

HARMONY
Community Development District

Annual Operating and Debt Service Budget
Fiscal Year 2022

Version 3 - Final Budget
(Adopted 07/29/2021)

Prepared by:



Table of Contents

| | <u>Page #</u> |
|--|---------------|
| <u>BUDGET OVERVIEW</u> | |
| Narrative | |
| General Fund | 1-6 |
| Debt Service | 7 |
| <u>OPERATING BUDGET</u> | |
| General Fund | |
| Summary of Revenues, Expenditures and Changes in Fund Balances | 8-10 |
| Exhibit A - Allocation of General Fund Balances | 11 |
| <u>DEBT SERVICE BUDGETS</u> | |
| Series 2014 | |
| Summary of Revenues, Expenditures and Changes in Fund Balances | 12 |
| Amortization Schedule | 13 |
| Series 2015 | |
| Summary of Revenues, Expenditures and Changes in Fund Balances | 14 |
| Amortization Schedule | 15 |
| Exhibit B - Allocation of Debt Services Fund Balances..... | 16 |
| <u>SUPPORTING BUDGET SCHEDULES</u> | |
| 2021 - 2022 Non-Ad Valorem Assessment Summary | 17 |

Harmony
Community Development District

Budget Overview
Fiscal Year 2022

Budget Narrative
Fiscal Year 2022**REVENUES****Interest-Investments**

The District earns interest on its operating accounts.

Special Assessments-Tax Collector

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

Special Assessments-Tax Collector-VC1

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

Special Assessments-Discounts

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

Access Cards

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

Facility Revenue

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

User Facility Revenue

The District is charging fees for Parking and Garden Club.

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

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

FICA Taxes

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

Professional Services-Arbitrage Rebate

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

Professional Services-Dissemination Agent

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

Budget Narrative
Fiscal Year 2022**EXPENDITURES****Administrative** (continued)**Professional Services-Engineering**

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

Professional Services-Legal Services

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

Professional Services-Management Consulting Services

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

Professional Services-Property Appraiser

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

Professional Services-Recording Secretary

Inframark provides recording services with near verbatim minutes.

Professional Services-Special Assessment

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

Professional Services-Trustee Fees

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

Auditing Services

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

Postage and Freight

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

Rental-Meeting Room

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

Insurance-General Liability

The District's General Liability & Public Officials Liability Insurance policy is with Public Risks Insurance Agency. They specialize in providing insurance coverage to governmental agencies. The budgeted amount allows for a projected increase in the premium.

Budget Narrative
Fiscal Year 2022**EXPENDITURES****Administrative** (continued)**Printing and Binding**

Copies used in the preparation of agenda packages, required mailings and other special projects.

Legal Advertising

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

Misc. - Record Storage

Storage usage for Districts record keeping.

Miscellaneous-Assessment Collection Costs

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

Miscellaneous-Contingency

This includes bank charges, HOA services and any other miscellaneous expenses that may be incurred during the year.

Annual District Filing Fee

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

Field**Professional Services-Field Management**

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

Trailer Rental

Rental costs associated with the field office trailer.

Landscape Services**Contracts-Mulch**

Contract with Servello & Sons. Scope of work: Pine nugget bark mulch shall be installed one time a year between November 1st and January 31st at a minimum depth of 3 inches in all plant beds and tree rings. Landscape beds beneath natural pine stands shall be mulched with pine straw at a minimum depth of 3 inches. Playground areas shall be mulched annually during the month of January. Six inches of mulch is required to be added to the existing mulch.

Contracts- Irrigation

Contract with Servello & Sons to provide irrigation services.

Budget Narrative
Fiscal Year 2022**EXPENDITURES****Landscape Services** (continued)**Contracts- Landscape**

Contract with Servello & Sons. Scheduled maintenance consists of mowing, edging, trimming, blowing, fertilizing, and applying pest and disease control chemicals to turf within the District.

Contracts- Shrubs/Ground Cover Annual Service

Contract with Servello & Sons. Contractor shall be responsible for installation of 1,600 annuals per quarter (6,400 annuals per year) for each of the four quarterly rotations in spring, summer, fall and winter at various plant beds located throughout the District.

R&M-Irrigation

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

R&M-Trees Trimming Services (Canopy)

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

Miscellaneous Services

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

Utilities**Electricity-General**

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

Electricity-Streetlighting

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

Utility-Water & Sewer

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

Operation & Maintenance**Communication-Telephone**

Telephone expenses for the dockmaster and assistant.

Utility-Refuse Removal

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

R&M-Ponds

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

R&M-Pools

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

Budget Narrative
Fiscal Year 2022**EXPENDITURES****Operation & Maintenance** (continued)**R&M-Roads and Alleyways**

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

R&M-Sidewalks

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

R&M-Vehicles

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

R&M-User Supported Facility

Represents cost associated with Parking and Garden Club expenses.

R&M-Equipment Boats

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

R&M-Parks and Facilities

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

Miscellaneous Services

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

Miscellaneous Contingency

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

Miscellaneous-Security Enhancement

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

OP Supplies – Fuel, Oil

Represents usage of fuel.

Capital Outlay - Vehicle

Capital purchase as directed by the district's board.

Reserves – Renewal and Replacement

This line item includes costs for trailer and monthly pod rentals.

Reserves – Sidewalks and Alleyways

The district anticipates setting aside funds to cover future sidewalk and alleyway expenditures.

Debt Service**Principal Debt Retirement**

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

Interest Expense

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

Budget Narrative
Fiscal Year 2022**REVENUES****Interest-Investments**

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

Special Assessments-Tax Collector

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

Special Assessments-Other

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

Special Assessments-Discounts

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

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

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

Principal Debt Retirement

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

Interest Expense

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

Harmony
Community Development District

Operating Budget
Fiscal Year 2022

**Summary of Revenues, Expenditures, and Changes in Fund Balances
Fiscal Year 2022 Approved Tentative Budget
General Fund**

| ACCOUNT DESCRIPTION | ACTUAL | ACTUAL | ADOPTED | ACTUAL | PROJECTED | TOTAL | ANNUAL |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------|---------------------|---------------------|
| | FY 2019 | FY 2020 | BUDGET | THRU | JUL - | PROJECTED | BUDGET |
| | | | FY 2021 | JUN-2021 | 9/30/2021 | FY 2021 | FY 2022 |
| REVENUES | | | | | | | |
| Interest - Investments | \$ 15,201 | \$ 9,178 | \$ 9,381 | \$ 2,717 | \$ 906 | \$ 3,623 | \$ 2,814 |
| Hurricane Irma FEMA Refund | \$ 13,688 | \$ 1,158 | - | - | - | - | - |
| Interest - Tax Collector | \$ 1,647 | \$ 762 | - | \$ 1,706 | - | \$ 1,706 | - |
| Special Assmnts- Tax Collector | \$ 1,944,617 | \$ 1,853,780 | \$ 1,876,212 | \$ 1,853,780 | \$ 22,432 | \$ 1,876,212 | \$ 1,876,212 |
| Special Assessments-Tax Collector-VC1 | - | - | \$ (22,434) | - | \$ (22,434) | \$ (22,434) | \$ (22,434) |
| Special Assmnts- Discounts | \$ (49,381) | \$ (20,831) | \$ (75,048) | \$ (51,791) | - | \$ (51,791) | \$ (75,048) |
| Sale of Surplus Equipment | - | \$ 1,454 | - | \$ 500 | - | \$ 500 | - |
| Other Miscellaneous Revenues | \$ 1,804 | \$ 694 | - | \$ 897 | - | \$ 897 | - |
| Access Cards | \$ 2,040 | \$ 2,080 | \$ 1,500 | \$ 1,300 | \$ 760 | \$ 2,060 | \$ 1,200 |
| Insurance Reimbursements | - | \$ 3,096 | - | - | - | - | - |
| Facility Revenue | \$ 650 | \$ 766 | \$ 500 | \$ 200 | \$ 508 | \$ 708 | \$ 600 |
| User Facility Revenue | \$ 17,380 | \$ 21,460 | \$ 5,000 | \$ 16,725 | \$ 2,695 | \$ 19,420 | \$ 15,000 |
| TOTAL REVENUES | \$ 1,947,646 | \$ 1,873,597 | \$ 1,795,111 | \$ 1,826,034 | \$ 4,867 | \$ 1,830,901 | \$ 1,798,344 |

EXPENDITURES

Administrative

| | | | | | | | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| P/R-Board of Supervisors | \$ 10,400 | \$ 10,800 | \$ 12,000 | \$ 9,000 | \$ 3,000 | \$ 12,000 | \$ 14,000 |
| FICA Taxes | \$ 796 | \$ 826 | \$ 918 | \$ 689 | \$ 230 | \$ 919 | \$ 1,071 |
| ProfServ-Arbitrage Rebate | \$ 1,200 | \$ 1,200 | \$ 1,200 | - | \$ 1,200 | \$ 1,200 | \$ 1,200 |
| ProfServ-Dissemination Agent | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ 1,500 | - | \$ 1,500 | \$ 1,500 |
| ProfServ-Engineering | \$ 8,217 | \$ 14,891 | \$ 9,500 | \$ 16,118 | \$ 2,375 | \$ 18,493 | \$ 20,000 |
| ProfServ-Legal Services | \$ 82,337 | \$ 94,587 | \$ 90,000 | \$ 60,523 | \$ 27,939 | \$ 88,462 | \$ 65,000 |
| ProfServ-Mgmt Consulting Serv | \$ 63,484 | \$ 64,985 | \$ 67,200 | \$ 50,400 | \$ 16,800 | \$ 67,200 | \$ 69,250 |
| ProfServ-Property Appraiser | \$ 440 | \$ 392 | \$ 392 | \$ 438 | - | \$ 438 | \$ 392 |
| ProfServ-Recording Secretary | - | - | - | \$ 275 | \$ 825 | \$ 1,100 | \$ 3,300 |
| ProfServ-Special Assessment | \$ 8,822 | \$ 8,822 | \$ 8,822 | \$ 8,822 | - | \$ 8,822 | \$ 8,822 |
| ProfServ-Trustee Fees | \$ 10,560 | \$ 10,560 | \$ 10,160 | \$ 5,390 | \$ 4,770 | \$ 10,160 | \$ 10,160 |
| Auditing Services | \$ 4,355 | \$ 4,355 | \$ 4,600 | \$ 4,400 | - | \$ 4,400 | \$ 4,400 |
| Postage and Freight | \$ 998 | \$ 732 | \$ 1,200 | \$ 1,419 | \$ 643 | \$ 2,062 | \$ 1,000 |
| Rental - Meeting Room | \$ 4,450 | \$ 3,600 | \$ 3,600 | \$ 2,750 | - | \$ 2,750 | \$ 2,750 |
| Insurance - General Liability | \$ 24,391 | \$ 22,888 | \$ 25,177 | \$ 25,238 | - | \$ 25,238 | \$ 27,762 |
| Printing and Binding | \$ 708 | \$ 251 | \$ 1,000 | \$ 269 | \$ 211 | \$ 480 | \$ 500 |
| Legal Advertising | \$ 1,162 | \$ 847 | \$ 1,000 | \$ 558 | \$ 442 | \$ 1,000 | \$ 1,000 |
| Misc-Records Storage | - | - | \$ 150 | - | - | - | \$ 1,500 |
| Misc-Assessmnt Collection Cost | \$ 24,950 | \$ 24,120 | \$ 37,524 | \$ 36,056 | \$ 1,468 | \$ 37,524 | \$ 37,524 |
| Misc-Contingency | \$ 1,718 | \$ 2,633 | \$ 5,000 | \$ 1,789 | \$ 2,800 | \$ 4,589 | \$ 5,000 |
| Office Supplies | \$ 17 | - | \$ 50 | - | - | - | - |
| Annual District Filing Fee | \$ 175 | \$ 175 | \$ 175 | \$ 175 | - | \$ 175 | \$ 175 |
| Total Administrative | \$ 250,680 | \$ 268,164 | \$ 281,168 | \$ 225,809 | \$ 62,702 | \$ 288,511 | \$ 276,306 |

**Summary of Revenues, Expenditures, and Changes in Fund Balances
Fiscal Year 2022 Approved Tentative Budget
General Fund**

| ACCOUNT DESCRIPTION | ACTUAL FY 2019 | ACTUAL FY 2020 | ADOPTED BUDGET FY 2021 | ACTUAL | PROJECTED | TOTAL | ANNUAL |
|--|-------------------|-------------------|------------------------------|-------------------|--------------------|----------------------|-------------------|
| | | | | THRU JUN-2021 | JUL - 9/30/2021 | PROJECTED FY 2021 | BUDGET FY 2022 |
| Field | | | | | | | |
| ProfServ-Field Management | \$ 246,141 | \$ 278,023 | \$ 295,000 | \$ 218,628 | \$ 84,718 | \$ 303,346 | \$ 338,872 |
| Trailer Rental | - | - | - | - | - | - | \$ 6,960 |
| Total Field | \$ 246,141 | \$ 278,023 | \$ 295,000 | \$ 218,628 | \$ 84,718 | \$ 303,346 | \$ 345,832 |
| Landscape Services | | | | | | | |
| Contracts-Mulch | \$ 58,803 | \$ 59,405 | \$ 61,000 | \$ 45,387 | \$ 15,129 | \$ 60,516 | \$ 62,220 |
| Contracts-Irrigation | - | - | - | \$ 6,600 | \$ 6,600 | \$ 13,200 | \$ 26,400 |
| Contracts - Landscape | \$ 272,363 | \$ 260,808 | \$ 267,000 | \$ 199,611 | \$ 66,537 | \$ 266,148 | \$ 272,300 |
| Cntrs-Shrub/Grnd Cover Annual Svc | \$ 152,676 | \$ 154,291 | \$ 158,000 | \$ 117,887 | \$ 39,296 | \$ 157,183 | \$ 161,110 |
| R&M-Irrigation | \$ 8,609 | \$ 8,887 | \$ 15,000 | \$ 4,479 | \$ 10,869 | \$ 15,348 | \$ 15,000 |
| R&M-Trees and Trimming | \$ 2,600 | \$ 29,810 | \$ 40,000 | \$ 2,045 | \$ 37,955 | \$ 40,000 | \$ 40,000 |
| Miscellaneous Services | \$ 44,111 | \$ 26,775 | \$ 32,000 | \$ 11,591 | \$ 23,852 | \$ 35,443 | \$ 35,000 |
| Total Landscape Services | \$ 539,162 | \$ 539,976 | \$ 573,000 | \$ 387,600 | \$ 200,238 | \$ 587,838 | \$ 612,030 |
| Utilities | | | | | | | |
| Electricity - General | \$ 34,516 | \$ 33,920 | \$ 35,000 | \$ 28,158 | \$ 6,060 | \$ 34,218 | \$ 37,000 |
| Electricity - Streetlighting | \$ 97,373 | \$ 100,399 | \$ 90,000 | \$ 76,683 | \$ 22,203 | \$ 98,886 | \$ 110,000 |
| Utility - Water & Sewer | \$ 180,401 | \$ 153,651 | \$ 140,000 | \$ 102,210 | \$ 64,816 | \$ 167,026 | \$ 180,000 |
| Lease - Street Light | \$ 5,123 | - | - | - | - | - | - |
| Buydown - Street Lights | \$ 345,326 | - | - | - | - | - | - |
| Total Utilities | \$ 662,739 | \$ 287,970 | \$ 265,000 | \$ 207,051 | \$ 93,079 | \$ 300,130 | \$ 327,000 |
| Operation & Maintenance | | | | | | | |
| Communication - Telephone | \$ 4,570 | \$ 5,764 | \$ 5,500 | \$ 2,303 | \$ 1,320 | \$ 3,623 | - |
| Utility - Refuse Removal | \$ 2,700 | \$ 2,771 | \$ 3,000 | \$ 2,007 | \$ 675 | \$ 2,682 | \$ 3,000 |
| R&M-Ponds | \$ 1,892 | \$ 3,008 | \$ 10,000 | \$ 1,085 | \$ 1,365 | \$ 2,450 | \$ 3,500 |
| R&M-Pools | \$ 29,108 | \$ 34,071 | \$ 35,000 | \$ 15,753 | \$ 15,837 | \$ 31,590 | \$ 32,000 |
| R&M-Roads & Alleyways | \$ 531 | \$ 2,051 | \$ 2,000 | - | \$ 1,291 | \$ 1,291 | \$ 2,000 |
| R&M-Sidewalks | \$ 799 | \$ 33,048 | \$ 15,000 | \$ 92 | \$ 16,832 | \$ 16,924 | \$ 15,000 |
| R&M-Vehicles | \$ 11,149 | \$ 9,743 | \$ 15,000 | \$ 3,206 | \$ 7,240 | \$ 10,446 | \$ 15,000 |
| R&M-User Supported Facility | \$ 87,727 | \$ 10,070 | \$ 20,000 | \$ 7,570 | \$ 2,523 | \$ 10,093 | \$ 20,000 |
| R&M-Equipment Boats | \$ 2,464 | \$ 9,190 | \$ 6,000 | \$ 2,323 | \$ 3,504 | \$ 5,827 | \$ 6,000 |
| R&M-Parks & Facilities | \$ 28,652 | \$ 19,359 | \$ 35,000 | \$ 17,547 | \$ 6,458 | \$ 24,005 | \$ 25,000 |
| Miscellaneous Services | \$ 950 | \$ 1,250 | \$ 2,000 | \$ 129 | \$ 971 | \$ 1,100 | \$ 1,100 |
| Misc-Contingency | \$ 1,644 | \$ 4,276 | \$ 10,000 | \$ 6,885 | \$ 3,115 | \$ 10,000 | \$ 8,000 |
| Misc-Security Enhancements | \$ 6,544 | \$ 8,224 | \$ 6,500 | \$ 2,295 | \$ 3,675 | \$ 5,970 | \$ 5,700 |
| Op Supplies - Fuel, Oil | \$ 3,741 | \$ 3,258 | \$ 5,000 | \$ 1,547 | \$ 1,952 | \$ 3,499 | \$ 4,000 |
| Cap Outlay - Other | \$ 35,589 | \$ 33,073 | - | \$ 29,765 | - | \$ 29,765 | - |
| Cap Outlay - Vehicles | \$ 22,526 | \$ 15,451 | \$ 20,000 | \$ 11,145 | - | \$ 11,145 | \$ 30,000 |
| Capital Outlay | - | \$ 364,684 | - | - | - | - | - |
| Reserve - Renewal&Replacement | \$ 6,818 | \$ 52,155 | \$ 30,000 | \$ 45,205 | \$ 1,740 | \$ 46,945 | \$ 23,040 |
| Reserve - Sidewalks & Alleyways | - | - | \$ 60,000 | \$ 14,136 | - | \$ 14,136 | \$ 43,500 |
| Total Operation & Maintenance | \$ 247,404 | \$ 611,446 | \$ 280,000 | \$ 162,993 | \$ 68,498 | \$ 231,491 | \$ 236,840 |

Summary of Revenues, Expenditures, and Changes in Fund Balances
Fiscal Year 2022 Approved Tentative Budget
General Fund

| ACCOUNT DESCRIPTION | ACTUAL | ACTUAL | ADOPTED | ACTUAL | PROJECTED | TOTAL | ANNUAL |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| | FY 2019 | FY 2020 | BUDGET FY 2021 | THRU JUN-2021 | JUL - 9/30/2021 | PROJECTED FY 2021 | BUDGET FY 2022 |
| Debt Service | | | | | | | |
| Principal Debt Retirement | - | \$ 75,576 | - | \$ 12,260 | - | \$ 12,260 | \$ 12,868 |
| Interest Expense | - | \$ 7,620 | - | \$ 14,340 | - | \$ 14,340 | \$ 13,732 |
| Total Debt Service | - | \$ 83,196 | - | \$ 26,600 | - | \$ 26,600 | \$ 26,600 |
| TOTAL EXPENDITURES | \$ 1,946,126 | \$ 2,068,775 | \$ 1,694,168 | \$ 1,228,681 | \$ 509,235 | \$ 1,737,916 | \$ 1,824,608 |
| Excess (deficiency) of revenues | \$ 1,520 | \$ (195,178) | \$ 100,943 | \$ 597,353 | \$ (504,368) | \$ 92,985 | \$ (26,264) |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Operating Transfers-Out | - | - | \$ (26,600) | - | - | - | - |
| Contribution to (Use of) Fund Balance | - | - | \$ (22,434) | - | - | - | \$ (22,434) |
| TOTAL OTHER SOURCES (USES) | - | - | \$ (49,034) | - | - | - | \$ (22,434) |
| Net change in fund balance | \$ 1,520 | \$ (195,178) | \$ 51,909 | \$ 597,353 | \$ (504,368) | \$ 92,985 | \$ (48,698) |
| Fund balance - audit adjustments | - | - | - | - | - | - | - |
| Rounding | - | - | - | - | - | - | - |
| Check Totals (rev,expense,other) | \$ 1,520 | \$ (195,178) | \$ 51,909 | \$ 597,353 | - | \$ 597,353 | - |
| FUND BALANCE, BEGINNING | \$ 1,515,743 | \$ 1,517,263 | \$ 1,322,085 | \$ 1,322,085 | - | \$ 1,322,085 | \$ 1,415,070 |
| FUND BALANCE, ENDING | \$ 1,517,263 | \$ 1,322,085 | \$ 1,373,994 | \$ 1,919,438 | \$ (504,368) | \$ 1,415,070 | \$ 1,366,372 |

Fiscal Year 2022 Exhibit "A"
Allocation of General Fund Reserve Balances

| <u>AVAILABLE FUNDS</u> | <u>Amount</u> |
|--|---------------------|
| Beginning Fund Balance - Fiscal Year 2022 | \$ 1,415,070 |
| Net Change in Fund Balance - Fiscal Year 2022 | \$ (48,698) |
| Reserves - Fiscal Year 2022 Additions | \$ 66,540 |
| Total Funds Available (Estimated) - 9/30/2022 | \$ 1,432,912 |

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

| | | | |
|---|-------------|------------|-----|
| Operating Reserve - First Quarter Operating Capital | | \$ 439,517 | (2) |
| Reserves - Renewal & Replacement (Prior Years) | \$ 40,215 | | (3) |
| Reserves - Renewal & Replacement (FY 2021) | \$ 30,000 | | |
| Reserves - Renewal & Replacement (Use of fund balance) | \$ (46,945) | | |
| Reserves - Renewal & Replacement (FY 2022) | \$ 23,040 | \$ 46,310 | (5) |
| Reserves - Insurance (Prior Years) | | \$ 50,000 | (3) |
| Reserves - Sidewalk and Alleyways (Prior Years) | \$ 213,208 | | (3) |
| Reserves - Sidewalk and Alleyways (FY 2021) | \$ 60,000 | | (4) |
| Reserves - Sidewalk and Alleyways (Use of fund balance) | \$ (14,136) | | |
| Reserves - Sidewalk and Alleyways (FY 2022) | \$ 43,500 | \$ 302,572 | (5) |
| | Subtotal | \$ 838,399 | |

| | | |
|--|-----------|----------------|
| Total Allocation of Available Funds | \$ | 838,399 |
|--|-----------|----------------|

| | | |
|---|-----------|----------------|
| Total Unassigned (undesignated) Cash | \$ | 594,513 |
|---|-----------|----------------|

Notes

(1) The District has acquired parcel VC1 and will pay the Series 2015 Debt Service associated with this parcel over the life of the bond. The remaining obligation associated with this parcel is \$ 372,401

- (2) Represents approximately 3 months of operating expenditures.
- (3) Prior year assignment of fund balance as of 10.29.20 passed by motion.
- (4) Reserves budgeted in FY 2021.
- (5) Proposed budgeted reserves in FY 2022.

Harmony
Community Development District

Debt Service Budgets
Fiscal Year 2022

**Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Approved Tentative Budget
Series 2014 Debt Service Fund**

| ACCOUNT DESCRIPTION | ACTUAL FY 2019 | ACTUAL FY 2020 | ADOPTED BUDGET FY 2021 | ACTUAL THRU JUN-2021 | PROJECTED JUL - 9/30/2021 | TOTAL PROJECTED FY 2021 | ANNUAL BUDGET FY 2022 |
|--|---------------------|---------------------|------------------------------|----------------------------|---------------------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | | | |
| Interest - Investments | \$ 5,114 | \$ 8,000 | \$ 3,114 | \$ 57 | \$ 19 | \$ 76 | \$ 62 |
| Special Assmnts- Tax Collector | \$ 1,257,487 | \$ 1,248,229 | \$ 1,245,641 | \$ 1,242,841 | \$ 2,800 | \$ 1,245,641 | \$ 1,230,013 |
| Special Assmnts- Prepayment | \$ 79,626 | \$ 44,405 | - | \$ 111,476 | - | \$ 111,476 | - |
| Special Assmnts- CDD Collected | - | - | - | - | - | - | - |
| Special Assmnts- Discounts | \$ (31,931) | \$ (14,026) | \$ (49,826) | \$ (34,723) | - | \$ (34,723) | \$ (49,201) |
| TOTAL REVENUES | \$ 1,310,296 | \$ 1,286,608 | \$ 1,198,929 | \$ 1,319,651 | \$ 2,819 | \$ 1,322,470 | \$ 1,180,874 |
| EXPENDITURES | | | | | | | |
| <i>Administrative</i> | | | | | | | |
| Misc-Assessmnt Collection Cost | \$ 16,135 | \$ 16,241 | \$ 24,913 | \$ 24,173 | \$ 740 | \$ 24,913 | \$ 24,600 |
| Total Administrative | \$ 16,135 | \$ 16,241 | \$ 24,913 | \$ 24,173 | \$ 740 | \$ 24,913 | \$ 24,600 |
| <i>Debt Service</i> | | | | | | | |
| Principal Debt Retirement | \$ 585,000 | \$ 610,000 | \$ 640,000 | \$ 640,000 | - | \$ 640,000 | \$ 670,000 |
| Principal Prepayments | \$ 45,000 | \$ 95,000 | - | \$ 125,000 | - | \$ 125,000 | - |
| Interest Expense | \$ 602,025 | \$ 569,413 | \$ 535,800 | \$ 535,144 | - | \$ 535,144 | \$ 497,313 |
| Total Debt Service | \$ 1,232,025 | \$ 1,274,413 | \$ 1,175,800 | \$ 1,300,144 | - | \$ 1,300,144 | \$ 1,167,313 |
| TOTAL EXPENDITURES | \$ 1,248,160 | \$ 1,290,654 | \$ 1,200,713 | \$ 1,324,317 | \$ 740 | \$ 1,325,057 | \$ 1,191,913 |
| Excess (deficiency) of revenues | \$ 62,136 | \$ (4,046) | \$ (1,784) | \$ (4,666) | \$ 2,079 | \$ (2,587) | \$ (11,039) |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Contribution to (Use of) Fund Balance | - | - | \$ (1,784) | - | - | - | \$ (11,039) |
| TOTAL OTHER SOURCES (USES) | - | - | \$ (1,784) | - | - | - | \$ (11,039) |
| Net change in fund balance | \$ 62,136 | \$ (4,046) | \$ (1,784) | \$ (4,666) | \$ 2,079 | \$ (2,587) | \$ (11,039) |
| FUND BALANCE, BEGINNING | \$ 1,178,662 | \$ 1,240,798 | \$ 1,236,752 | \$ 1,236,752 | - | \$ 1,236,752 | \$ 1,234,165 |
| FUND BALANCE, ENDING | \$ 1,240,798 | \$ 1,236,752 | \$ 1,234,968 | \$ 1,232,086 | \$ 2,079 | \$ 1,234,165 | \$ 1,223,126 |

**Harmony Community Development District
Series 2014 Special Assessment Bonds**

AMORTIZATION SCHEDULE

| Period Ending | Outstanding Balance | Principal Payment | Special Call | Coupon Rate | Interst Payment | Annual Debt Service |
|----------------------|----------------------------|--------------------------|---------------------|--------------------|------------------------|----------------------------|
| 2021/11/01 | \$ 9,610,000 | | | | \$ 248,656 | |
| 2022/05/01 | \$ 9,610,000 | \$ 670,000 | | 5.000% | \$ 248,656 | \$ 1,167,312 |
| 2022/11/01 | \$ 8,940,000 | | | | \$ 231,906 | |
| 2023/05/01 | \$ 8,940,000 | \$ 700,000 | | 5.000% | \$ 231,906 | \$ 1,163,812 |
| 2023/11/01 | \$ 8,240,000 | | | | \$ 214,406 | |
| 2024/05/01 | \$ 8,240,000 | \$ 740,000 | | 5.000% | \$ 214,406 | \$ 1,168,812 |
| 2024/11/01 | \$ 7,500,000 | | | | \$ 195,906 | |
| 2025/05/01 | \$ 7,500,000 | \$ 775,000 | | 5.000% | \$ 195,906 | \$ 1,166,812 |
| 2025/11/01 | \$ 6,725,000 | | | | \$ 176,531 | |
| 2026/05/01 | \$ 6,725,000 | \$ 815,000 | | 5.250% | \$ 176,531 | \$ 1,168,062 |
| 2026/11/01 | \$ 5,910,000 | | | | \$ 155,138 | |
| 2027/05/01 | \$ 5,910,000 | \$ 860,000 | | 5.250% | \$ 155,138 | \$ 1,170,276 |
| 2027/11/01 | \$ 5,050,000 | | | | \$ 132,563 | |
| 2028/05/01 | \$ 5,050,000 | \$ 905,000 | | 5.250% | \$ 132,563 | \$ 1,170,126 |
| 2028/11/01 | \$ 4,145,000 | | | | \$ 108,806 | |
| 2029/05/01 | \$ 4,145,000 | \$ 955,000 | | 5.250% | \$ 108,806 | \$ 1,172,612 |
| 2029/11/01 | \$ 3,190,000 | | | | \$ 83,738 | |
| 2030/05/01 | \$ 3,190,000 | \$ 1,010,000 | | 5.250% | \$ 83,738 | \$ 1,177,476 |
| 2030/11/01 | \$ 2,180,000 | | | | \$ 57,225 | |
| 2031/05/01 | \$ 2,180,000 | \$ 1,060,000 | | 5.250% | \$ 57,225 | \$ 1,174,450 |
| 2031/11/01 | \$ 1,120,000 | | | | \$ 29,400 | |
| 2032/05/01 | \$ 1,120,000 | \$ 1,120,000 | | 5.250% | \$ 29,400 | \$ 1,178,800 |
| | | \$ 9,610,000 | - | | \$ 3,268,550 | \$ 12,878,550 |

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Approved Tentative Budget
 Series 2015 Debt Service Fund

| ACCOUNT DESCRIPTION | ACTUAL | ACTUAL | ADOPTED | ACTUAL | PROJECTED | TOTAL | ANNUAL |
|--|---------------------|---------------------|--------------------|---------------------|------------------|---------------------|-------------------|
| | FY 2019 | FY 2020 | BUDGET | THRU | JUL - | PROJECTED | BUDGET |
| | | | FY 2021 | JUN-2021 | 9/30/2021 | FY 2021 | FY 2022 |
| REVENUES | | | | | | | |
| Interest - Investments | \$ 4,531 | \$ 6,923 | \$ 2,270 | \$ 35 | \$ 12 | \$ 47 | \$ 43 |
| Special Assmnts - Tax Collector | \$ 1,037,261 | \$ 937,503 | \$ 908,123 | \$ 867,673 | \$ 40,450 | \$ 908,123 | \$ 856,710 |
| Special Assessments - Other | - | \$ 83,196 | - | \$ 26,600 | - | \$ 26,600 | \$ 26,600 |
| Special Assmnts- Prepayment | \$ 1,055,023 | \$ 693,013 | - | \$ 214,658 | - | \$ 214,658 | - |
| Special Assmnts- Discounts | \$ (26,342) | \$ (10,535) | \$ (36,325) | \$ (24,241) | - | \$ (24,241) | \$ (34,268) |
| TOTAL REVENUES | \$ 2,070,473 | \$ 1,710,100 | \$ 874,068 | \$ 1,084,725 | \$ 40,462 | \$ 1,125,187 | \$ 849,084 |
| EXPENDITURES | | | | | | | |
| <i>Administrative</i> | | | | | | | |
| Misc-Assessmnt Collection Cost | \$ 13,307 | \$ 12,198 | \$ 18,162 | \$ 16,876 | \$ 1,286 | \$ 18,162 | \$ 17,134 |
| Total Administrative | \$ 13,307 | \$ 12,198 | \$ 18,162 | \$ 16,876 | \$ 1,286 | \$ 18,162 | \$ 17,134 |
| <i>Debt Service</i> | | | | | | | |
| Principal Debt Retirement | \$ 420,000 | \$ 395,000 | \$ 395,000 | \$ 380,000 | - | \$ 380,000 | \$ 390,000 |
| Principal Prepayments | \$ 435,000 | \$ 1,315,000 | - | \$ 460,000 | - | \$ 460,000 | - |
| Interest Expense | \$ 589,966 | \$ 532,613 | \$ 471,838 | \$ 463,384 | - | \$ 463,384 | \$ 430,606 |
| Total Debt Service | \$ 1,444,966 | \$ 2,242,613 | \$ 866,838 | \$ 1,303,384 | - | \$ 1,303,384 | \$ 820,606 |
| TOTAL EXPENDITURES | \$ 1,458,273 | \$ 2,254,811 | \$ 885,000 | \$ 1,320,260 | \$ 1,286 | \$ 1,321,546 | \$ 837,740 |
| Excess (deficiency) of revenues | \$ 612,200 | \$ (544,711) | \$ (10,932) | \$ (235,535) | \$ 39,176 | \$ (196,359) | \$ 11,344 |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Interfund Transfer - In | \$ 5 | - | \$ 26,600 | - | - | - | - |
| Contribution to (Use of) Fund Balance | - | - | \$ 15,668 | - | - | - | \$ 11,344 |
| TOTAL OTHER SOURCES (USES) | \$ 5 | - | \$ 42,268 | - | - | - | \$ 11,344 |
| Net change in fund balance | \$ 612,205 | \$ (544,711) | \$ 15,668 | \$ (235,535) | \$ 39,176 | \$ (196,359) | \$ 11,344 |
| FUND BALANCE, BEGINNING | \$ 914,194 | \$ 1,526,399 | \$ 981,688 | \$ 981,688 | - | \$ 981,688 | \$ 785,329 |
| FUND BALANCE, ENDING | \$ 1,526,399 | \$ 981,688 | \$ 997,356 | \$ 746,153 | \$ 39,176 | \$ 785,329 | \$ 796,672 |

**Harmony Community Development District
Series 2015 Special Assessment Bonds**

AMORTIZATION SCHEDULE

| Period Ending | Outstanding Balance | Principal Payment | Special Call | Coupon Rate | Interest Payment | Annual Debt Service |
|----------------------|----------------------------|--------------------------|---------------------|--------------------|-------------------------|----------------------------|
| 2021/11/01 | \$ 8,525,000 | | | 4.750% | \$ 215,303 | |
| 2022/05/01 | \$ 8,525,000 | \$ 390,000 | | 4.750% | \$ 215,303 | \$ 820,606 |
| 2022/11/01 | \$ 8,135,000 | | | 4.750% | \$ 206,041 | |
| 2023/05/01 | \$ 8,135,000 | \$ 410,000 | | 4.750% | \$ 206,041 | \$ 822,081 |
| 2023/11/01 | \$ 7,725,000 | | | 4.750% | \$ 196,303 | |
| 2024/05/01 | \$ 7,725,000 | \$ 430,000 | | 4.750% | \$ 196,303 | \$ 822,606 |
| 2024/11/01 | \$ 7,295,000 | | | 4.750% | \$ 186,091 | |
| 2025/05/01 | \$ 7,295,000 | \$ 450,000 | | 4.750% | \$ 186,091 | \$ 822,181 |
| 2025/11/01 | \$ 6,845,000 | | | 4.750% | \$ 175,403 | |
| 2026/05/01 | \$ 6,845,000 | \$ 475,000 | | 5.125% | \$ 175,403 | \$ 825,806 |
| 2026/11/01 | \$ 6,370,000 | | | 5.125% | \$ 163,231 | |
| 2027/05/01 | \$ 6,370,000 | \$ 500,000 | | 5.125% | \$ 163,231 | \$ 826,463 |
| 2027/11/01 | \$ 5,870,000 | | | 5.125% | \$ 150,419 | |
| 2028/05/01 | \$ 5,870,000 | \$ 525,000 | | 5.125% | \$ 150,419 | \$ 825,838 |
| 2028/11/01 | \$ 5,345,000 | | | 5.125% | \$ 136,966 | |
| 2029/05/01 | \$ 5,345,000 | \$ 555,000 | | 5.125% | \$ 136,966 | \$ 828,931 |
| 2029/11/01 | \$ 4,790,000 | | | 5.125% | \$ 122,744 | |
| 2030/05/01 | \$ 4,790,000 | \$ 585,000 | | 5.125% | \$ 122,744 | \$ 830,488 |
| 2030/11/01 | \$ 4,205,000 | | | 5.125% | \$ 107,753 | |
| 2031/05/01 | \$ 4,205,000 | \$ 615,000 | | 5.125% | \$ 107,753 | \$ 830,506 |
| 2031/11/01 | \$ 3,590,000 | | | 5.125% | \$ 91,994 | |
| 2032/05/01 | \$ 3,590,000 | \$ 645,000 | | 5.125% | \$ 91,994 | \$ 828,988 |
| 2032/11/01 | \$ 2,945,000 | | | 5.125% | \$ 75,466 | |
| 2033/05/01 | \$ 2,945,000 | \$ 680,000 | | 5.125% | \$ 75,466 | \$ 830,931 |
| 2033/11/01 | \$ 2,265,000 | | | 5.125% | \$ 58,041 | |
| 2034/05/01 | \$ 2,265,000 | \$ 715,000 | | 5.125% | \$ 58,041 | \$ 831,081 |
| 2034/11/01 | \$ 1,550,000 | | | 5.125% | \$ 39,719 | |
| 2035/05/01 | \$ 1,550,000 | \$ 755,000 | | 5.125% | \$ 39,719 | \$ 834,438 |
| 2035/11/01 | \$ 795,000 | | | 5.125% | \$ 20,372 | |
| 2036/05/01 | \$ 795,000 | \$ 795,000 | | 5.125% | \$ 20,372 | \$ 835,744 |
| Total | | \$ 8,525,000 | - | | \$ 3,891,688 | \$ 12,416,688 |

HARMONY
Community Development District

Fiscal Year 2022 **Exhibit "B"**
Allocation of **Debt Service** Reserve Balances

| | <u>Debt Service Series 2014</u> | <u>Debt Service Series 2015</u> |
|--|-------------------------------------|-------------------------------------|
| <u>AVAILABLE FUNDS</u> | | |
| Beginning Fund Balance - Fiscal Year 2022 | \$ 1,234,165 | \$ 785,329 |
| Net Change in Fund Balance - Fiscal Year 2022 | \$ (11,039) | \$ 11,344 |
| Reserves - Fiscal Year 2022 Additions | - | - |
| Total Funds Available (Estimated) - 9/30/2022 | \$ 1,223,126 | \$ 796,673 |
| <u>ALLOCATION OF AVAILABLE FUNDS</u> | | |
| <i>Restricted Fund Balance</i> | | |
| Interest Payment - November 2021 | \$ 248,656 | \$ 215,303 |
| Reserve Account(s) - US Bank | \$ 607,313 | \$ 340,000 |
| <i>Assigned Fund Balance</i> | | |
| Place balances here. | - | - |
| Total Allocation of Available Funds | \$ 855,969 | \$ 555,303 |
| Total Unassigned Cash | \$ 367,158 | \$ 241,370 |

Notes

Harmony
Community Development District

Supporting Budget Schedules
Fiscal Year 2022

**Harmony Community Development District
2022-2021 Non-Ad Valorem Assessment Summary
(Adopted & Levied Schedule)**

| Platting | | | O & M | | | 2014 Debt Service | | | 2015 Debt Service | | | Total | | | [Balance] | Units | Acres |
|----------------------|-----------|-------------|-------------|-------------|--------------------------------|-------------------|-------------|--------------------------------|-------------------|-------------|--------------------------------|--------------|-------------|--------------------------------|--------------------------------|-------|--------|
| *** Neighborhood | Lot Type | Lot Width | FY 2022 | FY 2021 | % Change (Decrease) / Increase | FY 2022 | FY 2021 | % Change (Decrease) / Increase | FY 2022 | FY 2021 | % Change (Decrease) / Increase | FY 2022 | FY 2021 | % Change (Decrease) / Increase | FY 2022 **Par per Unit/Acre | | |
| Platted | | | | | | | | | | | | | | | | | |
| A-1 | MF | n/a | \$ 463.92 | \$ 463.92 | 0.00% | \$ 605.71 | \$ 605.71 | 0.00% | \$ - | \$ - | N/A | \$ 1,069.63 | \$ 1,069.63 | 0.00% | \$ 4,400.00 | 186 | 19.77 |
| B | SF | 80 | \$ 1,466.58 | \$ 1,466.58 | 0.00% | \$ 1,914.87 | \$ 1,914.87 | 0.00% | \$ - | \$ - | N/A | \$ 3,381.45 | \$ 3,381.45 | 0.00% | \$ 13,800.00 | 9 | 23.58 |
| | SF | 65 | \$ 1,191.60 | \$ 1,191.60 | 0.00% | \$ 1,555.83 | \$ 1,555.83 | 0.00% | \$ - | \$ - | N/A | \$ 2,747.43 | \$ 2,747.43 | 0.00% | \$ 11,200.00 | 25 | |
| | SF | 52 | \$ 953.28 | \$ 953.28 | 0.00% | \$ 1,244.66 | \$ 1,244.66 | 0.00% | \$ - | \$ - | N/A | \$ 2,197.94 | \$ 2,197.94 | 0.00% | \$ 9,000.00 | 35 | |
| | SF | 42 | \$ 769.96 | \$ 769.96 | 0.00% | \$ 1,005.31 | \$ 1,005.31 | 0.00% | \$ - | \$ - | N/A | \$ 1,775.27 | \$ 1,775.27 | 0.00% | \$ 7,300.00 | 22 | |
| | SF | 35 | \$ 641.63 | \$ 641.63 | 0.00% | \$ 837.75 | \$ 837.75 | 0.00% | \$ - | \$ - | N/A | \$ 1,479.38 | \$ 1,479.38 | 0.00% | \$ 6,100.00 | 15 | |
| C-1 | SF | 80 | \$ 1,442.48 | \$ 1,442.48 | 0.00% | \$ 1,883.40 | \$ 1,883.40 | 0.00% | \$ - | \$ - | N/A | \$ 3,325.88 | \$ 3,325.88 | 0.00% | \$ 13,600.00 | 10 | 25.82 |
| | SF | 65 | \$ 1,172.02 | \$ 1,172.02 | 0.00% | \$ 1,530.26 | \$ 1,530.26 | 0.00% | \$ - | \$ - | N/A | \$ 2,702.28 | \$ 2,702.28 | 0.00% | \$ 11,100.00 | 30 | |
| | SF | 52 | \$ 937.61 | \$ 937.61 | 0.00% | \$ 1,224.21 | \$ 1,224.21 | 0.00% | \$ - | \$ - | N/A | \$ 2,161.82 | \$ 2,161.82 | 0.00% | \$ 8,850.00 | 35 | |
| | SF | 42 | \$ 757.30 | \$ 757.30 | 0.00% | \$ 988.78 | \$ 988.78 | 0.00% | \$ - | \$ - | N/A | \$ 1,746.08 | \$ 1,746.08 | 0.00% | \$ 7,150.00 | 30 | |
| | SF | 35 | \$ 631.09 | \$ 631.09 | 0.00% | \$ 823.98 | \$ 823.98 | 0.00% | \$ - | \$ - | N/A | \$ 1,455.07 | \$ 1,455.07 | 0.00% | \$ 5,980.00 | 12 | |
| C-2 | SF | 80 | \$ 1,499.98 | \$ 1,499.98 | 0.00% | \$ 1,958.47 | \$ 1,958.47 | 0.00% | \$ - | \$ - | N/A | \$ 3,458.45 | \$ 3,458.45 | 0.00% | \$ 14,100.00 | 4 | 17.54 |
| | SF | 65 | \$ 1,218.73 | \$ 1,218.73 | 0.00% | \$ 1,591.26 | \$ 1,591.26 | 0.00% | \$ - | \$ - | N/A | \$ 2,809.99 | \$ 2,809.99 | 0.00% | \$ 11,500.00 | 14 | |
| | SF | 52 | \$ 974.99 | \$ 974.99 | 0.00% | \$ 1,273.01 | \$ 1,273.01 | 0.00% | \$ - | \$ - | N/A | \$ 2,248.00 | \$ 2,248.00 | 0.00% | \$ 9,200.00 | 13 | |
| | SF | 42 | \$ 787.49 | \$ 787.49 | 0.00% | \$ 1,028.20 | \$ 1,028.20 | 0.00% | \$ - | \$ - | N/A | \$ 1,815.69 | \$ 1,815.69 | 0.00% | \$ 7,400.00 | 31 | |
| | SF | 35 | \$ 656.24 | \$ 656.24 | 0.00% | \$ 856.83 | \$ 856.83 | 0.00% | \$ - | \$ - | N/A | \$ 1,513.07 | \$ 1,513.07 | 0.00% | \$ 6,200.00 | 25 | |
| D-1 | SF | 80 | \$ 1,549.70 | \$ 1,549.70 | 0.00% | \$ 2,023.39 | \$ 2,023.39 | 0.00% | \$ - | \$ - | N/A | \$ 3,573.09 | \$ 3,573.09 | 0.00% | \$ 14,600.00 | 9 | 10.35 |
| | SF | 65 | \$ 1,259.13 | \$ 1,259.13 | 0.00% | \$ 1,644.00 | \$ 1,644.00 | 0.00% | \$ - | \$ - | N/A | \$ 2,903.13 | \$ 2,903.13 | 0.00% | \$ 11,900.00 | 20 | |
| | SF | 52 | \$ 1,007.30 | \$ 1,007.30 | 0.00% | \$ 1,315.20 | \$ 1,315.20 | 0.00% | \$ - | \$ - | N/A | \$ 2,322.50 | \$ 2,322.50 | 0.00% | \$ 9,500.00 | 6 | |
| D-2 | SF | n/a | \$ 920.53 | \$ 920.53 | 0.00% | \$ 1,201.91 | \$ 1,201.91 | 0.00% | \$ - | \$ - | N/A | \$ 2,122.44 | \$ 2,122.44 | 0.00% | \$ 8,700.00 | 11 | 2.32 |
| E | SF | n/a | \$ 2,456.16 | \$ 2,456.16 | 0.00% | \$ 3,206.92 | \$ 3,206.92 | 0.00% | \$ - | \$ - | N/A | \$ 5,663.08 | \$ 5,663.08 | 0.00% | \$ 23,100.00 | 51 | 28.70 |
| G | SF | 52 | \$ 1,108.79 | \$ 1,108.79 | 0.00% | \$ 1,447.71 | \$ 1,447.71 | 0.00% | \$ - | \$ - | N/A | \$ 2,556.50 | \$ 2,556.50 | 0.00% | \$ 10,450.00 | 62 | 39.86 |
| | SF | 42 | \$ 895.56 | \$ 895.56 | 0.00% | \$ 1,169.30 | \$ 1,169.30 | 0.00% | \$ - | \$ - | N/A | \$ 2,064.86 | \$ 2,064.86 | 0.00% | \$ 8,450.00 | 85 | |
| | SF | 35 | \$ 746.30 | \$ 746.30 | 0.00% | \$ 974.41 | \$ 974.41 | 0.00% | \$ - | \$ - | N/A | \$ 1,720.71 | \$ 1,720.71 | 0.00% | \$ 7,050.00 | 39 | |
| H-1 | SF | 35 | \$ 834.14 | \$ 834.14 | 0.00% | \$ 1,073.54 | \$ 1,073.54 | 0.00% | \$ - | \$ - | N/A | \$ 1,907.68 | \$ 1,907.68 | 0.00% | \$ 7,750.00 | 39 | 20.34 |
| | SF | 40 | \$ 953.30 | \$ 953.30 | 0.00% | \$ 1,288.25 | \$ 1,288.25 | 0.00% | \$ - | \$ - | N/A | \$ 2,241.55 | \$ 2,241.55 | 0.00% | \$ 9,300.00 | 14 | |
| | SF | 50 | \$ 1,191.62 | \$ 1,191.62 | 0.00% | \$ 1,594.98 | \$ 1,594.98 | 0.00% | \$ - | \$ - | N/A | \$ 2,786.60 | \$ 2,786.60 | 0.00% | \$ 11,500.00 | 13 | |
| | SF | 25 | \$ 595.81 | \$ 595.81 | 0.00% | \$ 766.82 | \$ 766.82 | 0.00% | \$ - | \$ - | N/A | \$ 1,362.63 | \$ 1,362.63 | 0.00% | \$ 5,550.00 | 46 | |
| H2/F/A2/M I/J/L/O | SF | 50 | \$ 1,212.51 | \$ 1,212.51 | 0.00% | \$ 1,592.89 | \$ 1,592.89 | 0.00% | \$ - | \$ - | N/A | \$ 2,805.40 | \$ 2,805.40 | 0.00% | \$ 11,400.00 | 164 | 45.56 |
| | SF | 40 | \$ 1,203.45 | \$ 1,216.71 | -1.09% | \$ - | \$ - | N/A | \$ 1,534.73 | \$ 1,534.73 | 0.00% | \$ 2,738.18 | \$ 2,751.44 | -0.48% | \$ 14,200.00 | 176 | 158.20 |
| | SF | 50 | \$ 1,504.31 | \$ 1,520.88 | -1.09% | \$ - | \$ - | N/A | \$ 1,918.41 | \$ 1,918.41 | 0.00% | \$ 3,422.72 | \$ 3,439.29 | -0.48% | \$ 17,700.00 | 189 | |
| | SF | 60 | \$ 1,805.18 | \$ 1,825.06 | -1.09% | \$ - | \$ - | N/A | \$ 2,302.10 | \$ 2,302.10 | 0.00% | \$ 4,107.28 | \$ 4,127.16 | -0.48% | \$ 21,200.00 | 45 | |
| K | SF | 40 | \$ 1,203.45 | \$ 1,216.71 | -1.09% | \$ - | \$ - | N/A | \$ 1,432.69 | \$ 1,534.73 | -6.65% | \$ 2,636.14 | \$ 2,751.44 | -4.19% | \$ 13,200.00 | 38 | |
| | SF | 50 | \$ 1,504.31 | \$ 1,520.88 | -1.09% | \$ - | \$ - | N/A | \$ 1,790.86 | \$ 1,918.41 | -6.65% | \$ 3,295.17 | \$ 3,439.29 | -4.19% | \$ 16,500.00 | 28 | |
| | SF | 60 | \$ 1,805.18 | \$ 1,825.06 | -1.09% | \$ - | \$ - | N/A | \$ 2,149.03 | \$ 2,302.10 | -6.65% | \$ 3,954.21 | \$ 4,127.16 | -4.19% | \$ 19,800.00 | 14 | |
| Office | | \$ 4,364.60 | \$ 4,364.60 | 0.00% | \$ - | \$ - | N/A | \$ 5,505.44 | \$ 5,505.44 | 0.00% | \$ 9,870.04 | \$ 9,870.04 | 0.00% | \$ 50,700.00 | | 0.28 | |
| Golf Course | | \$ - | \$ - | N/A | \$ - | \$ - | N/A | \$ 52,624.28 | \$ 52,624.28 | 0.00% | \$ 52,624.28 | \$ 52,624.28 | 0.00% | \$ 484,200.00 | | | |
| Unplatted | | | | | | | | | | | | | | | | | |
| Commercial | | | \$ 4,364.60 | \$ 4,364.60 | 0.00% | \$ - | \$ - | N/A | \$ 5,505.44 | \$ 5,505.44 | 0.00% | \$ 9,870.04 | \$ 9,870.04 | 0.00% | \$ 50,700.00 | | 7.58 |
| TC/M* | SF | 50 | \$ 1,258.25 | \$ 1,258.25 | 0.00% | \$ - | \$ - | N/A | \$ 1,234.92 | \$ 1,234.92 | 0.00% | \$ 2,493.18 | \$ 2,493.18 | 0.00% | \$ 11,500.00 | 35 | 10.09 |
| TC | TC1 & TC2 | | \$ 4,364.60 | \$ 4,364.60 | 0.00% | \$ - | \$ - | N/A | \$ 5,505.44 | \$ 5,505.44 | 0.00% | \$ 9,870.04 | \$ 9,870.04 | 0.00% | \$ 50,700.00 | | 12.45 |
| TC* | TC3 & TC4 | | \$ 4,364.60 | \$ 4,364.60 | 0.00% | \$ - | \$ - | N/A | \$ 4,283.68 | \$ 4,283.68 | 0.00% | \$ 8,648.28 | \$ 8,648.28 | 0.00% | \$ 39,850.00 | | 7.43 |

*ADS was reduced on these lands as a result of true-up payment remitted on Oct 3, 2017. **All lands, with the exception of Parcel VC1, are assessed on the Tax Collector Assessment Roll
**Par Balance values take into account payment of 2021 tax bill. Please note: these are not official payoffs. Payoffs must be obtained via estoppel from InfraMark.