

**STATEMENT 1**  
**BRIGHTWATER COMMUNITY DEVELOPMENT DISTRICT**  
**FY 2022 PROPOSED BUDGET - GENERAL FUND (O&M)**

Exhibit A

|  | <b>FY 2020<br/>ACTUAL</b> | <b>FY 2021<br/>BUDGET</b> | <b>FY 2021<br/>MARCH YTD</b> | <b>FY 2022<br/>PROPOSED</b> | <b>VARIANCE<br/>2021-2022</b> |
|--|---------------------------|---------------------------|------------------------------|-----------------------------|-------------------------------|
| <b>I. REVENUE</b>                          |                           |                           |                              |                             |                               |
| GENERAL FUND REVENUE /(1)                  | \$ 56,790                 | \$ 316,022                | \$ 10,591                    | \$ 401,997                  | \$ 85,975                     |
| INTEREST                                   | 7.26                      | -                         | 1                            | -                           | -                             |
| <b>TOTAL REVENUE</b>                       | <b>56,798</b>             | <b>316,022</b>            | <b>10,592</b>                | <b>401,997</b>              | <b>85,975</b>                 |
| <b>II. EXPENDITURES</b>                    |                           |                           |                              |                             |                               |
| <b>GENERAL ADMINISTRATIVE:</b>             |                           |                           |                              |                             |                               |
| SUPERVISORS COMPENSATION                   | 2,000                     | 8,000                     | -                            | 8,000                       | -                             |
| PAYROLL TAXES                              | 153                       | 612                       | -                            | 612                         | -                             |
| PAYROLL PROCESSING                         | 196                       | 490                       | -                            | 490                         | -                             |
| MANAGEMENT CONSULTING SERVICES             | 7,000                     | 21,000                    | -                            | 21,000                      | -                             |
| CONSTRUCTION ACCOUNTING SERVICES           | -                         | 9,000                     | -                            | 9,000                       | -                             |
| PLANNING, COORDINATING & CONTRACT SERVICES | 15,000                    | 36,000                    | -                            | 36,000                      | -                             |
| ADMINISTRATIVE SERVICES                    | -                         | 3,600                     | -                            | 3,600                       | -                             |
| BANK FEES                                  | 148                       | 300                       | -                            | 300                         | -                             |
| MISCELLANEOUS                              | -                         | 500                       | -                            | 500                         | -                             |
| AUDITING SERVICES                          | 2,600                     | 3,500                     | -                            | 3,500                       | -                             |
| TRAVEL PER DIEM                            | 114                       | 500                       | -                            | 500                         | -                             |
| INSURANCE                                  | 2,614                     | 8,305                     | 5,495                        | 6,045                       | (2,260)                       |
| REGULATORY AND PERMIT FEES                 | 175                       | 175                       | 175                          | 175                         | -                             |
| LEGAL ADVERTISEMENTS (Bond issuance)       | 3,049                     | 1,800                     | 1,131                        | 3,300                       | 1,500                         |
| ENGINEERING SERVICES                       | -                         | 4,000                     | -                            | 4,000                       | -                             |
| LEGAL SERVICES                             | 3,954                     | 4,000                     | 1,258                        | 5,500                       | 1,500                         |
| WEBSITE HOSTING                            | 2,015                     | 1,650                     | 1,071                        | 2,015                       | 365                           |
| <b>TOTAL GENERAL ADMINISTRATIVE</b>        | <b>39,019</b>             | <b>103,432</b>            | <b>9,130</b>                 | <b>104,537</b>              | <b>1,105</b>                  |
| <b>DEBT ADMINISTRATION:</b>                |                           |                           |                              |                             |                               |
| DISSEMINATION AGENT                        | -                         | 5,000                     | -                            | 5,000                       | -                             |
| TRUSTEE FEES                               | -                         | 8,000                     | -                            | 8,000                       | -                             |
| ARBITRAGE                                  | -                         | 750                       | -                            | 750                         | -                             |
| <b>TOTAL DEBT ADMINISTRATION</b>           | <b>-</b>                  | <b>13,750</b>             | <b>-</b>                     | <b>13,750</b>               | <b>-</b>                      |

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**BRIGHTWATER COMMUNITY DEVELOPMENT DISTRICT**  
**FY 2022 PROPOSED BUDGET - GENERAL FUND (O&M)**

|   | FY 2020          | FY 2021        | FY 2021           | FY 2022          | VARIANCE         |
|---|------------------|----------------|-------------------|------------------|------------------|
| <b>PHYSICAL ENVIRONMENT EXPENDITURES:</b>               |                  |                |                   |                  |                  |
| STREETPOLE LIGHTING (43 Lights + Phase 2A)              | -                | 30,100         | -                 | 72,100           | 42,000           |
| ELECTRICITY (IRRIGATION & POND PUMP)                    | -                | 7,500          | -                 | 7,500            | -                |
| WATER   | -                | 10,000         | -                 | 10,000           | -                |
| LANDSCAPE MAINTENANCE                                   | -                | 103,440        | -                 | 142,310          | 38,870           |
| LANDSCAPE REPLINISHMENT                                 | -                | 5,000          | -                 | 5,000            | -                |
| IRRIGATION MAINTENANCE                                  | -                | 5,000          | -                 | 5,000            | -                |
| MITIGATION MONITORING & MAINTENANCE                     | -                | 5,400          | -                 | 5,400            | -                |
| PET WASTE REMOVAL                                       | -                | -              | -                 | -                | -                |
| SIGNAGE   | -                | -              | -                 | -                | -                |
| SECURITY  | -                | -              | -                 | -                | -                |
| POND MAINTENANCE  | -                | 15,000         | -                 | 15,000           | -                |
| POND EROSION  | -                | -              | -                 | -                | -                |
| GATE MAINTENANCE - 2 gates in FY 2022                   | -                | 3,400          | -                 | 3,400            | -                |
| CARD ACCESS & FOBS                                      | -                | 6,000          | -                 | 6,000            | -                |
| GATE MONITORING   | -                | -              | -                 | -                | -                |
| CAMERA MONITORING                                       | -                | -              | -                 | -                | -                |
| COMPREHENSIVE FIELD TECH SERVICES                       | -                | 8,000          | 2,895             | 12,000           | 4,000            |
| HOLIDAY DECORATION/EVENTS                               | -                | -              | -                 | -                | -                |
| PHYSICAL ENVIRONMENT CONTINGENCY                        | -                | -              | -                 | -                | -                |
| <b>TOTAL PHYSICAL ENVIRONMENT EXPENDITURES</b>          | -                | <b>198,840</b> | <b>2,895</b>      | <b>283,710</b>   | <b>84,870</b>    |
|   |                  |                |                   |                  |                  |
| <b>TOTAL EXPENDITURES</b>                               | <b>39,019</b>    | <b>316,022</b> | <b>12,025</b>     | <b>401,997</b>   | <b>85,975</b>    |
| <b>III. EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b> | <b>17,779</b>    | -              | (1,433)           | -                | -                |
| FUND BALANCE - BEGINNING                                | -                | -              | -                 | 17,779           | 17,779           |
| <b>FUND BALANCE - ENDING</b>                            | <b>\$ 17,779</b> | <b>\$ -</b>    | <b>\$ (1,433)</b> | <b>\$ 17,779</b> | <b>\$ 17,779</b> |

**Footnote:**

(1) Revenue collections from County tax collector and/or budget funding agreement as needed only based on actual expenditures.  
 Draws upon budget funding agreement can only be based on actual expenditures.

**STATEMENT 2  
BRIGHTWATER CDD  
FY 2022 PROPOSED GENERAL FUND BUDGET  
O&M ASSESSMENT ALLOCATION**

**A. ERU Assignment**

| Approx Lot Width | Assigned ERU | Lot Count  | Total ERU     | % ERU         |
|------------------|--------------|------------|---------------|---------------|
| 35'              | 0.70         | 222        | 155.40        | 29.7%         |
| 50'              | 1.00         | 368        | 368.00        | 70.3%         |
| <b>total</b>     |              | <b>590</b> | <b>523.40</b> | <b>100.0%</b> |

**B. Expenditures (O&M Assessment)**

|   |                      |
|---|----------------------|
| <b>Total Expenditures (net)</b>                         | \$ 401,997.00        |
| County collection charges & early pmt. Disc.            | \$ 25,659.38         |
| <b>Total O&amp;M Assessment, if all ON Roll (gross)</b> | <b>\$ 427,656.38</b> |
| Total ERUs in District                                  | 523.40               |
| O&M Assessment per ERU (Gross)                          | \$ <b>817.07</b>     |
| O&M Assessment per ERU (Net)                            | \$ 768.05            |

**C. Assessment Allocation**

**Table 1 - Proposed FY 2022 Allocation of AR (as if all On-Roll)**

| Approx Lot Width | Assigned ERU | Net Assmt/Lot | Total Net Assmt   | Gross Assmt/Lot | Total Gross Assmt |
|------------------|--------------|---------------|-------------------|-----------------|-------------------|
| 35'              | 0.70         | \$ 538        | \$ 119,355        | \$ 571.95       | \$ 126,973        |
| 50'              | 1.00         | \$ 768        | \$ 282,642        | \$ 817.07       | \$ 300,683        |
| <b>total</b>     |              |               | <b>\$ 401,997</b> |                 | <b>\$ 427,656</b> |

(a) No O&M assessment for non-platted lots will be charged to the Developer. Developer is to only fund based on difference between actual revenues and actual expenditures on an as needed basis only

**STATEMENT 3**  
**BRIGHTWATER COMMUNITY DEVELOPMENT DISTRICT**  
**CONTRACT SUMMARY**

| FINANCIAL STATEMENT CATEGORY                | SERVICE PROVIDER (VENDOR) | SERVICE PROVIDED    | CONTRACT/ AGREEMENT YES/NO | ANNUAL AMOUNT OF CONTRACT | PAYMENT SCHEDULE | COMMENTS (SCOPE OF SERVICE)  |
|---|---------------------------|---------------------|----------------------------|---------------------------|------------------|--|
| <b>EXPENDITURES ADMINISTRATIVE:</b>         |                           |                     |                            |                           |                  |  |
| SUPERVISORS COMPENSATION                    | NA                        | NA                  | NA                         | 8,000                     | MONTHLY          | 5 supervisors , 8 Meetings   |
| PAYROLL TAXES                               | NA                        | NA                  | NA                         | 612                       | MONTHLY          | 7.65% of total payroll   |
| PAYROLL PROCESSING                          | Innovative                | NA                  | NA                         | 490                       | MONTHLY          | \$55 per payroll plus \$50 year end processing   |
| MANAGEMENT CONSULTING SRVS                  | DPFG                      | DISTRICT MGMT.      | YES                        | 21,000                    | MONTHLY          | District Mgmt.   |
| CONSTRUCTION ACCOUNTING SERVICES            | DPFG                      | CONSTRUCTION ACCTNG | NA                         | 9,000                     | MONTHLY          | Accounting for the construction using bond funds   |
| PLANNING, COORDINATING, & CONTRACT SERVICES | DPFG                      | COORDINATE SVCS     | YES                        | 36,000                    | MONTHLY          | Consulting Service   |
| ADMINISTRATIVE SERVICES                     | DPFG                      | OFFICE EXPENSES     | NA                         | 3,600                     | MONTHLY          | Administrative Services  |
| BANK FEES                                   |                           |                     | NA                         | 300                       | QUARTERLY        |  |
| MISCELLANEOUS                               |                           |                     | YES                        | 500                       | RANDOM           | AS needed  |
| AUDITING SERVICES                           | Dibartolomeo              | ANNUAL AUDIT        | YES                        | 3,500                     | MONTHLY          | RFP for Auditor FY21   |
| TRAVEL PER DIEM                             | PGIT                      |                     | NA                         | 500                       | RANDOM           | Estimated  |
| INSURANCE                                   | Florida                   | INSURANCE           | REQUIRED                   | 8,305                     | ANNUALLY         | Liability \$2805 Property \$5,500 (6months)  |
| REGULATORY & PERMIT FEES                    | DEO                       | ANNUAL FILING FEE   | NO                         | 175                       | ANNUALLY         | Annual fee   |
| LEGAL ADVERTISEMENTS                        | TIME PUBLISHING           | PUBLIC NOTICE       | NO                         | 3,300                     | RANDOM           | Meeting dates, RFP ads, budget ads   |
| ENGINEERING SERVICES                        | STANTEC                   | DISTRICT ENGINEER   | YES                        | 4,000                     | RANDOM           | OM-BW-002  |
| LEGAL SERVICES                              | STRALEY & ROBIN           | DISTRICT ATTORNEY   | YES                        | 5,500                     | RANDOM           |  |
| WEBSITE HOSTING                             | Innersync/Campus Suite    | ADA Website         | YES                        | 2,015                     | ANNUALLY         | OM-BW-DPFG-001   |
|   |                           |                     |                            |                           |                  |  |
| <b>EXPENDITURES DEBT ADMINISTRATION:</b>    |                           |                     |                            |                           |                  |  |
| DISSEMINATION AGENT                         |                           |                     |                            | 5,000                     | ANNUAL           |  |
| TRUSTEE FEES                                |                           |                     |                            | 8,000                     | ANNUAL           | US BANK  |
| ARBITRAGE                                   |                           |                     |                            | 750                       |                  | Arbitrage as required by the Trust Indenture   |
|   |                           |                     |                            |                           |                  |  |
| <b>PHYSICAL ENVIRONMENT EXPENDITURES:</b>   |                           |                     |                            |                           |                  |  |
| STREETPOLE LIGHTING                         |                           |                     |                            | 72,100                    |                  | Solar lights 4.3K deposit- Gig Fiber 43 lights \$600/light assume 1 light every 150' - 200   |
| ELECTRICITY (IRRIGATION & POND PUMP)        |                           |                     |                            | 7,500                     |                  | Estimate   |
| WATER                                       |                           |                     |                            | 10,000                    |                  | Estimate   |
| LANDSCAPE MAINTENANCE                       |                           |                     |                            | 142,310                   |                  | Includes Phase 2 as well as along roadway and concrete wall  |
| LANDSCAPE REPLINISHMENT                     |                           |                     |                            | 5,000                     |                  |  |
| IRRIGATION MAINTENANCE                      |                           |                     |                            | 5,000                     |                  | Estimate   |
| MITIGATION MONITORING & MAINTENANCE         |                           |                     |                            | 5,400                     |                  | Est \$450/mo   |
| PET WASTE REMOVAL                           |                           |                     |                            | -                         |                  |  |
| SIGNAGE                                     |                           |                     |                            | -                         |                  |  |
| SECURITY                                    |                           |                     |                            | -                         |                  |  |
| POND MAINTENANCE                            |                           |                     |                            | 15,000                    |                  | Estimate 8 ponds and creek maintenance (mirror SBN)  |
| POND EROSION                                |                           |                     |                            | -                         |                  |  |
| GATE MAINTENANCE - 2 gates in FY 2022       |                           |                     |                            | 3,400                     |                  | Gates operational by May 2021 - 2 gates \$350/mo per gate wireless, \$145/mo contact one per gate, and \$1,000/gate maint (1/2 year) |
| CARD ACCESS & FOBS                          |                           |                     |                            | 6,000                     |                  | Clickers and access as needed  |
| GATE MONITORING                             |                           |                     |                            | -                         |                  |  |
| CAMERA MONITORING                           |                           |                     |                            | -                         |                  |  |
| COMPREHENSIVE FIELD TECH SERVICES           |                           |                     |                            | 12,000                    |                  |  |
| HOLIDAY DECORATION/EVENTS                   |                           |                     |                            | -                         |                  | \$5,000 allowance for holiday decorations and \$2k for event FY22  |
| PHYSICAL ENVIRONMENT CONTINGENCY            |                           |                     |                            | -                         |                  |  |