

**RESOLUTION 2024-01**

**A BUDGET AMENDMENT AMENDING THE MOODY RIVER ESTATES  
COMMUNITY DEVELOPMENT DISTRICT FY 2023 BUDGET**

WHEREAS, the Board of Supervisors, hereinafter referred to as the "Board," of Moody River Estates Community Development District, hereinafter referred to as "District," adopted a General Fund Budget for Fiscal Year 2023, and

WHEREAS, the Board desires to reallocate funds budgeted to re-appropriate Revenues and Expenses approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT THE FOLLOWING:

1. The General Fund is hereby amended in accordance with Exhibit A attached.
2. This resolution shall become effective the 19th day of October 2023 and be reflected in the monthly and Fiscal Year End September 30, 2023 Financial Statements and Audit Report of the District.

Moody River Estates Community  
Development District

By:

Chair

Attest:

Calvin Teague, Secretary

**Moody River Estates Community Development District**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
**Fiscal Year 2023 Budget Amendment I**

**EXHIBIT A**

<i>General Fund</i>	<u>ANNUAL BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$)</u>	<u>BUDGET AMENDMENT</u>	<u>FINAL BUDGET</u>
<u>Revenues</u>					
001.361006.0000 Interest - Tax Collector	-	92	92		-
001.363050.0000 Special Assessments-Delinquent	-	794	794		-
001.369900.0000 Miscellaneous Revenue	-	346	346		-
001.363010.0000 Special Assessments-Tax Collector	572,229	572,229	-		572,229
001.363070.0000 Special Assessments-Collection Fee	(1,200)	(537)	663		(1,200)
001.363090.0000 Special Assessments-Discounts	(22,889)	(21,142)	1,747		(22,889)
001.361001.0000 Interest Earned	120	16,736	16,616	16,000	16,120
<b>Total Revenues</b>	<b>548,260</b>	<b>568,518</b>	<b>20,258</b>	<b>16,000</b>	<b>564,260</b>
<u>Expenses</u>					
<u>Administrative</u>					
001.511001.0000 Payroll - Supervisor Wages	8,000	9,200	(1,200)		8,000
001.512004.0000 Payroll Processing Fees	-	1,058	(1,058)		-
001.521001.0000 Payroll Taxes	640	717	(77)		640
001.531002.0000 Prof Serv-Arbitrage Rebate	600	1,250	(650)		600
001.531013.0000 Prof Serv-Engineering Svcs	30,000	72,649	(42,649)	42,000	72,000
001.531023.0000 Prof Serv-Legal Svcs	12,000	60,227	(48,227)	48,000	60,000
001.531027.0000 Prof Serv-District Management	75,010	75,010	-		75,010
001.531035.0000 Prof Serv-Property Appraiser	950	777	173		950
001.531042.0000 Prof Serv-Tax Collector	1,266	-	1,266		1,266
001.531045.0000 Prof Serv-Trustee Fees	3,800	-	3,800		3,800
001.532002.0000 Prof Serv-Auditing Svcs	5,800	5,295	505		5,800
001.541006.0000 Shipping & Postage	1,200	628	572		1,200
001.545002.0000 Insurance-Liability	7,574	7,237	337		7,574
001.545007.0000 Insurance-Worker's Comp	-	850	(850)		-
001.548002.0000 Legal Advertising	1,800	10,753	(8,953)	9,000	10,800
001.549009.0000 Misc-Bank Charge	-	193	(193)		-
001.554007.0000 Annual Special District Fee	175	175	-		175
<b>Total Administrative</b>	<b>148,815</b>	<b>246,019</b>	<b>(97,204)</b>	<b>99,000</b>	<b>247,815</b>
<u>Operations &amp; Maintenance</u>					
001.534033.0000 Contracts-Other Services	2,000	4,500	(2,500)		2,000

**Moody River Estates Community Development District**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
**Fiscal Year 2023 Budget Amendment I**

<i>General Fund</i>	<u>ANNUAL BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$)</u>	<u>BUDGET AMENDMENT</u>	<u>FINAL BUDGET</u>
001.534076.0000 Contracts-Preserves	15,072	13,324	1,748		15,072
001.543006.0000 Electricity-General	44,000	31,970	12,030		44,000
001.543007.0000 Electricity - HOA Reimbursement	-	1,710	(1,710)		-
001.546019.0000 R&M-Stormwater System	82,000	-	82,000	(82,000)	-
001.546074.0000 R&M-Grounds	3,356	1,077	2,279		3,356
001.546123.0000 R&M-Preserves	5,000	7,350	(2,350)		5,000
001.549069.0000 Misc-Hurricane Expenses	-	46,069	(46,069)	46,000	46,000
001.549900.0000 Misc-Contingency	1,500	-	1,500		1,500
<b>Total Operations &amp; Maintenance</b>	<b>152,928</b>	<b>106,000</b>	<b>46,928</b>	<b>(36,000)</b>	<b>116,928</b>
<u>Lakes and Ponds</u>					
001.534023.0000 Contracts-Fountains	2,466	3,300	(834)		2,466
001.534084.0000 Contracts-Lakes	12,972	13,556	(584)		12,972
001.534129.0000 Contracts-Aerators	2,790	-	2,790		2,790
001.546003.0000 R&M-Aerators	15,000	1,032	13,968	(14,000)	1,000
001.546032.0000 R&M-Fountains	17,000	690	16,310	(15,000)	2,000
001.546043.0000 R&M-Lakes	150,000	76,991	73,009	(73,000)	77,000
<b>Total Lakes and Ponds</b>	<b>200,228</b>	<b>95,569</b>	<b>104,659</b>	<b>(102,000)</b>	<b>98,228</b>
<u>Capital Expenditures &amp; Projects</u>					
001.564024.0000 Capital Outlay	46,289	101,240	(54,951)	55,000	101,289
<b>Total Capital Expenditures &amp; Projects</b>	<b>46,289</b>	<b>101,240</b>	<b>(54,951)</b>	<b>55,000</b>	<b>101,289</b>
<b>Total Expenses</b>	<b>548,260</b>	<b>548,828</b>			<b>564,260</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>19,690</b>			<b>-</b>

**Moody River Estates Community Development District**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
**Fiscal Year 2023 Budget Amendment I**

<i>Debt Service Fund</i>	<u>ANNUAL BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$)</u>	<u>BUDGET AMENDMENT</u>	<u>FINAL BUDGET</u>
<u>Revenues</u>					
202.361001.0000 Interest Earned	31	26,412	26,381	26,000	26,031
202.363010.0000 Special Assessments-Tax Collector	628,802	628,802	-		628,802
202.363050.0000 Special Assessments-Delinquent	-	873	873		-
202.363070.0000 Special Assessments-Collection Fee	(746)	(590)	156		(746)
202.363090.0000 Special Assessments-Discounts	(25,152)	(23,232)	1,920		(25,152)
<b>Total Revenues</b>	<b>602,935</b>	<b>632,265</b>	<b>29,330</b>	<b>26,000</b>	<b>628,935</b>
<u>Expenses</u>					
<u>Administrative</u>					
202.531045.0000 Prof Serv-Trustee Fees	-	4,246	(4,246)		-
<b>Total Administrative</b>	<b>-</b>	<b>4,246</b>	<b>(4,246)</b>	<b>-</b>	<b>-</b>
<u>Debt Service</u>					
202.571001.0000 Principal Debt Retirement	405,000	345,000	60,000	(60,000)	345,000
202.571006.0000 Principal Prepayments	5,000	-	5,000	(5,000)	-
202.572001.0000 Interest Expense	202,100	254,400	(52,300)	52,000	254,100
<b>Total Debt Service</b>	<b>612,100</b>	<b>599,400</b>	<b>12,700</b>	<b>-</b>	<b>599,100</b>
<b>Total Expenses</b>	<b>612,100</b>	<b>603,646</b>	<b>8,454</b>		<b>599,100</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>(9,165)</b>	<b>28,619</b>			<b>29,835</b>