

WESTCHASE
Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2019

Version 2 - Final Budget

(Adopted on 8/7/18)

Prepared by:



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Westchase

Community Development District

Operating Budget

Fiscal Year 2019

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET	THRU	MAR -	PROJECTED	BUDGET
			FY 2018	FEB-2018	SEP-2018	FY 2018	FY 2019
REVENUES							
Interest - Investments	\$ 7,963	\$ 2,566	\$ 3,000	\$ 2,628	\$ 1,877	\$ 4,505	\$ 3,000
Interest - Tax Collector	219	398	-	493	-	493	-
Special Assmnts- Tax Collector	2,711,216	2,741,385	2,701,123	2,520,091	181,032	2,701,123	2,699,509
Special Assmnts- Refund	(668)	-	-	-	-	-	-
Special Assmnts- Discounts	(98,304)	(96,974)	(108,045)	(98,779)	(1,810)	(100,589)	(107,980)
Settlements	6,852	-	-	-	-	-	-
Other Miscellaneous Revenues	2,418	13,024	-	3,641	-	3,641	-
Pavilion Rental	7,326	10,177	4,000	5,409	-	5,409	4,000
TOTAL REVENUES	2,637,912	2,671,073	2,600,078	2,433,502	181,099	2,614,601	2,598,529
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	11,600	10,800	13,000	7,400	7,000	14,400	13,000
FICA Taxes	887	826	995	566	536	1,102	995
ProfServ-Engineering	26,325	23,346	36,000	13,045	18,000	31,045	36,000
ProfServ-Legal Services	90,440	70,668	90,000	45,921	44,079	90,000	90,000
ProfServ-Mgmt Consulting Serv	101,691	104,843	108,093	45,039	63,054	108,093	108,198
ProfServ-Recording Secretary	12,706	11,018	11,000	5,480	5,520	11,000	11,000
Auditing Services	7,500	7,592	7,592	7,500	92	7,592	7,592
Postage and Freight	806	2,029	1,200	261	939	1,200	1,200
Insurance - General Liability	34,204	35,803	39,383	35,801	-	35,801	39,381
Printing and Binding	625	383	600	74	511	585	600
Legal Advertising	6,177	4,783	3,000	1,519	3,961	5,480	6,500
Misc-Assessmnt Collection Cost	36,615	34,897	54,022	48,426	3,621	52,047	53,990
Misc-Credit Card Fees	138	156	220	143	200	343	350
Misc-Contingency	19	3,006	100	-	-	-	100
Office Supplies	10	304	550	-	-	-	550
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	329,918	310,629	365,930	211,350	147,512	358,862	369,631
<i>Flood Control/Stormwater Mgmt</i>							
Contracts-Lake and Wetland	90,000	100,000	100,000	41,667	58,333	100,000	118,000
Contracts-Fountain	4,625	4,020	7,020	3,010	4,010	7,020	7,020
R&M-Aquascaping	1,814	35,141	15,000	1,750	13,250	15,000	15,000
R&M-Drainage	21,325	22,372	28,000	6,300	21,700	28,000	28,000
R&M-Fountain	2,575	2,330	3,000	679	2,321	3,000	3,000
R&M-Lake Erosion	38,250	42,776	-	-	-	-	-
Total Flood Control/Stormwater Mgmt	158,589	206,639	153,020	53,406	99,614	153,020	171,021

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ACTUAL FY 2017	ADOPTED BUDGET FY 2018	ACTUAL	PROJECTED	TOTAL	ANNUAL
				THRU FEB-2018	MAR - SEP-2018	PROJECTED FY 2018	BUDGET FY 2019
Right of Way							
Payroll-Salaries	163,983	193,487	178,145	68,764	120,042	188,806	178,145
Payroll-Benefits	63,352	61,030	62,454	33,038	29,416	62,454	62,454
Payroll - Overtime	9,986	19,569	17,500	7,899	9,601	17,500	17,500
Payroll - Bonus	12,621	33,652	33,652	18,085	-	18,085	33,652
FICA Taxes	19,071	26,986	25,954	11,292	9,918	21,210	25,954
Contracts-Police	180,785	136,075	180,000	59,342	83,079	142,421	180,000
Contracts-Other Services	18,600	19,320	19,560	8,150	11,410	19,560	19,560
Contracts-Landscape	525,608	528,509	525,608	221,703	521,432	743,135	525,608
Contracts-Mulch	147,592	147,592	147,592	73,796	73,636	147,432	147,592
Contracts-Irrigation	3,600	-	-	-	-	-	-
Contracts-Plant Replacement	75,484	35,306	52,959	17,653	35,306	52,959	52,959
Contracts-Road Cleaning	8,351	6,959	8,351	4,176	4,175	8,351	8,351
Contracts-Security Alarms	641	641	641	160	481	641	641
Contracts-Pest Control	576	576	576	220	336	556	576
Contracts-Other Landscape	-	-	-	2,400	3,360	5,760	5,760
Fuel, Gasoline and Oil	9,751	9,714	13,000	4,681	6,553	11,234	13,000
Communication - Teleph - Field	5,186	8,739	11,600	2,050	7,950	10,000	11,600
Utility - General	25,950	22,409	32,000	10,103	14,144	24,247	32,000
Utility - Reclaimed Water	8,282	9,868	11,000	5,432	7,605	13,037	15,000
Insurance - General Liability	3,274	3,427	3,770	3,427	-	3,427	3,770
R&M-General	37,094	36,162	58,009	9,064	30,936	40,000	42,500
R&M-Equipment	10,491	5,676	20,000	960	10,040	11,000	20,000
R&M-Grounds	95,143	134,962	177,153	53,072	74,301	127,373	128,300
R&M-Irrigation	31,769	69,189	25,000	19,215	26,901	46,116	65,000
R&M-Sidewalks	1,562	-	17,000	-	17,000	17,000	17,000
R&M-Signage	6,828	3,594	6,000	400	5,600	6,000	6,000
R&M-Walls and Signage	22,247	33,348	32,500	19,865	27,811	47,676	32,500
Misc-Holiday Decor	10,066	1,807	5,000	4,714	-	4,714	10,000
Misc-Hurricane Expense	-	26,908	-	-	-	-	-
Misc-Taxes (Streetlights)	28,724	29,480	28,724	34,084	-	34,084	34,084
Misc-Contingency	75	8,916	5,000	-	9,000	9,000	5,000
Office Supplies	3,427	2,299	3,500	98	3,402	3,500	3,500
Cleaning Services	119	854	1,680	-	826	826	1,680
Op Supplies - General	5,848	1,803	6,000	579	5,321	5,900	6,000
Op Supplies - Uniforms	604	236	600	374	226	600	600
Supplies - Misc.	-	-	600	-	-	-	600
Subscriptions and Memberships	461	150	400	50	300	350	400
Conference and Seminars	-	-	1,000	-	1,000	1,000	1,000
Cap Outlay - Vehicles	-	33,013	-	-	-	-	-
Total Right of Way	1,537,151	1,652,256	1,712,528	694,846	1,151,107	1,845,953	1,708,286

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET FY 2018	THRU FEB-2018	MAR - SEP-2018	PROJECTED FY 2018	BUDGET FY 2019
Common Area							
R&M-General	10,093	2,356	17,000	9,862	7,138	17,000	17,000
R&M-Boardwalks	-	-	700	-	700	700	700
R&M-Brick Pavers	1,582	-	1,200	-	1,200	1,200	1,200
R&M-Grounds	25,031	13,449	1,500	2,250	-	2,250	1,500
R&M-Signage	240	-	1,400	-	1,400	1,400	1,400
R&M-Walls and Signage	1,114	-	900	-	900	900	900
Misc-Internet Services	-	2,485	5,400	3,494	4,311	7,805	7,391
Impr - Park	987,558	425,325	340,500	2,643	-	2,643	319,500
Total Common Area	1,025,618	443,615	368,600	18,249	15,649	33,898	349,591
TOTAL EXPENDITURES	3,051,276	2,613,139	2,600,078	977,851	1,413,883	2,391,734	2,598,529
Excess (deficiency) of revenues							
Over (under) expenditures	(413,364)	57,934	-	1,455,651	(1,232,784)	222,867	-
OTHER FINANCING SOURCES (USES)							
Interfund Transfer - In	-	9,060	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	9,060	-	-	-	-	-
Net change in fund balance	(413,364)	66,994	-	1,455,651	(1,232,784)	222,867	-
FUND BALANCE, BEGINNING	2,830,268	2,416,904	2,483,898	2,483,898	-	2,483,898	2,706,765
FUND BALANCE, ENDING	\$ 2,416,904	\$ 2,483,898	\$ 2,483,898	\$ 3,939,549	\$ (1,232,784)	\$ 2,706,765	\$ 2,706,765

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2019	\$ 2,706,765
Net Change in Fund Balance - Fiscal Year 2019	-
Reserves - Fiscal Year 2019 Additions	-
Total Funds Available (Estimated) - 9/30/19	2,706,765

ALLOCATION OF AVAILABLE FUNDS***Nonspendable Fund Balance***

Deposits		6,389
	Subtotal	6,389

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital		649,632 ⁽¹⁾
Reserves - Erosion Control		60,000
Reserves - Roadways Prior Years		502,031
	Subtotal	1,211,663

Total Allocation of Available Funds	1,218,052
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Total Unassigned (undesignated) Cash	\$ 1,488,713
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Budget Narrative
Fiscal Year 2019**REVENUES****Interest-Investments**

The District earns interest on the monthly average collected balance for their operating accounts.

Special Assessments-Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

Pavilion Rental

The District earns revenue on the rental of the District's pavilion and other amenities.

EXPENDITURES**Administrative****P/R-Board of Supervisors**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the fiscal year is based upon all supervisors attending all of the meetings.

Professional Services-Engineering

The District's engineer provides general engineering services to the District, i.e. attendance and preparation for monthly board meetings when requested, review of invoices, and other specifically requested assignments.

Professional Services-Legal Services

The District's Attorney, Erin McCormick Law P.A. provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

Professional Services-Management Consulting Services

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark. Also included are costs for Information Technology charges to process the District's financial activities, i.e. accounts payable, financial statements and budgets. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Professional Services-Recording Secretary

The recording of the board minutes by Richard Lee Recording. Their charges include an up to \$85 hourly appearance fee, \$5.50 per page, audio and postage expenditures.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement.

Postage and Freight

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Budget Narrative
Fiscal Year 2019

EXPENDITURES

Administrative (continued)

Insurance-General Liability

The District's Property Insurance policy is with Public Insurance Risk. They specialize in providing insurance coverage to governmental agencies. The budgeted amount allows for a projected increase in the premium.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Miscellaneous-Assessment Collection Costs

The District reimburses the Hillsborough County Tax Collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 1% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

Miscellaneous-Credit Card Fees

The District has elected to accept credit card payments for pavilion rentals, remote controls and gate bar codes. They have a contract with Square Up. For a swiped card, the fee is 2.75% and for a keyed in card, the fee is 3.5%.

Miscellaneous-Contingency

Unscheduled expenses not included in the budget categories or not anticipated in a specific line item.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Annual District Filing Fee

The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity.

Flood Control/Stormwater Management

Contracts-Lake and Wetland

A&B Aquatics contract is \$8,333 per month. Scheduled maintenance consists of monthly inspections and treatment of aquatic weeds and algae within CDD lakes. Herbicides will consist of chemical treatments. Algae control will include hand removal and chemical treatments.

Contracts-Fountain

Triangle Pool Service contract is \$500 per month. This category is intended to cover the cost of operating and maintaining the three decorative fountains and lighted entry signs that are within the Town Center on Montague Drive. The inter-active fountain has state requirements to have a state certified pool attendant perform tests every other day and report to the state monthly tests results. The District has a contract with *Fountain Design Group, Inc.* for \$255 per quarter to maintain the cascade fountain.

Budget Narrative
Fiscal Year 2019**EXPENDITURES****Flood Control/Stormwater Management** (continued)**R&M-Aquascaping**

This category covers the cost associated for the replanting of vegetation required by permit in 28 different sites currently monitored semi-annually by regulatory agencies. The fund is intended for replenishing the species with a low survival rate to meet permit criteria.

R&M-Drainage

This category is intended to cover the cost of cleaning pond bottoms and is tied to the drainage system/baskets for the entire community.

R&M-Fountain

\$3,000 is projected for incidental repairs and supplies. This category is intended to cover the cost of operating and maintaining the three decorative fountains and lighted entry signs that are within the Town Center on Montague Drive.

Right of Way**Payroll-Salaries**

Payroll and staffing overhead costs associated with the services being provided by District staff. This includes District employees utilized in the field as well as the office, performing management of all District assets and facilities.

Payroll-Benefits

This represents Individual Retirement Account @ 2% of salary, Health Insurance and Workers' Compensation.

Payroll-Overtime

This represents the cost associated with employees working during off hours and weekends. Daily routine consists of opening the bathrooms in the mornings and at the end of the day, cleaning/closing bathrooms.

Payroll-Bonus

Annual bonuses given to field staff.

FICA Taxes

Taxes for the regular payroll, overtime and bonus.

Contracts-Police

The District has an agreement with David Gee, Sheriff to patrol the District property. The District also pays deputies a payroll based on the hours worked.

Contracts-Other Services

OLM contract is \$1,630 per month to review and monitor existing landscape contracted performance.

Contracts-Landscape

The Davey Tree Expert contract amount is \$43,800.66 per month for landscape maintenance services for the District.

Contracts-Mulch

The Davey Tree Expert contract amount is \$147,592 per year for bi-annual mulch application per contract specifications throughout the District.

Contracts-Plant Replacement

Davey Tree Expert contract amount is \$52,959 per year for seasonal plant installation per contract specifications.

Budget Narrative
Fiscal Year 2019**EXPENDITURES****Right of Way** (continued)**Contracts-Road Cleaning**

USA Services contract is \$1,391.88 per sweep. Street sweeping is completed six times per year @ fifty-eight miles of curbing plus disposal.

Contracts-Security Alarms

ADT Security Services contract amount is \$160.29 per quarter for Alarm Net Transmission, Monitoring of Alarm System and Service Contract Burglary.

Contracts-Pest Control

Hughes Exterminators, Inc. contract amount is \$48 per month for 9515 W Linebaugh Ave, Tampa, FL 33626.

Fuel, Gasoline & Oil

Expenditures for the operation of all field equipment. Palmdale Oil Co. is the fuel vendor.

Communication-Telephone

Includes the cost for Network Factor (office telephone); Bright House Networks LLC (office internet); Frontier (Fax Line); and Sprint (cellular phones).

Utility-General

Electricity for lighting in parks, entry features, fountains, gazebos, and pavilions; water, wastewater, re-use utilities for drinking fountains; feature fountains, bathrooms and irrigation. Fees are based on historical costs plus anticipated rate increases and additional areas.

Utility-Reclaimed Water

Hillsborough County (BOCC) reclaimed water.

Insurance-General Liability

Auto insurance and any other vehicle or equipment insurance not covered by the District's general liability policy. The budget includes a projected 10% premium increase.

R&M-General

Allocated for all general repairs and maintenance that the District should incur during the fiscal year.

R&M-Equipment

Repair, replacement and maintenance of equipment utilized by the District.

R&M-Grounds

This is for various maintenance functions that may arise during the fiscal year.

R&M-Irrigation

Irrigation repairs are performed routinely by *Davey Tree Expert* for the District.

R&M-Sidewalks

Planned repairs for the District sidewalks.

R&M-Signage

Scheduled maintenance of signage consists of cleaning, pressure washing, general maintenance, minor repairs, touch-up painting and gold leaf replacement.

Budget Narrative
Fiscal Year 2019**EXPENDITURES****Right of Way** (continued)**R&M-Walls**

Scheduled maintenance consists of pressure washing, cleaning, painting, repair and replacement of damaged areas.

Miscellaneous-Holiday Decor

Seasonal decorations for the field property.

Miscellaneous-Taxes (Street Lights)

The District owns property adjacent to the road rights-of-way. For this reason, the County assesses the District for its portion of the street lighting costs. Additionally, there are specialty street lights, bollards and miscellaneous lights within the right-of-way that are the benefit of the entire community. The costs shown are for electric and maintenance only (*approximately \$20.254 per light per month*). Fees are based on historical costs.

Miscellaneous-Contingency

Represents the potential excess of unscheduled maintenance expenses not included in the budget categories or not anticipated in specific line item.

Office Supplies

General office supplies that are needed for field operation.

Cleaning Services

Zeigler Cleaning contract amount is \$140 per month for the field office cleaning.

Operating Supplies - General

Supplies needed for District operation.

Operating Supplies - Uniforms

Uniforms for field employees.

Supplies - Miscellaneous

This is for any miscellaneous supplies that the District may need for its operation.

Subscriptions and Memberships

This is for memberships for the website, Sam's Club and BJ's.

Conferences and Seminars

Training for field staff.

Common Area (Park & Recreation)**Contracts-Other Landscaping**

Baker Commercial Landscaping contract amount is \$480 per month for scheduled landscape, irrigation, fertilization and pest control services for Westchase BAC common area.

R&M-General

Maintenance consists of pressure washing, cleaning, repainting, repair and replacement to all District parks. Also, common area facilities such as bathrooms, gazebos, picnic tables, benches and trash earns.

Budget Narrative
Fiscal Year 2019**EXPENDITURES****Common Area (Park & Recreation)** (continued)**R&M-Boardwalks**

Scheduled maintenance consists of pressure washing, cleaning, repainting, repair and replacement of damaged areas plus minor repairs of the wooded boardwalks. This category is intended to cover the on-going maintenance of the three wooded boardwalks located at Radcliffe, Glencliff Park and West Park Village. The total linear footage is approximately 175”.

R&M-Brick Pavers

Scheduled maintenance consists of pressure washing, cleaning, and minor repairs of brick pavers located in the park at West Village. Repair and replacement of damaged areas.

R&M-Grounds

This is for various maintenance functions that may arise during the fiscal year. Deferred maintenance.

R&M-Signage

Scheduled maintenance consists of pressure washing, cleaning, general maintenance, minor repairs, touch-up painting and gold leaf replacement.

R&M-Walls

Scheduled maintenance consists of pressure washing, cleaning, painting, repair and replacement of damaged areas.

Miscellaneous-Internet Services

Bright House Networks business internet services for Glencliff, Baybridge and West Park Village.

Impr - Park

Park improvements and enhancements are planned for the District's common area.

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET	THRU	MAR -	PROJECTED	BUDGET
			FY 2018	FEB-2018	SEP-2018	FY 2018	FY 2019
REVENUES							
Interest - Investments	\$ 348	\$ 1,411	\$ 125	\$ 191	\$ 267	\$ 458	\$ 125
Special Assmnts- Tax Collector	55,761	66,436	66,483	62,027	4,456	66,483	63,005
Special Assmnts- Refund	(14)	-	-	-	-	-	-
Special Assmnts- Discounts	(3,960)	(4,254)	(4,792)	(4,381)	(80)	(4,461)	(4,653)
Capital Improvement	53,122	53,345	53,319	49,746	3,573	53,319	53,319
Gate Bar Code/Remotes	426	258	-	103	-	103	-
TOTAL REVENUES	105,683	117,196	115,135	107,686	8,216	115,902	111,796
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	1,475	1,562	2,396	2,148	161	2,309	2,326
Misc-Credit Card Fees	12	10	15	3	7	10	15
Total Administrative	1,487	1,572	2,411	2,151	168	2,319	2,341
<i>Right of Way</i>							
Communication - Teleph - Field	2,806	2,608	3,500	1,175	1,651	2,826	2,831
Electricity - Streetlighting	-	5,752	8,585	2,565	3,591	6,156	8,585
Insurance - General Liability	1,454	1,522	1,674	1,522	-	1,522	1,674
R&M-General	3,161	381	19,700	6,249	8,749	14,998	19,700
R&M-Gate	5,228	27,099	6,340	5,845	4,155	10,000	6,340
R&M-Streetlights	4,721	-	2,600	-	-	-	-
1st Quarter Operating Reserves	-	-	1,733	-	-	-	1,733
Reserve - Roadways	-	-	15,273	-	-	-	15,273
Total Right of Way	17,370	37,362	59,405	17,356	18,146	35,502	56,136
TOTAL EXPENDITURES	18,857	38,934	61,816	19,507	18,314	37,821	58,477
Excess (deficiency) of revenues							
Over (under) expenditures	86,826	78,262	53,319	88,179	(10,098)	78,081	53,319
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	53,319	-	-	-	53,319
TOTAL OTHER SOURCES (USES)	-	-	53,319	-	-	-	53,319
Net change in fund balance	86,826	78,262	53,319	88,179	(10,098)	78,081	53,319
FUND BALANCE, BEGINNING	4,227	91,053	169,315	169,315	-	169,315	247,396
FUND BALANCE, ENDING	\$ 91,053	\$ 169,315	\$ 222,634	\$ 257,494	\$ (10,098)	\$ 247,396	\$ 300,716

Exhibit "B"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2019	\$ 247,396
Net Change in Fund Balance - Fiscal Year 2019	53,319
Reserves - Fiscal Year 2019 Additions	15,273
Total Funds Available (Estimated) - 9/30/19	315,988

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	3,628
Subtotal	<u>3,628</u>

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital repayment FY 2015	1,733 ⁽¹⁾
Operating Reserves - First Quarter Operating Capital repayment FY 2016	1,733
Operating Reserves - First Quarter Operating Capital repayment FY 2017	1,733
Operating Reserves - First Quarter Operating Capital repayment FY 2018	1,733
Streetlight Loan Repayment FY 2015	53,319
Streetlight Loan Repayment FY 2016	53,319
Streetlight Loan Repayment FY 2017	53,319
Streetlight Loan Repayment FY 2018	53,319
Streetlight Loan Repayment FY 2019	15,000
Replenish Reserve - Roadways FY 2015	15,273
Reserves - Roadways FY 2016	15,273
Reserves - Roadways FY 2017	15,273
Reserves - Roadways FY 2018	15,273
Reserves - Roadways FY 2019	15,273
Subtotal	<u>311,571</u>

Total Allocation of Available Funds	315,199
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Total Unassigned (undesignated) Cash	<u><u>\$ 789</u></u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures. Per BOS, to recoup will be over 5 years (Starting with FY 2015 budget cycle)

Anticipated Replacement Year	2026
Anticipated Replacement Costs	168,000
Anticipated Reserve	168,000

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET FY 2018	THRU FEB-2018	MAR - SEP-2018	PROJECTED FY 2018	BUDGET FY 2019
REVENUES							
Interest - Investments	\$ 344	\$ 1,719	\$ 40	\$ 119	167	\$ 286	\$ 40
Special Assmnts- Tax Collector	18,174	18,183	18,174	16,956	1,218	18,174	18,174
Special Assmnts- Refund	(4)	-	-	-	-	-	-
Special Assmnts- Discounts	(659)	(643)	(727)	(665)	(12)	(677)	(727)
TOTAL REVENUES	17,855	19,259	17,487	16,410	1,372	17,782	17,487
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	245	240	363	326	24	350	363
Total Administrative	245	240	363	326	24	350	363
<i>Right of Way</i>							
R&M-Streetlights	16,544	17,873	17,124	7,614	10,660	\$ 18,274	17,124
Total Right of Way	16,544	17,873	17,124	7,614	10,660	18,274	17,124
TOTAL EXPENDITURES	16,789	18,113	17,487	7,940	10,684	18,624	17,487
Excess (deficiency) of revenues Over (under) expenditures	1,066	1,146	-	8,470	(9,312)	(842)	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	1,066	1,146	-	8,470	(9,312)	(842)	-
FUND BALANCE, BEGINNING	21,837	22,903	24,049	24,049	-	24,049	23,207
FUND BALANCE, ENDING	\$ 22,903	\$ 24,049	\$ 24,049	\$ 32,519	\$ (9,312)	\$ 23,207	\$ 23,207

Exhibit "C"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2019	\$ 23,207
Net Change in Fund Balance - Fiscal Year 2019	-
Reserves - Fiscal Year 2019 Additions	-
Total Funds Available (Estimated) - 9/30/19	23,207

ALLOCATION OF AVAILABLE FUNDS***Nonspendable Fund Balance***

Deposits		4,043
	Subtotal	4,043

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital		4,372 ⁽¹⁾
	Subtotal	4,372

Total Allocation of Available Funds	8,415
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Total Unassigned (undesignated) Cash	\$ 14,793
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET	THRU	MAR -	PROJECTED	BUDGET
			FY 2018	FEB-2018	SEP-2018	FY 2018	FY 2019
REVENUES							
Interest - Investments	\$ 101	\$ 104	\$ 42	\$ 34	\$ 48	\$ 82	\$ 42
Special Assmnts- Tax Collector	13,932	13,940	9,166	8,552	614	9,166	3,842
Special Assmnts- Refund	(3)	-	-	-	-	-	-
Special Assmnts- Discounts	(505)	(493)	(367)	(335)	(6)	(341)	(154)
Gate Bar Code/Remotes	98	33	-	33	-	33	-
TOTAL REVENUES	13,623	13,584	8,841	8,284	655	8,939	3,730
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	188	184	182	164	12	176	77
Misc-Credit Card Fees	6	1	5	1	4	5	5
Total Administrative	194	185	187	165	16	181	82
<i>Right of Way</i>							
Communication - Teleph - Field	1,403	1,589	1,425	908	1,155	2,063	1,980
Insurance - General Liability	388	406	447	406	-	406	447
R&M-General	-	1,700	1,500	-	1,500	1,500	1,500
R&M-Gate	1,489	3,367	2,939	690	1,738	2,428	2,939
R&M-Streetlights	298	315	500	136	364	500	500
Reserve - Roadways	-	-	1,843	-	-	-	1,843
Total Right of Way	3,578	7,377	8,654	2,140	4,757	6,897	9,208
TOTAL EXPENDITURES	3,772	7,562	8,841	2,305	4,773	7,078	9,290
Excess (deficiency) of revenues							
Over (under) expenditures	9,851	6,022	-	5,979	(4,118)	1,861	(5,560)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	(5,560)
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	(5,560)
Net change in fund balance	9,851	6,022	1.00	5,979	(4,118)	1,861	(5,560)
FUND BALANCE, BEGINNING	18,262	28,113	34,135	34,136	-	34,136	35,997
FUND BALANCE, ENDING	\$ 28,113	\$ 34,135	\$ 34,136	\$ 40,115	\$ (4,118)	\$ 35,997	\$ 30,437

Exhibit "D"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2019	\$ 35,997
Net Change in Fund Balance - Fiscal Year 2019	(560)
Reserves - Fiscal Year 2019 Additions	1,843
Total Funds Available (Estimated) - 9/30/19	37,280

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	<u>20</u>
Subtotal	<u>20</u>

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	1,888 ⁽¹⁾
Reserves - Roadways thru FY 2011	15,332
Reserves - Roadways FY 2012	3,492
Reserves - Roadways FY 2013	3,492
Reserves - Roadways FY 2014	3,492
Reserves - Roadways Expense 2014	(22,930)
Reserves - Roadways FY 2015	1,843
Reserves - Roadways FY 2016	1,843
Reserves - Roadways FY 2017	1,843
Reserves - Roadways FY 2018	1,843
Reserves - Roadways FY 2019	<u>1,843</u>
Subtotal	<u>13,981</u>

Total Allocation of Available Funds	14,001
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Total Unassigned (undesignated) Cash	<u><u>\$ 23,279</u></u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2029
Anticipated Replacement Costs	27,516
Anticipated Reserve Balance	27,516

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET	THRU	MAR -	PROJECTED	BUDGET
			FY 2018	FEB-2018	SEP-2018	FY 2018	FY 2019
REVENUES							
Interest - Investments	\$ 34	\$ 48	\$ 10	\$ 4	\$ 6	\$ 10	\$ 10
Special Assmnts- Tax Collector	1,667	6,960	6,956	6,490	466	6,956	6,956
Special Assmnts- Discounts	(60)	(246)	(278)	(254)	(5)	(259)	(278)
TOTAL REVENUES	1,641	6,762	6,688	6,240	467	6,707	6,688
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	23	92	139	125	9	134	139
Total Administrative	23	92	139	125	9	134	139
<i>Right of Way</i>							
R&M - General	-	-	5,000	-	5,000	5,000	5,000
Reserve - Roadways	-	-	1,549	-	-	-	1,549
Total Right of Way	-	-	6,549	-	5,000	5,000	6,549
TOTAL EXPENDITURES	23	92	6,688	125	5,009	5,134	6,688
Excess (deficiency) of revenues							
Over (under) expenditures	1,618	6,670	-	6,115	(4,542)	1,573	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	1,618	6,670	-	6,115	(4,542)	1,573	-
FUND BALANCE, BEGINNING	8,685	10,303	16,973	16,973	-	16,973	18,546
FUND BALANCE, ENDING	\$ 10,303	\$ 16,973	\$ 16,973	\$ 23,088	\$ (4,542)	\$ 18,546	\$ 18,546

Exhibit "E"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2019	\$ 18,546
Net Change in Fund Balance - Fiscal Year 2019	-
Reserves - Fiscal Year 2019 Additions	1,549
Total Funds Available (Estimated) - 9/30/19	20,094

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	1,285 ⁽¹⁾
Reserves - Roadways thru FY 2011	9,892
Reserves - Roadways FY 2012	1,949
Reserves - Roadways FY 2013	1,014
Reserves - Roadways FY 2013 actual expenditures	(12,883)
Reserves - Roadways FY 2014	1,549
Reserves - Roadways FY 2015	1,549
Reserves - Roadways FY 2016	1,549
Reserves - Roadways FY 2017	1,549
Reserves - Roadways FY 2018	1,549
Reserves - Roadways FY 2019	1,549
Subtotal	<u>10,550</u>

Total Allocation of Available Funds	10,550
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Total Unassigned (undesignated) Cash	\$ <u>9,544</u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2023
Anticipated Replacement Costs balance	15,488
Current Budgeted Reserve Balance	15,488

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET	THRU	MAR -	PROJECTED	BUDGET
			FY 2018	FEB-2018	SEP-2018	FY 2018	FY 2019
REVENUES							
Interest - Investments	\$ 1,245	\$ 537	\$ 500	\$ 587	\$ 822	\$ 1,409	\$ 500
Special Assmnts- Tax Collector	310,982	307,543	300,625	280,477	20,148	300,625	300,625
Special Assmnts- Other	(77)	-	-	-	-	-	-
Special Assmnts- Discounts	(11,274)	(10,877)	(12,025)	(10,994)	(201)	(11,195)	(12,025)
Gate Bar Code/Remotes	2,514	3,224	-	866	-	866	-
TOTAL REVENUES	303,390	300,427	289,100	270,936	20,768	291,704	289,100
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	4,199	4,058	6,013	5,390	403	5,793	6,012
Misc-Credit Card Fees	82	92	120	22	31	53	120
Total Administrative	4,281	4,150	6,133	5,412	434	5,846	6,132
<i>Right of Way</i>							
Contracts-Security Services	155,315	159,094	154,000	67,868	95,015	162,883	160,000
Contracts-Pest Control	-	80	240	60	180	240	240
Communication - Teleph - Field	3,130	2,041	4,000	849	1,189	2,038	3,000
Utility - General	40	-	-	-	-	-	-
Insurance - General Liability	767	742	855	777	-	777	855
R&M-General	21,448	11,117	21,760	14,089	7,671	21,760	21,760
R&M-Gate	8,946	9,295	10,000	3,898	5,457	9,355	10,000
R&M-Sidewalks	9,565	-	-	-	-	-	-
R&M-Streetlights	48,081	52,033	48,000	21,776	30,486	52,262	52,000
Reserve - Roadways	-	-	44,112	-	-	-	44,112
Total Right of Way	247,292	234,402	282,967	109,317	139,998	249,315	291,967
TOTAL EXPENDITURES	251,573	238,552	289,100	114,729	140,432	255,161	298,100
Excess (deficiency) of revenues							
Over (under) expenditures	51,817	61,875	(0)	156,207	(119,664)	36,543	(9,000)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(0)	-	-	-	(9,000)
TOTAL OTHER SOURCES (USES)	-	-	(0)	-	-	-	(9,000)
Net change in fund balance	51,817	61,875	(0)	156,207	(119,664)	36,543	(9,000)
FUND BALANCE, BEGINNING	230,589	282,406	344,281	344,281	-	344,281	380,824
FUND BALANCE, ENDING	\$ 282,406	\$ 344,281	\$ 344,281	\$ 500,488	\$ (119,664)	\$ 380,824	\$ 371,824

Exhibit "F"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2019	\$ 380,824
Net Change in Fund Balance - Fiscal Year 2019	(9,000)
Reserves - Fiscal Year 2019 Additions	44,112
Total Funds Available (Estimated) - 9/30/19	415,936

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	<u>7,425</u>
Subtotal	<u>7,425</u>

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	63,497 ⁽¹⁾
Reserves - Roadways thru FY 2011	338,941
Reserves - Roadways FY 2012	74,740
Reserves - Roadways FY 2013	74,740
Reserves - Roadways FY 2014	74,740
Reserves - Roadways Expense 2014	(551,401)
Reserves - Roadways FY 2015	45,048
Reserves - Roadways FY 2016	44,112
Reserves - Roadways FY 2017	44,112
Reserves - Roadways FY 2018	44,112
Reserves - Roadways FY 2019	<u>44,112</u>
Subtotal	<u>296,753</u>

Total Allocation of Available Funds	304,178
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Total Unassigned (undesignated) Cash	<u><u>\$ 111,758</u></u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2029
Anticipated Replacement Costs	661,681
Anticipated Reserve Balance	661,681

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET	THRU	MAR -	PROJECTED	BUDGET
			FY 2018	FEB-2018	SEP-2018	FY 2018	FY 2019
REVENUES							
Interest - Investments	\$ 354	\$ 1,604	\$ 80	\$ 82	\$ 114.80	\$ 197	\$ 80
Special Assmnts- Tax Collector	23,191	22,851	16,463	15,360	1,103	16,463	16,419
Special Assmnts- Refund	(6)	-	-	-	-	-	-
Special Assmnts- Discounts	(841)	(820)	(659)	(602)	(11.03)	(613)	(657)
TOTAL REVENUES	22,764	24,126	15,884	14,971	1,207	16,047	15,842
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	313	306	329	295	22	317	328
Misc-Credit Card Fees	2	2	5	4	6	10	10
Total Administrative	315	308	334	299	28	327	338
<i>Right of Way</i>							
Communication - Teleph - Field	1,403	1,285	1,700	586	820	1,406	1,450
Insurance - General Liability	302	316	348	316	-	316	348
R&M-General	1,183	-	1,000	-	1,000	1,000	1,000
R&M-Gate	2,476	993	3,800	1,485	2,079	3,564	3,800
R&M-Streetlights	5,394	5,688	5,596	2,413	3,378	5,791	5,800
Reserve - Roadways	-	-	3,106	-	-	-	3,106
Total Right of Way	10,758	8,282	15,550	4,800	7,278	12,078	15,504
TOTAL EXPENDITURES	11,073	8,590	15,884	5,099	7,305	12,404	15,842
Excess (deficiency) of revenues							
Over (under) expenditures	11,691	15,536	-	9,872	(6,098)	3,643	-
Net change in fund balance	11,691	15,536	-	9,872	(6,098)	3,643	-
FUND BALANCE, BEGINNING	26,639	38,330	53,866	53,866	-	53,866	57,509
FUND BALANCE, ENDING	\$ 38,330	\$ 53,866	\$ 53,866	\$ 63,738	\$ (6,098)	\$ 57,509	\$ 57,509

Exhibit "G"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2019	\$ 57,509
Net Change in Fund Balance - Fiscal Year 2019	-
Reserves - Fiscal Year 2019 Additions	3,106
Total Funds Available (Estimated) - 9/30/19	60,615

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	800
Subtotal	<u>800</u>

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	3,184 ⁽¹⁾
Reserves - Roadways thru FY 2011	35,202
Reserves - Roadways FY 2012	6,812
Reserves - Roadways FY 2013	6,812
Reserves - Roadways FY 2014	6,812
Reserves - Roadways Expense 2014	(38,831)
Reserves - Roadways FY 2015	3,668
Reserves - Roadways FY 2016	3,106
Reserves - Roadways FY 2017	3,106
Reserves - Roadways FY 2018	3,106
Reserves - Roadways FY 2019	3,106
Subtotal	<u>36,083</u>

Total Allocation of Available Funds	36,883
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Total Unassigned (undesignated) Cash	\$ <u>23,732</u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2029
Anticipated Replacement Costs	46,597
Anticipated Reserve Balance	46,597

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET	THRU	MAR -	PROJECTED	BUDGET
			FY 2018	FEB-2018	SEP-2018	FY 2018	FY 2019
REVENUES							
Interest - Investments	\$ 344	\$ 350	\$ 300	\$ 564	\$ 790	\$ 1,354	\$ 300
Special Assmnts- Tax Collector	116,484	114,060	119,005	111,029	7,976	119,005	119,005
Special Assmnts- Refund	(29)	-	-	-	-	-	-
Special Assmnts- Discounts	(4,223)	(4,034)	(4,760)	(4,352)	(80)	(4,432)	(4,760)
TOTAL REVENUES	112,576	110,376	114,545	107,241	8,686	115,927	114,545
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	1,573	1,505	2,380	2,134	160	2,294	2,380
Total Administrative	1,573	1,505	2,380	2,134	160	2,294	2,380
<i>Right of Way</i>							
R&M-Streetlights	91,862	98,644	99,900	43,050	60,270	103,320	99,900
Reserve - Roadways	1,520	-	12,265	-	-	-	12,265
Total Right of Way	93,382	98,644	112,165	43,050	60,270	103,320	112,165
TOTAL EXPENDITURES	94,955	100,149	114,545	45,184	60,430	105,614	114,545
Excess (deficiency) of revenues							
Over (under) expenditures	17,621	10,227	-	62,057	(51,744)	10,313	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	17,621	10,227	-	62,057	(51,744)	10,313	-
FUND BALANCE, BEGINNING	84,456	102,077	112,304	112,304	-	112,304	122,617
FUND BALANCE, ENDING	\$ 102,077	\$ 112,304	\$ 112,304	\$ 174,361	\$ (51,744)	\$ 122,617	\$ 122,617

Exhibit "H"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2019	\$ 122,617
Net Change in Fund Balance - Fiscal Year 2019	-
Reserves - Fiscal Year 2019 Additions	12,265
Total Funds Available (Estimated) - 9/30/19	134,882

ALLOCATION OF AVAILABLE FUNDS***Nonspendable Fund Balance***

Deposits	18,600
Subtotal	<u>18,600</u>

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	25,570 ⁽¹⁾
Reserves - Roadways thru FY 2011	64,365
Reserves - Roadways FY 2012	16,036
Reserves - Roadways FY 2013	16,036
Reserves - Roadways FY 2013 actual expenditures	(99,583)
Reserves - Roadways FY 2014	12,265
Reserves - Roadways FY 2015	12,265
Reserves - Roadways FY 2016	12,265
Reserves - Roadways FY 2016 actual expenditures	(1,520)
Reserves - Roadways FY 2017	12,265
Reserves - Roadways FY 2018	12,265
Reserves - Roadways FY 2019	12,265
Subtotal	<u>94,493</u>

Total Allocation of Available Funds	113,093
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Total Unassigned (undesignated) Cash	<u>\$ 21,789</u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2023
Anticipated Replacement Costs	119,500
Anticipated Reserve Balance	119,500

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET FY 2018	THRU FEB-2018	MAR - SEP-2018	PROJECTED FY 2018	BUDGET FY 2019
REVENUES							
Interest - Investments	\$ 94	\$ 437	\$ 25	\$ 42	\$ 59	\$ 101	\$ 90
Special Assmnts- Tax Collector	8,034	7,850	7,847	7,321	526	7,847	7,777
Special Assmnts- Refund	(2)	-	-	-	-	-	-
Special Assmnts- Discounts	(291)	(277)	(314)	(287)	(5)	(292)	(311)
TOTAL REVENUES	7,835	8,010	7,558	7,076	580	7,656	7,556
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	108	103	157	141	11	152	156
Total Administrative	108	103	157	141	11	152	156
<i>Right of Way</i>							
R&M-Streetlights	4,438	4,889	4,999	1,675	2,345	4,020	4,999
Reserve - Roadways	-	-	2,402	-	-	-	2,402
Total Right of Way	4,438	4,889	7,401	1,675	2,345	4,020	7,401
TOTAL EXPENDITURES	4,546	4,992	7,558	1,816	2,356	4,172	7,556
Excess (deficiency) of revenues Over (under) expenditures	3,289	3,018	-	5,260	(1,776)	3,484	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	3,289	3,018	-	5,260	(1,776)	3,484	-
FUND BALANCE, BEGINNING	11,240	14,529	17,547	17,547	-	17,547	21,031
FUND BALANCE, ENDING	\$ 14,529	\$ 17,547	\$ 17,547	\$ 22,807	\$ (1,776)	\$ 21,031	\$ 21,031

Exhibit "I"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2019	\$ 21,031
Net Change in Fund Balance - Fiscal Year 2019	-
Reserves - Fiscal Year 2019 Additions	2,402
Total Funds Available (Estimated) - 9/30/19	23,433

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	1,289 ⁽¹⁾
Reserves - Roadways thru FY 2011	7,200 ⁽²⁾
Reserves - Roadways FY 2012	1,800
Reserves - Roadways FY 2013	1,800
Reserves - Roadways FY 2013 expenditures	(15,826)
Reserves - Roadways FY 2014	2,402
Reserves - Roadways FY 2015	2,402
Reserves - Roadways FY 2016	2,402
Reserves - Roadways FY 2017	2,402
Reserves - Roadways FY 2018	2,402
Reserves - Roadways FY 2019	2,402
Subtotal	<u>10,674</u>

Total Allocation of Available Funds	10,674
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Total Unassigned (undesignated) Cash	\$ <u>12,759</u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

(2) Road work projected as a fiscal year expenditure. Reserves above were reduced to record the costs.

Anticipated Replacement Year	2023
Anticipated Replacement Costs	18,991
Anticipated Reserve Balance	18,991

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET	THRU	MAR -	PROJECTED	BUDGET
			FY 2018	FEB-2018	SEP-2018	FY 2018	FY 2019
REVENUES							
Interest - Investments	\$ 232	\$ 433	\$ 150	\$ 145	\$ 203	\$ 348	\$ 150
Special Assmnts- Tax Collector	38,909	37,285	26,617	24,833	1,784	26,617	26,617
Special Assmnts- Refund	(10)	-	-	-	-	-	-
Special Assmnts- Discounts	(1,411)	(1,319)	(1,065)	(974)	(18)	(992)	(1,065)
Gate Bar Code/Remotes	426	267	-	229	-	229	-
TOTAL REVENUES	38,146	36,666	25,702	24,233	1,969	26,202	25,702
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	525	492	532	477	36	513	532
Misc-Credit Card Fees	16	6	25	5	7	12	25
Total Administrative	541	498	557	482	43	525	557
<i>Right of Way</i>							
Communication - Teleph - Field	799	611	1,150	508	711	1,219	1,150
Insurance - General Liability	303	317	349	317	-	317	349
R&M-General	-	5,205	4,401	-	4,401	4,401	4,401
R&M-Drainage	-	-	3,000	-	3,000	3,000	3,000
R&M-Gate	7,884	29,161	5,000	788	4,212	5,000	5,000
Misc-Internet Services	-	1,176	1,272	530	742	1,272	1,272
Reserve - Roadways	124,668	-	9,973	-	-	-	9,973
Total Right of Way	133,654	36,470	25,145	2,143	13,066	15,209	25,145
TOTAL EXPENDITURES	134,195	36,968	25,702	2,625	13,109	15,734	25,702
Excess (deficiency) of revenues							
Over (under) expenditures	(96,049)	(302)	-	21,608	(11,140)	10,468	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	(96,049)	(302)	-	21,608	(11,140)	10,468	-
FUND BALANCE, BEGINNING	241,857	145,808	145,506	145,506	-	145,506	155,974
FUND BALANCE, ENDING	\$ 145,808	\$ 145,506	\$ 145,506	\$ 167,114	\$ (11,140)	\$ 155,974	\$ 155,974

Exhibit "J"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2019	\$ 155,974
Net Change in Fund Balance - Fiscal Year 2019	-
Reserves - Fiscal Year 2019 Additions	9,973
Total Funds Available (Estimated) - 9/30/19	165,947

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	3,932 ⁽¹⁾
Reserves - Roadways thru FY 2011	95,081
Reserves- Roadways FY 2012	21,007
Reserves - Roadways FY 2013	21,007
Reserves - Roadways FY 2014	21,007
Reserves - Roadways FY 2015	21,007
Reserves - Roadway expenses FY 2016	(124,668)
Reserves - Roadways FY 2016	12,000
Reserves - Roadways FY 2017	9,973
Reserves - Roadways FY 2018	9,973
Reserves - Roadways FY 2019	9,973
Subtotal	<u>100,292</u>
Total Allocation of Available Funds	100,292

Total Unassigned (undesignated) Cash	\$ 65,655
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2031
Anticipated Replacement Costs	149,602
Anticipated Reserve Balance	149,602

Westchase

Community Development District

Debt Service Budgets

Fiscal Year 2019

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET	THRU	MAR -	PROJECTED	BUDGET
			FY 2018	FEB-2018	SEP-2018	FY 2018	FY 2019
REVENUES							
Interest - Investments	\$ 140	\$ 269	\$ -	\$ 113	\$ -	\$ 113	\$ -
Special Assmnts- Tax Collector	175,900	175,986	175,900	164,111	11,789	175,900	175,900
Special Assmnts- Refund	(43)	-	-	-	-	-	-
Special Assmnts- Discounts	(6,377)	(6,224)	(7,036)	(6,433)	(118)	(6,551)	(7,036)
TOTAL REVENUES	169,620	170,031	168,864	157,791	11,671	169,462	168,864
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Dissemination Agent	1,000	1,000	1,000	-	1,000	1,000	1,000
ProfServ-Trustee Fees	3,098	3,717	3,717	3,717	-	3,717	3,717
Misc-Assessmnt Collection Cost	2,375	2,322	3,518	3,154	236	3,390	3,518
Total Administrative	6,473	7,039	8,235	6,871	1,236	8,107	8,235
<i>Debt Service</i>							
Principal Debt Retirement	95,000	105,000	110,000	-	105,000	105,000	105,000
Principal Prepayments	20,000	20,000	-	15,000	15,000	30,000	-
Interest Expense	57,865	49,878	41,535	16,863	16,330	33,193	24,140
Total Debt Service	172,865	174,878	151,535	31,863	136,330	168,193	129,140
TOTAL EXPENDITURES	179,338	181,917	159,770	38,734	137,566	176,299	137,375
Excess (deficiency) of revenues							
Over (under) expenditures	(9,718)	(11,886)	9,094	119,058	(125,895)	(6,837)	31,489
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	9,094	-	-	-	31,489
TOTAL OTHER SOURCES (USES)	-	-	9,094	-	-	-	31,489
Net change in fund balance	(9,718)	(11,886)	9,094	119,058	(125,895)	(6,837)	31,489
FUND BALANCE, BEGINNING	168,889	159,171	147,285	147,285	-	147,285	140,448
FUND BALANCE, ENDING	\$ 159,171	\$ 147,285	\$ 156,379	\$ 266,343	\$ (125,895)	\$ 140,448	\$ 171,937

Amortization Schedule
Capital Improvement Revenue Bonds, Series 2000

<u>Date</u>	<u>Balance</u>	<u>Principal</u>	<u>Extraordinary Redemption</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
11/1/2018	\$ 340,000			7.10%	\$ 12,070	\$ 12,070	
5/1/2019	\$ 340,000	\$ 105,000		7.10%	\$ 12,070	\$ 117,070	\$ 129,140
11/1/2019	\$ 235,000			7.10%	\$ 8,343	\$ 8,343	
5/1/2020	\$ 235,000	\$ 115,000		7.10%	\$ 8,343	\$ 123,343	\$ 131,685
11/1/2020	\$ 120,000			7.10%	\$ 4,260	\$ 4,260	
5/1/2021	\$ 120,000	\$ 120,000		7.10%	\$ 4,260	\$ 124,260	\$ 128,520
		<u>\$ 340,000</u>	<u>\$ -</u>		<u>\$ 49,345</u>	<u>\$ 389,345</u>	

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET	THRU	MAR -	PROJECTED	BUDGET
			FY 2018	FEB-2018	SEP-2018	FY 2018	FY 2019
REVENUES							
Interest - Investments	\$ 216	\$ 366	\$ -	\$ 111	\$ -	\$ 111	\$ -
Special Assmnts- Tax Collector	506,017	506,267	506,017	472,104	33,913	506,017	506,017
Special Assmnts- Refund	(125)	-	-	-	-	-	-
Special Assmnts- Discounts	(18,344)	(17,905)	(20,241)	(18,505)	(339)	(18,844)	(20,241)
TOTAL REVENUES	487,764	488,728	485,776	453,710	33,574	487,284	485,776
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Arbitrage Rebate	200	200	200	-	200	200	200
ProfServ-Dissemination Agent	333	333	333	-	1,000	1,000	1,000
ProfServ-Trustee Fees	4,337	4,337	4,337	4,337	-	4,337	4,337
Misc-Assessmnt Collection Cost	6,833	6,680	10,120	9,072	678	9,750	10,120
Total Administrative	11,703	11,550	14,990	13,409	1,878	15,287	15,657
<i>Debt Service</i>							
Principal Debt Retirement	380,000	400,000	415,000	-	415,000	415,000	435,000
Interest Expense	88,613	72,463	55,463	27,731	27,731	55,462	37,825
Total Debt Service	468,613	472,463	470,463	27,731	442,731	470,462	472,825
TOTAL EXPENDITURES	480,316	484,013	485,453	41,140	444,610	485,750	488,482
Excess (deficiency) of revenues							
Over (under) expenditures	7,448	4,715	323	412,570	(411,036)	1,534	(2,706)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	323	-	-	-	(2,706)
TOTAL OTHER SOURCES (USES)	-	-	323	-	-	-	(2,706)
Net change in fund balance	7,448	4,715	323	412,570	(411,036)	1,534	(2,706)
FUND BALANCE, BEGINNING	151,112	158,560	163,275	163,275	-	163,275	164,809
FUND BALANCE, ENDING	\$ 158,560	\$ 163,275	\$ 163,598	\$ 575,845	\$ (411,036)	\$ 164,809	\$ 162,103

Amortization Schedule

Special Assessment Revenue Refunding Bonds, Series 2007-3

<u>Date</u>	<u>Balance</u>	<u>Principal</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
11/1/2018	890,000.00		\$ 18,912.50	\$ 18,912.50	
5/1/2019	890,000.00	\$ 435,000	\$ 18,912.50	\$ 453,912.50	\$ 472,825.00
11/1/2019	455,000.00		\$ 9,668.75	\$ 9,668.75	
5/1/2020	455,000.00	\$ 455,000	\$ 9,668.75	\$ 464,668.75	\$ 474,337.50
		<u>\$ 890,000.00</u>	<u>\$ 57,162.50</u>	<u>\$ 947,162.50</u>	

Budget Narrative
Fiscal Year 2019**REVENUES****Interest-Investments**

The District earns interest income on their trust accounts with investments in First American Government Obligation Fund, and U.S. Bank open ended monthly commercial paper manual sweep.

Special Assessments-Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the debt service expenditures during the Fiscal Year.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES**Administrative****Professional Services-Arbitrage Rebate Calculation**

The District has a proposal with a company who specializes to calculate the District's Arbitrage Rebate Liability on the Series of Benefit Special Assessment Bonds. The budgeted amount for the fiscal year is based on standard fees charged for this service.

Professional Services-Dissemination Agent

The District is required by the Securities and Exchange Commission to comply with Rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service.

Professional Services - Trustee

The District issued Series 2000 & 2007-3 Special Assessment Bonds that are deposited with a Trustee to handle all trustee matters. The annual trustee fees are based on standard fees charged plus any out-of-pocket expenditures.

Miscellaneous-Assessment Collection Costs

The District reimburses the Hillsborough County Tax Collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 1% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

Principal Debt Retirement

The District pays the principal on the Debt on 5/1.

Interest Expense

The District pays the interest on the Debt on 11/1 and 5/1.

Westchase

Community Development District

Supporting Budget Schedules

Fiscal Year 2019

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Community Development District

Comparison of Assessment Rates

Fiscal Year 2019 vs. Fiscal Year 2018

Section	Detail	Name	Units	Debt Service			General Fund		
				FY 2019	FY 2018	Percent Change	FY 2019	FY 2018	Percent Change
104		Wycliffe	30	\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
110	65'	Bennington	108	\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
110	70'	Woodbay	163	\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
111		Berkley Square	122	\$0.00	\$0.00	n/a	\$341.72	\$343.12	-0.41%
115		Glenfield	101	\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
117		Keswick Forest	64	\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
121		Shopping Center	9.9	\$0.00	\$0.00	n/a	\$14,969.85	\$14,969.73	0.00%
122		Shopping Center	7.24	\$0.00	\$0.00	n/a	\$14,969.85	\$14,969.73	0.00%
201		Glenclyff	48	\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
203		Harbor Links	109	\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
205		Harbor Links Estates	63	\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
211		The Enclave	108	\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
214		Saville Rowe	36	\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
225		Ayshire	49	\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
227		Cheshire	81	\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
229		Derbyshire	105	\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
123/125		Epic Properties	400	\$0.00	\$0.00	n/a	\$341.72	\$343.12	-0.41%
221/223		Radcliffe	154	\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
231a		7/11	1.17	\$0.00	\$0.00	n/a	\$14,969.85	\$14,969.73	0.00%
231b		Primrose	1.27	\$0.00	\$0.00	n/a	\$14,969.85	\$14,969.73	0.00%
231c		Professional Center	1.82	\$0.00	\$0.00	n/a	\$14,969.85	\$14,969.73	0.00%
235/240		Professional Center	5.54	\$0.00	\$0.00	n/a	\$14,969.85	\$14,969.73	0.00%
Remax Real Estate		Remax Real Estate	0.53	\$0.00	\$0.00	n/a	\$14,969.85	\$14,969.73	0.00%
Golf Course		Golf Course	61.1	\$0.00	\$0.00	n/a	\$81.44	\$80.48	1.19%

WESTCHASE

Community Development District

Comparison of Assessment Rates Fiscal Year 2019 vs. Fiscal Year 2018

Section	Detail	Name	Units	Debt Service			General Fund		
				FY 2019	FY 2018	Percent Change	FY 2019	FY 2018	Percent Change
302		Greensprings	60	\$0.00	\$583.51	-100.00%	\$486.20	\$486.19	0.00%
303		Greencrest	54	\$0.00	\$969.00	-100.00%	\$486.20	\$486.19	0.00%
304		Greenshedges	53	\$0.00	\$501.68	-100.00%	\$486.20	\$486.19	0.00%
305		GreenMont	41	\$0.00	\$762.00	-100.00%	\$486.20	\$486.19	0.00%
306		Greendale	59	\$0.00	\$775.00	-100.00%	\$486.20	\$486.19	0.00%
307		GreenPoint	153	\$824.00	\$824.00	0.00%	\$486.20	\$486.19	0.00%
322	50'	Village Green	10	\$894.00	\$894.00	0.00%	\$486.20	\$486.19	0.00%
322	60'	Village Green	67	\$1,002.00	\$1,002.00	0.00%	\$486.20	\$486.19	0.00%
322	TH	Village Green	13	\$869.00	\$869.00	0.00%	\$486.20	\$486.19	0.00%
323	50'	Westpark Village	77	\$776.00	\$776.00	0.00%	\$486.20	\$486.19	0.00%
323	60'	Westpark Village	10	\$869.00	\$869.00	0.00%	\$486.20	\$486.19	0.00%
323	Dplx/Villa	Westpark Village	38	\$504.00	\$504.00	0.00%	\$486.20	\$486.19	0.00%
323	TH	Westpark Village	37	\$424.00	\$424.00	0.00%	\$486.20	\$486.19	0.00%
324	TH(80')	Westpark Village	22	\$399.54	\$399.54	0.00%	\$486.20	\$486.19	0.00%
324	TH(115')	Westpark Village	22	\$491.80	\$491.80	0.00%	\$486.20	\$486.19	0.00%
324	Dplx/Villa	Westpark Village	24	\$566.57	\$566.57	0.00%	\$486.20	\$486.19	0.00%
324	50'	Westpark Village	40	\$909.44	\$909.44	0.00%	\$486.20	\$486.19	0.00%
324	60'	Westpark Village	6	\$1,005.25	\$1,005.25	0.00%	\$486.20	\$486.19	0.00%
325A	TH	Westpark Village	50	\$344.00	\$344.00	0.00%	\$486.20	\$486.19	0.00%
326	TH(80')	Westpark Village	22	\$411.69	\$411.69	0.00%	\$486.20	\$486.19	0.00%
326	Dplx/Villa	Westpark Village	30	\$583.38	\$583.38	0.00%	\$486.20	\$486.19	0.00%
326	50'	Westpark Village	17	\$933.90	\$933.90	0.00%	\$486.20	\$486.19	0.00%
370		Castleford	69	\$0.00	\$313.55	-100.00%	\$486.20	\$486.19	0.00%
371	65'	Stamford	61	\$0.00	\$313.55	-100.00%	\$486.20	\$486.19	0.00%
372	70'	Baybridge	102	\$0.00	\$250.84	-100.00%	\$486.20	\$486.19	0.00%
373		Wakesbridge	86	\$0.00	\$276.08	-100.00%	\$486.20	\$486.19	0.00%
374		Abbotsford	40	\$0.00	\$389.00	-100.00%	\$486.20	\$486.19	0.00%
375		Chelmsford	100	\$0.00	\$313.55	-100.00%	\$486.20	\$486.19	0.00%
376		Brentford	85	\$0.00	\$599.00	-100.00%	\$486.20	\$486.19	0.00%
377		Kingsford	132	\$0.00	\$529.00	-100.00%	\$486.20	\$486.19	0.00%
378		Stockbridge	68	\$0.00	\$457.00	-100.00%	\$486.20	\$486.19	0.00%
411		Sturbridge	47	\$0.00	\$288.31	-100.00%	\$486.20	\$486.19	0.00%
412		Stonebridge	66	\$0.00	\$220.25	-100.00%	\$486.20	\$486.19	0.00%
414		Woodbridge	40	\$0.00	\$367.00	-100.00%	\$486.20	\$486.19	0.00%
430		Vineyards	120	\$549.00	\$549.00	0.00%	\$486.20	\$486.19	0.00%

WESTCHASE

Community Development District

Comparison of Assessment Rates Fiscal Year 2019 vs. Fiscal Year 2018

Section	Detail	Name	Units	Debt Service			General Fund		
				FY 2019	FY 2018	Percent Change	FY 2019	FY 2018	Percent Change
Cavendish	TH	Cavendish	90	\$219.63	\$219.63	0.00%	\$486.20	\$486.19	0.00%
Gables Residential III		Gables Residential III	615	\$111.00	\$111.00	0.00%	\$341.72	\$343.12	-0.41%
Arlington Park Condos		Arlington Park Condos	76	\$160.04	\$160.04	0.00%	\$341.72	\$343.12	-0.41%
Gables Commercial		Gables Commercial	0.94	\$0.00	\$0.00	n/a	\$14,969.85	\$14,969.73	0.00%
419		Kids R Kids	1.73	\$2,924.00	\$2,924.00	0.00%	\$14,969.85	\$14,969.73	0.00%
446/1		Eckerds	1.42	\$2,501.00	\$2,501.00	0.00%	\$14,969.85	\$14,969.73	0.00%
446/2		Applebees	1.04	\$2,225.00	\$2,225.00	0.00%	\$14,969.85	\$14,969.73	0.00%
446/3		Burger King	1.69	\$2,098.00	\$2,098.00	0.00%	\$14,969.85	\$14,969.73	0.00%
446/4		Office	2	\$2,765.00	\$2,765.00	0.00%	\$14,969.85	\$14,969.73	0.00%
324C-5		Residential	51	\$232.00	\$232.00	0.00%	\$486.20	\$486.19	0.00%
324C-6		Ave @ Westchase	1.74	\$3,548.71	\$3,548.71	0.00%	\$14,969.85	\$14,969.73	0.00%
326D-3		Ave @ Westchase	0.57	\$3,548.71	\$3,548.71	0.00%	\$14,969.85	\$14,969.73	0.00%
326D-4		Ave @ Westchase	3.24	\$3,548.71	\$3,548.71	0.00%	\$14,969.85	\$14,969.73	0.00%
		David Weekly Homes	36	\$198.50	\$0.00	n/a	\$486.20	\$486.19	0.00%
332		Morton Plant Mease	2.74	\$2,924.00	\$2,924.00	0.00%	\$14,969.85	\$14,969.73	0.00%

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Community Development District

Section	Detail	Special Funds			Total Assessments per Unit		
		FY 2019	FY 2018	Percent Change	FY 2019	FY 2018	Percent Change
104		\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
110	65'	\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
110	70'	\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
111		\$0.00	\$0.00	n/a	\$341.72	\$343.12	-0.41%
115		\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
117		\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
121		\$0.00	\$0.00	n/a	\$14,969.85	\$14,969.73	0.00%
122		\$0.00	\$0.00	n/a	\$14,969.85	\$14,969.73	0.00%
201		\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
203		\$676.30	\$696.52	-2.90%	\$1,162.50	\$1,182.71	-1.71%
205		\$676.30	\$696.52	-2.90%	\$1,162.50	\$1,182.71	-1.71%
211		\$168.28	\$168.28	0.00%	\$654.48	\$654.47	0.00%
214		\$254.47	\$254.61	-0.06%	\$740.67	\$740.81	-0.02%
225		\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
227		\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
229		\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
123/125		\$0.00	\$0.00	n/a	\$341.72	\$343.12	-0.41%
221/223		\$0.00	\$0.00	n/a	\$486.20	\$486.19	0.00%
231a		\$1,632.81	\$1,632.81	0.00%	\$16,602.66	\$16,602.54	0.00%
231b		\$1,632.81	\$1,632.81	0.00%	\$16,602.66	\$16,602.54	0.00%
231c		\$1,632.81	\$1,632.81	0.00%	\$16,602.66	\$16,602.54	0.00%
235/240		\$0.00	\$0.00	n/a	\$14,969.85	\$14,969.73	0.00%
Remax Real Estate		\$0.00	\$0.00	n/a	\$14,969.85	\$14,969.73	0.00%
Golf Course		\$0.00	\$0.00	n/a	\$81.44	\$80.48	1.19%

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Community Development District

Section	Detail	Special Funds			Total Assessments per Unit		
		FY 2019	FY 2018	Percent Change	FY 2019	FY 2018	Percent Change
302		\$589.46	\$589.46	0.00%	\$1,075.66	\$1,659.16	-35.17%
303		\$589.46	\$589.46	0.00%	\$1,075.66	\$2,044.65	-47.39%
304		\$589.46	\$589.46	0.00%	\$1,075.66	\$1,577.33	-31.81%
305		\$589.46	\$589.46	0.00%	\$1,075.66	\$1,837.65	-41.47%
306		\$589.46	\$589.46	0.00%	\$1,075.66	\$1,850.65	-41.88%
307		\$589.46	\$589.46	0.00%	\$1,899.66	\$1,899.65	0.00%
322	50'	\$589.46	\$589.46	0.00%	\$1,969.66	\$1,969.65	0.00%
322	60'	\$589.46	\$589.46	0.00%	\$2,077.66	\$2,077.65	0.00%
322	TH	\$589.46	\$589.46	0.00%	\$1,944.66	\$1,944.65	0.00%
323	50'	\$245.37	\$245.37	0.00%	\$1,507.57	\$1,507.56	0.00%
323	60'	\$245.37	\$245.37	0.00%	\$1,600.57	\$1,600.56	0.00%
323	Dplx/Villa	\$245.37	\$245.37	0.00%	\$1,235.57	\$1,235.56	0.00%
323	TH	\$245.37	\$245.37	0.00%	\$1,155.57	\$1,155.56	0.00%
324	TH(80')	\$245.37	\$245.37	0.00%	\$1,131.11	\$1,131.10	0.00%
324	TH(115')	\$245.37	\$245.37	0.00%	\$1,223.37	\$1,223.36	0.00%
324	Dplx/Villa	\$245.37	\$245.37	0.00%	\$1,298.14	\$1,298.13	0.00%
324	50'	\$245.37	\$245.37	0.00%	\$1,641.01	\$1,641.00	0.00%
324	60'	\$245.37	\$245.37	0.00%	\$1,736.82	\$1,736.81	0.00%
325A	TH	\$245.37	\$245.37	0.00%	\$1,075.57	\$1,075.56	0.00%
326	TH(80')	\$245.37	\$245.37	0.00%	\$1,143.26	\$1,143.25	0.00%
326	Dplx/Villa	\$245.37	\$245.37	0.00%	\$1,314.95	\$1,314.94	0.00%
326	50'	\$245.37	\$245.37	0.00%	\$1,665.47	\$1,665.46	0.00%
370		\$0.00	\$0.00	n/a	\$486.20	\$799.74	-39.21%
371	65'	\$0.00	\$0.00	n/a	\$486.20	\$799.74	-39.21%
372	70'	\$0.00	\$0.00	n/a	\$486.20	\$737.03	-34.03%
373		\$0.00	\$0.00	n/a	\$486.20	\$762.27	-36.22%
374		\$0.00	\$0.00	n/a	\$486.20	\$875.19	-44.45%
375		\$0.00	\$0.00	n/a	\$486.20	\$799.74	-39.21%
376		\$0.00	\$0.00	n/a	\$486.20	\$1,085.19	-55.20%
377		\$0.00	\$0.00	n/a	\$486.20	\$1,015.19	-52.11%
378		\$0.00	\$0.00	n/a	\$486.20	\$943.19	-48.45%
411		\$0.00	\$0.00	n/a	\$486.20	\$774.51	-37.22%
412		\$248.78	\$249.44	-0.26%	\$734.98	\$955.88	-23.11%
414		\$0.00	\$0.00	n/a	\$486.20	\$853.19	-43.01%
430		\$221.81	\$221.81	0.00%	\$1,257.01	\$1,257.00	0.00%

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Community Development District

Section	Detail	Special Funds			Total Assessments per Unit		
		FY 2019	FY 2018	Percent Change	FY 2019	FY 2018	Percent Change
Cavendish	TH	\$245.37	\$245.37	0.00%	\$951.20	\$951.19	0.00%
Gables Residential III		\$0.00	\$0.00	n/a	\$452.72	\$454.12	-0.31%
Arlington Park Condos		\$0.00	\$0.00	n/a	\$501.76	\$503.16	-0.28%
Gables Commercial		\$0.00	\$0.00	n/a	\$14,969.85	\$14,969.73	0.00%
419		\$0.00	\$0.00	n/a	\$17,893.85	\$17,893.73	0.00%
446/1		\$0.00	\$0.00	n/a	\$17,470.85	\$17,470.73	0.00%
446/2		\$0.00	\$0.00	n/a	\$17,194.85	\$17,194.73	0.00%
446/3		\$0.00	\$0.00	n/a	\$17,067.85	\$17,067.73	0.00%
446/4		\$0.00	\$0.00	n/a	\$17,734.85	\$17,734.73	0.00%
324C-5		\$152.50	\$153.85	-0.88%	\$870.70	\$872.05	-0.15%
324C-6		\$0.00	\$0.00	n/a	\$18,518.56	\$18,518.44	0.00%
326D-3		\$0.00	\$0.00	n/a	\$18,518.56	\$18,518.44	0.00%
326D-4		\$0.00	\$0.00	n/a	\$18,518.56	\$18,518.44	0.00%
		\$0.00	\$0.00	n/a	\$684.70	\$486.19	40.83%
332		\$0.00	\$0.00	n/a	\$17,893.85	\$17,893.73	0.00%