

**SOUTH KENDALL**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**COMBINED BALANCE SHEET**  
January 31, 2017

	<u>Governmental Fund Types</u>			<u>Total Governmental Funds</u>
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>ASSETS:</b>				
Cash	\$86,486	---	---	\$86,486
Petty Cash	\$500	---	---	\$500
Assessments Receivable	\$28,288	\$21,799	---	\$50,086
Due from other Funds	---	\$47	---	\$47
Investment - State Board -Excess Funds	\$475,316	---	---	\$475,316
Investment - State Board - Cap Reserve	\$60,468	---	---	\$60,468
Investments:				
Series 2016A				
Reserve A	---	\$317,189	---	\$317,189
Revenue A	---	\$568,533	---	\$568,533
Cost of Issuance	---	---	\$2,697	\$2,697
Electric Deposits	\$4,821	---	---	\$4,821
<b>TOTAL ASSETS</b>	<u>\$655,879</u>	<u>\$907,568</u>	<u>\$2,697</u>	<u>\$1,566,144</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$8,255	---	---	\$8,255
Due to Other Funds	\$47	---	---	\$47
<b>TOTAL LIABILITIES</b>	<u>\$8,303</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,303</u>
<b>FUND BALANCES:</b>				
Nonspendable:				
Prepaid Items and Deposits	\$4,821	---	---	\$4,821
Restricted:				
Debt Service	---	\$907,568	---	\$907,568
Capital Projects	---	---	\$2,697	\$2,697
Capital Reserves	\$60,333	---	---	\$60,333
Unassigned	\$582,422	---	---	\$582,422
<b>TOTAL FUND BALANCES</b>	<u>\$647,576</u>	<u>\$907,568</u>	<u>\$2,697</u>	<u>\$1,557,841</u>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<u>\$655,879</u>	<u>\$907,568</u>	<u>\$2,697</u>	<u>\$1,566,144</u>

**SOUTH KENDALL**  
COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For The Period Ending January 31, 2017

	AMENDED BUDGET	PRORATED BUDGET THRU 1/31/17	ACTUAL THRU 1/31/17	VARIANCE
<b>REVENUES:</b>				
Maintenance Assessments	\$822,658	\$764,975	\$764,975	\$0
Interest Income	\$0	\$0	\$419	\$419
<b>TOTAL REVENUES</b>	<b>\$822,658</b>	<b>\$764,975</b>	<b>\$765,393</b>	<b>\$419</b>
<b>EXPENDITURES:</b>				
<b>ADMINISTRATIVE:</b>				
Supervisors Fee	\$12,000	\$4,000	\$4,000	\$0
FICA Expenses	\$918	\$306	\$306	\$0
Engineering	\$7,500	\$2,500	\$0	\$2,500
Dissemination	\$2,500	\$833	\$833	\$0
Attorney	\$20,000	\$6,667	\$2,802	\$3,864
Annual Audit	\$5,100	\$1,500	\$1,500	\$0
Trustee Fees	\$10,500	\$3,500	\$3,500	\$0
Management Fees	\$47,950	\$15,983	\$15,983	\$0
Computer Time	\$1,000	\$333	\$333	\$0
Telephone	\$150	\$50	\$22	\$28
Postage	\$500	\$167	\$195	(\$28)
Printing & Binding	\$1,000	\$333	\$476	(\$143)
Rentals & Leases	\$2,400	\$800	\$800	\$0
Insurance	\$24,885	\$24,885	\$24,365	\$521
Legal Advertising	\$750	\$250	\$142	\$108
Other Current Charges	\$500	\$167	\$182	(\$16)
Office Supplies	\$250	\$83	\$89	(\$6)
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
<b>TOTAL ADMINISTRATIVE</b>	<b>\$138,078</b>	<b>\$62,533</b>	<b>\$55,704</b>	<b>\$6,828</b>
<b>Maintenance</b>				
Landscape Maintenance	\$112,035	\$37,345	\$40,481	(\$3,136)
Landscape-Ficus Fumigation	\$9,000	\$4,500	\$4,500	\$0
Seasonal Landscape Maintenance	\$10,000	\$3,333	\$4,200	(\$867)
Security Service	\$136,000	\$45,333	\$48,460	(\$3,127)
Capital Reserve	\$107,628	\$35,876	\$0	\$35,876
Contingency	\$10,000	\$3,333	\$6,095	(\$2,762)
Community Web Page	\$3,000	\$1,000	\$1,000	\$0
<b>TOTAL MAINTENANCE</b>	<b>\$387,663</b>	<b>\$130,721</b>	<b>\$104,736</b>	<b>\$25,985</b>
<b>Clubhouse and Other Amenities</b>				
Management Clubhouse	\$115,297	\$38,432	\$39,156	(\$724)
Office Supplies	\$500	\$167	\$372	(\$205)
Permit Fees	\$1,000	\$333	\$0	\$333
Electricity	\$29,000	\$9,667	\$9,422	\$245
Water/Sewer	\$14,300	\$4,767	\$138	\$4,629
Telephone/Cable	\$5,000	\$1,667	\$1,734	(\$67)
Refuse Service	\$1,400	\$1,400	\$1,350	\$50
Landscape Maintenance	\$31,360	\$10,453	\$10,453	\$0
Pool Maintenance	\$20,700	\$6,900	\$6,125	\$775
Pool Repairs	\$5,000	\$1,667	\$0	\$1,667
Repairs and Replacements	\$12,500	\$4,167	\$8,507	(\$4,340)
Janitorial Supplies	\$14,000	\$4,667	\$2,945	\$1,722
Alarm Monitoring & Fire	\$1,914	\$479	\$581	(\$103)
Pool Monitoring	\$11,347	\$5,673	\$5,688	(\$15)
Fitness Equipment Maintenance	\$1,500	\$500	\$590	(\$90)
Pest Control	\$600	\$200	\$180	\$20
Special Events	\$1,500	\$1,500	\$2,275	(\$775)
Other Contingency	\$15,000	\$5,000	\$0	\$5,000
Capital Reserves	\$15,000	\$5,000	\$0	\$5,000
<b>TOTAL CLUBHOUSE</b>	<b>\$296,917</b>	<b>\$102,637</b>	<b>\$89,515</b>	<b>\$13,122</b>
<b>TOTAL EXPENDITURES</b>	<b>\$822,658</b>	<b>\$295,891</b>	<b>\$249,955</b>	<b>\$45,936</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$515,438</b>	
FUND BALANCE - Beginning	\$0		\$132,138	
FUND BALANCE - Ending	\$0		\$647,576	

**SOUTH KENDALL**  
**COMMUNITY DEVELOPMENT DISTRICT**

**DEBT SERVICE FUND**  
**SERIES 2016A**

*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*For The Period Ending January 31, 2017*

	AMENDED BUDGET	PRORATED THRU 1/31/17	ACTUAL THRU 1/31/17	VARIANCE
--	-------------------	--------------------------	------------------------	----------

**REVENUES:**

Assessments	\$633,986	\$589,497	\$589,497	\$0
Interest Income	\$0	\$0	\$267	\$267

<b>TOTAL REVENUES</b>	<b>\$633,986</b>	<b>\$589,497</b>	<b>\$589,763</b>	<b>\$267</b>
-----------------------	------------------	------------------	------------------	--------------

**EXPENDITURES:**

**Series 2016A**

Interest - 11/1	\$0	\$0	\$0	\$0
Interest - 5/1	\$189,089	\$0	\$0	\$0
Principal - 5/1	0	\$0	\$0	\$0

<b>TOTAL EXPENDITURES</b>	<b>\$189,089</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
---------------------------	------------------	------------	------------	------------

EXCESS REVENUES (EXPENDITURES)	<b>\$444,897</b>		<b>\$589,763</b>	
--------------------------------	------------------	--	------------------	--

FUND BALANCE - Beginning	\$0		\$317,804	
--------------------------	-----	--	-----------	--

FUND BALANCE - Ending	\$444,897		\$907,568	
-----------------------	-----------	--	-----------	--

**SOUTH KENDALL  
 COMMUNITY DEVELOPMENT DISTRICT  
 Long Term Debt Report  
 FY 2017**

<i>Series 2016, Special Assessment Refunding Bonds</i>	
<i>Interest Rate:</i>	<i>Varies</i>
<i>Maturity Date:</i>	<i>11/1/2040</i>
<i>Reserve Fund Requirement:</i>	
<i>Bonds outstanding - 9/28/2016</i>	<i>\$9,095,000.00</i>
<b><i>Current Bonds Outstanding</i></b>	<b><i>\$9,095,000.00</i></b>

**SOUTH KENDALL**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**CAPITAL PROJECTS FUND**  
**SERIES 2016A**

*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*For The Period Ending January 31, 2017*

	ADOPTED BUDGET	PRORATED THRU 1/31/17	ACTUAL THRU 1/31/17	VARIANCE
<b><i>REVENUES:</i></b>				
<i>Interest Income</i>	\$0	\$0	\$2	\$2
<b><i>TOTAL REVENUES</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$2</b>	<b>\$2</b>
<b><i>EXPENDITURES:</i></b>				
<i>Cost of Issuance</i>	\$0	\$0	\$0	\$0
<b><i>TOTAL EXPENDITURES</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><i>EXCESS REVENUES (EXPENDITURES)</i></b>	<b>\$0</b>		<b>\$2</b>	
<i>FUND BALANCE - Beginning</i>			\$2,695	
<i>FUND BALANCE - Ending</i>			<u>\$2,697</u>	