,283,564	310,575	310,575	(17,972,989)	1.70%	
361306	Unrealized Gain or Loss- FLGIT	-	-	-	-	0.00%	F
361307	Unrealized Gain or Loss- LTIP	-	-	-	-	0.00%	F
	Total Available Resources:	\$ 18,283,564	\$ 310,575	\$ 310,575	\$ (17,972,989)	1.70%	
	EXPENDITURES:				Under/(Over)		
500110	Personnel Services	\$ 12,931,636	\$ 931,246	\$ 931,246	\$ 12,000,390	7.20%	
500310	Professional Services	388,359	27,878	27,878	360,481	7.18%	
500320	Accounting & Auditing	8,649	-	-	8,649	0.00%	
500340	Other Contractual Services	434,889	138,437	138,437	296,452	31.83%	G
500400	Travel & Per Diem	36,274	2,485	2,485	33,789	6.85%	
500410	Communications & Freight	42,076	37	37	42,039	0.09%	
500430	Utility Service	178,001	8,030	8,030	169,971	4.51%	
500440	Rentals & Leases	224,805	3,750	3,750	221,055	1.67%	
500450	Insurance Premiums	169,177	160,540	160,540	8,637	94.89%	H
500460	Repair & Maintenance	741,791	-	-	741,791	0.00%	
500490	Other Current Charges	18,103	-	-	18,103	0.00%	
500510	Office Supplies	37,797	-	-	37,797	0.00%	
500520	Operating Supplies	1,218,329	-	-	1,218,329	0.00%	
500540	Books, Dues & Subscriptions	187,289	(210)	(210)	187,499	-0.11%	
	Subtotal Operating Expenditures	16,617,175	1,272,193	1,272,193	15,344,982	7.66%	
500622	Buildings	116,950	64,699	64,699	52,251	55.32%	I
500641	Vehicles	950,000	46,348	46,348	903,652	4.88%	I
500642	Capital FF&E	160,000	-	-	160,000	0.00%	I
	Subtotal Non-operating Expenditures	1,226,950	111,047	111,047	1,115,903	9.05%	
500911	Transfer to General R&R Reserve	100,000	8,337	8,337	91,663	8.34%	
500920	Transfer to Vehicle Equipment R&R	508,000	42,337	42,337	465,663	8.33%	
	Subtotal Reserve Transfers	608,000	50,674	50,674	557,326	8.33%	
	Total Expenditures	\$ 18,452,125	\$ 1,433,914	\$ 1,433,914	\$ 17,018,211	7.77%	
	Change in Unreserved Net Position	\$ (168,561)	\$ (1,123,339)	\$ (1,123,339)	\$ (954,778)		
	Change in Unreserved Net Position indicates a budgeted Addition to Working Capital of \$306,439 and Use of Committed Vehicle/Equipment R&R Reserve of (\$475,000).						

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
PUBLIC SAFETY DEPARTMENT SPECIAL REVENUE FUND BUDGET
BUDGET TO ACTUAL STATEMENT AS OF: October 31, 2018 (Unaudited)
One (1) Month of Operations - 8.33% of Year

Fund Balance Analysis:	** Balance Forward 09/30/18	Current Month Actual	Year to Date Actual	Current Balance	
Unassigned	\$ 5,436,805	\$ (1,123,339)	\$ (1,123,339)	\$ 4,313,466	
Committed General R&R Reserve	2,481,989	8,337	8,337	2,490,326	
Committed R&R Vehicle/Equipment	-	42,337	42,337	42,337	
Total Fund Balance	\$ 7,918,794	\$ (1,072,665)	\$ (1,072,665)	\$ 6,846,129	
** Beginning fund balance is preliminary until completion of 2017/18 audit.					
Footnotes:					
A	Fire assessments start to be collected as tax bills are paid and assessments are received from the counties.				
B	Supplemental Compensation is received on a quarterly basis (normally Feb, May, Aug & Nov).				
C	Sumter County Medical Assistance Revenue is received on a quarterly basis (normally Jan, Apr, Jul & Nov).				
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), and Florida Fixed Income Trust (FLFIT).				
	Month	CFB	FLCLASS	FEITF	FLFIT
	Sep-18	1.43%	2.22%	2.14%	2.56%
	Oct-18	1.64%	2.29%	2.26%	2.58%
E	Unbudgeted funds received for employee appreciation.				
F	FLGIT and LTIP Unrealized gain/ loss will be booked next month. Current month investment Rate of Return will not be available until next month.				
	Month	FLGIT	LTIP		
	Sep-18	0.00%	3.27%		
	Oct-18	--	--		
G	Costs for physicals were charged in October to the Health Services account for \$57,160 (63% of budget). Annual expenditure for Emergency Reporting Software was processed System Management Support in October for \$33,457. LifePak annual maintenance renewals were expended in October in the Other Contractual Services account for \$36,522.				
H	Insurance premiums for the fiscal year were paid in October.				
I	Buildings - Expenditures are for unbudgeted Paradise Station #43 reconstruction. Unspent budgeted expenditures are for new roofs for Paradise Station #43 and EMS Station #21 and Security System for Stations Wildwood #46 and Belle Meade #42. Vehicles - Expenditures are for the purchase of Fire Prevention Vehicle #167. Unspent budgeted expenditures are for a new engine at Station #47 and an engine replacement for vehicle #129. Capital FF&E - 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: October 31, 2018 (Unaudited)
One (1) Month of Operations - 8.33% 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)		
338056	Community Standard Fees from RAD	\$ 70,077	\$ 5,837	\$ 5,837	\$ (64,240)	8.33%	
338058	Community Standard Fees from District 1	46,464	3,872	3,872	(42,592)	8.33%	
338059	Community Standard Fees from District 2	42,485	3,545	3,545	(38,940)	8.34%	
338060	Community Standard Fees from District 3	36,307	3,021	3,021	(33,286)	8.32%	
338061	Community Standard Fees from District 4	52,956	4,413	4,413	(48,543)	8.33%	
338062	Community Standard Fees from District 5	59,396	4,946	4,946	(54,450)	8.33%	
338063	Community Standard Fees from District 6	65,208	5,434	5,434	(59,774)	8.33%	
338064	Community Standard Fees from District 7	50,705	4,230	4,230	(46,475)	8.34%	
338065	Community Standard Fees from District 8	64,998	5,411	5,411	(59,587)	8.32%	
338066	Community Standard Fees from District 9	66,098	5,510	5,510	(60,588)	8.34%	
338067	Community Standard Fees from District 10	101,032	8,423	8,423	(92,609)	8.34%	
341303	Community Standard Fees from Developer	24,297	2,025	2,025	(22,272)	8.33%	
354001	Deed Compliance Fines	27,500	1,000	1,000	(26,500)	3.64%	
361100	Interest Income	5,100	840	840	(4,260)	16.47%	A
	Total Revenues:	\$ 712,623	\$ 58,507	\$ 58,507	\$ (654,116)	8.21%	
	EXPENDITURES:				Under/(Over)		
519100	Salary & Wages	\$ 288,158	\$ 14,919	\$ 14,919	\$ 273,239	5.18%	
519200	Employee Benefits	127,914	13,818	13,818	114,096	10.80%	
	Subtotal Personnel Services	416,072	28,737	28,737	387,335	6.91%	
519311	VCCDD Management Fees	154,951	12,919	12,919	142,032	8.34%	
514313	Legal Fees	60,900	-	-	60,900	0.00%	
519318	Technology Services	2,688	224	224	2,464	8.33%	
519319	Other Professional Services	254	-	-	254	0.00%	
519343	Systems Management Support	12,288	3,113	3,113	9,175	25.33%	B
519411	Telephone	2,288	-	-	2,288	0.00%	
519412	Postage	2,000	-	-	2,000	0.00%	
519442	Equipment Rental	12,264	-	-	12,264	0.00%	
519465	Vehicle Repair & Maintenance	2,865	-	-	2,865	0.00%	
519469	Other Maintenance	15,000	-	-	15,000	0.00%	
519471	Printing & Binding	2,000	-	-	2,000	0.00%	
519497	Legal Advertising	75	-	-	75	0.00%	
519511	Office Supplies	3,208	-	-	3,208	0.00%	
519521	Gasoline/Diesel	12,100	-	-	12,100	0.00%	
519522	Operating Materials & Supplies	1,570	380	380	1,190	24.20%	
519525	Non-Capital Hardware/Software	1,000	-	-	1,000	0.00%	
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%	
	Subtotal Operating Expenses	296,551	16,636	16,636	279,915	5.61%	
	Total Expenditures	\$ 712,623	\$ 45,373	\$ 45,373	\$ 667,250	6.37%	
	Change in Unreserved Net Position	\$ -	\$ 13,134	\$ 13,134	\$ 13,134		

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
COMMUNITY STANDARDS SPECIAL REVENUE FUND OPERATING BUDGET
BUDGET TO ACTUAL STATEMENT AS OF: October 31, 2018 (Unaudited)
One (1) Month of Operations - 8.33% of Year

		** Balance Forward 09/30/18	Current Month Actual	Year to Date Actual	Current Balance		
Fund Balance Analysis:							
Unassigned		\$ 379,349	\$ 13,134	\$ 13,134	\$ 392,483		
Committed - Deed Compliance		84,440	-	-	84,440		
Total Fund Balance		\$ 463,789	\$ 13,134	\$ 13,134	\$ 476,923		
** Beginning fund balance is preliminary until completion of 2017/18 audit.							
Footnotes:							
A	Interest Income includes monthly interest from CFB, our depository bank and investments with Florida Cooperative Liquid Assets Security System (FLCLASS).						
		Month	CFB	FLCLASS			
		Sep-18	1.43%	2.22%			
		Oct-18	1.64%	2.29%			
B	Current month expenditures include the yearly license for Microsoft Software Assurance (\$1,495) and the yearly renewal for the Ricoh application extender (\$1,604) - a document manager that holds all the ARC scanned documents.						

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT							
RECREATION AMENITIES DIVISION (RAD)							
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)		
341318	Amenity Fees	39,178,621	3,266,914	3,266,914	(35,911,707)	8.34%	
341900	Other General Government Charges	266,680	29,164	29,164	(237,516)	10.94%	
342900	Other Public Safety Charges & Fees	140,100	16,200	16,200	(123,900)	11.56%	
347200	Parks & Recreation Fees & Charges	1,437,400	99,755	99,755	(1,337,645)	6.94%	
361100	Interest Income	189,000	54,660	54,660	(134,340)	28.92%	A
362000	Rentals & Royalties	618,364	56,125	56,125	(562,239)	9.08%	
	Total Revenues:	41,830,165	3,522,818	3,522,818	(38,307,347)	8.42%	
361306	Unrealized Gain or Loss- FLGIT	-	-	-	-	0.00%	B
361307	Unrealized Gain or Loss- LTIP	-	-	-	-	0.00%	B
	Total Available Resources:	\$ 41,830,165	\$ 3,522,818	\$ 3,522,818	\$ (38,307,347)	8.42%	
	EXPENSES :				Under/(Over)		
513311	Administrative Services	\$ 7,631,554	\$ 635,983	\$ 635,983	\$ 6,995,571	8.33%	
500312	Engineering Services	65,200	-	-	65,200	0.00%	
500313	Legal Services	75,000	-	-	75,000	0.00%	
500316	Deed Compliance Services	70,077	5,837	5,837	64,240	8.33%	
500318	Technology Services	183,410	15,286	15,286	168,124	8.33%	
500319	Other Professional Services	60,100	-	-	60,100	0.00%	
500310	Subtotal Professional Services	8,085,341	657,106	657,106	7,428,235	8.13%	
500320	Accounting & Auditing Services	39,676	-	-	39,676	0.00%	
500340	Other Contractual Services	3,411,927	192,624	192,624	3,219,303	5.65%	
500410	Communications & Freight Services	157,099	7,406	7,406	149,693	4.71%	
500430	Utilities Services	1,471,530	98,067	98,067	1,373,463	6.66%	
500440	Rentals & Leases	37,698	5,323	5,323	32,375	14.12%	
500450	Casualty & Liability Insurance	803,518	67,568	67,568	735,950	8.41%	
500460	Repairs & Maintenance Services	9,002,926	441,368	441,368	8,561,558	4.90%	
500470	Printing & Binding	234,750	-	-	234,750	0.00%	
500480	Promotional Activities	56,000	1,100	1,100	54,900	1.96%	
500490	Other Current Charges	107,555	2,121	2,121	105,434	1.97%	
500510	Office Supplies	16,250	-	-	16,250	0.00%	
500520	Operating Supplies	782,180	-	-	782,180	0.00%	
	Subtotal Operating Expenses	16,121,109	815,577	815,577	15,305,532	5.06%	
	Total Operating & Professional Expenses	24,206,450	1,472,683	1,472,683	22,733,767	6.08%	
500633	Infrastructure	1,352,990	-	-	1,352,990	0.00%	C
	Subtotal Capital Outlay	1,352,990	-	-	1,352,990	0.00%	
500991	Settlement Projects		-	-	-	0.00%	
500710	Debt Service Principal	8,830,000	-	-	8,830,000	0.00%	
500721	Debt Service Interest	6,436,804	536,400	536,400	5,900,404	8.33%	
	Subtotal Non-operating Expenses	15,266,804	536,400	536,400	14,730,404	3.51%	
500911	Transfer to General R&R	2,000,000	166,674	166,674	1,833,326	8.33%	
	Subtotal Transfers	2,000,000	166,674	166,674	1,833,326	8.33%	
	Total Expenses	\$ 42,826,244	\$ 2,175,757	\$ 2,175,757	\$ 40,650,487	5.08%	
	Change in Unreserved Net Position	\$ (996,079)	\$ 1,347,061	\$ 1,347,061	\$ 2,343,140		
Change in Unreserved Net Position indicates a budgeted Addition to Working Capital of \$356,911 and Use of Unrestricted R&R General Reserve (\$1,352,990).							

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT						
RECREATION AMENITIES DIVISION (RAD)						
BUDGET TO ACTUAL STATEMENT AS OF: October 31, 2018 (Unaudited)						
One (1) Month of Operations - 8.33% of Year						
	Fund Balance Analysis:	** Balance Forward 09/30/18	Current Month Actual	Year to Date Actual	Current Balance	
	Unrestricted - Unreserved	\$ 52,988,580	\$ 1,347,061	\$ 1,347,061	\$ 54,335,641	
	Unrestricted R&R General Reserve	14,537,734	166,674	166,674	14,704,408	
	Unrestricted R&R Insurance Reserve	300,000	-	-	300,000	
	Restricted Debt Service	1,206,274	-	-	1,206,274	
	Total Fund Balance	\$ 69,032,588	\$ 1,513,735	\$ 1,513,735	\$ 70,546,323	
	** Beginning fund balance is preliminary until completion of 2017/18 audit.					
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), the State Board of Administration (SBA), and Florida Fixed Income Trust (FLFIT).					
		Month	CFB	FLCLASS	FEITF	FLFIT
		Sep-18	1.43%	2.22%	2.14%	2.56%
		Oct-18	1.64%	2.29%	2.26%	2.58%
B	FLGIT and LTIP Unrealized gain/ loss will be booked next month. Current month investment Rate of Return will not be available until next month.					
		Month	FLGIT	LTIP		
		Sep-18	0.00%	3.27%		
		Oct-18	--	--		
C	Unexpended Capital Infrastructure charges are for the Hilltop Golf Course new cart path (\$250,000), Saddlebrook Golf green and tee renovation (\$319,500), replacement of vinyl fencing around Saddlebrook courts (\$20,874), mill and overlay of Chatham parking lot (\$49,859), rebuild air gun range at Rio Grande (\$154,000), fence replacement at Paradisse Dog Park (\$21,500), fence replacement at Industrial RV 15 (\$10,000), irrigation upgrade for District 3 areas (\$82,257), generator addition at Golf View Pump Station (\$200,000), install irrigation system at Power Corridor (\$45,000), and generator addition at Mira Mar Pump Station (\$200,000).					

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT							
LITTLE SUMTER SERVICE AREA UTILITY							
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		
						Over/(Under)	
REVENUES:							
341999	Miscellaneous Revenue	\$ 3,000	\$ 22	\$ 22	\$ (2,978)	0.73%	
343601	Water Fees- Residential	4,519,202	404,007	404,007	(4,115,195)	8.94%	
343602	Water Fees- Commercial	446,759	40,273	40,273	(406,486)	9.01%	
343603	Sewer Fees- Residential	4,743,867	410,664	410,664	(4,333,203)	8.66%	
343604	Sewer Fees- Commercial	548,772	44,686	44,686	(504,086)	8.14%	
343607	Meter/Water Impact Fees	3,000	-	-	(3,000)	0.00%	
343609	Reconnect Fees	5,000	969	969	(4,031)	19.38%	
343610	Fire Protection Water	28,221	2,870	2,870	(25,351)	10.17%	
343611	Metered Irrigation Water	509,464	43,316	43,316	(466,148)	8.50%	
343612	Metered Construction Water	-	135	135	135	0.00%	
343613	NSF Check Fees	2,500	48	48	(2,452)	1.92%	
343615	Miscellaneous Water & Sewer	80,000	6,716	6,716	(73,284)	8.40%	
343616	Utility Late Penalty Fee	8,500	1,163	1,163	(7,337)	13.68%	
361000	Interest Income	69,000	26,220	26,220	(42,780)	38.00%	A
365001	Sales of Surplus Material & Sc	6,000	-	-	(6,000)	0.00%	
Total Revenues:		10,973,285	981,089	981,089	(9,992,196)	8.94%	
361306	Unrealized Gain or Loss- FLGIT	-	-	-	-	0.00%	B
361307	Unrealized Gain or Loss- LTIP	-	-	-	-	0.00%	B
Total Available Resources:		\$ 10,973,285	\$ 981,089	\$ 981,089	\$ (9,992,196)	8.94%	
EXPENSES:							
						Under/(Over)	
536311	Management Services	\$ 414,845	\$ 34,575	\$ 34,575	\$ 380,270	8.33%	
536312	Engineering Services	212,630	440	440	212,190	0.21%	
514313	Legal Services	2,750	-	-	2,750	0.00%	
536318	Technology Services	28,310	2,361	2,361	25,949	8.34%	
536319	Other Professional Services	81,136	-	-	81,136	0.00%	
500321	Accounting Services	1,000	-	-	1,000	0.00%	
536322	Auditing Services	5,613	-	-	5,613	0.00%	
536323	Trustee Fees	15,527	-	-	15,527	0.00%	
536324	Arbitrage Services	3,000	-	-	3,000	0.00%	
536343	Systems Management Support	12,078	-	-	12,078	0.00%	
536349	Misc Contractual Services	2,010,850	148,330	148,330	1,862,520	7.38%	
536411	Telephone	200	-	-	200	0.00%	
536412	Postage	2,000	-	-	2,000	0.00%	
536431	Electricity	709,170	33,255	33,255	675,915	4.69%	
536451	Insurance	31,970	2,627	2,627	29,343	8.22%	
536462	Building/Structure Maintenance	305,790	-	-	305,790	0.00%	
536464	Landscape Maintenance-Non-recurring	8,085	-	-	8,085	0.00%	
536465	Vehicle Repair & Maintenance	500	-	-	500	0.00%	
536471	Printing and Binding	2,300	-	-	2,300	0.00%	
536491	Bank Charges	-	12	12	(12)	0.00%	
536493	Permits and Licenses	6,025	-	-	6,025	0.00%	
536497	Legal Advertising	2,000	-	-	2,000	0.00%	
536526	Meter Supplies	82,500	-	-	82,500	0.00%	
500529	Operating Supplies-Other	112,585	2,754	2,754	109,831	2.45%	
Subtotal Operating Expenses		4,050,864	224,354	224,354	3,826,510	5.54%	
536633	Infrastructure	1,180,112	-	-	1,180,112	0.00%	C
Subtotal Capital Outlay- Expenses		1,180,112	-	-	1,180,112	0.00%	
536710	Debt Service Principal	2,255,000	2,255,000	2,255,000	-	100.00%	D
536721	Debt Service Interest	2,887,450	240,621	240,621	2,646,829	8.33%	
Subtotal Non-operating Expenses		5,142,450	2,495,621	2,495,621	2,646,829	48.53%	
536911	Transfer to General R&R	900,000	75,000	75,000	825,000	8.33%	
Transfer to Budgeted Reserve		900,000	75,000	75,000	825,000	8.33%	
Total Expenses		\$ 11,273,426	\$ 2,794,975	\$ 2,794,975	\$ 8,478,451	24.79%	
Change in Unreserved Net Position		\$ (300,141)	\$ (1,813,886)	\$ (1,813,886)	\$ (1,513,745)		
Change in Unreserved Net Assets indicates a budgeted Use of Working Capital of (\$300,141).							

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT

LITTLE SUMTER SERVICE AREA UTILITY

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

One (1) Month of Operations - 8.33% of Year

		** Balance Forward 09/30/18	Current Month Actual	Year to Date Actual	Current Balance		
Fund Balance Analysis:							
Unrestricted Unreserved		\$ (3,754,469)	\$ (1,813,886)	\$ (1,813,886)	\$ (5,568,355)		
Restricted Debt Service		4,881,938	-	-	4,881,938		
Unrestricted R&R General		5,050,000	75,000	75,000	5,125,000		
Unrestricted Capital Project		400,000	-	-	400,000		
Unrestricted Water CIAC		218,153	-	-	218,153		
Unrestricted Sewer CIAC		170,425	-	-	170,425		
Total Fund Balance		\$ 6,966,047	\$ (1,738,886)	\$ (1,738,886)	\$ 5,227,161		
** Beginning fund balance is preliminary until completion of 2017/18 audit.							
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), the Florida Fixed Income Trust (FLFIT), and US Bank (USB) where the trust accounts are held.						
		Month	CFB	FLCLASS	FEITF	FLFIT	
		Sep-18	1.43%	2.22%	2.14%	2.56%	
		Oct-18	1.64%	2.29%	2.26%	2.58%	
B	FLGIT and LTIP Unrealized gain/loss will be booked next month. Current month investment Rate of Return will not be available until next month.						
		Month	FLGIT	LTIP			
		Sep-18	0.00%	3.27%			
		Oct-18	-	-			
C	Unexpended capital infrastructure is for WWTP Oxidation Ditch #1 aeration upgrade (\$585,000), WWS logic computer upgrades (\$52,000), Force Main System 3 air release valve vaults El Camino and Cazaras (\$45,000), WTP #2 Well #4 soft start replacement (\$16,000), WTP Well #7 and #8 valve replacement program (\$100,000), WTP Well #7 and #8 valve flushing system (\$65,000), meter change out program (\$192,112), SCADA upgrade phase 2 (\$25,000), and Security System Projects (\$100,000).						
D	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: 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)		
341999	Miscellaneous Revenue	\$ 2,000	\$ 4	\$ 4	\$ (1,996)	0.20%	
343601	Water Fees- Residential	2,305,525	199,102	199,102	(2,106,423)	8.64%	
343602	Water Fees- Commercial	253,476	19,053	19,053	(234,423)	7.52%	
343603	Sewer Fees- Residential	3,297,754	275,106	275,106	(3,022,648)	8.34%	
343604	Sewer Fees- Commercial	568,113	42,675	42,675	(525,438)	7.51%	
343609	Reconnect Fees	10,000	684	684	(9,316)	6.84%	
343610	Fire Protection Water	16,800	1,606	1,606	(15,194)	9.56%	
343611	Metered Irrigation Water	285,815	25,539	25,539	(260,276)	8.94%	
343613	Returned Check Fees	2,000	290	290	(1,710)	14.50%	
343615	Other Miscellaneous Water & Sewer	51,000	2,191	2,191	(48,809)	4.30%	
343616	Utility Late Penalty Fee	10,000	853	853	(9,147)	8.53%	
361000	Interest Income	31,500	12,186	12,186	(19,314)	38.69%	A
365000	Disposition of Fixed Assets/Surplus Material	3,500	-	-	(3,500)	0.00%	
	Total Revenues:	6,837,483	579,289	579,289	(6,258,194)	8.47%	
361306	Unrealized Gain or Loss- FLGIT	-	-	-	-	0.00%	B
361307	Unrealized Gain or Loss- LTIP	-	-	-	-	0.00%	B
	Total Available Resources:	\$ 6,837,483	\$ 579,289	\$ 579,289	\$ (6,258,194)	8.47%	
	EXPENSES :				Under/(Over)		
536311	Management Services	\$ 356,357	\$ 29,701	\$ 29,701	\$ 326,656	8.33%	
536312	Engineering Services	197,630	1,695	1,695	195,935	0.86%	
514313	Legal Services	3,850	-	-	3,850	0.00%	
514318	Technology Services	21,826	1,817	1,817	20,009	8.32%	
536319	Other Professional Services	39,210	-	-	39,210	0.00%	
500321	Accounting Services	1,000	-	-	1,000	0.00%	
536322	Auditing Services	3,589	-	-	3,589	0.00%	
536323	Trustee Fees	9,046	-	-	9,046	0.00%	
536343	Systems Management Support	8,200	-	-	8,200	0.00%	
536349	Misc Contractual Services	1,953,449	153,978	153,978	1,799,471	7.88%	
536412	Postage	2,000	-	-	2,000	0.00%	
536431	Electricity	553,923	19,255	19,255	534,668	3.48%	
536451	Insurance	17,051	1,314	1,314	15,737	7.71%	
536462	Building/Structure Maintenance	234,130	-	-	234,130	0.00%	
536464	Landscape Maint. - Non-Recurring	7,957	-	-	7,957	0.00%	
536465	Vehicle Repair & Maintenance	500	-	-	500	0.00%	
536471	Printing and Binding	2,300	-	-	2,300	0.00%	
536491	Banking Charges	-	12	12	(12)	0.00%	
536493	Permits and Licenses	6,000	-	-	6,000	0.00%	
536497	Legal Advertising	2,000	-	-	2,000	0.00%	
536526	Meter Supplies	82,500	-	-	82,500	0.00%	
500529	Operating Supplies-Other	64,515	1,291	1,291	63,224	2.00%	
	Subtotal Operating Expenses	3,567,033	209,063	209,063	3,357,970	5.86%	
500633	Infrastructure	758,056	-	-	758,056	0.00%	C
	Subtotal Capital Outlay	758,056	-	-	758,056	0.00%	
536710	Debt Service Principal	1,520,000	1,520,000	1,520,000	-	100.00%	D
536721	Debt Service Interest	318,720	26,560	26,560	292,160	8.33%	
	Subtotal Non-operating Expenses	1,838,720	1,546,560	1,546,560	292,160	84.11%	
536911	Transfer to General R&R	900,000	75,000	75,000	825,000	8.33%	
	Transfer to Budgeted Reserve	900,000	75,000	75,000	825,000	8.33%	
	Total Expenses	\$ 7,063,809	\$ 1,830,623	\$ 1,830,623	\$ 5,233,186	25.92%	
	Change in Unreserved Net Position	\$ (226,326)	\$ (1,251,334)	\$ (1,251,334)	\$ (1,025,008)		
	Change in Unreserved Net Assets indicates a budgeted Use to Working Capital of (\$226,326).						

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT						
VILLAGE CENTER SERVICE AREA UTILITY						
BUDGET TO ACTUAL STATEMENT AS OF: October 31, 2018 (Unaudited)						
One (1) Month of Operations - 8.33% of Year						
		** Balance Forward 09/30/18	Current Month Actual	Year to Date Actual	Current Balance	
Fund Balance Analysis:						
Unrestricted Unreserved		\$ 17,405,570	\$ (1,251,334)	\$ (1,251,334)	\$ 16,154,236	
Restricted Debt Service		851,200	-	-	851,200	
Unrestricted Capital Projects		600,000	-	-	600,000	
Unrestricted R&R General		4,200,000	75,000	75,000	4,275,000	
Unrestricted Water CIAC		77,850	-	-	77,850	
Unrestricted Sewer CIAC		71,567	-	-	71,567	
Total Fund Balance		\$ 23,206,187	\$ (1,176,334)	\$ (1,176,334)	\$ 22,029,853	
** Beginning fund balance is preliminary until completion of 2017/18 audit.						
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), the State Board of Administration (SBA), and US Bank (USB) where the trust accounts are held.					
		Month	CFB	FLCLASS	FEITF	FLFIT
		Sep-18	1.43%	2.22%	2.14%	2.56%
		Oct-18	1.64%	2.29%	2.26%	2.58%
B	FLGIT and LTIP Unrealized gain/loss will be booked next month. Current month investment Rate of Return will not be available until next month.					
		Month	FLGIT	LTIP		
		Sep-18	0.00%	3.27%		
		Oct-18	-	-		
C	Unexpended Capital Infrastructure charges are for WWS programmable logic computer upgrades (\$52,000), control cabinet upgrades for Lift Stations 2, 5, 13, 14, 19, 20, 25, 26 and 28 (\$135,000), WS #1A Well #1 soft start replacement (\$12,000) and underground valve replacement program (\$100,000), SCADA upgrade phase 2 (\$25,000), security system projects (\$100,000), and meter change out program (\$334,056).					
D	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: October 31, 2018 (Unaudited)
One (1) Month of Operations - 8.33% 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)		
341999	Miscellaneous Revenue	100	-	-	(100)	0.00%	
347217	Merchandise- Fitness	100	-	-	(100)	0.00%	
347225	Mulberry Grove Fitness Memberships	140,000	13,816	13,816	(126,184)	9.87%	
361100	Interest Income	1,100	256	256	(844)	23.27%	A
	Total Revenues:	\$ 141,300	\$ 14,072	\$ 14,072	\$ (127,228)	9.96%	
	EXPENSES:				Under/(Over)		
575131	Other Salaries & Wages	\$ 50,549	\$ 3,853	\$ 3,853	\$ 46,696	7.62%	
575211	Social Security Taxes	3,133	239	239	2,894	7.63%	
575212	Medicare Taxes	736	56	56	680	7.61%	
575241	Workmen's Compensation	2,947	3,777	3,777	(830)	128.16%	B
	Subtotal Personnel Services	57,365	7,925	7,925	49,440	13.82%	
575311	Management Fees	33,248	2,778	2,778	30,470	8.36%	
575318	Technology Services	3,927	330	330	3,597	8.40%	
575319	Other Professional Services	114	-	-	114	0.00%	
575341	Janitorial Services	17,322	-	-	17,322	0.00%	
575343	Systems Management Support	3,591	-	-	3,591	0.00%	
575411	Telephone	1,000	42	42	958	4.20%	
575413	Cable	2,008	124	124	1,884	6.18%	
575431	Electricity	4,398	399	399	3,999	9.07%	
575432	Natural Gas	126	-	-	126	0.00%	
575433	Water & Sewer	309	24	24	285	7.77%	
575434	Irrigation Water	427	36	36	391	8.43%	
575436	Solid Waste	229	19	19	210	8.30%	
575461	Equipment Maintenance	12,050	1,286	1,286	10,764	10.67%	
575462	Building/Structure Maintenance	7,398	117	117	7,281	1.58%	
575463	Landscape Maintenance Recurring	3,723	287	287	3,436	7.71%	
575464	Landscape Maintenance Non-Recurring	563	-	-	563	0.00%	
575468	Irrigation Repair	107	-	-	107	0.00%	
575469	Other Maintenance	1,219	-	-	1,219	0.00%	
575471	Printing & Binding	660	-	-	660	0.00%	
575491	Bank Charges	3,500	-	-	3,500	0.00%	
575494	Overage & Shortage	-	-	-	-	0.00%	
575499	Misc Current Charges	200	-	-	200	0.00%	
575511	Office Supplies	500	-	-	500	0.00%	
575522	Operating Supplies	6,100	504	504	5,596	8.26%	
575523	Recreation Supplies	500	-	-	500	0.00%	
575524	Non-Capital FF&E	30,000	-	-	30,000	0.00%	
575525	Non-Capital Hardware/Software	1,200	-	-	1,200	0.00%	
	Subtotal Contractual & Other Expenses	134,419	5,946	5,946	128,473	4.42%	
	Total Expenses	\$ 191,784	\$ 13,871	\$ 13,871	\$ 177,913	7.23%	
	Change in Unreserved Net Position	\$ (50,484)	\$ 201	\$ 201	\$ 50,685		
	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: October 31, 2018 (Unaudited)

One (1) Month of Operations - 8.33% of Year

		** Balance Forward 09/30/18	Current Month Actual	Year To Date Actual	Current Balance
Unrestricted Unreserved		\$ 147,786	\$ 201	\$ 201	\$ 147,987
Unrestricted General R&R Reserve		25,000	-	-	25,000
Total Fund Balance		\$ 172,786	\$ 201	\$ 201	\$ 172,987
** Beginning fund balance is preliminary until completion of 2017/18 audit.					
Footnotes:					
A	Interest Income includes monthly interest from CFB, our depository bank and investments with Florida Cooperative Liquid Assets Security System (FLCLASS).				
		Month	CFB	FLCLASS	
		Sep-18	1.43%	2.22%	
		Oct-18	1.64%	2.29%	
B	Workers Compensation annual payment was processed in October and is over projected budget.				

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
THE ENRICHMENT ACADEMY (TEA) 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		Year-to-Date Variance	Percent of Annual Budget	Footnotes
			Current Month Actual	Year-to-Date Actual			
	REVENUES:				Over/(Under)		
347246	The Enrichment Academy-S	766,800	274,053	274,053	(492,747)	35.74%	A
347247	The Enrichment Academy-M	-	165	165	165	0.00%	
347248	The Enrichment Academy-L	8,000	3,167	3,167	(4,833)	39.59%	A
361100	Interest Income	1,000	37	37	(963)	3.70%	B
	Total Revenues:	\$ 775,800	\$ 277,422	\$ 277,422	\$ (498,378)	35.76%	
	EXPENSES:				Under/(Over)		
500121	Regular Salary & Wages	\$ 81,882	\$ 8,526	\$ 8,526	\$ 73,356	10.41%	
500131	Other Salary & Wages	105,036	-	-	105,036	0.00%	
500152	Special Pay - Cell Phones	720	60	60	660	8.33%	
500211	Social Security Taxes	11,632	526	526	11,106	4.52%	
500212	Medicare Taxes	2,720	123	123	2,597	4.52%	
500221	Retirement Contr. Employer	4,913	682	682	4,231	13.88%	
500222	Retirement Contr. Employer-Mtch	1,638	-	-	1,638	0.00%	
500231	Health & Life Insurance	17,215	1,427	1,427	15,788	8.29%	
500241	Worker's Compensation	541	2,018	2,018	(1,477)	373.01%	C
	Subtotal Personnel Services	226,297	13,362	13,362	212,935	5.90%	
500311	Management Fees	68,950	2,778	2,778	66,172	4.03%	
500318	Technology Services	4,263	358	358	3,905	8.40%	
500241	Other Professional Services	54,000	-	-	54,000	0.00%	
500341	Janitorial Services	41,040	-	-	41,040	0.00%	
500343	Systems Management Support	3,719	-	-	3,719	0.00%	
500349	Misc Contractual Services	220,671	7,619	7,619	213,052	3.45%	
500400	Travel & Per Diem	500	-	-	500	0.00%	
500411	Telephone	1,500	-	-	1,500	0.00%	
500412	Postage	4,000	-	-	4,000	0.00%	
500431	Electricity	12,120	-	-	12,120	0.00%	
500432	Natural Gas	360	-	-	360	0.00%	
500433	Water & Sewer	880	-	-	880	0.00%	
500441	Office Leases	24,000	-	-	24,000	0.00%	
500442	Equipment Rental	9,900	-	-	9,900	0.00%	
500461	Equipment Maintenance	100	-	-	100	0.00%	
500471	Printing & Binding	19,000	-	-	19,000	0.00%	
500485	Box Office Fees	8,200	333	333	7,867	4.06%	
500491	Bank Charges	11,800	-	-	11,800	0.00%	
500499	Misc Current Charges	500	-	-	500	0.00%	
500511	Office Supplies	5,000	-	-	5,000	0.00%	
500522	Operating Supplies	6,700	-	-	6,700	0.00%	
500525	Non-Capital Hardware/Software	52,300	-	-	52,300	0.00%	
	Operating Expenditures	549,503	11,088	11,088	538,415	2.02%	
	Total Expenses	\$ 775,800	\$ 24,450	\$ 24,450	\$ 751,350	3.15%	
	Change in Unreserved Net Position	\$ -	\$ 252,972	\$ 252,972	\$ 252,972		

VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
THE ENRICHMENT ACADEMY (TEA) BUDGET
BUDGET TO ACTUAL STATEMENT AS OF: October 31, 2018 (Unaudited)
One (1) Month of Operations - 8.33% of Year

		Balance Forward 09/30/18*	Current Month Actual	Year To Date Actual	Current Balance
Unrestricted Unreserved		\$ 25,801	\$ 252,972	\$ 252,972	\$ 278,773
Unrestricted General R&R Reserve		-	-	-	-
Total Fund Balance		\$ 25,801	\$ 252,972	\$ 252,972	\$ 278,773

** Beginning fund balance is preliminary until completion of 2017/18 audit.

FOOTNOTES:

A	October revenues represent pre-registration fees for classes that began in October.						
B	Interest Income includes monthly interest from CFB, our depository bank.						
	<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="width: 40%;">Month</th> <th style="width: 60%;">CFB</th> </tr> </thead> <tbody> <tr> <td>Sep-18</td> <td style="text-align: center;">1.43%</td> </tr> <tr> <td>Oct-18</td> <td style="text-align: center;">1.64%</td> </tr> </tbody> </table>	Month	CFB	Sep-18	1.43%	Oct-18	1.64%
Month	CFB						
Sep-18	1.43%						
Oct-18	1.64%						
C	Annual payment was made for Workers Compensation and the amount was over the projected budget.						