

**CORDOBA RANCH**  
Community Development District

***Annual Operating and Debt Service Budget***  
**Fiscal Year 2021**

Adopted Budget FY2021

Prepared by:



# **CORDOBA RANCH**

## Community Development District

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**Cordoba Ranch**  
Community Development District

**Operating Budget**  
Fiscal Year 2021

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
FY 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET FY 2020	THRU JUN-2020	JUL - SEP-2020	PROJECTED FY 2020	BUDGET FY 2021
<b>REVENUES</b>							
Interest - Investments	\$ 2,829	\$ 7,002	\$ 2,500	\$ 2,713	\$ 500	\$ 3,213	\$ 3,000
Interest - Tax Collector	341	181	-	161	30	191	-
Special Assmnts- Tax Collector	357,624	357,622	357,623	357,623	-	357,623	357,623
Special Assmnts- CDD Collected	135,126	135,125	135,125	135,125	-	135,125	135,126
Special Assmnts- Discounts	(13,863)	(13,382)	(14,305)	(13,007)	-	(13,007)	(14,305)
Gate Bar Code/Remotes	1,265	963	-	1,086	150	1,236	-
<b>TOTAL REVENUES</b>	<b>483,322</b>	<b>487,511</b>	<b>480,943</b>	<b>483,701</b>	<b>680</b>	<b>484,381</b>	<b>481,444</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
P/R-Board of Supervisors	1,400	1,200	2,400	600	600	1,200	3,600
ProfServ-Arbitrage Rebate	-	-	500	-	500	500	500
ProfServ-Dissemination Agent	5,000	5,000	5,000	5,000	-	5,000	5,000
ProfServ-Engineering	4,143	7,088	7,500	6,128	1,875	8,003	7,500
ProfServ-Legal Services	5,744	3,354	7,000	4,106	1,750	5,856	7,000
ProfServ-Mgmt Consulting Serv	45,320	46,500	46,500	34,875	11,625	46,500	46,500
ProfServ-Trustee Fees	4,041	3,313	3,500	2,667	-	2,667	3,500
Auditing Services	3,500	3,500	3,500	3,500	-	3,500	3,500
Postage and Freight	942	684	1,000	294	250	544	1,000
Public Officials Insurance	2,035	1,850	2,463	1,850	613	2,463	2,709
Printing and Binding	736	725	600	416	150	566	700
Legal Advertising	1,006	2,356	3,500	1,066	875	1,941	3,500
Misc-Assessmnt Collection Cost	1,774	4,101	7,152	6,892	-	6,892	7,152
Misc-Web Hosting	750	900	900	735	245	980	900
Annual District Filing Fee	200	175	175	175	-	175	175
<b>Total Administrative</b>	<b>76,591</b>	<b>80,746</b>	<b>91,690</b>	<b>68,304</b>	<b>18,483</b>	<b>86,787</b>	<b>93,237</b>
<i>Other Public Safety</i>							
Contracts-Security Camera	2,530	2,500	2,500	1,875	625	2,500	2,500
Contracts-Security Services	14,991	14,541	13,608	12,697	3,402	16,099	13,608
Communication-Telephone	1,618	1,680	2,000	705	500	1,205	2,000
R&M-Gate	290	-	4,800	-	1,200	1,200	4,800
<b>Total Other Public Safety</b>	<b>19,429</b>	<b>18,721</b>	<b>22,908</b>	<b>15,277</b>	<b>5,727</b>	<b>21,004</b>	<b>22,908</b>
<i>Electric Utility Services</i>							
Utility - General	7,591	6,480	7,800	5,237	1,800	7,037	7,800
Electricity - Streetlighting	63,145	63,024	63,528	47,191	15,882	63,073	63,528
<b>Total Electric Utility Services</b>	<b>70,736</b>	<b>69,504</b>	<b>71,328</b>	<b>52,428</b>	<b>17,682</b>	<b>70,110</b>	<b>71,328</b>
<i>Flood Control/Stormwater Mgmt</i>							
Contracts-Aquatic Control	12,648	16,539	12,408	12,726	3,102	15,828	16,968
R&M-Fountain	720	250	2,000	3,376	500	3,876	2,000
R&M-Mitigation	11,680	9,350	11,460	7,650	2,550	10,200	11,460
R&M Lake & Pond	5,494	2,528	10,000	175	58	2,500	10,000
Impr - Aquatic Plants	-	5,022	5,000	-	-	1,250	5,000
<b>Total Flood Control/Stormwater Mgmt</b>	<b>30,542</b>	<b>33,689</b>	<b>40,868</b>	<b>23,927</b>	<b>6,210</b>	<b>33,654</b>	<b>45,428</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
FY 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET FY 2020	THRU JUN-2020	JUL - SEP-2020	PROJECTED FY 2020	BUDGET FY 2021
<i>Field</i>							
Contracts-Landscape	120,626	114,994	114,994	86,246	28,749	114,995	114,994
Insurance - Property	1,488	1,242	1,909	1,242	477	1,719	1,891
Insurance - General Liability	2,264	2,250	2,739	2,250	489	2,739	3,013
R&M-Entry Feature	-	-	2,000	-	500	500	2,000
R&M-Irrigation	1,543	7,410	9,000	988	2,250	3,238	9,000
R&M-Pest Control	4,469	2,649	4,200	520	1,050	1,570	4,200
R&M-Plant Replacement	8,681	-	15,000	13,281	3,750	17,031	20,000
R&M-Well Maintenance	-	-	5,000	-	1,250	1,250	5,000
R&M-Annals	9,345	14,018	19,000	14,018	4,750	18,768	19,000
R&M-Mulch	-	14,700	23,100	-	5,775	5,775	15,550
Misc-Contingency	-	-	14,995	3,711	1,237	4,948	3,341
Holiday Lighting & Decorations	2,500	2,500	2,500	2,500	-	2,500	2,500
Op Supplies - Fertilizer	5,168	2,888	7,800	3,842	1,950	5,792	7,800
Capital Reserves	-	-	24,940	-	-	-	23,454
<b>Total Field</b>	<b>156,084</b>	<b>162,651</b>	<b>247,177</b>	<b>128,598</b>	<b>52,227</b>	<b>180,825</b>	<b>231,743</b>
<i>Parks and Recreation - General</i>							
ProfServ-Wildlife Management Service	17,135	19,510	16,800	12,970	4,200	17,170	16,800
Miscellaneous Services	-	-	7,500	2,144	1,875	4,019	-
<b>Total Parks and Recreation - General</b>	<b>21,340</b>	<b>35,559</b>	<b>24,300</b>	<b>15,114</b>	<b>6,075</b>	<b>21,189</b>	<b>16,800</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>374,722</b>	<b>400,870</b>	<b>498,271</b>	<b>303,648</b>	<b>106,404</b>	<b>413,569</b>	<b>481,444</b>
Excess (deficiency) of revenues							
Over (under) expenditures	108,600	86,641	(17,328)	180,053	(105,724)	(70,812)	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund Transfer - In	-	120,128	-	-	-	-	-
Contribution to (Use of) Fund Balance	-	-	(17,328)	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>120,128</b>	<b>(17,328)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	108,600	206,769	(17,328)	180,053	(105,724)	(70,812)	-
<b>FUND BALANCE, BEGINNING</b>	<b>157,286</b>	<b>265,886</b>	<b>472,655</b>	<b>472,655</b>	<b>-</b>	<b>472,655</b>	<b>401,843</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 265,886</b>	<b>\$ 472,655</b>	<b>\$ 455,327</b>	<b>\$ 652,708</b>	<b>\$ (105,724)</b>	<b>\$ 401,843</b>	<b>\$ 401,843</b>

**Budget Narrative**  
Fiscal Year 2021**REVENUES****Interest-Investments**

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

**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 operating expenditures during the Fiscal Year.

**Special Assessments-Discounts**

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

**Other Miscellaneous Revenue**

The District receives other miscellaneous revenue.

**Gate Bar Code/Remotes**

The District receives amounts for gate bar codes and gate remotes that operate the gates of the District.

**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 all supervisors attending all of the meetings.

**Professional Services - Arbitrage Rebate Calculation**

The District has a proposal with a company who specializes to 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 standard fees charged for this service.

**Professional Services - Dissemination Agent**

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

**Professional Services-Engineering**

The District's engineer provides general engineering services to the District, i.e. attendance and preparation for monthly board meetings when requested, review of invoices, and other specifically requested assignments.

**Professional Services-Legal Services**

The District's Attorney provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

**Budget Narrative**  
Fiscal Year 2021**EXPENDITURES****Administrative** (continued)**Professional Services-Management Consulting Services**

The District receives Management, Field Services, Accounting, Assessment and Administrative services as part of a Management Agreement with Inframark - Infrastructure Management Services. Also included are costs for Information Technology charges to process all of the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., on a main frame computer owned by Inframark in accordance with the management contract and the charge for rentals.

**Professional Services – Trustee Fees**

The District issued this Series of 2013 Capital Improvement Revenue Bonds that are deposited with a Trustee to handle all trustee matters. The annual trustee fee is based on standard fees charged 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 based on the engagement letter from Grau not to exceed \$3,500.

**Postage and Freight**

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

**Public Official Insurance**

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

**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 a newspaper of general circulation.

**Miscellaneous-Assessment Collection Costs**

The District reimburses the Pasco County 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 is based on a maximum of 2% of the anticipated Non-Ad Valorem assessment collections.

**Miscellaneous-Web Hosting**

The District is mandated to post on the internet the approved and adopted budgets, minutes and audits per State requirements.

**Annual District Filing Fee**

The District is required to pay an annual fee of \$175 to the Department of Community Affairs.

**Budget Narrative**  
Fiscal Year 2021

**EXPENDITURES**

**Other Public Safety**

**Contracts- Security Camera**

The District has a contract with Envera Systems Inc. for monitoring the security cameras and maintenance.

**Contracts- Security Service**

The District has a contract with Envera Systems Inc. for monitoring the security access and additional patrol by the Sheriff's Office on an as needed basis.

**Communication-Telephone**

This is for the gate telephone usage by the District with Frontier.

**R&M-Gate**

This includes the repairs and maintenance of the Districts Gate.

**Electric Utility Services**

**Utility-General**

This is for the electric utility services for the irrigation timers, lift station pumps, fountains, etc.

**Electricity-Streetlighting**

This is for the electric for the streetlights.

**Flood Control/ Stormwater Management**

**Contracts-Aquatic Control**

The District has a contract for the monthly care and maintenance of the lakes and ponds with Aquagenix for \$1,034 per month.

**R&M-Fountain**

This is for the repairs and maintenance of the fountains throughout the Parks and Recreational areas.

**R&M-Mitigation**

This is for monitoring the water level and vegetation of the lakes and wetland of the District.

**R&M-Lake & Pond**

This is for any maintenance required for the lakes and Ponds of the District.

**Impr - Aquatic Plants**

This is for any improvement required for the aquatic plants of the District.

**Field**

**Contracts-Landscape**

The District currently has a contract with Vivicon for landscaping that includes general mowing, edging and maintenance with a monthly fee \$9,582.84.



**Budget Narrative**  
Fiscal Year 2021**EXPENDITURES****Insurance – Property**

This is for the property insurance for the items owned by the District.

**Insurance – General Liability**

This is for the general liability insurance for the items owned by the District.

**R&M-Entry Feature**

This is for the repairs and maintenance of the entry monuments and fencing.

**R&M-Irrigation**

This is for the repairs and maintenance of the irrigation system of the District.

**R&M-Pest Control**

This is for pest control and ant treatments in the District.

**R&M-Plant Replacement**

This is for the landscape replacement including turf, trees, shrubs, etc. around the District.

**R&M-Well Maintenance**

This is for well maintenance throughout the District.

**R&M-Annuals**

This is for the installation of the annual flowers around the District.

**R&M-Mulch**

This is for mulch installation throughout the District.

**Miscellaneous-Contingency**

This is for any miscellaneous fees or services that may arise around the District.

**Holiday Lighting & Decorations**

This is for the decorations that will be displayed around the District during the Holidays.

**Op Supplies - Fertilizer**

This includes fertilizer and miscellaneous supplies needed for the District.

**Parks and Recreation****ProfServ-Wildlife Management Service**

Hog removal services by Jerry Richardson for \$1,400 per month.

**Miscellaneous-Services**

This is for any miscellaneous fees or services that may arise around the District

**Reserves****Capital Reserves**

This is capital reserves for any expenses that may arise around the District.

# CORDOBA RANCH

## Community Development District

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### Exhibit "A" Allocation of Fund Balances

#### AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2021	\$ 401,843
Net Change in Fund Balance - Fiscal Year 2021	-
Reserves - Fiscal Year 2021	23,454
<b>Total Funds Available (Estimated) - 9/30/2021</b>	<b>425,297</b>

#### ALLOCATION OF AVAILABLE FUNDS

##### *Assigned Fund Balance*

Operating Reserve - First Quarter Operating Capital		114,497 <sup>(1)</sup>
Reserve Previous years	195,045	
Capital Reserve FY 2020	24,940	
Capital Reserve FY 2021	23,454	243,439
	Subtotal	357,936
<b>Total Allocation of Available Funds</b>		<b>357,936</b>

<b>Total Unassigned (undesignated) Cash</b>	<b>\$ 67,360</b>
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#### Notes

(1) Represents approximately 3 months of operating expenditures

**Cordoba Ranch**  
Community Development District

**Debt Service Budget**  
Fiscal Year 2021

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
FY 2021 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET FY 2020	THRU JUN-2020	JUL - SEP-2020	PROJECTED FY 2020	BUDGET FY 2021
<b>REVENUES</b>							
Interest - Investments	\$ 1,508	\$ 1,802	\$ 350	\$ 2,564	\$ 350	\$ 2,914	\$ 500
Special Assmnts- Tax Collector	455,698	455,697	455,698	455,697	-	455,697	455,698
Special Assmnts- CDD Collected	172,182	172,182	172,181	172,182	-	172,182	172,182
Special Assmnts- Discounts	(17,665)	(17,051)	(18,228)	(16,575)	-	(16,575)	(18,228)
<b>TOTAL REVENUES</b>	<b>611,723</b>	<b>612,630</b>	<b>610,001</b>	<b>613,868</b>	<b>350</b>	<b>614,218</b>	<b>610,152</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	8,763	5,226	9,114	8,783	-	8,783	9,114
<b>Total Administrative</b>	<b>8,763</b>	<b>5,226</b>	<b>9,114</b>	<b>8,783</b>	<b>-</b>	<b>8,783</b>	<b>9,114</b>
<i>Debt Service</i>							
Principal Debt Retirement	205,000	215,000	220,000	220,000	-	220,000	235,000
Principal Prepayments	-	200,000	-	10,000	-	10,000	-
Interest Expense	400,988	384,060	366,855	366,300	-	366,300	353,813
<b>Total Debt Service</b>	<b>605,988</b>	<b>799,060</b>	<b>586,855</b>	<b>596,300</b>	<b>-</b>	<b>596,300</b>	<b>588,813</b>
<b>TOTAL EXPENDITURES</b>	<b>614,751</b>	<b>804,286</b>	<b>595,969</b>	<b>605,083</b>	<b>-</b>	<b>605,083</b>	<b>597,926</b>
Excess (deficiency) of revenues Over (under) expenditures	(3,028)	(191,656)	14,032	8,785	350	9,135	12,226
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund Transfer - In	2,224	(2,224)	-	-	-	-	-
Contribution to (Use of) Fund Balance	-	2,225	14,032	-	-	-	12,226
<b>TOTAL OTHER SOURCES (USES)</b>	<b>2,224</b>	<b>1</b>	<b>14,032</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,226</b>
Net change in fund balance	(804)	(191,655)	14,032	8,785	350	9,135	12,226
<b>FUND BALANCE, BEGINNING</b>	<b>622,295</b>	<b>621,491</b>	<b>429,836</b>	<b>429,836</b>	<b>-</b>	<b>429,836</b>	<b>438,971</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 621,491</b>	<b>\$ 429,836</b>	<b>\$ 443,868</b>	<b>\$ 438,621</b>	<b>\$ 350</b>	<b>\$ 438,971</b>	<b>\$ 451,197</b>

AMORTIZATION SCHEDULE  
Capital Improvement Revenue Bonds

Date	Outstanding Balance	Principal	Extraordinary Redemption	Coupon	Interest	Debt Service	Annual Debt Service
11/1/2020	\$6,375,000			5.55%	\$176,906	\$176,906	
5/1/2021	\$6,375,000	\$235,000		5.55%	\$176,906	\$411,906	\$588,813
11/1/2021	\$6,140,000			5.55%	\$170,385	\$170,385	
5/1/2022	\$6,140,000	\$245,000		5.55%	\$170,385	\$415,385	\$585,770
11/1/2022	\$5,895,000			5.55%	\$163,586	\$163,586	
5/1/2023	\$5,895,000	\$260,000		5.55%	\$163,586	\$423,586	\$587,173
11/1/2023	\$5,635,000			5.55%	\$156,371	\$156,371	
5/1/2024	\$5,635,000	\$275,000		5.55%	\$156,371	\$431,371	\$587,743
11/1/2024	\$5,360,000			5.55%	\$148,740	\$148,740	
5/1/2025	\$5,360,000	\$290,000		5.55%	\$148,740	\$438,740	\$587,480
11/1/2025	\$5,070,000			5.55%	\$140,693	\$140,693	
5/1/2026	\$5,070,000	\$305,000		5.55%	\$140,693	\$445,693	\$586,385
11/1/2026	\$4,765,000			5.55%	\$132,229	\$132,229	
5/1/2027	\$4,765,000	\$325,000		5.55%	\$132,229	\$457,229	\$589,458
11/1/2027	\$4,440,000			5.55%	\$123,210	\$123,210	
5/1/2028	\$4,440,000	\$340,000		5.55%	\$123,210	\$463,210	\$586,420
11/1/2028	\$4,100,000			5.55%	\$113,775	\$113,775	
5/1/2029	\$4,100,000	\$360,000		5.55%	\$113,775	\$473,775	\$587,550
11/1/2029	\$3,740,000			5.55%	\$103,785	\$103,785	
5/1/2030	\$3,740,000	\$380,000		5.55%	\$103,785	\$483,785	\$587,570
11/1/2030	\$3,360,000			5.55%	\$93,240	\$93,240	
5/1/2031	\$3,360,000	\$405,000		5.55%	\$93,240	\$498,240	\$591,480
11/1/2031	\$2,955,000			5.55%	\$82,001	\$82,001	
5/1/2032	\$2,955,000	\$430,000		5.55%	\$82,001	\$512,001	\$594,003
11/1/2032	\$2,525,000			5.55%	\$70,069	\$70,069	
5/1/2033	\$2,525,000	\$455,000		5.55%	\$70,069	\$525,069	\$595,138
11/1/2033	\$2,070,000			5.55%	\$57,443	\$57,443	
5/1/2034	\$2,070,000	\$475,000		5.55%	\$57,443	\$532,443	\$589,885
11/1/2034	\$1,595,000			5.55%	\$44,261	\$44,261	
5/1/2035	\$1,595,000	\$505,000		5.55%	\$44,261	\$549,261	\$593,523
11/1/2035	\$1,090,000			5.55%	\$30,248	\$30,248	
5/1/2036	\$1,090,000	\$530,000		5.55%	\$30,248	\$560,248	\$590,495
11/1/2036	\$560,000			5.55%	\$15,540	\$15,540	
5/1/2037	\$560,000	\$560,000		5.55%	\$15,540	\$575,540	\$591,080
		\$6,375,000			\$3,644,963	\$10,019,963	\$10,019,963

**Budget Narrative**  
Fiscal Year 2021

**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.

**Special Assessments-Discounts**

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

**EXPENDITURES**

**Expenditures - Administrative**

**Miscellaneous-Assessment Collection Cost**

The District reimburses the St. Johns County 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 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 is based on a maximum of 2% of the anticipated assessment collections.

**Expenditures – Debt Service**

**Debt Retirement**

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

**Interest Expense**

The District pays interest expense on the debt twice during the year.

# **Cordoba Ranch**

Community Development District

## **Supporting Budget Schedules**

Fiscal Year 2021

# CORDOBA RANCH

Community Development District

All Funds

## Comparison of Non-Ad Valorem Assessment Rates Fiscal Year 2021 vs. Fiscal Year 2020

0  
prepaid lots

General Fund			Debt Service			Total Assessments per Unit			Units
FY 2021	FY 2020	Percent Change	FY 2021	FY 2020	Percent Change	FY 2021	FY 2020	Percent Change	
\$1,753.06	\$1,753.05	0.00%	\$2,233.81	\$2,233.81	0.0%	\$3,986.87	\$3,986.86	0.0%	286