

# **WESTCHASE**

Community Development District

## ***Annual Operating and Debt Service Budget***

**Fiscal Year 2015**

Version 6 - Final Budget:  
(Adopted at 8/25/2014 meeting)

Prepared by:



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Westchase  
Community Development District

**Operating Budget**  
Fiscal Year 2015

**Budget Modifications****Background Information**

The following changes were made to the budget since the August 25, 2014 Board of Supervisor's meeting:

- General Fund 001
  - Page 2 – Rights of Way, Contracts-Landscape, decreased from \$540,766 to \$525,608.
  - Page 2 – Rights of Way, Contracts-Mulch, increased from \$124,950 to \$147,592.
  - Page 2 – Rights of Way, Contracts-Plant Replacement, decreased from \$57,240 to \$52,959.
  - Page 3 – Rights of Way, Contracts-Perennials, changed from \$18,890 to zero.
  - Page 3 – Common Area, Improvement – Park, decreased from \$508,084 to \$400,000.

The following changes were made to the budget since the August 5, 2014 Board of Supervisor's meeting:

- General Fund 001
  - Page 2 – Administrative, ProfServ-Legal Services, reduced from \$110,000 to \$80,000.
  - Page 2 – Administrative, Payroll – Bonus, reduced from \$26,722 to \$8,900.
  - Page 3 – Rights of Way, Utility-General, increased from \$25,000 to \$32,000.
  - Page 3 – Rights of Way, Capital Outlay – Other, reduced from \$84,000 to \$25,000.
  - Page 3 – Flood Control, R&M-Fountain, reduced from \$18,000 to \$2,000.
- All Other General Funds
  - Page 13 – Field, R&M-Streetlights reduced from \$50,000 to \$10,000.
  - Page 13 – Field, 1<sup>st</sup> Quarter Operating Reserves, reduced from \$26,336 to \$1,733.
  - Page 29 – Field, Cameras was \$5,120. Now zero.
  - Page 29 – Field, R&M-General, was reduced from \$10,000 to \$4,700.

The following changes were made to the budget since the July 8, 2014 Board of Supervisor's meeting:

- General Fund 001
  - Pages 2-3 - Updated actual columns through June 2014 and Projections updated.
  - Page 2 – Administrative, Printing and Binding, reduced from \$4,000 to \$1,000.
- All Other General Funds
  - Pages 13, 15, 17, etc thru 29 - Updated actual columns through June 2014 and Projections updated.
  - Page 18 - Exhibit D, Reserve-Roadways adjusted to match actual.
- Debt Service Funds
  - Pages 31, 33, 35 & 37 - Updated actual columns through June 2014 and Projections updated

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2015 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	FY 2013	BUDGET FY 2014	THRU JUNE-2014	JULY - SEP-2014	PROJECTED FY 2014	BUDGET FY 2015
<b>REVENUES</b>							
Interest - Investments	\$ 3,653	\$ 8,437	\$ 5,241	\$ 5,887	\$ 1,962	\$ 7,849	\$ 5,000
Interest - Tax Collector	187	71	-	105	-	105	-
Special Assmnts- Tax Collector	2,201,112	2,106,975	2,313,681	2,371,327	13,135	2,384,462	2,711,713
Special Assmnts- Delinquent	364	1,472	-	10,319	-	10,319	-
Special Assmnts- Discounts	(76,449)	(73,245)	(92,547)	(83,076)	-	(83,076)	(108,469)
Other Miscellaneous Revenues	7,581	7,590	-	11,434	-	11,434	-
Gate Bar Code/Remotes	-	35	-	-	-	-	-
Pavilion Rental	7,256	8,368	-	6,001	-	6,001	-
<b>TOTAL REVENUES</b>	<b>2,143,704</b>	<b>2,059,703</b>	<b>2,226,375</b>	<b>2,321,997</b>	<b>15,097</b>	<b>2,337,094</b>	<b>2,608,244</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
P/R-Board of Supervisors	10,800	11,000	13,000	9,400	3,000	12,400	13,000
FICA Taxes	826	842	995	719	230	949	995
ProfServ-Arbitrage Rebate	4,200	-	-	-	-	-	-
ProfServ-Dissemination Agent	1,000	-	-	-	-	-	-
ProfServ-Engineering	29,084	19,046	20,000	29,879	9,960	39,839	20,000
ProfServ-Legal Services	101,590	74,254	80,000	67,065	22,355	89,420	80,000
ProfServ-Mgmt Consulting Serv	91,503	94,157	96,040	72,030	24,010	96,040	98,825
ProfServ-Property Appraiser	30,765	19,453	46,274	22,612	-	22,612	54,234
ProfServ-Recording Secretary	11,756	10,747	13,000	7,632	2,544	10,176	10,500
ProfServ-Merger Expenses	609	5,000	-	-	-	-	-
Auditing Services	7,500	7,500	7,500	7,500	-	7,500	7,500
Postage and Freight	2,356	4,929	2,500	1,480	493	1,973	2,500
Insurance - General Liability	32,326	33,997	38,879	36,232	-	36,232	42,767
Printing and Binding	4,692	3,023	5,000	2,464	821	3,285	1,000
Legal Advertising	5,794	1,704	6,000	130	5,870	6,000	6,000
Misc-Bank Charges	634	-	-	-	-	-	-
Misc-Assessmnt Collection Cost	27,260	29,529	46,274	45,224	-	45,224	54,234
Misc-Credit Card Fees	46	84	74	88	29	117	120
Misc-Contingency	-	-	-	-	-	-	100
Office Supplies	591	361	750	365	122	487	550
Annual District Filing Fee	175	175	175	175	-	175	175
<b>Total Administrative</b>	<b>363,507</b>	<b>315,801</b>	<b>376,461</b>	<b>302,995</b>	<b>69,434</b>	<b>372,429</b>	<b>392,500</b>
<i>Rights of Way</i>							
Payroll-Salaries	164,478	166,004	178,145	148,872	49,624	198,496	178,145
Payroll-Benefits	52,524	57,234	67,500	44,304	14,768	59,072	67,500
Payroll - Overtime	16,961	17,504	16,005	14,759	4,920	19,679	16,005
Payroll - Bonus	8,652	11,896	26,722	10,542	-	10,542	8,900
FICA Taxes	15,245	16,905	15,656	14,798	4,933	19,731	15,656
Payroll Taxes	-	2,906	-	-	-	-	-
Contracts-Fountain	-	-	-	-	-	-	-
Contracts-Police	136,825	139,050	137,000	100,514	33,505	134,019	137,000
Contracts-Other Services	18,600	18,600	18,600	13,950	4,650	18,600	18,600
Contracts-Landscape	565,485	540,420	540,420	406,354	136,144	542,498	525,608
Contracts-Mulch	128,690	124,950	124,950	62,475	62,475	124,950	147,592
Contracts-Plant Replacement	57,240	57,240	57,240	20,298	14,310	34,608	52,959
Contracts-Road Cleaning	4,176	5,568	5,568	5,568	-	5,568	8,500
Contracts-Trees & Trimming	17,316	18,890	-	-	-	-	-
Contracts-Security Alarms	603	641	641	481	160	641	641

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Fiscal Year 2015 Adopted Budget

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	FY 2012	FY 2013	BUDGET FY 2014	THRU JUNE-2014	JULY - SEP-2014	PROJECTED FY 2014	BUDGET FY 2015
Contracts-Perennials	-	-	18,890	14,167	4,723	18,890	-
Contracts-Pest Control	564	569	564	432	144	576	576
Fuel, Gasoline and Oil	14,978	15,792	17,250	11,220	3,740	14,960	17,250
Communication - Teleph - Field	6,687	6,853	7,500	3,715	1,238	4,953	8,500
Utility - General	22,929	21,878	25,000	17,419	5,806	23,225	32,000
Utility - Reclaimed Water	9,124	9,431	10,000	6,891	2,297	9,188	10,000
Insurance - General Liability	3,241	3,389	3,897	3,632	-	3,632	3,995
R&M-General	23,762	22,389	22,000	13,633	4,544	18,177	22,000
R&M-Equipment	11,491	19,795	12,500	11,755	3,918	15,673	20,000
R&M-Grounds	143,484	132,292	145,000	60,050	79,950	140,000	145,000
R&M-Irrigation	39,341	22,080	25,000	22,459	1,541	24,000	25,000
R&M-Sidewalks	-	13,376	15,000	16,677	-	16,677	15,000
R&M-Signage	2,670	11,045	7,000	1,531	1,750	3,281	7,000
R&M-Walls and Signage	22,896	11,210	25,000	11,567	6,250	17,817	28,000
Misc-Holiday Decor	2,660	4,440	5,000	2,084	-	2,084	6,000
Misc-Taxes (Streetlights)	36,278	36,441	37,000	28,724	-	28,724	30,000
Misc-Contingency	3,552	2,678	8,500	150	2,125	2,275	8,500
Office Supplies	1,909	1,774	2,250	4,438	563	5,001	4,000
Cleaning Services	1,416	1,416	1,416	1,062	354	1,416	1,416
Op Supplies - General	1,207	3,006	4,000	629	1,000	1,629	3,000
Op Supplies - Uniforms	596	603	600	90	510	600	600
Supplies - Misc.	-	-	600	-	600	600	600
Subscriptions and Memberships	171	376	300	147	153	300	300
Conference and Seminars	-	312	1,000	204	796	1,000	1,000
Cap Outlay - Other	-	22,800	60,000	-	60,000	60,000	25,000
<b>Total Rights of Way</b>	<b>1,535,751</b>	<b>1,541,753</b>	<b>1,643,714</b>	<b>1,075,591</b>	<b>507,491</b>	<b>1,583,082</b>	<b>1,591,843</b>
<b>Physical Environment</b>							
Land	-	-	-	218,335	-	218,335	-
Capital Outlay	-	-	-	-	-	-	1
<b>Total Physical Environment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>218,335</b>	<b>-</b>	<b>218,335</b>	<b>1</b>
<b>Flood Control/Stormwater Mgmt</b>							
Contracts-Lake and Wetland	90,000	90,000	90,000	67,500	22,500	90,000	90,000
Contracts-Fountain	4,500	4,500	4,500	3,842	1,300	5,142	5,200
R&M-Aquascaping	20,827	20,174	20,000	16,456	5,000	21,456	20,000
R&M-Drainage	16,787	4,700	13,000	3,036	3,250	6,286	13,000
R&M-Fountain	1,467	1,582	2,000	265	500	765	2,000
R&M-Lake Erosion	46,140	1,800	50,000	-	50,000	50,000	65,000
Capital Outlay	-	24,645	-	-	16,000	16,000	-
<b>Total Flood Control/Stormwater Mgmt</b>	<b>179,721</b>	<b>147,401</b>	<b>179,500</b>	<b>91,099</b>	<b>98,550</b>	<b>189,649</b>	<b>195,200</b>
<b>Common Area</b>							
R&M-General	16,360	15,226	15,000	8,159	3,750	11,909	17,000
R&M-Boardwalks	-	-	700	-	700	700	700
R&M-Brick Pavers	-	-	1,200	990	210	1,200	1,200
R&M-Grounds	2,280	6,682	7,500	65	1,875	1,940	7,500
R&M-Signage	953	-	1,400	-	1,400	1,400	1,400
R&M-Walls and Signage	3,910	1,539	900	-	900	900	900
Improvement - Park	-	-	-	-	-	-	400,000
Cap Outlay - Recreation Impr	7,175	-	-	-	-	-	-
<b>Total Common Area</b>	<b>30,678</b>	<b>23,447</b>	<b>26,700</b>	<b>9,214</b>	<b>8,835</b>	<b>18,049</b>	<b>428,700</b>
<b>TOTAL EXPENDITURES</b>	<b>2,109,657</b>	<b>2,028,402</b>	<b>2,226,375</b>	<b>1,697,234</b>	<b>684,310</b>	<b>2,381,544</b>	<b>2,608,244</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2015 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	FY 2013	BUDGET FY 2014	THRU JUNE-2014	JULY - SEP-2014	PROJECTED FY 2014	BUDGET FY 2015
Excess (deficiency) of revenues							
Over (under) expenditures	34,047	31,301	-	624,763	(669,212)	(44,449)	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund Transfer - In	665,188	-	-	-	-	-	-
Operating Transfers-Out	(666,224)	-	-	-	-	-	-
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>(1,036)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	33,011	31,301	-	624,763	(669,212)	(44,449)	-
<b>FUND BALANCE, BEGINNING</b>	2,108,640	2,141,651	2,172,952	2,172,952	-	2,172,952	2,128,503
<b>FUND BALANCE, ENDING</b>	<b>\$ 2,141,651</b>	<b>\$ 2,172,952</b>	<b>\$ 2,172,952</b>	<b>\$ 2,797,715</b>	<b>\$ (669,212)</b>	<b>\$ 2,128,503</b>	<b>\$ 2,128,503</b>



**Exhibit "A"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2015	\$ 2,128,503
Net Change in Fund Balance - Fiscal Year 2015	-
Reserves - Fiscal Year 2015 Additions	-
<b>Total Funds Available (Estimated) - 9/30/15</b>	<b>2,128,503</b>

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

Deposits	6,403
Subtotal	<u>6,403</u>

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	666,639 <sup>(1)</sup>
Reserve - Roadways Prior Years	502,031
Subtotal	<u>1,168,670</u>

<b>Total Allocation of Available Funds</b>	<b><u>1,175,073</u></b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 953,430</u></b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

**Budget Narrative**  
Fiscal Year 2015

**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.

**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, Fowler, White 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 Severn Trent Environmental Services, Inc. Also included are costs for Information Technology charges to process all of 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-Property Appraiser**

The Property Appraiser provides the District with a listing of the legal description of each property parcel within the District boundaries, and the names and addresses of the owners of such property. The District reimburses the Property Appraiser for necessary administrative costs incurred to provide this service. 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 FY2015 budget for property appraiser costs was based on a maximum of 2% of the anticipated assessment collections.

**Professional Services-Recording Secretary**

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

**Budget Narrative**  
Fiscal Year 2015

**EXPENDITURES**

**Administrative** (continued)

**Postage and Freight**

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

**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 her or his 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 FY2015 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%.

**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.

**Budget Narrative**  
Fiscal Year 2015**EXPENDITURES****Rights of Way****Payroll Salaried**

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**

The District will contract with *OLM* for \$1,550 per month for existing landscape contract for review and monitoring.

**Contracts-Landscape**

*Davey Tree*, contract amount is \$43,801 per month for landscape maintenance services for the District.

**Contracts-Mulch**

*Davey Tree*, contract amount is \$147,592 per year for mulch for the District.

**Contracts-Plant Replacement**

*Davey Tree*, contract amount is \$52,959 per year for seasonal plant installation for the District.

**Contracts-Road Cleaning**

*USA Services*, \$1,392 per sweep. Street sweeping four times per year @ fifty eight miles of curbing plus disposal.

**Contracts-Security Alarms**

*Devcon 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.

**Budget Narrative**  
Fiscal Year 2015

**EXPENDITURES**

**Rights of Way** (continued)

**Communication – Telephone**

Includes the cost for Network Factor (office telephone); Bright House Networks LLC (office internet); Sprint and Verizon Florida LLC (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 FY 2014 budget, a 10% increase in premiums I projected.

**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**

Additional irrigation repairs that are not covered under the Landscape contract.

**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.

**R&M-Walls**

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

**Miscellaneous-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 currently 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.

**Budget Narrative**  
Fiscal Year 2015

**EXPENDITURES**

**Rights of Way** (continued)

**Office Supplies**

General office supplies that are needed for field operation.

**Cleaning Services**

*Global Janitorial, contract amount is \$118 per month for the field office cleaning.*

**Operating Supplies - General**

Supplies needed for District operation.

**Operating Supplies - Uniforms**

This is for 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.

**Capital Outlay-Other**

LED Signage; Splash Park; and Volleyball Court.

**Budget Narrative**  
Fiscal Year 2015

**EXPENDITURES**

**Flood Control/Stormwater Management**

**Contracts-Lake and Wetland**

*Charles Aaron Jackson, contract amount is \$7,500 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**

*Complete Care Pool, contract amount is \$375 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 \$175 per quarter to maintain the cascade fountain.

**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**

*Complete Care Pool, \$2,000 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. 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.

**Budget Narrative**  
Fiscal Year 2015

**EXPENDITURES**

**Common Area (Park & Recreation)**

**R&M-General**

Scheduled 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.

**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.

**Improvement - Park**

For planned playground.



**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2015 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	FY 2013	BUDGET FY 2014	THRU JUNE-2014	JULY - SEP-2014	PROJECTED FY 2014	BUDGET FY 2015
<b>REVENUES</b>							
Interest - Investments	\$ 386	\$ 938	\$ 600	\$ 74	\$ 25	\$ 99	\$ 100
Special Assmnts- Tax Collector	102,580	99,174	99,318	98,771	547	99,318	55,930
Special Assmnts- Delinquent	-	-	-	540	-	540	-
Special Assmnts- Discounts	(3,465)	(3,509)	(3,973)	(3,413)	-	(3,413)	(4,370)
Capital Improvement	-	-	-	-	-	-	53,319
Other Miscellaneous Revenues	-	-	-	2,047	-	2,047	-
Gate Bar Code/Remotes	197	295	-	262	-	262	-
<b>TOTAL REVENUES</b>	<b>99,698</b>	<b>96,898</b>	<b>95,945</b>	<b>98,281</b>	<b>572</b>	<b>98,853</b>	<b>104,979</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Property Appraiser	951	937	1,986	942	-	942	2,185
Misc-Assessmnt Collection Cost	1,261	1,390	1,986	1,885	-	1,885	2,185
Misc-Credit Card Fees	3	2	10	3	1	4	10
<b>Total Administrative</b>	<b>2,215</b>	<b>2,329</b>	<b>3,982</b>	<b>2,830</b>	<b>1</b>	<b>2,831</b>	<b>4,380</b>
<i>Field</i>							
Communication - Teleph - Field	2,589	2,764	2,600	2,685	895	3,580	3,500
Insurance - General Liability	1,439	1,505	1,731	1,613	-	1,613	1,774
R&M-General	6,307	2,958	9,000	7,905	2,635	10,540	9,000
R&M-Gate	5,816	13,732	6,000	4,968	1,656	6,624	6,000
R&M-Streetlights	62,203	64,046	66,500	17,868	5,956	23,824	10,000
Cap Outlay - Streetlight Impr	-	247,275	-	128,588	-	128,588	-
1st Quarter Operating Reserves	-	-	-	-	-	-	1,733
Reserve - Roadways	-	-	6,132	-	-	-	15,273
<b>Total Field</b>	<b>78,354</b>	<b>332,280</b>	<b>91,963</b>	<b>163,627</b>	<b>11,142</b>	<b>174,769</b>	<b>47,280</b>
<b>TOTAL EXPENDITURES</b>	<b>80,569</b>	<b>334,609</b>	<b>95,945</b>	<b>166,457</b>	<b>11,143</b>	<b>177,600</b>	<b>51,660</b>
Excess (deficiency) of revenues							
Over (under) expenditures	19,129	(237,711)	-	(68,176)	(10,571)	(78,747)	53,319
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	53,319
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,319</b>
Net change in fund balance	19,129	(237,711)	-	(68,176)	(10,571)	(78,747)	53,319
<b>FUND BALANCE, BEGINNING</b>	<b>222,492</b>	<b>241,621</b>	<b>3,910</b>	<b>3,910</b>	<b>-</b>	<b>3,910</b>	<b>(74,837)</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 241,621</b>	<b>\$ 3,910</b>	<b>\$ 3,910</b>	<b>\$ (64,266)</b>	<b>\$ (10,571)</b>	<b>\$ (74,837)</b>	<b>\$ (21,518)</b>

**Exhibit "B"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2015	\$ (74,837)
Net Change in Fund Balance - Fiscal Year 2015	53,319
Reserves - Fiscal Year 2015 Additions	17,005
<b>Total Funds Available (Estimated) - 9/30/15</b>	<b>(4,513)</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	3,630
Subtotal	<u>3,630</u>

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	- (1)
Reserve - Roadways FY 2015	-
Subtotal	<u>-</u>

<b>Total Allocation of Available Funds</b>	<b>3,630</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b>\$ <u>(8,143)</u></b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

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

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2015 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	FY 2013	BUDGET FY 2014	THRU JUNE-2014	JULY - SEP-2014	PROJECTED FY 2014	BUDGET FY 2015
<b>REVENUES</b>							
Interest - Investments	\$ 61	\$ 96	\$ 89	\$ 57	\$ 19	\$ 76	\$ 60
Special Assmnts- Tax Collector	2,290	18,110	18,143	18,043	100	18,143	18,174
Special Assmnts- Delinquent	-	-	-	34	-	34	-
Special Assmnts- Discounts	(77)	(641)	(726)	(656)	-	(656)	(727)
<b>TOTAL REVENUES</b>	<b>2,274</b>	<b>17,565</b>	<b>17,506</b>	<b>17,478</b>	<b>119</b>	<b>17,597</b>	<b>17,507</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Property Appraiser	21	171	363	172	-	172	363
Misc-Assessmnt Collection Cost	28	254	363	344	-	344	363
<b>Total Administrative</b>	<b>49</b>	<b>425</b>	<b>726</b>	<b>516</b>	<b>-</b>	<b>516</b>	<b>727</b>
<i>Field</i>							
R&M-Streetlights	16,861	16,574	16,780	12,460	4,153	16,613	16,780
<b>Total Field</b>	<b>16,861</b>	<b>16,574</b>	<b>16,780</b>	<b>12,460</b>	<b>4,153</b>	<b>16,613</b>	<b>16,780</b>
<b>TOTAL EXPENDITURES</b>	<b>16,910</b>	<b>16,999</b>	<b>17,506</b>	<b>12,976</b>	<b>4,153</b>	<b>17,129</b>	<b>17,507</b>
Excess (deficiency) of revenues Over (under) expenditures	(14,636)	566	-	4,502	(4,034)	468	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(14,636)	566	-	4,502	(4,034)	468	-
<b>FUND BALANCE, BEGINNING</b>	<b>35,273</b>	<b>20,637</b>	<b>21,203</b>	<b>21,203</b>	<b>-</b>	<b>21,203</b>	<b>21,671</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 20,637</b>	<b>\$ 21,203</b>	<b>\$ 21,203</b>	<b>\$ 25,705</b>	<b>\$ (4,034)</b>	<b>\$ 21,671</b>	<b>\$ 21,671</b>

**Exhibit "C"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2015	\$ 21,671
Net Change in Fund Balance - Fiscal Year 2015	-
Reserves - Fiscal Year 2015 Additions	-
<b>Total Funds Available (Estimated) - 9/30/15</b>	<b>21,671</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	4,300
Subtotal	<u>4,300</u>

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	4,377 <sup>(1)</sup>
Subtotal	<u>4,377</u>

<b>Total Allocation of Available Funds</b>	<b>8,677</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b>\$ <u>12,994</u></b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2015 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	FY 2013	BUDGET FY 2014	THRU JUNE-2014	JULY - SEP-2014	PROJECTED FY 2014	BUDGET FY 2015
<b>REVENUES</b>							
Interest - Investments	\$ 95	\$ 237	\$ 175	\$ 162	\$ 54	\$ 216	\$ 175
Special Assmnts- Tax Collector	10,028	9,903	-	-	-	-	13,933
Special Assmnts- Delinquent	-	-	-	51	-	51	-
Special Assmnts- Discounts	(339)	(350)	-	19	-	19	(557)
Gate Bar Code/Remotes	33	131	-	98	-	98	-
<b>TOTAL REVENUES</b>	<b>9,817</b>	<b>9,921</b>	<b>175</b>	<b>330</b>	<b>54</b>	<b>384</b>	<b>13,551</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Property Appraiser	93	94	-	-	-	-	-
Misc-Assessmnt Collection Cost	123	139	-	1	-	1	-
Misc-Credit Card Fees	1	3	5	4	1	5	5
<b>Total Administrative</b>	<b>217</b>	<b>236</b>	<b>5</b>	<b>5</b>	<b>1</b>	<b>6</b>	<b>5</b>
<i>Field</i>							
Communication - Teleph - Field	595	635	650	493	164	657	1,860
Cameras	-	-	-	-	-	-	4,675
Insurance - General Liability	384	402	462	431	-	431	474
R&M-General	1,005	1,095	1,500	1,898	-	1,898	1,500
R&M-Drainage	-	-	-	18,500	-	18,500	-
R&M-Gate	1,011	6,234	2,939	2,155	784	2,939	2,939
R&M-Streetlights	166	3,271	200	290	97	387	255
Reserve - Roadways	-	-	3,492	22,930	-	22,930	1,843
<b>Total Field</b>	<b>3,161</b>	<b>11,637</b>	<b>9,243</b>	<b>46,697</b>	<b>1,045</b>	<b>47,742</b>	<b>13,546</b>
<b>TOTAL EXPENDITURES</b>	<b>3,378</b>	<b>11,873</b>	<b>9,248</b>	<b>46,702</b>	<b>1,046</b>	<b>47,748</b>	<b>13,551</b>
Excess (deficiency) of revenues Over (under) expenditures	6,439	(1,952)	(9,073)	(46,372)	(992)	(47,364)	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	(9,073)	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(9,073)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	6,439	(1,952)	(9,073)	(46,372)	(992)	(47,364)	-
<b>FUND BALANCE, BEGINNING</b>	<b>54,925</b>	<b>61,364</b>	<b>59,412</b>	<b>59,412</b>	<b>-</b>	<b>59,412</b>	<b>12,048</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 61,364</b>	<b>\$ 59,412</b>	<b>\$ 50,339</b>	<b>\$ 13,040</b>	<b>\$ (992)</b>	<b>\$ 12,048</b>	<b>\$ 12,048</b>

**Exhibit "D"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2015	\$ 12,048
Net Change in Fund Balance - Fiscal Year 2015	-
Reserves - Fiscal Year 2015 Additions	1,843
<b>Total Funds Available (Estimated) - 9/30/15</b>	<b>13,890</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	20
Subtotal	<u>20</u>

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	2,927 <sup>(1)</sup>
Reserve - Roadways thru FY 2011	15,332
Reserve - Roadways FY 2012	3,492
Reserve - Roadways FY 2013	3,492
Reserve - Roadways FY 2014	3,492
Reserve - Roadways Expense 2014	(22,930)
Reserve - Roadways FY 2015	1,843
Subtotal	<u>7,648</u>

<b>Total Allocation of Available Funds</b>	<b>7,668</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 6,223</u></b>
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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 2015 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	FY 2013	BUDGET FY 2014	THRU JUNE-2014	JULY - SEP-2014	PROJECTED FY 2014	BUDGET FY 2015
<b>REVENUES</b>							
Interest - Investments	\$ 27	\$ 67	\$ 44	\$ 14	\$ 5	\$ 19	\$ 15
Special Assmnts- Tax Collector	2,086	1,089	1,635	1,626	9	1,635	1,667
Special Assmnts- Delinquent	-	-	-	10	-	10	-
Special Assmnts- Discounts	(70)	(39)	(65)	(55)	-	(55)	(67)
<b>TOTAL REVENUES</b>	<b>2,043</b>	<b>1,117</b>	<b>1,614</b>	<b>1,595</b>	<b>14</b>	<b>1,609</b>	<b>1,616</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Property Appraiser	19	10	32	15	-	15	33
Misc-Assessmnt Collection Cost	26	15	33	31	-	31	33
<b>Total Administrative</b>	<b>45</b>	<b>25</b>	<b>65</b>	<b>46</b>	<b>-</b>	<b>46</b>	<b>67</b>
<i>Field</i>							
Reserve - Roadways	-	12,883	1,549	-	-	-	1,549
<b>Total Field</b>	<b>-</b>	<b>12,883</b>	<b>1,549</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,549</b>
<b>TOTAL EXPENDITURES</b>	<b>45</b>	<b>12,908</b>	<b>1,614</b>	<b>46</b>	<b>-</b>	<b>46</b>	<b>1,616</b>
Excess (deficiency) of revenues Over (under) expenditures	1,998	(11,791)	-	1,549	14	1,563	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	1,998	(11,791)	-	1,549	14	1,563	-
<b>FUND BALANCE, BEGINNING</b>	<b>15,335</b>	<b>17,333</b>	<b>5,542</b>	<b>5,542</b>	<b>-</b>	<b>5,542</b>	<b>7,105</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 17,333</b>	<b>\$ 5,542</b>	<b>\$ 5,542</b>	<b>\$ 7,091</b>	<b>\$ 14</b>	<b>\$ 7,105</b>	<b>\$ 7,105</b>

**Exhibit "E"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2015	\$ 7,105
Net Change in Fund Balance - Fiscal Year 2015	-
Reserves - Fiscal Year 2015 Additions	1,549
<b>Total Funds Available (Estimated) - 9/30/15</b>	<b>8,653</b>

**ALLOCATION OF AVAILABLE FUNDS*****Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	17 <sup>(1)</sup>
Reserve - Roadways thru FY 2011	9,892
Reserve - Roadways FY 2012	1,949
Reserve - Roadways FY 2013	1,014
Reserve - Roadways FY 2013 actual expenditures	(12,883)
Reserve - Roadways FY 2014	1,549
Reserve - Roadways FY 2015	1,549
Subtotal	<u>3,086</u>

<b>Total Allocation of Available Funds</b>	<b>3,086</b>
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<b>Total Unassigned (undesignated) Cash</b>	<u><u>\$ 5,567</u></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 2015 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	FY 2013	BUDGET FY 2014	THRU JUNE-2014	JULY - SEP-2014	PROJECTED FY 2014	BUDGET FY 2015
<b>REVENUES</b>							
Interest - Investments	\$ 868	\$ 2,235	\$ 1,800	\$ 1,823	\$ 608	\$ 2,431	\$ 1,800
Special Assmnts- Tax Collector	332,122	330,872	353,069	351,124	1,945	353,069	310,982
Special Assmnts- Delinquent	95	-	-	618	-	618	-
Special Assmnts- Discounts	(11,768)	(11,707)	(14,123)	(12,764)	-	(12,764)	(12,439)
Other Miscellaneous Revenues	-	12,828	-	-	-	-	-
Gate Bar Code/Remotes	1,510	2,373	-	1,938	-	1,938	-
<b>TOTAL REVENUES</b>	<b>322,827</b>	<b>336,601</b>	<b>340,746</b>	<b>342,739</b>	<b>2,553</b>	<b>345,292</b>	<b>300,343</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Property Appraiser	6,235	3,125	7,061	3,349	-	3,349	6,220
Misc-Assessmnt Collection Cost	4,135	4,638	7,061	6,698	-	6,698	6,220
Misc-Credit Card Fees	19	41	50	47	16	63	50
<b>Total Administrative</b>	<b>10,389</b>	<b>7,804</b>	<b>14,172</b>	<b>10,094</b>	<b>16</b>	<b>10,110</b>	<b>12,489</b>
<i>Field</i>							
Contracts-Security Services	149,988	149,413	152,000	111,809	37,270	149,079	152,000
Communication - Teleph - Field	1,927	2,194	1,950	1,810	603	2,413	2,900
Insurance - General Liability	767	768	884	823	-	823	905
R&M-General	20,023	19,625	22,000	15,405	5,135	20,540	22,000
R&M-Gate	6,071	21,126	5,000	1,420	473	1,893	3,000
R&M-Streetlights	48,128	47,960	70,000	34,418	11,473	45,891	62,000
Reserve - Roadways	-	-	74,740	168,765	393,786	562,551	45,048
<b>Total Field</b>	<b>226,904</b>	<b>241,086</b>	<b>326,574</b>	<b>334,450</b>	<b>448,740</b>	<b>783,190</b>	<b>287,854</b>
<b>TOTAL EXPENDITURES</b>	<b>237,293</b>	<b>248,890</b>	<b>340,746</b>	<b>344,544</b>	<b>448,756</b>	<b>793,300</b>	<b>300,343</b>
Excess (deficiency) of revenues Over (under) expenditures	85,534	87,711	-	(1,805)	(446,203)	(448,008)	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	85,534	87,711	-	(1,805)	(446,203)	(448,008)	-
<b>FUND BALANCE, BEGINNING</b>	<b>500,184</b>	<b>585,718</b>	<b>673,429</b>	<b>673,429</b>	<b>-</b>	<b>673,429</b>	<b>225,421</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 585,718</b>	<b>\$ 673,429</b>	<b>\$ 673,429</b>	<b>\$ 671,624</b>	<b>\$ (446,203)</b>	<b>\$ 225,421</b>	<b>\$ 225,421</b>

**Exhibit "F"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2015	\$ 225,421
Net Change in Fund Balance - Fiscal Year 2015	-
Reserves - Fiscal Year 2015 Additions	45,048
<b>Total Funds Available (Estimated) - 9/30/15</b>	<b>270,470</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

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

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	64,503 <sup>(1)</sup>
Reserve - Roadways thru FY 2011	338,941
Reserve - Roadways FY 2012	74,740
Reserve - Roadways FY 2013	74,740
Reserve - Roadways FY 2014	74,740
Reserve - Roadways Expense 2014	(562,551)
Reserve - Roadways FY 2015	45,048
Subtotal	<u>110,161</u>

<b>Total Allocation of Available Funds</b>	<b>117,586</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 152,883</u></b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2029
Anticipated Replacement Costs	675,757
Anticipated Reserve Balance	675,727

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2015 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	FY 2013	BUDGET FY 2014	THRU JUNE-2014	JULY - SEP-2014	PROJECTED FY 2014	BUDGET FY 2015
<b>REVENUES</b>							
Interest - Investments	\$ 54	\$ 181	\$ 88	\$ 132	\$ 44	\$ 176	\$ 100
Special Assmnts- Tax Collector	27,609	18,218	23,378	23,249	129	23,378	23,191
Special Assmnts- Delinquent	5	-	-	34	-	34	-
Special Assmnts- Discounts	(979)	(645)	(935)	(846)	-	(846)	(928)
Other Miscellaneous Revenues	70	-	-	-	-	-	-
Gate Bar Code/Remotes	66	33	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>26,825</b>	<b>17,787</b>	<b>22,531</b>	<b>22,569</b>	<b>173</b>	<b>22,742</b>	<b>22,364</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Property Appraiser	518	172	468	222	-	222	464
Misc-Assessmnt Collection Cost	344	255	468	443	-	443	464
<b>Total Administrative</b>	<b>862</b>	<b>427</b>	<b>936</b>	<b>665</b>	<b>-</b>	<b>665</b>	<b>928</b>
<i>Field</i>							
Communication - Teleph - Field	602	634	625	500	167	667	1,880
Cameras	-	-	-	-	-	-	5,120
Insurance - General Liability	298	312	358	335	-	335	369
R&M-General	-	750	1,000	-	1,000	1,000	1,000
R&M-Gate	1,353	8,235	7,200	1,467	489	1,956	3,800
R&M-Streetlights	4,798	9,562	5,600	3,838	1,279	5,117	5,600
Reserve - Roadways	-	-	6,812	10,899	36,331	47,230	3,668
<b>Total Field</b>	<b>7,051</b>	<b>19,493</b>	<b>21,595</b>	<b>17,039</b>	<b>39,266</b>	<b>56,305</b>	<b>21,436</b>
<b>TOTAL EXPENDITURES</b>	<b>7,913</b>	<b>19,920</b>	<b>22,531</b>	<b>17,704</b>	<b>39,266</b>	<b>56,970</b>	<b>22,364</b>
Excess (deficiency) of revenues Over (under) expenditures	18,912	(2,133)	-	4,865	(39,093)	(34,228)	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	18,912	(2,133)	-	4,865	(39,093)	(34,228)	-
<b>FUND BALANCE, BEGINNING</b>	<b>31,371</b>	<b>50,283</b>	<b>48,150</b>	<b>48,150</b>	<b>-</b>	<b>48,150</b>	<b>13,922</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 50,283</b>	<b>\$ 48,150</b>	<b>\$ 48,150</b>	<b>\$ 53,015</b>	<b>\$ (39,093)</b>	<b>\$ 13,922</b>	<b>\$ 13,922</b>

**Exhibit "G"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2015	\$ 13,922
Net Change in Fund Balance - Fiscal Year 2015	-
Reserves - Fiscal Year 2015 Additions	3,668
<b>Total Funds Available (Estimated) - 9/30/15</b>	<b>17,590</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	800
Subtotal	<u>800</u>

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	4,950 <sup>(1)</sup>
Reserve - Roadways thru FY 2011	25,408
Reserve - Roadways FY 2012	6,812
Reserve - Roadways FY 2013	6,812
Reserve - Roadways FY 2014	6,812
Reserve - Roadways Expense 2014	(47,230)
Reserve - Roadways FY 2015	3,668
Subtotal	<u>7,232</u>

<b>Total Allocation of Available Funds</b>	<b>8,032</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 9,558</u></b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2029
Anticipated Replacement Costs	55,013
Anticipated Reserve Balance	55,013

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2015 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	FY 2013	BUDGET	THRU	JULY -	PROJECTED	BUDGET
			FY 2014	JUNE-2014	SEP-2014	FY 2014	FY 2015
<b>REVENUES</b>							
Interest - Investments	\$ 180	\$ 469	\$ 350	\$ 120	\$ 40	\$ 160	\$ 100
Special Assmnts- Tax Collector	115,128	114,441	110,777	110,167	610	110,777	116,484
Special Assmnts- Delinquent	38	-	-	214	-	214	-
Special Assmnts- Discounts	(4,079)	(4,049)	(4,431)	(4,002)	-	(4,002)	(4,659)
<b>TOTAL REVENUES</b>	<b>111,267</b>	<b>110,861</b>	<b>106,696</b>	<b>106,499</b>	<b>650</b>	<b>107,149</b>	<b>111,924</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Property Appraiser	2,161	1,081	2,216	1,051	-	1,051	2,330
Misc-Assessmnt Collection Cost	1,434	1,604	2,216	2,102	-	2,102	2,330
<b>Total Administrative</b>	<b>3,595</b>	<b>2,685</b>	<b>4,432</b>	<b>3,153</b>	<b>-</b>	<b>3,153</b>	<b>4,659</b>
<i>Field</i>							
R&M-Streetlights	88,163	87,669	89,999	69,479	23,160	92,639	95,000
Reserve - Roadways	-	99,583	12,265	-	-	-	12,265
<b>Total Field</b>	<b>88,163</b>	<b>187,252</b>	<b>102,264</b>	<b>69,479</b>	<b>23,160</b>	<b>92,639</b>	<b>107,265</b>
<b>TOTAL EXPENDITURES</b>	<b>91,758</b>	<b>189,937</b>	<b>106,696</b>	<b>72,632</b>	<b>23,160</b>	<b>95,792</b>	<b>111,924</b>
Excess (deficiency) of revenues							
Over (under) expenditures	19,509	(79,076)	-	33,867	(22,510)	11,357	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	19,509	(79,076)	-	33,867	(22,510)	11,357	-
<b>FUND BALANCE, BEGINNING</b>	<b>103,755</b>	<b>123,264</b>	<b>44,188</b>	<b>44,188</b>	<b>-</b>	<b>44,188</b>	<b>55,545</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 123,264</b>	<b>\$ 44,188</b>	<b>\$ 44,188</b>	<b>\$ 78,055</b>	<b>\$ (22,510)</b>	<b>\$ 55,545</b>	<b>\$ 55,545</b>

**Exhibit "H"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2015	\$ 55,545
Net Change in Fund Balance - Fiscal Year 2015	-
Reserves - Fiscal Year 2015 Additions	12,265
<b>Total Funds Available (Estimated) - 9/30/15</b>	<b>67,810</b>

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

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

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	24,915 <sup>(1)</sup>
Reserve - Roadways thru FY 2011	64,365
Reserve - Roadways FY 2012	16,036
Reserve - Roadways FY 2013	16,036
Reserve - Roadways FY 2013 actual expenditures	(99,583)
Reserve - Roadways FY 2014	12,265
Reserve - Roadways FY 2015	12,265
Subtotal	<u>46,298</u>

<b>Total Allocation of Available Funds</b>	<b>64,898</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 2,912</u></b>
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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 2015 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	FY 2013	BUDGET FY 2014	THRU JUNE-2014	JULY - SEP-2014	PROJECTED FY 2014	BUDGET FY 2015
<b>REVENUES</b>							
Interest - Investments	\$ 29	\$ 73	\$ 35	\$ 14	\$ 5	\$ 19	\$ 10
Special Assmnts- Tax Collector	7,736	6,818	8,006	7,962	44	8,006	8,034
Special Assmnts- Delinquent	2	-	-	13	-	13	-
Special Assmnts- Discounts	(274)	(241)	(320)	(290)	-	(290)	(321)
<b>TOTAL REVENUES</b>	<b>7,493</b>	<b>6,650</b>	<b>7,721</b>	<b>7,699</b>	<b>49</b>	<b>7,748</b>	<b>7,722</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Property Appraiser	145	64	160	76	-	76	161
Misc-Assessmnt Collection Cost	96	96	160	152	-	152	161
<b>Total Administrative</b>	<b>241</b>	<b>160</b>	<b>320</b>	<b>228</b>	<b>-</b>	<b>228</b>	<b>321</b>
<i>Field</i>							
R&M-Streetlights	4,572	4,573	4,999	3,435	1,145	4,580	4,999
Reserve - Roadways	-	15,826	2,402	-	-	-	2,402
<b>Total Field</b>	<b>4,572</b>	<b>20,399</b>	<b>7,401</b>	<b>3,435</b>	<b>1,145</b>	<b>4,580</b>	<b>7,401</b>
<b>TOTAL EXPENDITURES</b>	<b>4,813</b>	<b>20,559</b>	<b>7,721</b>	<b>3,663</b>	<b>1,145</b>	<b>4,808</b>	<b>7,722</b>
Excess (deficiency) of revenues							
Over (under) expenditures	2,680	(13,909)	-	4,036	(1,096)	2,940	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	2,680	(13,909)	-	4,036	(1,096)	2,940	-
<b>FUND BALANCE, BEGINNING</b>	<b>16,515</b>	<b>19,195</b>	<b>5,286</b>	<b>5,286</b>	<b>-</b>	<b>5,286</b>	<b>8,226</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 19,195</b>	<b>\$ 5,286</b>	<b>\$ 5,286</b>	<b>\$ 9,322</b>	<b>\$ (1,096)</b>	<b>\$ 8,226</b>	<b>\$ 8,226</b>

**Exhibit "I"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2015	\$ 8,226
Net Change in Fund Balance - Fiscal Year 2015	-
Reserves - Fiscal Year 2015 Additions	2,402
<b>Total Funds Available (Estimated) - 9/30/15</b>	<b>10,628</b>

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	1,330 <sup>(1)</sup>
Reserve - Roadways thru FY 2011	7,200 <sup>(2)</sup>
Reserve - Roadways FY 2012	1,800
Reserve - Roadways FY 2013	1,800
Reserve - Roadways FY 2013 expenditures	(15,826)
Reserve - Roadways FY 2014	2,402
Reserve - Roadways FY 2015	2,402
Subtotal	<u>1,108</u>

<b>Total Allocation of Available Funds</b>	<b>1,108</b>
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<b>Total Unassigned (undesignated) Cash</b>	<u><u>\$ 9,520</u></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 2015 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	FY 2013	BUDGET FY 2014	THRU JUNE-2014	JULY - SEP-2014	PROJECTED FY 2014	BUDGET FY 2015
<b>REVENUES</b>							
Interest - Investments	\$ 189	\$ 526	\$ 181	\$ 472	\$ 157	\$ 629	\$ 250
Special Assmnts- Tax Collector	38,391	37,507	37,611	37,404	207	37,611	38,909
Special Assmnts- Delinquent	9	-	-	70	-	70	-
Special Assmnts- Discounts	(1,360)	(1,327)	(1,504)	(1,359)	-	(1,359)	(1,556)
Gate Bar Code/Remotes	288	599	-	262	-	262	-
<b>TOTAL REVENUES</b>	<b>37,517</b>	<b>37,305</b>	<b>36,288</b>	<b>36,849</b>	<b>364</b>	<b>37,213</b>	<b>37,603</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Property Appraiser	721	354	752	357	-	357	778
Misc-Assessmnt Collection Cost	478	526	752	714	-	714	778
Misc-Credit Card Fees	4	9	16	9	3	12	20
<b>Total Administrative</b>	<b>1,203</b>	<b>889</b>	<b>1,520</b>	<b>1,080</b>	<b>3</b>	<b>1,083</b>	<b>1,576</b>
<i>Field</i>							
Communication - Teleph - Field	687	722	700	563	188	751	1,950
Cameras	-	-	-	-	-	-	-
Insurance - General Liability	300	314	361	336	-	336	370
R&M-General	-	359	4,700	-	4,700	4,700	4,700
R&M-Drainage	-	-	3,000	-	3,000	3,000	3,000
R&M-Gate	3,605	1,529	5,000	3,514	1,171	4,685	5,000
Reserve - Roadways	-	-	21,007	-	-	-	21,007
<b>Total Field</b>	<b>4,592</b>	<b>2,924</b>	<b>34,768</b>	<b>4,413</b>	<b>9,059</b>	<b>13,472</b>	<b>36,027</b>
<b>TOTAL EXPENDITURES</b>	<b>5,795</b>	<b>3,813</b>	<b>36,288</b>	<b>5,493</b>	<b>9,062</b>	<b>14,555</b>	<b>37,603</b>
Excess (deficiency) of revenues Over (under) expenditures	31,722	33,492	-	31,356	(8,698)	22,658	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	31,722	33,492	-	31,356	(8,698)	22,658	-
<b>FUND BALANCE, BEGINNING</b>	<b>108,952</b>	<b>140,674</b>	<b>174,166</b>	<b>174,166</b>	<b>-</b>	<b>174,166</b>	<b>196,824</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 140,674</b>	<b>\$ 174,166</b>	<b>\$ 174,166</b>	<b>\$ 205,522</b>	<b>\$ (8,698)</b>	<b>\$ 196,824</b>	<b>\$ 196,824</b>

**Exhibit "J"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2015	\$ 196,824
Net Change in Fund Balance - Fiscal Year 2015	-
Reserves - Fiscal Year 2015 Additions	21,007
<b>Total Funds Available (Estimated) - 9/30/15</b>	<b>217,831</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	4,426 <sup>(1)</sup>
Reserve - Roadways thru FY 2011	95,081
Reserve - Roadways FY 2012	21,007
Reserve - Roadways FY 2013	21,007
Reserve - Roadways FY 2014	21,007
Reserve - Roadways FY 2015	21,007
Subtotal	<u>183,535</u>
<b>Total Allocation of Available Funds</b>	<b>183,535</b>

<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 34,296</u></b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2015
Anticipated Replacement Costs	179,106
Anticipated Reserve Balance	179,109

Westchase  
Community Development District

**Debt Service Budgets**  
Fiscal Year 2015

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2015 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	FY 2013	BUDGET FY 2014	THRU JUNE-2014	JULY - SEP-2014	PROJECTED FY 2014	BUDGET FY 2015
<b>REVENUES</b>							
Interest - Investments	\$ 103	\$ 98	\$ -	\$ 72	\$ 24	\$ 96	\$ -
Special Assmnts- Tax Collector	176,856	176,480	176,809	175,835	974	176,809	176,809
Special Assmnts- Prepayment	-	-	-	4,295	-	4,295	-
Special Assmnts- Delinquent	52	-	-	330	-	330	-
Special Assmnts- Discounts	(6,266)	(6,244)	(7,072)	(6,389)	-	(6,389)	(7,072)
<b>TOTAL REVENUES</b>	<b>170,745</b>	<b>170,334</b>	<b>169,737</b>	<b>174,143</b>	<b>998</b>	<b>175,141</b>	<b>169,737</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Dissemination Agent	1,000	1,000	1,000	1,000	-	1,000	1,000
ProfServ-Property Appraiser	3,320	1,667	3,536	1,678	-	1,678	3,536
ProfServ-Trustee	3,233	3,233	3,500	2,694	1,024	3,718	3,718
Misc-Assessmnt Collection Cost	2,202	2,474	3,536	3,355	-	3,355	3,536
<b>Total Administrative</b>	<b>9,755</b>	<b>8,374</b>	<b>11,572</b>	<b>8,727</b>	<b>1,024</b>	<b>9,751</b>	<b>11,790</b>
<i>Debt Service</i>							
Principal Debt Retirement	80,000	85,000	90,000	90,000	-	90,000	95,000
Principal Prepayments	15,000	15,000	-	10,000	-	10,000	-
Interest Expense	79,165	72,421	65,675	65,320	-	65,320	59,285
<b>Total Debt Service</b>	<b>174,165</b>	<b>172,421</b>	<b>155,675</b>	<b>165,320</b>	<b>-</b>	<b>165,320</b>	<b>154,285</b>
<b>TOTAL EXPENDITURES</b>	<b>183,920</b>	<b>180,795</b>	<b>167,247</b>	<b>174,047</b>	<b>1,024</b>	<b>175,071</b>	<b>166,075</b>
Excess (deficiency) of revenues							
Over (under) expenditures	(13,175)	(10,461)	2,490	96	(26)	70	3,661
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	2,490	-	-	-	3,661
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>2,490</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,661</b>
Net change in fund balance	(13,175)	(10,461)	2,490	96	(26)	70	3,661
<b>FUND BALANCE, BEGINNING</b>	<b>181,690</b>	<b>168,515</b>	<b>158,054</b>	<b>158,054</b>	<b>-</b>	<b>158,054</b>	<b>158,124</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 168,515</b>	<b>\$ 158,054</b>	<b>\$ 160,544</b>	<b>\$ 158,150</b>	<b>\$ (26)</b>	<b>\$ 158,124</b>	<b>\$ 161,785</b>

**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>
11/1/2014	\$ 835,000			7.10%	\$ 29,643	\$ 29,643	
5/1/2015	\$ 835,000	\$ 95,000		7.10%	\$ 29,643	\$ 124,643	\$ 154,285
11/1/2015	\$ 740,000			7.10%	\$ 26,270	\$ 26,270	
5/1/2016	\$ 740,000	\$ 105,000		7.10%	\$ 26,270	\$ 131,270	\$ 157,540
11/1/2016	\$ 635,000			7.10%	\$ 22,543	\$ 22,543	
5/1/2017	\$ 635,000	\$ 110,000		7.10%	\$ 22,543	\$ 132,543	\$ 155,085
11/1/2017	\$ 525,000			7.10%	\$ 18,638	\$ 18,638	
5/1/2018	\$ 525,000	\$ 120,000		7.10%	\$ 18,638	\$ 138,638	\$ 157,275
11/1/2018	\$ 405,000			7.10%	\$ 14,378	\$ 14,378	
5/1/2019	\$ 405,000	\$ 125,000		7.10%	\$ 14,378	\$ 139,378	\$ 153,755
11/1/2019	\$ 280,000			7.10%	\$ 9,940	\$ 9,940	
5/1/2020	\$ 280,000	\$ 135,000		7.10%	\$ 9,940	\$ 144,940	\$ 154,880
11/1/2020	\$ 145,000			7.10%	\$ 5,148	\$ 5,148	
5/1/2021	\$ 145,000	\$ 145,000		7.10%	\$ 5,148	\$ 150,148	\$ 155,295
	\$ -						
		\$ 835,000	\$ -		\$ 253,115	\$ 1,088,115	

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2015 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	FY 2013	BUDGET FY 2014	THRU JUNE-2014	JULY - SEP-2014	PROJECTED FY 2014	BUDGET FY 2015
<b>REVENUES</b>							
Interest - Investments	\$ 69	\$ 70	\$ -	\$ 58	\$ 19	\$ 77	\$ -
Special Assmnts- Tax Collector	274,671	274,085	274,597	273,084	1,513	274,597	274,597
Special Assmnts- Delinquent	81	-	-	512	-	512	-
Special Assmnts- Discounts	(9,732)	(9,698)	(10,984)	(9,923)	-	(9,923)	(10,984)
<b>TOTAL REVENUES</b>	<b>265,089</b>	<b>264,457</b>	<b>263,613</b>	<b>263,731</b>	<b>1,532</b>	<b>265,263</b>	<b>263,613</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Arbitrage Rebate	200	200	200	-	200	200	200
ProfServ-Dissemination Agent	333	333	-	333	-	333	333
ProfServ-Property Appraiser	5,156	2,589	5,492	2,605	-	2,605	5,492
ProfServ-Trustee	3,770	3,770	3,770	3,770	-	3,770	4,336
Misc-Assessmnt Collection Cost	3,420	3,842	5,492	5,211	-	5,211	5,492
<b>Total Administrative</b>	<b>12,879</b>	<b>10,734</b>	<b>14,954</b>	<b>11,919</b>	<b>200</b>	<b>12,119</b>	<b>15,852</b>
<i>Debt Service</i>							
Principal Debt Retirement	200,000	210,000	220,000	220,000	-	220,000	225,000
Interest Expense	53,400	45,400	37,000	37,000	-	37,000	28,200
<b>Total Debt Service</b>	<b>253,400</b>	<b>255,400</b>	<b>257,000</b>	<b>257,000</b>	<b>-</b>	<b>257,000</b>	<b>253,200</b>
<b>TOTAL EXPENDITURES</b>	<b>266,279</b>	<b>266,134</b>	<b>271,954</b>	<b>268,919</b>	<b>200</b>	<b>269,119</b>	<b>269,052</b>
Excess (deficiency) of revenues Over (under) expenditures	(1,190)	(1,677)	(8,341)	(5,188)	1,332	(3,856)	(5,439)
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund Transfer - In	-	1	-	-	-	-	-
Contribution to (Use of) Fund Balance	-	-	(8,341)	-	-	-	(5,439)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>1</b>	<b>(8,341)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,439)</b>
Net change in fund balance	(1,190)	(1,676)	(8,341)	(5,188)	1,332	(3,856)	(5,439)
<b>FUND BALANCE, BEGINNING</b>	<b>73,391</b>	<b>72,201</b>	<b>70,525</b>	<b>70,525</b>	<b>-</b>	<b>70,525</b>	<b>66,669</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 72,201</b>	<b>\$ 70,525</b>	<b>\$ 62,184</b>	<b>\$ 65,337</b>	<b>\$ 1,332</b>	<b>\$ 66,669</b>	<b>\$ 61,230</b>

**Amortization Schedule**  
Special Assessment Revenue Refunding Bonds, Series 2007-1

<u>Date</u>	<u>Balance</u>	<u>Principal</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
11/1/2014	\$ 705,000		\$ 14,100	\$ 14,100	
5/1/2015	\$ 705,000	\$ 225,000	\$ 14,100	\$ 239,100	\$ 253,200
11/1/2015	\$ 480,000		\$ 9,600	\$ 9,600	
5/1/2016	\$ 480,000	\$ 235,000	\$ 9,600	\$ 244,600	\$ 254,200
11/1/2016	\$ 245,000		\$ 4,900	\$ 4,900	
5/1/2017	\$ 245,000	\$ 245,000	\$ 4,900	\$ 249,900	\$ 254,800
		\$ 705,000	\$ 57,200	\$ 762,200	

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2015 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	FY 2013	BUDGET FY 2014	THRU JUNE-2014	JULY - SEP-2014	PROJECTED FY 2014	BUDGET FY 2015
<b>REVENUES</b>							
Interest - Investments	\$ 80	\$ 81	\$ -	\$ 67	\$ 22	\$ 89	\$ -
Special Assmnts- Tax Collector	308,265	307,608	308,711	305,958	2,753	308,711	308,711
Special Assmnts- Prepayment	-	2,178	-	-	-	-	-
Special Assmnts- Delinquent	91	-	-	574	-	574	-
Special Assmnts- Discounts	(10,922)	(10,884)	(12,348)	(11,117)	-	(11,117)	(12,348)
<b>TOTAL REVENUES</b>	<b>297,514</b>	<b>298,983</b>	<b>296,363</b>	<b>295,482</b>	<b>2,775</b>	<b>298,257</b>	<b>296,363</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Arbitrage Rebate	200	200	200	-	200	200	200
ProfServ-Dissemination Agent	333	333	-	333	-	333	333
ProfServ-Property Appraiser	5,787	2,905	6,174	2,919	-	2,919	6,174
ProfServ-Trustee	3,770	3,770	3,770	3,770	-	3,770	4,336
Misc-Assessmnt Collection Cost	3,838	4,312	6,174	5,838	-	5,838	6,174
<b>Total Administrative</b>	<b>13,928</b>	<b>11,520</b>	<b>16,318</b>	<b>12,860</b>	<b>200</b>	<b>13,060</b>	<b>17,217</b>
<i>Debt Service</i>							
Principal Debt Retirement	215,000	225,000	235,000	235,000	-	235,000	245,000
Principal Prepayments	5,000	-	-	5,000	-	5,000	-
Interest Expense	68,500	59,800	50,800	50,700	-	50,700	41,200
<b>Total Debt Service</b>	<b>288,500</b>	<b>284,800</b>	<b>285,800</b>	<b>290,700</b>	<b>-</b>	<b>290,700</b>	<b>286,200</b>
<b>TOTAL EXPENDITURES</b>	<b>302,428</b>	<b>296,320</b>	<b>302,118</b>	<b>303,560</b>	<b>200</b>	<b>303,760</b>	<b>303,417</b>
Excess (deficiency) of revenues							
Over (under) expenditures	(4,914)	2,663	(5,755)	(8,078)	2,575	(5,503)	(7,054)
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	(5,755)	-	-	-	(7,054)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(5,755)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,054)</b>
Net change in fund balance	(4,914)	2,663	(5,755)	(8,078)	2,575	(5,503)	(7,054)
<b>FUND BALANCE, BEGINNING</b>	<b>93,539</b>	<b>88,625</b>	<b>91,288</b>	<b>91,288</b>	<b>-</b>	<b>91,288</b>	<b>85,785</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 88,625</b>	<b>\$ 91,288</b>	<b>\$ 85,533</b>	<b>\$ 83,210</b>	<b>\$ 2,575</b>	<b>\$ 85,785</b>	<b>\$ 78,731</b>



**Amortization Schedule**  
Special Assessment Revenue Refunding Bonds, Series 2007-2

<u>Date</u>	<u>Balance</u>	<u>Principal</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
<b>11/1/2014</b>	<b>\$ 1,030,000</b>		<b>\$ 20,600</b>	<b>\$ 20,600</b>	
<b>5/1/2015</b>	<b>\$ 1,030,000</b>	<b>\$ 245,000</b>	<b>\$ 20,600</b>	<b>\$ 265,600</b>	<b>\$ 286,200</b>
11/1/2015	\$ 785,000		\$ 15,700	\$ 15,700	
5/1/2016	\$ 785,000	\$ 255,000	\$ 15,700	\$ 270,700	\$ 286,400
11/1/2016	\$ 530,000		\$ 10,600	\$ 10,600	
5/1/2017	\$ 530,000	\$ 265,000	\$ 10,600	\$ 275,600	\$ 286,200
11/1/2017	\$ 265,000		\$ 5,300	\$ 5,300	
5/1/2018	\$ 265,000	\$ 270,000	\$ 5,300	\$ 275,300	\$ 280,600
		<u>\$ 1,035,000</u>	<u>\$ 104,400</u>	<u>\$ 1,139,400</u>	

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2015 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	FY 2013	BUDGET FY 2014	THRU JUNE-2014	JULY - SEP-2014	PROJECTED FY 2014	BUDGET FY 2015
<b>REVENUES</b>							
Interest - Investments	\$ 130	\$ 130	\$ -	\$ 122	\$ 61	\$ 183	\$ -
Special Assmnts- Tax Collector	506,153	505,074	506,017	503,230	2,787	506,017	506,017
Special Assmnts- Delinquent	150	-	-	943	-	943	-
Special Assmnts- Discounts	(17,934)	(17,871)	(20,241)	(18,286)	-	(18,286)	(20,241)
<b>TOTAL REVENUES</b>	<b>488,499</b>	<b>487,333</b>	<b>485,776</b>	<b>486,009</b>	<b>2,848</b>	<b>488,857</b>	<b>485,776</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Arbitrage Rebate	200	200	200	-	200	200	200
ProfServ-Dissemination Agent	833	333	1,000	333	-	333	333
ProfServ-Property Appraiser	9,502	4,770	10,120	4,801	-	4,801	10,120
ProfServ-Trustee	3,770	3,770	3,770	3,770	-	3,770	4,336
Misc-Assessmnt Collection Cost	6,302	7,080	10,120	9,602	-	9,602	10,120
<b>Total Administrative</b>	<b>20,607</b>	<b>16,153</b>	<b>25,210</b>	<b>18,506</b>	<b>200</b>	<b>18,706</b>	<b>25,109</b>
<i>Debt Service</i>							
Principal Debt Retirement	330,000	340,000	350,000	350,000	-	350,000	365,000
Interest Expense	141,538	129,575	115,545	117,250	-	117,250	104,338
<b>Total Debt Service</b>	<b>471,538</b>	<b>469,575</b>	<b>465,545</b>	<b>467,250</b>	<b>-</b>	<b>467,250</b>	<b>469,338</b>
<b>TOTAL EXPENDITURES</b>	<b>492,145</b>	<b>485,728</b>	<b>490,755</b>	<b>485,756</b>	<b>200</b>	<b>485,956</b>	<b>494,446</b>
Excess (deficiency) of revenues Over (under) expenditures	(3,646)	1,605	(4,979)	253	2,648	2,901	(8,670)
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	(4,979)	-	-	-	(8,670)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(4,979)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,670)</b>
Net change in fund balance	(3,646)	1,605	(4,979)	253	2,648	2,901	(8,670)
<b>FUND BALANCE, BEGINNING</b>	<b>146,501</b>	<b>142,855</b>	<b>144,460</b>	<b>144,460</b>	<b>-</b>	<b>144,460</b>	<b>147,361</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 142,855</b>	<b>\$ 144,460</b>	<b>\$ 139,481</b>	<b>\$ 144,713</b>	<b>\$ 2,648</b>	<b>\$ 147,361</b>	<b>\$ 138,691</b>

**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>
<b>11/1/2014</b>	<b>\$ 2,450,000.00</b>		<b>\$ 52,168.75</b>	<b>\$ 52,168.75</b>	
<b>5/1/2015</b>	<b>\$ 2,450,000.00</b>	<b>\$ 365,000.00</b>	<b>\$ 52,168.75</b>	<b>\$ 417,168.75</b>	<b>\$ 469,337.50</b>
11/1/2015	\$ 2,085,000.00		\$ 44,412.50	\$ 44,412.50	
5/1/2016	\$ 2,085,000.00	\$ 385,000.00	\$ 44,412.50	\$ 429,412.50	\$ 473,825.00
11/1/2016	\$ 1,700,000.00		\$ 36,231.25	\$ 36,231.25	
5/1/2017	\$ 1,700,000.00	\$ 400,000.00	\$ 36,231.25	\$ 436,231.25	\$ 472,462.50
11/1/2017	\$ 1,300,000.00		\$ 27,731.25	\$ 27,731.25	
5/1/2018	\$ 1,300,000.00	\$ 415,000.00	\$ 27,731.25	\$ 442,731.25	\$ 470,462.50
11/1/2018	\$ 885,000.00		\$ 18,912.50	\$ 18,912.50	
5/1/2019	\$ 885,000.00	\$ 435,000.00	\$ 18,912.50	\$ 453,912.50	\$ 472,825.00
11/1/2019	\$ 450,000.00		\$ 9,668.75	\$ 9,668.75	
5/1/2020	\$ 450,000.00	\$ 450,000.00	\$ 9,668.75	\$ 459,668.75	\$ 469,337.50
\$	-				
		<u>\$ 2,450,000.00</u>	<u>\$ 378,250.00</u>	<u>\$ 2,828,250.00</u>	

**Budget Narrative**  
Fiscal Year 2015

**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-Property Appraiser**

The Property Appraiser provides the District with a listing of the legal description of each property parcel within the District boundaries, and the names and addresses of the owners of such property. The District reimburses the Property Appraiser for necessary administrative costs incurred to provide this service. 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 FY2015 budget for property appraiser costs was based on a maximum of 2% of the anticipated assessment collections.

**Professional Services - Trustee**

The District issued these Series of 2000 & 2007-1 thru 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 her or his 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 FY2015 budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

**Principal Debt Retirement**

The District pays on 11/1 the principal on the Debt.

**Interest Expense**

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

Westchase  
Community Development District

**Supporting Budget Schedules**  
Fiscal Year 2015

# WESTCHASE

## Community Development District

### Comparison of Assessment Rates Fiscal Year 2015 vs. Fiscal Year 2014

Section	Detail	Name	Units	Debt Service			General Fund		
				FY 2015	FY 2014	Percent Change	FY 2015	FY 2014	Percent Change
104		Wycliffe	30	\$0.00	\$0.00	n/a	\$497.32	\$451.87	10.06%
110	65'	Bennington	108	\$0.00	\$0.00	n/a	\$497.32	\$453.87	9.57%
110	70'	Woodbay	163	\$0.00	\$0.00	n/a	\$497.32	\$458.07	8.57%
111		Berkley Square	122	\$0.00	\$0.00	n/a	\$347.50	\$280.60	23.84%
115		Glenfield	101	\$0.00	\$0.00	n/a	\$497.32	\$447.51	11.13%
117		Keswick Forest	64	\$0.00	\$0.00	n/a	\$497.32	\$460.27	8.05%
121		Shopping Center	9.9	\$0.00	\$0.00	n/a	\$14,026.53	\$14,363.42	-2.35%
122		Shopping Center	7.24	\$0.00	\$0.00	n/a	\$14,026.53	\$14,363.42	-2.35%
201		Glencliff	48	\$0.00	\$0.00	n/a	\$497.32	\$452.48	9.91%
203		Harbor Links	109	\$0.00	\$0.00	n/a	\$497.32	\$481.55	3.27%
205		Harbor Links Estates	63	\$0.00	\$0.00	n/a	\$497.32	\$514.20	-3.28%
211		The Enclave	108	\$0.00	\$0.00	n/a	\$497.32	\$396.01	25.58%
214		Saville Rowe	36	\$0.00	\$0.00	n/a	\$497.32	\$396.01	25.58%
225		Ayshire	49	\$0.00	\$0.00	n/a	\$497.32	\$456.16	9.02%
227		Cheshire	81	\$0.00	\$0.00	n/a	\$497.32	\$446.88	11.29%
229		Derbyshire	105	\$0.00	\$0.00	n/a	\$497.32	\$446.77	11.31%
123/125		Epic Properties	400	\$0.00	\$0.00	n/a	\$347.50	\$280.60	23.84%
221/223		Radcliffe	154	\$0.00	\$0.00	n/a	\$497.32	\$471.00	5.59%
231a		7/11	1.17	\$0.00	\$0.00	n/a	\$14,026.53	\$14,363.42	-2.35%
231b		Primrose	1.27	\$0.00	\$0.00	n/a	\$14,026.53	\$14,363.42	-2.35%
231c		Professional Center	1.82	\$0.00	\$0.00	n/a	\$14,026.53	\$14,363.42	-2.35%
235/240		Professional Center	5.54	\$0.00	\$0.00	n/a	\$14,026.53	\$14,363.42	-2.35%
		Remax Real Estate	0.53	\$0.00	\$0.00	n/a	\$14,026.53	\$14,363.42	-2.35%
		Golf Course	58	\$0.00	\$0.00	n/a	\$86.15	\$82.90	3.92%

# WESTCHASE

## Community Development District

Section	Detail	Special Funds			Total Assessments per Unit		
		FY 2015	FY 2014	Percent Change	FY 2015	FY 2014	Percent Change
104		\$0.00	\$0.00	n/a	\$497.32	\$451.87	10.06%
110	65'	\$0.00	\$0.00	n/a	\$497.32	\$453.87	9.57%
110	70'	\$0.00	\$0.00	n/a	\$497.32	\$458.07	8.57%
111		\$0.00	\$0.00	n/a	\$347.50	\$280.60	23.84%
115		\$0.00	\$0.00	n/a	\$497.32	\$447.51	11.13%
117		\$0.00	\$0.00	n/a	\$497.32	\$460.27	8.05%
121		\$0.00	\$0.00	n/a	\$14,026.53	\$14,363.42	-2.35%
122		\$0.00	\$0.00	n/a	\$14,026.53	\$14,363.42	-2.35%
201		\$0.00	\$0.00	n/a	\$497.32	\$452.48	9.91%
203		\$635.17	\$577.43	10.00%	\$1,132.49	\$1,058.98	6.94%
205		\$635.17	\$577.43	10.00%	\$1,132.49	\$1,091.63	3.74%
211		\$168.28	\$168.00	0.16%	\$665.60	\$564.01	18.01%
214		<b>\$387.03</b>	<b>\$0.00</b>	<b>n/a</b>	\$884.35	\$396.01	123.31%
225		\$0.00	\$0.00	n/a	\$497.32	\$456.16	9.02%
227		\$0.00	\$0.00	n/a	\$497.32	\$446.88	11.29%
229		\$0.00	\$0.00	n/a	\$497.32	\$446.77	11.31%
123/125		\$0.00	\$0.00	n/a	\$347.50	\$280.60	23.84%
221/223		\$0.00	\$0.00	n/a	\$497.32	\$471.00	5.59%
231a		\$391.41	\$383.69	2.01%	\$14,417.93	\$14,747.11	-2.23%
231b		\$391.41	\$383.69	2.01%	\$14,417.93	\$14,747.11	-2.23%
231c		\$391.41	\$383.69	2.01%	\$14,417.93	\$14,747.11	-2.23%
235/240		\$0.00	\$0.00	n/a	\$14,026.53	\$14,363.42	-2.35%
		\$0.00	\$0.00	n/a	\$14,026.53	\$14,363.42	-2.35%
		\$0.00	\$0.00	n/a	\$86.15	\$82.90	3.92%

# WESTCHASE

## Community Development District

### Comparison of Assessment Rates Fiscal Year 2015 vs. Fiscal Year 2014

Section	Detail	Name	Units	Debt Service			General Fund		
				FY 2015	FY 2014	Percent Change	FY 2015	FY 2014	Percent Change
302		Greensprings	60	\$763.00	\$763.00	0.00%	\$497.32	\$396.01	25.58%
303		Greencrest	54	\$969.00	\$969.00	0.00%	\$497.32	\$396.01	25.58%
304		Greenshedges	53	\$656.00	\$656.00	0.00%	\$497.32	\$396.01	25.58%
305		GreenMont	41	\$762.00	\$762.00	0.00%	\$497.32	\$396.01	25.58%
306		Greendale	59	\$775.00	\$775.00	0.00%	\$497.32	\$396.01	25.58%
307		GreenPoint	153	\$824.00	\$824.00	0.00%	\$497.32	\$396.01	25.58%
322	50'	Village Green	10	\$894.00	\$894.00	0.00%	\$497.32	\$396.01	25.58%
322	60'	Village Green	67	\$1,002.00	\$1,002.00	0.00%	\$497.32	\$396.01	25.58%
322	TH	Village Green	13	\$869.00	\$869.00	0.00%	\$497.32	\$396.01	25.58%
323	50'	Westpark Village	77	\$776.00	\$776.00	0.00%	\$497.32	\$396.01	25.58%
323	60'	Westpark Village	10	\$869.00	\$869.00	0.00%	\$497.32	\$396.01	25.58%
323	Dplx/Villa	Westpark Village	38	\$504.00	\$504.00	0.00%	\$497.32	\$396.01	25.58%
323	TH	Westpark Village	37	\$424.00	\$424.00	0.00%	\$497.32	\$396.01	25.58%
324	TH(80')	Westpark Village	22	\$399.54	\$399.54	0.00%	\$497.32	\$396.01	25.58%
324	TH(115')	Westpark Village	22	\$491.80	\$491.80	0.00%	\$497.32	\$396.01	25.58%
324	Dplx/Villa	Westpark Village	24	\$566.57	\$566.57	0.00%	\$497.32	\$396.01	25.58%
324	50'	Westpark Village	40	\$909.44	\$909.44	0.00%	\$497.32	\$396.01	25.58%
324	60'	Westpark Village	6	\$1,005.25	\$1,005.25	0.00%	\$497.32	\$396.01	25.58%
325A	TH	Westpark Village	50	\$344.00	\$344.00	0.00%	\$497.32	\$396.01	25.58%
326	TH(80')	Westpark Village	22	\$411.69	\$411.69	0.00%	\$497.32	\$396.01	25.58%
326	Dplx/Villa	Westpark Village	30	\$583.38	\$583.38	0.00%	\$497.32	\$396.01	25.58%
326	50'	Westpark Village	17	\$933.90	\$933.90	0.00%	\$497.32	\$396.01	25.58%
370		Castleford	69	\$410.00	\$410.00	0.00%	\$497.32	\$396.01	25.58%
371	65'	Stamford	61	\$410.00	\$410.00	0.00%	\$497.32	\$396.01	25.58%
372	70'	Baybridge	102	\$328.00	\$328.00	0.00%	\$497.32	\$396.01	25.58%
373		Wakesbridge	86	\$361.00	\$361.00	0.00%	\$497.32	\$396.01	25.58%
374		Abbotsford	40	\$389.00	\$389.00	0.00%	\$497.32	\$396.01	25.58%
375		Chelmsford	100	\$410.00	\$410.00	0.00%	\$497.32	\$396.01	25.58%
376		Brentford	85	\$599.00	\$599.00	0.00%	\$497.32	\$396.01	25.58%
377		Kingsford	132	\$529.00	\$529.00	0.00%	\$497.32	\$396.01	25.58%
378		Stockbridge	68	\$457.00	\$457.00	0.00%	\$497.32	\$396.01	25.58%
411		Sturbridge	47	\$377.00	\$377.00	0.00%	\$497.32	\$396.01	25.58%
412		Stonebridge	66	\$288.00	\$288.00	0.00%	\$497.32	\$396.01	25.58%
414		Woodbridge	40	\$367.00	\$367.00	0.00%	\$497.32	\$396.01	25.58%
430		Vineyards	120	\$549.00	\$549.00	0.00%	\$497.32	\$396.01	25.58%



# WESTCHASE

## Community Development District

Section	Detail	Special Funds			Total Assessments per Unit		
		FY 2015	FY 2014	Percent Change	FY 2015	FY 2014	Percent Change
302		\$609.77	\$692.29	-11.92%	\$1,870.09	\$1,851.30	1.01%
303		\$609.77	\$692.29	-11.92%	\$2,076.09	\$2,057.30	0.91%
304		\$609.77	\$692.29	-11.92%	\$1,763.09	\$1,744.30	1.08%
305		\$609.77	\$692.29	-11.92%	\$1,869.09	\$1,850.30	1.02%
306		\$609.77	\$692.29	-11.92%	\$1,882.09	\$1,863.30	1.01%
307		\$609.77	\$692.29	-11.92%	\$1,931.09	\$1,912.30	0.98%
322	50'	\$609.77	\$692.29	-11.92%	\$2,001.09	\$1,982.30	0.95%
322	60'	\$609.77	\$692.29	-11.92%	\$2,109.09	\$2,090.30	0.90%
322	TH	\$609.77	\$692.29	-11.92%	\$1,976.09	\$1,957.30	0.96%
323	50'	\$240.17	\$228.41	5.15%	\$1,513.49	\$1,400.42	8.07%
323	60'	\$240.17	\$228.41	5.15%	\$1,606.49	\$1,493.42	7.57%
323	Dplx/Villa	\$240.17	\$228.41	5.15%	\$1,241.49	\$1,128.42	10.02%
323	TH	\$240.17	\$228.41	5.15%	\$1,161.49	\$1,048.42	10.79%
324	TH(80')	\$240.17	\$228.41	5.15%	\$1,137.03	\$1,023.96	11.04%
324	TH(115')	\$240.17	\$228.41	5.15%	\$1,229.29	\$1,116.22	10.13%
324	Dplx/Villa	\$240.17	\$228.41	5.15%	\$1,304.06	\$1,190.99	9.49%
324	50'	\$240.17	\$228.41	5.15%	\$1,646.93	\$1,533.86	7.37%
324	60'	\$240.17	\$228.41	5.15%	\$1,742.74	\$1,629.67	6.94%
325A	TH	\$240.17	\$228.41	5.15%	\$1,081.49	\$968.42	11.68%
326	TH(80')	\$240.17	\$228.41	5.15%	\$1,149.18	\$1,036.11	10.91%
326	Dplx/Villa	\$240.17	\$228.41	5.15%	\$1,320.87	\$1,207.80	9.36%
326	50'	\$240.17	\$228.41	5.15%	\$1,671.39	\$1,558.32	7.26%
370		\$0.00	\$0.00	n/a	\$907.32	\$806.01	12.57%
371	65'	\$0.00	\$0.00	n/a	\$907.32	\$806.01	12.57%
372	70'	\$0.00	\$0.00	n/a	\$825.32	\$724.01	13.99%
373		\$0.00	\$0.00	n/a	\$858.32	\$757.01	13.38%
374		\$0.00	\$0.00	n/a	\$886.32	\$785.01	12.91%
375		\$0.00	\$0.00	n/a	\$907.32	\$806.01	12.57%
376		\$0.00	\$0.00	n/a	\$1,096.32	\$995.01	10.18%
377		\$0.00	\$0.00	n/a	\$1,026.32	\$925.01	10.95%
378		\$0.00	\$0.00	n/a	\$954.32	\$853.01	11.88%
411		\$0.00	\$0.00	n/a	\$874.32	\$773.01	13.11%
412		\$351.38	\$354.21	-0.80%	\$1,136.70	\$1,038.22	9.49%
414		\$0.00	\$0.00	n/a	\$864.32	\$763.01	13.28%
430		\$324.24	\$313.42	3.45%	\$1,370.56	\$1,258.43	8.91%

# WESTCHASE

## Community Development District

### Comparison of Assessment Rates Fiscal Year 2015 vs. Fiscal Year 2014

Section	Detail	Name	Units	Debt Service			General Fund		
				FY 2015	FY 2014	Percent Change	FY 2015	FY 2014	Percent Change
	TH	Cavendish	90	\$219.63	\$219.63	0.00%	\$497.32	\$396.01	25.58%
		Gables Residential III	615	\$111.00	\$111.00	0.00%	\$347.50	\$280.60	23.84%
		Arlington Park Condos	76	\$160.04	\$160.04	0.00%	\$347.50	\$280.60	23.84%
		Gables Commercial	0.94	\$0.00	\$0.00	n/a	\$14,026.53	\$14,363.42	-2.35%
419		Kids R Kids	1.73	\$2,924.00	\$2,924.00	0.00%	\$14,026.53	\$14,363.42	-2.35%
446/1		Eckerds	1.42	\$2,501.00	\$2,501.00	0.00%	\$14,026.53	\$14,363.42	-2.35%
446/2		Applebees	1.04	\$2,225.00	\$2,225.00	0.00%	\$14,026.53	\$14,363.42	-2.35%
446/3		Burger King	1.69	\$2,098.00	\$2,098.00	0.00%	\$14,026.53	\$14,363.42	-2.35%
446/4		Office	2	\$2,765.00	\$2,765.00	0.00%	\$14,026.53	\$14,363.42	-2.35%
324C-5		Residential	51	\$232.00	\$232.00	0.00%	\$497.32	\$396.01	25.58%
324C-6		Ave @ Westchase	3.75	\$3,548.71	\$3,548.71	0.00%	\$14,026.53	\$14,363.42	-2.35%
326D-3		Ave @ Westchase	0.57	\$3,548.71	\$3,548.71	0.00%	\$14,026.53	\$14,363.42	-2.35%
326D-4		Ave @ Westchase	3.24	\$3,548.71	\$3,548.71	0.00%	\$14,026.53	\$14,363.42	-2.35%
332		Morton Plant Mease	2.74	\$2,924.00	\$2,924.00	0.00%	\$14,026.53	\$14,363.42	-2.35%

# WESTCHASE

## Community Development District

Section	Detail	Special Funds			Total Assessments per Unit		
		FY 2015	FY 2014	Percent Change	FY 2015	FY 2014	Percent Change
	TH	\$240.17	\$228.41	5.15%	\$957.12	\$844.05	13.40%
		\$0.00	\$0.00	n/a	\$458.50	\$391.60	17.08%
		\$0.00	\$0.00	n/a	\$507.54	\$440.64	15.18%
		\$0.00	\$0.00	n/a	\$14,026.53	\$14,363.42	-2.35%
419		\$0.00	\$0.00	n/a	\$16,950.53	\$17,287.42	-1.95%
446/1		\$0.00	\$0.00	n/a	\$16,527.53	\$16,864.42	-2.00%
446/2		\$0.00	\$0.00	n/a	\$16,251.53	\$16,588.42	-2.03%
446/3		\$0.00	\$0.00	n/a	\$16,124.53	\$16,461.42	-2.05%
446/4		\$0.00	\$0.00	n/a	\$16,791.53	\$17,128.42	-1.97%
324C-5		\$157.52	\$156.98	0.35%	\$886.84	\$784.99	12.98%
324C-6		\$0.00	\$0.00	n/a	\$17,575.24	\$17,912.13	-1.88%
326D-3		\$0.00	\$0.00	n/a	\$17,575.24	\$17,912.13	-1.88%
326D-4		\$0.00	\$0.00	n/a	\$17,575.24	\$17,912.13	-1.88%
332		\$0.00	\$0.00	n/a	\$16,950.53	\$17,287.42	-1.95%