



# **Indigo Community Development District**

**Approved Budget  
FY 2022**



**INDIGO**  
**Community Development District**  
**FY2022 Approved Budget**

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Approved for FY2022

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# Indigo Community Development District

## General Fund Operating & Maintenance

Description	Adopted Budget FY2021	Actual Thru 3/31/21	Projected Next 6 Months	Total as of 9/30/21	Approved Budget FY2022
<b>Revenues</b>					
Maintenance Assessments	\$639,785	\$331,579	\$308,200	\$639,779	\$639,785
Interest Income	\$25,000	\$2,256	\$1,494	\$3,750	\$3,000
I-95 City of Daytona Funding	\$8,100	\$0	\$8,100	\$8,100	\$8,100
Miscellaneous Income	\$0	\$0	\$92	\$92	\$0
Carry Forward Surplus	\$450,000	\$0	\$0	\$0	\$486,489
<b>Total Revenues</b>	<b>\$1,122,885</b>	<b>\$333,835</b>	<b>\$317,886</b>	<b>\$651,721</b>	<b>\$1,137,374</b>
<b>Expenditures</b>					
<i>Administrative</i>					
Supervisor Fees	\$12,000	\$3,600	\$5,000	\$8,600	\$12,000
FICA Expense	\$918	\$275	\$383	\$658	\$918
Engineering	\$5,000	\$0	\$2,500	\$2,500	\$5,000
Attorney	\$32,000	\$10,162	\$14,000	\$24,162	\$32,000
Annual Audit	\$5,000	\$5,000	\$0	\$5,000	\$5,100
Arbitrage	\$1,350	\$1,350	\$0	\$1,350	\$1,350
Trustee Fees	\$14,000	\$4,089	\$9,911	\$14,000	\$14,000
Dissemination Agent	\$3,100	\$1,550	\$1,550	\$3,100	\$3,100
Special Assessment Roll Services	\$20,000	\$20,000	\$0	\$20,000	\$20,000
Management Fees	\$56,500	\$28,250	\$28,250	\$56,500	\$56,500
Information Technology	\$4,000	\$2,000	\$2,000	\$4,000	\$2,800
Website Administration	\$0	\$0	\$0	\$0	\$1,200
Telephone	\$300	\$71	\$79	\$150	\$300
Postage	\$1,500	\$501	\$749	\$1,250	\$1,500
Insurance	\$20,300	\$20,944	\$0	\$20,944	\$23,050
Printing & Binding	\$1,750	\$346	\$654	\$1,000	\$1,750
Legal Advertising	\$2,500	\$1,615	\$885	\$2,500	\$2,500
Other Current Charges	\$1,000	\$394	\$396	\$790	\$1,000
Office Supplies	\$350	\$80	\$80	\$160	\$350
Foreclosure Costs	\$0	\$280	\$0	\$280	\$0
Annual District Filing Fee	\$175	\$175	\$0	\$175	\$175
Office Expense	\$6,000	\$3,000	\$3,000	\$6,000	\$6,000
<b>Administrative Expenses</b>	<b>\$187,743</b>	<b>\$103,683</b>	<b>\$69,436</b>	<b>\$173,119</b>	<b>\$190,593</b>
<i>Maintenance Expenses I-95</i>					
Landscape Maintenance	\$50,400	\$25,200	\$25,200	\$50,400	\$50,400
Landscape Contingency	\$2,000	\$1,200	\$1,400	\$2,600	\$3,500
Irrigation Repairs & Maintenance	\$10,000	\$14,597	\$5,403	\$20,000	\$20,000
Mowing	\$8,100	\$0	\$0	\$0	\$8,100
Lakes	\$5,336	\$2,726	\$2,737	\$5,463	\$5,475
Plant Replacement & Annuals	\$8,000	\$0	\$8,000	\$8,000	\$8,000
Utilities	\$18,000	\$3,992	\$9,000	\$12,992	\$18,000
Repairs	\$10,000	\$350	\$4,650	\$5,000	\$10,000
Miscellaneous	\$2,000	\$951	\$984	\$1,936	\$2,000
<b>Total I-95 Maintenance Expenses</b>	<b>\$113,836</b>	<b>\$49,016</b>	<b>\$57,375</b>	<b>\$106,391</b>	<b>\$125,475</b>

# Indigo Community Development District

## General Fund Operating & Maintenance

Description	Adopted Budget FY2021	Actual Thru 3/31/21	Projected Next 6 Months	Total as of 9/30/21	Approved Budget FY2022
<i>Maintenance Expenses - Community Wide</i>					
On-Site Manager	\$31,800	\$15,900	\$15,900	\$31,800	\$31,800
Landscape Maintenance	\$418,884	\$209,442	\$209,442	\$418,884	\$418,884
Landscape Contingency	\$26,912	\$7,589	\$12,411	\$20,000	\$26,912
Irrigation Repairs & Maintenance	\$30,000	\$10,720	\$14,280	\$25,000	\$30,000
Lakes	\$37,956	\$15,815	\$18,978	\$34,793	\$37,956
Plant Replacement & Annuals	\$35,000	\$14,792	\$20,208	\$35,000	\$35,000
Utilities	\$45,000	\$15,478	\$15,600	\$31,078	\$40,000
Repairs	\$65,972	\$13,430	\$26,570	\$40,000	\$65,972
Stormwater System	\$3,750	\$0	\$1,875	\$1,875	\$3,750
Sidewalks	\$3,000	\$0	\$1,500	\$1,500	\$3,000
Miscellaneous	\$15,000	\$13,190	\$6,810	\$20,000	\$20,000
Conservation Easement Maintenance	\$47,832	\$23,916	\$23,916	\$47,832	\$47,832
Tree Trimming	\$43,200	\$21,600	\$21,600	\$43,200	\$43,200
Pressure Washing	\$17,000	\$5,088	\$11,913	\$17,000	\$17,000
<b>Total Maintenance Expenses - Community Wide</b>	<b>\$821,306</b>	<b>\$366,959</b>	<b>\$401,003</b>	<b>\$767,962</b>	<b>\$821,306</b>
<b>Total Maintenance Expenses</b>	<b>\$935,142</b>	<b>\$415,975</b>	<b>\$458,377</b>	<b>\$874,352</b>	<b>\$946,781</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,122,885</b>	<b>\$519,658</b>	<b>\$527,813</b>	<b>\$1,047,472</b>	<b>\$1,137,374</b>
<b>EXCESS REVENUES/(EXPENDITURES)</b>	<b>\$0</b>	<b>(\$185,823)</b>	<b>(\$209,928)</b>	<b>(\$395,751)</b>	<b>\$0</b>

	<u>FY2021</u>	<u>FY2022</u>
Net Assessment	\$639,785	\$639,785
Add: Discount & Collections 6%	\$40,837	\$40,837
Gross Assessments	<u>\$680,622</u>	<u>\$680,622</u>

**Indigo  
Community Development District**

**Exhibit "A"**

**Allocation of Operating Reserves  
Estimated Funds Available**

(1) Beginning Fund Balance - Fiscal Year 2021	\$2,364,663
(2) Estimated Excess/(Deficit) - Fiscal Year 2021	(\$395,751)
<b>Total Estimated Funds Available - 9/30/2021</b>	<b><u>\$1,968,912</u></b>

**Allocation of Funds Available**

(3) Operating Reserve - First Quarter Operating Capital	\$284,343
Unassigned Fund Balance	\$1,684,569
<b>Total Allocation of Funds</b>	<b><u>\$1,968,912</u></b>
<b>Total Undesignated Cash</b>	<b><u><u>\$0</u></u></b>

(1) Represents carry forward balance per audited financial report

(2) Assumes no further assessments will be collected

(3) Represents initial operating expenditures

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**REVENUES:**

**Maintenance Assessments**

The District will levy a Non-Ad Valorem Assessment on all taxable property within the Indigo Community Development District in order to pay for operating & maintenance expenditures for the Fiscal Year.

**Interest Income**

The District will have operating funds invested with the US Bank throughout the fiscal year.

**I-95 City of Daytona Funding**

Represents mowing cost reimbursement from the City of Daytona for 27 cuts at the I-95 interchange per interlocal agreement.

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**EXPENDITURES:**

**Administrative:**

**Supervisors Fees**

The amount paid to each supervisor for the time devoted to District business and meetings is determined by Chapter 190, Florida Statutes, at \$200 per meeting. The amount is based on payment to 5 Supervisors for attending 12 Board meetings during the fiscal year.

**FICA Expense**

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

**Engineering**

The District's engineer will be providing general engineering services to the District, i.e., attendance and preparation for monthly meetings, reviewing invoices, annual engineer's report and various projects assigned as directed by the Board of Supervisors.

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**Attorney**

The District's attorney will be providing general legal services to the District, i.e., attendance and preparation for monthly meetings, reviewing contracts, agreements, resolutions, etc. Included as a separate line item is the estimated portion of foreclosure costs related primarily to non-payment of assessments on undeveloped lands in the "South" area of the District. Approximately 75% of the costs will be funded by bond funds.

**Annual Audit**

The District is required to annually have its financial records audited by an independent Certified Public Accounting Firm.

**Arbitrage**

The District has a contract to annually calculate the District's Arbitrage Rebate Liability on the Series 1999A, 1999 C and 2005 Capital Improvement Revenue Bonds. The amount is based on the current contract with AMTEC.

**Trustee Fees**

The District's Series 1999A, 1999C and 2005 Capital Improvement Revenue Bonds are held with a Trustee at US Bank.

**Dissemination Agent**

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5), which relates to additional reporting requirements for unrelated bond issues. The District has contracted with Governmental Management Services, LLC to provide this service and the amount is based on the contracted amount.

**Special Assessment Roll Services**

The District has contracted with Governmental Management Services, LLC for administration and certification of its annual assessment roll.

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**Management Fees**

The District has contracted with Governmental Management Services, LLC to provide Management, Accounting and Recording Secretary Services for the District. The services include, but not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reporting, annual audits, etc. Included as a separate line item is the estimated portion of foreclosure costs related primarily to non- payment of assessments on undeveloped lands.

**Information Technology**

Represents cost related to District's information systems, which include but are nt limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

**Website Maintenance**

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

**Telephone**

Telephone and fax machine.

**Postage**

Mailing of Board meeting agendas, checks for vendors, and any other required correspondence.

**Insurance**

The District currently has a General Liability/Errors & Omissions and Property Insurance Policy with Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage for Governmental Agencies.

**Printing & Binding**

Printing and binding agenda packages for board meetings, printing of computerized checks, correspondence, stationary, etc.



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**Legal Advertising**

Advertising of monthly board meetings, public hearings, and any services that are required to be advertised for public bidding, i.e. audit services, engineering service, maintenance contracts and any other advertising that may be required.

**Other Current Charges**

Bank charges and any other miscellaneous charges that the District may incur.

**Office Supplies**

Any supplies that may need to be purchased during the Fiscal Year, i.e., paper, minute books, file folders, labels, paper clips, etc.

**Annual District Filing Fee**

The District is required to pay an annual fee to the Department of Economic Opportunity for \$175. This is the only anticipated expenditure for this category.

**Office Expense**

The District has leased space from the C.L.O. Management LLC for housing of the District maps and records along with space for field operations management. This lease is on an annual basis.

Description	Monthly	Annually
1617 Ridgewood Avenue, Suite D	\$500	\$6,000
<b>TOTAL</b>		<b>\$6,000</b>

**Maintenance:**

**Operating Expense I-95**

**Landscape Maintenance**

The District has contracted with Rountree Turf & Ornamental Management, Inc. to maintain the common areas of the District.

Description	Monthly	Annually
Landscape Maintenance - I-95	\$4,200	\$50,400
<b>TOTAL</b>		<b>\$50,400</b>

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**Landscape Contingency**

Represents estimated costs for any additional landscape expenses not covered under the monthly landscape maintenance contract.

**Irrigation Repairs & Maintenance**

Any irrigation repairs and maintenance expenditures that the District may occur during the fiscal year.

**Lakes**

The District has contracted with Aquatic Systems, Inc. to maintain the lakes within the District.

<b>Description</b>	<b>Monthly</b>	<b>Annually</b>
Inspections with Treatment - I-95	\$397	\$4,759
Semi-Annual Fountain/Aeration Maintenance		\$716
<b>TOTAL</b>		<b>\$5,475</b>

**Plant Replacement & Annuals**

Amounts based upon historic expenditures in this category and the total number of plants currently in place. The District also has a contract to install a specific number of annuals plus any contingencies.

**Utilities**

The District currently has electric accounts with Florida Power & Light. Based on prior years-average monthly electric bills.

<b>Description</b>	<b>Monthly</b>	<b>Annually</b>
LPGA Blvd # NEC I-95 # Pump	\$700	\$8,400
LPGA Blvd # NEC I-95 # Fountain	\$700	\$8,400
Contingency		\$1,200
<b>TOTAL</b>		<b>\$18,000</b>

**Repairs**

Reflects expenditures related to the entrance lighting, fountains and any other miscellaneous maintenance repairs.

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**Miscellaneous**

Any miscellaneous maintenance expenditures that the District may incur during the fiscal year.

**Operating Expense Community Wide**

**On-Site Manager**

The District has contracted with VDO Incorporated for field management services.

<b>Description</b>	<b>Monthly</b>	<b>Annually</b>
Field Management Services	\$2,650	\$31,800
<b>TOTAL</b>		<b>\$31,800</b>

**Landscape Maintenance**

The District has contracted with Rountree Turf & Ornamental Management, Inc. to maintain the common areas of the District.

<b>Description</b>	<b>Monthly</b>	<b>Annually</b>
Landscape Maintenance - Community Wide	\$34,907	\$418,884
<b>TOTAL</b>		<b>\$418,884</b>

**Landscape Contingency**

Represents estimated costs for any additional landscape expenses not covered under the monthly landscape maintenance contract.

**Irrigation Repairs & Maintenance**

Any irrigation repairs and maintenance expenditures that the District may occur during the fiscal year.

**Lakes**

The District has contracted with Aquatic Systems, Inc. to maintain the lakes within the District.

<b>Description</b>	<b>Monthly</b>	<b>Annually</b>
Inspections with Treatment - North & South	\$3,163	\$37,956
<b>TOTAL</b>		<b>\$37,956</b>

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**Plant Replacement & Annuals**

Amounts based upon historic expenditures in this category and the total number of plants currently in place. The District also has a contract to install a specific number of annuals plus any contingencies.

**Utilities**

The District currently has electric accounts with Florida Power & Light. Based on prior years-average monthly electric bills.

<b>Description</b>	<b>Monthly</b>	<b>Annually</b>
Decorative Lighting # Grand Champion	\$700	\$8,400
1 Champions Dr # Entrance	\$175	\$2,100
230 Champions Dr	\$110	\$1,320
579 Champions Dr # Site Lights	\$110	\$1,320
654 Champions Dr # Site Lights	\$60	\$720
795 Champions Dr # Site Lights	\$65	\$780
937 Champions Dr # Site Lights	\$55	\$660
977 Champions Dr # Site Lights	\$100	\$1,200
10 Champion Ridge Dr # Fountain	\$630	\$7,560
105 Grand Champion Blvd # Sign	\$130	\$1,560
106 Glen Eagle Grand Dr # Irrigation	\$15	\$180
100 International Golf Dr # Lights	\$250	\$3,000
399 International Golf Dr # Site Lights	\$85	\$1,020
248 Tournament Dr # Site Lights	\$50	\$600
360 Tournament Dr # Irrigation Pump	\$75	\$900
499 Tournament Dr # Entrance	\$75	\$900
Contingency		\$7,780
<b>TOTAL</b>		<b>\$40,000</b>

**Repairs**

Reflects expenditures related to the entrance lighting, fountains and any other miscellaneous maintenance repairs.

**Stormwater System**

Any stormwater maintenance expenditures that the District may incur during the fiscal year.

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**Sidewalks**

Any sidewalk maintenance expenditures that the District may incur during the fiscal year.

**Miscellaneous**

Any miscellaneous maintenance expenditures that the District may incur during the fiscal year.

**Conservation Easement Maintenance**

The District is obligated to maintain approximately 137 acres as a Gopher Tortoise Habitat Area in accordance with the Habitat Management Plan prescribed by the Florida Game and Freshwater Fish Commission.

**Tree Trimming**

Contract for trimming of District "Street Trees" abutting roadways.

**Pressure Washing**

Estimated cost to pressure wash are areas within the District as needed.

**Indigo**  
Community Development District

**Debt Service Fund**  
**Series 1999A**

Description	Adopted Budget FY2021	Actual Thru 3/31/21	Projected Next 6 Months	Total as of 9/30/21	Approved Budget FY2022
<b>Revenues</b>					
Assessments - On Roll	\$79,064	\$68,664	\$10,400	\$79,064	\$79,064
Carry Forward Surplus	\$46,977	\$46,228	\$0	\$46,228	\$48,648
Interest	\$0	\$4	\$2	\$6	\$0
<b>TOTAL REVENUES</b>	<b>\$126,041</b>	<b>\$114,896</b>	<b>\$10,402</b>	<b>\$125,298</b>	<b>\$127,712</b>
<b>Expenditures</b>					
<u>Series 1999A</u>					
Interest - 11/1	\$20,825	\$20,825	\$0	\$20,825	\$19,600
Interest - 5/1	\$35,000	\$0	\$35,000	\$35,000	\$40,000
Principal - 5/1	\$20,825	\$0	\$20,825	\$20,825	\$19,600
<b>TOTAL EXPENDITURES</b>	<b>\$76,650</b>	<b>\$20,825</b>	<b>\$55,825</b>	<b>\$76,650</b>	<b>\$79,200</b>
<b>EXCESS REVENUES/(EXPENDITURES)</b>	<b>\$49,391</b>	<b>\$94,071</b>	<b>(\$45,423)</b>	<b>\$48,648</b>	<b>\$48,512</b>

Nov. 1, 2022      \$18,200

Net Assessments	\$79,064
Add: Discount & Collections 6%	\$5,047
Gross Assessments	<u>\$84,111</u>

# Indigo

Community Development District

## Amortization Schedule

Series 1999A, Capital Improvement Bonds

DATE	BALANCE	RATE	PRINCIPAL	INTEREST	TOTAL
11/1/21	\$ 560,000.00	7.00%	\$ -	\$ 19,600.00	
5/1/22	\$ 560,000.00	7.00%	\$ 40,000	\$ 19,600.00	\$ 79,200.00
11/1/22	\$ 520,000.00	7.00%	\$ -	\$ 18,200.00	
5/1/23	\$ 520,000.00	7.00%	\$ 45,000	\$ 18,200.00	\$ 81,400.00
11/1/23	\$ 475,000.00	7.00%	\$ -	\$ 16,625.00	
5/1/24	\$ 475,000.00	7.00%	\$ 45,000	\$ 16,625.00	\$ 78,250.00
11/1/24	\$ 430,000.00	7.00%	\$ -	\$ 15,050.00	
5/1/25	\$ 430,000.00	7.00%	\$ 50,000	\$ 15,050.00	\$ 80,100.00
11/1/25	\$ 380,000.00	7.00%	\$ -	\$ 13,300.00	
5/1/26	\$ 380,000.00	7.00%	\$ 55,000	\$ 13,300.00	\$ 81,600.00
11/1/26	\$ 325,000.00	7.00%	\$ -	\$ 11,375.00	
5/1/27	\$ 325,000.00	7.00%	\$ 55,000	\$ 11,375.00	\$ 77,750.00
11/1/27	\$ 270,000.00	7.00%	\$ -	\$ 9,450.00	
5/1/28	\$ 270,000.00	7.00%	\$ 60,000	\$ 9,450.00	\$ 78,900.00
11/1/28	\$ 210,000.00	7.00%	\$ -	\$ 7,350.00	
5/1/29	\$ 210,000.00	7.00%	\$ 65,000	\$ 7,350.00	\$ 79,700.00
11/1/29	\$ 145,000.00	7.00%	\$ -	\$ 5,075.00	
5/1/30	\$ 145,000.00	7.00%	\$ 70,000	\$ 5,075.00	\$ 80,150.00
11/1/30	\$ 75,000.00	7.00%	\$ -	\$ 2,625.00	
5/1/31	\$ 75,000.00	7.00%	\$ 75,000	\$ 2,625.00	\$ 80,250.00
<b>Total</b>			<b>\$ 560,000</b>	<b>\$ 237,300.00</b>	<b>\$ 797,300.00</b>

**Indigo**  
Community Development District

**Debt Service Fund**  
**Series 1999C**

Description	Adopted Budget FY2021	Actual Thru 3/31/21	Projected Next 6 Months	Total as of 9/30/21	Approved Budget FY2022
<b>Revenues</b>					
Assessments - On Roll	\$567,166	\$287,943	\$279,223	\$567,166	\$567,166
Interest	\$2,500	\$34	\$16	\$50	\$0
Other Income Source	\$371,184	\$0	\$0	\$0	\$375,434
<b>TOTAL REVENUES</b>	<b>\$940,850</b>	<b>\$287,977</b>	<b>\$279,239</b>	<b>\$567,216</b>	<b>\$942,600</b>
<b>Expenditures</b>					
<u>Series 1999C</u>					
Debt Service Obligation	\$940,850	\$263,849	\$0	\$263,849	\$942,600
<b>TOTAL EXPENDITURES</b>	<b>\$940,850</b>	<b>\$263,849</b>	<b>\$0</b>	<b>\$263,849</b>	<b>\$942,600</b>
<b>EXCESS REVENUES/(EXPENDITURES)</b>	<b>\$0</b>	<b>\$24,128</b>	<b>\$279,239</b>	<b>\$303,367</b>	<b>\$0</b>

Nov. 1, 2022      \$198,450

Net Assessments	\$567,166
Add: Discount & Collections 6%	\$36,202
Gross Assessments	<u>\$603,368</u>



**Indigo**  
Community Development District

**Debt Service Fund**  
**Series 2005**

Description	Adopted Budget FY2021	Actual Thru 3/31/21	Projected Next 6 Months	Total as of 9/30/21	Approved Budget FY2022
<b>Revenues</b>					
Assessments - On Roll	\$268,908	\$110,239	\$158,669	\$268,908	\$268,908
Interest	\$2,500	\$47	\$0	\$47	\$0
Other Income Source	\$306,580	\$0	\$0	\$0	\$310,567
<b>TOTAL REVENUES</b>	<b>\$577,988</b>	<b>\$110,286</b>	<b>\$158,669</b>	<b>\$268,955</b>	<b>\$579,475</b>
<b>Expenditures</b>					
<u>Series 2005</u>					
Debt Service Obligation	\$577,988	\$20,960	\$0	\$20,960	\$579,475
<b>TOTAL EXPENDITURES</b>	<b>\$577,988</b>	<b>\$20,960</b>	<b>\$0</b>	<b>\$20,960</b>	<b>\$579,475</b>
<b>EXCESS REVENUES/(EXPENDITURES)</b>	<b>\$0</b>	<b>\$89,326</b>	<b>\$158,669</b>	<b>\$247,995</b>	<b>\$0</b>

Nov. 1, 2022	\$157,550
Net Assessments	\$268,908
Add: Discount & Collections 6%	\$17,164
Gross Assessments	<u>\$286,073</u>

**Indigo CDD**  
**Assessments Allocation FY 2022**

**FY22 Allocation to all platted units equally and unplatted units in the "North"  
South undeveloped lands allocated on an acreage basis**

Budget Rev/Cost Description	Total	North	South-Platted	South-Raw
Interest Income	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0
Admin Exp	\$190,593	\$61,053	\$19,395	\$110,144
Net Operating Exp I-95 net of city funding	\$117,375	\$69,480	\$22,072	\$25,823
North O&M exp	\$0	\$0	\$0	\$0
South O&M exp	\$0	\$0	\$0	\$0
Main Reserves	\$0	\$0	\$0	\$0
Maint Expenses Community Wide	\$821,306	\$486,173	\$154,446	\$180,687
<b>Sub Total</b>	<b>\$1,129,274</b>	<b>\$616,707</b>	<b>\$195,913</b>	<b>\$316,654</b>
Allocation of carryforward fund balance	(\$486,489)	(\$266,263)	(\$84,399)	(\$135,827)
Interest earnings	(\$3,000)	(\$2,138)	(\$842)	\$0
Reserves - Administrative	\$0	\$0	\$0	\$0
Reserves - Field Community Wide	\$0	\$0	\$0	\$0
<b>Total Assessments</b>	<b>\$639,785</b>	<b>\$348,306</b>	<b>\$110,672</b>	<b>\$180,827</b>
Units	1,932.90	1,466.90	466.00	2,646.38
Assessment per unit (South undev per unit) FY 2022		\$237.45	\$237.45	\$68.33
Assessment per unit (South undev per unit) FY 2021		\$237.45	\$237.45	\$68.33

<b>Total units</b>	<b>4,579.28</b>
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Platted Units	825.00	466.00	
LPGA	17.85		
Unplatted	624.05		2,646.38
	<b>1,466.90</b>	<b>466.00</b>	<b>2,646.38</b>

- Maintenance Expenses Community Wide allocated 22% against all units that are undeveloped remaining to be platted. Starting in 2010, it was 25% but an additional 115 platted lots were on the roll for FY 2011.
- Administrative expenses allocated against all units to be developed.
- All North units are treated equally regardless if they have been platted or site planned. Substantially all District infrastructure is in place for the North units other than some neighborhood improvements.
- Reserves administrative allocated against all units equally, field allocated based on subtotal of expenses as a % for each category.
- FY 18 reduction of 45 units in North with land sold to city of Daytona Beach.
- 1/30/19 agreement with American SW-30 Investments reduced Parcel 32 to 64 units and SW-30 to 400 units. Reduction from 772.42 units to 464 units or total reduction of 308.42 units.