

## RESOLUTION 2023-02

### A RESOLUTION OF THE BOARD OF SUPERVISORS OF MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN AMENDED GENERAL FUND BUDGET FOR FISCAL YEAR 2021/2022, PROVIDING FOR APPROPRIATIONS; ADDRESSING CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, on August 19, 2021, the Board of Supervisors ("**Board**") of Moody River Estates Community Development District ("**District**"), adopted Resolution 2021-08 providing for the adoption of the District's Fiscal Year 2021/2022 annual budget ("**Budget**"); and

**WHEREAS**, the District Manager, at the direction of the Board, has prepared an amended Budget, to reflect changes in the actual and anticipated appropriations of the Budget; and

**WHEREAS**, Chapters 189 and 190, *Florida Statutes*, and Section 3 of Resolution 2021-08 authorize the Board to amend the Budget at any time within Fiscal Year 2021/2022 or within sixty (60) days following the end of the Fiscal Year 2021/2022; and

**WHEREAS**, the Board finds that it is in the best interest of the District and its landowners to amend the Budget to reflect the actual appropriations; and

### NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF MOODY RIVER ESTATES COMMUNITY DEVELOPMENT DISTRICT:

#### 1. BUDGET AMENDMENT.

- a. The Board has reviewed the District Manager's proposed amended Budget, copies of which are on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The amended Budget attached hereto as **Exhibit A** and incorporated herein by reference as further amended by the Board is hereby adopted in accordance with the provisions of sections 190.008(2)(a) and 189.016(6), *Florida Statutes*; provided, however, that the comparative figures contained in the amended Budget as adopted by the Board (together, "**Adopted Annual Budget**") may be further revised as deemed necessary by the District Manager to further reflect actual revenues and expenditures for Fiscal Year 2021/2022.
- c. The Adopted Annual Budget shall be maintained in the office of the District Manager and the District Records Office and identified as "The Adopted Budget

for Moody River Estates Community Development District for the fiscal year ending September 30, 2022, as amended and adopted by the Board of Supervisors effective November 17, 2022.”

**2. APPROPRIATIONS.** There is hereby appropriated out of the revenues of the District, the fiscal year beginning October 1, 2021, and ending September 30, 2022, the sums set forth below, to be raised by special assessments, which sums are deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ <u>572,229.00</u>
DEBT SERVICE FUND – SERIES 2017A-1	\$ <u>547,664.00</u>
DEBT SERVICE FUND – DERIES 2017A-2	\$ <u>81,138.00</u>
TOTAL ALL FUNDS	\$ <u>1,201,031.00</u>

**3. CONFLICTS.** This Resolution is intended to amend, in part, Resolution 2021-08, which remains in full force and effect except as otherwise provided herein. All terms of Resolution 2021-08 that are not amended by this Resolution apply to the Adopted Annual Budget as if those terms were fully set forth herein. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

**4. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**5. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED** this 17<sup>th</sup> day of November, 2022.

**ATTEST:**

  
Secretary/Assistant Secretary

**MOODY RIVER ESTATES COMMUNITY  
DEVELOPMENT DISTRICT**

  
Chair/Vice Chair, Board of Supervisors

**Exhibit A**  
Amended Fiscal Year 2021/2022 Budget

**Moody River Estates Community Development District**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
**Fiscal Year 2022 Annual Budget Amendment I**

	<u>ANNUAL BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$)</u>	<u>BUDGET AMENDMENT</u>	<u>FINAL BUDGET</u>
<u>Revenues</u>					
001.363050.0000 Special Assessments-Delinquent	-	338	338	-	-
001.363010.0000 Special Assessments-Tax Collector	321,117	321,289	172	-	321,117
001.363070.0000 Special Assessments-Collection Fee	-	(381)	(381)	-	-
001.363090.0000 Special Assessments-Discounts	(12,845)	(11,440)	1,405	-	(12,845)
001.361001.0000 Interest Earned	-	832	832	-	-
<b>Total Revenues</b>	<b>308,272</b>	<b>310,638</b>	<b>2,366</b>	<b>-</b>	<b>308,272</b>
<u>Expenses</u>					
<u>Administrative</u>					
001.511001.0000 Payroll - Supervisor Wages	6,459	11,000	(4,541)	-	6,459
001.512004.0000 Payroll Processing Fees	-	193	(193)	-	-
001.521001.0000 Employment Taxes	-	898	(898)	-	-
001.531002.0000 Prof Serv-Arbitrage Rebate	1,200	-	1,200	-	1,200
001.531012.0000 Prof Serv-Dissemination Agent	1,000	250	750	-	1,000
001.531013.0000 Prof Serv-Engineering Svcs	20,000	64,751	(44,751)	25,000	45,000
001.531023.0000 Prof Serv-Legal Svcs	17,000	57,843	(40,843)	16,000	33,000
001.531027.0000 Prof Serv-District Management	44,802	64,571	(19,769)	-	44,802
001.531035.0000 Prof Serv-Property Appraiser	844	777	67	-	844
001.531038.0000 Assessment Roll Administration	12,875	3,219	9,656	-	12,875
001.531042.0000 Prof Serv-Tax Collector	1,266	-	1,266	-	1,266
001.531045.0000 Prof Serv-Trustee Fees	3,709	3,709	-	-	3,709
001.532001.0000 Prof Serv-Accounting Services	8,742	2,186	6,557	-	8,742
001.532002.0000 Prof Serv-Auditing Svcs	5,800	5,295	505	-	5,800
001.541003.0000 Telephone	500	125	375	-	500
001.541006.0000 Shipping & Postage	1,250	2,217	(967)	-	1,250
001.545002.0000 Insurance-Liability	7,140	6,732	408	-	7,140
001.547001.0000 Printing & Binding	1,100	275	825	-	1,100
001.548002.0000 Legal Advertising	1,200	2,112	(912)	-	1,200
001.549001.0000 Misc-Other Services	-	3,446	(3,446)	-	-
001.549009.0000 Misc-Bank Charge	-	633	(633)	-	-
001.549050.0000 Misc-Feasibility Study: East Property	15,000	-	15,000	-	15,000
001.549915.0000 Misc-Website Maint & Email	750	-	750	-	750

**Moody River Estates Community Development District**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
**Fiscal Year 2022 Annual Budget Amendment I**

	<u>ANNUAL BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$)</u>	<u>BUDGET AMENDMENT</u>	<u>FINAL BUDGET</u>
001.549916.0000 ADA Website Compliance	210	-	210	-	210
001.554007.0000 Annual Special District Fee	175	175	-	-	175
<b>Total Administrative</b>	<b>151,022</b>	<b>230,407</b>	<b>(79,384)</b>	<b>41,000</b>	<b>192,022</b>
<u>Operations &amp; Maintenance</u>					
001.534033.0000 Contracts-Other Services	-	1,918	(1,918)	-	-
001.543006.0000 Electricity-General	39,500	36,155	3,345	-	39,500
001.546019.0000 R&M-Stormwater System	47,000	20,040	26,960	-	47,000
001.546074.0000 R&M-Grounds	-	15,850	(15,850)	-	-
001.549900.0000 Misc-Contingency	750	-	750	-	750
<b>Total Operations &amp; Maintenance</b>	<b>87,250</b>	<b>73,963</b>	<b>13,287</b>	<b>-</b>	<b>87,250</b>
<u>Lakes and Ponds</u>					
001.534084.0000 Contracts-Lakes	50,000	34,660	15,340	-	50,000
001.546032.0000 R&M-Fountains	15,000	8,599	6,401	-	15,000
001.546043.0000 R&M-Lakes	5,000	3,711	1,289	-	5,000
<b>Total Lakes and Ponds</b>	<b>70,000</b>	<b>46,970</b>	<b>23,030</b>	<b>-</b>	<b>70,000</b>
<b>Total Expenses</b>	<b>308,272</b>	<b>351,340</b>	<b>(43,067)</b>	<b>41,000</b>	<b>349,272</b>
<u>Other Financing Sources/Uses</u>					
<u>Other Financing Sources</u>					
001.381550.0000 Fund Balance (Carry Forward)	-	-	-	41,000	41,000
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,000</b>	<b>41,000</b>
<b>Total Other Financing Sources/Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,000</b>	<b>41,000</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>(40,702)</b>	<b>(40,702)</b>	<b>-</b>	<b>-</b>