

# Arbor Greene Community Development District

## Board of Supervisors

Steve Eckhardt- Chairman  
Michael S. Candella, Jr. Vice Chairman  
Scott Derby, Supervisor  
Michael V. Candella, Sr.- Supervisor  
Thomson George -Supervisor

Mark Vega, District Manager  
Amanda Uliano, District Counsel  
Robert Dvorak, District Engineer  
Jason von Merveldt, Community Manager  
Annette Alfonso, Maintenance Manager

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## Agenda

Tuesday, March 16, 2021 6:30 P.M.

1. **Call to Order**
  - A. **Roll Call**
2. **Public Comments (Limited to 3 Minutes)**
3. **Consent Agenda**
  - A. Approval of Minutes of February 16, 2021 Meeting- Page # 2
  - B. Acceptance of Financial Report
  - C. National Pollutant Discharge Elimination System “NPDES” Monthly Meeting Discussion
4. **Reports**
  - A. **District Engineer’s Report**
  - B. **District Manager’s Report**
    - i. Presentation of the Fiscal Year 2022 Proposed Budget- Page #5
  - C. **Community Manager’s Report**
    - i. Discussion and Decision Opportunities
    - ii. General Updates
    - iii. Events and Revenue Update
5. **Old Business, New Business and Supervisor Requests**
6. **Adjournment**

**Note: The next Workshop is scheduled for April 15, 2021 at 6:30 P.M.**  
**The next Meeting is scheduled for April 20, 2021 at 6:30 P.M.**

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**District Office:**  
**Inframark, Infrastructure Management Services**  
2654 Cypress Ridge Boulevard, Suite 101  
Wesley Chapel, FL 33544

[www.arborgreene.com](http://www.arborgreene.com)

**Meeting Location:**  
Arbor Greene Community Center  
Gathering Room  
18000 Arbor Greene Drive  
Tampa, Florida

**MINUTES OF MEETING  
ARBOR GREENE  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Arbor Greene Community Development District was held on Tuesday, February 16, 2021 at 6:30 p.m. in the Gathering Room, Arbor Greene Community Center, 18000 Arbor Greene Drive, Tampa, Florida.

Present and constituting a quorum were:

Steve Eckhardt	Chairman
Michael S. Candella, Jr.	Assistant Secretary
Michael V. Candella, Sr.	Assistant Secretary
Thomson George	Assistant Secretary(via phone)
Scott Derby	Assistant Secretary (via phone)

Also present were:

Mark Vega	Inframark Management Services
Jason von Merveldt	Community Manager
Annette Alfonso	Maintenance Manager
Robert Dvorak	District Engineer
Resident(s)	

*The following is a summary of the discussions and actions taken, at the February 16, 2021 Arbor Greene Community Development District's Board of Supervisors Meeting.*

**FIRST ORDER OF BUSINESS**

**Call to Order**

**A. Roll Call**

Mr. Vega called the meeting to order and a quorum was established.

On MOTION by Mr. Candella, Jr, seconded by Mr. Eckhardt., with all in favor, Allowing Mr. Scott Derby and Mr. Thomson George was authorized to join the meeting via phone and vote 3-0

**SECOND ORDER OF BUSINESS**

**Public Comments on Agenda Items and Other Matters**

Audience comments received.

**THIRD ORDER OF BUSINESS**

**Consent Agenda**

**A. Approval of Minutes of January 19, 2021 Meeting**

- B. Financial Report**
- C. Acceptance of the Fiscal Year 2020 Audit- Page**
- D. National Pollutant Discharge Elimination System "NPDES"**
- E. E-Verify- Memorandum of Understanding**

On MOTION by Mr. Candella, Jr, seconded by Mr. Eckhardt., with all in favor the Consent Agenda was approved. 5-0

#### **FOURTH ORDER OF BUSINESS**

#### **Reports**

**A. District Engineer's Report**

- Mr. Robert Dvorak reported on the front entrance traffic concerns.
- He provided several cost-efficient ways to assist with the ongoing issue and discussion ensued.

**B. District Manager's Report**

- Mr. Vega noted he and Mr. von Merveldt have been discussing the upcoming budget.

**C. District Attorney's Report**

None.

#### **Community Manager's Report**

**i. Discussion and Decision Opportunities**

**ii. General Updates**

- Mr. von Merveldt provided general updates:
  - ACPLM submitted a proposal for sidewalk repairs.
  - Discussion ensued.

On MOTION by Mr. Candella, Jr, seconded by Mr. Eckhardt., with all in favor, sidewalk repairs were approved in an amount not to exceed \$130,481. 5-0 20.04

- A resident whose home is located near the LED light at the entrance of Corey Lakes has asked Mr. von Merveldt if he could extend his fence if he pays for it.

- Mr. Vega explained per code enforcement a residential gate cannot exceed six feet high.
- Brief discussion ensued.

**iii. Events and Revenue Update**

- Line item has been previously discussed.

**FIFTH ORDER OF BUSINESS**

**Old Business, New Business and  
Supervisor Requests**

- None

**SIXTH ORDER OF BUSINESS**

**Public Comment (Limited to 3 Minutes)**

- Mr. Vega noted audience comments moving forward will be limited to start of meeting.

**SEVENTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Eckhardt, seconded by Mr. Candella, Sr, with all in favor, the meeting was adjourned. 5-0
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**ARBOR GREENE**  
**Community Development District**

***Annual Operating***

**Fiscal Year 2022**

**Version 1 - Proposed Budget:**

**(Printed on 03/8/2021 8am)**

**Prepared by:**



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**Arbor Greene**  
**Community Development District**

**Operating Budget**  
**Fiscal Year 2022**

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2022 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU FEB-2021	PROJECTED MARCH SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
<b>REVENUES</b>							
Interest - Investments	\$ 31,407	\$ 21,937	\$ 29,889	\$ 1,902	\$ 2,663	\$ 4,565	\$ 3,700
Concession Revenue	11,866	10,230	12,804	2,954	4,136	7,090	8,000
S/F Swimming Program Fees	10,167	7,692	9,000	2,478	3,469	5,947	7,380
S/F Snack Bar Revenue	3,005	1,912	3,000	160	224	384	2,459
Club Memberships & Tennis Fees	13,865	9,195	13,700	5,461	6,069	11,530	11,530
Special Events	3,218	1,039	3,600	291	1,838	2,129	2,129
Interest - Tax Collector	704	505	550	147	403	550	550
Rents or Royalties	23,529	5,685	24,000	2,295	3,213	5,508	7,500
Special Assmnts- Tax Collector	2,505,958	2,535,571	2,490,811	2,340,829	149,982	2,490,811	2,458,732
Special Assmnts- Discounts	(91,355)	(91,873)	(99,632)	(92,668)	-	(92,668)	(98,349)
Contributions, Private	2,405	1,200	-	500	700	1,200	-
Other Miscellaneous Revenues	11,055	10,129	120	1,533	70	1,603	120
Gate Bar Code/Remotes	9,994	9,097	10,000	3,325	9,546	12,871	11,000
Insurance Reimbursements	-	13,511	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,535,818</b>	<b>2,535,830</b>	<b>2,497,842</b>	<b>2,269,207</b>	<b>182,312</b>	<b>2,451,519</b>	<b>2,414,750</b>
<b>EXPENDITURES</b>							
<b>Administrative</b>							
P/R-Board of Supervisors	23,252	26,697	25,836	8,797	15,071	23,868	25,836
ProfServ-Arbitrage Rebate	600	-	-	-	-	-	-
ProfServ-Dissemination Agent	1,000	1,000	-	-	-	-	-
ProfServ-Engineering	6,984	9,979	10,000	1,090	8,482	9,572	10,000
ProfServ-Legal Services	24,507	5,023	20,000	1,439	13,326	14,765	20,000
ProfServ-Mgmt Consulting Serv	68,862	70,928	70,928	33,669	37,259	70,928	73,056
ProfServ-Tax Collector	27,694	29,343	49,816	44,965	4,851	49,816	47,208
Auditing Services	6,100	6,100	6,100	6,200	-	6,200	6,200
Postage and Freight	1,980	852	2,200	284	1,132	1,416	1,500
Insurance - Risk Management	37,314	35,057	38,255	35,442	-	35,442	38,986
Printing and Binding	577	169	525	-	373	373	400
Legal Advertising	3,459	3,772	2,600	937	2,679	3,616	3,650
Miscellaneous Services	1,428	387	1,200	162	746	908	1,200
Misc-District Filing Fees	175	175	175	-	175	175	175
Misc-Bank Charges	1,620	1,467	1,650	368	455	823	780
Office Supplies	10	-	-	-	-	-	-
<b>Total Administrative</b>	<b>205,562</b>	<b>190,949</b>	<b>229,285</b>	<b>133,353</b>	<b>84,548</b>	<b>217,901</b>	<b>228,991</b>
<b>Physical Environment</b>							
Capital Outlay	432,667	346,653	-	67,904	123,335	191,239	-
<b>Total Physical Environment</b>	<b>432,667</b>	<b>346,653</b>	<b>-</b>	<b>67,904</b>	<b>123,335</b>	<b>191,239</b>	<b>-</b>
<b>Water-Sewer Comb Services</b>							
Utility - City Water - Park	17,903	13,927	18,500	3,906	12,009	15,915	16,500
Electricity - Entry Fountain	6,190	8,900	6,900	2,632	4,913	7,545	8,000
Electricity - Main Fountain	6,259	5,827	6,300	2,709	3,334	6,043	6,500
Electricity - Pump Station	3,017	3,128	3,600	1,106	1,967	3,073	3,500
R&M-Equipment	-	-	2,000	-	-	-	2,000
<b>Total Water-Sewer Comb Services</b>	<b>33,369</b>	<b>31,782</b>	<b>37,300</b>	<b>10,353</b>	<b>22,223</b>	<b>32,576</b>	<b>36,500</b>



**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2022 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU FEB-2021	PROJECTED MARCH SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
<b><i>Flood Control/Stormwater Mgmt</i></b>							
Contracts-Lake and Wetland	34,668	35,508	34,668	14,309	21,651	35,960	37,116
R&M-Lake	24,600	22,085	30,000	1,985	-	1,985	30,000
R&M-Stormwater System	4,000	-	5,000	-	-	-	5,000
Misc-NPDES Program	-	-	250	-	-	-	250
Reserve - Lakes	-	-	65,000	-	-	-	60,000
Reserve-Stormwater System	-	-	8,000	-	-	-	8,000
<b><i>Total Flood Control/Stormwater Mgmt</i></b>	<b>63,268</b>	<b>57,593</b>	<b>142,918</b>	<b>16,294</b>	<b>21,651</b>	<b>37,945</b>	<b>140,366</b>
<b><i>Landscape Services</i></b>							
Contracts-Landscape	256,300	238,600	260,000	106,667	152,531	259,198	260,000
R&M-Renewal and Replacement	25,190	29,245	35,000	17,240	9,978	27,218	30,000
R&M-Irrigation Equip	6,290	9,111	5,000	1,938	5,763	7,701	8,000
R&M-Pump Station	2,766	1,515	3,000	-	2,141	2,141	2,500
R&M-Trees and Trimming	110,510	29,145	95,000	14,475	55,353	69,828	95,000
Reserves - Irrigation System	-	-	3,500	-	-	-	3,500
Reserve - Landscaping	-	5,700	-	-	-	-	-
<b><i>Total Landscape Services</i></b>	<b>401,056</b>	<b>313,316</b>	<b>401,500</b>	<b>140,320</b>	<b>225,764</b>	<b>366,084</b>	<b>399,000</b>
<b><i>Gatehouse</i></b>							
Contracts-Police	19,303	13,839	26,000	5,670	-	5,670	26,000
Contracts-Security Services	136,890	138,395	135,200	57,869	82,600	140,469	141,600
Communication - Telephone	2,531	2,112	2,400	1,002	1,414	2,416	2,424
Electricity - General	1,578	1,471	1,560	672	910	1,582	1,560
Utility - Water	262	1,076	120	67	602	669	700
R&M-Gatehouse	5,147	1,489	6,000	2,724	594	3,318	3,500
Misc-Bar Codes	4,692	5,225	5,200	2,471	2,488	4,959	5,200
Bottled Water Delivery	112	243	300	93	85	178	200
Reserve - Gate	-	-	3,500	-	-	-	3,500
<b><i>Total Gatehouse</i></b>	<b>170,515</b>	<b>163,850</b>	<b>180,280</b>	<b>70,568</b>	<b>88,692</b>	<b>159,260</b>	<b>184,684</b>
<b><i>Road and Street Facilities</i></b>							
Electricity - Streetlighting	35,049	32,798	37,500	8,408	-	8,408	37,500
R&M-Road Cleaning	6,710	7,600	8,550	3,800	3,355	7,155	7,500
R&M-Sidewalks	74,195	97,630	90,000	3,550	82,363	85,913	86,000
R&M-Street Signs	503	1,285	1,000	2,045	-	2,045	1,000
R&M-Streetlights	20,930	40,225	22,000	6,446	24,132	30,578	30,000
R&M-Walls and Signage	-	198	2,000	-	99	99	2,000
R&M-Roads, Alleyways and Curbs	21,690	29,183	60,000	3,054	22,383	25,437	60,000
Reserve - Monuments/Signage	-	-	10,000	-	-	-	10,000
Reserve - Roadways	-	76,335	525,000	-	-	-	450,000
<b><i>Total Road and Street Facilities</i></b>	<b>159,077</b>	<b>285,254</b>	<b>756,050</b>	<b>27,303</b>	<b>132,331</b>	<b>159,634</b>	<b>684,000</b>
<b><i>Coffee Shop</i></b>							
COS - Food & Bev Supplies	2,570	1,423	3,000	518	1,479	1,997	3,000
<b><i>Total Coffee Shop</i></b>	<b>2,570</b>	<b>1,423</b>	<b>3,000</b>	<b>518</b>	<b>1,479</b>	<b>1,997</b>	<b>3,000</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2022 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU FEB-2021	PROJECTED MARCH SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
<b>Swimming Pool</b>							
ProfServ-Pool Maintenance	14,400	14,400	14,400	6,000	8,400	14,400	14,400
Contracts-Fountain	375	1,313	1,380	195	1,380	1,575	1,450
Utility - Gas	1,000	394	1,000	3,946	5,524	9,470	1,000
R&M-Fountain	1,829	5,595	5,000	-	5,000	5,000	5,000
R&M-Pools	19,000	14,635	15,000	2,954	13,864	16,818	17,000
Op Supplies - Fountain	-	40	500	260	240	500	500
Op Supplies-Pool Chem.&Equipm.	409	439	500	565	791	1,356	500
Reserve - Fountain	-	-	5,000	-	-	-	5,000
Reserve - Swimming Pools	-	1,614	9,000	-	-	-	9,000
<b>Total Swimming Pool</b>	<b>37,013</b>	<b>38,430</b>	<b>51,780</b>	<b>13,920</b>	<b>35,199</b>	<b>49,119</b>	<b>53,850</b>
<b>Tennis Court</b>							
R&M-Court Maintenance	14,345	16,923	15,000	4,877	10,757	15,634	15,500
Op Supplies - General	224	-	500	-	500	500	500
Reserve - Tennis Court	1,615	-	12,000	-	-	-	12,000
<b>Total Tennis Court</b>	<b>16,184</b>	<b>16,923</b>	<b>27,500</b>	<b>4,877</b>	<b>11,257</b>	<b>16,134</b>	<b>28,000</b>
<b>Common Area</b>							
ProfServ-Info Technology	17,929	16,624	18,000	9,598	7,679	17,277	18,000
Contracts-Security Services	384	384	384	192	192	384	384
Contracts-Fitness Equipment	1,180	1,180	1,180	475	665	1,140	1,180
Contracts-Air Conditioning	250	349	1,200	-	300	300	1,200
Contracts-Cleaning Services	6,590	1,943	8,500	-	4,267	4,267	4,300
Fuel, Gasoline and Oil	1,535	1,543	1,600	458	1,081	1,539	1,600
Communication - Telephone	10,874	8,729	10,332	2,802	5,073	7,875	8,358
Postage and Freight	-	-	500	-	-	-	500
Electricity - General	51,239	39,211	52,000	17,296	27,929	45,225	45,250
Utility - Refuse Removal	4,293	6,063	5,650	2,802	2,376	5,178	5,650
Utility - Water & Sewer	36,319	37,682	37,000	9,945	27,056	37,001	37,000
R&M-Air Conditioning	1,046	349	1,000	-	698	698	1,000
R&M-Boardwalks	-	271	5,000	4,758	2,917	7,675	3,750
R&M-Buildings	37,658	78,817	50,000	18,089	40,149	58,238	60,000
R&M-Electrical	54	845	500	242	208	450	500
R&M-Equipment	5,310	4,126	7,500	445	4,273	4,718	5,000
R&M-Grounds	2,420	2,932	4,500	3,050	4,270	7,320	3,000
R&M-Parks	8,250	6,600	8,000	-	7,425	7,425	7,500
Misc-Access Cards	878	391	3,500	822	1,151	1,973	1,000
Misc-Event Expense	18,290	12,615	18,000	4,813	10,640	15,453	15,500
Misc-Holiday Lighting	31,325	30,900	32,925	33,750	-	33,750	32,925
Misc-Backgr. checks/bonding	619	185	400	89	313	402	400
Misc-Contingency	7,214	3,358	1,500	1,671	3,615	5,286	5,000
Office Supplies	1,972	1,666	3,000	1,177	642	1,819	2,000
Office Equipment	3,620	1,136	3,000	677	1,701	2,378	2,500
Op Supplies - General	14,896	12,359	14,500	4,772	8,856	13,628	14,000
Op Supplies - Uniforms	2,255	2,193	2,000	1,902	322	2,224	2,300
Reserve - Clubhouse	-	-	15,000	-	-	-	15,000
Reserve - Court Amenities	-	-	3,000	-	-	-	3,000

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2022 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU FEB-2021	PROJECTED MARCH SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
Reserve - Fences	-	-	4,000	-	-	-	4,000
Reserve - Playground	-	-	25,000	-	-	-	25,000
Reserve - Streetlights	-	-	2,000	-	-	-	2,000
<b>Total Common Area</b>	<b>266,400</b>	<b>272,451</b>	<b>340,671</b>	<b>119,825</b>	<b>163,793</b>	<b>283,618</b>	<b>328,797</b>
<b>Newsletter</b>							
Contractual Services	1,500	600	1,500	470	580	1,050	1,500
<b>Total Newsletter</b>	<b>1,500</b>	<b>600</b>	<b>1,500</b>	<b>470</b>	<b>580</b>	<b>1,050</b>	<b>1,500</b>
<b>Personnel</b>							
Payroll-Salaries	89,691	142,549	140,000	54,308	88,692	143,000	143,000
Payroll-Part Time	18,940	9,363	13,520	5,515	4,485	10,000	10,000
Payroll-Maintenance	39,827	-	-	-	-	-	-
Payroll-Part Time Club	73,798	84,936	75,000	33,120	46,247	79,367	80,000
Payroll-Part Time Maint	51,218	60,973	65,000	28,298	32,702	61,000	61,000
FICA Taxes	20,921	22,780	22,454	9,306	13,168	22,474	22,491
Workers' Compensation	8,155	8,585	8,984	7,883	-	7,883	8,671
Unemployment Compensation	-	2,515	-	1,172	-	1,172	-
Travel and Per Diem	68	90	100	33	46	79	100
Misc-Training	1,028	430	1,000	65	664	729	800
<b>Total Personnel</b>	<b>303,646</b>	<b>332,221</b>	<b>326,058</b>	<b>139,700</b>	<b>186,004</b>	<b>325,704</b>	<b>326,062</b>
<b>TOTAL EXPENDITURES</b>	<b>2,092,827</b>	<b>2,051,445</b>	<b>2,497,842</b>	<b>745,405</b>	<b>1,096,853</b>	<b>1,842,258</b>	<b>2,414,750</b>
Excess (deficiency) of revenues							
Over (under) expenditures	442,991	484,385	-	1,523,802	(914,542)	609,260	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund Transfer - In	15,554	-	-	-	-	-	-
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>15,554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	458,545	484,385	-	1,523,802	(914,542)	609,260	-
<b>FUND BALANCE, BEGINNING</b>	<b>609,592</b>	<b>1,068,137</b>	<b>1,552,522</b>	<b>1,552,522</b>	<b>-</b>	<b>1,552,522</b>	<b>2,161,782</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,068,137</b>	<b>\$ 1,552,522</b>	<b>\$ 1,552,522</b>	<b>\$ 3,076,324</b>	<b>\$ (914,542)</b>	<b>\$ 2,161,782</b>	<b>\$ 2,161,782</b>

## Community Development District

**Exhibit "A"**  
Allocation of Fund Balance

Description		Amount
Beginning Fund Balance - Fiscal Year 2022		\$ 2,161,782
Net Change in Fund Balance - Fiscal Year 2022		-
Reserves - Fiscal Year 2022 Additions		610,000
Less:		
Funding for First Quarter Operating Expenditures:		\$ (300,792) <sup>(1)</sup>
Assigned Fund Balance for Capital Projects/Renewal and Replacement:		
	<u>Unassignment/ Use</u>	
	<u>Prior Year <sup>(2)</sup></u> <u>of Reserves</u>	<u>FY 2021 <sup>(3)</sup></u> <u>FY 2022 <sup>(4)</sup></u> <u>Total</u>
Clubhouse	\$ 2,000 \$ -	\$ 15,000 \$ 15,000 32,000
Court	21,689 -	3,000 3,000 27,689
Fences	14,305 -	4,000 4,000 22,305
Fountain	16,958 -	5,000 5,000 26,958
Gate	18,903 -	3,500 3,500 25,903
Irrigation	54,000 -	3,500 3,500 61,000
Lakes	17,500 -	65,000 60,000 142,500
Landscape	41,645 -	- - 41,645
Playground	34,605 -	25,000 25,000 84,605
Roadways	282,015 -	525,000 450,000 1,257,015
Signage	52,800 -	10,000 10,000 72,800
Stormwater	53,500 -	8,000 8,000 69,500
Streetlights	- -	2,000 2,000 4,000
Swimming	43,323 -	9,000 9,000 61,323
Tennis Court	23,975 -	12,000 12,000 47,975
Total	677,218 -	690,000 610,000 1,977,218 (1,977,218)
Total Undesignated Fund Balance as of 9/30/2022		\$ 493,772

**Notes**

- (1) Represents approximately 2 months of operating expenditures  
 (2) Represents assigned reserves to date (by motion at 10/20/20 board meeting).  
 (3) Represents FY 2021 budgeted reserves.  
 (4) Represents FY 2022 proposed budgeted reserves.

**Budget Narrative**  
Fiscal Year 2022

**REVENUES**

**Interest-Investments**

The District earns interest on the monthly average collected balance for their operating accounts.

**Concession Revenue**

The District receives concession revenue from Mr. Chow and Protential Sports.

**Swim and Fitness-Swimming Program Fees**

The District expects to receive swim program fees from Tampa Bay Aquatics.

**Swim and Fitness-Snack Bar Revenue**

Revenue from food items sold at snack bar (during season) and vending machines.

**Club Memberships & Tennis Fees**

The District expects to receive revenues from tennis activities and non-resident membership fees.

**Special Events**

The District expects to hold certain events at the district for community benefit.

**Interest-Tax Collector**

Interest received on funds held by the tax collector prior to distribution.

**Rents or Royalties**

The District charges a fee for the rental of the recreational area.

**Special Assessment-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.

**Special Assessment-Discount**

Special Assessment-Discount is calculating 4% Discount on the Non-Ad Valorem assessments.

**Other Miscellaneous Revenues**

This category includes sales and use tax collection allowance and income that is not budgeted for in another category.

**Gate Bar Code/Remotes**

The District charges a nominal fee for bar codes and remotes.

**EXPENDITURES**

**Administrative**

**P/R Board of Supervisor Salaries**

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for a meeting attendance and to receive \$200 per meeting plus payroll taxes. The amount for the Fiscal Year is based on 5 Board members paid for attending 24 meetings. Payroll taxes for supervisor salaries are calculated as 7.65% of payroll.

**Professional Services-Engineering Fees**

The District's engineer will be providing general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review invoices, etc. Fees are based on prior year activity and anticipated costs.

**Budget Narrative**  
Fiscal Year 2022

<b>EXPENDITURES</b>
---------------------

**Administrative** (continued)

**Professional Services-Legal Services**

The District's legal counsel will be providing general legal services to the District, i.e. attendance and preparation for monthly meetings, review operating and maintenance contracts, etc. Fees are based on prior year legal expenses and anticipated costs.

**Professional Services-Mgmt Consulting Services**

The District receives management, accounting, assessment and recording services as part of a Management Agreement with Inframark.

**Professional Services-Tax Collector**

The tax collector charges 2% of the total on-roll assessments.

**Auditing Services**

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The anticipated fee is based on prior year cost.

**Postage & Freight**

Mailing of agenda packages, overnight deliveries, correspondence, etc.

**Insurance-Risk Management**

The District has insurance policies with Public Risk Insurance. Additional costs historically recorded to this line item include utility bond expenditures. The amount is based upon prior year's cost and anticipated increases.

**Printing & Binding**

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

**Legal Advertising**

The District is required to advertise various notices for monthly Board meetings, public hearings etc. in a newspaper of general circulation.

**Miscellaneous Services**

This represents credit card processing costs and any additional expenditures that may not have been provided for in the budget.

**Miscellaneous-District Filing Fees**

The District is required to pay an annual fee to the Department of Economic Opportunity Division of Community Development in the amount of \$175. This is the only expense under this category for the District.

**Miscellaneous-Bank Charges**

This represents charges incurred for banking services as assessed by the District's chosen banking institution.

**Water-Sewer Comb**

**Utility-City Water-Park**

This category covers the need to use potable water at the parks. The District pays City of Tampa utilities for these services.

**Electricity-Entry Fountain**

Tampa Electric account 1261-1144840.

**Electricity-Main Fountain**

Tampa Electric account 1261-1169830.

**Budget Narrative**  
Fiscal Year 2022

**EXPENDITURES**

**Water-Sewer Comb** (continued)

**Electricity-Pump Station**

Tampa Electric account 1261-1575820.

**R&M-Equipment**

Repair and maintenance costs for equipment associated with providing utilities within this specified category.

**Flood Control/Stormwater Mgmt.**

**Contracts-Lake and Wetland**

Lakemasters Aquatic currently provides aquatic services to the District. The HOA pays the district \$75/month for a portion of shared services. The District currently reimburses for a portion of lake bank erosion maintenance services.

**R&M-Lake**

Lake bank and erosion repairs.

**R&M-Stormwater System**

This category provides for repairs associated with the piping and drainage for the Districts water management system.

**Miscellaneous-NPDES Program**

Costs associated with maintaining compliance with NPDES.

**Reserve-Lakes**

Funds to set aside for major repairs or modifications to the lakes.

**Reserve-Stormwater System**

Funds to set aside for major repairs or modifications to the storm water system and catch basins.

**Landscape**

**Contracts-Landscape**

The District receives landscape services provided under contract with Greenview Landscaping for \$18,933/month (\$227,196/yr.). Also, included in this line item are optional services for mulch applications and seasonal color flowers.

**R&M-Renewal and Replacement**

This category is to replace and upgrade deficient plant material within the Districts landscape program.

**R&M-Irrigation Equip**

Repair and maintenance costs associated with the irrigation equipment.

**R&M-Pump Station**

Expenditures for pump station repair and maintenance.

**R&M-Trees and Trimming**

This line item is for any landscape expenditures associated with trees, trimming and removal.

**Reserves-Irrigation System**

Funds to set aside for major repairs or modifications to the irrigation system.

**Budget Narrative**  
Fiscal Year 2022

<b>EXPENDITURES</b>
---------------------

**Gatehouse**

**Contracts-Police**

This category provides for the service of the City of Tampa to aid in traffic calming.

**Contracts-Security Service**

The District has currently contracted with Universal to provide manned operation of the gatehouse.

**Communication-Telephone**

Frontier provides communication services at their gatehouse.

**Electricity-General**

Electricity services for the gatehouse are provided by TECO.

**Utility-Water**

Water utility services for the gatehouse are provided by City of Tampa Utilities (acct. #0253910-001=5).

**R&M-Gatehouse**

This category provides for the maintenance of the main entry scanner.

**Miscellaneous-Bar Codes**

Expenditures for the purchase of new bar codes.

**Bottled Water Delivery**

The District receives bottled water delivery services from Culligan Water.

**Reserve-Gate**

Funds set aside for major repairs or modifications to main gates, gatehouse, cameras and intercom/monitoring panels within the District.

**Road and Street Facilities**

**Electricity-Streetlighting**

Streetlighting costs associated with the road and street facilities.

**R&M-Road Cleaning**

This category covers the cost associated with contracting a street sweeper.

**R&M-Sidewalks**

The District will maintain and perform repairs to the sidewalks owned by the District.

**R&M-Street Signs**

This category provides for maintenance and replacement of the street signs within the District.

**R&M-Streetlights**

This category provides for maintenance and replacement of the street lighting within the District. With age, more globes and street lights are having to be replaced.

**R&M-Walls and Signage**

This category provides for maintenance to the District's main entrance signs and for the individual parcel neighborhoods.

**R&M-Roads, Alleyways and Curbs**

This category covers various repair and maintenance costs for the roads within the districts including striping and curb repairs.

**Reserve-Monuments/Signage**

Funds set aside for future major repairs or modification of monuments and signage throughout the District.

**Reserve-Roadways**

Funds set aside for future major repairs to roadways, concrete curbs, gutters concrete sidewalks, pavers and masonry throughout the District.



**Budget Narrative**  
Fiscal Year 2022

<b>EXPENDITURES</b>
---------------------

**Coffee Shop**

**COS-Food and Beverage Supplies**

Cost of items purchased for resale by the Snack Shack.

**Swimming Pool**

**Professional Services-Pool Maintenance**

Positive Pool Services provides regular pool maintenance services for the District.

**Contracts-Fountain**

Contracts associated with fountain maintenance services provided by Architectural Fountain at a cost of \$125/qtr.

**Utility-Gas**

Services provided by TECO People's Gas.

**R&M-Fountain**

This category provides for the cleaning and upkeep associated with the community fountains.

**R&M-Pools**

Repair and maintenance of the pool.

**Op Supplies-Fountain**

Operating supplies for the fountain.

**Op Supplies-Pool Chemicals and Equipment**

Operating supplies for the pool.

**Reserve-Fountain**

Funds set aside for future major repairs or modifications of the fountains within the District.

**Reserves-Swimming Pools**

Funds set aside for future major repairs or modifications of the swimming pools, mechanical equipment and pool decks within the District.

**Tennis Court**

**R&M-Court Maintenance**

This covers any expenditures related to the repair and maintenance of the tennis courts.

**Op Supplies-General**

Operating supply costs for the tennis court.

**Reserve-Tennis Court**

Funds set aside for future major repairs or modifications of the tennis courts within the District including resurfacing.

**Common Area**

**Professional Services-Info Technology**

IT expenditures associated with the recreational facilities including e-mail archival, retrieval, Dwelling Live website subscription, POS system access, PW web support, Savage Consulting shared data, Microsoft 365 and a contingency.

**Contracts-Security Services**

Costs associated with security alarm monitoring services for the Community Center provided by ADT.

**Budget Narrative**  
Fiscal Year 2022

<b>EXPENDITURES</b>
---------------------

**Common Area** (continued)

**Contracts-Fitness**

Costs associated with fitness equipment maintenance services.

**Contracts-Air Conditioning**

Cost associated with maintaining the air conditioning units

**Contracts-Cleaning Service**

Janitorial services for the clubhouse will be contracted as needed. Routine cleaning is performed by district staff.

**Fuel, Gasoline & Oil**

Costs associated with fuel, gasoline & oil for the clubhouse.

**Communication-Telephone**

Communication vendors and services include Frontier, Annette and Jason's cell phone.

**Postage and Freight**

Postage for correspondence.

**Electricity-General**

Electricity services for the recreational facilities are provided by TECO (acct ending 1190).

**Utility-Refuse Removal**

Refuse removal services for the recreational facilities are currently provided by Republic Services.

**Utility-Water & Sewer**

Water and Sewer services for the recreational facilities and pressure washing are provided by City of Tampa Utilities.

**R&M-Air Conditioning**

Miscellaneous repairs and maintenance of the A/C unit.

**R&M-Boardwalks**

This covers any expenditures related to the repair and maintenance of the boardwalks.

**R&M-Buildings**

This covers any expenditure related to the repair and maintenance of the building (including pest control).

**R&M-Electrical**

Repair and maintenance costs associated with maintaining the electrical system within the clubhouse.

**R&M-Equipment**

Repair and maintenance of the recreational equipment.

**R&M-Grounds**

This covers any repair or maintenance of the common grounds.

**R&M-Parks**

All repair and maintenance costs associated with the parks and playgrounds.

**Miscellaneous-Access Cards**

The cost to purchase electronic cards that will allow access to district facilities.

**Miscellaneous-Event Expense**

Costs associated with special events held by the District including holiday parties.

**Miscellaneous-Holiday Lighting**

Costs associated with placing and removing seasonal holiday lighting within the District.

**Budget Narrative**  
Fiscal Year 2022

<b>EXPENDITURES</b>
---------------------

**Common Area** (continued)

**Miscellaneous-Background checks/bonding**

The District expects to incur occasional costs associated with employee background checks and bonding.

**Miscellaneous-Contingency**

This line item is for any clubhouse related expenditures that were not budgeted for in any other line item.

**Office Supplies**

Office supplies needed for the recreational facilities.

**Office Equipment**

Costs associated with purchasing or repairing office equipment.

**Op Supplies-General**

Operating supplies for the recreational facilities.

**Op Supplies-Uniforms**

Uniforms for District employees.

**Reserve-Clubhouse**

Funds set aside for future major repairs or modifications of the District's clubhouse, exercise equipment, furnishings, metal roof and cameras.

**Reserve-Court Amenities**

Funds set aside for future major repairs or modifications of the basketball courts within the District.

**Reserve-Fences**

Funds set aside for future major repairs or modifications of the fences and boardwalks within the District.

**Reserve Playground**

Funds set aside for future major repairs or modifications of the playgrounds, benches and trash cans within the District.

**Reserves-Streetlighting**

Funds to set aside for major repairs or replacement of light poles throughout the District.

**Newsletter**

**Contractual Services**

Creative Blue Ocean currently assists in newsletter preparation.

**Personnel**

**Payroll-Salaried**

Payroll for onsite management.

**Payroll-Part Time**

Payroll for activities coordinator.

**Payroll-Part Time Club**

Payroll for part time club services and pool attendants.

**Payroll-Part Time Maint**

Payroll for part time maintenance services for in-house operations.

**FICA Taxes**

FICA taxes of 7.65% associated with recreational payroll.

**Budget Narrative**  
Fiscal Year 2022

<b>EXPENDITURES</b>
---------------------

**Personnel** (continued)

**Workers' Compensation**

Worker's compensation for recreational personnel.

**Travel and Per Diem**

Cost associated with reimbursement of employee travel expenditures (mileage).

**Miscellaneous-Training**

The District expects to provide employee training.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2022 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU FEB-2021	PROJECTED MARCH SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
<b>REVENUES</b>							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	4,787	4,787	4,787	4,499	288	4,787	4,957
Special Assmnts- Discounts	(175)	(173)	(191)	(178)	-	(178)	(198)
<b>TOTAL REVENUES</b>	<b>4,612</b>	<b>4,614</b>	<b>4,596</b>	<b>4,321</b>	<b>288</b>	<b>4,609</b>	<b>4,759</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Tax Collector	92	92	96	86	10	96	99
<b>Total Administrative</b>	<b>92</b>	<b>92</b>	<b>96</b>	<b>86</b>	<b>10</b>	<b>96</b>	<b>99</b>
<i>Gatehouse</i>							
R&M-Gate	5,993	758	3,600	67	3,533	3,600	3,600
Misc-Contingency	636	753	600	313	438	751	760
Reserve - Gate	-	-	300	-	-	-	300
<b>Total Gatehouse</b>	<b>6,629</b>	<b>1,511</b>	<b>4,500</b>	<b>380</b>	<b>3,971</b>	<b>4,351</b>	<b>4,660</b>
<b>TOTAL EXPENDITURES</b>	<b>6,721</b>	<b>1,603</b>	<b>4,596</b>	<b>466</b>	<b>3,981</b>	<b>4,447</b>	<b>4,759</b>
Excess (deficiency) of revenues							
Over (under) expenditures	(2,109)	3,011	-	3,855	(3,693)	162	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(2,109)	3,011	-	3,855	(3,693)	162	-
<b>FUND BALANCE, BEGINNING</b>	<b>4,404</b>	<b>2,295</b>	<b>5,306</b>	<b>5,306</b>	<b>-</b>	<b>5,306</b>	<b>5,468</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 2,295</b>	<b>\$ 5,306</b>	<b>\$ 5,306</b>	<b>\$ 9,161</b>	<b>\$ (3,693)</b>	<b>\$ 5,468</b>	<b>\$ 5,468</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2022 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU FEB-2021	PROJECTED MARCH SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
<b>REVENUES</b>							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	11,343	5,000	5,000	4,699	301	5,000	5,213
Special Assmnts- Discounts	(414)	(181)	(200)	(186)	-	(186)	(209)
<b>TOTAL REVENUES</b>	<b>10,929</b>	<b>4,819</b>	<b>4,800</b>	<b>4,513</b>	<b>301</b>	<b>4,814</b>	<b>5,004</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Tax Collector	219	96	100	90	10	100	104
<b>Total Administrative</b>	<b>219</b>	<b>96</b>	<b>100</b>	<b>90</b>	<b>10</b>	<b>100</b>	<b>104</b>
<i>Gatehouse</i>							
R&M-Gate	3,472	18,185	3,100	222	2,878	3,100	3,100
Misc-Contingency	643	662	600	265	371	636	800
Reserve - Gate	-	-	1,000	-	-	-	1,000
<b>Total Gatehouse</b>	<b>4,115</b>	<b>18,847</b>	<b>4,700</b>	<b>487</b>	<b>3,249</b>	<b>3,736</b>	<b>4,900</b>
<b>TOTAL EXPENDITURES</b>	<b>4,334</b>	<b>18,943</b>	<b>4,800</b>	<b>577</b>	<b>3,259</b>	<b>3,836</b>	<b>5,004</b>
Excess (deficiency) of revenues							
Over (under) expenditures	6,595	(14,124)	-	3,936	(2,958)	978	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	6,595	(14,124)	-	3,936	(2,958)	978	-
<b>FUND BALANCE, BEGINNING</b>	<b>29,214</b>	<b>35,809</b>	<b>21,685</b>	<b>21,685</b>	<b>-</b>	<b>21,685</b>	<b>22,663</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 35,809</b>	<b>\$ 21,685</b>	<b>\$ 21,685</b>	<b>\$ 25,621</b>	<b>\$ (2,958)</b>	<b>\$ 22,663</b>	<b>\$ 22,663</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2022 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU FEB-2021	PROJECTED MARCH SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
<b>REVENUES</b>							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	3,398	1,809	1,809	1,700	109	1,809	1,809
Special Assmnts- Discounts	(124)	(66)	(73)	(67)	-	(67)	(72)
<b>TOTAL REVENUES</b>	<b>3,274</b>	<b>1,743</b>	<b>1,736</b>	<b>1,633</b>	<b>109</b>	<b>1,742</b>	<b>1,736</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Tax Collector	65	35	36	33	3	36	36
<b>Total Administrative</b>	<b>65</b>	<b>35</b>	<b>36</b>	<b>33</b>	<b>3</b>	<b>36</b>	<b>36</b>
<i>Gatehouse</i>							
R&M-Gate	617	2,830	1,000	67	933	1,000	1,000
Misc-Contingency	675	630	600	405	567	972	600
Reserve - Gate	-	-	100	-	-	-	100
<b>Total Gatehouse</b>	<b>1,292</b>	<b>3,460</b>	<b>1,700</b>	<b>472</b>	<b>1,500</b>	<b>1,972</b>	<b>1,700</b>
<b>TOTAL EXPENDITURES</b>	<b>1,357</b>	<b>3,495</b>	<b>1,736</b>	<b>505</b>	<b>1,503</b>	<b>2,008</b>	<b>1,736</b>
Excess (deficiency) of revenues							
Over (under) expenditures	1,917	(1,752)	-	1,128	(1,394)	(266)	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	1,917	(1,752)	-	1,128	(1,394)	(266)	-
<b>FUND BALANCE, BEGINNING</b>	<b>23,378</b>	<b>25,295</b>	<b>23,543</b>	<b>23,543</b>	<b>-</b>	<b>23,543</b>	<b>23,277</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 25,295</b>	<b>\$ 23,543</b>	<b>\$ 23,543</b>	<b>\$ 24,671</b>	<b>\$ (1,394)</b>	<b>\$ 23,277</b>	<b>\$ 23,277</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2022 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU FEB-2021	PROJECTED MARCH SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
<b>REVENUES</b>							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	13,405	2,873	2,872	2,700	172	2,872	2,899
Special Assmnts- Discounts	(489)	(104)	(115)	(107)	-	(107)	(116)
<b>TOTAL REVENUES</b>	<b>12,916</b>	<b>2,769</b>	<b>2,757</b>	<b>2,593</b>	<b>172</b>	<b>2,765</b>	<b>2,783</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Tax Collector	258	55	57	52	5	57	58
<b>Total Administrative</b>	<b>258</b>	<b>55</b>	<b>57</b>	<b>52</b>	<b>5</b>	<b>57</b>	<b>58</b>
<i>Gatehouse</i>							
R&M-Gate	8,443	2,005	2,000	643	1,357	2,000	2,000
Misc-Contingency	658	769	600	256	358	614	625
Reserve - Gate	-	-	100	-	-	-	100
<b>Total Gatehouse</b>	<b>9,101</b>	<b>2,774</b>	<b>2,700</b>	<b>899</b>	<b>1,715</b>	<b>2,614</b>	<b>2,725</b>
<b>TOTAL EXPENDITURES</b>	<b>9,359</b>	<b>2,829</b>	<b>2,757</b>	<b>951</b>	<b>1,720</b>	<b>2,671</b>	<b>2,783</b>
Excess (deficiency) of revenues							
Over (under) expenditures	3,557	(60)	-	1,642	(1,548)	94	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	3,557	(60)	-	1,642	(1,548)	94	-
<b>FUND BALANCE, BEGINNING</b>	<b>3,951</b>	<b>7,508</b>	<b>7,448</b>	<b>7,448</b>	<b>-</b>	<b>7,448</b>	<b>7,542</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 7,508</b>	<b>\$ 7,448</b>	<b>\$ 7,448</b>	<b>\$ 9,090</b>	<b>\$ (1,548)</b>	<b>\$ 7,542</b>	<b>\$ 7,542</b>



**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2022 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU FEB-2021	PROJECTED MARCH SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
<b>REVENUES</b>							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	3,500	4,814	3,830	3,599	231	3,830	3,830
Special Assmnts- Discounts	(128)	(174)	(153)	(142)	-	(142)	(153)
<b>TOTAL REVENUES</b>	<b>3,372</b>	<b>4,640</b>	<b>3,677</b>	<b>3,457</b>	<b>231</b>	<b>3,688</b>	<b>3,677</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Tax Collector	67	93	77	69	8	77	77
<b>Total Administrative</b>	<b>67</b>	<b>93</b>	<b>77</b>	<b>69</b>	<b>8</b>	<b>77</b>	<b>77</b>
<i>Gatehouse</i>							
R&M-Gate	9,764	2,011	1,500	67	1,433	1,500	1,500
Misc-Contingency	651	687	600	256	358	614	625
Reserve - Gate	-	-	1,500	-	-	-	1,500
<b>Total Gatehouse</b>	<b>10,415</b>	<b>2,698</b>	<b>3,600</b>	<b>323</b>	<b>1,791</b>	<b>2,114</b>	<b>3,625</b>
<b>TOTAL EXPENDITURES</b>	<b>10,482</b>	<b>2,791</b>	<b>3,677</b>	<b>392</b>	<b>1,799</b>	<b>2,191</b>	<b>3,702</b>
Excess (deficiency) of revenues							
Over (under) expenditures	(7,110)	1,849	-	3,065	(1,568)	1,497	(25)
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	(25)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(25)</b>
Net change in fund balance	(7,110)	1,849	-	3,065	(1,568)	1,497	(25)
<b>FUND BALANCE, BEGINNING</b>	<b>10,023</b>	<b>2,913</b>	<b>4,762</b>	<b>4,762</b>	<b>-</b>	<b>4,762</b>	<b>6,259</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 2,913</b>	<b>\$ 4,762</b>	<b>\$ 4,762</b>	<b>\$ 7,827</b>	<b>\$ (1,568)</b>	<b>\$ 6,259</b>	<b>\$ 6,234</b>

**Exhibit "B"**  
Allocation of Reserves

	<b>002 Devonshire</b>	<b>003 Estuary</b>	<b>004 Enclave</b>	<b>005 Parkview</b>	<b>006 Retreat</b>
<b><u>AVAILABLE FUNDS</u></b>					
Beginning Fund Balance - Fiscal Year 2022	\$ 5,468	\$ 22,663	\$ 23,277	\$ 7,542	\$ 6,259
Net Change in Fund Balance - Fiscal Year 2022	-	-	-	-	(25)
Reserves - Fiscal Year 2022 Addition	300	1,000	100	100	1,500
<b>Total Funds Available (Estimated) - 9/30/2022</b>	<b>5,768</b>	<b>23,663</b>	<b>23,377</b>	<b>7,642</b>	<b>7,734</b>

**ALLOCATION OF AVAILABLE FUNDS**

Assigned Fund Balance						
Operating Reserve - Operating Capital	(1)	766	800	289	460	616
Reserves-Gate (Prior Years)	(2)	1,800	20,500	18,700	6,600	3,300
Reserves-Gate (FY 2021)	(3)	300	1,000	100	100	1,500
Reserves-Gate (FY 2022)	(4)	300	1,000	100	100	1,500
Total Reserves-Gate		2,400	22,500	18,900	6,800	6,300
Subtotal		3,166	23,300	19,189	7,260	6,916
Total Allocation of Available Funds		3,166	23,300	19,189	7,260	6,916
Total Unassigned (undesignated) Cash		\$ 2,602	\$ 363	\$ 4,188	\$ 382	\$ 818

**Notes**

- (1) Represents approximately 2 months of operating expenditures.  
 (2) Represents assigned reserves to date (by motion at 10/20/20 board meeting).  
 (3) Represents FY 2021 budgeted reserves.  
 (4) Represents FY 2022 proposed budgeted reserves.

**Arbor Greene**  
**Community Development District**

**Supporting Budget Schedules**  
**Fiscal Year 2022**

**Comparison of Assessment Rates  
Fiscal Year 2022 vs. Fiscal Year 2021**

		General Fund 001			General Fund 002			General Fund 003			General Fund 004			General Fund 005			General Fund 006			Total Assessments per Unit			Acres	Units
		FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change		
Parcel	Name																							
A	Devonshire	\$1,297	\$1,314	-1.3%	\$67	\$65	4%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,364	\$1,379	-1.1%	13	74
B	Alcove	\$2,594	\$2,628	-1.3%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,594	\$2,628	-1.3%	13	37
C	Trace	\$2,424	\$2,456	-1.3%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,424	\$2,456	-1.3%	22	67
D	Landing	\$1,978	\$2,004	-1.3%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,978	\$2,004	-1.3%	30	112
E	Preserve	\$1,943	\$1,968	-1.3%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,943	\$1,968	-1.3%	15	57
F	Estuary	\$2,619	\$2,653	-1.3%	\$0	\$0	n/a	\$30	\$29	4%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,649	\$2,682	-1.2%	61	172
G	Enclave	\$3,191	\$3,233	-1.3%	\$0	\$0	n/a	\$0	\$0	n/a	\$15	\$15	0%	\$0	\$0	n/a	\$0	\$0	n/a	\$3,207	\$3,248	-1.3%	51	118
H / J	Parkview	\$2,073	\$2,100	-1.3%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$15	\$15	1%	\$0	\$0	n/a	\$2,087	\$2,114	-1.3%	32	114
I / K	Parkview	\$1,582	\$1,603	-1.3%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$15	\$15	1%	\$0	\$0	n/a	\$1,597	\$1,617	-1.3%	18	84
L	Whisper Pointe	\$1,899	\$1,923	-1.3%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,899	\$1,923	-1.3%	18	70
M	Heather Sound	\$1,489	\$1,509	-1.3%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$1,489	\$1,509	-1.3%	24	119
N	Townhomes	\$697	\$706	-1.3%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$697	\$706	-1.3%	15	159
O	Wynthorne	\$2,606	\$2,640	-1.3%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,606	\$2,640	-1.3%	6	17
P	Avalon	\$2,247	\$2,277	-1.3%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$2,247	\$2,276	-1.3%	7	23
Q	Retreat	\$2,685	\$2,720	-1.3%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$174	\$174	0%	\$2,859	\$2,894	-1.2%	8	22
																						333	1,245	