

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2022**

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
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**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
CONSOLIDATED BUDGET**

	General Fund	Recreation Fund	Capital Reserve Fund	Debt Service Fund Series 2012	Debt Service Fund Series 2016	Total
Revenues						
Assessment levy - gross	\$ 433,304	\$ 2,646,155	\$ 700,000	\$ 1,221,203	\$ 663,782	\$ 5,664,444
Allowable discounts (4%)	(17,332)	(105,846)	(28,000)	(48,848)	(26,551)	(226,577)
On-roll assessment levy: net	415,972	2,540,309	672,000	1,172,355	637,231	5,437,867
Administration (less assessments)	-	63,910	-	-	-	63,910
Resident relations	-	27,715	-	-	-	27,715
Aquatics	-	8,500	-	-	-	8,500
Child watch	-	25,800	-	-	-	25,800
Fitness	-	7,158	-	-	-	7,158
Sportsplex	-	1,200	-	-	-	1,200
Swim teams	-	64,534	-	-	-	64,534
Tennis	-	25,017	-	-	-	25,017
Interest/miscellaneous	250	-	5,000	1,250	700	7,200
	<u>416,222</u>	<u>2,764,143</u>	<u>677,000</u>	<u>1,173,605</u>	<u>637,931</u>	<u>5,668,901</u>
Expenditures						
Administrative	416,222	839,643	-	-	-	1,255,865
Resident relations	-	119,513	-	-	-	119,513
Aquatics	-	386,123	-	-	-	386,123
Child watch	-	35,767	-	-	-	35,767
Fitness	-	184,399	-	-	-	184,399
Housekeeping	-	168,173	-	-	-	168,173
Property	-	968,344	-	-	-	968,344
Sportsplex	-	21,931	-	-	-	21,931
Swim teams	-	28,500	-	-	-	28,500
Tennis	-	11,750	-	-	-	11,750
Capital reserve	-	-	819,598	-	-	819,598
Debt service	-	-	-	1,187,387	641,786	1,829,173
	<u>416,222</u>	<u>2,764,143</u>	<u>819,598</u>	<u>1,187,387</u>	<u>641,786</u>	<u>5,829,136</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	-	(142,598)	(13,782)	(3,855)	(160,235)
Fund balance - beginning	(16,965)	1,235,419	1,575,526	885,454	359,989	4,039,423
Fund balance - ending	<u>\$ (16,965)</u>	<u>\$ 1,235,417</u>	<u>\$ 1,432,928</u>	<u>\$ 871,672</u>	<u>\$ 356,134</u>	<u>\$ 3,879,186</u>

¹Transfers in and out are pursuant to Exhibits A and B on pages 19 and 20.

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET: GENERAL FUND**

	Actual through 3/31/21	Projected through 9/30/21	Total Actual & Projected	Adopted Budget FY 2021	Variance (proposed -Adopted)	Proposed Budget FY 2022	Fiscal Year 2022 Proposed Budget by Month											
							Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
REVENUES																		
Assessment levy: gross				\$ 362,646	\$ 70,658	\$ 433,304												
Allowable discounts (4%)				(14,506)	(2,826)	(17,332)												
Assessment levy: net	\$ 339,157	\$ 8,983	\$ 348,140	348,140	67,832	415,972	\$ -	\$ 114,975	\$ 106,780	\$ 163,519	\$ 14,601	\$ 9,276	\$ 6,821	\$ -	\$ -	\$ -	\$ -	\$ -
HOA: stormwater reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	219	75	294	250	-	250	21	21	21	21	21	21	21	21	21	21	21	19
Total revenues	339,376	9,058	348,434	348,390	67,832	416,222	21	114,996	106,801	163,540	14,622	9,297	6,842	21	21	21	21	19
EXPENDITURES																		
<i>Administration</i>																		
Engineering	5,515	3,500	9,015	5,000	-	5,000	413	417	417	417	417	417	417	417	417	417	417	417
Engineering: stormwater	-	10,000	10,000	-	15,000	15,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Attorney	27,991	20,009	48,000	45,000	3,000	48,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Attorney: stormwater	-	15,000	15,000	-	20,000	20,000	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,663
Attorney: amenity center	-	6,000	6,000	-	12,000	12,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Audit	-	5,000	5,000	5,000	-	5,000	-	-	-	-	-	2,500	2,500	-	-	-	-	-
Arbitrage	-	2,000	2,000	2,000	-	2,000	-	-	-	-	2,000	-	-	-	-	-	-	-
Assessment roll	8,250	8,250	16,500	16,500	336	16,836	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403
Dissemination	1,100	1,100	2,200	2,200	-	2,200	183	183	183	183	183	183	183	183	183	183	183	187
Trustee	6,684	6,816	13,500	13,500	-	13,500	-	-	5,510	7,990	-	-	-	-	-	-	-	-
Manager	27,684	27,684	55,368	55,368	1,104	56,472	4,706	4,706	4,706	4,706	4,706	4,706	4,706	4,706	4,706	4,706	4,706	4,706
Printing & binding	500	500	1,000	1,000	-	1,000	83	83	83	83	83	83	83	83	83	83	83	87
Legal advertising	794	12,506	13,300	13,300	-	13,300	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,112
Other current charges	308	692	1,000	1,000	-	1,000	83	83	83	83	83	83	83	83	83	83	83	87
Office supplies	15	985	1,000	1,000	-	1,000	83	83	83	83	83	83	83	83	83	83	83	87
Dues, licenses & subscriptions	175	-	175	175	-	175	-	175	-	-	-	-	-	-	-	-	-	-
Election fee	-	-	-	793	-	793	-	793	-	-	-	-	-	-	-	-	-	-
Tax collector	6,783	471	7,254	7,254	1,412	8,666	-	2,395	2,225	3,407	304	193	142	-	-	-	-	-
Total administration expenditures	85,799	120,513	206,312	169,090	52,852	221,942	15,979	19,346	23,718	27,380	16,287	18,176	18,625	18,483	15,983	15,983	15,983	15,999
<i>Field</i>																		
Landscape & irrigation	78,085	78,715	156,800	156,800	14,980	171,780	14,315	14,315	14,315	14,315	14,315	14,315	14,315	14,315	14,315	14,315	14,315	14,315
Landscape replacement	-	7,500	7,500	7,500	-	7,500	625	625	625	625	625	625	625	625	625	625	625	625
Irrigation repairs	-	-	-	5,000	-	5,000	417	417	417	417	417	417	417	417	417	417	417	413
Mulch	-	10,000	10,000	10,000	-	10,000	-	-	-	-	-	10,000	-	-	-	-	-	-
Total field expenditures	78,085	96,215	174,300	179,300	14,980	194,280	15,357	15,357	15,357	15,357	15,357	25,357	15,357	15,357	15,357	15,357	15,357	15,353
Total expenditures	163,884	216,728	380,612	348,390	67,832	416,222	31,336	34,703	39,075	42,737	31,644	43,533	33,982	33,840	31,340	31,340	31,340	31,352
Excess/(deficiency) of revenues over/(under) expenditures	175,492	(207,670)	(32,178)	-	-	-	(31,315)	80,293	67,726	120,803	(17,022)	(34,236)	(27,140)	(33,819)	(31,319)	(31,319)	(31,319)	(31,333)
Fund balance - beginning	15,213	190,705	15,213	26,336	(43,301)	(16,965)	(16,965)	(48,280)	32,013	99,739	220,542	203,520	169,284	142,144	108,325	77,006	45,687	14,368
Fund balance - ending																		
Assigned:																		
Working capital	87,756	20,535	20,535	26,336	(26,336)	-	-	32,013	99,739	105,114	105,114	105,114	105,114	105,114	77,006	45,687	14,368	-
Unassigned	102,949	(37,500)	(37,500)	-	(16,965)	(16,965)	(48,280)	-	-	115,428	98,406	64,170	37,030	3,211	-	-	-	(16,965)
Fund balance - ending	\$ 190,705	\$ (16,965)	\$ (16,965)	\$ 26,336	\$ (43,301)	\$ (16,965)	\$ (48,280)	\$ 32,013	\$ 99,739	\$ 220,542	\$ 203,520	\$ 169,284	\$ 142,144	\$ 108,325	\$ 77,006	\$ 45,687	\$ 14,368	\$ (16,965)

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Administration

Engineering	\$ 5,000
<p>The District's Engineer provides engineering, consulting and construction services to the District while crafting solutions with sustainability for the long-term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>	
Engineering: stormwater	15,000
Attorney	48,000
<p>The District's Attorney provides on-going general counsel and legal representation. These lawyers are confronted with issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, this firm provides services as "local government lawyers" realizing that this type of local government is very limited in its scope – providing infrastructure and services to developments.</p>	
Attorney: stormwater	20,000
Attorney: amenity center	12,000
Audit	5,000
<p>The District is required to annually undertake an independent examination of its books, records and accounting procedures. This audit is conducted pursuant to Florida State Law and the Rules of the Auditor General.</p>	
Arbitrage	2,000
<p>Generally, tax-exempt bond issues which were issued on or after September 1, 1986 are subject to the arbitrage rebate requirements. The arbitrage rebate requirements require that any profit or "arbitrage" be "rebated" to the Federal Government.</p>	
Assessment roll	16,836
<p>Includes preparing, maintaining and transmitting the annual lien roll with annual special assessment amounts for capital and operating and maintenance assessments.</p>	
Dissemination	2,200
<p>Because the District has tax exempt bonds, there are certain disclosure requirements that are mandated by the Securities and Exchange Commission. The Dissemination Agent prepares the annual report and files it accordingly.</p>	
Trustee	13,500
<p>An annual fee for the trustee of the bonds, according to the bond indenture.</p>	
Manager	56,472
<p>Wrathell, Hunt and Associates, LLC specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experiences of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bond financings, and finally operate and maintain the assets of the District.</p>	
Printing & binding	1,000
<p>Letterhead, envelopes, copies, etc.</p>	
Legal advertising	13,300
<p>The District advertises for monthly meetings, special meetings, public hearings, bidding, etc.</p>	
Other current charges	1,000
<p>Bank fees, automated AP routing, etc.</p>	
Office supplies	1,000
Dues, licenses & subscriptions	175
<p>Annual fee paid to the Florida Department of Community Affairs.</p>	

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Election fee	793
Only applicable in election years (approximately \$800 every other year).	
Tax collector	8,666
Fees the tax collector's office charges for collecting the assessments.	
Field	
Landscape & irrigation	171,780
The District has an agreement with Brightveiw. Services specifically for the areas of SR 13 and Race Track Road as well as other common areas within the District: mowing, edging, trimming, blowing, tree pruning, fertilization. Recreation center and aquatics complex expenditures are reflected in the recreation fund. 80% of total \$ agreement amount.	
Landscape replacement	7,500
Irrigation repairs	5,000
Mulch	10,000
Total expenditures	<u><u>\$ 416,222</u></u>

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET: RECREATION FUND
FISCAL YEAR 2022**

	Fiscal Year 2021					Fiscal Year 2022 Proposed Budget by Month												
	Actual through 3/31/21	Projected through 9/30/21	Total Actual & Projected	Adopted Budget FY 2021	Variance (proposed -Adopted)	Proposed Budget FY 2022	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Consolidated																		
<i>Revenues</i>																		
Administration: assessments	\$ 2,292,478	\$ 60,719	\$ 2,353,197	\$ 2,353,197	\$ 187,112	\$ 2,540,309	\$ -	\$ 702,140	\$ 652,097	\$ 998,595	\$ 89,165	\$ 56,649	\$ 41,661	\$ -	\$ -	\$ -	\$ -	\$ -
Administration: fees & miscellaneous	26,433	47,170	73,603	75,850	(11,940)	63,910	6,645	4,545	1,945	4,045	1,945	3,245	1,945	4,045	6,645	3,415	12,395	13,095
Resident relations	9,086	6,834	15,920	30,790	(3,075)	27,715	2,270	2,274	2,274	2,274	2,274	2,384	2,384	2,384	2,374	2,384	2,284	2,265
Aquatics	225	7,300	7,525	18,400	(9,900)	8,500	700	-	-	-	600	-	-	2,100	1,500	1,500	2,100	-
Child watch	-	4,000	4,000	26,500	(700)	25,800	6,917	917	917	917	917	917	917	1,717	917	917	8,917	913
Fitness	2,506	8,000	10,506	22,714	(15,556)	7,158	596	596	596	596	596	596	596	596	596	596	596	602
Sportsplex	360	1,084	1,444	1,200	-	1,200	-	-	-	100	100	100	100	170	150	150	150	180
Swim team	27,990	36,617	64,607	59,868	4,666	64,534	6,863	6,863	6,863	6,863	6,863	6,863	6,866	2,792	2,792	2,792	4,792	3,322
Tennis	10,922	12,494	23,416	25,016	1	25,017	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,082
<i>Total revenues</i>	<u>2,370,000</u>	<u>184,218</u>	<u>2,554,218</u>	<u>2,613,535</u>	<u>150,608</u>	<u>2,764,143</u>	<u>26,076</u>	<u>719,420</u>	<u>666,777</u>	<u>1,015,475</u>	<u>104,545</u>	<u>72,729</u>	<u>56,554</u>	<u>15,889</u>	<u>17,059</u>	<u>13,839</u>	<u>33,319</u>	<u>22,459</u>
<i>Expenditures</i>																		
Administrative	462,162	339,593	801,755	802,189	37,454	839,643	186,904	68,353	71,810	74,529	55,583	54,905	56,860	55,800	53,725	53,725	53,725	53,724
Resident relations	46,625	51,062	97,687	107,204	12,309	119,513	10,168	9,918	9,918	9,918	9,918	9,918	10,168	9,918	9,918	9,918	9,918	9,915
Aquatics	112,167	272,613	384,780	364,802	21,321	386,123	27,635	17,215	15,326	16,824	14,837	24,414	24,023	39,757	62,103	64,872	44,904	34,213
Child watch	27,686	28,436	56,122	56,122	(20,355)	35,767	2,918	2,993	2,993	2,918	2,993	2,993	2,918	2,993	3,063	3,148	2,918	2,919
Fitness	72,585	98,697	171,282	171,282	13,117	184,399	18,247	13,451	13,951	18,551	13,451	13,451	18,951	13,951	14,151	17,451	14,651	14,142
Housekeeping	83,573	80,909	164,482	164,482	3,691	168,173	14,014	14,014	14,014	14,014	14,014	14,014	14,014	14,014	14,014	14,014	14,014	14,019
Property	430,585	464,599	895,184	892,026	76,318	968,344	93,808	78,290	78,390	82,540	78,390	78,290	82,640	78,290	78,390	82,540	78,390	78,383
Sportsplex	10,564	10,564	21,128	21,128	803	21,931	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,823
Swim team	28,607	-	28,607	22,500	6,000	28,500	4,071	4,071	4,071	4,071	4,071	4,071	4,074	-	-	-	-	-
Tennis	1,606	10,194	11,800	11,800	(50)	11,750	4,413	667	667	667	667	667	667	667	667	667	667	667
<i>Total expenditures</i>	<u>1,276,160</u>	<u>1,356,667</u>	<u>2,632,827</u>	<u>2,613,535</u>	<u>150,608</u>	<u>2,764,143</u>	<u>364,006</u>	<u>210,800</u>	<u>212,968</u>	<u>225,860</u>	<u>195,752</u>	<u>204,551</u>	<u>216,143</u>	<u>217,218</u>	<u>237,859</u>	<u>248,163</u>	<u>221,015</u>	<u>209,805</u>
Excess/(deficiency) of revenues over/(under) expenditures	1,093,840	(1,172,449)	(78,609)	-	(2)	(2)	(337,930)	508,620	453,809	789,615	(91,207)	(131,822)	(159,589)	(201,329)	(220,800)	(234,324)	(187,696)	(187,346)
Fund balances: beginning	1,314,028	2,407,868	1,314,028	1,171,065	64,354	1,235,419	1,235,419	897,489	1,406,109	1,859,917	2,649,532	2,558,325	2,426,503	2,266,913	2,065,584	1,844,784	1,610,460	1,422,763
Fund balances: ending	<u>\$ 2,407,868</u>	<u>\$ 1,235,419</u>	<u>\$ 1,235,419</u>	<u>\$ 1,171,065</u>	<u>64,352</u>	<u>\$ 1,235,417</u>	<u>\$ 897,489</u>	<u>\$ 1,406,109</u>	<u>\$ 1,859,917</u>	<u>\$ 2,649,532</u>	<u>\$ 2,558,325</u>	<u>\$ 2,426,503</u>	<u>\$ 2,266,913</u>	<u>\$ 2,065,584</u>	<u>\$ 1,844,784</u>	<u>\$ 1,610,460</u>	<u>\$ 1,422,763</u>	<u>\$ 1,235,417</u>

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET: RECREATION FUND
FISCAL YEAR 2022**

	Fiscal Year 2021					Fiscal Year 2022 Proposed Budget by Month												
	Actual through 3/31/21	Projected through 9/30/21	Total Actual & Projected	Adopted Budget FY 2021	Variance (proposed -Adopted)	Proposed Budget FY 2022	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Administrative																		
<i>Revenues</i>																		
Assessment levy: gross				\$ 2,401,426	244,729	\$ 2,646,155	-	731,397	679,268	1,040,204	92,880	59,009	43,397	-	-	-	-	
Allowable discounts (4%)				(96,057)	(9,789)	(105,846)	-	(29,256)	(27,171)	(41,608)	(3,715)	(2,360)	(1,736)	-	-	-	-	
Assessment levy: net	\$ 2,292,478	\$ 60,719	\$ 2,353,197	2,353,197	187,112	2,540,309	\$ -	\$ 702,140	\$ 652,097	\$ 998,595	\$ 89,165	\$ 56,649	\$ 41,661	\$ -	\$ -	\$ -	\$ -	
Direct assessments - d.r. horton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Café lease	175	-	175	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Building lease	9,580	10,825	20,405	20,405	(569)	19,836	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	
Non-CDD user fees	12,800	35,145	47,945	47,945	(7,375)	40,570	4,700	2,600	-	2,100	-	1,300	-	2,100	4,700	1,470	10,450	
Insurance proceeds	3,177	-	3,177	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest/miscellaneous	701	1,200	1,901	7,500	(3,996)	3,504	292	292	292	292	292	292	292	292	292	292	292	
<i>Total revenues</i>	2,318,911	107,889	2,426,800	2,429,047	175,172	2,604,219	6,645	706,685	654,042	1,002,640	91,110	59,894	43,606	4,045	6,645	3,415	12,395	
<i>Expenditures</i>																		
Amenities - general manager	54,639	54,640	109,279	109,279	1,957	111,236	9,270	9,270	9,270	9,270	9,270	9,270	9,270	9,270	9,270	9,270	9,266	
Amenities - administration staff	139,363	139,363	278,726	278,726	4,474	283,200	23,600	23,600	23,600	23,600	23,600	23,600	23,600	23,600	23,600	23,600	23,600	
Payroll services (previously:Human resource)	569	1,131	1,700	1,700	-	1,700	142	142	142	142	142	142	142	142	142	142	138	
Supervisor fees	4,600	7,400	12,000	12,000	-	12,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
FICA	352	572	924	924	-	924	77	77	77	77	77	77	77	77	77	77	77	
Attorney	8,470	36,530	45,000	45,000	3,000	48,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
POA stormwater system acquisition	4,256	-	4,256	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Adm. district management	10,037	10,037	20,074	20,074	1,010	21,084	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	1,757	
Insurance	118,364	-	118,364	115,000	3,500	118,500	118,500	-	-	-	-	-	-	-	-	-	-	
Telephone	22,554	9,446	32,000	32,000	2,800	34,800	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	
Credit card/pos fees	2,272	3,228	5,500	5,500	-	5,500	462	458	458	458	458	458	458	458	458	458	458	
Computer program/IT	36,692	-	36,692	48,736	11,967	60,703	11,011	4,350	4,350	4,350	4,350	4,350	6,192	4,350	4,350	4,350	4,350	
Bank/credit card processing fees	1,969	1,511	3,480	3,480	315	3,795	316	316	316	316	316	316	316	316	316	316	319	
Office supplies	2,807	4,193	7,000	7,000	-	7,000	583	583	583	583	583	583	583	583	583	583	587	
Postage	1,045	2,455	3,500	3,500	-	3,500	292	292	292	292	292	292	292	292	292	292	288	
Printing & copying	3,048	4,852	7,900	7,900	(5,524)	2,376	198	198	198	198	198	198	198	198	198	198	198	
Licenses/permits	721	2,079	2,800	3,000	-	3,000	500	-	-	-	-	-	425	2,075	-	-	-	
Web site	-	7,156	7,156	7,156	2,746	9,902	7,713	199	199	199	199	199	199	199	199	199	199	
Property tax	4,400	-	4,400	4,500	-	4,500	-	-	4,500	-	-	-	-	-	-	-	-	
Tax collector	45,848	-	45,848	41,714	11,209	52,923	-	14,628	13,585	20,804	1,858	1,180	868	-	-	-	-	
Contingency	-	55,000	55,000	55,000	-	55,000	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,587	
Café expenses	156	-	156	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Total administrative expenditures</i>	462,162	339,593	801,755	802,189	37,454	839,643	186,904	68,353	71,810	74,529	55,583	54,905	56,860	55,800	53,725	53,725	53,724	

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET: RECREATION FUND
FISCAL YEAR 2022**

	Fiscal Year 2021					Fiscal Year 2022 Proposed Budget by Month												
	Actual through 3/31/21	Projected through 9/30/21	Total Actual & Projected	Adopted Budget FY 2021	Variance (proposed -Adopted)	Proposed Budget FY 2022	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Resident Relations																		
<i>Revenues</i>																		
Multi-purpose rental	-	4,500	4,500	14,000	(3,000)	11,000	917	917	917	917	917	917	917	917	917	917	917	913
Special events	1,250	1,500	2,750	12,000	-	12,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Daily guest	-	50	50	50	-	50	-	-	-	-	-	10	10	10	10	10	10	-
Weekly house guest pass	-	390	390	390	-	390	-	-	-	-	-	100	100	90	100	-	-	-
Park fees/rental	7,695	-	7,695	3,800	-	3,800	313	317	317	317	317	317	317	317	317	317	317	317
Merchandise for resale	56	294	350	350	(350)	-	-	-	-	-	-	-	-	-	-	-	-	-
Replacement card fees	85	100	185	200	275	475	40	40	40	40	40	40	40	40	40	40	40	35
<i>Total resident relations revenues</i>	9,086	6,834	15,920	30,790	(3,075)	27,715	2,270	2,274	2,274	2,274	2,274	2,274	2,384	2,384	2,374	2,384	2,284	2,265
<i>Expenditures</i>																		
Amenities - staff	41,002	41,002	82,004	82,004	2,009	84,013	7,001	7,001	7,001	7,001	7,001	7,001	7,001	7,001	7,001	7,001	7,001	7,002
Special events	5,483	10,000	15,483	25,000	10,000	35,000	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,913
Merchandise for resale	140	60	200	200	300	500	250	-	-	-	-	250	-	-	-	-	-	-
<i>Total resident relations exp</i>	46,625	51,062	97,687	107,204	12,309	119,513	10,168	9,918	9,918	9,918	9,918	10,168	9,918	9,918	9,918	9,918	9,918	9,915
Net change: resident relations	(37,539)	(44,228)	(81,767)	(76,414)	(15,384)	(91,798)	(7,898)	(7,644)	(7,644)	(7,644)	(7,644)	(7,784)	(7,534)	(7,544)	(7,534)	(7,634)	(7,650)	

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET: RECREATION FUND
FISCAL YEAR 2022**

	Fiscal Year 2021					Fiscal Year 2022 Proposed Budget by Month												
	Actual through 3/31/21	Projected through 9/30/21	Total Actual & Projected	Adopted Budget FY 2021	Variance (proposed -Adopted)	Proposed Budget FY 2022	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Aquatics																		
<i>Revenues</i>																		
Swim lessons	-	2,000	2,000	4,400	(2,400)	2,000	500	-	-	-	500	-	-	500	-	-	500	-
Aqua aerobics	-	300	300	800	(500)	300	-	-	-	100	-	-	-	100	-	-	100	-
Pool party fees/rental	145	5,000	5,145	13,000	(7,000)	6,000	-	-	-	-	-	-	-	1,500	1,500	1,500	1,500	-
Scuba diving	80	-	80	200	-	200	200	-	-	-	-	-	-	-	-	-	-	-
Total aquatics revenues	225	7,300	7,525	18,400	(9,900)	8,500	700	-	-	-	600	-	-	2,100	1,500	1,500	2,100	-
<i>Expenditures</i>																		
Lifeguards/reimbursables	83,137	242,612	325,749	305,771	19,978	325,749	22,607	12,183	10,294	11,792	9,805	19,382	18,991	34,725	57,071	59,840	39,872	29,187
Salaries	28,515	28,516	57,031	57,031	1,343	58,374	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,859
First aid supplies-all	515	1,485	2,000	2,000	-	2,000	163	167	167	167	167	167	167	167	167	167	167	167
Total aquatics expenditures	112,167	272,613	384,780	364,802	21,321	386,123	27,635	17,215	15,326	16,824	14,837	24,414	24,023	39,757	62,103	64,872	44,904	34,213
Net change: aquatics	(111,942)	(265,313)	(377,255)	(346,402)	(31,221)	(377,623)	(26,935)	(17,215)	(15,326)	(16,824)	(14,237)	(24,414)	(24,023)	(37,657)	(60,603)	(63,372)	(42,804)	(34,213)

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET: RECREATION FUND
FISCAL YEAR 2022**

	Fiscal Year 2021					Fiscal Year 2022 Proposed Budget by Month												
	Actual through 3/31/21	Projected through 9/30/21	Total Actual & Projected	Adopted Budget FY 2021	Variance (proposed -Adopted)	Proposed Budget FY 2022	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Child Watch																		
<i>Revenues</i>																		
Summer day camp	-	-	-	14,000	-	14,000	6,000	-	-	-	-	-	-	-	-	-	8,000	-
Spring break camp	-	-	-	800	-	800	-	-	-	-	-	-	-	800	-	-	-	-
Babysitting training	-	-	-	700	(700)	-	-	-	-	-	-	-	-	-	-	-	-	-
Child watch fees	-	4,000	4,000	11,000	-	11,000	917	917	917	917	917	917	917	917	917	917	917	913
<i>Total child watch revenues</i>	-	4,000	4,000	26,500	(700)	25,800	6,917	917	917	917	917	917	917	1,717	917	917	8,917	913
<i>Expenditures</i>																		
Salaries	27,686	27,686	55,372	55,372	(20,355)	35,017	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,919
Child watch supplies	-	750	750	750	-	750	-	75	75	-	75	75	-	75	145	230	-	-
<i>Total child watch expenditures</i>	27,686	28,436	56,122	56,122	(20,355)	35,767	2,918	2,993	2,993	2,918	2,993	2,993	2,918	2,993	3,063	3,148	2,918	2,919
Net change: child watch	(27,686)	(24,436)	(52,122)	(29,622)	19,655	(9,967)	3,999	(2,076)	(2,076)	(2,001)	(2,076)	(2,076)	(2,001)	(1,276)	(2,146)	(2,231)	5,999	(2,006)

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET: RECREATION FUND
FISCAL YEAR 2022**

	Fiscal Year 2021					Proposed Budget FY 2022	Fiscal Year 2022 Proposed Budget by Month											
	Actual through 3/31/21	Projected through 9/30/21	Total Actual & Projected	Adopted Budget FY 2021	Variance (proposed -Adopted)		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Fitness																		
<i>Revenues</i>																		
Adult fitness classes	-	3,000	3,000	8,756	(8,756)	-	-	-	-	-	-	-	-	-	-	-	-	-
Youth fitness classes	-	3,000	3,000	6,800	(6,800)	-	-	-	-	-	-	-	-	-	-	-	-	-
Personal training	2,506	2,000	4,506	7,158	-	7,158	596	596	596	596	596	596	596	596	596	596	596	602
Total fitness revenues	2,506	8,000	10,506	22,714	(15,556)	7,158	596	596	596	596	596	596	596	596	596	596	596	602
<i>Expenditures</i>																		
Salaries - amenities	72,141	72,141	144,282	144,282	15,117	159,399	13,284	13,284	13,284	13,284	13,284	13,284	13,284	13,284	13,284	13,284	13,284	13,275
Fitness equipment repair	-	2,000	2,000	2,000	-	2,000	500	-	-	500	-	-	-	500	-	-	-	500
Cycling maintenance	-	2,000	2,000	2,000	-	2,000	163	167	167	167	167	167	167	167	167	167	167	167
Equipment maintenance agreements	309	15,691	16,000	16,000	-	16,000	4,000	-	-	4,000	-	-	4,000	-	-	4,000	-	-
Equipment purchase	135	4,865	5,000	5,000	-	5,000	300	-	500	600	-	-	1,500	-	700	-	1,200	200
Aerobic floor maintenance	-	2,000	2,000	2,000	(2,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total fitness expenditures	72,585	98,697	171,282	171,282	13,117	184,399	18,247	13,451	13,951	18,551	13,451	13,451	18,951	13,951	14,151	17,451	14,651	14,142
Net change: fitness	(70,079)	(90,697)	(160,776)	(148,568)	(28,673)	(177,241)	(17,651)	(12,855)	(13,355)	(17,955)	(12,855)	(12,855)	(18,355)	(13,355)	(13,555)	(16,855)	(14,055)	(13,540)

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET: RECREATION FUND
FISCAL YEAR 2022**

	Fiscal Year 2021					Fiscal Year 2022 Proposed Budget by Month												
	Actual through 3/31/21	Projected through 9/30/21	Total Actual & Projected	Adopted Budget FY 2021	Variance (proposed -Adopted)	Proposed Budget FY 2022	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Housekeeping																		
<i>Expenditures</i>																		
Salaries	71,241	71,241	142,482	142,482	3,691	146,173	12,181	12,181	12,181	12,181	12,181	12,181	12,181	12,181	12,181	12,181	12,181	12,182
Cleaning supplies/paper goods	12,332	9,668	22,000	22,000	-	22,000	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,837
<i>Total housekeeping expenditures</i>	83,573	80,909	164,482	164,482	3,691	168,173	14,014	14,014	14,014	14,014	14,014	14,014	14,014	14,014	14,014	14,014	14,014	14,019

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET: RECREATION FUND
FISCAL YEAR 2022**

	Fiscal Year 2021					Fiscal Year 2022 Proposed Budget by Month												
	Actual through 3/31/21	Projected through 9/30/21	Total Actual & Projected	Adopted Budget FY 2021	Variance (proposed -Adopted)	Proposed Budget FY 2022	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Property																		
<i>Expenditures</i>																		
Salaries	133,003	133,005	266,008	266,008	7,948	273,956	22,830	22,830	22,830	22,830	22,830	22,830	22,830	22,830	22,830	22,830	22,830	22,826
Refuse service	11,072	6,928	18,000	18,000	-	18,000	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Truck, fuel, maintenance & licensing	152	1,348	1,500	1,500	250	1,750	146	146	146	146	146	146	146	146	146	146	146	144
Sidewalk repairs	-	-	-	1,500	3,500	5,000	417	417	417	417	417	417	417	417	417	417	417	413
A/C maintenance contract	3,431	4,369	7,800	6,425	1,375	7,800	650	650	650	650	650	650	650	650	650	650	650	650
Fire alarm/safety inspection	4,284	1,816	6,100	6,100	-	6,100	4,600	136	136	136	136	136	136	136	136	136	136	140
Facility Maintenance	60,369	98,102	158,471	155,000	-	155,000	19,099	12,299	12,399	12,299	12,399	12,299	12,399	12,299	12,399	12,299	12,399	12,411
Grounds maintenance (mulch)	-	-	-	-	11,195	11,195	933	933	933	933	933	933	933	933	933	933	933	932
Security system	26,886	28,114	55,000	55,000	-	55,000	4,587	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583
Security patrol	400	-	400	4,000	-	4,000	337	333	333	333	333	333	333	333	333	333	333	333
Landscape & irrigation	38,040	-	38,040	39,042	25,958	65,000	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,413
Landscape repairs: facilities	1,721	-	1,721	7,500	8,500	16,000	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,337
Irrigation repairs: facilities	-	5,000	5,000	5,000	-	5,000	417	417	417	417	417	417	417	417	417	417	417	413
Annual color rotation: facilities	10,372	6,628	17,000	17,000	-	17,000	4,250	-	-	4,250	-	-	4,250	-	-	4,250	-	-
Tree maintenance: facilities	750	5,250	6,000	6,000	4,000	10,000	834	834	834	834	834	834	834	834	834	834	834	826
Pest control	4,676	3,211	7,887	7,200	687	7,887	657	657	657	657	657	657	657	657	657	657	657	657
Lake maintenance	665	2,835	3,500	3,500	-	3,500	292	292	292	292	292	292	292	292	292	292	292	288
Elevator maintenance	1,958	1,742	3,700	3,700	488	4,188	349	349	349	349	349	349	349	349	349	349	349	349
Pool chemicals (formerly: maintenance)	8,438	26,562	35,000	35,000	748	35,748	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979
Pool heating cost	18,006	1,000	19,006	9,500	8,500	18,000	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Pool heater maintenance contract	-	5,000	5,000	5,000	-	5,000	413	417	417	417	417	417	417	417	417	417	417	417
Electric	53,168	84,052	137,220	137,220	-	137,220	11,435	11,435	11,435	11,435	11,435	11,435	11,435	11,435	11,435	11,435	11,435	11,435
Water/wastewater	53,194	49,637	102,831	102,831	3,169	106,000	8,833	8,833	8,833	8,833	8,833	8,833	8,833	8,833	8,833	8,833	8,833	8,837
<i>Total property expenditures</i>	<i>430,585</i>	<i>464,599</i>	<i>895,184</i>	<i>892,026</i>	<i>76,318</i>	<i>968,344</i>	<i>93,808</i>	<i>78,290</i>	<i>78,390</i>	<i>82,540</i>	<i>78,390</i>	<i>78,290</i>	<i>82,640</i>	<i>78,290</i>	<i>78,390</i>	<i>82,540</i>	<i>78,390</i>	<i>78,383</i>

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET: RECREATION FUND
FISCAL YEAR 2022**

	Fiscal Year 2021					Fiscal Year 2022 Proposed Budget by Month												
	Actual through 3/31/21	Projected through 9/30/21	Total Actual & Projected	Adopted Budget FY 2021	Variance (proposed -Adopted)	Proposed Budget FY 2022	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Sportsplex																		
<i>Revenues</i>																		
Basketball clinic/competition	40	680	720	720	-	720	-	-	-	100	100	100	100	70	50	50	50	100
Skate park clinic/competition	76	404	480	480	-	480	-	-	-	-	-	-	-	100	100	100	100	80
Vending machines	244	-	244	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total sportsplex revenues</i>	360	1,084	1,444	1,200	-	1,200	-	-	-	100	100	100	100	170	150	150	150	180
<i>Expenditures</i>																		
Salaries	10,564	10,564	21,128	21,128	803	21,931	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,823
<i>Total sportsplex expenditures</i>	10,564	10,564	21,128	21,128	803	21,931	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,828	1,823
Net change: sportsplex	(10,204)	(9,480)	(19,684)	(19,928)	(803)	(20,731)	(1,828)	(1,828)	(1,828)	(1,728)	(1,728)	(1,728)	(1,728)	(1,658)	(1,678)	(1,678)	(1,678)	(1,643)

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET: RECREATION FUND
FISCAL YEAR 2022**

	Fiscal Year 2021					Proposed Budget FY 2022	Fiscal Year 2022 Proposed Budget by Month											
	Actual through 3/31/21	Projected through 9/30/21	Total Actual & Projected	Adopted Budget FY 2021	Variance (proposed -Adopted)		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Swim Teams																		
<i>Revenues</i>																		
Loggerheads	27,990	34,117	62,107	57,348	(23,844)	33,504	2,792	2,792	2,792	2,792	2,792	2,792	2,792	2,792	2,792	2,792	2,792	2,792
Loggerheads - pool heating reimb.	-	-	-	-	28,500	28,500	4,071	4,071	4,071	4,071	4,071	4,074	-	-	-	-	-	-
Porpoises	-	2,000	2,000	2,000	-	2,000	-	-	-	-	-	-	-	-	-	-	2,000	-
Creekside High School	-	500	500	520	10	530	-	-	-	-	-	-	-	-	-	-	-	530
Total swim teams revenues	27,990	36,617	64,607	59,868	4,666	64,534	6,863	6,863	6,863	6,863	6,863	6,866	2,792	2,792	2,792	4,792	3,322	
<i>Expenditures</i>																		
Pool heating costs	28,607	-	28,607	22,500	6,000	28,500	4,071	4,071	4,071	4,071	4,071	4,074	-	-	-	-	-	-
Total swim teams expenditures	28,607	-	28,607	22,500	6,000	28,500	4,071	4,071	4,071	4,071	4,071	4,074	-	-	-	-	-	
Net change: swim teams	(617)	36,617	36,000	37,368	(1,334)	36,034	2,792	2,792	2,792	2,792	2,792	2,792	2,792	2,792	2,792	4,792	3,322	

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET: RECREATION FUND
FISCAL YEAR 2022**

	Fiscal Year 2021					Fiscal Year 2022 Proposed Budget by Month												
	Actual through 3/31/21	Projected through 9/30/21	Total Actual & Projected	Adopted Budget FY 2021	Variance (proposed -Adopted)	Proposed Budget FY 2022	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Tennis																		
<i>Revenues</i>																		
Non-resident fees - tennis	-	-	-	2,000	-	2,000	167	167	167	167	167	167	167	167	167	167	167	163
Ball machine rental	328	1,172	1,500	1,500	-	1,500	125	125	125	125	125	125	125	125	125	125	125	125
Special events/tennis	400	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tennis court fees	4,943	1,057	6,000	6,000	-	6,000	500	500	500	500	500	500	500	500	500	500	500	500
Licensing/lease	5,251	9,315	14,566	14,566	-	14,566	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,212
SJMSAA licensing/lease	-	950	950	950	1	951	79	79	79	79	79	79	79	79	79	79	79	82
Total Tennis revenues	10,922	12,494	23,416	25,016	1	25,017	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,082
<i>Expenditures</i>																		
Repair & replacement	1,606	3,394	5,000	5,000	-	5,000	413	417	417	417	417	417	417	417	417	417	417	417
Court top dressing	-	3,750	3,750	3,750	-	3,750	3,750	-	-	-	-	-	-	-	-	-	-	-
Court supplies	-	500	500	500	2,500	3,000	250	250	250	250	250	250	250	250	250	250	250	250
Insurance - special events	-	2,550	2,550	2,550	(2,550)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total tennis expenditures	1,606	10,194	11,800	11,800	(50)	11,750	4,413	667	667	667	667	667	667	667	667	667	667	667
Net change: tennis	9,316	2,300	11,616	13,216	51	13,267	(2,328)	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,415

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET: RECREATION FUND
FISCAL YEAR 2022**

	Fiscal Year 2021				Variance (proposed -Adopted)	Proposed Budget FY 2022	Fiscal Year 2022 Proposed Budget by Month												
	Actual through 3/31/21	Projected through 9/30/21	Total Actual & Projected	Adopted Budget FY 2021			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
Total revenues	2,370,000	184,218	2,554,218	2,613,535	150,606	2,764,141	26,076	719,420	666,777	1,015,475	104,545	72,729	56,554	15,889	17,059	13,839	33,319	22,459	
Total expenditures	1,276,160	1,356,667	2,632,827	2,613,535	150,608	2,764,143	364,006	210,800	212,968	225,860	195,752	204,551	216,143	217,218	237,859	248,163	221,015	209,805	
Excess/(deficiency) of revenues over/(under) expenditures	1,093,840	(1,172,449)	(78,609)	-	(2)	(2)	(337,930)	508,620	453,809	789,615	(91,207)	(131,822)	(159,589)	(201,329)	(220,800)	(234,324)	(187,696)	(187,346)	
Fund balances: beginning	1,314,028	2,407,868	1,314,028	1,171,065	64,354	1,235,419	1,235,419	897,489	1,406,109	1,859,917	2,649,532	2,558,325	2,426,503	2,266,913	2,065,584	1,844,784	1,610,460	1,422,763	
Fund balance - ending																			
Assigned:																			
Working capital	708,756	708,756	708,756	708,756	-	708,756	708,756	708,756	708,756	708,756	708,756	708,756	708,756	708,756	708,756	708,756	708,756	708,756	708,756
Unassigned	1,699,112	526,663	526,663	462,309	64,352	526,661	188,733	697,353	1,151,161	1,940,776	1,849,569	1,717,747	1,558,157	1,356,828	1,136,028	901,704	714,007	526,661	
Fund balances: ending	<u>\$ 2,407,868</u>	<u>\$ 1,235,419</u>	<u>\$ 1,235,419</u>	<u>\$ 1,171,065</u>	64,352	<u>\$ 1,235,417</u>	<u>\$ 897,489</u>	<u>\$ 1,406,109</u>	<u>\$ 1,859,917</u>	<u>\$ 2,649,532</u>	<u>\$ 2,558,325</u>	<u>\$ 2,426,503</u>	<u>\$ 2,266,913</u>	<u>\$ 2,065,584</u>	<u>\$ 1,844,784</u>	<u>\$ 1,610,460</u>	<u>\$ 1,422,763</u>	<u>\$ 1,235,417</u>	

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF RECREATION FUND EXPENDITURES**

**Administrative
Expenditures**

Amenities - general manager	\$ 111,236
<p>This amount is for the general manager: The District has contracted with Vesta Property Services, Inc. for providing direct oversight and supervision of the day to day onsite operations of the District including, human resources, staff evaluations and vendor/contractor relations. Also included in the agreement but not limited to: the management, planning and budgeting of the staffing, programs and amenities in all of the departments.</p>	
Amenities - administration staff	283,200
<p>The District entered into an agreement with Vesta Property Services, Inc. for providing all recreation administrative services, and the staffing of onsite back office administration.</p>	
Payroll services (previously:Human resource)	1,700
<p>The District Paycor to process Supervisor fees/checks.</p>	
Supervisor fees	12,000
<p>The Florida Statutes allows each board member to receive \$200 per meeting not to exceed \$4,800 in one year. The amount for the fiscal year is based upon all five supervisors attending the estimated 12 annual meetings with one Board Member declining payment.</p>	
FICA	924
<p>The District's portion of Supervisor FICA.</p>	
Attorney	48,000
<p>The District entered into an agreement with Hopping Green & Sams P.A. for legal counsel services. Effective date of updated fee structure: October 1, 2019.</p>	
Adm. district management	21,084
<p>Wrathell, Hunt and Associates, LLC specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experiences of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bond financings, and finally operate and maintain the assets of the District.</p>	
Insurance	118,500
<p>The District's general liability, liquor liability, public officials liability insurance & property insurance policy is with Florida Insurance Alliance, which specializes in providing insurance coverage to governmental agencies.</p>	
Telephone	34,800
<p>Cost to provide telephone and internet.</p>	
Credit card/pos fees	5,500
<p>Cost to provide Credit Card and Point of Sale Service.</p>	
Computer program/IT	60,703
<p>Computer Network: The District has contracted with I-Venture, for network management and computer administrative services. This includes monthly services managing and monitoring the district's: computer assurance, firewalls, servers, cloud based systems, switch devices, wireless network and appliances, backup systems, computer hardware and software loss prevention.</p>	
Bank/credit card processing fees	3,795
<p>Cost for all bank related fees and district credit card processing fees.</p>	

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF RECREATION FUND EXPENDITURES**

Expenditures (continued)

Office supplies	7,000
Office supplies used for the Administrative department at the Recreation Center.	
Postage	3,500
Cost to provide postage for operations at all District facilities.	
Printing & copying	2,376
Cost for lease agreement, copies, service, toner, etc. for onsite amenities.	
Licenses/permits	3,000
Cost of various occupational, pool and other licenses.	
Web site	9,902
Audio Eye quarterly audits, Civic Engage-Website and Software	
Property tax	4,500
Property tax/admin building.	
Tax collector	52,923
Contingency	55,000
Resident Relations	
Amenities - staff	84,013
The District has contracted with Vesta Property Services, Inc. for the provision of resident relation services. Such services include the resident relations director along with front desk and special event staff.	
Special events	35,000
Special events for residents throughout the recreation facility.	
Merchandise for resale	500
Cost for merchandise for resale.	
Aquatics	
The District has contracted with Vesta Property Services, Inc. for the provision of aquatics services (lifeguarding). Such services include the lifeguard staff and a full-time aquatics director.	
Lifeguards/reimbursables	325,749
Salaries	58,374
First aid supplies-all	2,000
Cost for first aid supplies for all District facilities.	
Child Watch	
Salaries	35,017
Child watch supplies	750
Cost for Child Watch supplies and cleaning supplies.	
Fitness	
Salaries - amenities	159,399
Fitness equipment repair	2,000
Cost for repair and replacement to fitness equipment.	
Cycling maintenance	2,000
Equipment maintenance agreements	16,000
Equipment purchase	5,000
Cost for a new equipment purchase.	
Housekeeping	
Salaries	146,173
Cleaning supplies/paper goods	22,000
Cost for cleaning and toiletry supplies for all district properties.	

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF RECREATION FUND EXPENDITURES**

Property	
Salaries	273,956
<p style="padding-left: 40px;">The District has contracted with Vesta Property Services, Inc. for the provision of field operations staffing services. Such services include the field operations manager, 2 full-time hourly employees and 1 full-time CPO.</p>	
Refuse service	18,000
<p style="padding-left: 40px;">Cost to provide refuse service to several District properties.</p>	
Truck, fuel, maintenance & licensing	1,750
Sidewalk repairs	5,000
A/C maintenance contract	7,800
Fire alarm/safety inspection	6,100
Facility Maintenance	155,000
<p style="padding-left: 40px;">Cost to repair and replace items for all District properties.</p>	
Security system	55,000
<p style="padding-left: 40px;">Security system for all District facilities.</p>	
Security patrol	4,000
<p style="padding-left: 40px;">On-site security monitoring for all District facilities.</p>	
Landscape & irrigation	65,000
<p style="padding-left: 40px;">The District entered into an agreement with Brightview Services include: mowing, edging, trimming, blowing, tree pruning, fertilization for recreation center and aquatics complex.</p>	
Landscape repairs: facilities	16,000
Irrigation repairs: facilities	5,000
Annual color rotation: facilities	17,000
Tree maintenance: facilities	10,000
Pest control	7,887
Lake maintenance	3,500
<p style="padding-left: 40px;">Monthly water management services for the lakes on District properties.</p>	
Elevator maintenance	4,188
<p style="padding-left: 40px;">Service for general maintenance, inspection and repair.</p>	
Pool chemicals (formerly: maintenance)	35,748
Pool heating cost	18,000
<p style="padding-left: 40px;">Heating competition pool at the Recreation Center during winter months.</p>	
Pool heater maintenance contract	5,000
Electric	137,220
<p style="padding-left: 40px;">The District currently has an account with Jacksonville Electric Authority for the electric services for all District properties.</p>	
Water/wastewater	106,000
<p style="padding-left: 40px;">The District currently has several accounts with Jacksonville Electric Authority for water and wastewater for all District properties.</p>	
Sportsplex	
Salaries	21,931
<p style="padding-left: 40px;">The District entered into an agreement with Vesta Property Services, Inc. for providing all recreation services including the staffing of the Sportsplex</p>	
Swim Teams	
Pool heating costs	28,500
Tennis	
Repair & replacement	5,000
<p style="padding-left: 40px;">Cost to repair and replace tennis court nets, windscreens, fencing and irrigation.</p>	
Court top dressing	3,750
<p style="padding-left: 40px;">Cost to replace clay top coat periodically/as-needed throughout the year due to every day use.</p>	
Court supplies	3,000
<p style="padding-left: 40px;">Cost for program equipment.</p>	
Total expenditures	<u><u>\$ 2,764,143</u></u>

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET: CAPITAL RESERVE (SPECIAL REVENUE FUND)**

	Fiscal Year 2021				Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21	Total Actual & Projected	
REVENUES					
Assessment levy: gross	\$ 603,014				\$ 700,000
Allowable discounts (4%)	(24,121)				(28,000)
Assessment levy: net	578,893	\$ 563,970	\$ 14,923	\$ 578,893	672,000
Interest	44,928	1,742	1,750	3,492	5,000
Total revenues	<u>623,821</u>	<u>565,712</u>	<u>16,673</u>	<u>582,385</u>	<u>677,000</u>
EXPENDITURES					
Capital outlay	665,451	221,863	443,588	665,451	780,198
Tax collector	12,060	11,280	780	12,060	14,000
Other current charges	400	245	155	400	400
Contingency	25,000	-	25,000	25,000	25,000
Total expenditures	<u>702,911</u>	<u>233,388</u>	<u>469,523</u>	<u>702,911</u>	<u>819,598</u>
Excess/(deficiency) of revenues over/(under) expenditures	(79,090)	332,324	(452,850)	(120,526)	(142,598)
Fund balance - beginning	1,574,110	1,696,052	2,028,376	1,696,052	1,575,526
Fund balance - ending					
Assigned:					
Committed:					
Future projects ¹					
FY 2021	79,090	79,090	88,421	88,421	-
FY 2022	-	-	-	-	147,598
FY 2023	-	-	-	-	39,469
FY 2026	255,887	255,887	160,723	160,723	116,852
FY 2027	370,733	370,733	285,422	285,422	368,371
FY 2028	47,461	47,461	938,472	938,472	3,371
FY 2031	-	-	-	-	207,525
Unassigned	741,849	1,275,205	102,488	102,488	549,742
Fund balance - ending	<u>\$ 1,495,020</u>	<u>\$ 2,028,376</u>	<u>\$ 1,575,526</u>	<u>\$ 1,575,526</u>	<u>\$ 1,432,928</u>

¹See Exhibit A, Exhibit B and Cash Flow Plan Summary

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
FY 2022 CAPITAL IMPROVEMENT PLAN
EXHIBIT A1
Updated 05/18/2021**

Item	Priority	Description	Location	Budget Amount
1	C	Pool Deck, Furniture, Outdoor	Aquatics Complex	32,307
2	E	Restroom Bldg, Paint Exterior & Waterproof	Aquatics Complex	2,750
3	R	Swim Bldg, Furnishings/Decorating	Aquatics Complex	2,000
4	E	Trellis, Wood (2,000 sq ft)	Aquatics Complex	60,960
5	E	Pressure Wash and Seal Pool Deck	Aquatics Complex	20,000
6	E	Awning Fabric, Cloth (1,000 sq ft)	Aquatics Complex	6,500
7	E	Awning Fabric, Cloth (250 sq ft)	Aquatics Complex	4,500
8	E	Awning Fabric, Cloth (500 sq ft)	Aquatics Complex	5,500
9	C	Comp Pool, Filtration Sys, Hi Rate Sand (2)	Aquatics Complex	43,000
10	C	Family Pool, Filtration Sys, Hi Rate Sand (2)	Aquatics Complex	43,000
11	E	Fountain, Basin Resurfacing (1,134 sq ft)	Aquatics Complex	7,303
12	RC	Lake, Pier Dock, Wood Decking	Aquatics Complex	5,182
13	C	Main Bldg, Drinking Fountain, Outdoor (2)	Aquatics Complex	1,850
14	R	Park, Bench (4)	Aquatics Complex	4,232
15	R	Parking Lot, Asphalt Restripe	Aquatics Complex	971
16	C	Parking Lot, New, Asphalt Overlay, 1.5" (4,587 sq yds)	Aquatics Complex	51,375
		Proposed Aquatics Complex Projects	Location	291,430
17	E	Comp Pool, Colorado Timing System	Recreation Center	25,000
18	E	Gym, Furnishings/Decorating	Recreation Center	15,000
19	E	Gym, Rubber Tile Floor (1004 sq yds)	Recreation Center	8,876
20	E	Main Bldg, Stairs, Rubber Tile Floor (315 sq yds)	Recreation Center	2,926
21	C	Monument, Signage Letters & Logo	Recreation Center	9,000
22	R	Banquet Rms, Furnishings/Decorating	Recreation Center	15,000
23	E	Break Room, Appliance	Recreation Center	2,000
24	C	Cafe, Ice Machine	Recreation Center	5,200
25	C	Comp Pool, Awning Fabric, Cloth (3 - 1,500 sq ft)	Recreation Center	24,000
26	CE	Comp Pool, Colorado Timing System	Recreation Center	25,000
27	CE	Comp Pool, Diving Stand (6)	Recreation Center	13,800
28	C	Comp Pool, Weighted Cover, (4,628 Sq. Ft.)	Recreation Center	11,107
29	C	Family Pool, Awning Fabric, Cloth (3 - 750 sq ft)	Recreation Center	12,000
30	E	Family Pool, Awning Frames, Paint	Recreation Center	16,667
31	E	Family Pool, Awning Frames, Paint	Recreation Center	8,333
32	E	Gym, Flexibility, Anterior (1)	Recreation Center	2,500
33	E	Gym, Flexibility, Posterior (1)	Recreation Center	3,600
34	E	Gym, Weight Bench, Various (10)	Recreation Center	14,200
35	E	Gym, Weight Machine, Abdominal (1)	Recreation Center	4,700
36	E	Gym, Weight Machine, Abductor (1)	Recreation Center	4,400
37	E	Gym, Weight Machine, Adductor (1)	Recreation Center	4,400
38	E	Gym, Weight Machine, Free Wt Leg Press (1)	Recreation Center	3,200
39	E	Gym, Weight Machine, Leg Press (1)	Recreation Center	6,900
40	E	Gym, Weight Machine, Squat (1)	Recreation Center	4,000
41	C	Lake, Fountain, Pump/Motor	Recreation Center	12,415
42	C	Main Bldg, Locker Rms, Ceramic Tile Floor (1098 sq ft)	Recreation Center	12,836
43	C	Main Bldg, Locker Rms, Ceramic Tile Walls (901 sq ft)	Recreation Center	11,056
44	C	Main Bldg, Locker Rms, Renovation Misc	Recreation Center	50,000
45	C	Main Bldg, Locker Rms, Wall Covering (901 sq ft)	Recreation Center	4,244
46	C	Main Bldg, Restrooms, Renovation Misc	Recreation Center	14,969
47	C	Main Bldg, Restrooms, Wall Covering	Recreation Center	4,500
49	C	Pool Deck, Handicap Chair Lift (3)	Recreation Center	16,533
50	RE	Spinning Rm, Wood Floor (1,028 sq ft)	Recreation Center	13,601
51	C	Tennis Courts, Awning Fabric, Cloth (4 - 500 sq ft)	Recreation Center	5,000
52	C	Tennis Courts, Drinking Fountain, Outdoor (4)	Recreation Center	8,000
		Proposed Recreation Center Projects	Location	394,963

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
FY 2022 CAPITAL IMPROVEMENT PLAN
EXHIBIT A1
Updated 05/18/2021**

Item	Priority	Description	Location	Budget Amount
53	E	Monument, Signage	Leased Office Bldg	5,238
54	E	Monument, Signage Letters & Logo	Leased Office Bldg	2,096
Proposed Leased Building Projects			Location	7,334
55	E	Sports Plex Main Building Exterior Paint	Sports Plex	5,450
56	C	Basketball Court, Resurfacing (8,354 sq ft)	Sports Plex	12,000
57	RE	Furnishings/Decorating	Sports Plex	1,500
Proposed Sports Plex Projects			Location	18,950
61	E	Park Bridge	Plantation Park	20,000
62	E	Lake, Pier/Dock, Railing, Alum Picket, 3.5'	Plantation Park	15,750
63	E	Lake, Pier/Dock, Wood Framing & Pilings	Plantation Park	31,771
Other Proposed Improvement Projects				67,521
Total capital projects for FY2022				780,198

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
FY 2023 CAPITAL IMPROVEMENT PLAN
EXHIBIT A2
Updated 05/18/2021**

Item	Priority	Description	Location	Budget Amount
1	E	Cafe, Freezer, Ice Crm Chest	Aquatics Complex	1,065
2	C	Comp Pool, Diving Stand (6)	Aquatics Complex	13,800
3	ER	Double-Shafted Cover Reel, (17 ft.)	Aquatics Complex	6,940
4	R	Fence, PVC, 6' Solid Panel, Old Well (64 In ft)	Aquatics Complex	2,297
5	C	Lake, Pier Dock, Wood Framing & Pilings	Aquatics Complex	13,345
6	E	Light Bollard (13)	Aquatics Complex	11,323
7	E	Light Fixture, Landscape Uplight (28)	Aquatics Complex	8,000
8	C	Main Bldg, Roof, Concrete Flat Tile (56 sqrs)	Aquatics Complex	125,000
9	E	Playground, Mulch - ADA Certified	Aquatics Complex	2,500
10	E	Restroom Bldg, Roof, Concrete Flat Tile (8 sqrs)	Aquatics Complex	15,000
11	R	Swim Bldg, Paint Interior	Aquatics Complex	1,154
12	E	Swim Bldg, Roof, Concrete Flat Tile (15 sqrs)	Aquatics Complex	25,000
14	EC	Main Bldg, Roof, Metal Panel (12 sqrs)	Aquatics Complex	7,500
15	E	Pavilion, Large, Roof, Metal Panel (9 sqrs)	Aquatics Complex	23,500
16	E	Pavilion, Small, Roof, Metal Panel (8 sqrs)	Aquatics Complex	20,500
17	R	Swim Bldg, Appliance	Aquatics Complex	1,572
18	R	Swim Bldg, Furnishings/Decorating	Aquatics Complex	2,000
19	R	Cafe, Exhaust Hood	Aquatics Complex	16,099
20	R	Kiddie Pool, Pump/Motor	Aquatics Complex	3,143
		Proposed Aquatics Complex Projects	Location	299,738
21	C	Aerobics Rm, Wood Floor (1,225 sq ft)	Recreation Center	16,207
22	C	Cafe, Cooler, Merchandiser	Recreation Center	3,725
23	C	Cafe, Cooler, Under Cntr 1 Dr (2)	Recreation Center	4,358
24	C	Cafe, Cooler, Under Cntr 2 Dr (2)	Recreation Center	7,406
25	C	Cafe, Cooler, Upright, 1 Dr, GlS	Recreation Center	3,703
26	C	Cafe, Cooler, Upright, 3 Dr	Recreation Center	6,120
27	C	Cafe, Freezer, Upright, 3 Dr	Recreation Center	6,121
28	E	Comp Pool, Heater, Gas (180k BTU)	Recreation Center	30,894
29	RE	Kiddie Pool, Pump/Motor	Recreation Center	1,500
30	R	Main Bldg, Hallways & Cafe, Furnishings/Decorating	Recreation Center	20,000
31	E	Main Bldg, Reception, Computer Workstation, POS	Recreation Center	1,600
32	E	Swim/Tennis Bldg, Drinking Fountain, Outdoor (2)	Recreation Center	4,000
33	C	Tennis Courts, Fencing, VC Chain Link	Recreation Center	80,000
34	RE	Main Bldg, Telephone System	Recreation Center	10,628
35	C	Monument, Signage	Recreation Center	3,143
		Proposed Recreation Center Projects	Location	199,405
36		Monument, Ceramic Tile (53 sq ft)	Leased Office Bldg	651
		Proposed Leased Building Projects	Location	651
37		Lake, Bulkhead, PT Wood (465 In ft)	Plantation Park	76,725
38		Lake, Pier/Dock, Wood Decking	Plantation Park	15,426
39		Lake, Pier/Dock, Wood Framing & Pilings	Plantation Park	31,771
40		Park Bench (3)	Plantation Park	3,174
41		Parking Lot, Asphalt Overlay, 1.5" (1,264 sq yds)	Plantation Park	14,157
42		Pavilion, Roof, Concrete Flat Tile (21 sqrs)	Plantation Park	35,000
43		Picnic Table Shelter w/Roof (4)	Plantation Park	15,000
		Proposed Plantation Park	Location	191,253
Total 2023 Budgeted Projects				691,047

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
FY 2024 CAPITAL IMPROVEMENT PLAN
EXHIBIT A3
Updated 6/6/2024**

Item	Priority	Description	Location	FY 2024 Budget
1		Cafe, Freezer, Ice Crm Chest	Aquatic Complex	1,500
2		Cafe, Freezer, Upright, 1 Dr	Aquatic Complex	4,400
3		Main Bldg, A/C Air Handler/Condenser (3 ton)	Aquatic Complex	6,300
4		Main Bldg, A/C Air Handler/Condenser (3 ton)	Aquatic Complex	6,300
5		Main Bldg, A/C Air Handler/Condenser (3.5 ton)	Aquatic Complex	6,500
6		Main Bldg, A/C Air Handler/Condenser (3.5 ton)	Aquatic Complex	6,500
7		Main Bldg, Water Heater, Electric (119 gal)	Aquatic Complex	15,000
8		Swim Bldg, A/C Air Handler/Condenser (4 ton)	Aquatic Complex	6,900
9		Fence, VC Chain Link, 8' (357 In ft)	Aquatic Complex	7,048
10		Park, Bicycle Rack (1)	Aquatic Complex	526
11		Park, Trash Receptacle (6)	Aquatic Complex	1,788
12		Parking Lot, Old, Asphalt Overlay, 1.5" (1,900 sq yds)	Aquatic Complex	21,280
13		Cafe, Ice Machine	Aquatic Complex	5,200
14		Main Bldg, Sound System	Aquatic Complex	5,000
15		Main Bldg, Sound System Upgrades	Aquatic Complex	7,725
16		Monument, Signage Letters & Logo	Aquatic Complex	2,096
17		Pool Deck, Lifeguard Chair, 40" (2)	Aquatic Complex	2,000
		Proposed Aquatics Complex Projects	Location	106,063
30		Admin Offices, Furnishings/Decorating (11)	Recreation Center	20,000
31		Appliance, Dishwasher	Recreation Center	1,000
32		Double-Shafted Cover Reel, (17 ft.)	Recreation Center	6,940
33		Main Bldg, A/C Master Controller	Recreation Center	10,000
34		Main Bldg, Elevator, Cab Refurbishment	Recreation Center	12,348
35		Park, Bench (4)	Recreation Center	4,232
36		Park, Bicycle Rack (2)	Recreation Center	1,052
37		Park, Picnic Table (4)	Recreation Center	5,656
38		Tennis Courts, Awning Bench, (4)	Recreation Center	4,232
39		Tennis Courts, Roller Brush Unit	Recreation Center	9,160
40		Tennis Courts, Trash Receptacle, Awnings (4)	Recreation Center	1,192
41		Trash Enclosure, Gate, Alum Steel Picket (4)	Recreation Center	4,932
42		PI Club Pkwy, Asphalt Overlay, 1.5" (4,031 sq yds)	Recreation Center	45,148
43		Comp Pool, Awning Frame, Galv Stl (3 - 1,500 sq ft)	Recreation Center	19,891
44		Family Pool, Awning Frame, Galv Stl (3 - 750 sq ft)	Recreation Center	9,946
45		Main Bldg, Sound System Upgrades	Recreation Center	7,725
46		Main Bldg, Sound Systems	Recreation Center	31,884
47		Pool Deck, Lifeguard Chair, 40" (2)	Recreation Center	2,000
48		Pool Deck, Lifeguard Chair, 66" (2)	Recreation Center	4,000
49		Fence, VC Chain Link, 8' (397 In ft)	Recreation Center	7,837
50		Parking Lot, Asphalt Overlay, 1.5" (9,061 sq yds)	Recreation Center	101,484
		Proposed Recreation Center Projects	Location	310,659
51		Light Pole Fixture, Globe (5)	Leased Office Bldg	15,000
52		Parking Lot, Asphalt Overlay, 1.5" (1,845 sq yds)	Leased Office Bldg	20,664
		Proposed Leased Building Projects	Location	35,664
53		Basketball Court, Backboard & Goal (6)	SportsPlex	18,930
54		Modular Obstacle-Ramps/Concrete	SportsPlex	40,000
55		Park Bench (6)	SportsPlex	6,000
56		Park, Bicycle Rack (4)	SportsPlex	2,104
57		Park, Picnic Table (4)	SportsPlex	5,656
58		Concrete Sidewalk Repair	SportsPlex	10,000
		Proposed Sports Plex Projects	Location	82,690
59		Light Pole Fixture, Globe (7)	Plantation Park	18,000
60		Parking Lot, Asphalt Overlay, 1.5" (1,264 sq yds)	Plantation Park	14,157
		Maint, Vehicle, Pick-Up Truck - Ram	Rec Center	30,000
		Other Proposed Improvement Projects		62,157
Total 2021 Budgeted Projects				597,233

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
EXHIBIT B**

CASH FLOW PLAN SUMMARY

Fiscal Year	Annual Revenue	Tax Collector & Other Charges	Estimated Capital Expenditures	Total Estimated Capital Exp, Tax Collector & Other Charges	Excess/ (Shortfall)	Ending Fund Balance
2022	672,000	39,400	780,198	819,598	(147,598)	1,427,928
2023	692,160	40,582	691,047	731,629	(39,469)	1,388,459
2024	712,925	41,799	398,394	440,193	272,732	1,661,191
2025	734,313	43,053	600,935	643,988	90,325	1,751,516
2026	756,342	44,345	828,849	873,194	(116,852)	1,634,664
2027	779,032	45,675	1,101,728	1,147,403	(368,371)	1,266,293
2028	802,403	47,045	758,729	805,774	(3,371)	1,262,922
2029	826,475	48,456	325,725	374,181	452,294	1,715,216
2030	851,269	49,910	647,648	697,558	153,711	1,868,927
2031	876,807	51,407	1,032,925	1,084,332	(207,525)	1,661,402

The budgeted expenditures through fiscal year 2031 are covered by existing fund balance and future assessments.

These shortfalls are covered by existing fund balance.

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
BUDGET: DEBT SERVICE FUND SERIES 2012**

	Fiscal Year 2021				Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21	Total Actual & Projected	
REVENUES					
Assessment levy - gross	\$ 1,223,132				\$ 1,221,203
Allowable discounts (4%)	(48,925)				(48,848)
On-roll assessment levy: net	1,174,207	\$ 1,141,205	\$ 33,002	\$ 1,174,207	1,172,355
Prepayments	-	1,753	-	1,753	-
Interest	1,250	174	-	174	1,250
Total revenues	<u>1,175,457</u>	<u>1,143,132</u>	<u>33,002</u>	<u>1,176,134</u>	<u>1,173,605</u>
EXPENDITURES					
Debt service					
Principal	930,000	-	900,000	900,000	960,000
Principal prepayment	-	10,000	-	10,000	-
Interest	233,350	116,675	131,138	247,813	202,963
Tax collector	24,463	22,821	1,642	24,463	24,424
Total expenditures	<u>1,187,813</u>	<u>149,496</u>	<u>1,032,780</u>	<u>1,182,276</u>	<u>1,187,387</u>
Excess/(deficiency) of revenues over/(under) expenditures	(12,356)	993,636	(999,778)	(6,142)	(13,782)
Fund balance - beginning	867,984	891,595	1,885,231	891,595	885,454
Fund balance - ending	<u>\$ 855,628</u>	<u>\$ 1,885,231</u>	<u>\$ 885,454</u>	<u>\$ 885,454</u>	<u>871,672</u>
Use of fund balance:					
Debt service reserve account balance					(573,966)
Interest expense - November 1, 2022					(85,881)
Projected fund balance surplus/(deficit) as of September 30, 2022					<u>\$ 211,825</u>

JULINGTON CREEK PLANTATION

Community Development District

Series 2012

\$13,835,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2021	-		101,481.25	101,481.25
05/01/2022	960,000.00	3.250%	101,481.25	1,061,481.25
11/01/2022	-		85,881.25	85,881.25
05/01/2023	990,000.00	3.250%	85,881.25	1,075,881.25
11/01/2023	-		69,793.75	69,793.75
05/01/2024	1,025,000.00	3.250%	69,793.75	1,094,793.75
11/01/2024	-		53,137.50	53,137.50
05/01/2025	1,055,000.00	3.250%	53,137.50	1,108,137.50
11/01/2025	-		35,993.75	35,993.75
05/01/2026	1,090,000.00	3.250%	35,993.75	1,125,993.75
11/01/2026	-		18,281.25	18,281.25
05/01/2027	1,125,000.00	3.250%	18,281.25	1,143,281.25
Total	\$6,245,000.00		\$729,137.50	\$6,974,137.50

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
BUDGET: DEBT SERVICE FUND SERIES 2016 (REFUNDED SERIES 2006)**

	Fiscal Year 2021				Proposed Budget FY 2022
	Adopted Budget FY 2021	Actual through 3/31/21	Projected through 9/30/21	Total Actual & Projected	
REVENUES					
Assessment levy - gross	\$ 665,027				\$ 663,782
Allowable discounts (4%)	(26,601)				(26,551)
On-roll assessment levy: net	638,426	\$ 620,389	\$ 18,037	\$ 638,426	637,231
Prepayments	-	2,258	-	2,258	-
Interest	700	36	-	36	700
Total revenues	<u>639,126</u>	<u>622,683</u>	<u>18,037</u>	<u>640,720</u>	<u>637,931</u>
EXPENDITURES					
Debt service					
Principal	391,000	-	381,000	381,000	403,000
Principal prepayment	-	8,000	3,000	11,000	-
Interest	237,930	118,785	124,335	243,120	225,510
Tax collector	13,301	12,407	894	13,301	13,276
Total debt service	<u>642,231</u>	<u>139,192</u>	<u>509,229</u>	<u>648,421</u>	<u>641,786</u>
Excess/(deficiency) of revenues over/(under) expenditures	(3,105)	483,491	(491,192)	(7,701)	(3,855)
Fund balance - beginning	<u>350,492</u>	<u>367,690</u>	<u>851,181</u>	<u>367,690</u>	<u>359,989</u>
Fund balance - ending	<u><u>\$ 347,387</u></u>	<u><u>\$ 851,181</u></u>	<u><u>\$ 359,989</u></u>	<u><u>\$ 359,989</u></u>	<u><u>356,134</u></u>
Use of fund balance:					
Debt service reserve account balance					(187,896)
Interest expense - November 1, 2022					(106,710)
Projected fund balance surplus/(deficit) as of September 30, 2022					<u><u>\$ 61,528</u></u>

JULINGTON CREEK PLANTATION

Community Development District

Series 2016

\$9,413,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2021	-		112,755.00	112,755.00
05/01/2022	403,000.00	3.000%	112,755.00	515,755.00
11/01/2022	-		106,710.00	106,710.00
05/01/2023	415,000.00	3.000%	106,710.00	521,710.00
11/01/2023	-		100,485.00	100,485.00
05/01/2024	428,000.00	3.000%	100,485.00	528,485.00
11/01/2024	-		94,065.00	94,065.00
05/01/2025	441,000.00	3.000%	94,065.00	535,065.00
11/01/2025	-		87,450.00	87,450.00
05/01/2026	454,000.00	3.000%	87,450.00	541,450.00
11/01/2026	-		80,640.00	80,640.00
05/01/2027	468,000.00	3.000%	80,640.00	548,640.00
11/01/2027	-		73,620.00	73,620.00
05/01/2028	482,000.00	3.000%	73,620.00	555,620.00
11/01/2028	-		66,390.00	66,390.00
05/01/2029	497,000.00	3.000%	66,390.00	563,390.00
11/01/2029	-		58,935.00	58,935.00
05/01/2030	512,000.00	3.000%	58,935.00	570,935.00
11/01/2030	-		51,255.00	51,255.00
05/01/2031	527,000.00	3.000%	51,255.00	578,255.00
11/01/2031	-		43,350.00	43,350.00
05/01/2032	544,000.00	3.000%	43,350.00	587,350.00
11/01/2032	-		35,190.00	35,190.00
05/01/2033	560,000.00	3.000%	35,190.00	595,190.00
11/01/2033	-		26,790.00	26,790.00
05/01/2034	577,000.00	3.000%	26,790.00	603,790.00
11/01/2034	-		18,135.00	18,135.00
05/01/2035	595,000.00	3.000%	18,135.00	613,135.00
11/01/2035	-		9,210.00	9,210.00
05/01/2036	614,000.00	3.000%	9,210.00	623,210.00
Total	\$7,517,000.00		\$1,929,960.00	\$9,446,960.00

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
PROJECTED ASSESSMENTS
GENERAL FUND AND DEBT SERVICE FUNDS
FISCAL YEAR 2022**

Projected Fiscal Year 2022

Number of Units	Unit Type	Projected Fiscal Year 2022					FY 21 Assessment	Dollar Change	Percent Change
		GF & Rec	Capital Reserve	Series 2016 DSF	Series 2012 DSF	Total			
41	SF - Prepaid	\$ 481.78	\$ 109.51	\$ -	\$ -	\$ 591.29	\$ 534.57	\$ 56.72	10.6%
1	SF - 2012 Prepaid	481.78	109.51	99.37	-	690.66	634.13	56.53	8.9%
4,990	SF	481.78	109.51	99.37	171.25	861.91	805.65	56.26	7.0%
1	TH - Prepaid	187.77	42.68	-	-	230.45	208.34	22.11	10.6%
752	TH	187.77	42.68	72.21	206.12	508.78	487.13	21.65	4.4%
9.6	Church	620.87	141.13	137.26	257.73	1,156.99	1,084.56	72.43	6.7%
26.1	Commercial 1	10,419.09	2,368.39	2,288.13	4,279.20	19,354.81	18,139.20	1,215.61	6.7%
14.81	Commercial 2	11,089.58	2,520.80	2,437.54	4,460.99	20,508.91	19,214.92	1,293.98	6.7%
5.5	Commercial 3	10,419.09	2,368.39	2,288.03	4,209.50	19,285.01	18,069.29	1,215.72	6.7%
1	Utility 2	781.10	177.55	-	1,281.56	2,240.22	2,150.28	89.94	4.2%
7	Golf	1,936.31	440.15	428.24	803.45	3,608.14	3,382.25	225.89	6.7%
5,849									

Adopted Fiscal Year 2021

Number of Units	Unit Type	Adopted Fiscal Year 2021					FY 20 Assessment	Dollar Change	Percent Change
		GF & Rec	Capital Reserve	Series 2016 DSF	Series 2012 DSF	Total			
33	SF - Prepaid	\$ 440.23	\$ 94.34	\$ -	\$ -	\$ 534.57	\$ 534.57	\$ (0.00)	0.0%
1	SF - 2012 Prepaid	440.23	94.34	99.56	-	634.13	634.14	(0.01)	0.0%
4,998	SF	440.23	94.34	99.56	171.52	805.65	806.36	(0.71)	-0.1%
1	TH - Prepaid	171.58	36.77	-	-	208.34	208.34	0.00	0.0%
752	TH	171.58	36.77	72.34	206.45	487.13	487.98	(0.85)	-0.2%
9.6	Church	567.33	121.58	137.52	258.14	1,084.56	1,085.63	(1.07)	-0.1%
26.1	Commercial 1	9,520.57	2,040.25	2,292.42	4,285.96	18,139.20	18,156.98	(17.78)	-0.1%
14.81	Commercial 2	10,133.23	2,171.54	2,442.12	4,468.03	19,214.92	19,233.47	(18.55)	-0.1%
5.5	Commercial 3	9,520.57	2,040.25	2,292.32	4,216.15	18,069.29	18,086.79	(17.50)	-0.1%
1	Utility 2	713.74	152.95	-	1,283.58	2,150.28	2,155.50	(5.22)	-0.2%
7	Golf	1,769.33	379.17	429.04	804.72	3,382.25	3,385.59	(3.34)	-0.1%
5,849									

**JULINGTON CREEK PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
PROJECTED ASSESSMENTS
GENERAL FUND AND DEBT SERVICE FUNDS
FISCAL YEAR 2022**

Number of Units	Unit Type	ERU Factor per Unit				Total Number of ERUs		
		GF & Rec	Capital Reserve	Series 2016 DSF	Series 2012 DSF	GF & Rec/Capital Reserve	Series 2016 DSF	Series 2012 DSF
41	SF - Prepaid	1.00000	1.00000	0.00000	0.00000	41.00000	0.00000	0.00000
1	SF - 2012 Prepaid	1.00000	1.00000	1.00000	0.00000	1.00000	1.00000	0.00000
4,990	SF	1.00000	1.00000	1.00000	1.00000	4990.00000	4998.00000	4998.00000
1	TH - Prepaid	0.38974	0.38974	0.72663	1.20363	0.38974	0.00000	0.00000
752	TH	0.38974	0.38974	0.72663	1.20363	293.08535	546.42522	905.12662
9.6	Church	1.28871	1.28871	1.38128	1.50500	12.37162	13.26029	14.44800
26.1	Commercial 1	21.62644	21.62644	23.02576	24.98790	564.45008	600.97234	652.18419
14.81	Commercial 2	23.01814	23.01814	24.52938	26.04940	340.89865	363.28012	385.79161
5.5	Commercial 3	21.62644	21.62644	23.02483	24.58087	118.94542	126.63657	135.19479
1	Utility 2	1.62130	1.62130	0.00000	7.48352	1.62130	0.00000	7.48352
7	Golf	4.01912	4.01912	4.30940	4.69163	28.13384	30.16580	32.84141
Total						6,391.89600	6,679.74033	7,131.07014
						GF Assessment	\$ 433,304	
						Recreation Fund Assessment	2,646,155	
							3,079,459	
						Assessment per ERU	\$ 481.78	
						Capital Reserve Assessment	\$ 700,000	
						Assessment per ERU	\$ 109.51	
						Series 2006 DS Fund Assessment	\$ 663,782	
						Series 2012 DS Fund Assessment		\$ 1,221,203
						Assessment per ERU	\$ 591.29	\$ 171.25