



Rizzetta & Company

Gramercy Farms Community Development District

gramercyfarmscdd.org

**Approved Proposed Budget for Fiscal
Year
2021/2022**

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GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with

Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond

proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Travel: Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Deputy Services: The District may wish to contract with the local police agency to provide security for the District.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Street Lights: The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Street/Parking Lot Sweeping: The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

Gate Facility Maintenance: Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Roadway Repair & Maintenance: Expenses related to the repair and maintenance of roadways owned by the District if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

RESERVE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County’s Tax Roll, to be collected with the County’s Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

Approved Proposed Budget
 Gramercy Farms Community Development District
 General Fund - Fiscal Year 2021/2022

	Chart of Accounts Classification	Actual YTD through 01/31/21	Projected Annual Totals 2020/2021	Annual Budget for 2020/2021	Projected Budget variance for 2020/2021	Budget for 2021/2022	Budget Increase (Decrease) vs 2020/2021	Comments
2	REVENUES							
3								
4	Special Assessments							
5	Tax Roll*	\$ 523,522	\$ 523,522	\$ 520,548	\$ 2,974	\$ 510,548	\$ (10,000)	Tax roll allocation to be determined at final certification.
6	Off Roll*	\$ 61,940	\$ 61,940	\$ 61,940	\$ -	\$ 61,940	\$ -	Off roll allocation to be determined at final certification.
7								
8	TOTAL REVENUES	\$ 585,462	\$ 585,462	\$ 582,488	\$ 2,974	\$ 572,488	\$ (10,000)	Lowered to establish Reserve budget
9								
14	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>							
15								
16	EXPENDITURES - ADMINISTRATIVE							
17								
18	Legislative							
19	Supervisor Fees	\$ 1,200	\$ 3,600	\$ 12,000	\$ 8,400	\$ 12,000	\$ -	Assumes monthly BOS mtg.'s
20	Financial & Administrative		\$ -					
21	Administrative Services	\$ 1,575	\$ 4,725	\$ 4,725	\$ -	\$ 4,725	\$ -	Maintained at same rate
22	District Management	\$ 7,210	\$ 21,630	\$ 21,630	\$ -	\$ 21,630	\$ -	Maintained at same rate
23	District Engineer	\$ 5,080	\$ 15,240	\$ 6,500	\$ (8,740)	\$ 6,500	\$ -	Maintained at same rate
24	Disclosure Report	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	Maintained at same rate
25	Trustees Fees	\$ 10,371	\$ 10,371	\$ 11,314	\$ 943	\$ 11,314	\$ -	Prior FY's have been \$11,314 by YE
26	Assessment Roll	\$ 5,250	\$ 5,250	\$ 5,250	\$ -	\$ 5,250	\$ -	Might Maintained at same rate
27	Financial & Revenue Collections	\$ 1,400	\$ 4,200	\$ 4,200	\$ -	\$ 4,200	\$ -	Might Maintained at same rate
28	Accounting Services	\$ 4,575	\$ 13,725	\$ 13,725	\$ -	\$ 13,725	\$ -	Might Maintained at same rate
29	Auditing Services	\$ -	\$ -	\$ 3,575	\$ 3,575	\$ 3,575	\$ -	New RFP for service underway for 21-22 Maintaining current rate
30	Arbitrage Rebate Calculation	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	LLS Tax Solutions - \$500 per bond series
31	Public Officials Liability Insurance	\$ 1,508	\$ 1,508	\$ 3,664	\$ 2,156	\$ 3,848	\$ 184	Budget based on Egis projections.
32	Legal Advertising	\$ 126	\$ 378	\$ 5,000	\$ 4,622	\$ 5,000	\$ -	Maintained at same rate.
33	Dues, Licenses & Fees	\$ 175	\$ 525	\$ 400	\$ (125)	\$ 400	\$ -	\$175 due annually to state, remainder county NAV fees, etc.
34	Website Hosting, Maintenance, Backup	\$ 1,469	\$ 4,407	\$ 4,300	\$ (107)	\$ 4,300	\$ -	Approx. \$3,600 for ongoing services and addtl for ADA mitigation.
35	Legal Counsel		\$ -					
36	District Counsel	\$ 2,802	\$ 8,406	\$ 16,000	\$ 7,594	\$ 16,000	\$ -	Maintained at same rate.
37								
38	Administrative Subtotal	\$ 47,741	\$ 98,965	\$ 118,283	\$ 19,318	\$ 118,467	\$ 184	
39								
40	EXPENDITURES - FIELD OPERATIONS							
41								
42	Electric Utility Services							
43	Utility Services	\$ 73	\$ 219	\$ 350	\$ 131	\$ 350	\$ -	Budgeted above projection for additional irrigation electrical.
44	Street Lights	\$ 63,312	\$ 189,936	\$ 185,400	\$ (4,536)	\$ 185,400	\$ -	Adjusted based on Phases I - IX being online
45	Water-Sewer Combination Services							
46	Utility Services	\$ 1,397	\$ 4,191	\$ 20,000	\$ 15,809	\$ 20,000	\$ -	Increased based on projections and addtl landscape tracts.
47	Stormwater Control							
48	Lake/Pond Bank Maintenance	\$ 4,085	\$ 12,255	\$ 9,660	\$ (2,595)	\$ 9,660	\$ -	American Ecosystems - \$805 monthly
49	Other Physical Environment							
50	General Liability/Property Insurance	\$ 2,588	\$ 5,867	\$ 6,145	\$ 278	\$ 6,604	\$ 459	Budget based on Egis projections.
51	Landscape Maintenance	\$ 68,551	\$ 205,653	\$ 213,500	\$ 7,847	\$ 213,500	\$ -	\$5K yr annuals, 21K yr mulch, 6K yr irrigation repairs.
52	Field Services	\$ 2,800	\$ 8,400	\$ 8,400	\$ -	\$ 8,400	\$ -	
53	Contingency							
54	Miscellaneous Contingency	\$ 7,985	\$ 23,955	\$ 20,750	\$ (3,205)	\$ 10,107	\$ (10,643)	Lowered to establish Reserve budget
55								
56	Field Operations Subtotal	\$ 150,791	\$ 450,476	\$ 464,205	\$ 13,729	\$ 454,021	\$ (10,184)	
57								
60	TOTAL EXPENDITURES	\$ 198,532	\$ 549,441	\$ 582,488	\$ 33,047	\$ 572,488	\$ (10,000)	
61								
62	EXCESS OF REVENUES OVER EXPENDITURES	\$ 386,930	\$ 36,021	\$ -	\$ 36,021	\$ -	\$ -	

**Approved Proposed Budget
Gramercy Farms Community Development District
Reserve Budget
Fiscal Year 2021/2022**

	Chart of Accounts Classification	Actual YTD through 01/31/21	Projected Annual Totals 2020/2021	Annual Budget for 2020/2021	Projected Budget variance for 2020/2021	Budget for 2021/2022	Budget Increase (Decrease) vs 2020/2021	Comments
1								
2	REVENUES							
3								
4	Special Assessments							
5	Tax Roll*	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	Establishing reserve budget FY21/22
12								
13	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	
18								
21	EXPENDITURES							
22								
23	Contingency							
24	Capital Reserves	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	Establishing reserve budget FY21/22
26								
27	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	
28								
29	EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
30								

**Gramercy Farms Community Development District
Debt Service
Fiscal Year 2021/2022**

Chart of Accounts Classification	Series 2011	Budget for 2021/2022
REVENUES		
Special Assessments		
Net Special Assessments	\$380,368.15	\$380,368.15
TOTAL REVENUES	\$380,368.15	\$380,368.15
EXPENDITURES		
Administrative		
Financial & Administrative		
Debt Service Obligation	\$380,368.15	\$380,368.15
Administrative Subtotal	\$380,368.15	\$380,368.15
TOTAL EXPENDITURES	\$380,368.15	\$380,368.15
EXCESS OF REVENUES OVER EXPENDITURES	0	0

Osceola County Collection Costs (2%) and Early Payment Discounts is 4.0%.

6.0%

Gross assessments

\$404,646.97

Notes:

Pursuant to the Series 2011 assessment methodology, debt assessments are not payable until lots are sold to end users.

Gramercy Farms Community Development District

FISCAL YEAR 2021/2022 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2021/2022 O&M Budget	\$582,488.00
Collection Cost @ 2%:	\$12,393.36
Early Payment Discount @ 4%:	\$24,786.72
2021/2022 Total:	<u>\$619,668.09</u>

2020/2021 O&M Budget	\$582,488.00
2021/2022 O&M Budget	\$582,488.00

Total Difference:	<u><u>\$0.00</u></u>
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	<u>PER UNIT ANNUAL ASSESSMENT</u>		<u>Proposed Increase / Decrease</u>	
	<u>2020/2021</u>	<u>2021/2022 ⁽¹⁾</u>	<u>\$</u>	<u>%</u>
Debt Service - Townhome	\$481.65	\$481.65	\$0.00	0.00%
Operations/Maintenance - Townhome	\$563.79	\$563.79	\$0.00	0.00%
Total	\$1,045.44	\$1,045.44	\$0.00	0.00%
Debt Service - Single Family 40'	\$602.06	\$602.06	\$0.00	0.00%
Operations/Maintenance - Single Family 40'	\$704.73	\$704.73	\$0.00	0.00%
Total	\$1,306.79	\$1,306.79	\$0.00	0.00%
Debt Service - Single Family 50'	\$662.27	\$662.27	\$0.00	0.00%
Operations/Maintenance - Single Family 50'	\$775.21	\$775.21	\$0.00	0.00%
Total	\$1,437.48	\$1,437.48	\$0.00	0.00%
Debt Service - Single Family 60'	\$722.48	\$722.48	\$0.00	0.00%
Operations/Maintenance - Single Family 60'	\$845.68	\$845.68	\$0.00	0.00%
Total	\$1,568.16	\$1,568.16	\$0.00	0.00%

⁽¹⁾ Debt assessments are not payable until lots are sold to end users.

GRAMERCY FARMS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2021/2022 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$ 582,488
COLLECTION COSTS @	2.0%	\$12,393.36
EARLY PAYMENT DISCOUNT @	4.0%	\$24,786.72
TOTAL O&M ASSESSMENT		<u>\$619,668.09</u>

<u>LOT SIZE</u>	<u>UNITS ASSESSED</u>		<u>ALLOCATION OF O&M ASSESSMENT</u>				<u>TOTAL</u>	<u>PER LOT ANNUAL ASSESSMENT</u>		
	<u>O&M</u>	<u>SERIES 2011 DEBT SERVICE</u>	<u>EAU FACTOR</u>	<u>TOTAL EAU's</u>	<u>% TOTAL EAU's</u>	<u>TOTAL O&M BUDGET</u>	<u>SERIES 2011 DEBT SERVICE ASSESSMENT ⁽¹⁾</u>	<u>SERIES 2011</u>		
								<u>O&M</u>	<u>DEBT SERVICE ⁽¹⁾</u>	<u>TOTAL ⁽²⁾</u>
Townhome	148	148	0.80	118.40	13.47%	\$83,439.90	\$71,284.20	\$563.79	\$481.65	\$1,045.44
Single Family 40'	88	88	1.00	88.00	10.01%	\$62,016.14	\$52,981.28	\$704.73	\$602.06	\$1,306.79
Single Family 50'	495	492	1.10	544.50	61.92%	\$383,724.86	\$325,836.84	\$775.21	\$662.27	\$1,437.48
Single Family 60'	107	106	1.20	128.40	14.60%	\$90,487.19	\$76,582.88	\$845.68	\$722.48	\$1,568.16
Total	<u>838</u>	<u>834</u>		<u>879.30</u>	<u>100.00%</u>	<u>\$619,668.09</u>	<u>\$526,685.20</u>			
LESS: Osceola County Collection Costs (2%) and Early Payment Discounts (4%):						<u>(\$37,180.09)</u>	<u>(\$31,601.11)</u>			
Net Revenue to be Collected						<u>\$582,488.00</u>	<u>\$495,084.09</u>			

⁽¹⁾ Pursuant to the Series 2011 assessment methodology, debt assessments are not payable until lots are sold to end users.

⁽²⁾ Annual assessment that will appear on November 2021 Osceola County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).