

# **WESTCHASE**

Community Development District

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

**Fiscal Year 2018**

Version 2- Approved Tentative Budget  
(approved on 5/02/17)

Prepared by:



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# **Westchase**

Community Development District

## **Operating Budget**

Fiscal Year 2018

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET	THRU	MARCH-	PROJECTED	BUDGET
			FY 2017	FEB-2017	SEP 2017	FY 2017	FY 2018
<b>REVENUES</b>							
Interest - Investments	\$ 8,738	\$ 7,963	\$ 7,000	\$ 1,530	\$ 2,142	\$ 3,672	\$ 3,000
Interest - Tax Collector	346	219	-	320	-	320	-
Special Assmnts- Tax Collector	2,711,712	2,711,216	2,740,531	2,541,343	199,188	2,740,531	2,701,123
Special Assmnts- Refund	(89)	(668)	-	-	-	-	-
Special Assmnts- Discounts	(95,834)	(98,304)	(109,621)	(98,517)	(1,992)	(100,509)	(108,045)
Settlements	-	6,852	-	-	-	-	-
Other Miscellaneous Revenues	5,932	2,418	-	10,233	-	10,233	-
Pavilion Rental	7,265	8,216	-	5,028	1,242	6,270	4,000
<b>TOTAL REVENUES</b>	<b>2,638,070</b>	<b>2,637,912</b>	<b>2,637,910</b>	<b>2,459,937</b>	<b>200,580</b>	<b>2,660,517</b>	<b>2,600,078</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
P/R-Board of Supervisors	11,200	11,600	13,000	4,800	8,000	12,800	13,000
FICA Taxes	857	887	995	367	612	979	995
ProfServ-Engineering	47,898	26,325	36,000	8,690	21,648	30,338	36,000
ProfServ-Legal Services	95,434	90,440	90,000	31,010	58,990	90,000	90,000
ProfServ-Mgmt Consulting Serv	98,825	101,691	104,843	43,685	61,158	104,843	108,093
ProfServ-Property Appraiser	25,133	-	-	-	-	-	-
ProfServ-Recording Secretary	9,506	12,706	11,000	4,235	6,765	11,000	11,000
Auditing Services	7,500	7,500	7,500	7,500	-	7,500	7,592
Postage and Freight	1,031	806	1,200	805	358	1,163	1,200
Insurance - General Liability	36,295	34,204	37,624	35,803	-	35,803	39,383
Printing and Binding	964	625	1,200	5	580	585	600
Legal Advertising	2,399	6,177	3,000	393	2,607	3,000	3,000
Misc-Assessmnt Collection Cost	42,149	36,615	54,812	48,856	3,984	52,840	54,022
Misc-Credit Card Fees	103	138	220	71	74	145	220
Misc-Contingency	-	19	100	3,003	(2,903)	100	100
Office Supplies	-	10	550	100	140	240	550
Annual District Filing Fee	175	175	175	175	-	175	175
<b>Total Administrative</b>	<b>379,469</b>	<b>329,918</b>	<b>362,219</b>	<b>189,498</b>	<b>162,013</b>	<b>351,511</b>	<b>365,930</b>
<i>Flood Control/Stormwater Mgmt</i>							
Contracts-Lake and Wetland	90,000	90,000	90,000	41,667	58,333	100,000	100,000
Contracts-Fountain	5,033	4,625	4,300	255	3,765	4,020	7,020
R&M-Aquascaping	14,888	1,814	20,000	11,669	8,331	20,000	15,000
R&M-Drainage	12,019	21,325	28,000	20,950	7,050	28,000	28,000
R&M-Fountain	3,102	2,575	3,000	500	2,500	3,000	3,000
R&M-Lake Erosion	63,450	38,250	-	-	20,800	20,800	-
<b>Total Flood Control/Stormwater Mgmt</b>	<b>188,492</b>	<b>158,589</b>	<b>145,300</b>	<b>75,041</b>	<b>100,779</b>	<b>175,820</b>	<b>153,020</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET FY 2017	THRU FEB-2017	MARCH- SEP 2017	PROJECTED FY 2017	BUDGET FY 2018
<b>Right of Way</b>							
Payroll-Salaries	154,594	163,983	178,145	72,505	116,301	188,806	178,145
Payroll-Benefits	63,270	63,352	67,500	25,721	35,717	61,438	62,454
Payroll - Overtime	9,385	9,986	17,500	8,359	9,238	17,597	17,500
Payroll - Bonus	11,948	12,621	12,000	33,652	-	33,652	33,652
FICA Taxes	18,369	19,071	15,885	11,367	9,604	20,971	25,954
Contracts-Police	186,446	180,785	180,000	54,532	125,468	180,000	180,000
Contracts-Other Services	18,600	18,600	19,560	7,910	11,410	19,320	19,560
Contracts-Landscape	516,238	525,608	525,608	219,003	306,605	525,608	525,608
Contracts-Mulch	147,592	147,592	147,592	73,796	73,796	147,592	147,592
Contracts-Irrigation	-	3,600	-	-	-	-	-
Contracts-Plant Replacement	68,190	75,484	52,959	29,422	41,190	70,612	70,612
Contracts-Road Cleaning	5,568	8,351	8,351	3,480	4,872	8,351	8,351
Contracts-Security Alarms	641	641	641	267	374	641	641
Contracts-Perennials	1,574	-	-	-	-	-	-
Contracts-Pest Control	576	576	576	240	336	576	576
Fuel, Gasoline and Oil	12,888	9,751	14,000	3,033	7,717	10,750	13,000
Communication - Teleph - Field	5,680	5,186	6,000	4,814	6,739	11,553	11,600
Utility - General	31,228	25,950	32,000	9,451	13,231	22,682	32,000
Utility - Reclaimed Water	5,975	8,282	9,500	4,970	6,958	11,928	11,000
Insurance - General Liability	3,384	3,274	3,601	3,427	-	3,427	3,770
R&M-General	22,509	37,094	58,100	14,394	43,706	58,100	58,009
R&M-Equipment	14,790	10,491	20,000	5,150	7,210	12,360	20,000
R&M-Grounds	106,334	95,143	145,000	76,613	37,387	114,000	116,000
R&M-Irrigation	17,914	31,769	25,000	11,747	13,003	24,750	25,000
R&M-Sidewalks	25,694	1,562	17,000	-	17,000	17,000	17,000
R&M-Signage	1,000	6,822	6,000	2,612	3,388	6,000	6,000
R&M-Walls and Signage	32,500	22,247	68,000	28,975	39,025	68,000	68,000
Misc-Holiday Decor	3,552	10,066	5,000	1,607	-	1,607	5,000
Misc-Taxes (Streetlights)	28,724	28,724	28,724	16,015	12,709	28,724	28,724
Misc-Contingency	993	81	5,000	7,960	2,040	10,000	5,000
Office Supplies	2,406	3,427	11,500	251	3,249	3,500	11,500
Cleaning Services	1,416	119	1,680	580	980	1,560	1,680
Op Supplies - General	5,476	5,848	5,000	1,354	4,546	5,900	6,000
Op Supplies - Uniforms	256	604	600	236	330	566	600
Supplies - Misc.	-	-	600	74	526	600	600
Subscriptions and Memberships	373	461	400	-	400	400	400
Conference and Seminars	-	-	1,000	-	1,000	1,000	1,000
Cap Outlay - Other	23,707	-	-	-	-	-	-
<b>Total Right of Way</b>	<b>1,549,790</b>	<b>1,537,151</b>	<b>1,690,022</b>	<b>733,516</b>	<b>956,055</b>	<b>1,689,571</b>	<b>1,712,528</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET FY 2017	THRU FEB-2017	MARCH- SEP 2017	PROJECTED FY 2017	BUDGET FY 2018
<b>Common Area</b>							
R&M-General	1,835	10,093	17,000	112	16,888	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	2,475	25,031	1,500	169	1,331	1,500	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	-	-	5,400	-	5,400	5,400	5,400
Impr - Park	-	987,558	412,269	377,548	34,721	412,269	340,500
<b>Total Common Area</b>	<b>4,310</b>	<b>1,025,618</b>	<b>440,369</b>	<b>377,829</b>	<b>62,540</b>	<b>440,369</b>	<b>368,600</b>
<b>TOTAL EXPENDITURES</b>	<b>2,122,061</b>	<b>3,051,276</b>	<b>2,637,910</b>	<b>1,375,884</b>	<b>1,281,387</b>	<b>2,657,271</b>	<b>2,600,078</b>
Excess (deficiency) of revenues							
Over (under) expenditures	516,009	(413,364)	-	1,084,053	(1,080,807)	3,246	-
<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	516,009	(413,364)	-	1,084,053	(1,080,807)	3,246	-
<b>FUND BALANCE, BEGINNING</b>	<b>2,314,258</b>	<b>2,830,267</b>	<b>2,416,904</b>	<b>2,416,904</b>	<b>-</b>	<b>2,416,904</b>	<b>2,420,150</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 2,830,267</b>	<b>\$ 2,416,903</b>	<b>\$ 2,416,904</b>	<b>\$ 3,500,957</b>	<b>\$ (1,080,807)</b>	<b>\$ 2,420,150</b>	<b>\$ 2,420,150</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2018	\$ 2,420,150
Net Change in Fund Balance - Fiscal Year 2018	-
Reserves - Fiscal Year 2018 Additions	-
<b>Total Funds Available (Estimated) - 9/30/18</b>	<b>2,420,150</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

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

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	650,020 <sup>(1)</sup>
Reserves - Erosion Control	60,000
Reserves - Roadways Prior Years	502,031
Subtotal	<u>1,212,051</u>

(1) Represents approximately 3 months of budgeted expenditures.



**Budget Narrative**  
Fiscal Year 2018

**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, 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 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-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.

**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.

**Budget Narrative**  
Fiscal Year 2018**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 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 2018**EXPENDITURES****Right 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 \$1,630 per month for existing landscape contract for review and monitoring.

**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 mulch for the District.

**Contracts-Irrigation**

Wesco Turf, Inc., contract amount is \$3,600 for three years.

**Contracts-Plant Replacement**

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

**Contracts-Road Cleaning**

USA Services, \$1,391.88 per sweep. Street sweeping 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.

**Budget Narrative**  
Fiscal Year 2018**EXPENDITURES****Right 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 2017 budget, a 10% increase in premiums is 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 2018

**EXPENDITURES**

**Right of Way** (continued)

**Office Supplies**

General office supplies that are needed for field operation. Includes \$7,500 for new website for District.

**Cleaning Services**

*Global Janitorial, contract amount is \$140 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.

**Budget Narrative**  
Fiscal Year 2018**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**

*Westchase Pool Care, \$300 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. Includes \$15,000 for ten drain baskets.

**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 2018**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.

**Miscellaneous-Internet Services**

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

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	FY 2015	FY 2016	BUDGET FY 2017	THRU FEB-2017	MARCH- Sep-17	PROJECTED FY 2017	BUDGET FY 2018
<b>REVENUES</b>							
Interest - Investments	\$ 170	\$ 348	\$ 125	\$ 73	\$ 102	\$ 175	\$ 125
Special Assmnts- Tax Collector	55,962	55,761	66,403	61,577	4,826	66,403	66,483
Special Assmnts- Refund	(4)	(14)	-	-	-	-	-
Special Assmnts- Discounts	(3,861)	(3,960)	(4,789)	(4,304)	(48)	(4,352)	(4,792)
Capital Improvement	53,287	53,122	53,319	49,443	3,876	53,319	53,319
Gate Bar Code/Remotes	632	426	-	94	-	94	-
<b>TOTAL REVENUES</b>	<b>106,186</b>	<b>105,683</b>	<b>115,058</b>	<b>106,883</b>	<b>8,756</b>	<b>115,639</b>	<b>115,135</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Property Appraiser	1,053	-	-	-	-	-	-
Misc-Assessmnt Collection Cost	1,698	1,475	2,394	2,134	97	2,231	2,396
Misc-Credit Card Fees	11	12	15	3	7	10	15
<b>Total Administrative</b>	<b>2,762</b>	<b>1,487</b>	<b>2,409</b>	<b>2,137</b>	<b>104</b>	<b>2,241</b>	<b>2,411</b>
<i>Right of Way</i>							
Communication - Teleph - Field	2,916	2,806	3,500	1,206	1,688	2,894	3,500
Electricity - Streetlighting	-	-	8,585	2,981	4,173	7,154	8,585
Insurance - General Liability	1,503	1,454	1,599	1,522	-	1,522	1,674
R&M-General	5,537	3,161	19,700	246	19,454	19,700	19,700
R&M-Gate	5,666	5,228	6,340	13,928	2,072	16,000	6,340
R&M-Streetlights	7,039	4,721	2,600	1,428	1,172	2,600	2,600
1st Quarter Operating Reserves	-	-	1,733	-	-	-	1,733
Reserve - Roadways	-	-	15,273	-	-	-	15,273
<b>Total Right of Way</b>	<b>22,661</b>	<b>17,370</b>	<b>59,330</b>	<b>21,311</b>	<b>28,560</b>	<b>49,871</b>	<b>59,405</b>
<b>TOTAL EXPENDITURES</b>	<b>25,423</b>	<b>18,857</b>	<b>61,739</b>	<b>23,448</b>	<b>28,663</b>	<b>52,111</b>	<b>61,816</b>
Excess (deficiency) of revenues							
Over (under) expenditures	80,763	86,826	53,319	83,435	(19,907)	63,528	53,319
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	53,319	-	-	-	53,319
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>53,319</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,319</b>
Net change in fund balance	80,763	86,826	53,319	83,435	(19,907)	63,528	53,319
<b>FUND BALANCE, BEGINNING</b>	<b>(76,538)</b>	<b>4,225</b>	<b>91,051</b>	<b>91,051</b>	<b>-</b>	<b>91,051</b>	<b>154,579</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 4,225</b>	<b>\$ 91,051</b>	<b>\$ 144,370</b>	<b>\$ 174,486</b>	<b>\$ (19,907)</b>	<b>\$ 154,579</b>	<b>\$ 207,898</b>



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

**AVAILABLE FUNDS**

	<b><u>Amount</u></b>
Beginning Fund Balance - Fiscal Year 2018	\$ 154,579
Net Change in Fund Balance - Fiscal Year 2018	53,319
Reserves - Fiscal Year 2018 Additions	15,273
<b>Total Funds Available (Estimated) - 9/30/18</b>	<b>223,171</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

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

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital repayment FY 2015	1,733 <sup>(1)</sup>
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	41,000
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
Subtotal	<u>215,660</u>

<b>Total Allocation of Available Funds</b>	<b>219,290</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u><u>\$ 3,881</u></u></b>
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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 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET	THRU	MARCH-	PROJECTED	BUDGET
			FY 2017	FEB-17	Sep-17	FY 2017	FY 2018
<b>REVENUES</b>							
Interest - Investments	\$ 62	\$ 344	\$ 40	\$ 13	27	\$ 40	\$ 40
Special Assmnts- Tax Collector	18,174	18,174	18,174	16,853	1,321	18,174	18,174
Special Assmnts- Refund	(1)	(4)	-	-	-	-	-
Special Assmnts- Discounts	(642)	(659)	(727)	(653)	(13)	(666)	(727)
<b>TOTAL REVENUES</b>	<b>17,593</b>	<b>17,855</b>	<b>17,487</b>	<b>16,213</b>	<b>1,335</b>	<b>17,548</b>	<b>17,487</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Property Appraiser	175	-	-	-	-	-	-
Misc-Assessmnt Collection Cost	282	245	363	324	26	350	363
<b>Total Administrative</b>	<b>457</b>	<b>245</b>	<b>363</b>	<b>324</b>	<b>26</b>	<b>350</b>	<b>363</b>
<i>Right of Way</i>							
R&M-Gate	365	-	-	-	-	-	-
R&M-Streetlights	16,642	16,544	17,124	7,582	8,665	16,247	17,124
<b>Total Right of Way</b>	<b>17,007</b>	<b>16,544</b>	<b>17,124</b>	<b>7,582</b>	<b>8,665</b>	<b>16,247</b>	<b>17,124</b>
<b>TOTAL EXPENDITURES</b>	<b>17,464</b>	<b>16,789</b>	<b>17,487</b>	<b>7,906</b>	<b>8,691</b>	<b>16,597</b>	<b>17,487</b>
Excess (deficiency) of revenues							
Over (under) expenditures	129	1,066	-	8,307	(7,356)	951	-
<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	129	1,066	-	8,307	(7,356)	951	-
<b>FUND BALANCE, BEGINNING</b>	<b>21,708</b>	<b>21,837</b>	<b>22,903</b>	<b>22,903</b>	<b>-</b>	<b>22,903</b>	<b>23,854</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 21,837</b>	<b>\$ 22,903</b>	<b>\$ 22,903</b>	<b>\$ 31,210</b>	<b>\$ (7,356)</b>	<b>\$ 23,854</b>	<b>\$ 23,854</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2018	\$ 23,854
Net Change in Fund Balance - Fiscal Year 2018	-
Reserves - Fiscal Year 2018 Additions	-
<b>Total Funds Available (Estimated) - 9/30/18</b>	<b>23,854</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	7,600
Subtotal	<u>7,600</u>

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	4,372 <sup>(1)</sup>
Subtotal	<u>4,372</u>

<b>Total Allocation of Available Funds</b>	<b>11,972</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b>\$ <u>11,882</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 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET	THRU	MARCH-	PROJECTED	BUDGET
			FY 2017	FEB-17	Sep-17	FY 2017	FY 2018
<b>REVENUES</b>							
Interest - Investments	\$ 73	\$ 101	\$ 42	\$ 16	\$ 22	\$ 38	\$ 42
Special Assmnts- Tax Collector	13,933	13,932	13,932	12,920	1,012	13,932	13,980
Special Assmnts- Refund	-	(3)	-	-	-	-	-
Special Assmnts- Discounts	(492)	(505)	(557)	(501)	(10)	(511)	(559)
Gate Bar Code/Remotes	98	98	-	33	-	33	-
<b>TOTAL REVENUES</b>	<b>13,612</b>	<b>13,623</b>	<b>13,417</b>	<b>12,468</b>	<b>1,024</b>	<b>13,492</b>	<b>13,463</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Property Appraiser	135	-	-	-	-	-	-
Misc-Assessmnt Collection Cost	217	188	279	248	20	268	280
Misc-Credit Card Fees	2	6	5	1	4	5	5
<b>Total Administrative</b>	<b>354</b>	<b>194</b>	<b>284</b>	<b>249</b>	<b>24</b>	<b>273</b>	<b>285</b>
<i>Right of Way</i>							
Communication - Teleph - Field	991	1,403	1,400	595	833	1,428	1,425
Insurance - General Liability	402	388	427	406	-	406	447
R&M-General	800	-	1,500	-	1,500	1,500	1,500
R&M-Drainage	-	-	-	-	-	-	-
R&M-Gate	4,785	1,489	2,939	95	2,844	2,939	2,939
R&M-Streetlights	358	298	500	152	348	500	500
Misc-Contingency	-	-	4,525	-	4,525	4,525	4,525
Reserve - Roadways	-	-	1,842	-	-	-	1,843
<b>Total Right of Way</b>	<b>7,336</b>	<b>3,578</b>	<b>13,133</b>	<b>1,248</b>	<b>10,050</b>	<b>11,298</b>	<b>13,178</b>
<b>TOTAL EXPENDITURES</b>	<b>7,690</b>	<b>3,772</b>	<b>13,417</b>	<b>1,497</b>	<b>10,074</b>	<b>11,571</b>	<b>13,463</b>
Excess (deficiency) of revenues							
Over (under) expenditures	5,922	9,851	-	10,971	(9,050)	1,921	-
<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	5,922	9,851	1.00	10,971	(9,050)	1,921	-
<b>FUND BALANCE, BEGINNING</b>	<b>12,341</b>	<b>18,263</b>	<b>28,114</b>	<b>28,115</b>	<b>-</b>	<b>28,115</b>	<b>30,036</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 18,263</b>	<b>\$ 28,114</b>	<b>\$ 28,115</b>	<b>\$ 39,086</b>	<b>\$ (9,050)</b>	<b>\$ 30,036</b>	<b>\$ 30,036</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2018	\$ 30,036
Net Change in Fund Balance - Fiscal Year 2018	-
Reserves - Fiscal Year 2018 Additions	1,843
<b>Total Funds Available (Estimated) - 9/30/18</b>	<b>31,879</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	20
Subtotal	<u>20</u>

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	2,905 <sup>(1)</sup>
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
Subtotal	<u>13,155</u>

<b>Total Allocation of Available Funds</b>	<b>13,175</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u><u>\$ 18,704</u></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 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET FY 2017	THRU FEB-17	MARCH- Sep-17	PROJECTED FY 2017	BUDGET FY 2018
<b>REVENUES</b>							
Interest - Investments	\$ 8	\$ 34	\$ 10	\$ 6	\$ 8	\$ 14	\$ 10
Special Assmnts- Tax Collector	1,667	1,667	6,956	6,451	505	6,956	6,956
Special Assmnts- Discounts	(59)	(60)	(278)	(250)	(5)	(255)	(278)
<b>TOTAL REVENUES</b>	<b>1,616</b>	<b>1,641</b>	<b>6,688</b>	<b>6,207</b>	<b>508</b>	<b>6,715</b>	<b>6,688</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Property Appraiser	16	-	-	-	-	-	-
Misc-Assessmnt Collection Cost	26	23	139	124	10	134	139
<b>Total Administrative</b>	<b>42</b>	<b>23</b>	<b>139</b>	<b>124</b>	<b>10</b>	<b>134</b>	<b>139</b>
<i>Right of Way</i>							
R&M - General	-	-	5,000	-	5,000	5,000	5,000
Reserve - Roadways	-	-	1,549	-	-	-	1,549
<b>Total Right of Way</b>	<b>-</b>	<b>-</b>	<b>6,549</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>6,549</b>
<b>TOTAL EXPENDITURES</b>	<b>42</b>	<b>23</b>	<b>6,688</b>	<b>124</b>	<b>5,010</b>	<b>5,134</b>	<b>6,688</b>
Excess (deficiency) of revenues							
Over (under) expenditures	1,574	1,618	-	6,083	(4,502)	1,581	-
<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	1,574	1,618	-	6,083	(4,502)	1,581	-
<b>FUND BALANCE, BEGINNING</b>	<b>7,112</b>	<b>8,686</b>	<b>10,304</b>	<b>10,304</b>	<b>-</b>	<b>10,304</b>	<b>11,885</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 8,686</b>	<b>\$ 10,304</b>	<b>\$ 10,304</b>	<b>\$ 16,387</b>	<b>\$ (4,502)</b>	<b>\$ 11,885</b>	<b>\$ 11,885</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2018	\$ 11,885
Net Change in Fund Balance - Fiscal Year 2018	-
Reserves - Fiscal Year 2018 Additions	1,549
<b>Total Funds Available (Estimated) - 9/30/18</b>	<b>13,434</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	1,285 <sup>(1)</sup>
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
Subtotal	<u>9,001</u>
<b>Total Allocation of Available Funds</b>	<b><u>9,001</u></b>

<b>Total Unassigned (undesignated) Cash</b>	<b><u><u>\$ 4,433</u></u></b>
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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 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET	THRU	MARCH	PROJECTED	BUDGET
			FY 2017	FEB-17	Sep-17	FY 2017	FY 2018
<b>REVENUES</b>							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Special Assmnts- Tax Collector	-	-	1,064	987	77	1,064	-
Special Assmnts- Discounts	-	-	(43)	(38)	(1)	(39)	-
<b>TOTAL REVENUES</b>	-	-	<b>1,021</b>	<b>949</b>	<b>76</b>	<b>1,025</b>	-
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Property Appraiser	-	-	-	-	-	-	-
Misc-Assessmnt Collection Cost	-	-	21	19	2	21	-
<b>Total Administrative</b>	-	-	<b>21</b>	<b>19</b>	<b>2</b>	<b>21</b>	-
<i>Right of Way</i>							
R&M-General	-	-	1,000	-	1,008	1,004	-
<b>Total Right of Way</b>	-	-	<b>1,000</b>	-	<b>1,008</b>	<b>1,004</b>	-
<b>TOTAL EXPENDITURES</b>	-	-	<b>1,021</b>	<b>19</b>	<b>1,010</b>	<b>1,025</b>	-
Excess (deficiency) of revenues Over (under) expenditures	-	-	0	930	(934)	-	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	0	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	-	-	<b>0</b>	-	-	-	-
Net change in fund balance	-	-	1	930	(934)	-	-
<b>FUND BALANCE, BEGINNING</b>	-	-	1,043	-	-	-	-
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,044</b>	<b>\$ 930</b>	<b>\$ (934)</b>	<b>\$ -</b>	<b>\$ -</b>



**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET	THRU	MARCH-	PROJECTED	BUDGET
			FY 2017	FEB 17	Sep-17	FY 2017	FY 2018
<b>REVENUES</b>							
Interest - Investments	\$ 1,249	\$ 1,245	\$ 800	\$ 200	\$ 280	\$ 480	\$ 500
Special Assmnts- Tax Collector	310,982	310,982	307,392	285,050	22,342	307,392	307,858
Special Assmnts- Refund	(13)	(77)	-	-	-	-	-
Special Assmnts- Discounts	(10,986)	(11,274)	(12,296)	(11,051)	(223)	(11,274)	(12,314)
Gate Bar Code/Remotes	1,957	2,514	-	1,636	-	1,636	-
<b>TOTAL REVENUES</b>	<b>303,189</b>	<b>303,390</b>	<b>295,896</b>	<b>275,835</b>	<b>22,398</b>	<b>298,233</b>	<b>296,044</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Property Appraiser	2,998	-	-	-	-	-	-
Misc-Assessmnt Collection Cost	4,834	4,199	6,148	5,480	447	5,927	6,157
Misc-Credit Card Fees	40	82	20	48	67	115	120
<b>Total Administrative</b>	<b>7,872</b>	<b>4,281</b>	<b>6,168</b>	<b>5,528</b>	<b>514</b>	<b>6,042</b>	<b>6,277</b>
<i>Right of Way</i>							
Contracts-Security Services	155,315	159,094	154,000	66,934	93,708	160,642	154,000
Contracts-Pest Control	-	80	240	100	140	240	240
Communication - Teleph - Field	3,130	2,041	4,000	846	1,184	2,030	4,000
Utility - General	40	-	-	-	-	-	-
Insurance - General Liability	767	742	816	777	-	777	855
R&M-General	21,448	11,117	21,760	24,783	-	24,783	21,760
R&M-Gate	8,946	9,295	16,800	7,221	9,579	16,800	16,800
R&M-Sidewalks	9,565	-	-	-	-	-	-
R&M-Streetlights	48,081	52,033	48,000	24,593	23,407	48,000	48,000
Misc-Security	-	-	-	-	-	-	-
Reserve - Roadways	-	-	44,112	-	-	-	44,112
<b>Total Right of Way</b>	<b>247,292</b>	<b>234,402</b>	<b>289,728</b>	<b>125,254</b>	<b>128,018</b>	<b>253,272</b>	<b>289,767</b>
<b>TOTAL EXPENDITURES</b>	<b>255,164</b>	<b>238,683</b>	<b>295,896</b>	<b>130,782</b>	<b>128,532</b>	<b>259,314</b>	<b>296,044</b>
Excess (deficiency) of revenues							
Over (under) expenditures	48,025	64,707	-	145,053	(106,134)	38,919	-
<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	48,025	64,707	-	145,053	(106,134)	38,919	-
<b>FUND BALANCE, BEGINNING</b>	<b>208,911</b>	<b>256,936</b>	<b>321,643</b>	<b>321,643</b>	<b>-</b>	<b>321,643</b>	<b>360,562</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 256,936</b>	<b>\$ 321,643</b>	<b>\$ 321,643</b>	<b>\$ 466,696</b>	<b>\$ (106,134)</b>	<b>\$ 360,562</b>	<b>\$ 360,562</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2018	\$ 360,562
Net Change in Fund Balance - Fiscal Year 2018	-
Reserves - Fiscal Year 2018 Additions	44,112
<b>Total Funds Available (Estimated) - 9/30/18</b>	<b>404,674</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	8,425
Subtotal	<u>8,425</u>

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	62,983 <sup>(1)</sup>
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
Subtotal	<u>252,127</u>

<b>Total Allocation of Available Funds</b>	<b>260,552</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u><u>\$ 144,122</u></u></b>
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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 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET FY 2017	THRU FEB 17	MARCH- Sep-17	PROJECTED FY 2017	BUDGET FY 2018
<b>REVENUES</b>							
Interest - Investments	\$ 92	\$ 354	\$ 80	\$ 25	\$ 35	\$ 60	\$ 80
Special Assmnts- Tax Collector	23,191	23,191	23,191	21,506	1,685	23,191	23,527
Special Assmnts- Refund	(1)	(6)	-	-	-	-	-
Special Assmnts- Discounts	(819)	(841)	(928)	(834)	(17)	(851)	(941)
Gate Bar Code/Remotes	33	66	-	37	-	37	-
<b>TOTAL REVENUES</b>	<b>22,496</b>	<b>22,764</b>	<b>22,343</b>	<b>20,734</b>	<b>1,703</b>	<b>22,437</b>	<b>22,666</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Property Appraiser	224	-	-	-	-	-	-
Misc-Assessmnt Collection Cost	360	313	464	413	34	447	471
Misc-Credit Card Fees	1	2	5	2	3	5	5
<b>Total Administrative</b>	<b>585</b>	<b>315</b>	<b>469</b>	<b>415</b>	<b>37</b>	<b>452</b>	<b>476</b>
<i>Right of Way</i>							
Communication - Teleph - Field	1,230	1,403	1,400	701	981	1,682	1,700
Insurance - General Liability	312	302	332	316	-	316	348
R&M-General	1,100	1,183	1,000	-	1,000	1,000	1,000
R&M-Gate	1,785	2,476	3,800	447	3,353	3,800	3,800
R&M-Streetlights	5,567	5,394	5,596	2,640	2,956	5,596	5,596
Misc-Contingency	-	-	6,640	-	6,640	6,640	6,640
Cap Outlay - Security Cameras	5,570	-	-	-	-	-	-
Reserve - Roadways	-	-	3,106	-	-	-	3,106
<b>Total Right of Way</b>	<b>15,564</b>	<b>10,758</b>	<b>21,874</b>	<b>4,104</b>	<b>14,930</b>	<b>19,034</b>	<b>22,190</b>
<b>TOTAL EXPENDITURES</b>	<b>16,149</b>	<b>11,073</b>	<b>22,343</b>	<b>4,519</b>	<b>14,967</b>	<b>19,486</b>	<b>22,666</b>
Excess (deficiency) of revenues Over (under) expenditures	6,347	11,691	-	16,215	(13,264)	2,951	-
Net change in fund balance	6,347	11,691	-	16,215	(13,264)	2,951	-
<b>FUND BALANCE, BEGINNING</b>	<b>20,291</b>	<b>26,638</b>	<b>38,329</b>	<b>38,329</b>	<b>-</b>	<b>38,329</b>	<b>41,280</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 26,638</b>	<b>\$ 38,329</b>	<b>\$ 38,329</b>	<b>\$ 54,544</b>	<b>\$ (13,264)</b>	<b>\$ 41,280</b>	<b>\$ 41,280</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2018	\$ 41,280
Net Change in Fund Balance - Fiscal Year 2018	-
Reserves - Fiscal Year 2018 Additions	3,106
<b>Total Funds Available (Estimated) - 9/30/18</b>	<b>44,387</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	800
Subtotal	<u>800</u>

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	4,890 <sup>(1)</sup>
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
Subtotal	<u>34,683</u>

<b>Total Allocation of Available Funds</b>	<b>35,483</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u><u>\$ 8,903</u></u></b>
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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 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET	THRU	MARCH-	PROJECTED	BUDGET
			FY 2017	FEB 17	Sep-17	FY 2017	FY 2018
<b>REVENUES</b>							
Interest - Investments	\$ 347	\$ 344	\$ 300	\$ 66	\$ 234	\$ 300	\$ 300
Special Assmnts- Tax Collector	116,484	116,484	114,004	105,718	8,286	114,004	119,005
Special Assmnts- Refund	(4)	(29)	-	-	-	-	-
Special Assmnts- Discounts	(4,116)	(4,223)	(4,560)	(4,098)	(83)	(4,181)	(4,760)
<b>TOTAL REVENUES</b>	<b>112,711</b>	<b>112,576</b>	<b>109,744</b>	<b>101,686</b>	<b>8,437</b>	<b>110,123</b>	<b>114,545</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Property Appraiser	1,123	-	-	-	-	-	-
Misc-Assessmnt Collection Cost	1,811	1,573	2,280	2,032	166	2,198	2,380
<b>Total Administrative</b>	<b>2,934</b>	<b>1,573</b>	<b>2,280</b>	<b>2,032</b>	<b>166</b>	<b>2,198</b>	<b>2,380</b>
<i>Right of Way</i>							
R&M-Streetlights	87,400	91,862	95,199	46,102	53,731	99,833	99,900
Reserve - Roadways	-	1,520	12,265	-	-	-	12,265
<b>Total Right of Way</b>	<b>87,400</b>	<b>93,382</b>	<b>107,464</b>	<b>46,102</b>	<b>53,731</b>	<b>99,833</b>	<b>112,165</b>
<b>TOTAL EXPENDITURES</b>	<b>90,334</b>	<b>94,955</b>	<b>109,744</b>	<b>48,134</b>	<b>53,896</b>	<b>102,030</b>	<b>114,545</b>
Excess (deficiency) of revenues							
Over (under) expenditures	22,377	17,621	-	53,552	(45,459)	8,093	-
<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	22,377	17,621	-	53,552	(45,459)	8,093	-
<b>FUND BALANCE, BEGINNING</b>	<b>62,079</b>	<b>84,456</b>	<b>102,077</b>	<b>102,077</b>	<b>-</b>	<b>102,077</b>	<b>110,170</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 84,456</b>	<b>\$ 102,077</b>	<b>\$ 102,077</b>	<b>\$ 155,629</b>	<b>\$ (45,459)</b>	<b>\$ 110,170</b>	<b>\$ 110,170</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2018	\$ 110,170
Net Change in Fund Balance - Fiscal Year 2018	-
Reserves - Fiscal Year 2018 Additions	12,265
<b>Total Funds Available (Estimated) - 9/30/18</b>	<b>122,434</b>

**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 <sup>(1)</sup>
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
Subtotal	<u>82,228</u>

<b>Total Allocation of Available Funds</b>	<b>100,828</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b>\$ <u>21,606</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 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET FY 2017	THRU FEB 17	MARCH- Sep-17	PROJECTED FY 2017	BUDGET FY 2018
<b>REVENUES</b>							
Interest - Investments	\$ 25	\$ 94	\$ 25	\$9	\$ 19	\$ 28	\$ 25
Special Assmnts- Tax Collector	8,034	8,034	7,847	7,276	571	7,847	7,847
Special Assmnts- Refund	-	(2)	-	-	-	-	-
Special Assmnts- Discounts	(284)	(291)	(314)	(282)	(6)	(288)	(314)
<b>TOTAL REVENUES</b>	<b>7,775</b>	<b>7,835</b>	<b>7,558</b>	<b>7,003</b>	<b>584</b>	<b>7,587</b>	<b>7,558</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Property Appraiser	77	-	-	-	-	-	-
Misc-Assessmnt Collection Cost	125	108	157	140	11	151	157
<b>Total Administrative</b>	<b>202</b>	<b>108</b>	<b>157</b>	<b>140</b>	<b>11</b>	<b>151</b>	<b>157</b>
<i>Right of Way</i>							
R&M-Streetlights	4,585	4,438	4,999	2,200	3,080	5,280	4,999
Reserve - Roadways	-	-	2,402	-	-	-	2,402
<b>Total Right of Way</b>	<b>4,585</b>	<b>4,438</b>	<b>7,401</b>	<b>2,200</b>	<b>3,080</b>	<b>5,280</b>	<b>7,401</b>
<b>TOTAL EXPENDITURES</b>	<b>4,787</b>	<b>4,546</b>	<b>7,558</b>	<b>2,340</b>	<b>3,091</b>	<b>5,431</b>	<b>7,558</b>
Excess (deficiency) of revenues							
Over (under) expenditures	2,988	3,289	(0)	4,663	(2,508)	2,155	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	(0)	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	2,988	3,289	(0)	4,663	(2,508)	2,155	-
<b>FUND BALANCE, BEGINNING</b>	<b>8,253</b>	<b>11,241</b>	<b>14,530</b>	<b>14,530</b>	<b>-</b>	<b>14,530</b>	<b>16,685</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 11,241</b>	<b>\$ 14,530</b>	<b>\$ 14,530</b>	<b>\$ 19,193</b>	<b>\$ (2,508)</b>	<b>\$ 16,685</b>	<b>\$ 16,685</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2018	\$ 16,685
Net Change in Fund Balance - Fiscal Year 2018	-
Reserves - Fiscal Year 2018 Additions	2,402
<b>Total Funds Available (Estimated) - 9/30/18</b>	<b>19,087</b>

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	1,289 <sup>(1)</sup>
Reserves - Roadways thru FY 2011	7,200 <sup>(2)</sup>
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
Subtotal	<u>8,272</u>
<b>Total Allocation of Available Funds</b>	<b><u>8,272</u></b>

<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 10,815</u></b>
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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 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET	THRU	MARCH-	PROJECTED	BUDGET
			FY 2017	FEB 17	Sep-17	FY 2017	FY 2018
<b>REVENUES</b>							
Interest - Investments	\$ 209	\$ 232	\$ 150	\$ 68	\$ 103	\$ 171	\$ 150
Special Assmnts- Tax Collector	38,909	38,909	37,266	34,558	\$ 2,708	37,266	37,283
Special Assmnts- Refund	(1)	(10)	-	-	-	-	-
Special Assmnts- Discounts	(1,375)	(1,411)	(1,491)	(1,340)	(27)	(1,367)	(1,491)
Gate Bar Code/Remotes	255	426	-	171	-	171	-
<b>TOTAL REVENUES</b>	<b>37,997</b>	<b>38,146</b>	<b>35,926</b>	<b>33,457</b>	<b>2,784</b>	<b>36,241</b>	<b>35,941</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Property Appraiser	375	-	-	-	-	-	-
Misc-Assessmnt Collection Cost	605	525	745	665	54	719	746
Misc-Credit Card Fees	4	16	25	4	21	25	25
<b>Total Administrative</b>	<b>984</b>	<b>541</b>	<b>770</b>	<b>669</b>	<b>75</b>	<b>744</b>	<b>771</b>
<i>Right of Way</i>							
Communication - Teleph - Field	795	799	850	477	668	1,145	1,150
Insurance - General Liability	313	303	333	317	-	317	349
R&M-General	-	-	4,701	-	4,701	4,701	4,401
R&M-Drainage	-	-	3,000	-	3,000	3,000	3,000
R&M-Gate	-	7,884	5,000	12,168	-	12,168	5,000
Misc-Internet Services	-	-	1,272	-	1,272	1,272	1,272
Misc-Contingency	-	-	10,026	-	10,026	10,026	10,026
Reserve - Roadways	-	124,668	9,973	-	-	-	9,973
<b>Total Right of Way</b>	<b>1,108</b>	<b>133,654</b>	<b>35,155</b>	<b>12,962</b>	<b>19,667</b>	<b>32,629</b>	<b>35,171</b>
<b>TOTAL EXPENDITURES</b>	<b>2,092</b>	<b>134,195</b>	<b>35,926</b>	<b>13,631</b>	<b>19,742</b>	<b>33,373</b>	<b>35,941</b>
Excess (deficiency) of revenues							
Over (under) expenditures	35,905	(96,049)	-	19,826	(16,958)	2,868	-
<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	35,905	(96,049)	-	19,826	(16,958)	2,868	-
<b>FUND BALANCE, BEGINNING</b>	<b>205,953</b>	<b>241,858</b>	<b>145,809</b>	<b>145,809</b>	<b>-</b>	<b>145,809</b>	<b>148,677</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 241,858</b>	<b>\$ 145,809</b>	<b>\$ 145,809</b>	<b>\$ 165,635</b>	<b>\$ (16,958)</b>	<b>\$ 148,677</b>	<b>\$ 148,677</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2018	\$ 148,677
Net Change in Fund Balance - Fiscal Year 2018	-
Reserves - Fiscal Year 2018 Additions	9,973
<b>Total Funds Available (Estimated) - 9/30/18</b>	<b>158,650</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	6,492 <sup>(1)</sup>
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
Subtotal	<u>92,879</u>
<b>Total Allocation of Available Funds</b>	<b><u>92,879</u></b>

<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 65,771</u></b>
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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 2018

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET	THRU	MARCH-	PROJECTED	BUDGET
			FY 2017	FEB 17	Sep-17	FY 2017	FY 2018
<b>REVENUES</b>							
Interest - Investments	\$ 83	\$ 140	\$ -	\$ 57	\$ -	\$ 57	\$ -
Special Assmnts- Tax Collector	175,900	175,900	175,900	163,115	12,785	175,900	175,900
Special Assmnts- Refund	(7)	(43)	-	-	-	-	-
Special Assmnts- Discounts	(6,215)	(6,377)	(7,036)	(6,323)	(128)	(6,451)	(7,036)
<b>TOTAL REVENUES</b>	<b>169,761</b>	<b>169,620</b>	<b>168,864</b>	<b>156,849</b>	<b>12,657</b>	<b>169,506</b>	<b>168,864</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	1,696	-	-	-	-	-	-
ProfServ-Trustee Fees	3,313	3,098	3,233	3,717	-	3,717	3,717
Misc-Assessmnt Collection Cost	2,734	2,375	3,518	3,136	256	3,392	3,518
<b>Total Administrative</b>	<b>8,743</b>	<b>6,473</b>	<b>7,751</b>	<b>6,853</b>	<b>1,256</b>	<b>8,109</b>	<b>8,235</b>
<i>Debt Service</i>							
Principal Debt Retirement	95,000	105,000	110,000	-	110,000	110,000	110,000
Principal Prepayments	20,000	20,000	-	-	-	-	-
Interest Expense	57,865	49,878	41,535	20,768	20,767	41,535	33,725
<b>Total Debt Service</b>	<b>172,865</b>	<b>174,878</b>	<b>151,535</b>	<b>20,768</b>	<b>130,767</b>	<b>151,535</b>	<b>143,725</b>
<b>TOTAL EXPENDITURES</b>	<b>181,608</b>	<b>181,351</b>	<b>159,286</b>	<b>27,621</b>	<b>132,023</b>	<b>159,644</b>	<b>151,960</b>
Excess (deficiency) of revenues							
Over (under) expenditures	(11,847)	(11,731)	9,578	129,228	(119,366)	9,862	16,904
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	9,578	-	-	-	16,904
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>9,578</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,904</b>
Net change in fund balance	(11,847)	(11,731)	9,578	129,228	(119,366)	9,862	16,904
<b>FUND BALANCE, BEGINNING</b>	<b>159,406</b>	<b>147,559</b>	<b>135,828</b>	<b>135,828</b>	<b>-</b>	<b>135,828</b>	<b>145,690</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 147,559</b>	<b>\$ 135,828</b>	<b>\$ 145,406</b>	<b>\$ 265,056</b>	<b>\$ (119,366)</b>	<b>\$ 145,690</b>	<b>\$ 162,594</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>
11/1/2017	\$ 475,000			7.10%	\$ 16,863	\$ 16,863	
5/1/2018	\$ 475,000	\$ 110,000		7.10%	\$ 16,863	\$ 126,863	\$ 143,725
11/1/2018	\$ 365,000			7.10%	\$ 12,958	\$ 12,958	
5/1/2019	\$ 365,000	\$ 115,000		7.10%	\$ 12,958	\$ 127,958	\$ 140,915
11/1/2019	\$ 250,000			7.10%	\$ 8,875	\$ 8,875	
5/1/2020	\$ 250,000	\$ 120,000		7.10%	\$ 8,875	\$ 128,875	\$ 137,750
11/1/2020	\$ 130,000			7.10%	\$ 4,615	\$ 4,615	
5/1/2021	\$ 130,000	\$ 130,000		7.10%	\$ 4,615	\$ 134,615	\$ 139,230
		<u>\$ 475,000</u>	<u>\$ -</u>		<u>\$ 86,620</u>	<u>\$ 561,620</u>	

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET	THRU	MARCH-	PROJECTED	BUDGET
			FY 2017	FEB 17	Sep-17	FY 2017	FY 2018
<b>REVENUES</b>							
Interest - Investments	\$ 69	\$ 128	\$ -	\$ 36	\$ -	\$ 36	\$ -
Special Assmnts- Tax Collector	307,653	307,653	307,653	285,292	22,361	307,653	217,000
Special Assmnts- Refund	(12)	(76)	-	-	-	-	-
Special Assmnts- Discounts	(10,871)	(11,153)	(12,306)	(11,060)	(224)	(11,284)	(8,680)
<b>TOTAL REVENUES</b>	<b>296,839</b>	<b>296,552</b>	<b>295,347</b>	<b>274,268</b>	<b>22,137</b>	<b>296,405</b>	<b>208,320</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Arbitrage Rebate	200	200	200	-	200	200	200
ProfServ-Dissemination Agent	333	333	333	-	333	333	333
ProfServ-Property Appraiser	2,966	-	-	-	-	-	-
ProfServ-Trustee Fees	4,337	4,337	4,337	4,337	-	4,337	4,337
Misc-Assessmnt Collection Cost	4,782	4,154	6,153	5,484	447	5,931	4,340
<b>Total Administrative</b>	<b>12,618</b>	<b>9,024</b>	<b>11,023</b>	<b>9,821</b>	<b>980</b>	<b>10,801</b>	<b>9,210</b>
<i>Debt Service</i>							
Principal Debt Retirement	245,000	255,000	260,000	-	260,000	260,000	270,000
Principal Prepayments	-	-	-	-	-	-	-
Interest Expense	41,200	31,400	21,200	10,600	10,600	21,200	10,800
<b>Total Debt Service</b>	<b>286,200</b>	<b>286,400</b>	<b>281,200</b>	<b>10,600</b>	<b>270,600</b>	<b>281,200</b>	<b>280,800</b>
<b>TOTAL EXPENDITURES</b>	<b>298,818</b>	<b>295,424</b>	<b>292,223</b>	<b>20,421</b>	<b>271,580</b>	<b>292,001</b>	<b>290,010</b>
Excess (deficiency) of revenues							
Over (under) expenditures	(1,979)	1,128	3,124	253,847	(249,443)	4,404	(81,690)
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	3,124	-	-	-	(81,690)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>3,124</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(81,690)</b>
Net change in fund balance	(1,979)	1,128	3,124	253,847	(249,443)	4,404	(81,690)
<b>FUND BALANCE, BEGINNING</b>	<b>86,113</b>	<b>84,134</b>	<b>85,262</b>	<b>85,262</b>	<b>-</b>	<b>85,262</b>	<b>89,666</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 84,134</b>	<b>\$ 85,262</b>	<b>\$ 88,386</b>	<b>\$ 339,109</b>	<b>\$ (249,443)</b>	<b>\$ 89,666</b>	<b>\$ 7,976</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>
11/1/2017 \$	270,000		\$ 5,400	\$ 5,400	
5/1/2018 \$	270,000	\$ 270,000	\$ 5,400	\$ 275,400	\$ 280,800
		<u>\$ 270,000</u>	<u>\$ 10,800</u>	<u>\$ 280,800</u>	

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2018 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	FY 2016	BUDGET	THRU	MARCH-	PROJECTED	BUDGET
			FY 2017	FEB 17	Sep-17	FY 2017	FY 2018
<b>REVENUES</b>							
Interest - Investments	\$ 113	\$216	\$ -	\$ 61	\$ -	\$ 61	\$ -
Special Assmnts- Tax Collector	506,017	506,017	506,017	469,239	36,778	506,017	506,017
Special Assmnts- Refund	(19)	(125)	-	-	-	-	-
Special Assmnts- Discounts	(17,880)	(18,344)	(20,241)	(18,190)	(736)	(18,926)	(20,241)
<b>TOTAL REVENUES</b>	<b>488,231</b>	<b>487,764</b>	<b>485,776</b>	<b>451,110</b>	<b>36,042</b>	<b>487,152</b>	<b>485,776</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
ProfServ-Arbitrage Rebate	200	200	200	-	200	200	200
ProfServ-Dissemination Agent	333	333	333	-	333	333	333
ProfServ-Property Appraiser	4,878	-	-	-	-	-	-
ProfServ-Trustee Fees	4,337	4,337	4,337	4,337	-	4,337	4,337
Misc-Assessmnt Collection Cost	7,865	6,833	10,120	9,021	736	9,757	10,120
<b>Total Administrative</b>	<b>17,613</b>	<b>11,703</b>	<b>14,990</b>	<b>13,358</b>	<b>1,269</b>	<b>14,627</b>	<b>14,990</b>
<i>Debt Service</i>							
Principal Debt Retirement	365,000	380,000	400,000	-	400,000	400,000	415,000
Interest Expense	104,125	88,613	72,463	36,231	36,232	72,463	55,463
<b>Total Debt Service</b>	<b>469,125</b>	<b>468,613</b>	<b>472,463</b>	<b>36,231</b>	<b>436,232</b>	<b>472,463</b>	<b>470,463</b>
<b>TOTAL EXPENDITURES</b>	<b>486,738</b>	<b>480,316</b>	<b>487,453</b>	<b>49,589</b>	<b>437,500</b>	<b>487,089</b>	<b>485,453</b>
Excess (deficiency) of revenues							
Over (under) expenditures	1,493	7,448	(1,677)	401,521	(401,458)	63	323
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	(1,677)	-	-	-	323
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(1,677)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>323</b>
Net change in fund balance	1,493	7,448	(1,677)	401,521	(401,458)	63	323
<b>FUND BALANCE, BEGINNING</b>	<b>149,619</b>	<b>151,112</b>	<b>158,560</b>	<b>158,560</b>	<b>-</b>	<b>158,560</b>	<b>158,623</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 151,112</b>	<b>\$ 158,560</b>	<b>\$ 156,883</b>	<b>\$ 560,081</b>	<b>\$ (401,458)</b>	<b>\$ 158,623</b>	<b>\$ 158,947</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>
11/1/2017	1,305,000.00		\$ 27,731.25	\$ 27,731.25	
5/1/2018	1,305,000.00	\$ 415,000	\$ 27,731.25	\$ 442,731.25	\$ 470,462.50
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>\$ 1,305,000.00</u>	<u>\$ 112,625.00</u>	<u>\$ 1,417,625.00</u>	

**Budget Narrative**  
Fiscal Year 2017**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 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 budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

**Principal Debt Retirement**

The District pays on 5/1 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 2018

# WESTCHASE

Community Development District

## Comparison of Assessment Rates Fiscal Year 2018 vs. Fiscal Year 2017

Section	Detail	Name	Units	Debt Service			General Fund		
				FY 2018	FY 2017	Percent Change	FY 2018	FY 2017	Percent Change
104		Wycliffe	30	\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
110	65'	Bennington	108	\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
110	70'	Woodbay	163	\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
111		Berkley Square	122	\$0.00	\$0.00	n/a	\$343.17	\$350.08	-1.97%
115		Glenfield	101	\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
117		Keswick Forest	64	\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
121		Shopping Center	9.9	\$0.00	\$0.00	n/a	\$14,970.52	\$14,639.68	2.26%
122		Shopping Center	7.24	\$0.00	\$0.00	n/a	\$14,970.52	\$14,639.68	2.26%
201		Glenclyff	48	\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
203		Harbor Links	109	\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
205		Harbor Links Estates	63	\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
211		The Enclave	108	\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
214		Saville Rowe	36	\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
225		Ayshire	49	\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
227		Cheshire	81	\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
229		Derbyshire	105	\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
123/125		Epic Properties	400	\$0.00	\$0.00	n/a	\$343.17	\$350.08	-1.97%
221/223		Radcliffe	154	\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
231a		7/11	1.17	\$0.00	\$0.00	n/a	\$14,970.52	\$14,639.68	2.26%
231b		Primrose	1.27	\$0.00	\$0.00	n/a	\$14,970.52	\$14,639.68	2.26%
231c		Professional Center	1.82	\$0.00	\$0.00	n/a	\$14,970.52	\$14,639.68	2.26%
235/240		Professional Center	5.54	\$0.00	\$0.00	n/a	\$14,970.52	\$14,639.68	2.26%
Remax Real Estate		Remax Real Estate	0.53	\$0.00	\$0.00	n/a	\$14,970.52	\$14,639.68	2.26%
Golf Course		Golf Course	58	\$0.00	\$0.00	n/a	\$80.64	\$79.73	1.14%

# WESTCHASE

## Community Development District

### Comparison of Assessment Rates Fiscal Year 2018 vs. Fiscal Year 2017

Section	Detail	Name	Units	Debt Service			General Fund		
				FY 2018	FY 2017	Percent Change	FY 2018	FY 2017	Percent Change
302		Greensprings	60	\$0.00	\$583.51	-100.00%	\$486.24	\$496.55	-2.08%
303		Greencrest	54	\$683.47	\$969.00	-29.47%	\$486.24	\$496.55	-2.08%
304		Greenshedges	53	\$0.00	\$501.68	-100.00%	\$486.24	\$496.55	-2.08%
305		GreenMont	41	\$537.47	\$762.00	-29.47%	\$486.24	\$496.55	-2.08%
306		Greendale	59	\$546.64	\$775.00	-29.47%	\$486.24	\$496.55	-2.08%
307		GreenPoint	153	\$824.00	\$824.00	0.00%	\$486.24	\$496.55	-2.08%
322	50'	Village Green	10	\$894.00	\$894.00	0.00%	\$486.24	\$496.55	-2.08%
322	60'	Village Green	67	\$1,002.00	\$1,002.00	0.00%	\$486.24	\$496.55	-2.08%
322	TH	Village Green	13	\$869.00	\$869.00	0.00%	\$486.24	\$496.55	-2.08%
323	50'	Westpark Village	77	\$776.00	\$776.00	0.00%	\$486.24	\$496.55	-2.08%
323	60'	Westpark Village	10	\$869.00	\$869.00	0.00%	\$486.24	\$496.55	-2.08%
323	Dplx/Villa	Westpark Village	38	\$504.00	\$504.00	0.00%	\$486.24	\$496.55	-2.08%
323	TH	Westpark Village	37	\$424.00	\$424.00	0.00%	\$486.24	\$496.55	-2.08%
324	TH(80')	Westpark Village	22	\$399.54	\$399.54	0.00%	\$486.24	\$496.55	-2.08%
324	TH(115')	Westpark Village	22	\$491.80	\$491.80	0.00%	\$486.24	\$496.55	-2.08%
324	Dplx/Villa	Westpark Village	24	\$566.57	\$566.57	0.00%	\$486.24	\$496.55	-2.08%
324	50'	Westpark Village	40	\$909.44	\$909.44	0.00%	\$486.24	\$496.55	-2.08%
324	60'	Westpark Village	6	\$1,005.25	\$1,005.25	0.00%	\$486.24	\$496.55	-2.08%
325A	TH	Westpark Village	50	\$344.00	\$344.00	0.00%	\$486.24	\$496.55	-2.08%
326	TH(80')	Westpark Village	22	\$411.69	\$411.69	0.00%	\$486.24	\$496.55	-2.08%
326	Dplx/Villa	Westpark Village	30	\$583.38	\$583.38	0.00%	\$486.24	\$496.55	-2.08%
326	50'	Westpark Village	17	\$933.90	\$933.90	0.00%	\$486.24	\$496.55	-2.08%
370		Castleford	69	\$0.00	\$313.55	-100.00%	\$486.24	\$496.55	-2.08%
371	65'	Stamford	61	\$0.00	\$313.55	-100.00%	\$486.24	\$496.55	-2.08%
372	70'	Baybridge	102	\$0.00	\$250.84	-100.00%	\$486.24	\$496.55	-2.08%
373		Wakesbridge	86	\$0.00	\$276.08	-100.00%	\$486.24	\$496.55	-2.08%
374		Abbotsford	40	\$274.38	\$389.00	-29.47%	\$486.24	\$496.55	-2.08%
375		Chelmsford	100	\$0.00	\$313.55	-100.00%	\$486.24	\$496.55	-2.08%
376		Brentford	85	\$422.50	\$599.00	-29.47%	\$486.24	\$496.55	-2.08%
377		Kingsford	132	\$373.12	\$529.00	-29.47%	\$486.24	\$496.55	-2.08%
378		Stockbridge	68	\$322.34	\$457.00	-29.47%	\$486.24	\$496.55	-2.08%
411		Sturbridge	47	\$0.00	\$288.31	-100.00%	\$486.24	\$496.55	-2.08%
412		Stonebridge	66	\$0.00	\$220.25	-100.00%	\$486.24	\$496.55	-2.08%
414		Woodbridge	40	\$258.86	\$367.00	-29.47%	\$486.24	\$496.55	-2.08%
430		Vineyards	120	\$549.00	\$549.00	0.00%	\$486.24	\$496.55	-2.08%

# WESTCHASE

## Community Development District

### Comparison of Assessment Rates Fiscal Year 2018 vs. Fiscal Year 2017

Section	Detail	Name	Units	Debt Service			General Fund		
				FY 2018	FY 2017	Percent Change	FY 2018	FY 2017	Percent Change
Cavendish	TH	Cavendish	90	\$219.63	\$219.63	0.00%	\$486.24	\$496.55	-2.08%
Gables Residential III		Gables Residential III	615	\$111.00	\$111.00	0.00%	\$343.17	\$350.08	-1.97%
Arlington Park Condos		Arlington Park Condos	76	\$160.04	\$160.04	0.00%	\$343.17	\$350.08	-1.97%
Gables Commercial		Gables Commercial	0.94	\$0.00	\$0.00	n/a	\$14,970.52	\$14,639.68	2.26%
419		Kids R Kids	1.73	\$2,924.00	\$2,924.00	0.00%	\$14,970.52	\$14,639.68	2.26%
446/1		Eckerds	1.42	\$2,501.00	\$2,501.00	0.00%	\$14,970.52	\$14,639.68	2.26%
446/2		Applebees	1.04	\$2,225.00	\$2,225.00	0.00%	\$14,970.52	\$14,639.68	2.26%
446/3		Burger King	1.69	\$2,098.00	\$2,098.00	0.00%	\$14,970.52	\$14,639.68	2.26%
446/4		Office	2	\$2,765.00	\$2,765.00	0.00%	\$14,970.52	\$14,639.68	2.26%
324C-5		Residential	51	\$232.00	\$232.00	0.00%	\$486.24	\$496.55	-2.08%
324C-6		Ave @ Westchase	1.74	\$3,548.71	\$3,548.71	0.00%	\$14,970.52	\$14,639.68	2.26%
326D-3		Ave @ Westchase	0.57	\$3,548.71	\$3,548.71	0.00%	\$14,970.52	\$14,639.68	2.26%
326D-4		Ave @ Westchase	3.24	\$3,548.71	\$3,548.71	0.00%	\$14,970.52	\$14,639.68	2.26%
		David Weekly Homes	36	\$198.50	\$0.00	n/a	\$486.24	\$0.00	n/a
332		Morton Plant Mease	2.74	\$2,924.00	\$2,924.00	0.00%	\$14,970.52	\$14,639.68	2.26%

\*\*\* Please note that STRAP 172822ZZZ000000348400U will be assessed 3.1 units of Golf Course via direct bill per the memorandum dated May 31, 2016

# WESTCHASE

## Community Development District

Section	Detail	Special Funds			Total Assessments per Unit		
		FY 2018	FY 2017	Percent Change	FY 2018	FY 2017	Percent Change
104		\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
110	65'	\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
110	70'	\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
111		\$0.00	\$0.00	n/a	\$343.17	\$350.08	-1.97%
115		\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
117		\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
121		\$0.00	\$0.00	n/a	\$14,970.52	\$14,639.68	2.26%
122		\$0.00	\$0.00	n/a	\$14,970.52	\$14,639.68	2.26%
201		\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
203		\$696.52	\$696.06	0.07%	\$1,182.76	\$1,192.61	-0.83%
205		\$696.52	\$696.06	0.07%	\$1,182.76	\$1,192.61	-0.83%
211		\$168.28	\$168.28	0.00%	\$654.52	\$664.84	-1.55%
214		\$388.33	\$387.01	0.34%	\$874.57	\$883.56	-1.02%
225		\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
227		\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
229		\$0.00	\$0.00	n/a	\$486.24	\$496.55	-2.08%
123/125		\$0.00	\$0.00	n/a	\$343.17	\$350.08	-1.97%
221/223		\$0.00	\$6.91	-100.00%	\$486.24	\$503.46	-3.42%
231a		\$1,632.81	\$1,632.89	-0.01%	\$16,603.33	\$16,272.57	2.03%
231b		\$1,632.81	\$1,632.89	-0.01%	\$16,603.33	\$16,272.57	2.03%
231c		\$1,632.81	\$1,632.89	-0.01%	\$16,603.33	\$16,272.57	2.03%
235/240		\$0.00	\$0.00	n/a	\$14,970.52	\$14,639.68	2.26%
Remax Real Estate		\$0.00	\$0.00	n/a	\$14,970.52	\$14,639.68	2.26%
Golf Course		\$0.00	\$0.00	n/a	\$80.64	\$79.73	1.14%

# WESTCHASE

## Community Development District

Section	Detail	Special Funds			Total Assessments per Unit		
		FY 2018	FY 2017	Percent Change	FY 2018	FY 2017	Percent Change
302		\$603.64	\$602.73	0.15%	\$1,089.88	\$1,682.79	-35.23%
303		\$603.64	\$602.73	0.15%	\$1,773.36	\$2,068.28	-14.26%
304		\$603.64	\$602.73	0.15%	\$1,089.88	\$1,600.96	-31.92%
305		\$603.64	\$602.73	0.15%	\$1,627.35	\$1,861.28	-12.57%
306		\$603.64	\$602.73	0.15%	\$1,636.52	\$1,874.28	-12.69%
307		\$603.64	\$602.73	0.15%	\$1,913.88	\$1,923.28	-0.49%
322	50'	\$603.64	\$602.73	0.15%	\$1,983.88	\$1,993.28	-0.47%
322	60'	\$603.64	\$602.73	0.15%	\$2,091.88	\$2,101.28	-0.45%
322	TH	\$603.64	\$602.73	0.15%	\$1,958.88	\$1,968.28	-0.48%
323	50'	\$245.37	\$235.06	4.39%	\$1,507.61	\$1,507.61	0.00%
323	60'	\$245.37	\$235.06	4.39%	\$1,600.61	\$1,600.61	0.00%
323	Dplx/Villa	\$245.37	\$235.06	4.39%	\$1,235.61	\$1,235.61	0.00%
323	TH	\$245.37	\$235.06	4.39%	\$1,155.61	\$1,155.61	0.00%
324	TH(80')	\$245.37	\$235.06	4.39%	\$1,131.15	\$1,131.15	0.00%
324	TH(115')	\$245.37	\$235.06	4.39%	\$1,223.41	\$1,223.41	0.00%
324	Dplx/Villa	\$245.37	\$235.06	4.39%	\$1,298.18	\$1,298.18	0.00%
324	50'	\$245.37	\$235.06	4.39%	\$1,641.05	\$1,641.05	0.00%
324	60'	\$245.37	\$235.06	4.39%	\$1,736.86	\$1,736.86	0.00%
325A	TH	\$245.37	\$235.06	4.39%	\$1,075.61	\$1,075.61	0.00%
326	TH(80')	\$245.37	\$235.06	4.39%	\$1,143.30	\$1,143.30	0.00%
326	Dplx/Villa	\$245.37	\$235.06	4.39%	\$1,314.99	\$1,314.99	0.00%
326	50'	\$245.37	\$235.06	4.39%	\$1,665.51	\$1,665.51	0.00%
370		\$0.00	\$0.00	n/a	\$486.24	\$810.10	-39.98%
371	65'	\$0.00	\$0.00	n/a	\$486.24	\$810.10	-39.98%
372	70'	\$0.00	\$0.00	n/a	\$486.24	\$747.39	-34.94%
373		\$0.00	\$0.00	n/a	\$486.24	\$772.63	-37.07%
374		\$0.00	\$0.00	n/a	\$760.62	\$885.55	-14.11%
375		\$0.00	\$0.00	n/a	\$486.24	\$810.10	-39.98%
376		\$0.00	\$0.00	n/a	\$908.74	\$1,095.55	-17.05%
377		\$0.00	\$0.00	n/a	\$859.36	\$1,025.55	-16.21%
378		\$0.00	\$0.00	n/a	\$808.58	\$953.55	-15.20%
411		\$0.00	\$0.00	n/a	\$486.24	\$784.87	-38.05%
412		\$356.46	\$351.38	1.45%	\$842.70	\$1,068.19	-21.11%
414		\$0.00	\$0.00	n/a	\$745.10	\$863.55	-13.72%
430		\$310.69	\$310.55	0.04%	\$1,345.93	\$1,356.11	-0.75%



# WESTCHASE

## Community Development District

Section	Detail	Special Funds			Total Assessments per Unit		
		FY 2018	FY 2017	Percent Change	FY 2018	FY 2017	Percent Change
Cavendish	TH	\$245.37	\$235.06	4.39%	\$951.24	\$951.24	0.00%
Gables Residential III		\$0.00	\$0.00	n/a	\$454.17	\$461.08	-1.50%
Arlington Park Condos		\$0.00	\$0.00	n/a	\$503.21	\$510.12	-1.36%
Gables Commercial		\$0.00	\$0.00	n/a	\$14,970.52	\$14,639.68	2.26%
419		\$0.00	\$0.00	n/a	\$17,894.52	\$17,563.68	1.88%
446/1		\$0.00	\$0.00	n/a	\$17,471.52	\$17,140.68	1.93%
446/2		\$0.00	\$0.00	n/a	\$17,195.52	\$16,864.68	1.96%
446/3		\$0.00	\$0.00	n/a	\$17,068.52	\$16,737.68	1.98%
446/4		\$0.00	\$0.00	n/a	\$17,735.52	\$17,404.68	1.90%
324C-5		\$153.85	\$153.85	0.00%	\$872.09	\$882.41	-1.17%
324C-6		\$0.00	\$0.00	n/a	\$18,519.23	\$18,188.39	1.82%
326D-3		\$0.00	\$0.00	n/a	\$18,519.23	\$18,188.39	1.82%
326D-4		\$0.00	\$0.00	n/a	\$18,519.23	\$18,188.39	1.82%
		\$0.00	\$0.00	n/a	\$684.74	\$0.00	n/a
332		\$0.00	\$0.00	n/a	\$17,894.52	\$17,563.68	1.88%

\*\*\* Please note that STRAP 1728: