

# **HARMONY**

**Community Development District**

## ***Annual Operating and Debt Service Budget***

**Fiscal Year 2023**

**Adopted Budget**  
(Adopted 8/15/2022)

Prepared by:



# HARMONY

## Community Development District

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**Harmony**  
**Community Development District**

**Operating Budget**  
Fiscal Year 2023

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2020	FY 2021	BUDGET FY 2022	THRU JUL-2022	AUG- SEP-2022	PROJECTED FY 2022	BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 9,178	\$ 3,265	\$ 2,814	\$ 2,180	\$ 634	\$ 2,814	\$ 3,678
Hurricane Irma FEMA Refund	1,158	1,706	-	-	-	-	-
Interest - Tax Collector	762	-	-	21,818	-	21,818	-
Rental Income	762	465	-	-	-	-	-
Special Assmnts- Tax Collector	1,853,780	1,853,780	1,876,212	1,853,780	-	1,853,780	2,452,225
Special Assessments-Tax Collector-VC1	-	-	(22,434)	-	-	-	(28,737)
Special Assmnts- Discounts	(20,831)	(51,791)	(75,048)	(56,152)	-	(56,152)	(98,089)
Sale of Surplus Equipment	1,454	1,150	-	2,171	-	2,171	-
Other Miscellaneous Revenues	694	249	-	162	-	162	-
Access Cards	2,080	1,720	1,200	950	250	1,200	1,200
Insurance Reimbursements	3,096	-	-	-	-	-	-
Facility Revenue	766	200	600	3,538	708	4,246	600
RV Storage Lot	21,460	23,315	15,000	22,310	78	22,388	15,000
Garden Lot	-	-	-	1,237	247	1,484	1,207
<b>TOTAL REVENUES</b>	<b>1,874,359</b>	<b>1,834,059</b>	<b>1,798,344</b>	<b>1,851,994</b>	<b>1,917</b>	<b>1,853,911</b>	<b>2,347,085</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
P/R-Board of Supervisors	10,800	11,800	14,000	7,600	6,400	14,000	14,000
FICA Taxes	826	1,031	1,071	581	490	1,071	1,071
ProfServ-Arbitrage Rebate	1,200	1,200	1,200	1,200	-	1,200	1,200
ProfServ-Dissemination Agent	1,500	1,500	1,500	1,500	-	1,500	1,500
ProfServ-Engineering	14,891	64,030	20,000	89,686	-	89,686	60,000
ProfServ-Legal Services	94,587	76,312	65,000	36,000	8,000	44,000	60,000
ProfServ-Mgmt Consulting Serv	64,985	67,200	69,250	57,670	11,580	69,250	69,250
ProfServ-Property Appraiser	392	438	392	751	-	751	392
ProfServ-Recording Secretary	-	1,100	3,300	2,750	550	3,300	4,200
ProfServ-Special Assessment	8,822	8,822	8,822	8,822	-	8,822	8,822
ProfServ-Trustee Fees	10,560	10,160	10,160	2,246	7,914	10,160	10,160
Auditing Services	4,355	4,400	4,400	4,400	-	4,400	4,400
Postage and Freight	732	1,500	1,000	251	749	1,000	1,000
Rental - Meeting Room	3,600	2,750	2,750	-	2,750	2,750	3,000
Insurance - General Liability	22,888	25,238	27,762	18,281	-	18,281	28,000
Printing and Binding	251	574	500	(299)	500	201	-
Legal Advertising	847	998	1,000	2,328	-	2,328	1,000
Misc-Records Storage	-	-	1,500	264	1,236	1,500	1,500
Misc-Assessmnt Collection Cost	24,120	23,174	37,524	36,159	-	36,159	49,045
Misc-Contingency	2,633	2,611	5,000	1,254	2,200	3,454	-
Annual District Filing Fee	175	175	175	175	-	175	175
<b>Total Administrative</b>	<b>268,164</b>	<b>305,013</b>	<b>276,306</b>	<b>271,619</b>	<b>42,369</b>	<b>313,988</b>	<b>318,715</b>
<i>Field</i>							
ProfServ-Field Management	278,023	303,346	338,872	282,393	56,479	338,872	338,872
Trailer Rental	-	-	6,960	5,800	1,160	6,960	8,500
<b>Total Field</b>	<b>278,023</b>	<b>303,346</b>	<b>345,832</b>	<b>288,193</b>	<b>57,639</b>	<b>345,832</b>	<b>347,372</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2020	FY 2021	BUDGET	THRU	AUG-	PROJECTED	BUDGET
			FY 2022	JUL-2022	SEP-2022	FY 2022	FY 2023
<b>Landscape Services</b>							
Contracts - Mulch	59,405	60,516	62,220	51,191	10,238	61,429	146,608
Contracts - Irrigation	-	13,200	26,400	22,330	4,070	26,400	42,822
Contracts - Landscape	260,808	306,148	272,300	225,202	45,040	270,242	294,685
Contracts - Tree Maintenance	-	-	-	-	-	-	46,909
Contracts - Shrub Maintenance	154,291	157,183	161,110	132,961	26,592	159,553	86,074
Contracts - Annuals	-	-	-	-	-	-	12,672
Contracts - Trash/Debris	-	-	-	-	-	-	19,565
R&M - Irrigation	8,887	12,298	15,000	21,645	-	21,645	30,000
R&M - Trees and Trimming	29,810	9,065	40,000	32,100	7,900	40,000	40,000
Miscellaneous Services	26,775	21,592	35,000	5,695	1,139	6,834	35,000
<b>Total Landscape Services</b>	<b>539,976</b>	<b>580,002</b>	<b>612,030</b>	<b>491,124</b>	<b>94,980</b>	<b>586,104</b>	<b>754,335</b>
<b>Utilities</b>							
Electricity - General	33,920	35,546	37,000	27,912	5,582	33,494	40,700
Electricity - Streetlighting	100,399	102,284	110,000	88,070	17,614	105,684	121,000
Utility - Water & Sewer	153,651	126,843	180,000	145,459	29,092	174,551	198,000
<b>Total Utilities</b>	<b>287,970</b>	<b>264,673</b>	<b>327,000</b>	<b>261,441</b>	<b>52,288</b>	<b>313,729</b>	<b>359,700</b>
<b>Operation &amp; Maintenance</b>							
Communication - Telephone	5,764	4,437	-	-	-	-	-
Utility - Refuse Removal	2,771	2,745	3,000	2,382	450	2,832	3,000
R&M-Ponds/Buck Lake	3,008	1,085	3,500	2,589	911	3,500	20,000
R&M-Pools	34,071	22,699	32,000	103,913	-	103,913	35,000
R&M-Roads & Alleyways	2,051	-	2,000	-	1,026	1,026	2,000
R&M-Sidewalks	33,048	92	15,000	11,676	2,335	14,011	20,000
R&M-Vehicles/Equipment	9,743	6,574	15,000	3,638	728	4,366	15,000
R&M-RV Storage Lot	10,070	7,570	20,000	6,357	1,271	7,628	5,000
R&M-Equipment Boats	9,190	3,536	6,000	4,277	855	5,132	10,000
R&M-Parks & Facilities	19,359	22,776	25,000	23,241	4,648	27,889	25,000
R&M-Garden Lot	-	-	-	1,273	-	1,273	2,000
R&M- Invasives/Follow Up	-	-	-	-	-	-	105,000
R&M- Light Poles	-	-	-	-	-	-	10,000
Miscellaneous Services	1,250	129	1,100	1,350	-	1,350	-
Misc-Contingency	4,276	9,736	8,000	9,002	-	9,002	-
Security	8,224	3,107	5,700	8,278	-	8,278	5,700
Op Supplies - Fuel, Oil	3,258	1,971	4,000	2,473	495	2,968	8,000
Cap Outlay - Other	33,073	29,765	-	-	-	-	-
Cap Outlay - Vehicles	15,451	11,145	30,000	-	30,000	30,000	30,000
Capital Outlay	364,684	-	-	-	-	-	-
Reserve - Renewal&Replacement	52,155	46,945	-	-	-	-	-
Reserve - Sidewalks & Alleyways	-	21,724	-	-	-	-	-
Reserve - Other	-	-	-	-	-	-	300,000
<b>Total Operation &amp; Maintenance</b>	<b>611,446</b>	<b>196,036</b>	<b>170,300</b>	<b>180,449</b>	<b>42,719</b>	<b>223,168</b>	<b>595,700</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL	PROJECTED	TOTAL	ANNUAL
				THRU JUL-2022	AUG- SEP-2022	PROJECTED FY 2022	BUDGET FY 2023
<b>Debt Service</b>							
Principal Debt Retirement	75,576	12,260	12,868	12,868	-	12,868	13,507
Interest Expense	7,620	14,340	13,732	13,732	-	13,732	13,093
<b>Total Debt Service</b>	<b>83,196</b>	<b>26,600</b>	<b>26,600</b>	<b>26,600</b>	<b>-</b>	<b>26,600</b>	<b>26,600</b>
<b>TOTAL EXPENDITURES</b>	<b>2,068,775</b>	<b>1,675,670</b>	<b>1,758,068</b>	<b>1,519,426</b>	<b>289,994</b>	<b>1,809,420</b>	<b>2,402,422</b>
Excess (deficiency) of revenues							
Over (under) expenditures	(194,416)	158,389	40,276	332,568	(288,078)	44,490	(55,337)
<b>OTHER FINANCING SOURCES (USES)</b>							
Debt Proceeds	364,684						
Operating Transfers-Out	-	-	(66,540)	(675,246)	-	(675,246)	-
Contribution to (Use of) Fund Balance	-	-	(26,264)	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>364,684</b>	<b>-</b>	<b>(92,804)</b>	<b>(675,246)</b>	<b>-</b>	<b>(675,246)</b>	<b>-</b>
Net change in fund balance	170,268	158,389	(52,528)	(342,678)	(288,078)	(630,756)	(55,337)
<b>FUND BALANCE, BEGINNING</b>	<b>1,152,580</b>	<b>1,322,085</b>	<b>1,480,474</b>	<b>1,155,721</b>	<b>-</b>	<b>1,155,721</b>	<b>524,965</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,322,085</b>	<b>\$ 1,480,474</b>	<b>\$ 1,427,946</b>	<b>\$ 813,043</b>	<b>\$ (288,078)</b>	<b>\$ 524,965</b>	<b>\$ 469,629</b>

# HARMONY

## Community Development District

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### Exhibit "A" Allocation of Fund Balances

#### AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 524,965
Net Change in Fund Balance - Fiscal Year 2023	(55,337)
Reserves - Fiscal Year 2023 Additions	-
<b>Total Funds Available (Estimated) - 9/30/2023</b>	<b>469,629</b>

#### ALLOCATION OF AVAILABLE FUNDS

##### *Assigned Fund Balance*

Operating Reserve - 1st Quarter	122,000 <sup>(1)</sup>
Series 2015 Debt Service Reserve - VC1	345,801 <sup>(2)</sup>
Subtotal	<u>467,801</u>
<b>Total Allocation of Available Funds</b>	<b>467,801</b>

<b>Total Unassigned (undesignated) Fund Balance</b>	<u><u>1,828.00</u></u>
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#### Notes

(1) Reserves towards first quarter operating expenditures.

(2) The District has acquired parcel VC1 and will pay the Series 2015 Debt Service associated with this parcel over the life of the bond. The remaining debt service obligation for this parcel is \$345,801.

**Budget Narrative**  
Fiscal Year 2023**REVENUES****Interest-Investments**

The District earns interest on its operating accounts.

**Special Assessments-Tax Collector**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

**Special Assessments-Tax Collector-VC1**

Assessments associated with lot ending VC1 have been removed from the tax roll.

**Special Assessments-Discounts**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**Access Cards**

The District is charging fees for access cards to the pools and Buck Lake access.

**Facility Revenue**

The District is charging for events held at the District facilities.

**RV Storage Lot**

The District is charging fees for RV Storage Lot.

**Garden Lot**

The district is charging fees for garden lots.

**EXPENDITURES****Administrative****P/R-Board of Supervisors**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon four supervisors attending 14 meetings.

**FICA Taxes**

Payroll taxes on Board of Supervisors compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

**Professional Services-Arbitrage Rebate**

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series of Benefit Special Assessment Bonds. The budgeted amount for the fiscal year is based on signed engagement letters for each Bond series at \$600 each.

**Professional Services-Dissemination Agent**

The District is required by the Securities and Exchange Commission to comply with rule 15c2-12(b)-(5), which relates additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service.



**Budget Narrative**  
Fiscal Year 2023**EXPENDITURES****Administrative** (continued)**Professional Services-Engineering**

The District's engineer, Pegasus Engineering, Inc., will be providing general engineering services to the District, i.e., attendance and preparation for monthly Board meetings, review of invoices, preparation of requisitions., etc.

**Professional Services-Legal Services**

The District's general counsel, Young Qualls, P.A., retained by the District Board, is responsible for attending and preparing for Board meetings and rendering advice, counsel, recommendations, and representation as determined appropriate or as directed by the Board directly or as relayed by the manager.

**Professional Services-Management Consulting Services**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark-Infrastructure Management Services. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

**Professional Services-Property Appraiser**

The Property Appraiser provides the District with a listing of the legal description of each property parcel within the District boundaries, and the names and addresses of the owners of such property. The District reimburses the Property Appraiser for necessary administrative costs incurred to provide this service. The fiscal year budget for property appraiser costs was based on a unit price per parcel.

**Professional Services-Recording Secretary**

Inframark provides recording services with near verbatim minutes.

**Professional Services-Special Assessment**

The District will be billed annually for calculating and levying the annual operating and maintenance, and debt service assessments, as provided by Inframark-Infrastructure Management Services.

**Professional Services-Trustee Fees**

The District pays US Bank an annual fee for trustee services on the Series 2014 and Series 2015 Bonds. The budgeted amount for the fiscal year is based on previous year plus any out-of-pocket expenses.

**Auditing Services**

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is an estimate based on prior year costs.

**Postage and Freight**

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

**Rental-Meeting Room**

The anticipated cost of renting meeting room space for District board meetings.

**Insurance-General Liability**

The District's General Liability & Public Officials Liability Insurance policy is with Egis Insurance Advisors, LLC. The budgeted amount allows for a projected increase in the premium.

**Budget Narrative**  
Fiscal Year 2023**EXPENDITURES****Administrative** (continued)**Legal Advertising**

The District is required to advertise various notices for monthly Board meetings and other public hearings in the newspaper of general circulation.

**Misc. - Record Storage**

Storage usage for Districts record keeping.

**Miscellaneous-Assessment Collection Costs**

The District reimburses the Osceola Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

**Annual District Filing Fee**

The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity Division of Community Development.

**Field****Professional Services-Field Management**

Project Manager will provide onsite field operations management and supervisory services, including oversight of all District contractors providing services including landscape, hardscape, stormwater/ponds, etc. Field services provided for within this scope include community boat operations, facility and common area maintenance and irrigation. Health and life insurance costs are included.

**Trailer Rental**

Rental costs associated with the field office trailer and container.

**Landscape Services****Contracts-Mulch**

This category includes costs associated with landscape Mulch. RFP

**Contracts- Irrigation**

This category includes costs associated with Irrigation. RFP

**Contracts- Landscape**

Landscaping company to provide maintenance consisting of mowing, edging, trimming, blowing, fertilizing, and applying pest and disease control chemicals to turf within the District. RFP

**Contracts- Tree Maintenance**

Landscaping company to provide tree services through the district as approved by the board.

**Contracts- Shrub Maintenance**

Landscaping company to provide four quarterly rotations in spring, summer, fall and winter at various plant beds located throughout the District. RFP

**Budget Narrative**  
Fiscal Year 2023**EXPENDITURES****Landscape Services** (continued)**Contracts- Annuals**

Landscaping company to provide annual landscaping maintenance throughout the District.

**Contracts- Trash / Debris**

Landscaping company to provide Trash and Debris collection.

**Contracts- Leaf Drop**

Landscaping company to provide leaf drop services throughout the District.

**R&M-Irrigation**

Purchase of irrigation supplies. Unscheduled maintenance consists of major repairs and replacement of system components including weather station and irrigation lines.

**R&M-Trees Trimming Services (Canopy)**

Scheduled maintenance consists of canopy trimming for trees above the 10-foot height level and consulting with a certified arborist.

**Miscellaneous Services**

Unscheduled or one-time landscape maintenance expenses for other areas within the District that are not listed in any other budget category.

**Utilities****Electricity-General**

Electricity for accounts with Orlando Utilities Commissions for the swim club, parks, and irrigation. Fees are based on historical costs for metered use.

**Electricity-Streetlighting**

Orlando Utilities Company charges electricity usage (maintenance fee). The budget is based on historical costs.

**Utility-Water & Sewer**

The District currently has utility accounts with Toho Water Authority. Usage consists of water, sewer and reclaimed water services.

**Operation & Maintenance****Utility-Refuse Removal**

Scheduled maintenance consists of trash disposal. Unscheduled maintenance consists of replacement or repair of dumpster.

**R&M-Ponds / Buck Lake**

Scheduled maintenance and treatment of nuisance aquatic species, including pond consultant, as necessary.

**R&M-Pools**

This includes pool any repairs and maintenance for the Swim Club Ashley Park pools and Lakeshore Park Splash Pad that may be incurred during the year by the District, including repair and replacement of pool furniture, shades, safety equipment, etc. Various pool licenses and permits required for the pools are based on historical expenses.

**Budget Narrative**  
Fiscal Year 2023**Operation & Maintenance** (continued)**R&M-Roads and Alleyways**

This line item is to resurface the alleys of the District.

**R&M-Sidewalks**

Unscheduled maintenance consists of grinding uneven areas, replacement of broken areas and pressure washing.

**R&M-Vehicles / Equipment**

Supplies such as tires and parts, maintenance and equipment needed for various vehicles.

**R&M-RV Storage Lot**

Represents cost associated with Parking and Garden Club expenses.

**R&M-Equipment Boats**

Supplies such as generators and large tools, maintenance supplies and equipment needed for the boats.

**R&M-Parks and Facilities**

Maintenance or repairs to the basketball courts, athletic fields and Neighborhood "O" playground, cleaning of basketball court, dog parks and all miscellaneous park areas. Also includes cleaning, daily maintenance and rest room supplies.

**R&M-Garden Lot**

Maintenance, repairs, or supplies for garden lots.

**Miscellaneous Services**

Draining service for holding tank of District's office trailer.

**Miscellaneous Contingency**

The District is required to mitigate certain invasive weeds. This is largely a chemical and equipment-based process. The fiscal year contingency represents the potential excess of unscheduled maintenance expenses not included in budget categories or not anticipated in specific line items.

**Miscellaneous-Security Enhancement**

Represents costs for network service, repairs, and updates to security within the District (gates and pool camera's etc.), and cost for purchasing/producing access cards.

**OP Supplies – Fuel, Oil**

Represents usage of fuel.

**Capital Outlay - Vehicle**

Capital purchase as directed by the district's board.

**Reserve – Other**

Funds to be used for projects, as directed by the district's board.

**Debt Service****Principal Debt Retirement**

Principal portion of VC-1 annual debt service payment of \$26,600 transferred out of the general fund to the debt svc fund.

**Interest Expense**

Interest portion of VC-1 annual debt service payment of \$26,600 transferred out of the general fund to the debt svc fund.

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**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUL-2022	PROJECTED AUG- SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
<b>TOTAL REVENUES</b>	-	-	-	-	-	-	-
<b>EXPENDITURES</b>							
<i>Operation &amp; Maintenance</i>							
Reserve - Renewal&Replacement	\$ -	\$ -	\$ 23,040	\$ 194,120	\$ -	\$ 194,120	\$ -
Reserve - Sidewalks & Alleyways	-	-	43,500	-	-	-	-
<b>Total Operation &amp; Maintenance</b>	-	-	<b>66,540</b>	<b>194,120</b>	-	<b>194,120</b>	-
<b>TOTAL EXPENDITURES</b>	-	-	<b>66,540</b>	<b>194,120</b>	-	<b>194,120</b>	-
Excess (deficiency) of revenues							
Over (under) expenditures	-	-	(66,540)	(194,120)	-	(194,120)	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfers-In	-	-	66,540	675,246	-	675,246	-
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	-	-	<b>66,540</b>	<b>675,246</b>	-	<b>675,246</b>	-
Net change in fund balance	-	-	-	481,126	-	481,126	-
<b>FUND BALANCE, BEGINNING</b>	-	-	-	324,754	-	324,754	805,880
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 805,880</b>	<b>\$ -</b>	<b>\$ 805,880</b>	<b>\$ 805,880</b>

# HARMONY

## Community Development District

### Exhibit "B" Allocation of Fund Balances

<u>AVAILABLE FUNDS</u>	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 805,880
Net Change in Fund Balance - Fiscal Year 2023	-
Reserves - Fiscal Year 2023 Additions	-
<b>Total Funds Available (Estimated) - 9/30/2023</b>	<b>805,880</b>

#### ALLOCATION OF AVAILABLE FUNDS

##### *Assigned Fund Balance*

Reserve - Renewal & Replacement (Prior Years)	23,270 <sup>(1)</sup>	
Reserve - Renewal & Replacement (FY2022)	23,040 <sup>(2)</sup>	
Reserve - Renewal & Replacement (FY2022 Spending)	(46,310) <sup>(3)</sup>	
Reserve - Renewal & Replacement (FY2023)	-	-
Reserve - Sidewalks & Alleyways (Prior Years)	251,484 <sup>(1)</sup>	
Reserve - Sidewalks & Alleyways (FY2022)	43,500 <sup>(2)</sup>	
Reserve - Sidewalks & Alleyways (FY2023)	-	294,984
Reserve - Uninsured Repairs (Prior Years)	50,000 <sup>(1)</sup>	50,000

<b>Total Allocation of Available Funds</b>	<b>344,984</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b>\$ 460,896</b>
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#### Notes

(1) Ties to board motion at 9/30/21.

(2) Reserves budgeted in FY2022.

(3) Reduction in assigned fund balance is limited to the amount the board assigned to date.

**Harmony**  
Community Development District

**Debt Service Budgets**  
Fiscal Year 2023

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUL-2022	PROJECTED AUG- SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 8,012	\$ 72	\$ 62	\$ 57	\$ 11	\$ 68	\$ 61
Special Assmnts- Tax Collector	1,248,229	1,242,841	1,230,013	1,228,420	-	1,228,420	1,217,276
Special Assmnts- Prepayment	44,405	111,476	-	127,637	-	127,637	-
Special Assmnts- Discounts	(14,026)	(34,723)	(49,201)	(37,209)	-	(37,209)	(48,691)
<b>TOTAL REVENUES</b>	<b>1,286,620</b>	<b>1,319,666</b>	<b>1,180,874</b>	<b>1,318,905</b>	<b>11</b>	<b>1,318,916</b>	<b>1,168,646</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	16,241	15,536	24,600	23,961	-	23,961	24,346
<b>Total Administrative</b>	<b>16,241</b>	<b>15,536</b>	<b>24,600</b>	<b>23,961</b>	<b>-</b>	<b>23,961</b>	<b>24,346</b>
<i>Debt Service</i>							
Principal Debt Retirement	610,000	640,000	670,000	665,000	-	665,000	695,000
Principal Prepayments	95,000	125,000	-	85,000	-	85,000	-
Interest Expense	569,413	535,144	497,313	496,931	-	496,931	459,663
<b>Total Debt Service</b>	<b>1,274,413</b>	<b>1,300,144</b>	<b>1,167,313</b>	<b>1,246,931</b>	<b>-</b>	<b>1,246,931</b>	<b>1,154,663</b>
<b>TOTAL EXPENDITURES</b>	<b>1,290,654</b>	<b>1,315,680</b>	<b>1,191,913</b>	<b>1,270,892</b>	<b>-</b>	<b>1,270,892</b>	<b>1,179,008</b>
Excess (deficiency) of revenues Over (under) expenditures	(4,034)	3,986	(11,039)	48,013	11	48,024	(10,362)
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	(11,039)	-	-	-	(10,362)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(11,039)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,362)</b>
Net change in fund balance	(4,034)	3,986	(11,039)	48,013	11	48,024	(10,362)
<b>FUND BALANCE, BEGINNING</b>	<b>1,240,787</b>	<b>1,236,752</b>	<b>1,234,165</b>	<b>1,240,737</b>	<b>-</b>	<b>1,240,737</b>	<b>1,288,761</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,236,752</b>	<b>\$ 1,234,165</b>	<b>\$ 1,223,126</b>	<b>\$ 1,288,750</b>	<b>\$ 11</b>	<b>\$ 1,288,761</b>	<b>\$ 1,278,400</b>



AMORTIZATION SCHEDULE

<b>Period Ending</b>	<b>Outstanding Balance</b>	<b>Principal</b>	<b>Special Call</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Annual Debt Service</b>
11/1/2022	\$8,860,000				\$229,831	
5/1/2023	\$8,860,000	\$695,000		5%	\$229,831	\$1,154,663
11/1/2023	\$8,165,000				\$212,456	
5/1/2024	\$8,165,000	\$730,000		5%	\$212,456	\$1,154,913
11/1/2024	\$7,435,000				\$194,206	
5/1/2025	\$7,435,000	\$770,000		5%	\$194,206	\$1,158,413
11/1/2025	\$6,665,000				\$174,956	
5/1/2026	\$6,665,000	\$810,000		5%	\$174,956	\$1,159,913
11/1/2026	\$5,855,000				\$153,694	
5/1/2027	\$5,855,000	\$850,000		5%	\$153,694	\$1,157,388
11/1/2027	\$5,005,000				\$131,381	
5/1/2028	\$5,005,000	\$900,000		5%	\$131,381	\$1,162,763
11/1/2028	\$4,105,000				\$107,756	
5/1/2029	\$4,105,000	\$945,000		5%	\$107,756	\$1,160,513
11/1/2029	\$3,160,000				\$82,950	
5/1/2030	\$3,160,000	\$1,000,000		5%	\$82,950	\$1,165,900
11/1/2030	\$2,160,000				\$56,700	
5/1/2031	\$2,160,000	\$1,050,000		5%	\$56,700	\$1,163,400
11/1/2031	\$1,110,000				\$29,138	
5/1/2032	\$1,110,000	\$1,110,000		5%	\$29,138	\$1,168,275
		<b>\$8,860,000</b>			<b>\$2,746,138</b>	<b>\$11,606,138</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU JUL-2022	PROJECTED AUG- SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 6,923	\$ 44	\$ 43	\$ 42	\$ 8	\$ 50	\$ 40
Special Assmnts- Tax Collector	937,503	867,673	856,710	841,966	-	841,966	796,597
Special Assessments-Other	83,196	26,600	26,600	26,600	-	26,600	26,600
Special Assmnts- Prepayment	693,013	284,977	-	1,154,610	-	1,154,610	-
Special Assmnts- Discounts	(10,535)	(24,241)	(34,268)	(25,504)	-	(25,504)	(31,864)
<b>TOTAL REVENUES</b>	<b>1,710,100</b>	<b>1,155,053</b>	<b>849,085</b>	<b>1,997,714</b>	<b>8</b>	<b>1,997,722</b>	<b>791,373</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	12,198	10,846	17,134	16,423	-	16,423	15,932
<b>Total Administrative</b>	<b>12,198</b>	<b>10,846</b>	<b>17,134</b>	<b>16,423</b>	<b>-</b>	<b>16,423</b>	<b>15,932</b>
<i>Debt Service</i>							
Principal Debt Retirement	395,000	380,000	390,000	385,000	-	385,000	390,000
Principal Prepayments	1,315,000	460,000	-	445,000	-	445,000	-
Interest Expense	532,613	463,384	430,606	426,544	-	426,544	389,775
<b>Total Debt Service</b>	<b>2,242,613</b>	<b>1,303,384</b>	<b>820,606</b>	<b>1,256,544</b>	<b>-</b>	<b>1,256,544</b>	<b>779,775</b>
<b>TOTAL EXPENDITURES</b>	<b>2,254,811</b>	<b>1,314,230</b>	<b>837,740</b>	<b>1,272,967</b>	<b>-</b>	<b>1,272,967</b>	<b>795,707</b>
Excess (deficiency) of revenues Over (under) expenditures	(544,711)	(159,177)	11,344	724,747	8	724,755	(4,334)
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund Transfer - In	-	-	-	-	-	-	-
Contribution to (Use of) Fund Balance	-	-	11,344	-	-	-	(4,334)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>11,344</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,334)</b>
Net change in fund balance	(544,711)	(159,177)	11,344	724,747	8	724,755	(4,334)
<b>FUND BALANCE, BEGINNING</b>	<b>1,526,399</b>	<b>944,506</b>	<b>785,329</b>	<b>822,511</b>	<b>-</b>	<b>822,511</b>	<b>1,547,266</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 944,506</b>	<b>\$ 785,329</b>	<b>\$ 796,673</b>	<b>\$ 1,547,258</b>	<b>\$ 8</b>	<b>\$ 1,547,266</b>	<b>\$ 1,542,932</b>

**AMORTIZATION SCHEDULE**

<b>Period Ending</b>	<b>Outstanding Balance</b>	<b>Principal</b>	<b>Special Call</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Annual Debt Service</b>
11/1/2022	\$7,695,000			4.750%	\$194,888	
5/1/2023	\$7,695,000	\$390,000		4.750%	\$194,888	\$779,775
11/1/2023	\$7,305,000			4.750%	\$185,625	
5/1/2024	\$7,305,000	\$410,000		4.750%	\$185,625	\$781,250
11/1/2024	\$6,895,000			4.750%	\$175,888	
5/1/2025	\$6,895,000	\$425,000		4.750%	\$175,888	\$776,775
11/1/2025	\$6,470,000			4.750%	\$165,794	
5/1/2026	\$6,470,000	\$450,000		5.125%	\$165,794	\$781,588
11/1/2026	\$6,020,000			5.125%	\$154,263	
5/1/2027	\$6,020,000	\$475,000		5.125%	\$154,263	\$783,525
11/1/2027	\$5,545,000			5.125%	\$142,091	
5/1/2028	\$5,545,000	\$500,000		5.125%	\$142,091	\$784,181
11/1/2028	\$5,045,000			5.125%	\$129,278	
5/1/2029	\$5,045,000	\$525,000		5.125%	\$129,278	\$783,556
11/1/2029	\$4,520,000			5.125%	\$115,825	
5/1/2030	\$4,520,000	\$550,000		5.125%	\$115,825	\$781,650
11/1/2030	\$3,970,000			5.125%	\$101,731	
5/1/2031	\$3,970,000	\$580,000		5.125%	\$101,731	\$783,463
11/1/2031	\$3,390,000			5.125%	\$86,869	
5/1/2032	\$3,390,000	\$610,000		5.125%	\$86,869	\$783,738
11/1/2032	\$2,780,000			5.125%	\$71,238	
5/1/2033	\$2,780,000	\$645,000		5.125%	\$71,238	\$787,475
11/1/2033	\$2,135,000			5.125%	\$54,709	
5/1/2034	\$2,135,000	\$675,000		5.125%	\$54,709	\$784,419
11/1/2034	\$1,460,000			5.125%	\$37,413	
5/1/2035	\$1,460,000	\$710,000		5.125%	\$37,413	\$784,825
11/1/2035	\$750,000			5.125%	\$19,219	
5/1/2036	\$750,000	\$750,000		5.125%	\$19,219	\$788,438
<b>Total</b>		<b>\$7,695,000</b>			<b>\$3,269,656</b>	<b>\$10,964,656</b>

**Budget Narrative**  
Fiscal Year 2023**REVENUES****Interest-Investments**

The District earns interest income on its trust accounts with US Bank.

**Special Assessments-Tax Collector**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the debt service expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

**Special Assessments-Other**

VC-1 annual debt service payment of \$26,600 transferred out of the general fund to the series 2015 debt service fund.

**Special Assessments-Discounts**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES****Administrative****Miscellaneous-Assessment Collection Cost**

The District reimburses the Osceola Tax Collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

**Principal Debt Retirement**

The District pays regular principal payments annually in order to pay down/retire the debt service.

**Interest Expense**

The District pays interest expense on the debt service bonds twice a year.

**Harmony**  
Community Development District

**Supporting Budget Schedules**  
Fiscal Year 2023

Summary of Assessment Rates

Neighborhood	Lot Type	Lot Width	O & M		% Change (Decrease)/ Increase	2014 Debt Service		% Change (Decrease)/ Increase	2015 Debt Service		% Change (Decrease)/ Increase	Total		% Change (Decrease)/ Increase	Units	Acres	FY 2023 Par Balance Per Unit/Acre
			FY 2023	FY 2022		FY 2023	FY 2022		FY 2023	FY 2022		FY 2023	FY 2022				
A-1	MF	n/a	\$ 594.25	\$ 463.92	28.1%	\$ 605.71	\$ 605.71	0.0%	\$ -	\$ -	N/A	\$ 1,199.96	\$ 1,069.63	12.2%	186	19.77	\$ 4,040
B	SF	80	\$ 1,878.60	\$ 1,466.58	28.1%	\$ 1,914.87	\$ 1,914.87	0.0%	\$ -	\$ -	N/A	\$ 3,793.47	\$ 3,381.45	12.2%	9	23.58	\$ 12,770
	SF	65	\$ 1,526.36	\$ 1,191.60	28.1%	\$ 1,555.83	\$ 1,555.83	0.0%	\$ -	\$ -	N/A	\$ 3,082.19	\$ 2,747.43	12.2%	25		\$ 10,380
C-1	SF	52	\$ 1,221.09	\$ 953.28	28.1%	\$ 1,244.66	\$ 1,244.66	0.0%	\$ -	\$ -	N/A	\$ 2,465.75	\$ 2,197.94	12.2%	35		\$ 8,300
	SF	42	\$ 986.26	\$ 769.96	28.1%	\$ 1,005.31	\$ 1,005.31	0.0%	\$ -	\$ -	N/A	\$ 1,991.57	\$ 1,775.27	12.2%	22		\$ 6,710
	SF	35	\$ 821.89	\$ 641.63	28.1%	\$ 837.75	\$ 837.75	0.0%	\$ -	\$ -	N/A	\$ 1,659.64	\$ 1,479.38	12.2%	15		\$ 5,590
	SF	80	\$ 1,847.73	\$ 1,442.48	28.1%	\$ 1,883.40	\$ 1,883.40	0.0%	\$ -	\$ -	N/A	\$ 3,731.13	\$ 3,325.88	12.2%	10	25.82	\$ 12,560
	SF	65	\$ 1,501.28	\$ 1,172.02	28.1%	\$ 1,530.26	\$ 1,530.26	0.0%	\$ -	\$ -	N/A	\$ 3,031.54	\$ 2,702.28	12.2%	30		\$ 10,210
C-2	SF	52	\$ 1,201.02	\$ 937.61	28.1%	\$ 1,224.21	\$ 1,224.21	0.0%	\$ -	\$ -	N/A	\$ 2,425.23	\$ 2,161.82	12.2%	35		\$ 8,170
	SF	42	\$ 970.06	\$ 757.30	28.1%	\$ 988.78	\$ 988.78	0.0%	\$ -	\$ -	N/A	\$ 1,958.84	\$ 1,746.08	12.2%	30		\$ 6,600
	SF	35	\$ 808.38	\$ 631.09	28.1%	\$ 823.98	\$ 823.98	0.0%	\$ -	\$ -	N/A	\$ 1,632.36	\$ 1,455.07	12.2%	12		\$ 5,500
	SF	80	\$ 1,921.37	\$ 1,499.98	28.1%	\$ 1,968.47	\$ 1,968.47	0.0%	\$ -	\$ -	N/A	\$ 3,879.84	\$ 3,458.45	12.2%	4	17.54	\$ 13,060
	SF	65	\$ 1,561.12	\$ 1,218.73	28.1%	\$ 1,591.26	\$ 1,591.26	0.0%	\$ -	\$ -	N/A	\$ 3,152.38	\$ 2,809.99	12.2%	14		\$ 10,610
D-1	SF	52	\$ 1,248.89	\$ 974.99	28.1%	\$ 1,273.01	\$ 1,273.01	0.0%	\$ -	\$ -	N/A	\$ 2,521.90	\$ 2,248.00	12.2%	13		\$ 8,490
	SF	42	\$ 1,008.72	\$ 787.49	28.1%	\$ 1,028.20	\$ 1,028.20	0.0%	\$ -	\$ -	N/A	\$ 2,036.92	\$ 1,815.69	12.2%	31		\$ 6,860
	SF	35	\$ 840.60	\$ 656.24	28.1%	\$ 856.83	\$ 856.83	0.0%	\$ -	\$ -	N/A	\$ 1,697.43	\$ 1,513.07	12.2%	25		\$ 5,720
	SF	80	\$ 1,985.06	\$ 1,549.70	28.1%	\$ 2,023.39	\$ 2,023.39	0.0%	\$ -	\$ -	N/A	\$ 4,008.45	\$ 3,573.09	12.2%	9	10.35	\$ 13,490
	SF	65	\$ 1,612.86	\$ 1,259.13	28.1%	\$ 1,644.00	\$ 1,644.00	0.0%	\$ -	\$ -	N/A	\$ 3,256.86	\$ 2,903.13	12.2%	20		\$ 10,960
D-2	SF	52	\$ 1,290.29	\$ 1,007.30	28.1%	\$ 1,315.20	\$ 1,315.20	0.0%	\$ -	\$ -	N/A	\$ 2,605.49	\$ 2,322.50	12.2%	6		\$ 8,770
	SF	n/a	\$ 1,179.15	\$ 920.53	28.1%	\$ 1,201.91	\$ 1,201.91	0.0%	\$ -	\$ -	N/A	\$ 2,381.06	\$ 2,122.44	12.2%	11	2.32	\$ 8,020
E	SF	n/a	\$ 3,146.18	\$ 2,456.16	28.1%	\$ 3,206.92	\$ 3,206.92	0.0%	\$ -	\$ -	N/A	\$ 6,353.10	\$ 5,663.08	12.2%	51	28.70	\$ 21,380
G	SF	52	\$ 1,420.29	\$ 1,108.79	28.1%	\$ 1,447.71	\$ 1,447.71	0.0%	\$ -	\$ -	N/A	\$ 2,868.00	\$ 2,566.50	12.2%	62	39.86	\$ 9,650
	SF	42	\$ 1,147.15	\$ 895.56	28.1%	\$ 1,169.30	\$ 1,169.30	0.0%	\$ -	\$ -	N/A	\$ 2,316.45	\$ 2,064.86	12.2%	85		\$ 7,800
	SF	35	\$ 955.96	\$ 746.30	28.1%	\$ 974.41	\$ 974.41	0.0%	\$ -	\$ -	N/A	\$ 1,930.37	\$ 1,720.71	12.2%	39		\$ 6,500
H-1	SF	35	\$ 1,068.48	\$ 834.14	28.1%	\$ 1,073.54	\$ 1,073.54	0.0%	\$ -	\$ -	N/A	\$ 2,142.02	\$ 1,907.68	12.3%	39	20.34	\$ 7,160
	SF	40	\$ 1,221.12	\$ 953.30	28.1%	\$ 1,288.25	\$ 1,288.25	0.0%	\$ -	\$ -	N/A	\$ 2,509.37	\$ 2,241.55	11.9%	14		\$ 8,590
	SF	50	\$ 1,526.39	\$ 1,191.62	28.1%	\$ 1,594.98	\$ 1,594.98	0.0%	\$ -	\$ -	N/A	\$ 3,121.37	\$ 2,786.60	12.0%	13		\$ 10,640
H-2/F/A-2/M I/J/L/O	SF	25	\$ 763.20	\$ 595.81	28.1%	\$ 766.82	\$ 766.82	0.0%	\$ -	\$ -	N/A	\$ 1,530.02	\$ 1,362.63	12.3%	46		\$ 5,120
	SF	50	\$ 1,553.14	\$ 1,212.51	28.1%	\$ 1,592.89	\$ 1,592.89	0.0%	\$ -	\$ -	N/A	\$ 3,146.03	\$ 2,805.40	12.1%	164	45.56	\$ 10,620
	SF	40	\$ 1,541.54	\$ 1,203.45	28.1%	\$ -	\$ -	N/A	\$ 1,534.73	\$ 1,534.73	0.0%	\$ 3,076.27	\$ 2,738.18	12.3%	176	158.20	\$ 12,460
K	SF	50	\$ 1,926.93	\$ 1,504.31	28.1%	\$ -	\$ -	N/A	\$ 1,918.41	\$ 1,918.41	0.0%	\$ 3,845.34	\$ 3,422.72	12.3%	189		\$ 15,580
	SF	60	\$ 2,312.31	\$ 1,805.18	28.1%	\$ -	\$ -	N/A	\$ 2,302.10	\$ 2,302.10	0.0%	\$ 4,614.41	\$ 4,107.28	12.3%	45		\$ 18,690
	SF	40	\$ 1,541.54	\$ 1,203.45	28.1%	\$ -	\$ -	N/A	\$ 1,432.69	\$ 1,432.69	0.0%	\$ 2,974.23	\$ 2,636.14	12.8%	38		\$ 11,640
Office	SF	50	\$ 1,926.93	\$ 1,504.31	28.1%	\$ -	\$ -	N/A	\$ 1,790.86	\$ 1,790.86	0.0%	\$ 3,717.79	\$ 3,295.17	12.8%	28		\$ 14,540
	SF	60	\$ 2,312.31	\$ 1,805.18	28.1%	\$ -	\$ -	N/A	\$ 2,149.03	\$ 2,149.03	0.0%	\$ 4,461.34	\$ 3,954.21	12.8%	14		\$ 17,450
	SF		\$ 5,590.77	\$ 4,364.60	28.1%	\$ -	\$ -	N/A	\$ 5,505.44	\$ 5,505.44	0.0%	\$ 11,096.21	\$ 9,870.04	12.4%		0.28	\$ 44,700
GC	Golf Course		\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 52,624.28	\$ 52,624.28	0.0%	\$ 52,624.28	\$ 52,624.28	0.0%			\$ 420,190
Comm	Comm		\$ 5,590.77	\$ 4,364.60	28.1%	\$ -	\$ -	N/A	\$ 5,505.44	\$ 5,505.44	0.0%	\$ 11,096.21	\$ 9,870.04	12.4%		7.58	\$ 44,700
GA	TBD		\$ 5,590.77	\$ -	N/A	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 5,590.77	\$ -	N/A		2.13	\$ 420,190
Cat Lake Access	TBD		\$ 5,590.77	\$ -	N/A	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 5,590.77	\$ -	N/A		6.62	N/A
TC/M*	SF	50	\$ 1,611.74	\$ 1,258.25	28.1%	\$ -	\$ -	N/A	\$ 1,234.92	\$ 1,234.92	0.0%	\$ 2,846.66	\$ 2,493.18	14.2%	35	10.09	\$ 10,030
TC	TC 1 and TC 2		\$ 5,590.77	\$ 4,364.60	28.1%	\$ -	\$ -	N/A	\$ 5,505.44	\$ 5,505.44	0.0%	\$ 11,096.21	\$ 9,870.04	12.4%		12.45	\$ 44,700
TC*	TC 3 and TC 4		\$ 5,590.77	\$ 4,364.60	28.1%	\$ -	\$ -	N/A	\$ 4,283.68	\$ 4,283.68	0.0%	\$ 9,874.45	\$ 8,648.28	14.2%		7.43	\$ 34,780
															1580	438.62	

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Summary of Assessment Rates

Neighborhood	Lot Type	Lot Width	O& M			2014 Debt Service			2015 Debt Service			Total			Units	Acres	FY 2023 Par Balance Per Unit/Acre
			FY 2023	FY 2022	% Change (Decrease)/Increase	FY 2023	FY 2022	% Change (Decrease)/Increase	FY 2023	FY 2022	% Change (Decrease)/Increase	FY 2023	FY 2022	% Change (Decrease)/Increase			
A-1	MF	n/a	\$ 594.25	\$ 463.92	28.1%	\$ 605.71	\$ 605.71	0.0%	\$ -	\$ -	N/A	\$ 1,199.96	\$ 1,069.63	12.2%	186	19.77	\$ 4,040
B	SF	80	\$ 1,878.60	\$ 1,466.58	28.1%	\$ 1,914.87	\$ 1,914.87	0.0%	\$ -	\$ -	N/A	\$ 3,793.47	\$ 3,381.45	12.2%	9	23.58	\$ 12,770
	SF	65	\$ 1,526.36	\$ 1,191.60	28.1%	\$ 1,555.83	\$ 1,555.83	0.0%	\$ -	\$ -	N/A	\$ 3,082.19	\$ 2,747.43	12.2%	25		\$ 10,380
	SF	52	\$ 1,221.09	\$ 953.28	28.1%	\$ 1,244.66	\$ 1,244.66	0.0%	\$ -	\$ -	N/A	\$ 2,465.75	\$ 2,197.94	12.2%	35		\$ 8,300
	SF	42	\$ 986.26	\$ 769.96	28.1%	\$ 1,005.31	\$ 1,005.31	0.0%	\$ -	\$ -	N/A	\$ 1,991.57	\$ 1,775.27	12.2%	22		\$ 6,710
	SF	35	\$ 821.89	\$ 641.63	28.1%	\$ 837.75	\$ 837.75	0.0%	\$ -	\$ -	N/A	\$ 1,659.64	\$ 1,479.38	12.2%	15		\$ 5,590
C-1	SF	80	\$ 1,847.73	\$ 1,442.48	28.1%	\$ 1,883.40	\$ 1,883.40	0.0%	\$ -	\$ -	N/A	\$ 3,731.13	\$ 3,325.88	12.2%	10	25.82	\$ 12,560
	SF	65	\$ 1,501.28	\$ 1,172.02	28.1%	\$ 1,530.26	\$ 1,530.26	0.0%	\$ -	\$ -	N/A	\$ 3,031.54	\$ 2,702.28	12.2%	30		\$ 10,210
	SF	52	\$ 1,201.02	\$ 937.61	28.1%	\$ 1,224.21	\$ 1,224.21	0.0%	\$ -	\$ -	N/A	\$ 2,425.23	\$ 2,161.82	12.2%	35		\$ 8,170
	SF	42	\$ 970.06	\$ 757.30	28.1%	\$ 988.78	\$ 988.78	0.0%	\$ -	\$ -	N/A	\$ 1,958.84	\$ 1,746.08	12.2%	30		\$ 6,600
	SF	35	\$ 808.38	\$ 631.09	28.1%	\$ 823.98	\$ 823.98	0.0%	\$ -	\$ -	N/A	\$ 1,632.36	\$ 1,455.07	12.2%	12		\$ 5,500
C-2	SF	80	\$ 1,921.37	\$ 1,499.98	28.1%	\$ 1,958.47	\$ 1,958.47	0.0%	\$ -	\$ -	N/A	\$ 3,879.84	\$ 3,458.45	12.2%	4	17.54	\$ 13,060
	SF	65	\$ 1,561.12	\$ 1,218.73	28.1%	\$ 1,591.26	\$ 1,591.26	0.0%	\$ -	\$ -	N/A	\$ 3,152.38	\$ 2,809.99	12.2%	14		\$ 10,610
	SF	52	\$ 1,248.89	\$ 974.99	28.1%	\$ 1,273.01	\$ 1,273.01	0.0%	\$ -	\$ -	N/A	\$ 2,521.90	\$ 2,248.00	12.2%	13		\$ 8,490
	SF	42	\$ 1,008.72	\$ 787.49	28.1%	\$ 1,028.20	\$ 1,028.20	0.0%	\$ -	\$ -	N/A	\$ 2,036.92	\$ 1,815.69	12.2%	31		\$ 6,860
	SF	35	\$ 840.60	\$ 656.24	28.1%	\$ 856.83	\$ 856.83	0.0%	\$ -	\$ -	N/A	\$ 1,697.43	\$ 1,513.07	12.2%	25		\$ 5,720
D-1	SF	80	\$ 1,985.06	\$ 1,549.70	28.1%	\$ 2,023.39	\$ 2,023.39	0.0%	\$ -	\$ -	N/A	\$ 4,008.45	\$ 3,573.09	12.2%	9	10.35	\$ 13,490
	SF	65	\$ 1,612.86	\$ 1,259.13	28.1%	\$ 1,644.00	\$ 1,644.00	0.0%	\$ -	\$ -	N/A	\$ 3,256.86	\$ 2,903.13	12.2%	20		\$ 10,960
	SF	52	\$ 1,290.29	\$ 1,007.30	28.1%	\$ 1,315.20	\$ 1,315.20	0.0%	\$ -	\$ -	N/A	\$ 2,605.49	\$ 2,322.50	12.2%	6		\$ 8,770
D-2	SF	n/a	\$ 1,179.15	\$ 920.53	28.1%	\$ 1,201.91	\$ 1,201.91	0.0%	\$ -	\$ -	N/A	\$ 2,381.06	\$ 2,122.44	12.2%	11	2.32	\$ 8,020
E	SF	n/a	\$ 3,146.18	\$ 2,456.16	28.1%	\$ 3,206.92	\$ 3,206.92	0.0%	\$ -	\$ -	N/A	\$ 6,353.10	\$ 5,663.08	12.2%	51	28.70	\$ 21,380
G	SF	52	\$ 1,420.29	\$ 1,108.79	28.1%	\$ 1,447.71	\$ 1,447.71	0.0%	\$ -	\$ -	N/A	\$ 2,868.00	\$ 2,556.50	12.2%	62	39.86	\$ 9,650
	SF	42	\$ 1,147.15	\$ 895.56	28.1%	\$ 1,169.30	\$ 1,169.30	0.0%	\$ -	\$ -	N/A	\$ 2,316.45	\$ 2,064.86	12.2%	85		\$ 7,800
	SF	35	\$ 955.96	\$ 746.30	28.1%	\$ 974.41	\$ 974.41	0.0%	\$ -	\$ -	N/A	\$ 1,930.37	\$ 1,720.71	12.2%	39		\$ 6,500
H-1	SF	35	\$ 1,068.48	\$ 834.14	28.1%	\$ 1,073.54	\$ 1,073.54	0.0%	\$ -	\$ -	N/A	\$ 2,142.02	\$ 1,907.68	12.3%	39	20.34	\$ 7,160
	SF	40	\$ 1,221.12	\$ 953.30	28.1%	\$ 1,288.25	\$ 1,288.25	0.0%	\$ -	\$ -	N/A	\$ 2,509.37	\$ 2,241.55	11.9%	14		\$ 8,590
	SF	50	\$ 1,526.39	\$ 1,191.62	28.1%	\$ 1,594.98	\$ 1,594.98	0.0%	\$ -	\$ -	N/A	\$ 3,121.37	\$ 2,786.60	12.0%	13		\$ 10,640
	SF	25	\$ 763.20	\$ 595.81	28.1%	\$ 766.82	\$ 766.82	0.0%	\$ -	\$ -	N/A	\$ 1,530.02	\$ 1,362.63	12.3%	46		\$ 5,120
H-2/F/A-2/M	SF	50	\$ 1,553.14	\$ 1,212.51	28.1%	\$ 1,592.89	\$ 1,592.89	0.0%	\$ -	\$ -	N/A	\$ 3,146.03	\$ 2,805.40	12.1%	164	45.56	\$ 10,620
I/J/L/O	SF	40	\$ 1,541.54	\$ 1,203.45	28.1%	\$ -	\$ -	N/A	\$ 1,534.73	\$ 1,534.73	0.0%	\$ 3,076.27	\$ 2,738.18	12.3%	176	158.20	\$ 13,255
	SF	50	\$ 1,926.93	\$ 1,504.31	28.1%	\$ -	\$ -	N/A	\$ 1,918.41	\$ 1,918.41	0.0%	\$ 3,845.34	\$ 3,422.72	12.3%	189		\$ 16,569
	SF	60	\$ 2,312.31	\$ 1,805.18	28.1%	\$ -	\$ -	N/A	\$ 2,302.10	\$ 2,302.10	0.0%	\$ 4,614.41	\$ 4,107.28	12.3%	45		\$ 19,883
K	SF	40	\$ 1,541.54	\$ 1,203.45	28.1%	\$ -	\$ -	N/A	\$ 1,432.69	\$ 1,432.69	0.0%	\$ 2,974.23	\$ 2,636.14	12.8%	38		\$ 12,374
	SF	50	\$ 1,926.93	\$ 1,504.31	28.1%	\$ -	\$ -	N/A	\$ 1,790.86	\$ 1,790.86	0.0%	\$ 3,717.79	\$ 3,295.17	12.8%	28		\$ 15,467
	SF	60	\$ 2,312.31	\$ 1,805.18	28.1%	\$ -	\$ -	N/A	\$ 2,149.03	\$ 2,149.03	0.0%	\$ 4,461.34	\$ 3,954.21	12.8%	14		\$ 18,561
Office	Office		\$ 5,590.77	\$ 4,364.60	28.1%	\$ -	\$ -	N/A	\$ 5,505.44	\$ 5,505.44	0.0%	\$ 11,096.21	\$ 9,870.04	12.4%		0.28	\$ 47,550
Comm	Golf Course		\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -	\$ -	0.0%			\$ 447,049
GA	Comm		\$ 5,590.77	\$ 4,364.60	28.1%	\$ -	\$ -	N/A	\$ 52,624.28	\$ 52,624.28	0.0%	\$ 52,624.28	\$ 52,624.28	0.0%		7.58	\$ 47,550
Cat Lake Access	TBD		\$ 5,590.77	\$ -	N/A	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 5,590.77	\$ -	N/A		2.13	N/A
TC/M*	SF	50	\$ 5,590.77	\$ -	N/A	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 5,590.77	\$ -	N/A		6.62	N/A
TC	TC 1 and TC 2		\$ 1,611.74	\$ 1,258.25	28.1%	\$ -	\$ -	N/A	\$ 1,234.92	\$ 1,234.92	0.0%	\$ 2,846.66	\$ 2,493.18	14.2%	35	10.09	\$ 10,666
TC*	TC 3 and TC 4		\$ 5,590.77	\$ 4,364.60	28.1%	\$ -	\$ -	N/A	\$ 5,505.44	\$ 5,505.44	0.0%	\$ 11,096.21	\$ 9,870.04	12.4%		12.45	\$ 47,550
			\$ 5,590.77	\$ 4,364.60	28.1%	\$ -	\$ -	N/A	\$ 4,263.68	\$ 4,263.68	0.0%	\$ 9,874.45	\$ 8,648.28	14.2%		7.43	\$ 36,998
															1580	438.62	

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