



***FLEMING ISLAND PLANTATION
COMMUNITY DEVELOPMENT DISTRICT***

Advanced Meeting Package

Budget Workshop

***Monday
April 6, 2026
6:00 p.m.***

***Location:
Amenity Center,
2300 Town Center Blvd.,
Fleming Island, Florida***

Note: The Advanced Meeting Package is a working document and thus all materials are considered DRAFTS prior to presentation and Board acceptance, approval or adoption.

Fleming Island Plantation Community Development District

c/o Vesta District Services
250 International Parkway, Suite 208
Lake Mary, FL 32746
321-263-0132

Board of Supervisors
Fleming Island Plantation Community Development District

Dear Board Members,

The Budget Workshop of the Board of Supervisors of the Fleming Island Plantation Community Development District is scheduled for **Monday, April 6, 2026, at 6:00 p.m.** at the **Amenity Center, 2300 Town Center Blvd., Fleming Island, Florida.**

An advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

Should you have any questions regarding the agenda, please contact me at (321) 263-0132 X-193 or dmcinnes@vestapropertyservices.com . We look forward to seeing you at the meeting.

Sincerely,

David McInnes

David McInnes
District Manager

Cc: Attorney
Engineer
District Records

Fleming Island Plantation Community Development District

Meeting Date: Monday, April 6, 2026

Call-in +1 (929) 205-6099

Number:

Time: 6:00 PM

Meeting ID: 705 571 4830#

Location: Amenity Center,
2300 Town Center Blvd.,
Fleming Island, Florida

Revised Agenda

I. Roll Call

II. Pledge of Allegiance

III. Audience Comments – *Agenda Items & Non-Agenda Items*

The Audience Comment portion of the agenda is where individuals who are present may make remarks on matters that concern the District. Each individual is limited to three (3) minutes for such remarks. The Board of Supervisors or Staff are not obligated to provide an immediate response as some issues require research, discussion and deliberation. If the comment concerns a maintenance related item, it will need to be addressed with the General Manager outside of the context of the meeting.

IV. Presentation of Proof of Publication(s)

[Exhibit 1](#)

[Pg. 5](#)

V. Discussion Topics

A. Draft Preliminary FY 2026-2027 Budget

[Exhibit 2](#)

[Pgs. 7-12](#)

VI. Adjournment

EXHIBIT 1

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PROOF PREPARED FOR

Fleming Island Plantation CDD
Notice of BOS Budget Workshop
April 6, 2026

RUN DATES

3/26/2026

COST

\$71.55

FLEMING ISLAND PLANTATION COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF BOARD OF SUPERVISORS BUDGET WORKSHOP

Notice is hereby given that a budget workshop of the Fleming Island Plantation Community Development District (the "District") will be held on Monday, April 6, 2026, at 6:00 p.m. at the Amenity Center located at 2300 Town Center Boulevard, Fleming Island 32003. The purpose of the workshop is to discuss the proposed FY 2026-2027 budget.

Copies of the agenda may be obtained from the District Manager, Vesta District Services, 250 International Parkway, Suite 208, Lake Mary, Florida 32746, Telephone (321) 263-0132, Ext. 193.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meeting may be continued in progress without additional notice to a date, time, and place to be specified on the record at the meeting. There may be occasions when Staff and/or Supervisors may participate by speaker telephone.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in the meeting is asked to advise the District Manager's office at least forty-eight (48) hours before the meeting by contacting the District Manager at (321) 263-0132, Ext. 193. If you are hearing or speech impaired, please contact the Florida Relay Service at 711, for assistance in contacting the District Manager's office.

A person who decides to appeal any decision made at the meeting, with respect to any matter considered at the meeting, is advised that a record of the proceedings is needed and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

**Fleming Island Plantation
Community Development District**
David McInnes, District Manager
(321) 263-0132, Ext. 193
**Legal 194311 Published 3/26/2026 in
Clay County's Clay Today newspaper**

3515 U.S. HWY 17, Suite A
Fleming Island FL 32003

Phone: (904) 264-3200

FAX: (904) 264-3285

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legal@claytodayonline.com

EXHIBIT 2

**FLEMING ISLAND PLANTATION CDD
FISCAL YEAR 2026-2027 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 ACTUALS	FY 2026 ADOPTED	FY 2027 PROPOSED	\$ VARIANCE FY26 - FY27	% VARIANCE FY26 - FY27
REVENUES							
SPECIAL ASSESSMENTS - TAX COLLECTOR	\$ 3,132,082	\$ 3,236,564	\$ 3,330,993	\$ 3,533,212	\$ 3,007,907	\$ (525,305)	-14.9%
SPECIAL ASSESSMENTS - DISCOUNTS	(116,243)	(118,086)	(123,341)	(141,328)	-	141,328	-100.0%
INTEREST - INVESTMENTS	82,567	169,618	160,338	75,000	75,000	-	0.0%
ROOM RENTALS	7,380	8,163	11,098	8,000	7,000	(1,000)	-12.5%
SWIMMING PROGRAM FEES	589	751	362	1,000	500	(500)	-50.0%
TENNIS MEMBERSHIP	5,600	2,400	3,108	2,500	-	(2,500)	-100.0%
COURT PROGRAM FEES	378	-	648	500	500	-	0.0%
SPECIAL EVENTS	6,391	3,797	7,141	6,500	6,500	-	0.0%
OTHER MISCELLANEOUS REVENUES	2,554	1,788	3,358	2,250	2,250	-	0.0%
ACCESS CARDS	6,719	6,085	10,994	7,000	7,000	-	0.0%
INSURANCE REIMBURSEMENTS	5,088	6,000	6,438	-	-	-	0.0%
TOTAL REVENUES	3,133,105	3,317,080	3,411,136	3,494,633	3,106,657	(387,976)	-11.1%
EXPENDITURES							
ADMINISTRATIVE							
P/R-BOARD OF SUPERVISORS	13,000	13,000	13,400	16,000	13,000	(3,000)	-18.8%
FICA TAXES	995	995	658	1,224	-	(1,224)	-100.0%
PROFSERV-ARBITRAGE REBATE	1,800	600	-	600	600	-	0.0%
PROFSERV-DISSEMINATION AGENT	1,000	1,200	-	1,200	1,236	36	3.0%
PROFSERV-ENGINEERING	17,228	42,949	27,621	30,000	35,000	5,000	16.7%
PROFSERV-LEGAL SERVICES	44,303	46,253	52,912	45,000	45,000	-	0.0%
PROFSERV-MGMT CONSULTING SERVICES	59,941	62,339	61,694	62,339	64,209	1,870	3.0%
PROFSERV-OTHER LEGAL SETTLEMENTS	-	37,000	-	-	-	-	0.0%
PROFSERV-SPECIAL ASSESSMENT	9,000	9,360	8,940	9,360	9,641	281	3.0%
PROFSERV-TRUSTEE FEES	4,000	4,000	4,000	4,000	4,000	-	0.0%
AUDITING SERVICES	3,900	4,000	4,100	4,100	4,400	300	7.3%
POSTAGE AND FREIGHT	754	2,078	3,684	3,600	3,600	-	0.0%
INSURANCE-GENERAL LIABILITY	35,482	50,752	52,925	58,000	54,000	(4,000)	-6.9%
LEGAL ADVERTISING	1,569	1,748	2,161	3,200	3,200	-	0.0%
MISC-ASSESSMENT COLLECTION COST	60,314	62,370	64,153	70,664	-	(70,664)	-100.0%
(1 of 2) MISC-CONTINGENCY	5,953	3,102	7,331	5,000	5,600	600	12.0%
(2 of 2) MISC-CREDIT CARD FEES	740	615	831	600	-	(600)	-100.0%
ADMIN-SCHOLARSHIPS	600	-	-	-	-	-	0.0%
(1 of 2) OFFICE SUPPLIES	-	141	972	300	550	250	83.3%
(2 of 2) PRINTING AND BINDING	236	1,204	47	250	-	(250)	-100.0%
ANNUAL DISTRICT FILING FEE	175	175	175	175	175	-	0.0%
TOTAL ADMINISTRATIVE	260,990	343,881	305,604	315,612	244,211	(71,401)	-22.6%
FIELD							

**FLEMING ISLAND PLANTATION CDD
FISCAL YEAR 2026-2027 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 ACTUALS	FY 2026 ADOPTED	FY 2027 PROPOSED	\$ VARIANCE FY26 - FY27	% VARIANCE FY26 - FY27	
39	PROF SER V FIELD MANAGEMENT (VESTA)	656,897	759,922	786,908	831,769	865,419	33,650	4.0%
40	PROF SER V WEB SITE DEVELOPMENT	1,835	1,800	1,800	2,000	2,000	-	0.0%
41	CONTRACTS LIFEGUARD SERVICES	219,345	247,855	286,448	276,000	276,000	-	0.0%
42	CONTRACTS JANITORIAL SERVICES	28,924	30,742	30,161	35,000	38,000	3,000	8.6%
43	CONTRACTS SECURITY SERVICES	53,414	56,897	55,782	60,000	62,000	2,000	3.3%
44	CONTRACTS LANDSCAPE	653,553	658,400	658,400	688,577	688,577	-	0.0%
45	ELECTRICITY - GENERAL	75,852	73,318	71,916	85,000	80,000	(5,000)	-5.9%
46	UTILITY - WATER	88,375	114,327	78,966	86,000	88,000	2,000	2.3%
47	R&M AQUASCAPING	59,700	68,475	62,025	66,500	73,000	6,500	9.8%
48	R&M COMMON AREA	63,025	40,134	30,696	40,000	45,000	5,000	12.5%
49	R&M ELECTRICAL	28,693	31,996	19,902	33,000	30,000	(3,000)	-9.1%
50	R&M OTHER LANDSCAPE	83,508	122,196	70,132	160,000	160,000	-	0.0%
51	R&M IRRIGATION	46,851	28,058	14,598	36,000	36,000	-	0.0%
52	MISC HOLIDAY DÉCOR	2,670	4,621	11,661	12,000	12,000	-	0.0%
53	OP SUPPLIES - GENERAL	17,387	16,972	15,751	15,000	15,500	500	3.3%
54	TOTAL FIELD	2,119,254	2,270,211	2,195,146	2,426,846	2,471,496	44,650	1.8%
55	PARKS & RECREATION - AMENITIES							
56	(1 of 2) COMMUNICATION - TELEPH - FIELD	11,949	12,050	8,362	12,500	19,000	6,500	52.0%
57	(2 of 2) COMMUNICATION - TELEPH - FIELD (MOVED FROM SPLASH PARK)	5,432	6,377	9,502	6,500	-	(6,500)	-100.0%
58	POSTAGE AND FREIGHT	36	57	-	-	-	-	0.0%
59	INTERNET & WIFI - GAZEBO	1,560	1,479	2,146	1,600	1,700	100	6.3%
60	(1 of 2) ELECTRICITY - GENERAL	33,933	32,094	31,061	36,000	50,000	14,000	38.9%
61	(2 of 2) ELECTRICITY - GENERAL (MOVED FROM SPLASH PARK)	21,329	20,484	19,067	22,000	-	(22,000)	-100.0%
62	(1 of 2) UTILITY - REFUSE REMOVAL	4,084	5,840	7,389	5,500	9,900	4,400	80.0%
63	(2 of 2) UTILITY - REFUSE REMOVAL (MOVED FROM SPLASH PARK)	3,175	3,575	5,007	4,400	-	(4,400)	-100.0%
64	(1 of 2) UTILITY - WATER & SEWER	30,999	38,712	26,710	28,000	58,000	30,000	107.1%
65	(2 of 2) UTILITY - WATER & SEWER (MOVED FROM SPLASH PARK)	71,980	19,004	15,590	20,000	-	(20,000)	-100.0%
66	LEASE - COPIER	7,597	8,312	10,904	10,000	10,000	-	0.0%
67	(1 of 2) R&M AIR CONDITIONING	6,621	3,247	3,733	3,500	4,500	1,000	28.6%
68	(2 of 2) R&M AIR CONDITIONING (MOVED FROM SPLASH PARK)	428	108	867	1,000	-	(1,000)	-100.0%
69	(1 of 2) R&M FIRE SUPPRESSION SYSTEM	483	508	1,016	700	2,800	2,100	300.0%
70	(2 of 2) R&M FIRE SUPPRESSION SYSTEM (MOVED FROM SPLASH PARK)	918	1,447	1,526	1,500	-	(1,500)	-100.0%
71	(1 of 2) R&M GROUNDS	18,505	11,787	20,255	16,000	35,000	19,000	118.8%
72	(2 of 2) R&M GROUNDS (MOVED FROM SPLASH PARK)	8,312	16,144	9,093	10,000	-	(10,000)	-100.0%
73	(1 of 2) R&M PEST CONTROL	689	758	1,177	1,000	3,300	2,300	230.0%
74	(2 of 2) R&M PEST CONTROL (MOVED FROM SPLASH PARK)	374	500	550	650	-	(650)	-100.0%
75	R&M TENNIS COURTS	17,322	5,567	11,054	24,000	20,000	(4,000)	-16.7%
76	R&M PICKLEBALL COURT	-	-	-	1,000	1,500	500	50.0%

**FLEMING ISLAND PLANTATION CDD
FISCAL YEAR 2026-2027 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 ACTUALS	FY 2026 ADOPTED	FY 2027 PROPOSED	\$ VARIANCE FY26 - FY27	% VARIANCE FY26 - FY27	
77	R&M —OUTDOOR/FITNESS (<i>MOVED FROM SPLASH PARK</i>)	-	-	-	2,000	2,000	-	0.0%
78	MISC —EVENT EXPENSE	38,256	45,276	54,290	40,000	48,000	8,000	20.0%
79	(1 of 2) MISC —TERMITE BOND	713	784	519	750	1,400	650	86.7%
80	(2 of 2) MISC —TERMITE BOND (<i>MOVED FROM SPLASH PARK</i>)	265	292	300	375	-	(375)	-100.0%
81	(1 of 2) MISC —LICENSES & PERMITS	775	775	1,525	700	1,350	650	92.9%
82	(2 of 2) MISC —LICENSES & PERMITS (<i>MOVED FROM SPLASH PARK</i>)	475	475	975	500	-	(500)	-100.0%
83	MISC —AMENITY CENTER EQUIPMENT	618	7,120	6,223	5,000	6,000	1,000	20.0%
84	MISC —REC CENTER EQUIPMENT (<i>MOVED FROM SPLASH PARK</i>)	2,822	1,103	6,444	2,000	2,500	500	25.0%
85	(1 of 2) MISC —CONTINGENCY	5,420	17,297	24,447	10,000	19,000	9,000	90.0%
86	(2 of 2) MISC —CONTINGENCY (<i>MOVED FROM SPLASH PARK</i>)	5,624	4,119	29,879	8,500	-	(8,500)	-100.0%
87	NEW LINE: OPERATING SUPPLIES	-	-	-	-	11,000	11,000	100.0%
88	(1 of 4) OP SUPPLIES - GENERAL	7,210	5,692	12,583	7,000	-	(7,000)	-100.0%
89	(2 of 4) CLEANING SUPPLIES (<i>MOVED TO OPERATING SUPPLIES</i>)	758	559	334	1,000	-	(1,000)	-100.0%
90	(3 of 4) OP SUPPLIES - GENERAL (<i>MOVED FROM SPLASH PARK</i>)	498	2,148	2,823	2,000	-	(2,000)	-100.0%
91	(4 of 4) CLEANING SUPPLIES (<i>MOVED FROM SPLASH PARK</i>)	921	279	110	1,000	-	(1,000)	-100.0%
92	NEW LINE: AMENITY OFFICE SUPPLIES	-	-	-	-	4,500	4,500	100.0%
93	(1 of 2) OFFICE SUPPLIES (<i>MOVED TO OPERATING SUPPLIES</i>)	8,077	5,124	4,969	4,000	-	(4,000)	-100.0%
94	(2 of 2) OFFICE SUPPLIES (<i>MOVED FROM SPLASH PARK</i>)	251	420	423	500	-	(500)	-100.0%
95	(1 of 2) OP SUPPLIES - POOL CHEMICALS	24,350	27,013	19,420	33,000	65,000	32,000	97.0%
96	(2 of 2) OP SUPPLIES - POOL CHEMICALS (<i>MOVED FROM SPLASH PARK</i>)	25,715	25,854	36,491	33,000	-	(33,000)	-100.0%
97	(1 of 2) OP SUPPLIES - POOL & SPLASH PAD	4,283	2,905	5,118	5,000	11,000	6,000	120.0%
98	(2 of 2) OP SUPPLIES - POOL & WADING POOL (<i>MOVED FROM SPLASH PARK</i>)	1,090	1,545	1,921	2,500	-	(2,500)	-100.0%
99	SUBSCRIPTIONS & MEMBERSHIPS	2,946	6,026	3,509	2,500	3,500	1,000	40.0%
100	COMMUNITY CENTER—OTHER (<i>MOVED FROM SPLASH PARK</i>)	-	-	1,500	-	-	-	0.0%
101	TOTAL PARKS & RECREATION - AMENITIES	376,793	342,856	398,812	367,175	390,950	23,775	6.5%
102	RESERVES							
103	RESERVE - CDD AMENITY	80,176	41,599	431,569	325,000	-	(325,000)	-100.0%
104	RESERVE - SPLASH PARK	39,657	36,990	2,737	60,000	-	(60,000)	-100.0%
105	RESERVE -OTHER	-	-	14,319	-	-	-	0.0%
106	TOTAL RESERVES	119,833	78,589	448,626	385,000	-	(385,000)	
107								
108	TOTAL EXPENDITURES & RESERVES	2,876,870	3,035,537	3,348,188	3,494,633	3,106,657	(387,976)	
109								
110	EXCESS OF REVENUE OVER (UNDER) EXPEND.	256,235	284,793	62,949	-	-	-	
111								
112	OTHER FINANCING SOURCES & USES							
113	TRANSFER TO CAPITAL RESERVE FUND	-	-	-	-	(1,753,025)	(1,753,025)	
114	TOTAL OTHER FINANCING SOURCES & USES	-	-	-	-	(1,753,025)	(1,753,025)	

**FLEMING ISLAND PLANTATION CDD
FISCAL YEAR 2026-2027 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 ACTUALS	FY 2026 ADOPTED	FY 2027 PROPOSED	\$ VARIANCE FY26 - FY27	% VARIANCE FY26 - FY27
115							
116	FUND BALANCE						
117	FUND BALANCE - BEGINNING - AUDITED	1,726,888	1,983,123	2,267,916	2,267,916	2,330,865	62,949
118	NET CHANGE IN FUND BALANCE	256,235	284,793	62,949	-	(1,753,025)	-
119	FUND BALANCE - ENDING - PROJECTED	1,983,123	2,267,916	2,330,865	2,267,916	577,840	-

<u>FUND BALANCE ANALYSIS</u>	
<i>NONSPENDABLE FUND BALANCE</i>	
PREPAID ITEMS	19,982
DEPOSITS	10,397
	30,379
<i>ASSIGNED FUND BALANCE</i>	
OPERATING RESERVE - 2 MO. OPERATING	517,776
<i>UNASSIGNED FUND BALANCE</i>	
	29,685
10/1/2025 UN-AUDITED FUND BALANCE	577,840

**FLEMING ISLAND PLANTATION COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027 PROPOSED BUDGET
CAPITAL RESERVE FUND (CRF)**

	FY 2025 ACTUALS	FY 2026 ADOPTED	FY 2027 PROPOSED	VARIANCE FY26-FY27	FY 2028 PROJECTED	FY 2029 PROJECTED	FY 2030 PROJECTED	FY 2031 PROJECTED
REVENUES								
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ 385,000	\$ 385,000	\$ 385,000	\$ 385,000	\$ 385,000	\$ 385,000
FUND BALANCE FORWARD	-	-	56,814	56,814	87,269	-	-	507,448
OTHER ASSESSMENTS	-	-	-	-	-	-	-	-
INTEREST & MISCELLANEOUS	-	-	40,966	40,966	41,839	49,503	53,398	42,476
TOTAL REVENUES	-	-	482,780	482,780	514,108	434,503	438,398	934,924
EXPENDITURES								
CAPITAL IMPROVEMENT PLAN--CURRENT FY	-	-	482,780	482,780	514,108	293,657	431,986	934,924
CAPITAL CONTINGENCY	-	-	-	-	-	140,846	6,412	-
TOTAL CAPITAL IMPROVEMENT PLAN	-	-	482,780	482,780	514,108	434,503	438,398	934,924
TOTAL EXPENSES	-	-	482,780	482,780	514,108	434,503	438,398	934,924
REVENUES OVER (UNDER) TOTAL EXPENDITURES	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES & USES								
TRANSFER IN FROM GENERAL FUND	-	-	1,753,025		-	-	-	-
TOTAL OTHER FINANCING SOURCES & USES	-	-	1,753,025	-	-	-	-	-
FUND BALANCE - BEGINNING	-	-	-	-	1,696,211	1,608,942	1,608,942	1,608,942
USE OF FUND BALANCE FORWARD	-	-	(56,814)	(56,814)	(87,269)	-	-	(507,448)
NET CHANGE IN FUND BALANCE	-	-	1,753,025	1,753,025	-	-	-	-
FUND BALANCE - ENDING - PROJECTED	\$ -	\$ -	\$ 1,696,211	\$ 1,696,211	\$ 1,608,942	\$ 1,608,942	\$ 1,608,942	\$ 1,101,494

**FLEMING ISLAND PLANTATION COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027 PROPOSED BUDGET
ASSESSMENT ALLOCATION**

OPERATIONS & MAINTENANCE BUDGET

NET O&M BUDGET	\$3,007,907.00
COUNTY COLLECTION COSTS (2%)	\$63,998.02
EARLY PAYMENT DISCOUNT (4%)	\$127,996.04
GROSS O&M ASSESSMENT	\$3,199,901.06

CAPITAL RESERVE BUDGET

NET CRF BUDGET	\$385,000.00
COUNTY COLLECTION COSTS (2%)	\$8,191.49
EARLY PAYMENT DISCOUNT (4%)	\$16,382.98
GROSS CRF ASSESSMENT	\$409,574.47

UNIT TYPE	UNITS ASSESSED	
	O&M	SERIES 2021 DEBT SERVICE (1)
Lighthouse Apts	501	501
Autumn Glen	220	218
Lake Ridge North	339	339
Carrington Place	96	96
Amberwood	58	56
Lake Ridge South	104	104
Woodlands	218	217
Fairway Village	75	74
Heritage Oaks	52	51
Heritage Oaks (Prepaid)	1	1
Chatham Village	160	160
Chatham Village (Prepaid)	1	1
Cypress Glen	176	176
Covington	59	59
Thornhill	130	130
John's Landing	47	47
John's Landing (Prepaid)	2	2
Southern Links	116	115
The Links	146	146
River Hills Reserve	99	99
Margaret's Walk	180	180
Office	58.49	55.95
Retail	76.36	76.36
Retail Prepaid	5.3	5.3
Golf Course	1	1
2,921.15	2,910.61	

ALLOCATION OF O&M ASSESSMENT					
ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL O&M	O&M PER LOT	
0.20	100.2	3.34%	\$106,989.42	\$213.55	
0.75	165.0	5.11%	\$176,183.36	\$800.83	
0.75	254.3	8.48%	\$271,482.53	\$800.83	
0.75	72.0	2.40%	\$76,880.01	\$800.83	
1.00	58.0	1.94%	\$61,931.12	\$1,067.78	
1.00	104.0	3.47%	\$111,048.90	\$1,067.78	
1.00	218.0	7.27%	\$232,775.59	\$1,067.78	
1.00	75.0	2.50%	\$80,083.34	\$1,067.78	
1.00	52.0	1.74%	\$55,524.45	\$1,067.78	
1.00	1.0	0.03%	\$1,067.78	\$1,067.78	
1.00	160.0	5.34%	\$170,844.47	\$1,067.78	
1.00	1.0	0.03%	\$1,067.78	\$1,067.78	
1.00	176.0	5.87%	\$187,928.91	\$1,067.78	
1.00	59.0	1.97%	\$62,998.90	\$1,067.78	
1.00	130.0	4.34%	\$138,811.13	\$1,067.78	
1.00	47.0	1.57%	\$50,185.56	\$1,067.78	
1.00	2.0	0.07%	\$2,135.56	\$1,067.78	
1.00	116.0	3.87%	\$123,862.24	\$1,067.78	
1.00	146.0	4.87%	\$155,895.58	\$1,067.78	
1.00	99.0	3.30%	\$105,710.01	\$1,067.78	
1.00	180.0	6.01%	\$192,200.02	\$1,067.78	
3.50	204.7	6.83%	\$218,590.72	\$3,737.23	
7.00	534.5	17.84%	\$570,750.12	\$7,474.46	
7.00	37.1	1.24%	\$39,614.66	\$7,474.46	
5.00	5.0	0.17%	\$5,338.91	\$5,338.91	
2.997	100.00%		\$3,199,901.06		

ALLOCATION OF O&M ASSESSMENT					
ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL CRF	CRF PER LOT	
0.20	100.2	3.34%	\$13,694.22	\$27.33	
0.75	165.0	5.11%	\$22,550.76	\$102.50	
0.75	254.3	8.48%	\$34,748.67	\$102.50	
0.75	72.0	2.40%	\$9,840.33	\$102.50	
1.00	58.0	1.94%	\$7,926.93	\$136.67	
1.00	104.0	3.47%	\$14,213.81	\$136.67	
1.00	218.0	7.27%	\$29,794.34	\$136.67	
1.00	75.0	2.50%	\$10,250.35	\$136.67	
1.00	52.0	1.74%	\$7,106.91	\$136.67	
1.00	1.0	0.03%	\$136.67	\$136.67	
1.00	160.0	5.34%	\$21,867.40	\$136.67	
1.00	1.0	0.03%	\$136.67	\$136.67	
1.00	176.0	5.87%	\$24,054.15	\$136.67	
1.00	59.0	1.97%	\$8,063.61	\$136.67	
1.00	130.0	4.34%	\$17,767.27	\$136.67	
1.00	47.0	1.57%	\$6,423.55	\$136.67	
1.00	2.0	0.07%	\$273.34	\$136.67	
1.00	116.0	3.87%	\$15,853.87	\$136.67	
1.00	146.0	4.87%	\$19,954.01	\$136.67	
1.00	99.0	3.30%	\$13,530.46	\$136.67	
1.00	180.0	6.01%	\$24,600.83	\$136.67	
3.50	204.7	6.83%	\$27,978.73	\$478.35	
7.00	534.5	17.84%	\$73,053.72	\$956.70	
7.00	37.1	1.24%	\$5,070.52	\$956.70	
5.00	5.0	0.17%	\$683.36	\$683.36	
2.997	100.00%		\$409,574.47		

UNIT TYPE	PER UNIT ANNUAL ASSESSMENT		
	TOTAL O&M + CRF PER LOT	SERIES 2021 DEBT SERVICE (2)	TOTAL PER UNIT (3)
Lighthouse Apts	\$240.89	\$129.23	\$370.12
Autumn Glen	\$903.34	\$323.07	\$1,226.41
Lake Ridge North	\$903.34	\$323.07	\$1,226.41
Carrington Place	\$903.34	\$323.07	\$1,226.41
Amberwood	\$1,204.45	\$646.13	\$1,850.58
Lake Ridge South	\$1,204.45	\$646.13	\$1,850.58
Woodlands	\$1,204.45	\$646.13	\$1,850.58
Fairway Village	\$1,204.45	\$646.13	\$1,850.58
Heritage Oaks	\$1,204.45	\$646.13	\$1,850.58
Heritage Oaks (Prepaid)	\$1,204.45	\$82.33	\$1,286.78
Chatham Village	\$1,204.45	\$646.13	\$1,850.58
Chatham Village (Prepaid)	\$1,204.45	\$82.33	\$1,286.78
Cypress Glen	\$1,204.45	\$646.13	\$1,850.58
Covington	\$1,204.45	\$646.13	\$1,850.58
Thornhill	\$1,204.45	\$646.13	\$1,850.58
John's Landing	\$1,204.45	\$646.13	\$1,850.58
John's Landing (Prepaid)	\$1,204.45	\$82.33	\$1,286.78
Southern Links	\$1,204.45	\$646.13	\$1,850.58
The Links	\$1,204.45	\$646.13	\$1,850.58
River Hills Reserve	\$1,204.45	\$646.13	\$1,850.58
Margaret's Walk	\$1,204.45	\$646.13	\$1,850.58
Office	\$4,215.58	\$2,261.47	\$6,477.05
Retail	\$8,431.17	\$4,522.94	\$12,954.11
Retail Prepaid	\$8,431.17	\$576.28	\$9,007.45
Golf Course	\$6,022.27	\$3,230.67	\$9,252.94

UNIT TYPE	FY 2026 PER UNIT	\$ VARIANCE	% VARIANCE
Lighthouse Apts	\$365.03	\$5.09	1.39%
Autumn Glen	\$1,207.32	\$19.09	1.58%
Lake Ridge North	\$1,207.32	\$19.09	1.58%
Carrington Place	\$1,207.32	\$19.09	1.58%
Amberwood	\$1,825.13	\$25.45	1.39%
Lake Ridge South	\$1,825.13	\$25.45	1.39%
Woodlands	\$1,825.13	\$25.45	1.39%
Fairway Village	\$1,825.13	\$25.45	1.39%
Heritage Oaks	\$1,825.13	\$25.45	1.39%
Heritage Oaks (Prepaid)	\$1,261.33	\$25.45	2.02%
Chatham Village	\$1,825.13	\$25.45	1.39%
Chatham Village (Prepaid)	\$1,261.33	\$25.45	2.02%
Cypress Glen	\$1,825.13	\$25.45	1.39%
Covington	\$1,825.13	\$25.45	1.39%
Thornhill	\$1,825.13	\$25.45	1.39%
John's Landing	\$1,825.13	\$25.45	1.39%
John's Landing (Prepaid)	\$1,261.33	\$25.45	2.02%
Southern Links	\$1,825.13	\$25.45	1.39%
The Links	\$1,825.13	\$25.45	1.39%
River Hills Reserve	\$1,825.13	\$25.45	1.39%
Margaret's Walk	\$1,825.13	\$25.45	1.39%
Office	\$6,387.98	\$89.07	1.39%
Retail	\$12,775.97	\$178.14	1.39%
Retail Prepaid	\$8,829.31	\$178.14	2.02%
Golf Course	\$9,125.69	\$127.24	1.39%

(1) Reflects the total number of lots with Series 2021 debt outstanding.

(2) Annual debt service assessments per unit adopted in connection with the Series 2021 bond issuance. Annual Debt Service Assessments includes principal, interest, Clay County collection costs and early payment

(3) Annual assessments that will appear on the November, 2026 Clay County property tax bill. Amount shown includes all applicable county collection costs (2%) and early payment discounts (up to 4% if paid early).