

# Exhibit A

## Budget Fiscal Year 2022/2023

**FRONTERRA COMMUNITY DEVELOPMENT DISTRICT  
ADOPTED FY 2022-2023 BUDGET  
O&M GENERAL FUND**

	<u>BUDGET</u>	
<b>REVENUES</b>		
CARRY OVER REVENUE		
ON-ROLL ASSESSMENTS	\$ 62,535	154 Platted Homesites
DEVELOPER CONTRIBUTION		
INTEREST REVENUE		
MISCELLANEOUS REVENUE		
<b>TOTAL REVENUES</b>	<u>\$ 62,535</u>	
<b>EXPENDITURES</b>		
<b>ADMINISTRATIVE</b>		
BOARD OF SUPERVISORS PAYROLL	\$ 4,000	4 meetings @ \$1,000 each
MANAGEMENT CONSULTING SERVICES	15,000	\$1,250/Month
ASSESSMENT ADMINISTRATION	12,000	Lien Book, MBS Capital, Tax Collector, U.S. Bank
ASSESSMENT ROLL PREPARATION	1,250	Assessment Roll Preparation for Tax Collector
MISCELLANEOUS	100	Office Supplies, etc.
ACCOUNTING SERVICES	5,760	Mattice Business Services - \$400/month + \$80/month Quickbooks Hosting
AUDITING	5,000	Audit required since Bonds are issued
INSURANCE (Liability, Property & Casualty)	5,650	DAO Insurance
LEGAL ADVERTISING	2,400	4 Ads at \$300/each and 2 Ads at \$600/each
REGULATORY AND PERMIT FEES	175	State Filing Fee
LEGAL SERVICES	7,500	Hopping Green & Sams
ENGINEERING SERVICES - General	2,500	Johnson Engineering
WEBSITE DESIGN & HOSTING	1,200	Required by State Law
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<u>\$ 62,535</u>	
<b>FIELD OPERATIONS</b>		
FIELD OPERATIONS MANAGEMENT STAFF	\$ -	
LANDSCAPING & FIELD MAINTENANCE	-	
LANDSCAPE REPLACEMENT	-	
LANDSCAPE MULCHING	-	
IRRIGATION REPAIRS	-	
ELECTRICITY	-	
WATER USE MONITORING	-	
ENTRY MONUMENTS MAINTENANCE	-	
WETLAND MONITORING	-	
SFWM ERP ANNUAL REPORT	-	
LAKE MAINTENANCE	-	
<b>TOTAL FIELD OPERATIONS EXPENDITURES</b>	<u>\$ -</u>	
<b>RESERVES</b>		
<b>TOTAL EXPENDITURES</b>	<u>\$ 62,535</u>	
154 Lots/Per Lot = \$ 406.07 Per Lot		
Last FY Assessment = \$ 406.86 Per Lot		
\$ (0.79) Variance		

**Fronterra Community Development District  
Debt Service Fund - Series 2017 Bonds  
FY 2022-2023 Adopted Budget**

**REVENUE (1)**

Balance in Account (Estimate - November 2, 2022)	\$ 12,502.13
Assessment Off-Roll	\$ -
Assessment On-Roll	\$ 185,112.62
Capitalized Interest	\$ -
Discounts	\$ -
<b>Total Revenue</b>	<b>\$ 197,614.75</b>

**EXPENDITURES**

<b>INTEREST EXPENSE</b>	
May 1, 2023	\$ 68,200.00
November 1, 2023	\$ 66,825.00
<b>PRINCIPAL</b>	
May 1, 2023	\$ 50,000.00
<b>Total Expenditures</b>	<b>\$ 185,025.00</b>
<b>Total Revenue over Expenditures</b>	<b>\$ 12,589.75</b>

**Allocation of Maximum Annual Debt Service**

<b>Single Family Land Use</b>	<b>Units</b>	<b>Net Assessment</b>		<b>Total</b>
		<b>Per Unit</b>		
Single Family	154	\$ 1,202.03		\$ 185,112.62

**On Roll Assessments**

<b>Single Family Land Use</b>	<b>Units</b>	<b>Net Assessment</b>		<b>Total</b>
		<b>Per Unit</b>		
Single Family	154	\$ 1,202.03		\$ 185,112.62

**Total                   \$ 185,112.62**

(1) - Following the adoption for the general fund and debt service budgets, the District will prepare an assessment roll based on the County Property Appraiser's final list of property owners as of a certain "date of record". The District will apportion assessments to property owners as of this "date of record" and will utilize the appropriate on-roll and off-roll collection methods to collect its assessments.assessments and related collection costs may vary from the adopted budgets.