JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT ADOPTED BUDGET FISCAL YEAR 2025

JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT TABLE OF CONTENTS

Description	Page Number(s)
General Fund Budget	1
Definitions of General Fund Expenditures	2-3

JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND BUDGET FISCAL YEAR 2025

Adopted Budget through through through through whose projected Py 2025 Py 2024 Py 2024 Py 2025 P		Fiscal Year 2024							
Revenues		Budget	Actual through		through		Actual &		Budget
Total revenues 97,290 16,623 56,110 72,733 107,110 EXPENDITURES Professional & administrative Management/accounting/recording 48,000 10,000 20,000 30,000 48,000 Legal 25,000 2,000 5,500 7,500 25,000 Engineering 2,000 - 2,000 2,000 2,000 Audit* 5,500 - 4,100 4,100 4,600 Arbitrage rebate calculation* 500 - - - - 500 Arbitrage rebate calculation* 500 - 4,100 4,100 4,600 Arbitrage rebate calculation* 500 - - - - 500 Dissemination agent* 1,000 - 333 333 1,000 Insurance results additional access service* - - - - 5,500 Telephone 200 83 117 200 200 200 200 <td< td=""><td>REVENUES</td><td></td><td></td><td></td><td></td><td></td><td></td><td><u> </u></td><td></td></td<>	REVENUES							<u> </u>	
EXPENDITURES Professional & administrative Management/accounting/recording 48,000 10,000 20,000 30,000 48,000 Legal 25,000 2,000 5,500 7,500 25,000 Engineering 2,000 - 2,000 2,000 2,000 Audit* 5,500 - 4,100 4,100 4,600 Arbitrage rebate calculation* 500 - - - 500 5	Landowner contribution		\$		\$		\$		
Professional & administrative 48,000 10,000 20,000 30,000 48,000 Legal 25,000 2,000 5,500 7,500 25,000 Engineering 2,000 - 2,000 2,000 2,000 Audit* 5,500 - 4,100 4,100 4,600 Arbitrage rebate calculation* 500 - - - 500 Dissemination agent* 1,000 - 333 333 1,000 EMMA software service* - - - - - 500 EMMA software service* - - - - - 1,000 EMMA software service* - - - - - 1,000 EMMA software service* - - - - - 1,000 EMMA software service* - - - - - 1,000 Trustee* 5,500 - - 500 500 500 500	Total revenues	97,290		16,623		56,110		72,733	107,110
Management/accounting/recording 48,000 10,000 20,000 30,000 48,000 Legal 25,000 2,000 5,500 7,500 25,000 Engineering 2,000 - 2,000 2,000 2,000 Audit* 5,500 - 4,100 4,100 4,600 Arbitrage rebate calculation* 500 - - - - 500 Dissemination agent* 1,000 - 333 333 1,000 EMMA software service* - - - - - 1,000 Trustee* 5,500 - - - - 5,500 Telephone 200 83 117 200 200 Postage 500 - 500 500 500 Printing & binding 500 - 500 500 500 Legal advertising 1,500 - 20,000 20,000 11,000 Annual special district fee 175	EXPENDITURES								
Legal 25,000 2,000 5,500 7,500 25,000 Engineering 2,000 - 2,000 2,000 2,000 Audit* 5,500 - 4,100 4,100 4,600 Arbitrage rebate calculation* 500 - - - - 500 Dissemination agent* 1,000 - 333 333 1,000 EMMA software service* - - - - - 1,000 Trustee* 5,500 - - - - 1,000 Trustee* 5,500 - - - 5,500 - - 5,500 Telephone 200 83 117 200	Professional & administrative								
Legal 25,000 2,000 5,500 7,500 25,000 Engineering 2,000 - 2,000 2,000 2,000 Audit* 5,500 - 4,100 4,100 4,600 Arbitrage rebate calculation* 500 - - - - 500 Dissemination agent* 1,000 - 333 333 1,000 EMMA software service* - - - - - 1,000 Trustee* 5,500 - - - - 1,000 Trustee* 5,500 - - - 5,500 - - 5,500 Telephone 200 83 117 200 20	Management/accounting/recording	48,000		10,000		20,000		30,000	48,000
Audit* 5,500 - 4,100 4,100 4,600 Arbitrage rebate calculation* 500 - - - 500 Dissemination agent* 1,000 - 333 333 1,000 EMMA software service* - - - - - 1,000 EMMA software service* - - - - - 1,000 EMMA software service* - - - - - 1,000 EMMA software service* - - - - - 1,000 EMMA software service* - - - - - 1,000 Trustee* 5,500 - - 500 500 2	Legal	25,000		2,000		5,500		7,500	25,000
Arbitrage rebate calculation* 500 500 Dissemination agent* 1,000 - 333 333 1,000 EMMA software service* 1,000 Trustee* 5,500 5,500 Telephone 200 83 117 200 200 Postage 500 - 500 500 500 Printing & binding 500 208 292 500 500 Legal advertising 1,500 - 20,000 20,000 11,000 Annual special district fee 175 175 - 175 Insurance - GL and D&O 5,500 5,200 - 5,200 5,720 Contingencies/bank charges 500 4 496 500 500 Website hosting & maintenance 705 705 - 705 705 Website ADA compliance 210 - 210 210 210 Total professional & administrative 97,290 18,375 53,548 71,923 107,110 Excess/(deficiency) of revenues over/(under) expenditures - (1,752) 2,562 810 - Fund balance - beginning (unaudited) - (810) (2,562) (810) - Fund balance - ending (projected) Unassigned - (2,562)	Engineering	2,000		-		2,000		2,000	2,000
Dissemination agent* 1,000 - 333 333 1,000 EMMA software service* - - - - - 1,000 Trustee* 5,500 - - - 5,500 Telephone 200 83 117 200 200 Postage 500 - 500 500 500 Printing & binding 500 208 292 500 500 Legal advertising 1,500 - 20,000 20,000 11,000 Annual special district fee 175 175 - 175 175 Insurance - GL and D&O 5,500 5,200 - 5,200 5,720 Contingencies/bank charges 500 4 496 500 500 Website hosting & maintenance 705 705 - 705 705 Website ADA compliance 210 - 210 210 210 Total professional & administrative 97,290 <t< td=""><td>Audit*</td><td>5,500</td><td></td><td>-</td><td></td><td>4,100</td><td></td><td>4,100</td><td>4,600</td></t<>	Audit*	5,500		-		4,100		4,100	4,600
EMMA software service* - - - - - - 1,000 Trustee* 5,500 - - - 5,500 Telephone 200 83 117 200 200 Postage 500 - 500 500 500 Printing & binding 500 208 292 500 500 Legal advertising 1,500 - 20,000 20,000 11,000 Annual special district fee 175 175 - 175 175 Insurance - GL and D&O 5,500 5,200 - 5,200 5,720 Contingencies/bank charges 500 4 496 500 500 Website hosting & maintenance 705 705 - 705 705 Website ADA compliance 210 - 210 210 210 210 Total professional & administrative 97,290 18,375 53,548 71,923 107,110 Excess	Arbitrage rebate calculation*	500		-		-		-	500
Trustee* 5,500 - - - 5,500 Telephone 200 83 117 200 200 Postage 500 - 500 500 500 Printing & binding 500 208 292 500 500 Legal advertising 1,500 - 20,000 20,000 11,000 Annual special district fee 175 175 - 175 175 Insurance - GL and D&O 5,500 5,200 - 5,200 5,720 Contingencies/bank charges 500 4 496 500 500 Website hosting & maintenance 705 705 - 705 705 Website ADA compliance 210 - 210 210 210 210 Total professional & administrative 97,290 18,375 53,548 71,923 107,110 Excess/(deficiency) of revenues over/(under) expenditures - (1,752) 2,562 810 - F	Dissemination agent*	1,000		-		333		333	1,000
Telephone 200 83 117 200 200 Postage 500 - 500 500 500 Printing & binding 500 208 292 500 500 Legal advertising 1,500 - 20,000 20,000 11,000 Annual special district fee 175 175 - 175 175 Insurance - GL and D&O 5,500 5,200 - 5,200 5,720 Contingencies/bank charges 500 4 496 500 500 Website hosting & maintenance 705 705 - 705 705 Website ADA compliance 210 - 210 210 210 210 Total professional & administrative 97,290 18,375 53,548 71,923 107,110 Excess/(deficiency) of revenues over/(under) expenditures - (1,752) 2,562 810 - Fund balance - beginning (unaudited) - (810) (2,562) - -	EMMA software service*	-		-		-		-	1,000
Postage 500 - 500 500 500 Printing & binding 500 208 292 500 500 Legal advertising 1,500 - 20,000 20,000 11,000 Annual special district fee 175 175 - 175 175 Insurance - GL and D&O 5,500 5,200 - 5,200 5,720 Contingencies/bank charges 500 4 496 500 500 Website hosting & maintenance 705 705 - 705 705 Website ADA compliance 210 - 210 210 210 Total professional & administrative 97,290 18,375 53,548 71,923 107,110 Excess/(deficiency) of revenues over/(under) expenditures - (1,752) 2,562 810 - Fund balance - beginning (unaudited) - (810) (2,562) - - - Unassigned - (2,562) - - -	Trustee*	5,500		-		-		-	5,500
Printing & binding 500 208 292 500 500 Legal advertising 1,500 - 20,000 20,000 11,000 Annual special district fee 175 175 - 175 175 Insurance - GL and D&O 5,500 5,200 - 5,200 5,720 Contingencies/bank charges 500 4 496 500 500 Website hosting & maintenance 705 705 - 705 705 Website ADA compliance 210 - 210 210 210 210 Total professional & administrative 97,290 18,375 53,548 71,923 107,110 Excess/(deficiency) of revenues over/(under) expenditures - (1,752) 2,562 810 - Fund balance - beginning (unaudited) - (810) (2,562) (810) - Fund balance - ending (projected) - (2,562) - - - -	Telephone	200		83		117		200	200
Legal advertising 1,500 - 20,000 20,000 11,000 Annual special district fee 175 175 - 175 175 Insurance - GL and D&O 5,500 5,200 - 5,200 5,720 Contingencies/bank charges 500 4 496 500 500 Website hosting & maintenance 705 705 - 705 705 Website ADA compliance 210 - 210 210 210 210 Total professional & administrative 97,290 18,375 53,548 71,923 107,110 Excess/(deficiency) of revenues over/(under) expenditures - (1,752) 2,562 810 - Fund balance - beginning (unaudited) - (810) (2,562) (810) - Fund balance - ending (projected) - (2,562) - - - - Unassigned - (2,562) - - - - -	Postage	500		-		500		500	500
Annual special district fee 175 175 - 175 175 Insurance - GL and D&O 5,500 5,200 - 5,200 5,720 Contingencies/bank charges 500 4 496 500 500 Website hosting & maintenance 705 705 - 705 705 Website ADA compliance 210 - 210 210 210 210 Total professional & administrative 97,290 18,375 53,548 71,923 107,110 Excess/(deficiency) of revenues over/(under) expenditures - (1,752) 2,562 810 - Fund balance - beginning (unaudited) - (810) (2,562) (810) - Fund balance - ending (projected) - (2,562) - - - - Unassigned - (2,562) - - - - -	Printing & binding	500		208		292		500	500
Insurance - GL and D&O 5,500 5,200 - 5,200 5,720 Contingencies/bank charges 500 4 496 500 500 Website hosting & maintenance 705 705 - 705 705 Website ADA compliance 210 - 210 210 210 Total professional & administrative 97,290 18,375 53,548 71,923 107,110 Excess/(deficiency) of revenues over/(under) expenditures - (1,752) 2,562 810 - Fund balance - beginning (unaudited) Fund balance - ending (projected) - (810) (2,562) - - - - Unassigned - (2,562) -	Legal advertising	1,500		-		20,000		20,000	11,000
Contingencies/bank charges 500 4 496 500 500 Website hosting & maintenance 705 705 - 705 705 Website ADA compliance 210 - 210 210 210 210 Total professional & administrative 97,290 18,375 53,548 71,923 107,110 Excess/(deficiency) of revenues over/(under) expenditures - (1,752) 2,562 810 - Fund balance - beginning (unaudited) Fund balance - ending (projected) Unassigned - (810) (2,562) - - - -	Annual special district fee	175		175		-		175	175
Website hosting & maintenance 705 705 - 705 705 Website ADA compliance 210 - 210 210 210 Total professional & administrative 97,290 18,375 53,548 71,923 107,110 Excess/(deficiency) of revenues over/(under) expenditures - (1,752) 2,562 810 - Fund balance - beginning (unaudited) Fund balance - ending (projected) Unassigned - (2,562) - - - -	Insurance - GL and D&O	5,500		5,200		-		5,200	5,720
Website ADA compliance 210 - 210 210 210 Total professional & administrative 97,290 18,375 53,548 71,923 107,110 Excess/(deficiency) of revenues over/(under) expenditures - (1,752) 2,562 810 - Fund balance - beginning (unaudited) Fund balance - ending (projected) Unassigned - (810) (2,562) -	Contingencies/bank charges	500		4		496		500	500
Total professional & administrative 97,290 18,375 53,548 71,923 107,110 Excess/(deficiency) of revenues over/(under) expenditures - (1,752) 2,562 810 - Fund balance - beginning (unaudited) Fund balance - ending (projected) Unassigned - (2,562) - -	Website hosting & maintenance	705		705		-		705	705
Excess/(deficiency) of revenues over/(under) expenditures - (1,752) 2,562 810 - Fund balance - beginning (unaudited) - (810) (2,562) (810) - Fund balance - ending (projected) Unassigned - (2,562)	Website ADA compliance	210		-		210		210	210
over/(under) expenditures - (1,752) 2,562 810 - Fund balance - beginning (unaudited) - (810) (2,562) (810) - Fund balance - ending (projected) - (2,562) - - - Unassigned - (2,562) - - - -	Total professional & administrative	97,290		18,375		53,548		71,923	107,110
over/(under) expenditures - (1,752) 2,562 810 - Fund balance - beginning (unaudited) - (810) (2,562) (810) - Fund balance - ending (projected) - (2,562) - - - Unassigned - (2,562) - - - -	Excess/(deficiency) of revenues								
Fund balance - ending (projected) Unassigned - (2,562)	•	-		(1,752)		2,562		810	-
Fund balance - ending (projected) Unassigned - (2,562)	Fund balance - beginning (unaudited)	-		(810)		(2,562)		(810)	-
Unassigned (2,562)	· · · · · · · · · · · · · · · · ·			. ,		· · /		, ,	
		-		(2,562)		-		-	-
	Fund balance - ending	\$ -	\$	(2,562)	\$	_	\$		\$ -

^{*} These items will be realized when bonds are issued

JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES

Professional 9 administrative	
Professional & administrative	¢ 40,000
Management/accounting/recording	\$ 48,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community	
development districts by combining the knowledge, skills and experience of a team of	
professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond	
financings, operates and maintains the assets of the community.	05.000
Legal	25,000
General counsel and legal representation, which includes issues relating to public	
finance, public bidding, rulemaking, open meetings, public records, real property	
dedications, conveyances and contracts.	2.000
Engineering The Districtle Engineer will provide construction and consulting continue to posit the	2,000
The District's Engineer will provide construction and consulting services, to assist the	
District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and	
maintenance of the District's facilities.	
	4 600
Audit* Statutorily required for the District to undertake an independent examination of its	4,600
Statutorily required for the District to undertake an independent examination of its	
books, records and accounting procedures.	F00
Arbitrage rebate calculation*	500
To ensure the District's compliance with all tax regulations, annual computations are	
necessary to calculate the arbitrage rebate liability.	4 000
Dissemination agent*	1,000
The District must annually disseminate financial information in order to comply with the	
requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell,	
Hunt & Associates serves as dissemination agent.	
EMMA software service*	1,000
Disclosure Technology Services, LLC EMMA filing assistance software license	
agreement for quarterly disclosure reporting	
Trustee*	5,500
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages	
Legal advertising	11,000
The District advertises for monthly meetings, special meetings, public hearings, public	
bids, etc.	

JUNIPER COVE COMMUNITY DEVELOPMENT DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance - GL and D&O	5,720
Contingencies/bank charges	500
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	705
Website ADA compliance	210
Total expenditures	\$107,110

^{*} These items will be realized when bonds are issued
** WHA will charge a reduced management fee of \$2,000 per month until bonds are issued.