

| OSCEOLA COUNTY SPECIAL DISTRICTS Flora Ridge EFBD Revenue & Expenditures For Fiscal Year Ending September 30, 2017 | 0932 Function | General Fund | | |
|---|------------------|----------------|--------------|--------------------------------------|
| | | Budget Amounts | | Difference From Prior Year Budget |
| | | 2015-16 | 2016-17 | |
| REVENUES | | | | |
| Federal Direct | 3100 | | | 0.00 |
| Federal Through State & Local | 3200 | | | 0.00 |
| State Sources | 3300 | | | 0.00 |
| Local Sources | 3400 | 634,193.56 | 646,877.43 | 12,683.87 |
| Total Revenues | | 634,193.56 | 646,877.43 | 12,683.87 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Instruction | 5000 | | | 0.00 |
| Pupil Personnel Services | 6100 | | | 0.00 |
| Instructional Media Services | 6200 | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | 0.00 |
| Instruction Related Technology | 6500 | | | 0.00 |
| Board | 7100 | 38,275.00 | 41,775.00 | 3,500.00 |
| General Administration | 7200 | | | 0.00 |
| School Administration | 7300 | | | 0.00 |
| Facilities Acquisition and Construction | 7400 | | | 0.00 |
| Fiscal Services | 7500 | 20,000.00 | 20,000.00 | 0.00 |
| Food Services | 7600 | | | 0.00 |
| Central Services | 7700 | | | 0.00 |
| Pupil Transportation Services | 7800 | | | 0.00 |
| Operation of Plant | 7900 | | | 0.00 |
| Maintenance of Plant | 8100 | | | 0.00 |
| Administrative Technology Services | 8200 | | | 0.00 |
| Community Services | 9100 | | | 0.00 |
| Debt Service: (Function 9200) | | | | |
| Retirement of Principal | 710 | | | 0.00 |
| Interest | 720 | | | 0.00 |
| Dues, Fees and Issuance Costs | 730 | 9,870.00 | 10,020.00 | 150.00 |
| Miscellaneous Expenditures | 790 | | | 0.00 |
| Capital Outlay: | | | | |
| Facilities Acquisition and Construction | 7420 | | | 0.00 |
| Other Capital Outlay | 9300 | | | 0.00 |
| Total Expenditures | | 68,145.00 | 71,795.00 | 3,650.00 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | 566,048.56 | 575,082.43 | 9,033.87 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Loans Incurred | 3720 | | | 0.00 |
| Proceeds from the Sale of Capital Assets | 3730 | | | 0.00 |
| Loss Recoveries | 3740 | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | 0.00 |
| Special Facilities Construction Advances | 3770 | | | 0.00 |
| Transfers In | 3600 | | | 0.00 |
| Transfers Out | 9700 | (463,927.92) | (474,091.66) | (10,163.74) |
| Total Other Financing Sources (Uses) | | (463,927.92) | (474,091.66) | (10,163.74) |
| SPECIAL ITEMS | | | | 0.00 |
| EXTRAORDINARY ITEMS | | | | 0.00 |
| Net Change in Fund Balances | | 102,120.64 | 100,990.77 | (1,129.87) |
| Fund Balance - Beginning of Year | 2800 | 259,534.00 | 361,654.64 | 102,120.64 |
| Adjustment to Fund Balance | 2891 | | | |
| Fund Balance - End of Year | 2700 | 361,654.64 | 462,645.41 | 100,990.77 |

**SUPPORTING SCHEDULE OF
REVENUES AND EXPENDITURES
FLORA RIDGE EFBD BUDGET - FY 2017**

| <i>General Fund Revenues:</i> | | |
|-------------------------------|------------------|------------|
| Source | Description | Amount |
| Flora Ridge Residents | EFBD assessments | 646,877.43 |
| Total Revenues: | | 646,877.43 |

| <i>General Fund Expenditures:</i> | | |
|---------------------------------------|--------------------------------|-----------|
| Vendor | Description | Amount |
| Function 7100: | | |
| Ennead LLC | Assessment preparation fees | 4,000.00 |
| Moss, Krusick & Associates, LLC | Audit | 10,200.00 |
| | Director's liability insurance | 5,000.00 |
| DEO | Registration | 175.00 |
| Orlando Sentinel | Posting of public meetings | 400.00 |
| Bryant Miller & Olive | Legal counsel | 6,000.00 |
| Patsy Heffner Tax Collector | Tax collector collection fees | 13,200.00 |
| Osceola County | County assessment fee | 2,800.00 |
| Function 7500: | | |
| The School District of Osceola County | District Management Fee | 20,000.00 |
| Function 9200: | | |
| US Bank | Trustee Fees | 3,770.00 |
| Prager Sealy | Disclosure Fee | 5,000.00 |
| The PFM Group | Arbitrage Calculations | 1,250.00 |
| Total Expenditures: | | 71,795.00 |

| <i>Transfers In:</i> | | |
|----------------------|-------------|--------|
| From | Description | Amount |
| Total Transfers In: | | - |

| <i>Transfers Out:</i> | | |
|-----------------------|--|------------|
| To | Description | Amount |
| Debt Service Fund | Balance needed to cover upcoming debt service payments | 474,091.66 |
| Total Transfers Out: | | 474,091.66 |

OSCEOLA COUNTY SPECIAL DISTRICTS

Flora Ridge EFBD

Revenue & Expenditures

For Fiscal Year Ending September 30, 2017

| | 0932 Function | Debt Service | | |
|---|------------------|----------------|--------------|--------------------------------------|
| | | Budget Amounts | | Difference From Prior Year Budget |
| | | 2015-16 | 2016-17 | |
| REVENUES | | | | |
| Federal Direct | 3100 | | | 0.00 |
| Federal Through State & Local | 3200 | | | 0.00 |
| State Sources | 3300 | | | 0.00 |
| Local Sources | 3400 | | | 0.00 |
| Total Revenues | | 0.00 | 0.00 | 0.00 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Instruction | 5000 | | | 0.00 |
| Pupil Personnel Services | 6100 | | | 0.00 |
| Instructional Media Services | 6200 | | | 0.00 |
| Instruction and Curriculum Development Services | 6300 | | | 0.00 |
| Instructional Staff Training Services | 6400 | | | 0.00 |
| Instruction Related Technology | 6500 | | | 0.00 |
| Board | 7100 | | | 0.00 |
| Administration Fees: | | | | |
| District Holdback Fee | 7201 | | | 0.00 |
| Charter Holder | 7202 | | | 0.00 |
| Management Company | 7203 | | | 0.00 |
| Other | 7204 | | | 0.00 |
| School Administration | 7300 | | | 0.00 |
| Facilities Acquisition and Construction | 7400 | | | 0.00 |
| Fiscal Services | 7500 | | | 0.00 |
| Food Services | 7600 | | | 0.00 |
| Central Services | 7700 | | | 0.00 |
| Pupil Transportation Services | 7800 | | | 0.00 |
| Operation of Plant | 7900 | | | 0.00 |
| Maintenance of Plant | 8100 | | | 0.00 |
| Administrative Technology Services | 8200 | | | 0.00 |
| Community Services | 9100 | | | 0.00 |
| Debt Service: (Function 9200) | | | | |
| Retirement of Principal | 710 | 75,000.00 | 100,000.00 | 25,000.00 |
| Interest | 720 | 383,123.75 | 374,091.66 | (9,032.09) |
| Dues, Fees and Issuance Costs | 730 | | | 0.00 |
| Miscellaneous Expenditures | 790 | | | 0.00 |
| Capital Outlay: | | | | |
| Facilities Acquisition and Construction | 7420 | | | 0.00 |
| Other Capital Outlay | 9300 | | | 0.00 |
| Total Expenditures | | 458,123.75 | 474,091.66 | 15,967.91 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | | (458,123.75) | (474,091.66) | (15,967.91) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Loans Incurred | 3720 | | | 0.00 |
| Proceeds from the Sale of Capital Assets | 3730 | | | 0.00 |
| Loss Recoveries | 3740 | | | 0.00 |
| Proceeds of Forward Supply Contract | 3760 | | | 0.00 |
| Special Facilities Construction Advances | 3770 | | | 0.00 |
| Transfers In | 3600 | 458,123.75 | 474,091.66 | 15,967.91 |
| Transfers Out | 9700 | | | 0.00 |
| Total Other Financing Sources (Uses) | | 458,123.75 | 474,091.66 | 15,967.91 |
| SPECIAL ITEMS | | | | 0.00 |
| EXTRAORDINARY ITEMS | | | | 0.00 |
| Net Change in Fund Balances | | 0.00 | 0.00 | 0.00 |
| Fund Balance - Beginning of Year | 2800 | 504,351.00 | 504,351.00 | 0.00 |
| Adjustment to Fund Balance | 2891 | | | |
| Fund Balance - End of Year | 2700 | 504,351.00 | 504,351.00 | 0.00 |

**SUPPORTING SCHEDULE OF
REVENUES AND EXPENDITURES
FLORA RIDGE EFB D BUDGET - FY 2017**

| Source | <i>Debt Service Revenues:</i> Description | Amount |
|--------|--|--------|
|--------|--|--------|

Total Revenues: _____ -

| Vendor | <i>Debt Service Expenditures:</i> Description | Amount |
|--------|--|--------|
|--------|--|--------|

| | | |
|--------------|------------------------|------------|
| Debt Service | November 2016 interest | 31,358.33 |
| Debt Service | May 2017 interest | 188,150.00 |
| Debt Service | May 2017 principal | 100,000.00 |
| Debt Service | November 2017 interest | 154,583.33 |

Total Expenditures: _____ 474,091.66

| From | <i>Transfers In:</i> Description | Amount |
|------|-------------------------------------|--------|
|------|-------------------------------------|--------|

| | | |
|--------------|--|------------|
| General Fund | Balance needed to cover upcoming debt service payments | 474,091.66 |
|--------------|--|------------|

Total Transfers In: _____ 474,091.66

| To | <i>Transfers Out:</i> Description | Amount |
|----|--------------------------------------|--------|
|----|--------------------------------------|--------|

Total Transfers Out: _____ -