

ARLINGTON RIDGE
Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2023

Adopted Budget:
(Adopted at 8/18/22 Meeting)

Prepared by:



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Arlington Ridge
Community Development District

Operating Budget
Fiscal Year 2023

Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE 2022	PROJECTED JULY- SEPT 2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
REVENUES					
Interest - Investments	\$ 2,500	\$ 66	\$ 22	\$ 88	100
Events and Ticket Sales	43,000	2,015	40,985	3,000	-
Lexington Spa	4,500	3,445	1,055	3,000	3,000
Rental Income- Fairfax Hall	12,000	505	11,495	505	2,500
Special Assmnts- Tax Collector	1,853,122	1,858,730	-	1,858,730	2,233,233
Settlements	-	10,735	-	10,735	-
Other Miscellaneous Revenues	-	22,500	-	22,500	-
Advertising Income	20,000	3,573	16,427	20,000	-
RV Lot	-	-	-	-	17,700
TOTAL REVENUES	1,935,122	1,901,569	69,984	1,918,558	2,256,533
EXPENDITURES					
<i>Administrative</i>					
P/R-Board of Supervisors	15,000	15,200	3,000	18,200	15,000
FICA Taxes	-	536	-	-	1,148
ProfServ-Arbitrage Rebate	600	-	600	600	600
ProfServ-Dissemination Agent	9,725	3,992	5,733	9,725	5,000
ProfServ-Trustee Fees	10,000	2,828	7,172	10,000	10,000
Attorney Fees	55,000	93,518	31,173	124,691	70,000
Engineering Fees	10,000	19,069	6,356	25,425	35,000
Management Services	53,045	39,973	13,375	53,348	53,500
Assessment Roll	7,500	7,750	-	7,750	7,500
Auditing Services	4,200	-	4,200	4,200	4,500
Postage	4,000	3,848	1,283	5,131	6,500
Insurance - General Liability	9,064	11,660	-	11,660	15,000
Printing and Binding	1,500	986	329	1,315	-
Legal Advertising	6,000	3,594	2,406	6,000	6,000
Misc-Property Taxes	1,800	-	1,800	1,800	-
Website Administration	800	3,265	-	3,265	3,000
Information Technology	2,775	10,270	-	10,270	2,775
Mileage Reimbursement	500	302	101	403	-
Miscellaneous Expenses	1,500	4,424	1,475	5,899	3,000
Dues, Licenses, Subscriptions	175	175	-	175	175
Total Administrative	193,184	221,390	79,002	299,856	238,697
<i>Gate House</i>					
Contracts-Security Services	150,000	92,589	30,863	123,452	150,000
Utility - Water & Sewer	510	304	101	405	510
Utility - Irrigation & Landscape Lighting	-	-	-	-	-
Utility - Electric	3,700	2,704	901	3,605	4,200
Street Lights	103,000	70,727	23,576	94,303	108,000
Repairs & Maintenance	1,500	4,209	1,403	5,612	2,500
Security Enhancements	4,500	205	4,500	4,705	4,500
Total Gate House	263,210	170,738	61,344	232,082	269,710
<i>Capital Expenditures & Projects</i>					
Capital Projects	-	-	-	-	200,000

Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE 2022	PROJECTED JULY- SEPT 2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<i>Towncenter Administration</i>					
Pest Control	325	291	97	388	4,500
Computer Services	2,500	3,325	1,108	4,433	-
Computer Equipmet	-	-	-	-	5,000
Onsite Management	259,180	191,947	64,763	256,710	266,822
Janitorial Services & Supplies	3,000	18,056	6,019	24,075	50,000
Utility - Water & Sewer	1,746	1,172	391	1,563	1,851
Utility - Electric	3,500	2,297	766	3,063	4,000
Rentals & Leases	4,500	1,637	546	2,183	4,500
Liability/Property Insurance	41,260	41,046	-	41,046	68,517
Repairs & Maintenance	7,000	1,101	5,899	7,000	7,000
Special Events	58,000	38,515	19,485	58,000	36,000
Newsletter Printing/Supplies	20,000	6,429	2,143	8,572	-
Office Supplies	7,500	9,582	3,194	12,776	9,000
Club Activity Supplies	1,000	88	912	1,000	1,000
Total Towncenter Administration	409,511	315,486	105,322	420,808	458,190
<i>Common Area/Recreation</i>					
Pest Control	660	388	174	562	-
Janitorial Services & Supplies	2,200	360	214	574	-
Utility - Water & Sewer	9,000	5,353	1,784	7,137	9,000
Utility - Electric	1,000	18,066	6,022	24,088	1,250
Repairs & Maintenance	25,000	19,883	5,117	25,000	30,000
Roadway Repair & Maintenance	15,000	-	15,000	15,000	25,000
Irrigation Repairs & Maintenance	35,000	31,740	3,260	35,000	35,000
Landscape - Mulch	23,000	23,675	-	23,675	25,000
Landscape Maintenance	281,664	211,879	69,241	281,120	291,114
Landscape Replacement	20,000	5,104	14,896	20,000	30,000
Landscape- Storm Clean Up & Tree Removal	15,000	-	15,000	15,000	25,000
Pond/Littoral Shelf & Wetland Mgmt	32,500	20,340	12,160	32,500	33,475
Sports Courts Maintenance & Supplies	3,000	3,558	-	3,558	3,000
Holiday Decoration	20,000	15,104	4,896	20,000	10,000
Operating Supplies	4,000	3,997	3	4,000	4,000
Total Common Area/Recreation	487,024	359,447	147,767	507,214	521,839
<i>Fairfax Hall</i>					
Pest Control	1,044	531	266	797	-
Janitorial Services & Supplies	9,500	2,983	994	3,977	-
Utility - Water & Sewer	1,300	845	282	1,127	1,378
Utility - Electric	12,500	18,158	6,053	24,211	14,392
Repairs & Maintenance	15,000	8,360	2,787	11,147	15,000
Operating Supplies	3,500	114	3,386	3,500	-
Total Fairfax Hall	42,844	30,991	13,767	44,758	30,770
<i>Social Center</i>					
Pest Control	1,608	702	235	937	-
Janitorial Services & Supplies	6,000	2,083	694	2,777	-
Water and Sewer	-	-	-	-	1,500
Utility - Electric	5,040	4,360	1,453	5,813	5,343

Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE 2022	PROJECTED JULY- SEPT 2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
Repairs & Maintenance	7,500	1,413	6,087	7,500	7,500
Operating Supplies	2,000	-	2,000	2,000	2,000
Dues, Licenses, Subscriptions	2,200	1,721	479	2,200	2,200
Total Social Center	24,348	10,279		21,228	18,543
Lexington Spa					
ProfServ-Pool Maintenance	70,000	59,824	16,200	76,024	70,000
Pest Control	804	273	205	478	-
Fitness Instructors	15,000	6,609	8,391	15,000	12,000
Janitorial Services & Supplies	20,000	5,616	1,872	7,488	-
Utility - Water & Sewer	27,000	20,073	6,691	26,764	28,620
Utility - Electric	53,500	38,299	12,766	51,065	56,710
Repairs & Maintenance	12,000	8,925	3,075	12,000	20,000
Operating Supplies	2,500	-	2,500	2,500	2,500
Dues, Licenses, Subscriptions	1,050	1,055	-	1,055	1,050
Total Lexington Spa	201,854	140,674	51,700	192,374	190,880
Sales Center					
O&M	-	-	-	-	28,850
	-	-	-	-	28,850
TOTAL EXPENDITURES	1,621,975	1,249,005	458,901	1,718,319	1,957,479
Excess (deficiency) of revenues Over (under) expenditures	313,147	652,564	(388,917)	200,239	299,054
OTHER FINANCING SOURCES (USES)					
Interfund Transfer Out- Sales Center Reserve (2 year Reimbursement)				-	(87,500)
Interfund Transfer Out- Capital Reserve	(171,518)	(171,518)	(175,000)	(346,518)	(200,000)
Interfund Transfer Out- Golf Course and Food & Beverage	(136,629)	-	(10,520)	(10,520)	(11,554)
Contingency	(5,000)	-	-	-	-
TOTAL OTHER SOURCES (USES)	(313,147)	(171,518)	(185,520)	(357,038)	(299,054)
Net change in fund balance	-	481,046	(574,437)	(156,799)	-
FUND BALANCE, BEGINNING	316,174	316,174	-	316,174	159,375
FUND BALANCE, ENDING	\$ 316,174	\$ 797,220	\$ (574,437)	\$ 159,375	\$ 159,375

Exhibit "A"
 Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 159,375
Net Change in Fund Balance - Fiscal Year 2023	-
Total Funds Available (Estimated) - 9/30/2023	159,375

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Prepaid Items	2,020
Subtotal	<u>2,020</u>

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	155,370 ⁽¹⁾
Subtotal	<u>155,370</u>

Total Allocation of Available Funds	157,390
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Total Unassigned (undesignated) Cash	<u>\$ 1,985</u>
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Notes

(1) Represents approximately 3 months of operating expenditures less \$198,882 deficit

Budget Narrative
Fiscal Year 2023**REVENUES****Interest-Investments**

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

Lexington Spa

The District provides various services at Lexington Spa. The services include, but are not limited to, group fitness classes, manicures and pedicures, massages, etc.

Rental Income- Fairfax Hall

Estimated income from residents renting Fairfax Hall for events.

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.

Special Assessments-Discounts

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

RV Lot

Represents income from usage of District lot.

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

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors compensated at \$200 per meeting at which they are in attendance. The amount for the fiscal year is based upon sixteen meetings with five board members.

FICA Taxes

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

Budget Narrative
Fiscal Year 2023**EXPENDITURES****Professional Services-Arbitrage Rebate**

The District must annually calculate the arbitrage rebate liability on its Series 2002A, 2013A and 2020 bonds.

Professional Services-Dissemination Agent

The District, as per bond indentures and the Securities and Exchange Commission must annually disseminate District financial information to the Nationally Recognized Municipal Securities Information Repositories (NRSIR).

Professional Services-Trustee Fees

The District will pay annual trustee fees for the Series 2006 and 2019 bonds.

Attorney Fees

The District's Attorney, Hopping, Green & Sams 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.

Engineering Fees

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.

Management Services

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services, LLC. Also included are costs for Information Technology charges to process 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. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement with a moderate proposed increase.

Assessment Roll

The District has contracted with Inframark Infrastructure Management Services, LLC to provide assessment services.

Auditing Service

The District annual audit of its financial records by an Independent Certified Public Accounting Firm.

Postage

Actual postage and/or freight used for District mailings including agenda

Budget Narrative
Fiscal Year 2023

EXPENDITURES

Insurance-General Liability

The District currently has a Liability and Errors and Omissions Policy. The amount is based on the current policy plus anticipated future activity.

Legal Advertising

The District must advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation. The District purchases all legal advertising ads through The Daily Commercial and Orlando Sentinel.

Website Administration

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/firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

Miscellaneous Expenses

Represents any miscellaneous expenses incurred by the District that were not previously budgeted. Expenses include but are not limited to bank fees and fraud protection.

Dues, Licenses, Subscriptions

The District must pay an annual fee to the Department of Economic Opportunity of \$175.

Gate House

Contracts-Security Services

The District is under contract with Allied Universal to furnish all labor, supervision, and uniforms necessary to provide the Gate Access Control Services.

Budget Narrative
Fiscal Year 2023**EXPENDITURES (continued)****Utility - Water & Sewer**

The District has the following account with City of Leesburg to provide water and wastewater services.

Utility - Electric

The District has the following utility account with Duke Energy to provide electricity.

Streetlights

The District has the following utility accounts with Duke Energy and SECO Energy to provide electricity to all streetlights within the community.

Repairs & Maintenance

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

Security Enhancements

Represents estimated security enhancements throughout the District.

Capital Expenditures & Projects**Capital Projects**

Any costs related to capital projects that occur during the fiscal year.

Towncenter Administration**Pest Control**

The estimated costs for Deans Services to provide monthly pest control services.

Computer Equipment

Represents any costs related to repairs to the District's computers. MMD Computers completes all computer repairs for the District.

Budget Narrative
Fiscal Year 2023**EXPENDITURES (continued)****Onsite Management**

The District has contracted with Inframark Infrastructure Management Services, LLC to provide Onsite Management Services for the District in accordance with the agreement. The services include, but are not limited to, facility maintenance, resident services, resident activities coordination, etc.

Janitorial Services & Supplies

The District is under contract with Globiser, Inc. to provide monthly janitorial services and supplies. The District also is under contract with Aire Master to provide monthly de-odorization.

Utility – Water & Sewer

The District has the following account with City of Leesburg to provide water and wastewater services.

Utility - Electric

The District has the following utility account with Duke Energy to provide electricity.

Rentals & Leases

The expense related to leasing a copier from Ralex Business Solutions and estimated costs of copies; and Mat exchange services from Unifirst.

Liability/Property Insurance

EGIS Insurance and Risk Advisors provide the District's annual insurance coverage for the following policies.

Repairs & Maintenance

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

Social Events

Represents monthly events and organized functions provided for all residents of Arlington Ridge CDD. The amount includes estimated costs for supplies, entertainment, catering, etc.

Office Supplies

Any supplies purchased during the Fiscal Year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Budget Narrative
Fiscal Year 2023**EXPENDITURES (continued)****Club Activity Supplies**

Represents supplies needed for approved CDD clubs

Common Area/Recreation**Utility – Water & Sewer**

The District has the following account with City of Leesburg to provide water and wastewater services. The District also cost shares the reclaimed water irrigation expense with AR Golf Club.

Utility - Electric

The District has the following utility accounts with Duke Energy and SECO Energy to provide electricity.

Repairs & Maintenance

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

Roadway Repair & Maintenance

Represents estimated expenditures for any maintenance of roadways and sidewalks.

Irrigation Repairs & Maintenance

The District is under contract with FloraLawn Inc. to inspect and test the irrigation systems one time per month.

Landscape - Mulch

Represents the cost for new mulch throughout the District. The District is under contract with FloraLawn Inc. to install new mulch once a year.

Landscape Maintenance

The District is under contract with FloraLawn Inc. to provide monthly landscaping services. The services include mowing once a week during April- October and once every other week during November-March, lawn and shrub spray application, and RV area maintenance.

Landscape Replacement

Any costs related to replacing plants, shrubs, and trees throughout the District. The District is under contract with Floralawn Inc. to perform annual installations up to four times a year in designated areas and maintain annuals to ensure a healthy appearance.

Budget Narrative
Fiscal Year 2023**EXPENDITURES (continued)****Landscape – Storm Clean Up & Tree Removal**

Any costs related to cleanup around the District after a storm and potential tree removal due to damage.

Pond/Littoral Shelf & Wetland Mgmt

The District is in contract with Lake & Wetland Management, Inc to provide monthly lake management services. The services include algae, border grass, and invasive exotic plant control for two irrigation ponds totaling 2,150 linear feet.

Sports Courts Maintenance & Supplies

Represents costs of supplies and maintenance performed at the District's sports courts including the tennis, pickleball, and bocce courts.

Holiday Decoration

Any costs related to props used to decorate the District for the holiday seasons. This includes yearly installation of lights.

Operating Supplies

Estimated costs of supplies purchased for operating and maintaining the common area.

Fairfax Hall**Utility – Water & Sewer**

The District has the following account with City of Leesburg to provide water and wastewater services.

Utility – Electric

The District has the following utility account with Duke Energy to provide electricity.

Repairs & Maintenance

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

Budget Narrative
Fiscal Year 2023**EXPENDITURES (continued)****Social Center****Water and Sewer**

The District has the following account with City of Leesburg to provide water and wastewater services.

Utility – Electric

The District has the following utility account with Duke Energy to provide electricity.

Repairs & Maintenance

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

Operating Supplies

Estimated costs of supplies purchased for operating and maintaining the social center.

Dues, Licenses, Subscriptions

The following represents the estimated cost for license and membership subscriptions for the fiscal year:

Lexington Spa**ProfServ-Pool Maintenance**

The District is under contract with Robert's Pool Service & Repair to provide pool maintenance five times per week. The services include, but are not limited to, balancing water chemicals, clean filters, brush pool as needed, vacuum pool as needed, clean tile, adjust water levels, clean, and maintain pump room, and maintain log sheets for inspections. The District is also in contract with Spies Pool for installing and monitoring pool chemicals.

Fitness Instructors

Represents costs of hiring special instructors for the group fitness and wellness program.

Utility – Water & Sewer

The District has the following account with City of Leesburg to provide water and wastewater services.

Utility - Electric

he District has the following utility account with Duke Energy to provide electricity.

Budget Narrative
Fiscal Year 2023**EXPENDITURES (continued)****Repairs & Maintenance**

Any costs related to miscellaneous repairs and maintenance that occur during the year.

Operating Supplies

Estimated costs of supplies purchased for operating and maintaining the Lexington Spa.

Dues, Licenses, Subscriptions

The following represents the estimated cost for license and membership subscriptions for the fiscal year:

Sales Center**O&M**

Operations and maintenance of sales center.

Other Financing Sources (Uses)**Interfund Transfer Out – Sales Center Reserve (2-year Reimbursement)**

Represents the District's obligated amount to transfer to the Sales Center should there be a shortfall in the operating account.

Interfund Transfer Out – Capital Reserve

Represents the District's obligated amount to transfer to the Capital Reserve should there be a shortfall in the operating account.

Interfund Transfer Out – Golf Course and Food & Beverage

Represents the District's obligated amount to transfer to the Golf Course should there be a shortfall in the operating account.

Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE 2022	PROJECTED JULY- SEPT 2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
REVENUES					
Interest Earnings	\$ 2,500	\$ 107	\$ 36	\$ 143	\$ 214
Settlements	-	175,315	-	175,315	-
TOTAL REVENUES	2,500	175,422	36	175,458	214
EXPENDITURES					
<i>Administrative</i>					
Bank Fees	-	231	77	308	-
Total Administrative	-	231	77	308	-
<i>Other Physical Environment</i>					
Roofing Project	-	90,502	-	90,502	-
Capital Outlay	-	77,714	-	77,714	-
Total Other Physical Environment	-	168,216	-	168,216	-
TOTAL EXPENDITURES	-	168,447	77	168,524	-
Excess (deficiency) of revenues Over (under) expenditures	2,500	6,975	(41)	6,934	214
OTHER FINANCING SOURCES (USES)					
Interfund Transfer In - GF (Sales Center)	-	-	-	-	87,500
Interfund Transfer In - General Fund	171,518	171,518	-	171,518	200,000
TOTAL OTHER SOURCES (USES)	171,518	171,518	-	171,518	287,500
Net change in fund balance	174,018	178,493	(41)	178,452	287,714
FUND BALANCE, BEGINNING	348,056	348,056	-	348,056	526,508
FUND BALANCE, ENDING	\$ 522,074	\$ 526,549	\$ (41)	\$ 526,508	\$ 814,222

Revenues Expenditures and Changes in Net Position
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE 2022	PROJECTED JULY- SEPT 2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
REVENUES					
Food (Food & Soft Drinks)	\$ 523,254	\$ 546,722	\$ 89,628	\$ 636,350	\$ 682,843
Beverages (Alcohol)	231,643	217,528	37,833	255,361	259,717
Other Food & Beverage Revenue	1,400	(451)	681	230	1,400
Dues Income - Monthly Dues	-	13,180	3,296	16,476	25,595
Other Miscellaneous Income	-	2,996	(3,491)	(495)	-
TOTAL REVENUES	756,297	779,975	127,946	907,921	969,556
EXPENDITURES					
COGS					
Food	193,278	234,345	33,838	268,183	277,650
Non-Alcoholic Beverages	16,024	20,293	(349)	19,944	8,708
Alcohol	65,033	66,213	6,546	72,759	72,870
Total COGS	274,335	320,851	40,035	360,886	359,228
Labor					
General and Administrative	37,672	25,433	12,501	37,934	43,750
Food & Beverage	295,487	278,711	57,551	\$ 336,262	341,134
Sales & Marketing	11,440	8,596	2,861	11,457	22,500
Payroll Taxes	34,306	31,570	11,032	42,602	39,720
Medical/Health Benefits	13,820	13,229	4,184	17,413	21,324
Workmans Comp	5,835	5,265	1,249	6,514	6,951
Total Labor	398,560	362,804	89,378	452,182	475,379
Operating					
General and Administrative	147,732	118,912	34,095	153,007	154,908
Food & Beverage	75,410	69,254	7,230	76,484	84,919
Sales and Marketing	10,319	6,947	1,391	8,338	9,445
Insurance- P & C	16,120	9,790	4,919	14,709	16,120
Total Operating	249,581	204,903	47,635	252,538	265,392
TOTAL EXPENDITURES	922,475	888,558	177,048	1,065,606	1,099,999
Excess (deficiency) of revenues Over (under) expenditures	(166,179)	(108,583)	(49,101)	(157,684)	(130,443)
OTHER FINANCING SOURCES (USES)					
Interfund Transfer In - General Fund	136,629		49,837	10,520	11,554
Interfund Transfer In - Golf Course	29,550	-	42,037	147,164	118,889
TOTAL OTHER SOURCES (USES)	166,179	-	91,874	157,684	130,443
CHANGE IN NET POSITION	0	(108,583)	42,773	(0)	0
NET POSITION, BEGINNING		(82,813)			
NET POSITION, ENDING	\$ 0	\$ (191,396)	\$ 42,773	\$ (0)	\$ 0

Budget Narrative
Fiscal Year 2023**REVENUES****Food (Food & Soft Drinks)**

Represents all food and non-alcoholic beverage sales for Chesapeake Bay Grille, Chatham's, and the beverage cart. Also includes all catering and banquet sales.

Beverage (Alcohol)

Represents all beer, liquor, and wine sales for Chesapeake Bay Grille, Chatham's, and the beverage cart. Also includes all catering and banquet sales.

Other Food & Beverage Revenue

Represents other miscellaneous items related to food and beverage.

Due Income – Monthly Dues

Represents membership dues for Arlington Ridge Golf Club.

EXPENDITURES**COGS****Food**

Represents food supplies purchased for the restaurant or catering events.

Non-Alcoholic Beverages

Represents non-alcoholic beverages purchased for the restaurant, catering events, or the beverage cart.

Alcohol

Represents beer, liquor, and wine purchased for the restaurant, catering events, or the beverage cart.

Labor**General and Administration**

Represents a portion of the annual salary for the Arlington Ridge Gold Club general manager.

Budget Narrative

Fiscal Year 2023

EXPENDITURES (continued)**Food & Beverage**

Represents wages for all Food & Beverage staff working in Chesapeake Bay Grille, Chatham's, and the beverage cart. Currently, the positions are as follow:

F&B Manager

Executive Chef

Line Cooks

Dish Washer

Head Server/Servers

Bartenders

Beverage Cart Attendant- On Golf Course

Sales & Marketing

Represents annual advertising, graphic design, and web site maintenance. Also covers chamber/organizational dues and additional advertising fees for special promotions or events.

Payroll Taxes

The District required to annually calculate the arbitrage rebate liability on its Series 2002A, 2013A and 2020 bonds.

Medicare/Health Benefits

Full time employees are eligible for medical, vision, and dental insurance.

Workmans Comp

Represents Workers Compensation Insurance for each of its employees based upon statutory requirements.

Budget Narrative
Fiscal Year 2023

EXPENDITURES (continued)

Operating**General and Administrative**

Estimated portion of the annual administrative expenditures for Arlington Ridge Golf Club. Expenses include, but are not limited to the following: utilities, telephone, supplies, building maintenance and repair, licenses, permits, bank fees, credit card fees, sales & use tax, Billy Casper Golf management fee, janitorial services, refuse, security, cable and internet, and postage.

The District's Attorney, Hopping, Green & Sams 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.

Food & Beverage

Estimated annual operating expenditures for Chesapeake Bay Grille, Chatham's, and the beverage cart. Expenses include, but are not limited to the following: utilities, telephone, paper and plastic supplies, kitchen supplies, banquet supplies, equipment maintenance, pest control, grease removal, linen laundry, employee drug testing, uniforms, decorations, general chemicals, and outside entertainment.

Sales and Marketing

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services, LLC. Also included are costs for Information Technology charges to process 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. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement with a moderate proposed increase.

Insurance-P&C

Estimated portion of the annual property and casualty insurance policy.

Other Financing Sources (Uses)**Interfund Transfer In – General Fund**

Represents the District's obligated amount to transfer to Food & Beverage should there be a shortfall in the operating account.

Interfund Transfer In – Golf Course

Represents the Golf Course's obligated amount to transfer to Food & Beverage should there be a shortfall in the operating account.

Revenues Expenditures and Changes in Net Postion
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE 2022	PROJECTED JULY- SEPT 2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
REVENUES					
Green Fees	\$ 764,496	\$ 728,771	\$ 102,592	\$ 831,363	\$ 818,144
Cart Fees	2,758	1,318	433	1,751	1,230
Driving Range	40,136	34,437	7,164	41,601	42,230
Pro Shop Sales	74,600	116,813	(3,878)	112,935	114,140
Other Golf Revenues	3,373	5,669	17	5,686	5,794
Clinic / School Revenue	1,360	1,402	(248)	1,154	1,344
Dues Income - Monthly Dues	417,207	367,774	121,945	489,719	557,379
Miscellaneous Income and Discounts	-	5,564	(6,483)	(919)	-
TOTAL REVENUES	1,303,930	1,261,748	221,542	1,483,290	1,540,261
EXPENDITURES					
COGS					
Pro Shop	50,728	75,551	1,043	76,594	78,342
Total COGS	50,728	75,551	1,043	76,594	78,342
Labor					
Golf Operations Labor	160,151	143,990	25,023	169,013	173,443
General and Administrative	69,963	47,233	23,215	70,448	81,250
Maintenance and Landscaping	223,752	161,444	62,018	223,462	284,416
Payroll Taxes	45,183	28,724	8,854	37,578	52,563
Medical/Health Benefits	24,568	22,094	7,438	29,532	37,909
Workmans Comp	10,374	9,360	2,221	11,581	12,357
Total Labor	533,991	412,845	128,769	541,614	641,938
Operating					
Golf Operations	24,535	24,612	622	25,234	28,891
General & Administrative	144,807	118,021	26,964	144,985	151,840
Maintenance	303,428	287,281	48,540	335,821	303,045
Sales and Marketing	20,031	13,885	2,581	16,466	18,335
Golf Cart Leases	39,876	31,114	9,630	40,744	42,282
FF&E and Other Equipment Leases	-	581	-	581	-
Taxes - Real Estate	2,085	1,686	-	1,686	1,800
Taxes - Personal Property	7,536	5,650	1,885	7,535	7,536
Insurance - P&C	29,936	18,181	9,136	27,317	29,936
Total Operating	572,234	501,011	99,358	600,369	583,666
TOTAL EXPENDITURES	1,156,954	989,407	229,170	1,218,577	1,303,945
Excess (deficiency) of revenues Over (under) expenditures	146,976	272,341	(7,628)	264,713	236,315

Revenues Expenditures and Changes in Net Position
 Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE 2022	PROJECTED JULY- SEPT 2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
OTHER FINANCING SOURCES (USES)					
Transfer Out- Food & Beverage	(29,550)	-	(42,037)	(147,164)	(118,889)
Interest Expense - Capital Leases	(8,623)	(6,819)	-	(8,624)	(4,814)
Principal - Capital Lease	(108,803)	(81,371)	-	(108,924)	(112,612)
TOTAL OTHER SOURCES (USES)	(146,976)	(88,190)	(42,037)	(264,712)	(236,315)
CHANGE IN NET POSITION	-	184,151	(49,665)	0	0
NET POSITION, BEGINNING		35,023			
NET POSITION, ENDING	\$ -	\$ 219,174	\$ (49,665)	\$ 0	\$ 0

Budget Narrative
Fiscal Year 2023**REVENUES****Green Fees**

Estimated revenue for public paid rounds of golf and cart fees.

Cart Fees

Represents the amount of money the course charges a golfer for the use of a riding cart for one round of golf.

Driving Range

Estimated revenue from the District's driving range.

Pro Shop Sales

Estimated revenue of clothing, equipment, and supplies sold in the Pro Shop.

Other Golf Revenues

Estimated revenue from club rentals and handicap fees.

Clinic / School Revenue

Estimated revenue from golfing lessons given at the golf course.

Dues Income – Monthly Dues

Estimated revenue of all memberships sold.

EXPENDITURES**COGS****Pro Shop**

Represents cost of clothing, equipment, and supplies sold in the Pro Shop.

Budget Narrative
Fiscal Year 2023**EXPENDITURES (continued)****Labor****Golf Operations Labor**

Represents annual salaries for all Golf Course staff. The current positions are as follows:

Head Professional
Assistant Professional
Golf Shop Attendant
Cart Attendant
Starters
Course Advisors
Bag Room Supervisor

General and Administrative

Represents a portion of the annual salary for the Arlington Ridge Golf Club General Manager.

Maintenance and Landscaping

Represents annual salaries for all Golf Course Maintenance staff. The current positions are as follows:

Superintendent
Assistant Superintendent
Mechanic
Groundskeeper
Groundskeeper- Light Equipment
Groundskeeper- Heavy Equipment
Temporary Labor

Payroll Taxes

The District required to annually calculate the arbitrage rebate liability on its Series 2002A, 2013A and 2020 bonds.

Medicare/Health Benefits

Full time employees are eligible for medical, vision, and dental insurance.

Budget Narrative
Fiscal Year 2023

EXPENDITURES (continued)

Workmans Comp

Represents Workers Compensation Insurance for each of its employees based upon statutory requirements and rates.

Operating**Golf Operations**

Estimated annual operating expenditures for the Golf Course. Expenses include, but are not limited to the following: utilities, telephone, Pro Shop supplies, cart repairs, uniforms, golf cart rental, driving range supplies, handicap fees, and tournaments and events.

General and Administrative

Estimated portion of the annual administrative expenditures for Arlington Ridge Golf Club. Expenses include, but are not limited to the following: utilities, telephone, supplies, building maintenance and repair, licenses, permits, bank fees, credit card fees, sales & use tax, Billy Casper Golf management fee, janitorial services, refuse, security, cable and internet, and postage.

The District's Attorney, Hopping, Green & Sams 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.

Maintenance

Estimated annual maintenance expenditures for the Golf Course. Expenses include, but are not limited to the following: utilities, supplies, equipment maintenance, irrigation maintenance, licenses, permits, refuse, gas, safety equipment, pre-emergent, chemicals, fertilizer, seed, and sand.

Food & Beverage

Estimated annual operating expenditures for Chesapeake Bay Grille, Chatham's, and the beverage cart. Expenses include, but are not limited to the following: utilities, telephone, paper and plastic supplies, kitchen supplies, banquet supplies, equipment maintenance, pest control, grease removal, linen laundry, employee drug testing, uniforms, decorations, general chemicals, and outside entertainment.

Sales and Marketing

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services, LLC. Also included are costs for Information Technology charges to process 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. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement with a moderate proposed increase.

Golf Cart Leases

Represents the operating Golf Cart lease totaling \$42,282 annually.

Budget Narrative
Fiscal Year 2023**EXPENDITURES (continued)****Taxes – Real Estate**

Represents estimated non-ad valorem tax assessment for fire rescue for total number of parcels associated with the golf course and restaurant.

Taxes – Personal Property

Represents estimated taxes on the golf carts and maintenance equipment.

Insurance - P&C

Estimated portion of the annual property and casualty insurance policy.

Other Financing Sources (Uses)**Interfund Transfer In – Food & Beverage**

Represents the Golf Course's obligated amount to transfer to Food & Beverage should there be a shortfall in the operating account.

Interest Expense – Capital Leases

Represents monthly interest expense for the two maintenance equipment leases. One lease represents a 60-month term John Deere lease on the used golf maintenance equipment. The other is a 48-month term John Deere lease on the new golf maintenance equipment.

Principal – Capital Leases

Represents monthly principal expense for the two maintenance equipment leases. One lease represents a 60-month term John Deere lease on the used golf maintenance equipment. The other is a 48-month term John Deere lease on the new golf maintenance equipment.

Arlington Ridge
Community Development District

Debt Service Budget
Fiscal Year 2023

Revenues Expenditures and Changes in Fund Balance
 Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE 2022	PROJECTED JULY- SEPT 2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
REVENUES					
Interest - Investments	\$ 1,000	\$ 125	\$ 42	\$ 167	\$ 125
Special Assmnts- Tax Collector	245,091	224,954	20,137	245,091	228,315
Special Assmnts- Prepayment	-	283,004	-	283,004	-
TOTAL REVENUES	246,091	508,083	20,179	528,262	228,440
EXPENDITURES					
<i>Debt Service</i>					
Principal Debt Retirement	110,000	-	-	-	100,000
Principal Debt Retirement - Special Call	-	515,000	-	515,000	-
Interest Expense	139,150	132,688	-	132,688	110,825
<i>Total Administrative</i>	249,150	647,688	-	647,688	210,825
TOTAL EXPENDITURES	249,150	647,688	-	647,688	210,825
Excess (deficiency) of revenues Over (under) expenditures	(3,059)	(139,605)	20,179	(119,426)	17,615
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	(3,059)	-	-	-	(3,059)
TOTAL OTHER SOURCES (USES)	(3,059)	-	-	-	(3,059)
Net change in fund balance	(3,059)	(139,605)	20,179	(119,426)	14,556
FUND BALANCE, BEGINNING	567,779	567,779	-	567,779	448,353
FUND BALANCE, ENDING	\$ 564,720	\$ 428,174	\$ 20,179	\$ 448,353	\$ 462,909

**Amortization Schedule
Special Assessment Bonds, Series 2006**

Period Ending	Outstanding Principal	Annual Principal	Extraordinary Redemption	Interst Rate	Interst	Annual Debt
11/1/22	\$2,015,000				\$55,412.50	
5/1/23	\$2,015,000	\$100,000		5.50%	\$55,412.50	\$210,825.00
11/1/23	\$1,915,000				\$52,662.50	
5/1/24	\$1,915,000	\$105,000		5.50%	\$52,662.50	\$210,325.00
11/1/24	\$1,810,000				\$49,775.00	
5/1/25	\$1,810,000	\$110,000		5.50%	\$49,775.00	\$209,550.00
11/1/25	\$1,700,000				\$46,750.00	
5/1/26	\$1,700,000	\$115,000		5.50%	\$46,750.00	\$208,500.00
11/1/26	\$1,585,000				\$43,587.50	
5/1/27	\$1,585,000	\$125,000		5.50%	\$43,587.50	\$212,175.00
11/1/27	\$1,460,000				\$40,150.00	
5/1/28	\$1,460,000	\$130,000		5.50%	\$40,150.00	\$210,300.00
11/1/28	\$1,330,000				\$36,575.00	
5/1/29	\$1,330,000	\$135,000		5.50%	\$36,575.00	\$208,150.00
11/1/29	\$1,195,000				\$32,862.50	
5/1/30	\$1,195,000	\$145,000		5.50%	\$32,862.50	\$210,725.00
11/1/30	\$1,050,000				\$28,875.00	
5/1/31	\$1,050,000	\$155,000		5.50%	\$28,875.00	\$212,750.00
11/1/31	\$895,000				\$24,612.50	
5/1/32	\$895,000	\$160,000		5.50%	\$24,612.50	\$209,225.00
11/1/32	\$735,000				\$20,212.50	
5/1/33	\$735,000	\$170,000		5.50%	\$20,212.50	\$210,425.00
11/1/33	\$565,000				\$15,537.50	
5/1/34	\$565,000	\$180,000		5.50%	\$15,537.50	\$211,075.00
11/1/34	\$385,000				\$10,587.50	
5/1/35	\$385,000	\$190,000		5.50%	\$10,587.50	\$211,175.00
11/1/35	\$195,000				\$5,362.50	
5/1/36	\$195,000	\$195,000		5.50%	\$5,362.50	\$205,725.00
Total		\$2,015,000			\$925,925	\$2,940,925

Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE 2022	PROJECTED JULY- SEPT 2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
REVENUES					
Interest - Investments	\$ 500	\$ 27	\$ 9	\$ 36	\$ 27
Special Assmnts- Tax Collector	64,844	59,148	5,696	64,844	62,406
Special Assmnts- Prepayment	-	58,496	-	58,496	-
TOTAL REVENUES	65,344	117,671	5,705	123,376	62,433
EXPENDITURES					
<i>Debt Service</i>					
Principal Debt Retirement	40,000	35,000	-	35,000	35,000
Principal Prepayments	-	30,000	-	30,000	-
Principal Debt Retirement - Special Call	-	45,000	-	45,000	-
Interest Expense	29,000	36,330	-	36,330	22,960
Total Administrative	69,000	146,330	-	146,330	57,960
TOTAL EXPENDITURES	69,000	146,330	-	146,330	57,960
Excess (deficiency) of revenues Over (under) expenditures	(3,656)	(28,659)	5,705	(22,954)	4,473
OTHER FINANCING SOURCES (USES)					
Interfund Transfer - In	-	20	-	20	-
Operating Transfers-Out	-	(19)	-	(19)	-
Contribution to (Use of) Fund Balance	(3,656)	-	-	-	(3,656)
TOTAL OTHER SOURCES (USES)	(3,656)	1	-	1	(3,656)
Net change in fund balance	(3,656)	(28,658)	5,705	(22,953)	817
FUND BALANCE, BEGINNING	117,142	117,142	-	117,142	94,189
FUND BALANCE, ENDING	\$ 113,486	\$ 88,484	\$ 5,705	\$ 94,189	\$ 95,006

**Amortization Schedule
Special Assessment Bonds, Series 2019**

Period Ending	Outstandin g Principal	Annual Principal	Extraordinary Redemption	Interst Rate	Interest	Annual Debt
11/1/22	\$600,000				\$11,480	
5/1/23	\$600,000	\$35,000		3.60%	\$11,480	\$57,960
11/1/23	\$565,000				\$10,850	
5/1/24	\$565,000	\$35,000		3.60%	\$10,850	\$56,700
11/1/24	\$530,000				\$10,220	
5/1/25	\$530,000	\$35,000		3.60%	\$10,220	\$55,440
11/1/25	\$495,000				\$9,590	
5/1/26	\$495,000	\$35,000		3.60%	\$9,590	\$54,180
11/1/26	\$460,000				\$8,960	
5/1/27	\$460,000	\$40,000		3.60%	\$8,960	\$57,920
11/1/27	\$420,000				\$8,240	
5/1/28	\$420,000	\$40,000		3.60%	\$8,240	\$56,480
11/1/28	\$380,000				\$7,520	
5/1/29	\$380,000	\$40,000		3.60%	\$7,520	\$55,040
11/1/29	\$340,000				\$6,800	
5/1/30	\$340,000	\$45,000		4.00%	\$6,800	\$58,600
11/1/30	\$295,000				\$5,900	
5/1/31	\$295,000	\$45,000		4.00%	\$5,900	\$56,800
11/1/31	\$250,000				\$5,000	
5/1/32	\$250,000	\$45,000		4.00%	\$5,000	\$55,000
11/1/32	\$205,000				\$4,100	
5/1/33	\$205,000	\$50,000		4.00%	\$4,100	\$58,200
11/1/33	\$155,000				\$3,100	
5/1/34	\$155,000	\$50,000		4.00%	\$3,100	\$56,200
11/1/34	\$105,000				\$2,100	
5/1/35	\$105,000	\$50,000		4.00%	\$2,100	\$54,200
11/1/35	\$55,000				\$1,100	
5/1/36	\$55,000	\$55,000		4.00%	\$1,100	\$57,200
Total		\$600,000			\$189,920	\$789,920

Budget Narrative

Fiscal Year 2023

REVENUES**Interest-Investments**

The District earns interest income on their 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 to pay for the debt service expenditures during the Fiscal Year.

EXPENDITURES**Administrative****Debt Service****Principal Debt Retirement**

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

Interest Expense

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

Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2023 Adopted Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2022	ACTUAL THRU JUNE 2022	PROJECTED JULY- SEPT 2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
REVENUES					
Interest - Investments	\$ -	\$ 12	\$ -	\$ 12	\$ -
TOTAL REVENUES	-	12	-	12	-
EXPENDITURES					
<i>Other Physical Environment</i>					
Capital Outlay	-	27,206	-	27,206	-
Total Other Physical Environment	-	27,206	-	27,206	-
<i>Construction in Progress</i>					
Construction in Progress	-	25,485	-	25,485	-
Total Construction in Progress	-	25,485	-	25,485	-
TOTAL EXPENDITURES	-	52,691	-	27,206	-
Excess (deficiency) of revenues Over (under) expenditures	-	(52,679)	-	(27,194)	-
OTHER FINANCING SOURCES (USES)					
Interfund Transfer - In	-	1	-	1	-
Operating Transfers-Out	-	(1)	-	(1)	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-
Net change in fund balance	-	(52,679)	-	(27,194)	-
FUND BALANCE, BEGINNING	-	96,294	-	96,294	69,100
FUND BALANCE, ENDING	\$ -	\$ 43,615	\$ -	\$ 69,100	\$ 69,100

Arlington Ridge

Community Development District

Supporting Budget Schedule

Fiscal Year 2023

Comparison of Assessment Rates
 Fiscal Year 2023 vs. Fiscal Year 2022

Product	Phase	General Fund 001			Series 2006 Debt Service			Series 2019 Debt Service			Total Assessments per Unit			Units
		FY 2023	FY 2022	Percent Change	FY 2023	FY 2022	Percent Change	FY 2023	FY 2022	Percent Change	FY 2023	FY 2022	Percent Change	Acres Total
Single Family	1A & 1B	\$2,271.30	\$1,884.71	20.5%	\$425.00	\$425.00	0.0%	\$146.15	\$146.15	0.0%	\$2,842.45	\$2,455.86	15.7%	1
Single Family	1A & 1B	\$2,271.30	\$1,884.71	20.5%	\$780.00	\$780.00	0.0%	\$146.15	\$146.15	0.0%	\$3,197.45	\$2,810.86	13.8%	170
Single Family	1A & 1B	\$2,271.30	\$1,884.71	20.5%	\$850.00	\$850.00	0.0%	\$146.15	\$146.15	0.0%	\$3,267.45	\$2,880.86	13.4%	89
Golfcourse Lots	1A & 1B	\$2,271.30	\$1,884.71	20.5%	\$850.00	\$850.00	0.0%	\$146.15	\$146.15	0.0%	\$3,267.45	\$2,880.86	13.4%	4
Town Home	1C	\$2,271.30	\$1,884.71	20.5%	\$850.00	\$850.00	0.0%	\$146.15	\$146.15	0.0%	\$3,267.45	\$2,880.86	13.4%	94
Single Family	2	\$2,271.30	\$1,884.71	20.5%	\$1,050.00	\$1,050.00	0.0%	\$146.15	\$146.15	0.0%	\$3,467.45	\$3,080.86	12.5%	369
Single Family	3	\$2,271.30	\$1,884.71	20.5%	\$1,050.00	\$1,050.00	0.0%	\$146.15	\$146.15	0.0%	\$3,467.45	\$3,080.86	12.5%	319
														1046