

Arborwood  
Community Development District

**Final Budget**  
**Fiscal Year 2023/2024**  
**October 1, 2023 - September 30, 2024**

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# ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT

## Budget Revenue & Expense Descriptions

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### REVENUES

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1 **GENERAL FUND ON ROLL ASSESSMENTS**

All assessments placed on the tax roll for Operations & Maintenance.

2 **GENERAL FUND DIRECT BILL ASSESSMENTS**

Individual parcels not placed on the tax roll are billed directly by mail for Operations & Maintenance Assessments.

3 **DEBT ON ROLL ASSESSMENTS**

Debt Assessments collected via the property tax roll for Bond Debt

4 **DEBT DIRECT BILL ASSESSMENTS**

Individual parcels not placed on the tax roll are billed directly by mail for Debt Assessments.

5 **DEBT PREPAYMENTS / MISCELLANEOUS PAYMENTS**

Debt Assessments used to pay down Bond debt before the required payments by individuals or the District as a whole.

6 **GENERAL FUND INTEREST INCOME**

Any interest earned on the general fund balance and any item that does not fall into the other income categories is recorded in this category.

7 **GENERAL FUND OTHER REVENUES**

This is usually carry over funds from a prior year.

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### EXPENDITURES

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8 **PAYROLL TAX EXPENSE**

For taxes associated with the payroll to supervisors.

9 **SUPERVISOR FEES**

Fees paid to supervisors for their service to the District.

10 **ENGINEERING**

State statute requires the District to have an engineer and pay for his or her services.

11 **MANAGEMENT**

State statute requires the District to have a manager and pay for his or her services.

12 **LEGAL**

State statute requires the District to have an attorney and pay for his or her services.

13 **ASSESSMENT ROLL**

The cost to prepare the assessment roll and submit it to the county tax collector.

14 **ANNUAL AUDIT**

State statute requires the District to have financial statements audited yearly.

15 **ARBITRAGE REBATE FEE**

This is a bond requirement related to the tax exempt status of the bonds.

16 **INSURANCE**

The District has a liability insurance policy that protects the supervisors and staff acting on the district's behalf.

17 **LEGAL ADVERTISING**

State statute requires the District to advertise meetings in advance.

18 **MISCELLANEOUS**

Any item that does not fit into a category already established.

# ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT

## Budget Revenue & Expense Descriptions

19 **POSTAGE**

Any packages/letters sent on behalf of the district. Proposals, certified mail, etc. are charged to this category.

20 **OFFICE SUPPLIES**

This is mainly paper and ink cost related to any printed documents for the district.

21 **DUES & SUBSCRIPTIONS**

An annual due is required to pay to the state.

22 **TRUSTEE FEES**

Fees paid to the Bank Trustee responsible for the Bond bank accounts.

23 **CONTINUING DISCLOSURE FEE**

These are reports we have to file with the SEC related to any bonds.

24 **AMORTIZATION SCHEDULES**

This is the fee we are charged by either a trustee or financial advisor if we have to reamortize the bonds due to a prepayment.

25 **WEBSITE**

State statute requires the District to have a public website. This is the cost to run and host the website.

26 **PROFESSIONAL FEE & PERMITS**

Permit, survey, etc., cost related to maintenance or construction.

27 **TREELINE PRESEVE MAINT - EXOTICS**

Removal of exotics annually

28 **DRI TRAFFIC MONITORING**

Bi-annual monitoring of traffic counts to verify actual traffic does not exceed design capacity

29 **ENVIROMENTAL CONSULTING - PASSARELLA**

Ecological consultant and management of preserve maintenance

30 **PANTHER MITIGATION MAINT - EXOTICS**

Panther mitigation is an offsite parcel that is required to have the exotics removed on an annual basis as consistent with the ACOE Permit

31 **STREET LIGHTING - UTILITY & MAINT**

Maintenance on district owned streetlights

32 **CAPITAL OUTLAY - SMALL**

Small, miscellaneous construction related to district improvements.

33 **COUNTY APPRAISER & TAX COLLECTOR FEE**

Fees charged to the District by the County Appraiser and Tax Collector for collecting the District's NAV Assessments.

34 **FLOWWAY MAINT**

Removal of plant material of east/west ditch on an annual basis to improve conveyance

35 **MISCELLANEOUS MAINTENANCE**

Any District wide maintenance that does not fit into any of the other maintenance categories.

36 **MITIGATION MONITORING - (PARCEL C ONLY)**

Inspection of the preserve located in Parcel C

37 **PRESERVE MAINT - (PARCEL C ONLY)**

Removal of exotics in Parcel C preserves

38 **LAKE MAINT - AQUATIC CONTROL MAINT- (SOMERSET ONLY)**

Maintenance of aquatic vegetation in Somerset lakes

**ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT  
Budget Revenue & Expense Descriptions**

- 39 **LAKE MAINT - EROSION MAINT- (SOMERSET ONLY)**  
Maintenance of lake banks from erosion in Somerset lakes
- 40 **PRESERVE MAINT - (SOMERSET ONLY)**  
Removal of exotics annually in the preserve in Somerset
- 41 **FIELD INSPECTOR - (SOMERSET ONLY)**  
Staff person for public relations and coordination of maintenance
- 42 **STORMWATER DRAINS INS & MAINT - (SOMERSET ONLY)**  
Inspection and maintenance of the stormwater drainage pipes in Somerset
- 43 **LAKE BANK INSPECTION - (SOMERSET ONLY)**  
Inspection of Lake Banks in Somerset Only
- 44 **LAKE BANK INSPECTION - (BRIDGETOWN ONLY)**  
Inspection of Lake Banks in Bridgetown only.
- 45 **STORMWATER DRAINS INS & MAINT - (BRIDGETOWN ONLY)**  
Inspection of the stormwater drainage pipes in Bridgetown and submitting report to Bridgetown HOA
- 46 **DEBT PAYMENT (2014)**  
Total Interest and Principal Payment for the year for all the Parcel C Series 2014 Bonds
- 47 **DEBT PAYMENT (2018)**  
Total Interest and Principal Payment for the year for all parcels except C for the Series 2018 Bonds
- 48 **MISCELLANEOUS DEBT EXPENSE**  
Any debt expense other than the regularly scheduled principal and interest payments
- 49 **DISCOUNTS FOR EARLY PAYMENTS**  
4% buffer to cover for all residents you pay early and receive a discount off their property tax bill, which can be up to 4%

**FINAL BUDGET**  
**ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT**  
**TOTAL**  
**FISCAL YEAR 2023/2024**  
**October 1, 2023 - September 30, 2024**

<b>REVENUES</b>	<b>TOTAL</b>
GENERAL FUND ON ROLL ASSESSMENT	538,203
GENERAL FUND DIRECT BILL ASSESSMENT - LENNAR	1,150
DEBT ON ROLL ASSESSMENT	3,243,209
DEBT DIRECT BILL ASSESSMENT - LENNAR	11,111
OTHER INCOME / CARRYOVER BALANCE	18,000
<b>Total Revenues</b>	<b>\$ 3,811,674</b>
<b>EXPENDITURES</b>	
PAYROLL TAX EXPENSE	880
SUPERVISOR FEES	11,000
ENGINEERING	50,000
MANAGEMENT	39,720
LEGAL	22,000
ASSESSMENT ROLL	5,000
ANNUAL AUDIT	5,350
ARBITRAGE REBATE FEE	2,000
INSURANCE	12,000
LEGAL ADVERTISING	5,500
MISCELLANEOUS	3,300
POSTAGE	1,150
OFFICE SUPPLIES	2,300
DUES & SUBSCRIPTIONS	175
TRUSTEE FEES	30,000
CONTINUING DISCLOSURE FEE	4,000
AMORTIZATION SCHEDULES	500
WEBSITE	2,000
PROFESSIONAL FEE & PERMITS	1,250
TREELINE PRESEVE MAINT - EXOTICS	6,000
DRI TRAFFIC MONITORING	10,000
ENVIROMENTAL CONSULTING - PASSARELLA	22,000
PANTHER MITIGATION MAINT - EXOTICS	80,000
STREET LIGHTING - UTILITY & MAINT	10,000
CAPITAL OUTLAY - SMALL	1,000
COUNTY APPRAISER & TAX COLLECTOR FEE	10,000
FLOWWAY MAINT	4,600
MITIGATION MONITORING - (PARCEL C ONLY)	0
PRESERVE MAINT - (PARCEL C ONLY)	7,000
LAKE MAINT - (SOMERSET ONLY)	46,100
LAKE BANK EROSION MAINT - (SOMERSET ONLY)	45,000
PRESERVE MAINT - (SOMERSET ONLY)	35,000
INSPECTOR - (SOMERSET ONLY)	25,500
STORMWATER DRAINS INS & MAINT - (SOMERSET ONLY)	20,000
LAKE BANK INSPECTION - (SOMERSET ONLY)	6,500
LAKE BANK INSPECTION - (BRIDGETOWN ONLY)	6,500
STORMWATER DRAINS INS - (BRIDGETOWN ONLY)	2,500
<b>Total Expenditures</b>	<b>\$ 535,825</b>
<b>EXCESS / (SHORTFALL)</b>	<b>\$ 3,275,849</b>
DEBT PAYMENTS (2014)	(593,966)
DEBT PAYMENTS (2018)	(2,530,626)
MISCELLANEOUS DEBT EXPENSE	0
<b>BALANCE</b>	<b>\$ 151,256</b>
DISCOUNTS FOR EARLY PAYMENTS	(151,256)
<b>NET EXCESS / (SHORTFALL)</b>	<b>\$ -</b>

**FINAL BUDGET**  
**ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT**  
**DETAILED TOTAL**  
**FISCAL YEAR 2023/2024**  
**October 1, 2023 - September 30, 2024**

	GENERAL FUND	DEBT - SERIES 2014		DEBT - SERIES 2018	TOTAL
		A-1 & A-2	B	A-1 & A-2	
<b>REVENUES</b>					
GENERAL FUND ON ROLL ASSESSMENT	538,203	0	0	0	538,203
GENERAL FUND DIRECT BILL ASSESSMENT - WCI	1,150	0	0	0	1,150
DEBT ON ROLL ASSESSMENT	0	607,140	0	2,636,069	3,243,209
DEBT DIRECT BILL ASSESSMENT - WCI	0	11,111	0	0	11,111
OTHER INCOME / CARRYOVER BALANCE	18,000	0	0	0	18,000
<b>Total Revenues</b>	<b>\$ 557,353</b>	<b>\$ 618,252</b>	<b>\$ -</b>	<b>\$ 2,636,069</b>	<b>\$ 3,811,674</b>
<b>EXPENDITURES</b>					
PAYROLL TAX EXPENSE	880	0	0	0	880
SUPERVISOR FEES	11,000	0	0	0	11,000
ENGINEERING	50,000	0	0	0	50,000
MANAGEMENT	39,720	0	0	0	39,720
LEGAL	22,000	0	0	0	22,000
ASSESSMENT ROLL	5,000	0	0	0	5,000
ANNUAL AUDIT	5,350	0	0	0	5,350
ARBITRAGE REBATE FEE	2,000	0	0	0	2,000
INSURANCE	12,000	0	0	0	12,000
LEGAL ADVERTISING	5,500	0	0	0	5,500
MISCELLANEOUS	3,300	0	0	0	3,300
POSTAGE	1,150	0	0	0	1,150
OFFICE SUPPLIES	2,300	0	0	0	2,300
DUES & SUBSCRIPTIONS	175	0	0	0	175
TRUSTEE FEES	30,000	0	0	0	30,000
CONTINUING DISCLOSURE FEE	4,000	0	0	0	4,000
AMORTIZATION SCHEDULES	500	0	0	0	500
WEBSITE	2,000	0	0	0	2,000
PROFESSIONAL FEE & PERMITS	1,250	0	0	0	1,250
TREELINE PRESEVE MAINT - EXOTICS	6,000	0	0	0	6,000
DRI TRAFFIC MONITORING	10,000	0	0	0	10,000
ENVIROMENTAL CONSULTING - PASSARELLA	22,000	0	0	0	22,000
PANTHER MITIGATION MAINT - EXOTICS	80,000	0	0	0	80,000
STREET LIGHTING - UTILITY & MAINT	10,000	0	0	0	10,000
CAPITAL OUTLAY - SMALL	1,000	0	0	0	1,000
COUNTY APPRAISER & TAX COLLECTOR FEE	10,000	0	0	0	10,000
FLOWWAY MAINT	4,600	0	0	0	4,600
MITIGATION MONITORING - (PARCEL C ONLY)	0	0	0	0	0
PRESERVE MAINT - (PARCEL C ONLY)	7,000	0	0	0	7,000
LAKE MAINT - (SOMERSET ONLY)	46,100	0	0	0	46,100
LAKE BANK EROSION MAINT - (SOMERSET ONLY)	45,000	0	0	0	45,000
PRESERVE MAINT - (SOMERSET ONLY)	35,000	0	0	0	35,000
INSPECTOR - (SOMERSET ONLY)	25,500	0	0	0	25,500
STORMWATER DRAINS INS & MAINT - (SOMERSET ONLY)	20,000	0	0	0	20,000
LAKE BANK INSPECTION - (SOMERSET ONLY)	6,500	0	0	0	6,500
LAKE BANK INSPECTION - (BRIDGETOWN ONLY)	6,500	0	0	0	6,500
STORMWATER DRAINS INS - (BRIDGETOWN ONLY)	2,500	0	0	0	2,500
<b>Total Expenditures</b>	<b>\$ 535,825</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 535,825</b>
<b>EXCESS / (SHORTFALL)</b>					
	<b>\$ 21,528</b>	<b>\$ 618,252</b>	<b>\$ -</b>	<b>\$ 2,636,069</b>	<b>\$ 3,275,849</b>
DEBT PAYMENTS (2014)	0	(593,966)	0	0	(593,966)
DEBT PAYMENTS (2018)	0	0	0	(2,530,626)	(2,530,626)
MISCELLANEOUS DEBT EXPENSE	0	0	0	0	0
<b>BALANCE</b>	<b>\$ 21,528</b>	<b>\$ 24,286</b>	<b>\$ -</b>	<b>\$ 105,443</b>	<b>\$ 151,256</b>
DISCOUNTS FOR EARLY PAYMENTS	(21,528)	(24,286)	-	(105,443)	(151,256)
<b>NET EXCESS / (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**BUDGET COMPARISON**  
ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT

	FISCAL YEAR 2021/2022 ACTUAL *	FISCAL YEAR 2022/2023 ANNUAL BUDGET	FISCAL YEAR 2023/2024 ANNUAL BUDGET	LARGE VARIANCE EXPLANATION	
<b>REVENUES</b>					
1	GENERAL FUND ON ROLL ASSESSMENT	504,700	500,974	538,203	More platted lots on roll and assessment raised because carryover has been depleted
2	GENERAL FUND DIRECT BILL ASSESSMENT - LENNAR	3,565	3,538	1,150	More lots on roll - results in less direct billed
3	DEBT ON ROLL ASSESSMENT	3,219,375	3,212,720	3,243,209	More lots on roll - results in less direct billed
4	DEBT DIRECT BILL ASSESSMENT - LENNAR	51,624	57,812	11,111	More lots on roll - results in less direct billed
5	DEBT PREPAYMENTS / MISCELLANEOUS PAYMENTS	0	0	0	
6	GENERAL FUND INTEREST INCOME/MISC INCOME	2,846	0	0	
7	GENERAL FUND OTHER REVENUES/CARRYOVER BALANCE	0	18,000	18,000	Carryover Funds Being Used To Reduce Assessments
	<b>Total Revenues</b>	<b>\$ 3,782,110</b>	<b>\$ 3,793,044</b>	<b>\$ 3,811,674</b>	
<b>EXPENDITURES</b>					
8	PAYROLL TAX EXPENSE	704	880	880	
9	SUPERVISOR FEES	9,200	11,000	11,000	
10	ENGINEERING	43,346	32,500	50,000	
11	MANAGEMENT	37,452	38,568	39,720	Annual CPI increase in contract (capped at 3%)
12	LEGAL	12,101	22,000	22,000	
13	ASSESSMENT ROLL	5,000	5,000	5,000	
14	ANNUAL AUDIT	5,350	5,350	5,350	Estimated Amount For 2023/2024 Audit
15	ARBITRAGE REBATE FEE	1,000	2,000	2,000	
16	INSURANCE	9,983	12,000	12,000	
17	LEGAL ADVERTISING	3,149	5,500	5,500	
18	MISCELLANEOUS	2,120	3,300	3,300	
19	POSTAGE	496	1,150	1,150	
20	OFFICE SUPPLIES	1,419	2,300	2,300	
21	DUES & SUBSCRIPTIONS	175	175	175	
22	TRUSTEE FEES	27,174	30,000	30,000	
23	CONTINUING DISCLOSURE FEE	3,000	4,000	4,000	
24	AMORTIZATION SCHEDULES	150	500	500	
25	WEBSITE	2,000	2,000	2,000	
26	PROFESSIONAL FEE & PERMITS	0	1,250	1,250	
27	TREELINE PRESEVE MAINT - EXOTICS	0	6,000	6,000	Last Expenditure Was In 2015
28	DRI TRAFFIC MONITORING	0	10,000	10,000	Expenditure Occurs Every Two Years
29	ENVIROMENTAL CONSULTING - PASSARELLA	11,199	22,000	22,000	
30	PANTHER MITIGATION MAINT - EXOTICS	80,000	80,000	80,000	
31	STREET LIGHTING - UTILITY & MAINT	6,005	13,000	10,000	On pace for ~\$7,100 by years end
32	CAPITAL OUTLAY - SMALL	0	1,000	1,000	
33	COUNTY APPRAISER & TAX COLLECTOR FEE	8,448	10,000	10,000	
34	FLOWWAY MAINT	2,350	4,600	4,600	
35	MISCELLANEOUS MAINTENANCE	20,900	0	0	Mainly Erosion Restoration Project
36	MITIGATION MONITORING - (PARCEL C ONLY)	0	0	0	Last Expenditure Was In 2018
37	PRESERVE MAINT - (PARCEL C ONLY)	1,900	10,800	7,000	Under \$10,000 last 2 years
38	LAKE MAINT - AQAUTIC CONTROL - (SOMERSET ONLY)	46,068	46,100	46,100	
39	LAKE BANK EROSION MAINT - (SOMERSET ONLY)	62,200	36,500	45,000	
40	PRESERVE MAINT - (SOMERSET ONLY)	35,000	35,000	35,000	
41	FIELD INSPECTOR - (SOMERSET ONLY)	24,701	25,500	25,500	
42	STORMWATER DRAINS INS & MAINT - (SOMERSET ONLY)	0	20,000	20,000	
43	LAKE BANK INSPECTION - (SOMERSET ONLY)	0	0	6,500	New Line Item
44	LAKE BANK INSPECTION - (BRIDGETOWN ONLY)	0	0	6,500	New Line Item
45	STORMWATER DRAINS INS - (BRIDGETOWN ONLY)	0	2,500	2,500	
	<b>Total Expenditures</b>	<b>462,590</b>	<b>502,473</b>	<b>535,825</b>	
	<b>EXCESS / (SHORTFALL)</b>	<b>\$ 3,319,520</b>	<b>\$ 3,290,571</b>	<b>\$ 3,275,849</b>	
46	DEBT PAYMENTS (2014)	(608,408)	(609,673)	(593,966)	
47	DEBT PAYMENTS (2018)	(2,531,239)	(2,532,350)	(2,530,626)	
48	MISCELLANEOUS DEBT EXPENSE	0	-	-	
	<b>BALANCE</b>	<b>\$ 179,873</b>	<b>\$ 148,548</b>	<b>\$ 151,256</b>	
49	DISCOUNTS FOR EARLY PAYMENTS	(141,941)	(148,548)	(151,256)	Higher assessments on roll results in higher discount potential
	<b>NET EXCESS / (SHORTFALL)</b>	<b>\$ 37,932</b>	<b>\$ -</b>	<b>\$ -</b>	

\* Un-audited figures

**FINAL BUDGET**  
**ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT**  
**GENERAL FUND**  
**FISCAL YEAR 2023/2024**  
**October 1, 2023 - September 30, 2024**

	FISCAL YEAR 2022/2023 ANNUAL BUDGET	FISCAL YEAR 2023/2024 ANNUAL BUDGET
<b>REVENUES</b>		
ON ROLL ASSESSMENTS	500,974	538,203
DIRECT BILL ASSESSMENTS - WCI	3,538	1,150
INTEREST INCOME	0	0
OTHER INCOME / CARRYOVER BALANCE	18,000	18,000
<b>Total Revenues</b>	<b>\$ 522,512</b>	<b>\$ 557,353</b>
<b>EXPENDITURES</b>		
PAYROLL TAX EXPENSE	880	880
SUPERVISOR FEES	11,000	11,000
ENGINEERING	32,500	50,000
MANAGEMENT	38,568	39,720
LEGAL	22,000	22,000
ASSESSMENT ROLL	5,000	5,000
ANNUAL AUDIT	5,350	5,350
ARBITRAGE REBATE FEE	2,000	2,000
INSURANCE	12,000	12,000
LEGAL ADVERTISING	5,500	5,500
MISCELLANEOUS	3,300	3,300
POSTAGE	1,150	1,150
OFFICE SUPPLIES	2,300	2,300
DUES & SUBSCRIPTIONS	175	175
TRUSTEE FEES	30,000	30,000
CONTINUING DISCLOSURE FEE	4,000	4,000
AMORTIZATION SCHEDULES	500	500
WEBSITE	2,000	2,000
PROFESSIONAL FEE & PERMITS	1,250	1,250
TREELINE PRESEVE MAINT - EXOTICS	6,000	6,000
DRI TRAFFIC MONITORING	10,000	10,000
ENVIROMENTAL CONSULTING - PASSARELLA	22,000	22,000
PANTHER MITIGATION MAINT - EXOTICS	80,000	80,000
STREET LIGHTING - UTILITY & MAINT	13,000	10,000
CAPITAL OUTLAY - SMALL	1,000	1,000
COUNTY APPRAISER & TAX COLLECTOR FEE	10,000	10,000
FLOWWAY MAINT	4,600	4,600
MITIGATION MONITORING - (PARCEL C ONLY)	0	0
PRESERVE MAINT - (PARCEL C ONLY)	10,800	7,000
LAKE MAINT - AQUATIC CONTROL - (SOMERSET ONLY)	46,100	46,100
LAKE BANK EROSION MAINT - (SOMERSET ONLY)	36,500	45,000
PRESERVE MAINT - (SOMERSET ONLY)	35,000	35,000
FIELD INSPECTOR - (SOMERSET ONLY)	25,500	25,500
STORMWATER DRAINS INS & MAINT - (SOMERSET ONLY)	20,000	20,000
LAKE BANK INSPECTION - (SOMERSET ONLY)	0	6,500
LAKE BANK INSPECTION - (BRIDGETOWN ONLY)	0	6,500
STORMWATER DRAINS INS - (BRIDGETOWN ONLY)	2,500	2,500
<b>Total Expenditures</b>	<b>\$ 502,473</b>	<b>\$ 535,825</b>
<b>EXCESS / (SHORTFALL)</b>	<b>\$ 20,039</b>	<b>\$ 21,528</b>
DISCOUNTS FOR EARLY PAYMENTS	(20,039)	(21,528)
<b>NET EXCESS / (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ -</b>

Approximate Fund Balance as of 9-30-2023 = 300,000.00

**FINAL BUDGET**  
**ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT**  
**2014 DEBT SERVICE FUND**  
**FISCAL YEAR 2023/2024**  
**October 1, 2023 - September 30, 2024**

<b>2014A-1</b>	<b>2014A-2</b>
<b>FISCAL YEAR</b>	<b>FISCAL YEAR</b>
<b>2023/2024</b>	<b>2023/2024</b>
<b>ANNUAL BUDGET</b>	<b>ANNUAL BUDGET</b>
<b>REVENUES</b>	
Net On Roll Assessments	479,958
Direct Bill Assessments - WCI	9,150
<b>Total Revenues</b>	<b>\$ 489,108</b>
<b>EXPENDITURES</b>	
Principal Payments	205,000
Interest Payments	284,108
Miscellaneous	0
<b>Total Expenditures</b>	<b>\$ 489,108</b>
<b>Excess / (Shortfall)</b>	<b>\$ -</b>

\*Note: Excess goes to increase bond fund balance

<b>Series 2014 A-1 Bond Information</b>	
Initial Par Amount =	\$4,939,888
Maturity Par Amount =	\$5,430,000
Interest Rate =	6.90%
Issue Date =	Dec 2014
Maturity Date =	May 2036
Annual Principal Payments Due =	May 1st
Annual Interest Payments Due =	May 1st & Nov 1st
Par Amount As Of 1/1/23 =	\$4,410,000

<b>Series 2014 A-2 Bond Information</b>	
Initial Par Amount =	\$1,041,652
Maturity Par Amount =	\$1,145,000
Interest Rate =	6.90%
Issue Date =	Dec 2014
Maturity Date =	May 2036
Annual Principal Payments Due =	Nov 1st
Annual Interest Payments Due =	May 1st & Nov 1st
Par Amount As Of 1/1/23 =	\$930,000

<b>2014 B</b>	<b>FISCAL YEAR</b>
<b>2023/2024</b>	<b>ANNUAL BUDGET</b>
<b>REVENUES</b>	
Net On Roll Assessments	0
Direct Bill Assessments - Lennar	0
<b>Total Revenues</b>	<b>\$ -</b>
<b>EXPENDITURES</b>	
Principal Payments	0
Interest Payments	0
Miscellaneous	0
<b>Total Expenditures</b>	<b>\$ -</b>
<b>Excess / (Shortfall)</b>	<b>\$ -</b>

Series 2014B Bond Was Paid In Full On 5/2/22

<b>Series 2014 B Bond Information</b>	
Initial Par Amount =	\$9,097,400
Maturity Par Amount =	\$10,000,000
Interest Rate =	6.90%
Issue Date =	Dec 2014
Maturity Date =	May 2025
Annual Principal Payments Due =	N/A
Annual Interest Payments Due =	N/A
Par Amount As Of 1/1/23 =	\$0

**FINAL BUDGET**  
**ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT**  
**2018 DEBT SERVICE FUND**  
**FISCAL YEAR 2023/2024**  
**October 1, 2023 - September 30, 2024**

**2018 A-1 & A-2**

	FISCAL YEAR 2023/2024 <u>ANNUAL BUDGET</u>
<b>REVENUES</b>	
Net On Roll Assessments	2,530,626
<b>Total Revenues</b>	<b>\$ 2,530,626</b>
<b>EXPENDITURES</b>	
Principal Payments A-1	1,180,000
Interest Payments A-1	620,212
Principal Payments A-2	370,000
Interest Payments A-2	309,562
Miscellaneous / Prepayment	50,852
<b>Total Expenditures</b>	<b>\$ 2,530,626</b>
<b>Excess / (Shortfall)</b>	<b>\$ -</b>

Series 2018 A-1 Bond Information	
Original Par Amount =	\$24,465,000
Average Interest Rate =	3.02%
Maturity Date =	May 2036
Annual Principal Payments Due =	May 1st
Annual Interest Payments Due =	May 1st & November 1st
Par Amount As Of 1-1-23 =	\$19,900,000

Series 2018 A-2 Bond Information	
Original Par Amount =	\$8,740,000
Average Interest Rate =	4.65%
Maturity Date =	May 2036
Annual Principal Payments Due =	May 1st
Annual Interest Payments Due =	May 1st & November 1st
Par Amount As Of 1-1-23 =	\$6,870,000

**Arborwood Community Development District**  
**Assessment Recap - Parcel A**  
**Marina Bay & Botanica Lakes**  
**Fiscal Year 2023/2024**  
**October 1, 2023 - September 30, 2024**

**PARCEL A - MARINA BAY & BOTANICA LAKES**

PARCEL	PRODUCT TYPE	TOTAL UNITS	TOTAL GROSS O&M	TOTAL GROSS DEBT	TOTAL GROSS ASSESSMENTS
A	Villa / Townhome	240	14,522.48	71,280.00	85,802.48
A	40' SF	365	22,086.27	136,145.00	158,231.27
A	40' SF - PO	2	121.02	0.00	121.02
A	45' SF	269	16,277.28	104,910.00	121,187.28
A	45' SF / Villa *	6	363.06	2,340.00	2,703.06
A	45' SF - PO	1	60.51	0.00	60.51
A	52' SF	564	34,127.83	232,932.00	267,059.83
A	52' SF - PO	1	60.51	0.00	60.51
A	62' SF	33	1,996.84	14,949.00	16,945.84
Total		1,481	89,615.81	562,556.00	652,171.81

ON ROLL GROSS PER UNIT TOTAL
\$ 357.51
\$ 433.51
\$ 60.51
\$ 450.51
\$ 450.51
\$ 60.51
\$ 473.51
\$ 60.51
\$ 513.51

**MARINA BAY**

PARCEL	PRODUCT TYPE	UNITS	O&M GROSS	DEBT GROSS	TOTAL GROSS
A	Villa / Townhome	240	14,522.48	71,280.00	85,802.48
A	40' SF	0	0.00	0.00	0.00
A	40' SF - PO	0	0.00	0.00	0.00
A	45' SF	269	16,277.28	104,910.00	121,187.28
A	45' SF / Villa *	6	363.06	2,340.00	2,703.06
A	45' SF - PO	1	60.51	0.00	60.51
A	52' SF	247	14,946.05	102,011.00	116,957.05
A	52' SF - PO	0	0.00	0.00	0.00
A	62' SF	33	1,996.84	14,949.00	16,945.84
Total		796	48,166.23	295,490.00	343,656.23

**BOTANICA LAKES**

PARCEL	PRODUCT TYPE	UNITS	O&M GROSS	DEBT GROSS	TOTAL GROSS
A	Villa / Townhome	0	0.00	0.00	0.00
A	40' SF	365	22,086.27	136,145.00	158,231.27
A	40' SF - PO	2	121.02	0.00	121.02
A	45' SF	0	0.00	0.00	0.00
A	45' SF - PO	0	0.00	0.00	0.00
A	52' SF	317	19,181.78	130,921.00	150,102.78
A	52' SF - PO	1	60.51	0.00	60.51
A	62' SF	0	0.00	0.00	0.00
Total		685	41,449.58	267,066.00	308,515.58

PO = Paid Off. There are a few home owners that have paid their bonds offs.

\* The District's methodology allocates assessments based on the size of the lot, not the structure constructed on the lot size. As a result, even though the dwellings constructed on these six lots are Villas, the lots are 45' lots and are allocated assessments based on the lot.

**Arborwood Community Development District**  
**Assessment Recap - Parcels B & D/E**  
**Bridgetown & Somerset**  
**Fiscal Year 2023/2024**  
**October 1, 2023 - September 30, 2024**

PARCELS B & D/E - BRIDGETOWN & SOMERSET

BRIDGETOWN

PARCEL	PRODUCT TYPE	UNITS	O&M GROSS	DEBT GROSS	TOTAL GROSS ASSESSMENT	GROSS PER UNIT TOTAL
B	MF - (2)	66	6,362.87	84,216.00	90,578.87	\$ 1,372.41
B	MF - (3)	36	3,470.66	36,180.00	39,650.66	\$ 1,101.41
B	SF 42' - (1)	185	17,835.32	90,280.00	108,115.32	\$ 584.41
B	SF 42' - (3)	39	3,759.88	39,195.00	42,954.88	\$ 1,101.41
B	SF 42' - (5)	1	96.41	0.00	96.41	\$ 96.41
B	SF 55' - (1)	230	22,173.64	150,420.00	172,593.64	\$ 750.41
B	SF 55' - (2)	0	0.00	0.00	0.00	\$ -
B	SF 55' - (3)	71	6,844.91	71,284.00	78,128.91	\$ 1,100.41
B	SF 55' - (5)	2	192.81	0.00	192.81	\$ 96.41
B	SF 67' - (1)	130	12,532.93	103,480.00	116,012.93	\$ 892.41
B	SF 67' - (2)	38	3,663.47	48,488.00	52,151.47	\$ 1,372.41
B	SF 67' - (3)	90	8,676.64	90,360.00	99,036.64	\$ 1,100.41
B	SF 67' - (4)	33	3,181.44	47,784.00	50,965.44	\$ 1,544.41
B	SF 75' - (1)	0	0.00	0.00	0.00	\$ -
B	SF 75' - (2)	34	3,277.84	49,164.00	52,441.84	\$ 1,542.41
B	SF 75' - (3)	3	289.22	3,522.00	3,811.22	\$ 1,270.41
B	SF 75' - (4)	27	2,602.99	41,364.00	43,966.99	\$ 1,628.41
<b>Total</b>		<b>985</b>	<b>94,961</b>	<b>855,737</b>	<b>950,698</b>	

SOMERSET

PARCEL	PRODUCT TYPE	UNITS	O&M GROSS	DEBT GROSS	TOTAL GROSS ASSESSMENT	GROSS PER UNIT TOTAL
D/E	MF - (1)	43	10,355.83	21,414.00	31,769.83	\$ 738.83
D/E	MF - (2)	123	29,622.50	156,948.00	186,570.50	\$ 1,516.83
D/E	MF - (3)	27	6,502.50	27,135.00	33,637.50	\$ 1,245.83
D/E	MF - (4)	27	6,502.50	39,096.00	45,598.50	\$ 1,688.83
D/E	SF 55' - (1)	78	18,785.00	51,012.00	69,797.00	\$ 894.83
D/E	SF 55' - (2)	126	30,345.00	160,776.00	191,121.00	\$ 1,516.83
D/E	SF 55' - (3)	46	11,078.33	46,184.00	57,262.33	\$ 1,244.83
D/E	SF 67' - (1)	96	23,120.00	76,416.00	99,536.00	\$ 1,036.83
D/E	SF 67' - (2)	101	24,324.17	128,876.00	153,200.17	\$ 1,516.83
D/E	SF 67' - (3)	53	12,764.17	53,212.00	65,976.17	\$ 1,244.83
D/E	SF 67' - (4)	30	7,225.00	43,440.00	50,665.00	\$ 1,688.83
D/E	SF 67' - (5)	3	722.50	0.00	722.50	\$ 240.83
D/E	SF 75' - (1)	57	13,727.50	50,673.00	64,400.50	\$ 1,129.83
D/E	SF 75' - (2)	77	18,544.17	111,342.00	129,886.17	\$ 1,686.83
D/E	SF 75' - (3)	27	6,502.50	31,698.00	38,200.50	\$ 1,414.83
D/E	SF 75' - (4)	39	9,392.50	59,748.00	69,140.50	\$ 1,772.83
D/E	SF 75' - (5)	1	240.83	0.00	240.83	\$ 240.83
<b>Total</b>		<b>954</b>	<b>229,755</b>	<b>1,057,970</b>	<b>1,287,725</b>	

- (1) Full 2005A-2 Assessments and Paid Off 2006A-3 Assessments
- (2) Full 2005A-2 Assessments and Full 2006A-3 Assessments
- (3) Full 2005A-2 Assessments and Partial Buydown 2006A-3 Assessments
- (4) Full 2005A-2 Assessments, Full 2006A-3 Assessments and Full 2006A-2 Assessments
- (5) All Bonds Paid Off - Still Pay O&M

**Arborwood Community Development District**  
**Assessment Recap - Lennar Parcel**  
 Fiscal Year 2023/2024  
 October 1, 2023 - September 30, 2024

LENNAR PARCEL

PARCEL	PRODUCT TYPE	TOTAL UNITS	ON ROLL UNITS	DIRECT BILL UNITS
C	6 - plex	120	120	0
C	4 - plex	164	148	16
C	46' SF	62	62	0
C	52' SF	219	219	0
C	67' SF	129	129	0
Total		694	678	16

WCI ON ROLL

PARCEL	PRODUCT TYPE	ON ROLL UNITS	O&M GROSS ON ROLL	SERIES 2014 GROSS ON ROLL A-1 & A-2 (Combined)
C	6 - plex	120	8,987.91	86,807.52
C	4 - plex	148	11,085.09	107,062.61
C	46' SF	62	4,643.75	55,743.51
C	52' SF	219	16,402.93	208,217.41
C	67' SF	129	9,662.00	149,309.20
Total		678	50,782	607,140

ON ROLL GROSS PER UNIT TOTAL	
\$	798.30
\$	798.30
\$	973.99
\$	1,025.66
\$	1,232.34

WCI HOMES DIRECT BILL

PARCEL	PRODUCT TYPE	DIRECT BILL UNITS	O&M NET DIRECT BILL	SERIES 2014 NET DIRECT BILL A-1 & A-2 (Combined)
C	6 - plex	0	0.00	0.00
C	4 - plex	16	1,150.45	11,111.36
C	46' SF	0	0.00	0.00
C	52' SF	0	0.00	0.00
C	67' SF	0	0.00	0.00
Total		16	1,150	11,111

# Arborwood Community Development District Assessment Recap - Other Parcels

Fiscal Year 2023/2024

October 1, 2023 - September 30, 2024

## OTHER PARCELS

PARCEL	PRODUCT TYPE	TOTAL UNITS / ACRES	ON ROLL UNITS	DIRECT BILL UNITS
D/E	Golf Course	116	116	0
G	Neighborhood Retail	21	21	0
H-1	Retail/ Commercial	11	11	0
H-2	RE Office	2	2	0
<b>Total</b>		<b>151</b>	<b>151</b>	<b>0</b>

### OTHER ON ROLL

PARCEL	PRODUCT TYPE	ON ROLL UNITS	O&M GROSS ON ROLL	2018 GROSS ON ROLL	TOTAL GROSS ON ROLL
D/E	Golf Course	116	65,738.95	123,556.00	189,294.95
G	Neighborhood Retail	21	4,205.19	21,850.00	26,055.19
H-1	Retail/ Commercial	11	2,517.01	11,900.00	14,417.01
H-2	RE Office	2	627.98	2,500.00	3,127.98
<b>Total</b>		<b>151</b>	<b>73,089</b>	<b>159,806</b>	<b>232,895</b>

ON ROLL GROSS TOTAL	
\$	189,294.95
\$	26,055.19
\$	14,417.01
\$	3,127.98

**ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT  
ANNUAL ASSESSMENT METHODOLOGY - GENERAL FUND O&M  
FISCAL YEAR 2023/2024  
OCTOBER 1, 2023 - SEPTEMBER 30, 2024**

**Total Shared O&M Expenditures**

**\$ 323,725.00** A

**Allocation of Expenditures and Assessment Per Unit**

		Allocation Per Parcel based on Gross Acreage						Assessment Per Unit		
Tract	Parcel	B	C	D = B-C	E	F = A*D	G = E/96%	H	I = F/H	J = I/96%
		Gross Acreage	Preserve and Lake Acreage	Net Acreage	% of Total Acreage	Allocation of Expenditures	Total Expenditures Grossed up (on Roll)	Projected Units	Net Assmt per Unit	Gross Assmt per Unit (If On Roll)
1	A	560.38	207.90	352.48	26.58%	\$ 86,031	\$ 89,616	1,481	\$ 58.09	\$ 60.51
2	B	669.06	332.43	336.63	25.38%	\$ 82,163	\$ 85,586	985	\$ 83.41	\$ 86.89
2	D/E	817.73	481.41	336.32	25.36%	\$ 82,087	\$ 85,507	954	\$ 86.05	\$ 89.63
2	C	259.16	83.39	175.77	13.25%	\$ 42,901	\$ 44,688	694	\$ 61.82	\$ 64.39
<b>Total Residential Land Uses</b>		<b>2,306.33</b>	<b>1,105.13</b>	<b>1,201.20</b>	<b>90.57%</b>	<b>\$ 293,182</b>	<b>\$ 305,397</b>	<b>4,114</b>		
2	Golf Course (part of Tract 2 Parcel D/E)	116.23	20.00	96.23	7.26%	\$ 23,487	\$ 24,465.87			
3	Neighborhood Retail-G	21.06	4.52	16.54	1.25%	\$ 4,037	\$ 4,205.19			
4	Retail/ Commercial H-1	11.19	1.29	9.90	0.75%	\$ 2,416	\$ 2,517.01			
5	RE Office-H-2	2.47	-	2.47	0.19%	\$ 603	\$ 627.98			
<b>Total Non-Residential Land Uses</b>		<b>150.95</b>	<b>25.81</b>	<b>125.14</b>	<b>9.43%</b>	<b>\$ 30,543</b>	<b>\$ 31,816</b>			
<b>Grand Total (Gross)</b>		<b>2,457.28</b>	<b>1,130.94</b>	<b>1,326.34</b>	<b>100.00%</b>	<b>\$ 323,725</b>	<b>\$ 337,214</b>			

**Total -Somerset Only- O&M Expenditures**

**\$ 178,100.00**

Tract	Parcel	Gross Acreage	Preserve and Lake Acreage	Net Acreage	% of Total Acreage	Allocation of Expenditures	Total Expenditures Grossed up (on Roll)	Projected Units	Net Assmt per Unit	Gross Assmt per Unit (If On Roll)
2	D/E	817.73	481.41	336.32	77.75%	\$ 138,478	\$ 144,248	954	\$ 145.15	\$ 151.20
2	Golf Course (part of Tract 2 Parcel D/E)	116.23	20.00	96.23	22.25%	\$ 39,622	\$ 41,273			
<b>Totals</b>		<b>933.96</b>	<b>501.41</b>	<b>432.55</b>	<b>100.00%</b>	<b>\$ 178,100</b>	<b>\$ 185,521</b>			

**Total -Parcel C Only O&M Expenditures**

**\$ 7,000.00**

Tract	Parcel	Gross Acreage	Preserve and Lake Acreage	Net Acreage	% of Total Acreage	Allocation of Expenditures	Total Expenditures Grossed up (on Roll)	Projected Units	Net Assmt per Unit	Gross Assmt per Unit (If On Roll)
2	C	259.16	83.39	175.77	100.00%	\$ 7,000	\$ 7,292	694	\$ 10.09	\$ 10.51

**Total -Bridgetown Only O&M Expenditures**

**\$ 9,000.00**

Tract	Parcel	Gross Acreage	Preserve and Lake Acreage	Net Acreage	% of Total Acreage	Allocation of Expenditures	Total Expenditures Grossed up (on Roll)	Projected Units	Net Assmt per Unit	Gross Assmt per Unit (If On Roll)
2	B	669.06	332.43	336.63	100.00%	\$ 9,000	\$ 9,375	985	\$ 9.14	\$ 9.52

**ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT  
ANNUAL ASSESSMENT METHODOLOGY - 2014 BOND DEBT SERVICE  
FISCAL YEAR 2023/2024  
OCTOBER 1, 2023 - SEPTEMBER 30, 2024**

<b>Net 2014 A1 &amp; A2 Principal &amp; Interest Payment Due:</b>	<b>Net Total MADs</b>	<b>% Difference</b>	*
\$ 593,966.00	\$ 598,173.89	99.297%	

<b>Parcel - Product Type</b>	<b>Planned Units</b>	<b>Platted Units ON Roll</b>	<b>Per Unit ERU Multiplied by Net Due Grossed up = Assmt/Pltted. Unit</b>	<b>Assessments Platted</b>	<b>OFF Roll</b>
PARCEL C - 6 - Plex	120	120	\$ 723.40	\$ 86,807.52	-
PARCEL C - 4 - Plex	164	148	\$ 723.40	\$ 107,062.61	\$ 11,111
PARCEL C - 46' Single Family	62	62	\$ 899.09	\$ 55,743.51	-
PARCEL C - 52' Single Family	219	219	\$ 950.76	\$ 208,217.41	-
PARCEL C - 67' Single Family	129	129	\$ 1,157.44	\$ 149,309.20	-
<b>Grand Total</b>	<b>694</b>	<b>678</b>		<b>\$ 607,140.25</b>	<b>\$ 11,111.36</b>

<b>Per Unit ERUs from Methodology</b>	<b>Category Total using ERUs and Lot Count from Methodology</b>	<b>Category % of ERUs Total = % of Bond Assessment</b>
0.70	84.00	14.0304%
0.70	114.80	19.1749%
0.87	53.94	9.0095%
0.92	201.48	33.6529%
1.12	144.48	24.1323%
	<b>598.70</b>	<b>100.0000%</b>

Note: ERU's and Planned Units come directly from the Series 2014 Bond Methodology.

**ARBORWOOD COMMUNITY DEVELOPMENT DISTRICT  
ANNUAL ASSESSMENT METHODOLOGY - 2018 BOND DEBT SERVICE  
FISCAL YEAR 2023/2024  
OCTOBER 1, 2023 - SEPTEMBER 30, 2024**

<b>Gross MADs when all platted</b>	<b>\$2,636,069</b>
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Parcel - Product Type	Planned Units	Platted Units ON Roll	Gross Annual M.A.D	Total Assessments Platted	OFF Roll Net	Category Total MADs from Methodology
PARCEL A - Villa / Townhome	240	240	297	71,280	0	71,280
PARCEL A - Single Family 40'	365	365	373	136,145	0	136,145
PARCEL A - Single Family 40' - PO	2	2	0	0	0	0
PARCEL A - Single Family 45'	269	269	390	104,910	0	104,910
PARCEL A - Single Family 45' / Villa *	6	6	390	2,340	0	2,340
PARCEL A - Single Family 45' -PO	1	1	0	0	0	0
PARCEL A - Single Family 52'	564	564	413	232,932	0	232,932
PARCEL A - Single Family 52' - PO	1	1	0	0	0	0
PARCEL A - Single Family 62'	33	33	453	14,949	0	14,949
<b>Subtotal Parcel A</b>	<b>1,481</b>	<b>1,481</b>		<b>562,556</b>	<b>0</b>	
PARCELS B - Multi Family and Twin Villas - (2)	66	66	1,276	84,216	0	84,216
PARCELS B - Multi Family and Twin Villas - (3)	36	36	1,005	36,180	0	36,180
PARCELS B - Single Family 42' - (1)	185	185	488	90,280	0	90,280
PARCELS B - Single Family 42' - (3)	39	39	1,005	39,195	0	39,195
PARCELS B - Single Family 42' - (5)	1	1	0	0	0	0
PARCELS B - Single Family 55' - (1)	230	230	654	150,420	0	150,420
PARCELS B - Single Family 55' - (2)	0	0	1,276	0	0	0
PARCELS B - Single Family 55' - (3)	71	71	1,004	71,284	0	71,284
PARCELS B - Single Family 55' - (5)	2	2	0	0	0	0
PARCELS B - Single Family 67' - (1)	130	130	796	103,480	0	103,480
PARCELS B - Single Family 67' - (2)	38	38	1,276	48,488	0	48,488
PARCELS B - Single Family 67' - (3)	90	90	1,004	90,360	0	90,360
PARCELS B - Single Family 67' - (4)	33	33	1,448	47,784	0	47,784
PARCELS B - Single Family 75' - (1)	0	0	889	0	0	0
PARCELS B - Single Family 75' - (2)	34	34	1,446	49,164	0	49,164
PARCELS B - Single Family 75' - (3)	3	3	1,174	3,522	0	3,522
PARCELS B - Single Family 75' - (4)	27	27	1,532	41,364	0	41,364
<b>Subtotal Parcels B</b>	<b>985</b>	<b>985</b>		<b>855,737</b>	<b>0</b>	
PARCELS D/E - Multi Family and Twin Villas - (1)	43	43	498	21,414	0	21,414
PARCELS D/E - Multi Family and Twin Villas - (2)	123	123	1,276	156,948	0	156,948
PARCELS D/E - Multi Family and Twin Villas - (3)	27	27	1,005	27,135	0	27,135
PARCELS D/E - Multi Family and Twin Villas - (4)	27	27	1,448	39,096	0	39,096
PARCELS D/E - Single Family 55' - (1)	78	78	654	51,012	0	51,012
PARCELS D/E - Single Family 55' - (2)	126	126	1,276	160,776	0	160,776
PARCELS D/E - Single Family 55' - (3)	46	46	1,004	46,184	0	46,184
PARCELS D/E - Single Family 67' - (1)	96	96	796	76,416	0	76,416
PARCELS D/E - Single Family 67' - (2)	101	101	1,276	128,876	0	128,876
PARCELS D/E - Single Family 67' - (3)	53	53	1,004	53,212	0	53,212
PARCELS D/E - Single Family 67' - (4)	30	30	1,448	43,440	0	43,440
PARCELS D/E - Single Family 67' - (5)	3	3	0	0	0	0
PARCELS D/E - Single Family 75' - (1)	57	57	889	50,673	0	50,673
PARCELS D/E - Single Family 75' - (2)	77	77	1,446	111,342	0	111,342
PARCELS D/E - Single Family 75' - (3)	27	27	1,174	31,698	0	31,698
PARCELS D/E - Single Family 75' - (4)	39	39	1,532	59,748	0	59,748
PARCELS D/E - Single Family 75' - (5)	1	1	0	0	0	0
<b>Subtotal Parcels D/E</b>	<b>954</b>	<b>954</b>		<b>1,057,970</b>	<b>0</b>	
<b>Total Residential Units Parcels A, B, D, E</b>	<b>3,420</b>	<b>3,420</b>		<b>2,476,263</b>	<b>0</b>	
<b>Other Land Uses</b>						
GOLF COURSE	1	1	123,556	123,556		123,556
PARCEL G (Neighborhood Retail)	1	1	21,850	21,850		21,850
PARCEL H-1 (Retail / Commercial)	1	1	11,900	11,900		11,900
PARCEL H-2 (RE Office)	1	1	2,500	2,500		2,500
<b>Other Land Use Total</b>				<b>159,806</b>		
<b>GRAND TOTAL</b>				<b>2,636,069</b>	<b>0</b>	<b>2,636,069</b>

- (1) Full 2005A-2 Assessments and Paid Off 2006A-3 Assessments
- (2) Full 2005A-2 Assessments and Full 2006A-3 Assessments
- (3) Full 2005A-2 Assessments and Partial Buydown 2006A-3 Assessments
- (4) Full 2005A-2 Assessments, Full 2006A-3 Assessments and Full 2006A-2 Assessments
- (5) All Bonds Paid Off - Still Pay O&M

\* The District's methodology allocates assessments based on the size of the lot, not the structure constructed on the lot size. As a result, even though the dwellings constructed on these six lots are Villas, the lots are 45' lots and are allocated assessments based on the lot.

**Arborwood Community Development District**  
**On Roll Assessment Comparison**  
**Fiscal Year 2023/2024**  
**October 1, 2023 - September 30, 2024**

Parcel	Product Type	Gross Fiscal Year 2022/2023 On Roll Assessment Per Unit	Gross Fiscal Year 2023/2024 On Roll Assessment Per Unit
<b>GL Homes</b>			
A	Villa / Townhome	\$347.13	<b>\$357.51</b>
A	40' SF	\$423.13	<b>\$433.51</b>
A	40' SF - PO	\$50.13	<b>\$60.51</b>
A	45' SF	\$440.13	<b>\$450.51</b>
A	45' SF / Villa *	\$440.13	<b>\$450.51</b>
A	45' SF - PO	\$50.13	<b>\$60.51</b>
A	52' SF	\$463.13	<b>\$473.51</b>
A	52' SF - PO	\$50.13	<b>\$60.51</b>
A	62' SF	\$503.13	<b>\$513.51</b>

\* The District's methodology allocates assessments based on the size of the lot, not the structure constructed on the lot size. As a result, even though the dwellings constructed on these six lots are Villas, the lots are 45' lots and are allocated assessments based on the lot.

<b>Pulte</b>			
B	MF - (2)	\$1,366.89	<b>\$1,372.41</b>
B	MF - (3)	\$1,095.89	<b>\$1,101.41</b>
B	SF 42' - (1)	\$578.89	<b>\$584.41</b>
B	SF 42' - (3)	\$1,095.89	<b>\$1,101.41</b>
B	SF 42' - (5)	\$90.89	<b>\$96.41</b>
B	SF 55' - (1)	\$744.89	<b>\$750.41</b>
B	SF 55' - (2)	\$0.00	<b>\$0.00</b>
B	SF 55' - (3)	\$1,094.89	<b>\$1,100.41</b>
B	SF 55' - (5)	\$90.89	<b>\$96.41</b>
B	SF 67' - (1)	\$886.89	<b>\$892.41</b>
B	SF 67' - (2)	\$1,366.89	<b>\$1,372.41</b>
B	SF 67' - (3)	\$1,094.89	<b>\$1,100.41</b>
B	SF 67' - (4)	\$1,538.89	<b>\$1,544.41</b>
B	SF 75' - (1)	\$0.00	<b>\$0.00</b>
B	SF 75' - (2)	\$1,536.89	<b>\$1,542.41</b>
B	SF 75' - (3)	\$1,264.89	<b>\$1,270.41</b>
B	SF 75' - (4)	\$1,622.89	<b>\$1,628.41</b>
D/E	MF - (1)	\$763.75	<b>\$738.83</b>
D/E	MF - (2)	\$1,541.75	<b>\$1,516.83</b>
D/E	MF - (3)	\$1,270.75	<b>\$1,245.83</b>
D/E	MF - (4)	\$1,713.75	<b>\$1,688.83</b>
D/E	SF 55' - (1)	\$919.75	<b>\$894.83</b>
D/E	SF 55' - (2)	\$1,541.75	<b>\$1,516.83</b>
D/E	SF 55' - (3)	\$1,269.75	<b>\$1,244.83</b>
D/E	SF 67' - (1)	\$1,061.75	<b>\$1,036.83</b>
D/E	SF 67' - (2)	\$1,541.75	<b>\$1,516.83</b>
D/E	SF 67' - (3)	\$1,269.75	<b>\$1,244.83</b>
D/E	SF 67' - (4)	\$1,713.75	<b>\$1,688.83</b>
D/E	SF 67' - (5)	\$265.75	<b>\$240.83</b>
D/E	SF 75' - (1)	\$1,154.75	<b>\$1,129.83</b>
D/E	SF 75' - (2)	\$1,711.75	<b>\$1,686.83</b>
D/E	SF 75' - (3)	\$1,439.75	<b>\$1,414.83</b>
D/E	SF 75' - (4)	\$1,797.75	<b>\$1,772.83</b>
D/E	SF 75' - (5)	\$265.75	<b>\$240.83</b>

- (1) Full 2005A-2 Assessments and Paid Off 2006A-3 Assessments
- (2) Full 2005A-2 Assessments and Full 2006A-3 Assessments
- (3) Full 2005A-2 Assessments and Partial Buydown 2006A-3 Assessments
- (4) Full 2005A-2 Assessments, Full 2006A-3 Assessments and Full 2006A-2 Assessments
- (5) All Bonds Paid Off - Still Pay O&M

<b>Lennar</b>			
C	6 - Plex	\$785.02	<b>\$798.30</b>
C	4 - Plex	\$785.02	<b>\$798.30</b>
C	46' SF	\$959.69	<b>\$973.99</b>
C	52' SF	\$1,011.07	<b>\$1,025.66</b>
C	67' SF	\$1,216.54	<b>\$1,232.34</b>

<b>Others</b>			
D/E	Golf Course	\$160,648.85	<b>\$189,294.95</b>
G	Neighborhood Retail	\$24,641.88	<b>\$26,055.19</b>
H-1	Retail/ Commercial	\$13,383.43	<b>\$14,417.01</b>
H-2	RE Office	\$2,827.44	<b>\$3,127.98</b>