Rizzetta & Company

Waterset North
Community Development District

www.watersetnorthcdd.org

Approved Proposed Budget
for
Fiscal Year 2022/2023

Professionals in Community Management

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Waterset North Community Development District
General Fund
Fiscal Year 2022/2023

Chart of Accounts Classification	Actual YTD through 03/31/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
REVENUES							
Interest Earnings							
Interest Earnings	$ 22	$ 44	$ -	$ 44	$ -	$ -	
Special Assessments							
Tax Roll*	$ 1,621,583	$ 1,621,583	$ 1,607,317	$ 14,266	$ 1,657,317	$ 50,000	
Off Roll*	$ -	$ -	$ -	$ -	$ -	$ -	
Contributions & Donations from Private Sources							
Developer Contributions	$ 16,617	$ 33,234	$ 32,928	$ 306	$ 32,928	$ -	
Miscellaneous & Street Light Rebate	$ 49,305	$ 49,305					
TOTAL REVENUES	**$ 1,687,527**	**$ 1,704,166**	**$ 1,640,245**	**$ 14,616**	**$ 1,690,245**	**$ 50,000**	
TOTAL REVENUES AND BALANCE	**$ 1,687,527**	**$ 1,704,166**	**$ 1,640,245**	**$ 14,616**	**$ 1,690,245**	**$ 50,000**	
EXPENDITURES - ADMINISTRATIVE							
Legislative							
Supervisor Fees	$ 4,400	$ 8,800	$ 12,000	$ 3,200	$ 12,000	$ -	
Financial & Administrative							
Administrative Services	$ 2,550	$ 5,100	$ 5,100	$ -	$ 5,304	$ 204	Updated 22/23
District Management	$ 12,942	$ 25,883	$ 25,883	$ -	$ 26,918	$ 1,035	Updated 22/23
District Engineer	$ 14,928	$ 29,856	$ 10,000	$ (19,856)	$ 15,000	$ 5,000	Increase?
Disclosure Report	$ 6,000	$ 6,000	$ 6,000	$ -	$ 6,000	$ -	
Trustees Fees	$ 7,621	$ 7,621	$ 6,000	$ (1,621)	$ 6,000	$ -	
Assessment Roll	$ 5,100	$ 5,100	$ 5,100	$ -	$ 5,304	$ 204	Updated 22/23
Financial & Revenue Collections	$ 2,550	$ 5,100	$ 5,100	$ -	$ 5,304	$ 204	Updated 22/23
Accounting Services	$ 9,282	$ 18,564	$ 18,564	$ -	$ 19,307	$ 743	Updated 22/23
Auditing Services	$ -	$ -	$ 3,370	$ 3,370	$ 3,370	$ -	
Arbitrage Rebate Calculation	$ 1,000	$ 1,000	$ 500	$ (500)	$ 500	$ -	
Public Officials Liability Insurance	$ 2,960	$ 2,960	$ 2,960	$ -	$ 3,391	$ 431	Updated W/ New Premium
Legal Advertising	$ 455	$ 910	$ 2,000	$ 1,090	$ 2,000	$ -	
Dues, Licenses & Fees	$ 929	$ 552	$ 550	$ (2)	$ 550	$ -	
Miscellaneous Fees	$ 275	$ 550	$ 500	$ (50)	$ 500	$ -	
Website Hosting, Maintenance, Backup (and	$ 1,819	$ 3,638	$ 4,000	$ 362	$ 4,000	$ -	RTS $2100 + $1538 = $3638.
Legal Counsel							
District Counsel	$ 10,285	$ 20,570	$ 20,000	$ (570)	$ 20,000	$ -	
Administrative Subtotal	**$ 83,096**	**$ 142,204**	**$ 127,627**	**$ (14,577)**	**$ 135,448**	**$ 7,821**	
EXPENDITURES - FIELD OPERATIONS							
Equipment Lease							
Equipment Lease	$ 6,765	$ 13,530	$ -	$ (13,530)	$ 13,529	$ 13,529	FY Spend. New
Electric Utility Services							
Utility Services	$ 6,509	$ 13,018	$ 12,500	$ (518)	$ 13,000	$ 500	
Street Lights	$ 20,598	$ 1,500	$ 15,000	$ 13,500	$ 1,500	$ (13,500)	Moved to WSC + Light District
Utility - Recreation Facilities	$ 9,083	$ 18,166	$ 22,000	$ 3,834	$ 20,000	$ (2,000)	FY spend updated 22/23
Gas Utility Services							
Utility - Recreation Facilities	$ 11,914	$ 23,828	$ 18,000	$ (5,828)	$ 18,000	$ -	
Garbage/Solid Waste Control Services							
Garbage - Recreation Facility	$ 7,007	$ 8,459	$ 10,000	$ 1,541	$ 6,500	$ (3,500)	New contract price
Water-Sewer Combination Services							
Utility Services	$ 4,707	$ 9,414	$ 8,000	$ (1,414)	$ 9,000	$ 1,000	FY Spend (Utilities fees going up)
Utility - Reclaimed	$ 14,290	$ 28,580	$ 20,000	$ (8,580)	$ 23,500	$ 3,500	
Stormwater Control		$ -					
Aquatic Maintenance	$ 25,510	$ 51,020	$ 48,500	$ (2,520)	$ 51,480	$ 2,980	Updated 22-23 spend
Lake/Pond Bank Maintenance	$ 782	$ 1,564	$ 3,000	$ 1,436	$ 3,000	$ -	
Wetland Maintenance	$ -	$ -	$ 5,000	$ 5,000	$ 2,500	$ (2,500)	FY spend updated 22/23
Wetland Area Monitoring	$ 2,025	$ 4,050	$ 5,000	$ 950	$ 4,000	$ (1,000)	FY spend updated 22/23
Aquatic Plant Enhancement	$ -	$ -	$ -	$ -	$ -	$ -	
Other Physical Environment							
General Liability Insurance	$ 4,441	$ 4,441	$ 4,441	$ -	$ 5,087	$ 646	Updated W/ New Premium
Property Insurance	$ 20,382	$ 20,382	$ 21,704	$ 1,322	$ 24,862	$ 3,158	Updated W/ New Premium

Waterset North Community Development District
General Fund
Fiscal Year 2022/2023

Chart of Accounts Classification	Actual YTD through 03/31/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments	
Entry & Walls Maintenance	$ 3,397	$ 6,794	$ 1,000	$ (5,794)	$ 2,500	$ 1,500		
Landscape Maintenance	$ 406,729	$ 761,475	$ 730,000	$ (31,475)	$ 750,000	$ 20,000	Projected Increase for services. *We r	53900-4604
Holiday Decorations	$ 14,300	$ 14,300	$ 10,000	$ (4,300)	$ 15,000	$ 5,000		53900-4534
Irrigation Repairs	$ 26,180	$ 29,500	$ 20,000	$ (9,500)	$ 20,000	$ -		53900-4631
Landscape - Mulch	$ 17,250	$ 81,000	$ 81,000	$ -	$ 81,000	$ -		53900-4655
Landscape Replacement Plants, Shrubs, Trees	$ 16,629	$ 33,258	$ 35,000	$ 1,742	$ 35,000	$ -		53900-4650
Field Services	$ 4,500	$ 9,000	$ 9,000	$ -	$ 9,600	$ 600	Updated W/ 22-23	53900-4658
Fire Ant Treatment	$ 275	$ 550	$ 8,000	$ 7,450	$ 5,000	$ (3,000)		53900-5901
Road & Street Facilities								
Sidewalk Repair & Maintenance	$ -	$ -	$ 1,000	$ 1,000	$ 1,000	$ -		54100-4621
Street Sign Repair & Replacement	$ 3,470	$ 6,940	$ 3,000	$ (3,940)	$ 4,500	$ 1,500		54100-4787
Parks & Recreation								
Management Contract	$ 92,140	$ 184,280	$ 203,338	$ 19,058	$ 214,950	$ 11,612	Non-Café Staffing + Monhtly Fee Upd	57200-3305
Pool Permits	$ -	$ -	$ 500	$ 500	$ 500	$ -		57200-4618
Vehicle Maintenance	$ 555	$ 1,110	$ 1,500	$ 390	$ 1,500	$ -		57200-4610
Pest Control	$ 3,764	$ 7,528	$ 6,700	$ (828)	$ 6,700	$ -	Contract= $6180 aftrer startup FY20/2	57200-4616
Computer Support, Maintenance & Repair	$ -	$ -	$ 500	$ 500	$ 500	$ -		57200-4711
Fitness Equipment Maintenance & Repairs	$ 450	$ 900	$ 2,000	$ 1,100	$ 1,000	$ (1,000)		57200-4614
Clubhouse - Facility Janitorial Supplies	$ 2,152	$ 4,304	$ 3,000	$ (1,304)	$ 3,500	$ 500	FY spend updated 22/23	57200-4707
Pool Service Contract	$ 9,000	$ 18,000	$ 18,000	$ -	$ 18,000	$ -	Connerty Pools Contract = $18000	57200-4625
Pool Repairs	$ -	$ -	$ 8,000	$ 8,000	$ 8,000	$ -		57200-4626
Security System Monitoring & Maintenance	$ 1,030	$ 2,060	$ 3,500	$ 1,440	$ 3,000	$ (500)		57200-4712
Facility A/C & Heating Maintenance & Repair	$ 723	$ 1,446	$ 5,000	$ 3,554	$ 5,000	$ -		57200-4620
Maintenance & Repairs	$ 20,289	$ 40,578	$ 26,500	$ (14,078)	$ 33,000	$ 6,500	FY spend updated 22/23	57200-4701
Telephone Fax, Internet	$ 2,505	$ 5,010	$ 7,200	$ 2,190	$ 5,000	$ (2,200)		57200-4702
Office Supplies	$ 40	$ 80	$ 500	$ 420	$ 500	$ -	FY19/20 $264	57200-5101
Furniture Repair/Replacement	$ 3,696	$ 7,392	$ 7,500	$ 108	$ 7,500	$ -		57200-4721
Playground Equipment and Maintenance	$ -	$ -	$ 5,000	$ 5,000	$ 5,000	$ -		57200-4762
Access Control Maintenance & Repair	$ 808	$ 1,616	$ 3,500	$ 1,884	$ 3,500	$ -		57200-4911
Athletic/Park Court/Field Repairs		$ -	$ -	$ -	$ -	$ -		
Window Cleaning	$ -	$ -	$ 5,400	$ 5,400	$ 5,400	$ -		57200-4708
Clubhouse Miscellaneous Expense	$ 6,925	$ 13,850	$ 3,000	$ (10,850)	$ 7,500	$ 4,500		57200-4735
Trail/Bike Path Maintenance	$ -	$ -	$ 1,500	$ 1,500	$ 1,500	$ -		57200-4761
Facility Funding	$ 51,750	$ 103,500	$ 103,500	$ -	$ 98,000	$ (5,500)	Met with Ray, Paul & Gabby	57200-6408
Contingency								
Miscellaneous Contingency	$ 3,499	$ 6,998	$ 5,835	$ (1,163)	$ 5,689	$ (146)	Set to 5k for even number before bala	57900-6406
Field Operations Subtotal	**$ 826,069**	**$ 1,539,421**	**$ 1,512,618**	**$ (26,803)**	**$ 1,554,797**	**$ 42,179**		
TOTAL EXPENDITURES	**$ 909,165**	**$ 1,681,625**	**$ 1,640,245**	**$ (41,380)**	**$ 1,690,245**	**$ 50,000**		
EXCESS OF REVENUES OVER	**$ 778,362**	**$ 22,541**	**$ -**	**$ (26,764)**	**$ -**	**$ -**		

Waterset North Community Development District
Enterprise Fund
Fiscal Year 2022/2023

Chart of Accounts Classification	Actual YTD through 03/31/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022
REVENUES						
Other Miscellaneous Revenues						
Food	$ 34,223	$ 68,446	$ 72,000	$ (3,554)	$ 82,460	$ 10,460
Beverages	$ 11,425	$ 22,850	$ 25,000	$ (2,150)	$ 27,686	$ 2,686
Alcoholic Beverages	$ 8,333	$ 16,666	$ 25,000	$ (8,334)	$ 26,000	$ 1,000
Builder Relations	$ 380	$ 760	$ 1,500	$ (740)	$ 1,500	$ -
Vending Machine	$ -	$ -	$ -	$ -	$ -	$ -
Facility Funding	$ 51,750	$ 103,500	$ 103,500	$ -	$ 98,000	$ (5,500)
TOTAL REVENUES	**$ 106,111**	**$ 212,222**	**$ 227,000**	**$ (14,778)**	**$ 235,646**	**$ 8,646**
TOTAL REVENUES AND BALANCE	**$ 106,111**	**$ 212,222**	**$ 227,000**	**$ (14,778)**	**$ 235,646**	**$ 8,646**
EXPENDITURES - ADMINISTRATIVE						
Financial & Administrative						
Bank Fees	$ 2,858	$ 5,716	$ 8,000	$ 2,284	$ 6,500	$ (1,500)
Dues, Licenses & Fees	$ 361	$ 722	$ 500	$ (222)	$ 500	$ -
Miscellaneous Fees	$ -	$ -	$ 100	$ 100	$ 100	$ -
Administrative Subtotal	**$ 3,219**	**$ 6,438**	**$ 8,600**	**$ 2,162**	**$ 7,100**	**$ (1,500)**
OPERATIONS						
Parks & Recreation						
Management Contract	$ 53,965	$ 107,930	$ 147,196	$ 39,266	$ 150,796	$ 3,600
Café Marketing & Consulting	$ 620	$ 1,240	$ 1,000	$ (240)	$ 1,000	$ -
Maintenance & Repairs	$ 4,456	$ 8,912	$ 2,500	$ (6,412)	$ 4,000	$ 1,500
Facility Supplies	$ 6,240	$ 12,480	$ 12,000	$ (480)	$ 12,000	$ -
Computer Support, Maintenance &	$ -	$ -	$ 250	$ 250	$ 250	$ -
Food	$ 23,974	$ 47,948	$ 39,954	$ (7,994)	$ 42,500	$ 2,546
Beverage	$ 6,898	$ 13,796	$ 7,500	$ (6,296)	$ 10,000	$ 2,500
Alcoholic Beverage	$ 3,576	$ 7,152	$ 7,500		$ 7,500	$ -
Office Supplies	$ 338	$ 676	$ 500	$ (176)	$ 500	$ -
Field Operations Subtotal	**$ 100,067**	**$ 200,134**	**$ 218,400**	**$ 17,918**	**$ 228,546**	**$ 10,146**
TOTAL EXPENDITURES	**$ 103,286**	**$ 206,572**	**$ 227,000**	**$ 20,080**	**$ 235,646**	**$ 8,646**
EXCESS OF REVENUES OVER	**$ 2,825**	**$ 5,650**	**$ -**	**$ 5,302**	**$ (0)**	**$ (0)**

Waterset North Community Development District
Reserve Fund
Fiscal Year 2022/2023

Chart of Accounts Classification	Actual YTD through 03/31/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments	
REVENUES								
Special Assessments								
Tax Roll and Off Roll	$ 100,000	$ 100,000	$ 100,000	$ -	$ 250,000	$ 150,000		36310-1001
TOTAL REVENUES	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ -**	**$ 250,000**	**$ 150,000**		
EXPENDITURES								
Contingency								
Capital Reserves	$ 47,412	$ 100,000	$ 100,000	$ -	$ 100,000	$ -		57900-6405
TOTAL EXPENDITURES	**$ 47,412**	**$ 100,000**	**$ 100,000**	**$ -**	**$ 100,000**	**$ -**		
EXCESS OF REVENUES	**$ 52,588**	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ 150,000**		

Waterset North Community Development District

Debt Service

Fiscal Year 2022/2023

Chart of Accounts Classification	Series 2014	Series 2017	Budget for 2022/2023
REVENUES			
Special Assessments			
Net Special Assessments	$703,448.99	$488,747.73	$1,192,196.72
TOTAL REVENUES	**$703,448.99**	**$488,747.73**	**$1,192,196.72**
EXPENDITURES			
Administrative			
Financial & Administrative			
Debt Service Obligation	$703,448.99	$488,747.73	$1,192,196.72
Administrative Subtotal	**$703,448.99**	**$488,747.73**	**$1,192,196.72**
TOTAL EXPENDITURES	**$703,448.99**	**$488,747.73**	**$1,192,196.72**
EXCESS OF REVENUES OVER EXPENDITURES	**$0.00**	**$0.00**	**$0.00**

Collection and Discount % applicable to the county:	6.0%
Gross assessments	**$1,267,215.90**

Notes:

1. Tax Roll Collection Costs and Early Payment Discount is 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

Waterset North Community Development District

FISCAL YEAR 2022/2023 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2022/2023 O&M Budget		$1,907,317.00
Hillsborough County Collection Cost @	**2%**	$40,581.21
Early Payment Discount @	**4%**	$81,162.43
2022/2023 Total Budget		**$2,029,060.64**

2021/2022 O&M Budget	$1,707,317.00
2022/2023 O&M Budget	$1,907,317.00
Total Difference	**$200,000.00**

	PER UNIT ANNUAL ASSESSMENT		**Proposed Increase / Decrease**	
	2021/2022	**2022/2023**	$	%
2017 Debt Service - SF 30' Series	$505.75	$505.75	$0.00	0.00%
Operations/Maintenance - SF 30' Series	$821.14	$917.33	$96.19	11.71%
Total	**$1,326.89**	**$1,423.08**	**$96.19**	**7.25%**
2017 Debt Service - SF 40' Series	$632.19	$632.19	$0.00	0.00%
Operations/Maintenance - SF 40' Series	$1,026.42	$1,146.66	$120.24	11.71%
Total	**$1,658.61**	**$1,778.85**	**$120.24**	**7.25%**
2017 Debt Service - SF 50' Series	$702.43	$702.43	$0.00	0.00%
Operations/Maintenance - SF 50' Series	$1,140.47	$1,274.07	$133.60	11.71%
Total	**$1,842.90**	**$1,976.50**	**$133.60**	**7.25%**

Waterset North Community Development District

FISCAL YEAR 2022/2023 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2022/2023 O&M Budget		$1,907,317.00
Hillsborough County Collection Cost @	**2%**	$40,581.21
Early Payment Discount @	**4%**	$81,162.43
2022/2023 Total Budget		**$2,029,060.64**

2021/2022 O&M Budget	$1,707,317.00
2022/2023 O&M Budget	$1,907,317.00
Total Difference	**$200,000.00**

	PER UNIT ANNUAL ASSESSMENT		**Proposed Increase / Decrease**	
	2021/2022	**2022/2023**	$	%
2017 Debt Service - SF 60' Series	$842.91	$842.91	$0.00	0.00%
Operations/Maintenance - SF 60' Series	$1,368.57	$1,528.89	$160.32	11.71%
Total	**$2,211.48**	**$2,371.80**	**$160.32**	**7.25%**
2017 Debt Service - SF 70' Series	$983.40	$983.40	$0.00	0.00%
Operations/Maintenance - SF 70' Series	$1,596.66	$1,783.70	$187.04	11.71%
Total	**$2,580.06**	**$2,767.10**	**$187.04**	**7.25%**
2017 Debt Service - SF 80' Series	$1,123.89	$1,123.89	$0.00	0.00%
Operations/Maintenance - SF 80' Series	$1,824.76	$2,038.52	$213.76	11.71%
Total	**$2,948.65**	**$3,162.41**	**$213.76**	**7.25%**

Waterset North Community Development District

FISCAL YEAR 2022/2023 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2022/2023 O&M Budget		$1,907,317.00
Hillsborough County Collection Cost @	**2%**	$40,581.21
Early Payment Discount @	**4%**	$81,162.43
2022/2023 Total Budget		**$2,029,060.64**

2021/2022 O&M Budget	$1,707,317.00
2022/2023 O&M Budget	$1,907,317.00
Total Difference	**$200,000.00**

	PER UNIT ANNUAL ASSESSMENT		**Proposed Increase / Decrease**	
	2021/2022	**2022/2023**	$	%
Debt Service - Montessori School	$0.00	$0.00	$0.00	0.00%
Operations/Maintenance - Montessori School	$1,140.48	$1,274.07	$133.59	11.71%
Total	**$1,140.48**	**$1,274.07**	**$133.59**	**11.71%**
Debt Service - Daycare	$0.00	$0.00	$0.00	0.00%
Operations/Maintenance - Daycare	$1,140.47	$1,274.07	$133.60	11.71%
Total	**$1,186.06**	**$1,274.07**	**$88.01**	**11.71%**
2014 Debt Service - Townhome	$442.77	$442.77	$0.00	0.00%
Operations/Maintenance - Townhome	$570.24	$637.04	$66.80	11.71%
Total	**$1,013.01**	**$1,079.81**	**$66.80**	**6.59%**

Waterset North Community Development District

FISCAL YEAR 2022/2023 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2022/2023 O&M Budget		$1,907,317.00
Hillsborough County Collection Cost @	**2%**	$40,581.21
Early Payment Discount @	**4%**	$81,162.43
2022/2023 Total Budget		**$2,029,060.64**

2021/2022 O&M Budget	$1,707,317.00
2022/2023 O&M Budget	$1,907,317.00
Total Difference	**$200,000.00**

	PER UNIT ANNUAL ASSESSMENT		**Proposed Increase / Decrease**	
	2021/2022	**2022/2023**	$	%
2014 Debt Service - SF 40' Series	$794.45	$794.45	$0.00	0.00%
Operations/Maintenance - SF 40' Series	$1,026.44	$1,146.66	$120.22	11.71%
Total	**$1,820.89**	**$1,941.11**	**$120.22**	**6.60%**
2014 Debt Service - SF 50' Series	$883.59	$883.59	$0.00	0.00%
Operations/Maintenance - SF 50' Series	$1,140.47	$1,274.07	$133.60	11.71%
Total	**$2,024.06**	**$2,157.66**	**$133.60**	**6.60%**
2014 Debt Service - SF 60' Series	$1,058.94	$1,058.94	$0.00	0.00%
Operations/Maintenance - SF 60' Series	$1,368.57	$1,528.89	$160.32	11.71%
Total	**$2,427.51**	**$2,587.83**	**$160.32**	**6.60%**

Waterset North Community Development District

FISCAL YEAR 2022/2023 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2022/2023 O&M Budget		$1,907,317.00
Hillsborough County Collection Cost @	**2%**	$40,581.21
Early Payment Discount @	**4%**	$81,162.43
2022/2023 Total Budget		**$2,029,060.64**

2021/2022 O&M Budget	$1,707,317.00
2022/2023 O&M Budget	$1,907,317.00
Total Difference	**$200,000.00**

	PER UNIT ANNUAL ASSESSMENT		**Proposed Increase / Decrease**	
	2021/2022	**2022/2023**	$	%
2014 Debt Service - SF 70' Series	$1,235.27	$1,235.27	$0.00	0.00%
Operations/Maintenance - SF 70' Series	$1,596.66	$1,783.70	$187.04	11.71%
Total	**$2,831.93**	**$3,018.97**	**$187.04**	**6.60%**

WATERSET NORTH COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2022/2023 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

Total O&M Budget		**$1,907,317.00**
Collection Costs @	**2%**	**$40,581.21**
Early Payment Discount @	**4%**	**$81,162.43**
Total O&M Assessment		**$2,029,060.64**

	Units Assessed			Allocation of O&M Assessment							Total DS Assessments Per Parcel		PER LOT ANNUAL O&M ASSESSMENT			
LOT SIZE	**O&M**	**SERIES 2014 DEBT SERVICE**	**SERIES 2017 DEBT SERVICE**	**EAU FACTOR**	**EAU FACTOR**	**UNITS**	**TOTAL EAU's**	**% TOTAL EAU's**	**AMOUNT PER PARCEL**	**AMOUNT PER LOT**	**Total 2014 Debt Service**	**Total 2017 Debt Service**	**O&M**	**2014 DEBT SERVICE [1]**	**2017 DEBT SERVICE [1]**	**TOTAL [2]**
Single Family 30' Series	44	0	44	1.00	0.72	44	31.68	1.99%	$40,362.58	$917.33	$0.00	$22,253.00	**$917.33**	**$0.00**	**$505.75**	**$1,423.08**
Single Family 40' Series	67	0	67	1.00	0.90	67	60.30	3.79%	$76,826.51	$1,146.66	$0.00	$42,356.73	**$1,146.66**	**$0.00**	**$632.19**	**$1,778.85**
Single Family 50' Series	295	0	295	1.00	1.00	295	295.00	18.52%	$375,851.06	$1,274.07	$0.00	$207,216.85	**$1,274.07**	**$0.00**	**$702.43**	**$1,976.50**
Single Family 60' Series	173	0	173	1.00	1.20	173	207.60	13.04%	$264,497.22	$1,528.89	$0.00	$145,823.43	**$1,528.89**	**$0.00**	**$842.91**	**$2,371.80**
Single Family 70' Series	77	0	75	1.00	1.40	77	107.80	6.77%	$137,344.90	$1,783.70	$0.00	$73,755.00	**$1,783.70**	**$0.00**	**$983.40**	**$2,767.10**
Single Family 80' Series	25	0	25	1.00	1.60	25	40.00	2.51%	$50,962.86	$2,038.52	$0.00	$28,097.25	**$2,038.52**	**$0.00**	**$1,123.89**	**$3,162.41**
Montessori School	1	0	0	1.00	1.00	1	1.00	0.06%	$1,274.07	$1,274.07	$0.00	$0.00	**$1,274.07**	**$0.00**	**$0.00**	**$1,274.07**
Daycare	1	0	0	1.00	1.00	1	1.00	0.06%	$1,274.07	$1,274.07	$0.00	$0.00	**$1,274.07**	**$0.00**	**$0.00**	**$1,274.07**
Townhouse	46	46	0	1.00	0.50	46	23.00	1.44%	$29,303.64	$637.04	$20,367.42	0	**$637.04**	**$442.77**	**$0.00**	**$1,079.81**
Single Family 40' Series	234	234	0	1.00	0.90	234	210.60	13.22%	$268,319.44	$1,146.66	$185,901.30	0	**$1,146.66**	**$794.45**	**$0.00**	**$1,941.11**
Single Family 50' Series	297	297	0	1.00	1.00	297	297.00	18.65%	$378,399.21	$1,274.07	$262,426.23	0	**$1,274.07**	**$883.59**	**$0.00**	**$2,157.66**
Single Family 60' Series	176	176	0	1.00	1.20	176	211.20	13.26%	$269,083.88	$1,528.89	$186,373.44	0	**$1,528.89**	**$1,058.94**	**$0.00**	**$2,587.83**
Single Family 70' Series	76	75	0	1.00	1.40	76	106.40	6.68%	$135,561.20	$1,783.70	$92,645.25	0	**$1,783.70**	**$1,235.27**	**$0.00**	**$3,018.97**
Total	**1,512**	**828**	**679**			**1512.00**	**1592.58**	**100.00%**	**$2,029,060.64**		**$747,713.64**	**$519,502.26**				
											($44,264.65)	**($519,502.26)**				
LESS: Hillsborough County Collection Costs (2%) and Early Payment Discount Costs (4%)									**($121,743.64)**		**$703,448.99**	**$488,747.73**				
Net Revenue to be Collected									**$1,907,317.00**							

[1] Annual debt service assessment per lot adopted in connection with the Series 2014 and Series 2017 bond issues. Annual assessment includes principal, interest, Hillsborough County collection costs and early payment discount costs.

[2] Annual assessment that will appear on November 2022 Hillsborough County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.