

VISTA LAKES

Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2022

Version 4: Adopted Budget

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Prepared by:



VISTA LAKES

Community Development District

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Vista Lakes

Community Development District

Operating Budget

Fiscal Year 2022

Summary of Revenues, Expenditures and Changes in Fund Balances
FY 2022 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU JUN-21	PROJECTED JUL- SEP-21	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
REVENUES							
Interest - Investments	\$ 41,340	\$ 27,220	\$ 20,000	\$ 4,908	\$ 1,636	\$ 6,544	\$ 7,000
Hurricane Irma FEMA Refund	6,511	558	-	-	-	-	-
Interlocal Agreement	44,025	44,082	40,000	-	-	-	40,000
Interest - Tax Collector	3,202	1,653	2,000	163	-	163	150
Special Assmnts- Tax Collector	1,188,895	1,188,890	1,188,895	1,156,691	32,204	1,188,895	1,188,895
Special Assmnts- Other (CVS)	958	958	1,000	240	80	320	1,000
Special Assmnts- Discounts	(42,726)	(42,783)	(47,556)	(43,515)	-	(43,515)	(47,556)
Other Miscellaneous Revenues	-	28	-	6,178	-	6,178	-
Insurance Reimbursements	-	500	-	-	-	-	-
TOTAL REVENUES	1,242,205	1,221,106	1,204,339	1,124,665	33,920	1,158,585	1,189,489
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	4,600	4,800	5,000	4,000	1,000	5,000	5,000
FICA Taxes	352	367	383	306	77	383	383
ProfServ-Arbitrage Rebate	-	-	1,200	1,800	-	1,800	1,200
ProfServ-Dissemination Agent	-	-	1,000	-	1,000	1,000	1,000
ProfServ-Engineering	24,551	56,912	25,000	39,437	1,295	40,732	35,000
ProfServ-Legal Services	15,908	25,287	20,000	18,483	2,115	20,598	20,000
ProfServ-Mgmt Consulting Serv	55,618	57,287	60,000	45,000	15,000	60,000	60,000
ProfServ-Property Appraiser	2,196	2,196	2,196	2,196	-	2,196	2,196
ProfServ-Special Assessment	5,810	5,392	5,330	5,392	-	5,392	5,330
ProfServ-Trustee Fees	7,596	6,963	7,000	7,596	-	7,596	7,000
Auditing Services	5,700	5,700	5,900	5,800	-	5,800	5,900
Website ADA Compliance	-	2,590	3,765	1,164	2,601	3,765	3,765
Postage and Freight	1,123	466	800	478	159	637	800
Insurance - General Liability	11,134	7,969	12,618	11,905	-	11,905	12,262
Printing and Binding	3,157	1,414	2,500	1,641	547	2,188	2,500
Legal Advertising	969	2,830	1,428	528	176	704	1,000
Miscellaneous Services	1,726	1,957	1,000	1,852	617	2,469	2,100
Misc-Assessmnt Collection Cost	4,251	1,975	2,000	2,019	1,288	3,307	2,748
Office Supplies	154	176	550	90	30	120	250
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	145,020	184,456	157,845	149,862	25,905	175,767	168,609
<i>Field</i>							
ProfServ-Field Management	67,030	82,156	85,000	58,750	26,250	85,000	85,000
Contracts-Lake and Wetland	24,300	25,173	25,140	19,169	5,971	25,140	25,894
Contracts-Fountain	-	13,356	13,356	7,965	1,800	9,765	13,356
Contracts-On-Site Maintenance	3,575	-	-	-	-	-	-
Communication - Teleph - Field	7,599	8,595	7,600	3,413	1,138	4,551	5,000
Electricity - Streetlighting	63,307	65,767	63,000	52,658	17,553	70,211	65,000
Utility - Water & Sewer	71,460	68,682	69,000	50,007	16,669	66,676	60,000
Streetlights Gated	67,308	68,769	70,000	45,709	15,236	60,945	70,000
Streetlights Non-Gated	114,387	111,432	112,000	74,183	24,728	98,911	112,000
R&M-Common Area	18,083	13,365	10,000	3,751	1,250	5,001	3,500
R&M-Fountain	27,504	24,435	8,400	2,292	764	3,056	3,500

Summary of Revenues, Expenditures and Changes in Fund Balances
FY 2022 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU JUN-21	PROJECTED JUL- SEP-21	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
R&M-Gate	183	-	-	-	-	-	-
Misc-Contingency	22,683	10,139	30,000	5,711	1,904	7,615	107,500
Holiday Lighting & Decorations	-	17,317	17,500	17,500	-	17,500	17,500
Total Field	487,419	509,186	510,996	341,108	113,262	454,370	568,250
Landscape Services							
Contracts-Landscape	357,400	349,918	354,723	266,042	88,681	354,723	354,723
Contracts-Landscape Consultant	1,500	1,000	2,000	800	1,200	2,000	2,000
Contracts-Mulch	-	1,300	30,000	29,670	330	30,000	30,000
Contracts-Annuaals	-	18,164	23,809	18,354	5,455	23,809	23,809
Lease - Building	7,440	7,440	7,440	5,580	1,860	7,440	7,440
R&M-Irrigation	32,965	28,463	28,000	4,288	20,714	25,002	20,000
R&M-Mulch	28,800	-	-	-	-	-	-
R&M-Trees and Trimming	2,958	7,956	9,600	71,250	-	71,250	15,000
R&M-Plant&Tree Replacement	138,276	25,532	35,000	42,758	-	42,758	25,000
Total Landscape Services	569,339	439,773	490,572	438,742	118,240	556,982	477,972
Reserves							
Reserve	4,150	58,181	119,000	-	-	-	22,600
Total Reserves	4,150	58,181	119,000	-	-	-	22,600
TOTAL EXPENDITURES & RESERVES	1,205,928	1,191,596	1,278,413	929,712	257,407	1,187,119	1,237,431
Net change in fund balance	36,277	29,510	(74,074)	194,953	(223,487)	(28,534)	(47,942)
FUND BALANCE, BEGINNING	2,076,575	2,112,852	2,142,362	2,142,362	-	2,142,362	2,113,828
FUND BALANCE, ENDING	\$ 2,112,852	\$ 2,142,362	\$ 2,068,288	\$ 2,337,315	\$ (223,487)	\$ 2,113,828	\$ 2,065,886

Budget Narrative
Fiscal Year 2022**REVENUES****Interest Income (Investments)**

The District earns interest on each of their operating and investment accounts.

Interlocal Agreement/Streetlighting Reimbursement

Reimbursement for the non-gated Streetlighting accounts per agreement with the City of Orlando (Duke Energy.)

Interest Tax Collector

The District earns interest on assessments collected by the tax collector.

Special Assessment – 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 Assessment – Other

The District receives a shared portion of the cost for streetlights from CVS.

Special Assessment – Discounts

Per Section 197.3632 and Section 197.162 of the Florida Statutes, discounts are allowed for early payment of assessments collected by the Tax Collector and only when the Tax Collector is using the uniform methodology. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

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

Chapter 190, Florida Statutes, allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend. The budgeted amount for the fiscal year is based on all supervisors attending all the meetings.

FICA Taxes

Payroll taxes on Board of Supervisor's 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 Calculation

The District contracted with Amtec to annually calculate the District's arbitrage rebate liability on its bonds. The budgeted amount for the fiscal year is based in the negotiated contract.

Budget Narrative
Fiscal Year 2022**EXPENDITURES- Administrative (Continued)****Professional Services – Dissemination Agent**

The bond indenture requests a special annual report on the District's development activity. The District has contracted with Disclosure Services, LLC. to provide these reports. The amount is based upon the contract amount.

Professional Services-Engineering

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

Professional Services-Legal Services

The District's legal counsel will provide general legal services to the District, i.e. attendance and preparation for meetings, review of operating and maintenance contracts, and other specifically requested assignments.

Professional Services- Management Consulting Services

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services.

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. 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 budget for property appraiser costs is based on a flat fee.

Professional Services- Special Assessment

These fees are for preparation of the annual assessment roll that is certified to the tax collector.

Professional Services- Trustee

The District pays US Bank an annual fee for trustee services on the Series 2017 Special Assessment Bond. The budgeted amount for the fiscal year is based on prior year spending.

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 prior year spending plus contingency.

Budget Narrative
Fiscal Year 2022**EXPENDITURES- Administrative (Continued)****ADA Compliance**

This line item is for costs associated with the District's website, including annual domain name renewal and hosting to be ADA compliant.

Postage & Freight

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

Insurance – General Liability

The District's General Liability & Public Officials Liability Insurance policy is with **Public Risk Insurance Agency**, which specializes in providing insurance coverage to governmental agencies. The budgeted amount for the fiscal year is based on prior year premiums plus 10% in order to be conservative.

Printing & 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 Board meetings and other public hearings in a newspaper of general circulation.

Miscellaneous Services

Monthly bank charges.

Misc. – Assessment Collection Costs

The District reimburses the 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 Tax Collector charges the District based on the number of units placed on the roll. To be conservative, the budget for collection costs is based on a maximum of 2% of the anticipated assessment collections, which is the maximum percentage allowed by law.

Office Supplies

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

Annual District filling fee

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

Budget Narrative
Fiscal Year 2022

FIELD

ProfServ-Field Management

The District has a contract with Inframark - Infrastructure Management Services for services in the administration and operation of the Property and its contractors.

Contracts- Lake and Wetland

The District has a contract with Solitude Lake Mgmnt, Inc for lake and wetland maintenance.

Contracts-Fountain

The District has contracts with Lexington Pool & Maintenance and Solitude Lake Mgmnt to maintain the fountains.

Communication-Telephone-Field

Includes monthly service fee for local services for the gate entry systems.

Electricity- Streetlighting

Electrical usage for the District facilities and assets.

Utility Water & Sewer

This represents the estimated cost for water, sewer and irrigation services. The budget amount is based on historical usage.

Streetlights- Gated

Electrical usage for the light poles and fixtures for all the private or gated communities within the District.

Streetlights- Non- Gated

Electrical usage for the light poles and fixtures in the public roads. These also represent the poles for which we will be reimbursed from the City of Orlando.

R&M Common Area

The cost of any maintenance expenses that are incurred during the year such as painting, pressure washing, repairs, etc.

R&M Fountain

Repair and maintenance to the District's Fountain(s)

Misc-Contingency

Represents the potential excess of unscheduled maintenance expenses not included in budget categories or not anticipated in specific line items.

Budget Narrative
Fiscal Year 2022**FIELD (Continued)****Holiday Lighting & Decoration**

Represents the seasonal holiday decorations throughout the District.

LANDSCAPE**Contracts-Landscape**

The District has a contract with Servello & Sons Inc. to provide services for: mowing, edging, fertilization, pest control and maintenance of sods and plant beds.

Contracts-Landscape Consultant

The District uses Tom MacCubbin to perform on site studies, produce reports and for recommendations on Horticulture for the district.

Contracts-Mulch

The District has a contract with Servello & Sons Inc. for the installation of Pine Bark Mulch.

Contracts-Annuals

The District has a contract with Servello & Sons Inc. for the installation of seasonal annuals.

Lease-Building

To pay the lease on a storage building used by the district for the field staff and irrigation equipment.

R&M- Irrigation

Repairs and maintenance to irrigation system.

R&M- Trees & Trimming

Preventative maintenance and tree trimming services.

R&M- Plant & Tree Replacement

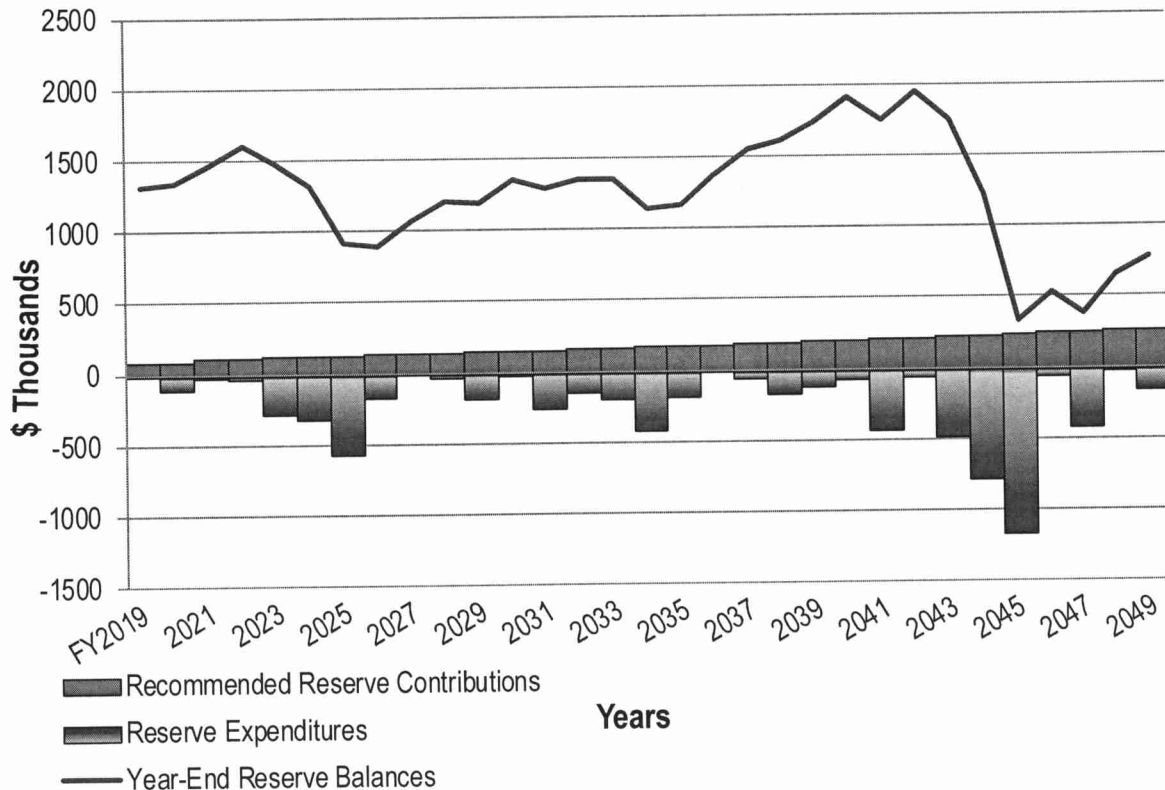
Annuals, plants and shrubs provided at community sign walls and median throughout Vista Lakes.

RESERVE**Reserve**

For this fiscal year, the District will reserve \$122,600 for future capital projects. These capital expenditures are based on a reserve study performed by Reserve Advisors, Inc, dated 8/26/2019.

Vista Lakes
Recommended Reserve Funding Table and Graph

Year	Reserve Contributions (\$)	Reserve Balances (\$)	Year	Reserve Contributions (\$)	Reserve Balances (\$)	Year	Reserve Contributions (\$)	Reserve Balances (\$)
2020	92,300	1,332,819	2030	155,300	1,356,238	2040	208,700	1,913,545
2021	119,000	1,469,468	2031	160,000	1,294,127	2041	215,000	1,743,754
2022	122,600	1,598,430	2032	164,800	1,346,013	2042	221,500	1,954,176
2023	126,300	1,479,850	2033	169,700	1,347,233	2043	228,100	1,746,409
2024	130,100	1,319,696	2034	174,800	1,138,121	2044	234,900	1,232,532
2025	134,000	910,964	2035	180,000	1,168,254	2045	241,900	332,007
2026	138,000	896,160	2036	185,400	1,381,395	2046	249,200	535,727
2027	142,100	1,059,539	2037	191,000	1,547,258	2047	256,700	381,543
2028	146,400	1,198,243	2038	196,700	1,609,176	2048	264,400	648,668
2029	150,800	1,190,641	2039	202,600	1,734,552	2049	272,300	777,543



VISTA LAKES

Community Development District

Exhibit "A" Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Anticipated beginning Fund Balance - Fiscal Year 2022	\$ 2,113,828
Net Change in Fund Balance - Fiscal Year 2022	(47,942)
Reserves - Fiscal Year 2022	22,600
Total Funds Available (Estimated) - 09/30/2022	2,088,486

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital		303,708 ⁽¹⁾
Reserves - Fences / Walls - Prior Years		279,343
Reserves - Gates/Entry Features - Prior Years		44,960
Reserves - Irrigation System - Prior Years		111,267
Reserves - Other - Prior Years		105,145
Reserves - Pav/Concrete/Basin/Curb - Prior Years		516,543
Reserves - Ponds / Lakes - Prior Years		213,518
Reserves - Reserve Study - Prior Years		5,465
FY 2021 Reserves - Prior Years	119,000	
Less: 2021 Expenses	-	
FY 2022 Reserves - Per Reserve Study	<u>22,600</u>	141,600
	Subtotal	<u>1,721,549</u>
Total Allocation of Available Funds		1,721,549

Total Unassigned (undesignated) Cash	\$ <u>366,937</u>
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Notes

(1) Represents approximately 3 months of operating expenditures

Vista Lakes

Community Development District

Debt Service Budgets

Fiscal Year 2022

Summary of Revenues, Expenditures and Changes in Fund Balances
FY 2022 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU JUN-21	PROJECTED JUL- SEP-21	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
REVENUES							
Interest - Investments	\$ 1,342	\$ 2,049	\$ 2,000	\$ 13	\$ 4	\$ 17	\$ 20
Interest - Tax Collector	1,847	1,989	1,250	102	34	136	150
Special Assmnts- Tax Collector	743,128	743,123	743,127	727,192	15,935	743,127	743,127
Special Assmnts- Prepayment	-	-	-	755	-	755	-
Special Assmnts- Discounts	(27,409)	(27,465)	(29,725)	(27,684)	-	(27,684)	(27,519)
TOTAL REVENUES	718,908	719,696	716,652	700,378	15,973	716,351	715,778
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	1,290	1,283	14,863	1,262	-	1,262	1,278
Total Administrative	1,290	1,283	14,863	1,262	-	1,262	1,278
<i>Debt Service</i>							
Principal Debt Retirement A-1	186,000	192,000	198,000	198,000	-	198,000	204,000
Principal Debt Retirement A-2	254,000	263,000	271,000	271,000	-	271,000	280,000
Interest Expense Series A-1	99,634	93,868	87,916	87,916	-	87,916	81,778
Interest Expense Series A-2	164,115	156,114	147,830	147,830	-	147,830	139,293
Total Debt Service	703,749	704,982	704,746	704,746	-	704,746	705,071
TOTAL EXPENDITURES	705,039	706,265	719,609	706,008	-	706,008	706,349
Excess (deficiency) of revenues Over (under) expenditures	13,869	13,431	(2,957)	(5,630)	15,973	10,343	9,428
Net change in fund balance	13,869	13,431	(2,957)	(5,630)	15,973	10,343	9,428
FUND BALANCE, BEGINNING	260,802	274,671	288,102	288,103	-	288,103	298,446
FUND BALANCE, ENDING	\$ 274,671	\$ 288,102	\$ 285,145	\$ 282,473	\$ 15,973	\$ 298,446	\$ 307,875

AMORTIZATION SCHEDULE**SPECIAL ASSESSMENT BONDS**

Payment Date	Outstanding Balance	Rate	Principal	Interest	Total Debt Payment	Total Production
1-Nov-21	2,638,000			40,889	40,889	
1-May-22	2,638,000	3.100%	204,000	40,889	244,889	204,000
1-Nov-22	2,434,000			37,727	37,727	
1-May-23	2,434,000	3.100%	211,000	37,727	248,727	211,000
1-Nov-23	2,223,000			34,457	34,457	
1-May-24	2,223,000	3.100%	218,000	34,457	252,457	218,000
1-Nov-24	2,005,000			31,078	31,078	
1-May-25	2,005,000	3.100%	224,000	31,078	255,078	224,000
1-Nov-25	1,781,000			27,606	27,606	
1-May-26	1,781,000	3.100%	231,000	27,606	258,606	231,000
1-Nov-26	1,550,000			24,025	24,025	
1-May-27	1,550,000	3.100%	239,000	24,025	263,025	239,000
1-Nov-27	1,311,000			20,321	20,321	
1-May-28	1,311,000	3.100%	246,000	20,321	266,321	246,000
1-Nov-28	1,065,000			16,508	16,508	
1-May-29	1,065,000	3.100%	254,000	16,508	270,508	254,000
1-Nov-29	811,000			12,571	12,571	
1-May-30	811,000	3.100%	262,000	12,571	274,571	262,000
1-Nov-30	549,000			8,510	8,510	
1-May-31	549,000	3.100%	270,000	8,510	278,510	270,000
1-Nov-31	279,000			4,325	4,325	
1-May-32	279,000	3.100%	279,000	4,325	283,325	279,000
Totals			\$2,638,000	\$0,516,026	\$3,154,026	\$2,638,000

AMORTIZATION SCHEDULE

SPECIAL ASSESSMENT BONDS

Payment Date	Outstanding Balance	Rate	Principal	Interest	Total Debt Payment	Total Production
1-Nov-21	4,422,000			69,647	69,647	
1-May-22	4,422,000	3.150%	280,000	69,647	349,647	280,000
1-Nov-22	4,142,000			65,237	65,237	
1-May-23	4,142,000	3.150%	289,000	65,237	354,237	289,000
1-Nov-23	3,853,000			60,685	60,685	
1-May-24	3,853,000	3.150%	298,000	60,685	358,685	298,000
1-Nov-24	3,555,000			55,991	55,991	
1-May-25	3,555,000	3.150%	307,000	55,991	362,991	307,000
1-Nov-25	3,248,000			51,156	51,156	
1-May-26	3,248,000	3.150%	317,000	51,156	368,156	317,000
1-Nov-26	2,931,000			46,163	46,163	
1-May-27	2,931,000	3.150%	327,000	46,163	373,163	327,000
1-Nov-27	2,604,000			41,013	41,013	
1-May-28	2,604,000	3.150%	338,000	41,013	379,013	338,000
1-Nov-28	2,266,000			35,690	35,690	
1-May-29	2,266,000	3.150%	349,000	35,690	384,690	349,000
1-Nov-29	1,917,000			30,193	30,193	
1-May-30	1,917,000	3.150%	360,000	30,193	390,193	360,000
1-Nov-30	1,557,000			24,523	24,523	
1-May-31	1,557,000	3.150%	371,000	24,523	395,523	371,000
1-Nov-31	1,186,000			18,680	18,680	
1-May-32	1,186,000	3.150%	383,000	18,680	401,680	383,000
1-Nov-32	803,000			12,647	12,647	
1-May-33	803,000	3.150%	395,000	12,647	407,647	395,000
1-Nov-33	408,000			06,426	06,426	
1-May-34	408,000	3.150%	408,000	06,426	414,426	408,000
Totals			\$4,422,000	\$1,036,098	\$5,458,098	\$4,422,000

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

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

Special Assessment – 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. The District will assess the maximum annual debt service amount.

Special Assessment – Discounts

Per Section 197.3632 and Section 197.162 of the Florida Statutes, discounts are allowed for early payment of assessments collected by the Tax Collector and only when the Tax Collector is using the uniform methodology. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES**ADMINISTRATIVE****Misc. – Assessment Collection Costs**

The District reimburses the 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 Tax Collector charges the District based on the number of units placed on the roll. To be conservative, the budget for collection costs is based on a maximum of 2% of the anticipated assessment collections, which is the maximum percentage allowed by law.

DEBT SERVICE**Principal 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 outstanding debt twice a year.

Vista Lakes

Community Development District

Supporting Budget Schedules

Fiscal Year 2022

2021-2022 Non-Ad Valorem Assessment Summary
2017 Series A-1 Bond Issue

Village	Unit Type	Subdivision Name	Total # of Units	Assessments				
				O & M	Debt Service 2017 Series	FY 2022 Total	FY 2021 Total	Difference
N-1	60' Villa	Pembroke	127	\$ 588	\$ 389	\$ 977	\$ 977	\$ -
N-2	50' Patio	Amhurst	106	\$ 490	\$ 318	\$ 808	\$ 808	\$ -
N-4,5	50' Patio	Champaign	148	\$ 490	\$ 318	\$ 808	\$ 808	\$ -
N-7	80' Pool	Melrose	81	\$ 784	\$ 495	\$ 1,279	\$ 1,279	\$ -
N-10	Condo	Central Park	296	\$ 367	\$ 64	\$ 431	\$ 431	\$ -
N-13	60' Villa	Waverly	119	\$ 588	\$ 425	\$ 1,012	\$ 1,012	\$ -
N-15	70' Pool	Carlisle	125	\$ 686	\$ 495	\$ 1,181	\$ 1,181	\$ -
		Total	1,002					

2017 Series A-2 Bond Issue

Parcel	Unit Type	Subdivision Name	Total # of Units	Assessments				
				O & M	Debt Service 2017 Series	FY 2022 Total	FY 2021 Total	Difference
N-3	60' Villa-ungated	Colonie	79	\$ 588	\$ 452	\$ 1,040	\$ 1,040	\$ -
N-6	50' Patio-ungated	Champlain	63	\$ 490	\$ 377	\$ 867	\$ 867	\$ -
N-8	50' Patio-ungated	Newport	243	\$ 490	\$ 377	\$ 867	\$ 867	\$ -
N-9	50' Patio-ungated	Newport	57	\$ 490	\$ 377	\$ 867	\$ 867	\$ -
N-11	60' Villa-ungated	Avon	128	\$ 588	\$ 452	\$ 1,040	\$ 1,040	\$ -
N-14	80' Manor-gated	Warwick	54	\$ 784	\$ 603	\$ 1,387	\$ 1,387	\$ -
N-14	70' Manor-gated	Warwick	55	\$ 686	\$ 528	\$ 1,213	\$ 1,213	\$ -
N-16,17	70' Manor-gated	Windsor	146	\$ 686	\$ 528	\$ 1,213	\$ 1,213	\$ -
	Church	Warwick	6	\$ 686	\$ 528	\$ 1,213	\$ 1,213	\$ -
	Townhomes	Gentry Park	116	\$ 367	\$ 188	\$ 556	\$ 556	\$ -
	Condo	Horizons	240	\$ 367	\$ 75	\$ 443	\$ 443	\$ -
		Total	1,187					

Parcel	Unit Type	Subdivision Name	Total # of Units	Assessments				
				O & M	Debt Service 2017 Series	FY 2022 Total	FY 2021 Total	Difference
	Commercial		161,000	\$ 47,321	\$ 30,332	\$ 77,653	\$ 77,653	\$ -
		Total	161,000					