

**SOUTH KENDALL**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**COMBINED BALANCE SHEET**  
 April 30, 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	\$37,682	---	---	\$37,682
Petty Cash	\$500	---	---	\$500
Assessments Receivable	\$7,370	\$5,680	---	\$13,050
Due from other Funds	---	\$11	---	\$11
Investment - State Board -Excess Funds	\$426,505	---	---	\$426,505
Investment - State Board - Cap Reserve	\$60,621	---	---	\$60,621
Investments:				
Series 2016A				
Reserve A	---	\$317,525	---	\$317,525
Revenue A	---	\$429,420	---	\$429,420
Interest A	---	\$189,089	---	\$189,089
Electric Deposits	\$4,821	---	---	\$4,821
<b>TOTAL ASSETS</b>	<u>\$537,499</u>	<u>\$941,724</u>	<u>\$0</u>	<u>\$1,479,223</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$20,623	---	---	\$20,623
Due to Other Funds	\$11	---	---	\$11
<b>TOTAL LIABILITIES</b>	<u>\$20,634</u>	<u>\$0</u>	<u>\$0</u>	<u>\$20,634</u>
<b>FUND BALANCES:</b>				
Nonspendable:				
Prepaid Items and Deposits	\$4,821	---	---	\$4,821
Restricted:				
Debt Service	---	\$941,724	---	\$941,724
Capital Reserves	\$60,333	---	---	\$60,333
Unassigned	\$451,712	---	---	\$451,712
<b>TOTAL FUND BALANCES</b>	<u>\$516,866</u>	<u>\$941,724</u>	<u>\$0</u>	<u>\$1,458,590</u>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<u>\$537,499</u>	<u>\$941,724</u>	<u>\$0</u>	<u>\$1,479,223</u>

**SOUTH KENDALL**  
COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For The Period Ending April 30, 2017

	AMENDED BUDGET	PRORATED BUDGET THRU 4/30/17	ACTUAL THRU 4/30/17	VARIANCE
<b>REVENUES:</b>				
Maintenance Assessments	\$822,658	\$822,658	\$808,079	(\$14,579)
Interest Income	\$0	\$0	\$1,760	\$1,760
<b>TOTAL REVENUES</b>	<b>\$822,658</b>	<b>\$822,658</b>	<b>\$809,839</b>	<b>(\$12,819)</b>
<b>EXPENDITURES:</b>				
<b>ADMINISTRATIVE:</b>				
Supervisors Fee	\$12,000	\$7,000	\$5,800	\$1,200
FICA Expenses	\$918	\$536	\$444	\$92
Engineering	\$7,500	\$4,375	\$100	\$4,275
Dissemination	\$2,500	\$1,458	\$1,458	\$0
Attorney	\$20,000	\$11,667	\$5,222	\$6,445
Annual Audit	\$5,100	\$5,100	\$5,250	(\$150)
Trustee Fees	\$10,500	\$3,500	\$3,500	\$0
Management Fees	\$47,950	\$27,971	\$27,971	\$0
Computer Time	\$1,000	\$583	\$583	\$0
Telephone	\$150	\$88	\$29	\$58
Postage	\$500	\$292	\$217	\$74
Printing & Binding	\$1,000	\$583	\$676	(\$92)
Rentals & Leases	\$2,400	\$1,400	\$1,400	\$0
Insurance	\$24,885	\$24,885	\$24,365	\$521
Legal Advertising	\$750	\$438	\$142	\$295
Other Current Charges	\$500	\$291	\$261	\$30
Office Supplies	\$250	\$146	\$141	\$4
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
<b>TOTAL ADMINISTRATIVE</b>	<b>\$138,078</b>	<b>\$90,487</b>	<b>\$77,734</b>	<b>\$12,753</b>
<b>Maintenance</b>				
Repairs and Maintenance	\$0	\$0	\$10,760	(\$10,760)
Landscape Maintenance	\$112,035	\$65,354	\$68,825	(\$3,471)
Landscape-Ficus Fumigation	\$9,000	\$8,800	\$8,800	\$0
Seasonal Landscape Maintenance	\$10,000	\$5,833	\$4,200	\$1,633
Security Service	\$136,000	\$79,333	\$82,615	(\$3,282)
Capital Reserve	\$107,628	\$62,783	\$0	\$62,783
Contingency	\$10,000	\$5,833	\$6,365	(\$532)
Community Web Page	\$3,000	\$1,750	\$1,750	\$0
<b>TOTAL MAINTENANCE</b>	<b>\$387,663</b>	<b>\$229,687</b>	<b>\$183,315</b>	<b>\$46,372</b>
<b>Clubhouse and Other Amenities</b>				
Management Clubhouse	\$115,297	\$67,256	\$68,523	(\$1,266)
Office Supplies	\$500	\$292	\$131	\$161
Permit Fees	\$1,000	\$583	\$0	\$583
Electricity	\$29,000	\$16,917	\$15,990	\$927
Water/Sewer	\$14,300	\$8,342	\$276	\$8,065
Telephone/Cable	\$5,000	\$2,917	\$3,088	(\$172)
Refuse Service	\$1,400	\$1,400	\$1,350	\$50
Landscape Maintenance	\$31,360	\$18,293	\$18,293	\$0
Pool Maintenance	\$20,700	\$12,075	\$13,200	(\$1,125)
Pool Repairs	\$5,000	\$2,917	\$0	\$2,917
Repairs and Replacements	\$12,500	\$7,292	\$25,952	(\$18,660)
Janitorial Supplies	\$14,000	\$8,167	\$6,471	\$1,695
Alarm Monitoring & Fire	\$1,914	\$479	\$1,060	(\$581)
Pool Monitoring	\$11,347	\$8,510	\$8,570	(\$60)
Fitness Equipment Maintenance	\$1,500	\$875	\$1,010	(\$135)
Pest Control	\$600	\$350	\$315	\$35
Special Events	\$1,500	\$1,500	\$2,275	(\$775)
Other Contingency	\$15,000	\$8,750	\$0	\$8,750
Capital Reserves	\$15,000	\$8,750	\$0	\$8,750
<b>TOTAL CLUBHOUSE</b>	<b>\$296,917</b>	<b>\$175,663</b>	<b>\$166,503</b>	<b>\$9,160</b>
<b>TOTAL EXPENDITURES</b>	<b>\$822,658</b>	<b>\$495,837</b>	<b>\$427,552</b>	<b>\$68,285</b>
<b>OTHER SOURCES/(USES)</b>				
Interfund Transfer	\$0	\$0	\$2,440	\$2,440
<b>TOTAL OTHER</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,440</b>	<b>\$2,440</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$384,727</b>	
FUND BALANCE - Beginning	\$0		\$132,138	
FUND BALANCE - Ending	\$0		\$516,866	

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

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

*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*For The Period Ending April 30, 2017*

	AMENDED BUDGET	PRORATED THRU 4/30/17	ACTUAL THRU 4/30/17	VARIANCE
--	-------------------	--------------------------	------------------------	----------

**REVENUES:**

Assessments	\$633,986	\$633,986	\$622,713	(\$11,273)
Interest Income	\$0	\$0	\$1,206	\$1,206
<b>TOTAL REVENUES</b>	<b>\$633,986</b>	<b>\$633,986</b>	<b>\$623,920</b>	<b>(\$10,067)</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>

<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$444,897</b>		<b>\$623,920</b>	
---------------------------------------	------------------	--	------------------	--

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

FUND BALANCE - Ending	<u>\$444,897</u>		<u>\$941,724</u>	
-----------------------	------------------	--	------------------	--

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

<b><i>Series 2016, Special Assessment Refunding Bonds</i></b>	
<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 April 30, 2017*

	ADOPTED BUDGET	PRORATED THRU 4/30/17	ACTUAL THRU 4/30/17	VARIANCE
<b><u>REVENUES:</u></b>				
<i>Interest Income</i>	\$0	\$0	\$4	\$4
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4</b>	<b>\$4</b>
<b><u>EXPENDITURES:</u></b>				
<i>Cost of Issuance</i>	\$0	\$0	\$258	(\$258)
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$258</b>	<b>(\$258)</b>
<b><u>OTHER SOURCES/(USES)</u></b>				
<i>Interfund Transfers</i>	\$0	\$0	(\$2,440)	(\$2,440)
<b>TOTAL OTHER/(USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,440)</b>	<b>(\$2,440)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>(\$2,695)</b>	
<b>FUND BALANCE - Beginning</b>			<b>\$2,695</b>	
<b>FUND BALANCE - Ending</b>			<b>\$0</b>	

**SOUTH KENDALL**  
**COMMUNITY DEVELOPMENT DISTRICT**  
 Special Assessment Receipts  
 Fiscal Year 2017

\$ 866,007.79 \$ 667,353.86 \$ 1,533,361.65  
 ASSESSED THROUGH COUNTY  
 56.48% 43.52% 100.00%  
 36300.10000 36300.10000

**TOTAL ASSESSMENT LEVY**

DATE	DESCRIPTION	GROSS AMOUNT	DISC/PENALTY	COMMISSIONS	INTEREST	NET RECEIPTS	O&M Portion	2016A DSF Portion	Total
11/17/2016	6/1/16-11/7/16	\$60,978.39	\$2,571.63	\$584.07	\$0.00	\$57,822.69	\$32,656.94	\$25,165.75	\$57,822.69
11/25/2016	11/8/16-11/17/16	\$233,992.38	\$9,359.69	\$2,246.32	\$0.00	\$222,386.37	\$125,598.76	\$96,787.61	\$222,386.37
12/8/2016	11/18/16-11/30/16	\$899,847.75	\$35,993.86	\$8,638.55	\$0.00	\$855,215.34	\$483,006.18	\$372,209.16	\$855,215.34
12/19/2016	12/01/16-12/09/16	\$116,010.51	\$4,474.39	\$1,115.35	\$0.00	\$110,420.77	\$62,363.14	\$48,057.63	\$110,420.77
12/28/2016	12/10/16-12/19/16	\$10,757.55	\$322.71	\$104.35	\$0.00	\$10,330.49	\$5,834.43	\$4,496.06	\$10,330.49
1/11/2017	12/20/16-12/31/16	\$50,061.96	\$1,475.05	\$485.87	\$0.00	\$48,101.04	\$27,166.37	\$20,934.67	\$48,101.04
1/27/2017	INTEREST	\$0.00	\$0.00	\$0.00	\$108.64	\$108.64	\$61.36	\$47.28	\$108.64
2/7/2017	01/01/17-01/31/17	\$51,762.51	\$1,170.17	\$505.92	\$0.00	\$50,086.42	\$28,287.67	\$21,798.75	\$50,086.42
3/8/2017	02/01/17-02/28/17	\$32,137.45	\$338.11	\$318.00	\$0.00	\$31,481.34	\$17,779.94	\$13,701.39	\$31,481.34
4/11/2017	03/01/17-03/31/17	\$32,085.65	\$0.00	\$320.86	\$0.00	\$31,764.79	\$17,940.03	\$13,824.76	\$31,764.79
4/26/2017	INTEREST	\$0.00	\$0.00	\$0.00	\$24.72	\$24.72	\$13.96	\$10.76	\$24.72
5/10/2017	04/01/17-04/30/17	\$12,797.73	(\$383.94)	\$131.81	\$0.00	\$13,049.86	\$7,370.26	\$5,679.60	\$13,049.86
<b>TOTAL</b>		\$1,500,431.88	\$55,321.67	\$14,451.10	\$133.36	\$1,430,792.47	\$808,079.05	\$622,713.42	\$1,430,792.47

**Gross Collected**  
97.85%

**Assessed on Roll:**

GROSS AMOUNT ASSESSED	PERCENTAGE	ASSESSMENTS COLLECTED	ASSESSMENTS TRANSFERRED	AMOUNT TO BE TFR.
O & M \$866,007.79	56.4777%	\$808,079.05	(\$808,079.05)	\$0.00
2016 DEBT SERVICE \$667,353.86	43.5223%	\$622,713.42	(\$617,023.06)	\$5,690.36
<b>TOTAL</b> \$1,533,361.65	100.00%	\$1,430,792.47	(\$1,425,102.11)	\$5,690.36

**TRANSFERS TO DEBT SERVICE:**

DATE	CHECK #	2016 AMOUNT
11/28/2016	1983	\$121,953.36
12/15/2016	2002	\$372,209.16
1/4/2017	2009	\$52,553.69
1/18/2017	2018	\$20,934.67
2/16/2017	2032	\$21,846.03
3/22/2017	2052	\$13,701.40
4/24/2017	2075	\$13,824.75
<b>TOTAL</b>		<u>\$617,023.06</u>
<b>Amount due:</b>		<b>\$5,690.36</b>