

**Harrison Ranch
Community Development District
General Fund
Fiscal Year 2015/2016**

Chart of Accounts Classification	Budget for 2015/2016
REVENUES	
Interest Earnings	
Interest Earnings	0
Special Assessments	
Tax Roll*	1,019,067
Off Roll*	73,173
Other Miscellaneous Revenues	
Clubhouse Rentals	6,275
Miscellaneous Revenues	600
Community Activity Revenues	15,835
Lease Revenue	4,200
Key/Access Revenue	960
TOTAL REVENUES	\$1,120,110
Balance Forward from Prior Year(s)	\$0
TOTAL REVENUES AND BALANCE	\$1,120,110
<i>*Allocation of assessments between the Tax Roll and Off Roll are</i>	
EXPENDITURES - ADMINISTRATIVE	
Legislative	
Supervisor Fees	7,200
Financial & Administrative	
Administrative Services	4,500
District Management	26,938
District Engineer	20,000
Disclosure Report	5,000
Trustees Fees	2,500
Financial Consulting Services	10,000
Accounting Services	16,500
Auditing Services	3,400
Arbitrage Rebate Calculation	650
Travel	400
Public Officials Liability Insurance	6,900
Legal Advertising	3,000
Bank Fees	1,000
Dues, Licenses & Fees	1,550
Property Taxes	1,250
Website Fees & Maintenance	2,655
Legal Counsel	
District Counsel	20,000
Administrative Subtotal	\$133,443
EXPENDITURES - FIELD OPERATIONS	
Security Operations	
Security Services and Patrols	15,000
Electric Utility Services	
Utility Services	5,000
Street Lights	35,000
Utility - Recreation Facilities	38,000
Water-Sewer Combination Services	
Utility Services	50,000
Stormwater Control	
Aquatic Maintenance	40,000
Lake/Pond Bank Maintenance	10,000
Mitigation Area Monitoring & Maintenance	31,000
Aquatic Plant Replacement	500
Stormwater System Maintenance	2,000
Other Physical Environment	
Property/GL Insurance	17,000
Entry & Walls Maintenance	4,000
Landscape Maintenance	300,000
Well Maintenance	2,500
Tree Trimming Services	10,000
Maintenance/Handyman Services	4,000
Holiday Decorations	5,000
Irrigation Repairs	15,000
Landscape - Mulch	42,200
Landscape Replacement Plants, Shrubs, Trees	25,000
Annual Flower Program	37,500
Fire Ant Treatment	4,500
Road & Street Facilities	

**Harrison Ranch
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Fiscal Year 2015/2016**

Chart of Accounts Classification	Budget for 2015/2016
Street Light Decorative Light Maintenance	20,000
Sidewalk Repair & Maintenance	1,000
Parking Lot Repair & Maintenance	4,500
Parks & Recreation	
Staff - Salaries	85,500
Staff - P/R Taxes	5,746
Staff - Workers Comp	3,600
Staff - Health Insurance	5,820
Payroll Processing/Reimbursement	1,001
Management Contract	22,800
Program Activities Payroll	10,365
Operating & Community Programming	28,500
Exterior Clubhouse Maintenance & Repair	10,000
Pool/Patio Furniture	5,000
Pest Control	1,000
Fitness Equipment Maintenance & Repairs	2,000
Clubhouse - Facility Janitorial Service	8,000
Security & Fire System Monitoring & Maintenance	3,000
Facility A/C & Heating Maintenance & Repair	1,700
Interior Clubhouse Maintenance & Repairs	4,800
Telephone Fax, Internet	3,800
Office Supplies	2,145
Furniture Repair/Replacement	1,200
Pool Maintenance & Repairs	20,600
Playground Equipment and Maintenance	1,200
Athletic Field Maintenance & Repairs	1,250
Access Control Maintenance & Repair	2,000
Wildlife Management Services	10,000
Clubhouse Miscellaneous Expense (Recycling)	8,740
Trail/Bike Path Maintenance	15,000
Tennis Court Maintenance & Supplies	1,200
Contingency	
Miscellaneous Contingency	2,000
Capital Reserves	0
Field Operations Subtotal	\$986,667
TOTAL EXPENDITURES	\$1,120,110
EXCESS OF REVENUES OVER	\$0

Final Budget
Harrison Ranch Community Development District
Reserve Fund
Fiscal Year 2015/2016

Chart of Accounts Classification	Budget for 2015/2016
REVENUES	
Special Assessments	
Tax Roll*	\$ 86,231
Contributions & Donations from Private Sources	
Developer Contributions	\$ -
TOTAL REVENUES	\$ 86,231
Balance Forward from Prior Year	\$ -
TOTAL REVENUES AND BALANCE FORWARD	\$ 86,231
<i>*Allocation of assessments between the Tax Roll and Off Roll are</i>	
EXPENDITURES	
Contingency	
Capital Reserves	\$ 86,231
TOTAL EXPENDITURES	\$ 86,231
EXCESS OF REVENUES OVER EXPENDITURES	\$ -

Budget Template
Harrison Ranch Community Development District
Debt Service
Fiscal Year 2015/2016

Chart of Accounts Classification	Series 2007A	Budget for 2015/2016
REVENUES		
Special Assessments		
Net Special Assessments ⁽¹⁾	\$ 324,105.00	\$ 324,105.00
TOTAL REVENUES	\$ 324,105.00	\$ 324,105.00
EXPENDITURES		
Administrative		
Financial & Administrative		
Bank Fees	\$ -	\$ -
Debt Service Obligation	\$ 324,105.00	\$ 324,105.00
Administrative Subtotal	\$ 324,105.00	\$ 324,105.00
TOTAL EXPENDITURES	\$ 324,105.00	\$ 324,105.00
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -

Manatee County Collection Costs & Early Payment Discounts		7.0%
Gross Assessments	\$	348,500.00

Notes:

Tax Roll Collection Costs for Manatee County is 7.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

⁽¹⁾ Maximum Annual Debt Service less Prepaid Assessments received

Harrison Ranch Community Development District

FISCAL YEAR 2015/2016 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2015/2016 O&M Budget	\$1,178,471.00
Manatee Co. 7% Collection Cost:	\$88,702.12
2015/2016 Total:	<u>\$1,267,173.12</u>

2014/2015 O&M Budget	\$1,110,563.00
2015/2016 O&M Budget	\$1,178,471.00
Total Difference:	<u>\$67,908.00</u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2014/2015	2015/2016	\$	%
Debt Service - Attached Villas - Platted	\$700.00	\$700.00	\$0.00	0.00%
Operations/Maintenance - Attached Villas	\$910.25	\$959.54	\$49.29	5.41%
Total	\$1,610.25	\$1,659.54	\$49.29	3.06%
Debt Service - Single Family 55/60 - Platted	\$800.00	\$800.00	\$0.00	0.00%
Operations/Maintenance - Single Family 55/60	\$1,046.78	\$1,103.48	\$56.70	5.42%
Total	\$1,846.78	\$1,903.48	\$56.70	3.07%
Debt Service - Single Family 70 - Platted	\$900.00	\$900.00	\$0.00	0.00%
Operations/Maintenance - Single Family 70	\$1,183.32	\$1,247.41	\$64.09	5.42%
Total	\$2,083.32	\$2,147.41	\$64.09	3.08%
Debt Service - Single Family 80 - Platted	\$1,000.00	\$1,000.00	\$0.00	0.00%
Operations/Maintenance - Single Family 80	\$1,274.35	\$1,343.36	\$69.01	5.42%
Total	\$2,274.35	\$2,343.36	\$69.01	3.03%
Debt Service - Attached Villas - Unplatted ⁽¹⁾	\$0.00	\$0.00	\$0.00	0.00%
Operations/Maintenance - Attached Villas	\$910.25	\$959.54	\$49.29	5.41%
Total	\$910.25	\$959.54	\$49.29	5.41%

⁽¹⁾ Unplatted Lands are not subject to Debt Service Assessments

HARRISON RANCH COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2015/2016 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET	\$1,178,471.00
COLLECTION COSTS @ 7.0%	<u>\$88,702.12</u>
TOTAL O&M ASSESSMENT	<u>\$1,267,173.12</u>

LOT SIZE	UNITS ASSESSED ⁽¹⁾		ALLOCATION OF O&M ASSESSMENT				TOTAL SERIES 2007A DEBT SERVICE ASSESSMENT
	SERIES 2007A		EAU FACTOR	TOTAL	% TOTAL	TOTAL	
	O&M	DEBT SERVICE ⁽²⁾		EAU's	EAU's	O&M BUDGET	
PLATTED PARCELS							
ATTACHED VILLAS	30	28	1.00	30.00	2.27%	\$28,786.30	\$19,600.00
SINGLE FAMILY 55/60	716	315	1.15	823.40	62.35%	\$790,088.10	\$252,000.00
SINGLE FAMILY 70	264	81	1.30	343.20	25.99%	\$329,315.32	\$72,900.00
SINGLE FAMILY 80	30	4	1.40	42.00	3.18%	\$40,300.83	\$4,000.00
TOTAL PLATTED	<u>1040</u>	<u>428</u>		<u>1238.60</u>	<u>93.79%</u>	<u>\$1,188,490.55</u>	<u>\$348,500.00</u>
UNPLATTED LANDS		PLANNED UNITS					
ATTACHED VILLAS	82	0	1.00	82.00	6.21%	\$78,682.57	\$0.00
TOTAL UNPLATTED	<u>82</u>	<u>0</u>		<u>82.00</u>	<u>6.21%</u>	<u>\$78,682.57</u>	<u>\$0.00</u>
TOTAL COMMUNITY	<u>1122</u>	<u>428</u>		<u>1320.60</u>	<u>100.00%</u>	<u>\$1,267,173.12</u>	<u>\$348,500.00</u>

PER LOT ANNUAL ASSESSMENT		
O&M	DEBT SERVICE ⁽³⁾	TOTAL ⁽⁴⁾
\$959.54	\$700.00	\$1,659.54
\$1,103.48	\$800.00	\$1,903.48
\$1,247.41	\$900.00	\$2,147.41
\$1,343.36	\$1,000.00	\$2,343.36
\$959.54	\$0.00	\$959.54

LESS: Manatee County Collection Costs and Early Payment Discounts	(\$88,702.12)	(\$24,395.00)
Net Revenue to be Collected	<u>\$1,178,471.00</u>	<u>\$324,105.00</u>

- (1) Reflects six hundred twelve (612) prepayments.
- (2) Reflects the number of lots with Series 2007A debt outstanding.
- (3) Annual debt service assessment per lot adopted in connection with the Series 2007A bond issue. Annual assessment includes principal, interest, Manatee County collection costs and early payment discount costs.
- (4) Annual assessment that will appear on November 2015 Manatee County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.