

WESTCHASE
Community Development District

Annual Operating and Debt Service Budget
Fiscal Year 2020

Version 3 - Approved Tentative Budget
(Approved at 6/4/19 meeting)

Prepared by:



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Westchase

Community Development District

Operating Budget

Fiscal Year 2020

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET FY 2019	THRU APR-2019	MAY- SEP-2019	PROJECTED FY 2019	BUDGET FY 2020
REVENUES							
Interest - Investments	\$ 2,566	\$ 15,309	\$ 3,000	\$ 3,235	\$ 4,529	\$ 7,764	\$ 3,000
Interest - Tax Collector	398	626	-	945	-	945	-
Special Assmnts- Tax Collector	2,741,385	2,701,118	2,699,509	2,658,427	41,082	2,699,509	2,697,128
Special Assmnts- Delinquents	497	-	-	-	-	-	-
Special Assmnts- Discounts	(96,974)	(96,457)	(107,980)	(100,834)	-	(100,834)	(107,885)
Other Miscellaneous Revenues	13,024	4,832	-	8,584	-	8,584	-
Pavilion Rental	10,177	12,380	4,000	8,317	-	8,317	4,000
TOTAL REVENUES	2,671,073	2,637,808	2,598,529	2,578,674	45,611	2,624,285	2,596,243
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	10,800	16,800	13,000	8,400	5,000	13,400	19,000
FICA Taxes	826	1,285	995	643	383	1,026	1,454
ProfServ-Engineering	23,346	33,301	36,000	15,974	15,570	31,544	36,000
ProfServ-Legal Services	70,668	108,085	90,000	47,511	42,489	90,000	90,000
ProfServ-Mgmt Consulting Serv	104,843	108,093	108,198	65,072	46,480	111,552	113,349
ProfServ-Recording Secretary	11,018	10,480	11,000	6,669	4,331	11,000	11,000
Auditing Services	7,592	7,500	7,592	7,500	92	7,592	7,592
Postage and Freight	2,029	636	1,200	402	798	1,200	1,200
Insurance - General Liability	35,803	35,801	39,381	35,549	-	35,549	39,104
Printing and Binding	383	278	600	417	168	585	600
Legal Advertising	4,783	6,317	6,500	1,330	3,334	4,664	6,500
Misc-Assessmnt Collection Cost	36,178	33,730	53,990	51,152	822	51,974	50,589
Misc-Credit Card Fees	156	523	350	328	234	562	350
Misc-Contingency	3,006	-	100	-	-	-	100
Office Supplies	304	70	550	110	79	189	550
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	311,910	363,074	369,631	241,232	119,779	361,011	377,563
<i>Flood Control/Stormwater Mgmt</i>							
Contracts-Lake and Wetland	100,000	106,000	118,000	68,833	49,167	118,000	118,000
Contracts-Fountain	4,020	7,520	7,020	4,010	3,010	7,020	7,020
R&M-Aquascaping	35,141	8,650	15,000	6,064	8,936	15,000	15,000
R&M-Drainage	22,372	9,600	28,000	22,147	5,853	28,000	28,000
R&M-Fountain	2,330	2,284	3,000	707	2,293	3,000	3,000
R&M-Lake Erosion	42,776	-	-	-	-	-	-
Total Flood Control/Stormwater Mgmt	206,639	134,054	171,020	101,761	69,259	171,020	171,021

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL	PROJECTED	TOTAL	ANNUAL
				THRU APR-2019	MAY- SEP-2019	PROJECTED FY 2019	BUDGET FY 2020
Right of Way							
Payroll-Salaries	193,487	188,282	178,145	107,612	81,194	188,806	198,246
Payroll-Benefits	61,030	60,185	62,454	39,430	23,024	62,454	62,454
Payroll - Overtime	19,569	19,265	17,500	11,336	6,164	17,500	17,500
Payroll - Bonus	33,652	18,085	33,652	13,495	-	13,495	35,883
FICA Taxes	26,986	27,146	25,954	15,204	6,683	21,887	28,221
Contracts-Police	136,075	145,227	180,000	75,707	54,076	129,783	180,000
Contracts-Other Services	19,320	19,560	19,560	11,410	8,150	19,560	19,560
Contracts-Landscape	528,509	532,358	525,608	306,605	219,003	525,608	525,608
Contracts-Mulch	147,592	147,592	147,592	73,796	73,796	147,592	147,592
Contracts-Plant Replacement	35,306	52,959	52,960	35,484	17,653	53,137	52,959
Contracts-Road Cleaning	6,959	6,959	8,351	8,351	2,784	11,135	11,135
Contracts-Security Alarms	641	481	641	481	160	641	641
Contracts-Pest Control	576	556	576	486	240	726	540
Contracts-Other Landscape	-	5,760	6,843	3,360	2,400	5,760	5,760
Fuel, Gasoline and Oil	9,714	12,085	11,917	7,638	5,456	13,094	13,000
Communication - Teleph - Field	8,739	4,984	11,600	3,767	7,833	11,600	11,600
Utility - General	22,409	24,142	32,000	13,887	9,919	23,806	23,275
Utility - Reclaimed Water	9,868	8,887	15,000	2,393	6,494	8,887	10,000
Insurance - General Liability	3,427	3,427	3,770	3,403	-	3,403	3,743
R&M-General	36,162	28,799	42,500	24,235	18,265	42,500	42,500
R&M-Equipment	5,676	5,984	20,000	4,325	15,675	20,000	20,000
R&M-Grounds	134,962	133,193	128,300	122,630	87,593	210,223	110,200
R&M-Irrigation	69,189	92,797	65,000	40,406	28,861	69,267	65,000
R&M-Sidewalks	-	1,400	17,000	950	16,050	17,000	17,000
R&M-Signage	3,594	943	6,000	820	5,180	6,000	6,000
R&M-Walls and Signage	33,348	27,706	32,500	14,981	10,701	25,682	32,500
Misc-Holiday Decor	1,807	4,714	10,000	12,493	-	12,493	10,000
Misc-Hurricane Expense	26,908	-	-	14,625	-	14,625	-
Misc-Taxes (Streetlights)	29,480	34,084	34,084	35,670	-	35,670	35,670
Misc-Contingency	8,916	937	5,000	-	5,000	5,000	5,000
Office Supplies	2,299	1,914	3,500	277	3,223	3,500	3,500
Cleaning Services	854	2,240	1,680	980	-	980	1,680
Op Supplies - General	1,803	2,689	6,000	5,369	3,835	9,204	6,000
Op Supplies - Uniforms	236	1,030	600	408	291	699	600
Supplies - Misc.	-	272	600	141	459	600	600
Subscriptions and Memberships	150	249	400	19	381	400	400
Conference and Seminars	-	70	1,000	-	1,000	1,000	1,000
Cap Outlay - Vehicles	33,013	41,029	-	-	-	-	-
Cap Outlay	-	9,871	-	7,130	-	7,130	-
Total Right of Way	1,652,256	1,667,861	1,708,287	1,019,304	721,544	1,740,848	1,705,368

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET	THRU	MAY-	PROJECTED	BUDGET
			FY 2019	APR-2019	SEP-2019	FY 2019	FY 2020
Common Area							
R&M-General	2,356	22,478	17,000	9,075	6,482	15,557	17,000
R&M-Boardwalks	-	-	700	-	700	700	700
R&M-Brick Pavers	-	-	1,200	-	1,200	1,200	1,200
R&M-Grounds	13,449	5,410	1,500	440	1,060	1,500	1,500
R&M-Signage	-	-	1,400	-	1,400	1,400	1,400
R&M-Walls and Signage	-	-	900	-	900	900	900
Misc-Internet Services	2,485	7,373	7,391	4,290	3,080	7,370	7,391
Impr - Park	425,325	54,104	319,500	16,708	-	16,708	312,200
Total Common Area	443,615	89,365	349,591	30,513	14,822	45,335	342,291
Golf Course							
ProfServ-Legal Services	-	49,001	-	-	-	-	-
Total Golf Course	-	49,001	-	-	-	-	-
TOTAL EXPENDITURES	2,614,420	2,303,355	2,598,529	1,392,810	925,403	2,318,213	2,596,243
Excess (deficiency) of revenues							
Over (under) expenditures	56,653	334,453	-	1,185,864	(879,792)	306,072	0
OTHER FINANCING SOURCES (USES)							
Interfund Transfer - In	9,060	5,874	-	-	-	-	0
TOTAL OTHER SOURCES (USES)	9,060	5,874	-	-	-	-	(0)
Net change in fund balance	65,713	340,327	-	1,185,864	(879,792)	306,072	0
FUND BALANCE, BEGINNING	2,416,901	2,482,614	2,822,941	2,822,941	-	2,822,941	3,129,013
FUND BALANCE, ENDING	\$ 2,482,614	\$ 2,822,941	\$ 2,822,941	\$ 4,008,805	\$ (879,792)	\$ 3,129,013	\$ 3,129,013

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2020	\$ 3,129,013
Net Change in Fund Balance - Fiscal Year 2020	0
Reserves - Fiscal Year 2020 Additions	-
Total Funds Available (Estimated) - 9/30/20	3,129,013

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	6,389
Subtotal	<u>6,389</u>

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	649,061 ⁽¹⁾
Reserves - Erosion Control	60,000
Reserves - Roadways Prior Years	502,031
Subtotal	<u>1,211,092</u>

Total Allocation of Available Funds	<u>1,217,481</u>
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Total Unassigned (undesignated) Cash	<u>\$ 1,911,532</u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Budget Narrative
Fiscal Year 2020

REVENUES

Interest-Investments

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

Special Assessments-Tax Collector

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

Special Assessments-Discounts

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

Pavilion Rental

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

EXPENDITURES

Administrative

P/R-Board of Supervisors

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

Professional Services-Engineering

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

Professional Services-Legal Services

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

Professional Services-Management Consulting Services

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

Professional Services-Recording Secretary

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

Auditing Services

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

Postage and Freight

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

Budget Narrative
Fiscal Year 2020**EXPENDITURES****Administrative** (continued)**Insurance-General Liability**

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

Printing and Binding

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

Legal Advertising

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

Miscellaneous-Assessment Collection Costs

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

Miscellaneous-Credit Card Fees

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

Miscellaneous-Contingency

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

Office Supplies

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

Annual District Filing Fee

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

Flood Control/Stormwater Management**Contracts-Lake and Wetland**

A&B Aquatics contract is \$9,333 per month. Scheduled maintenance consists of monthly inspections and treatment of aquatic weeds and algae within CDD lakes. Herbicides will consist of chemical treatments. Algae control will include hand removal and chemical treatments.

Contracts-Fountain

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

Budget Narrative
Fiscal Year 2020**EXPENDITURES****Flood Control/Stormwater Management** (continued)**R&M-Aquascaping**

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

R&M-Drainage

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

R&M-Fountain

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

Right of Way**Payroll-Salaries**

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

Payroll-Benefits

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

Payroll-Overtime

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

Payroll-Bonus

Annual bonuses given to field staff.

FICA Taxes

Taxes for the regular payroll, overtime and bonus.

Contracts-Police

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

Contracts-Other Services

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

Contracts-Landscape

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

Contracts-Mulch

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

Contracts-Plant Replacement

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

Budget Narrative
Fiscal Year 2020**EXPENDITURES****Right of Way** (continued)**Contracts-Road Cleaning**

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

Contracts-Security Alarms

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

Contracts-Pest Control

Hughes Exterminators, Inc. contract amount is \$48 per month and \$150 annually for 9515 W Linebaugh Ave, Tampa, FL 33626.

Fuel, Gasoline & Oil

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

Communication-Telephone

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

Utility-General

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

Utility-Reclaimed Water

Hillsborough County (BOCC) reclaimed water.

Insurance-General Liability

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

R&M-General

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

R&M-Equipment

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

R&M-Grounds

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

R&M-Irrigation

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

R&M-Sidewalks

Planned repairs for the District sidewalks.

R&M-Signage

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

Budget Narrative
Fiscal Year 2020**EXPENDITURES****Right of Way** (continued)**R&M-Walls**

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

Miscellaneous-Holiday Decor

Seasonal decorations for the field property.

Miscellaneous-Taxes (Street Lights)

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

Miscellaneous-Contingency

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

Office Supplies

General office supplies that are needed for field operation.

Cleaning Services

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

Operating Supplies - General

Supplies needed for District operation.

Operating Supplies - Uniforms

Uniforms for field employees.

Supplies - Miscellaneous

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

Subscriptions and Memberships

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

Conferences and Seminars

Training for field staff.

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

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

R&M-General

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

Budget Narrative
Fiscal Year 2020**EXPENDITURES****Common Area (Park & Recreation)** (continued)**R&M-Boardwalks**

Scheduled maintenance consists of pressure washing, cleaning, repainting, repair and replacement of damaged areas plus minor repairs of the wooded boardwalks. This category is intended to cover the on-going maintenance of the three wooded boardwalks located at Radcliffe, Glenclyff 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 Glenclyff, Baybridge and West Park Village.

Impr - Park

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

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET	THRU	MAY-	PROJECTED	BUDGET
			FY 2019	APR-2019	SEP-2019	FY 2019	FY 2020
REVENUES							
Interest - Investments	\$ 1,411	\$ 1,045	\$ 125	\$ 276	\$ 197	\$ 473	\$ 125
Special Assmnts- Tax Collector	66,436	66,483	63,005	62,065	940	63,005	57,746
Special Assmnts- Discounts	(4,254)	(4,278)	(4,653)	(4,346)	-	(4,346)	(2,310)
Capital Improvement	53,345	53,319	53,319	52,523	796	53,319	-
Gate Bar Code/Remotes	258	533	-	294	-	294	-
TOTAL REVENUES	117,196	117,102	111,796	110,812	1,933	112,745	55,561
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	1,562	1,557	2,326	2,205	35	2,240	1,155
Misc-Credit Card Fees	10	13	15	9	6	15	15
Total Administrative	1,572	1,570	2,341	2,214	41	2,255	1,170
<i>Right of Way</i>							
Communication - Teleph - Field	2,608	2,815	2,831	1,785	1,180	2,965	2,831
Electricity - Streetlighting	5,752	6,048	8,585	3,357	2,398	5,755	8,585
Insurance - General Liability	1,522	1,522	1,674	1,511	-	1,511	1,662
R&M-General	381	17,798	19,700	9,958	7,113	17,071	19,700
R&M-Gate	27,099	12,452	6,340	3,540	2,800	6,340	6,340
1st Quarter Operating Reserves	-	-	1,733	-	-	-	-
Reserve - Roadways	-	-	15,273	-	-	-	15,273
Total Right of Way	37,362	40,635	56,136	20,151	13,490	33,641	54,391
TOTAL EXPENDITURES	38,934	42,205	58,477	22,365	13,531	35,896	55,561
Excess (deficiency) of revenues Over (under) expenditures	78,262	74,897	53,319	88,447	(11,598)	76,849	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	53,319	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	53,319	-	-	-	-
Net change in fund balance	78,262	74,897	53,319	88,447	(11,598)	76,849	-
FUND BALANCE, BEGINNING	91,055	169,317	244,214	244,214	-	244,214	321,063
FUND BALANCE, ENDING	\$ 169,317	\$ 244,214	\$ 297,533	\$ 332,661	\$ (11,598)	\$ 321,063	\$ 321,063

Exhibit "B"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2020	\$ 321,063
Net Change in Fund Balance - Fiscal Year 2020	-
Reserves - Fiscal Year 2020 Additions	15,273
Total Funds Available (Estimated) - 9/30/20	336,336

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

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

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital Prior Years	6,932 ⁽¹⁾
Operating Reserves - First Quarter Operating Capital repayment FY 2019	1,733
Reserves - Roadways Prior Years	61,092
Reserves - Roadways FY 2019	15,273
Reserves - Roadways FY 2020	15,273
Subtotal	<u>100,302</u>

Total Allocation of Available Funds	103,930
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Total Unassigned (undesignated) Cash	\$ <u>232,405</u>
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Notes

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

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

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU APR-2019	PROJECTED MAY- SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
REVENUES							
Interest - Investments	\$ 1,719	\$ 233	\$ 40	\$ 26	19	\$ 45	\$ 40
Special Assmnts- Tax Collector	18,183	18,174	18,174	17,903	271	18,174	18,174
Special Assmnts- Discounts	(643)	(649)	(727)	(679)	-	(679)	(727)
TOTAL REVENUES	19,259	17,758	17,487	17,250	290	17,540	17,487
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	240	236	363	344	5	349	363
Total Administrative	240	236	363	344	5	349	363
<i>Right of Way</i>							
R&M-Streetlights	17,873	18,283	17,124	10,637	7,598	\$ 18,235	17,124
Total Right of Way	17,873	18,283	17,124	10,637	7,598	18,235	17,124
TOTAL EXPENDITURES	18,113	18,519	17,487	10,981	7,603	18,584	17,487
Excess (deficiency) of revenues							
Over (under) expenditures	1,146	(761)	-	6,269	(7,314)	(1,045)	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	1,146	(761)	-	6,269	(7,314)	(1,045)	-
FUND BALANCE, BEGINNING	22,903	24,049	23,288	23,288	-	23,288	22,243
FUND BALANCE, ENDING	\$ 24,049	\$ 23,288	\$ 23,288	\$ 29,557	\$ (7,314)	\$ 22,243	\$ 22,243

Exhibit "C"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2020	\$ 22,243
Net Change in Fund Balance - Fiscal Year 2020	-
Reserves - Fiscal Year 2020 Additions	-
Total Funds Available (Estimated) - 9/30/20	22,243

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

Deposits	4,043
Subtotal	<u>4,043</u>

Assigned Fund Balance

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

Total Allocation of Available Funds	8,415
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Total Unassigned (undesignated) Cash	\$ <u>13,828</u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET	THRU	MAY-	PROJECTED	BUDGET
			FY 2019	APR-2019	SEP-2019	FY 2019	FY 2020
REVENUES							
Interest - Investments	\$ 104	\$ 208	\$ 42	\$ 42	\$ 30	\$ 72	\$ 42
Special Assmnts- Tax Collector	13,940	9,166	3,842	3,785	57	3,842	3,842
Special Assmnts- Discounts	(493)	(327)	(154)	(144)	-	(144)	(154)
Gate Bar Code/Remotes	33	65	-	98	-	98	-
TOTAL REVENUES	13,584	9,112	3,730	3,781	87	3,868	3,731
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	184	119	77	73	1	74	77
Misc-Credit Card Fees	1	1	5	1	4	5	5
Total Administrative	185	120	82	74	5	79	82
<i>Right of Way</i>							
Communication - Teleph - Field	1,589	1,958	1,980	1,050	750	1,800	1,980
Insurance - General Liability	406	406	447	404	-	404	444
R&M-General	1,700	-	1,500	-	1,500	1,500	1,500
R&M-Gate	3,367	3,870	2,939	1,860	1,759	3,619	3,619
R&M-Streetlights	315	332	500	183	317	500	500
Reserve - Roadways	-	-	1,843	-	-	-	1,843
Total Right of Way	7,377	6,566	9,209	3,497	4,326	7,823	9,886
TOTAL EXPENDITURES	7,562	6,686	9,291	3,571	4,331	7,902	9,968
Excess (deficiency) of revenues Over (under) expenditures	6,022	2,426	(5,561)	210	(4,244)	(4,034)	(6,237)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(5,561)	-	-	-	(6,237)
TOTAL OTHER SOURCES (USES)	-	-	(5,561)	-	-	-	(6,237)
Net change in fund balance	6,022	2,426	(5,561)	210	(4,244)	(4,034)	(6,237)
FUND BALANCE, BEGINNING	28,112	34,134	36,560	36,560	-	36,560	32,526
FUND BALANCE, ENDING	\$ 34,134	\$ 36,560	\$ 30,999	\$ 36,770	\$ (4,244)	\$ 32,526	\$ 26,289

Exhibit "D"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2020	\$ 32,526
Net Change in Fund Balance - Fiscal Year 2020	(6,237)
Reserves - Fiscal Year 2020 Additions	1,843
Total Funds Available (Estimated) - 9/30/20	28,131

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	20
Subtotal	<u>20</u>

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	2,031 ⁽¹⁾
Reserves - Roadways Prior Years	7,372
Reserves - Roadways FY 2019	1,843
Reserves - Roadways FY 2020	1,843
Subtotal	<u>13,089</u>

Total Allocation of Available Funds	13,109
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Total Unassigned (undesignated) Cash	\$ <u>15,023</u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

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

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET	THRU	MAY-	PROJECTED	BUDGET
			FY 2019	APR-2019	SEP-2019	FY 2019	FY 2020
REVENUES							
Interest - Investments	\$ 48	\$ 75	\$ 10	\$ 27	\$ 19	\$ 46	\$ 10
Special Assmnts- Tax Collector	6,960	6,956	6,956	6,852	104	6,956	6,956
Special Assmnts- Discounts	(246)	(248)	(278)	(260)	-	(260)	(278)
TOTAL REVENUES	6,762	6,783	6,688	6,619	123	6,742	6,688
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	92	90	139	132	2	134	139
Total Administrative	92	90	139	132	2	134	139
<i>Right of Way</i>							
R&M - General	-	-	5,000	-	5,000	5,000	5,000
Reserve - Roadways	-	-	1,549	-	-	-	1,549
Total Right of Way	-	-	6,549	-	5,000	5,000	6,549
TOTAL EXPENDITURES	92	90	6,688	132	5,002	5,134	6,688
Excess (deficiency) of revenues Over (under) expenditures	6,670	6,693	-	6,487	(4,879)	1,608	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	6,670	6,693	-	6,487	(4,879)	1,608	-
FUND BALANCE, BEGINNING	10,302	16,972	23,665	23,665	-	23,665	25,273
FUND BALANCE, ENDING	\$ 16,972	\$ 23,665	\$ 23,665	\$ 30,152	\$ (4,879)	\$ 25,273	\$ 25,273

Exhibit "E"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2020	\$ 25,273
Net Change in Fund Balance - Fiscal Year 2020	-
Reserves - Fiscal Year 2020 Additions	1,549
Total Funds Available (Estimated) - 9/30/20	26,822

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

Operating Reserves - First Quarter Operating Capital	1,285 ⁽¹⁾
Reserves - Roadways Prior Years	3,132
Reserves - Roadways FY 2019	1,549
Reserves - Roadways FY 2020	1,549
Subtotal	<u>7,515</u>
Total Allocation of Available Funds	7,515

Total Unassigned (undesignated) Cash	\$ 19,307
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2023
Anticipated Replacement Costs balance	12,328
Current Budgeted Reserve Balance	15,490

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET	THRU	MAY-	PROJECTED	BUDGET
			FY 2019	APR-2019	SEP-2019	FY 2019	FY 2020
REVENUES							
Interest - Investments	\$ 537	\$ 2,334	\$ 500	\$ 404	\$ 289	\$ 693	\$ 500
Special Assmnts- Tax Collector	307,543	300,624	300,625	296,139	4,486	300,625	300,625
Special Assmnts- Discounts	(10,877)	(10,735)	(12,025)	(11,233)	-	(11,233)	(12,025)
Gate Bar Code/Remotes	3,224	2,527	-	1,023	-	1,023	-
TOTAL REVENUES	300,427	294,750	289,100	286,333	4,775	291,108	289,100
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	4,058	3,906	6,012	5,698	90	5,788	6,012
Misc-Credit Card Fees	92	70	120	36	26	62	120
Total Administrative	4,150	3,976	6,132	5,734	115	5,849	6,132
<i>Right of Way</i>							
Contracts-Security Services	157,274	164,216	160,000	88,282	63,059	151,341	160,000
Contracts-Pest Control	280	200	240	140	100	240	240
Communication - Teleph - Field	2,208	1,986	3,000	1,201	858	2,059	3,000
Insurance - General Liability	777	777	856	773	-	773	855
R&M-General	42,153	49,747	21,760	37,472	8,478	45,950	21,760
R&M-Gate	20,017	8,737	10,000	2,424	6,313	8,737	10,000
R&M-Streettlights	50,928	52,107	52,000	30,064	21,474	51,538	52,000
Reserve - Roadways	-	-	44,112	-	-	-	44,112
Total Right of Way	273,637	277,770	291,968	160,356	100,282	260,638	291,967
TOTAL EXPENDITURES	277,787	281,746	298,100	166,090	100,397	266,487	298,100
Excess (deficiency) of revenues							
Over (under) expenditures	22,640	13,004	(9,000)	120,243	(95,623)	24,620	(9,000)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(9,000)	-	-	-	(9,000)
TOTAL OTHER SOURCES (USES)	-	-	(9,000)	-	-	-	(9,000)
Net change in fund balance	22,640	13,004	(9,000)	120,243	(95,623)	24,620	(9,000)
FUND BALANCE, BEGINNING	321,643	344,283	357,287	357,287	-	357,287	381,907
FUND BALANCE, ENDING	\$ 344,283	\$ 357,287	\$ 348,287	\$ 477,530	\$ (95,623)	\$ 381,907	\$ 372,907

Exhibit "F"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2020	\$ 381,907
Net Change in Fund Balance - Fiscal Year 2020	(9,000)
Reserves - Fiscal Year 2020 Additions	44,112
Total Funds Available (Estimated) - 9/30/20	417,020

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

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

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	63,497 ⁽¹⁾
Reserves - Roadways Prior Years	177,384
Reserves - Roadways FY 2019	44,112
Reserves - Roadways FY 2020	44,112
Subtotal	<u>329,105</u>

Total Allocation of Available Funds	336,530
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Total Unassigned (undesignated) Cash	\$ <u>80,489</u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

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

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET	THRU	MAY-	PROJECTED	BUDGET
			FY 2019	APR-2019	SEP-2019	FY 2019	FY 2020
REVENUES							
Interest - Investments	\$ 1,604	\$ 348	\$ 80	\$ 65	\$ 46	\$ 111	\$ 80
Special Assmnts- Tax Collector	22,851	16,463	16,419	16,174	245	16,419	16,417
Special Assmnts- Refund	351	-	-	-	-	-	-
Special Assmnts- Discounts	(820)	(588)	(657)	(613)	-	(613)	(657)
Gate Bar Code/Remotes	140	229	-	98	-	-	-
TOTAL REVENUES	24,126	16,452	15,842	15,724	291	15,917	15,840
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	306	214	328	311	5	316	328
Misc-Credit Card Fees	2	6	10	2	1	3	10
Total Administrative	308	220	338	313	6	319	338
<i>Right of Way</i>							
Communication - Teleph - Field	1,285	1,406	1,450	826	590	1,416	1,450
Insurance - General Liability	316	316	348	314	-	314	345
R&M-General	-	-	1,000	650	350	1,000	1,000
R&M-Gate	993	4,040	3,800	405	289	694	3,800
R&M-Streetlights	5,688	5,777	5,800	3,310	2,364	5,674	5,800
Reserve - Roadways	-	-	3,106	-	-	-	3,106
Total Right of Way	8,282	11,539	15,504	5,505	3,594	9,099	15,502
TOTAL EXPENDITURES	8,590	11,759	15,842	5,818	3,600	9,418	15,840
Excess (deficiency) of revenues							
Over (under) expenditures	15,536	4,693	-	9,906	(3,308)	6,500	-
Net change in fund balance	15,536	4,693	-	9,906	(3,308)	6,500	-
FUND BALANCE, BEGINNING	38,331	53,867	58,560	58,560	-	58,560	65,060
FUND BALANCE, ENDING	\$ 53,867	\$ 58,560	\$ 58,560	\$ 68,466	\$ (3,308)	\$ 65,060	\$ 65,060

Exhibit "G"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2020	\$ 65,060
Net Change in Fund Balance - Fiscal Year 2020	-
Reserves - Fiscal Year 2020 Additions	3,106
Total Funds Available (Estimated) - 9/30/20	68,166

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

Deposits	800
Subtotal	<u>800</u>

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	3,183 ⁽¹⁾
Reserves - Roadways Prior Years	8,783
Reserves - Roadways FY 2019	3,106
Reserves - Roadways FY 2020	<u>3,106</u>
Subtotal	<u>18,179</u>

Total Allocation of Available Funds	18,979
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Total Unassigned (undesignated) Cash	<u>\$ 49,187</u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

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

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET	THRU	MAY-	PROJECTED	BUDGET
			FY 2019	APR-2019	SEP-2019	FY 2019	FY 2020
REVENUES							
Interest - Investments	\$ 350	\$ 1,131	\$ 300	\$ 4	\$ 3	\$ 7	\$ 300
Special Assmnts- Tax Collector	114,060	119,005	119,005	117,229	1,776	119,005	174,856
Special Assmnts- Discounts	(4,034)	(4,250)	(4,760)	(4,446)	-	(4,446)	(6,994)
TOTAL REVENUES	110,376	115,886	114,545	112,787	1,779	114,566	168,162
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	1,505	1,546	2,380	2,256	36	2,292	3,497
Total Administrative	1,505	1,546	2,380	2,256	36	2,292	3,497
<i>Right of Way</i>							
R&M-Streetlights	98,644	103,489	99,900	63,573	45,409	108,982	110,000
Capital Outlay	-	130,679	-	-	-	-	-
Reserve - Roadways	-	2,499	12,265	-	-	-	12,265
Total Right of Way	98,644	236,667	112,165	63,573	45,409	108,982	122,265
TOTAL EXPENDITURES	100,149	238,213	114,545	65,829	45,445	111,274	125,762
Excess (deficiency) of revenues Over (under) expenditures	10,227	(122,327)	-	46,958	(43,666)	3,292	42,400
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	42,400
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	42,400
Net change in fund balance	10,227	(122,327)	-	46,958	(43,666)	3,292	42,400
FUND BALANCE, BEGINNING	102,078	112,305	(10,022)	(10,022)	-	(10,022)	(6,730)
FUND BALANCE, ENDING	\$ 112,305	\$ (10,022)	\$ (10,022)	\$ 36,936	\$ (43,666)	\$ (6,730)	\$ 35,670

Exhibit "H"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2020	\$ (6,730)
Net Change in Fund Balance - Fiscal Year 2020	42,400
Reserves - Fiscal Year 2020 Additions	12,265
Total Funds Available (Estimated) - 9/30/20	47,935

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

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

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	28,374 ⁽¹⁾
Subtotal	<u>28,374</u>

Total Allocation of Available Funds	46,974
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Total Unassigned (undesignated) Cash	\$ <u>961</u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

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

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET	THRU	MAY-	PROJECTED	BUDGET
			FY 2019	APR-2019	SEP-2019	FY 2019	FY 2020
REVENUES							
Interest - Investments	\$ 437	\$ 128	\$ 90	\$ 16	\$ 11	\$ 27	\$ 90
Special Assmnts- Tax Collector	7,850	7,847	7,777	7,661	116	7,777	7,958
Special Assmnts- Discounts	(277)	(280)	(310)	(291)	-	(291)	(318)
TOTAL REVENUES	8,010	7,695	7,557	7,386	127	7,513	7,730
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	103	102	156	147	2	149	159
Total Administrative	103	102	156	147	2	149	159
<i>Right of Way</i>							
R&M-Streetlights	4,889	5,028	4,999	3,110	2,221	5,331	4,999
Capital Outlay	-	6,878	-	-	-	-	-
Reserve - Roadways	-	-	2,402	-	-	-	2,571
Total Right of Way	4,889	11,906	7,401	3,110	2,221	5,331	7,570
TOTAL EXPENDITURES	4,992	12,008	7,557	3,257	2,224	5,481	7,730
Excess (deficiency) of revenues							
Over (under) expenditures	3,018	(4,313)	-	4,129	(2,096)	2,033	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	3,018	(4,313)	-	4,129	(2,096)	2,033	-
FUND BALANCE, BEGINNING	14,529	17,547	13,234	13,234	-	13,234	15,267
FUND BALANCE, ENDING	\$ 17,547	\$ 13,234	\$ 13,234	\$ 17,363	\$ (2,096)	\$ 15,267	\$ 15,267

Exhibit "I"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2020	\$ 15,267
Net Change in Fund Balance - Fiscal Year 2020	-
Reserves - Fiscal Year 2020 Additions	2,571
Total Funds Available (Estimated) - 9/30/20	17,838

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	1,290 ⁽¹⁾
Reserves - Roadways Prior Years	6,134 ⁽²⁾
Reserves - Roadways FY 2019	2,402
Reserves - Roadways FY 2020	2,571
Subtotal	<u>12,397</u>
Total Allocation of Available Funds	12,397

Total Unassigned (undesignated) Cash	<u>\$ 5,441</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 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET	THRU	MAY-	PROJECTED	BUDGET
			FY 2019	APR-2019	SEP-2019	FY 2019	FY 2020
REVENUES							
Interest - Investments	\$ 433	\$ 883	\$ 150	\$ 188	\$ 134	\$ 322	\$ 150
Special Assmnts- Tax Collector	37,285	26,617	26,617	26,220	397	26,617	26,617
Special Assmnts- Discounts	(1,319)	(951)	(1,065)	(995)	-	(995)	(1,065)
Gate Bar Code/Remotes	267	459	-	133	-	133	-
TOTAL REVENUES	36,666	27,008	25,702	25,546	531	26,077	25,702
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	492	346	532	505	8	513	532
Misc-Credit Card Fees	6	12	25	2	1	3	25
Total Administrative	498	358	557	507	9	516	557
<i>Right of Way</i>							
Communication - Teleph - Field	611	627	1,150	-	-	-	1,150
Insurance - General Liability	317	317	349	315	-	315	349
R&M-General	5,205	-	4,401	-	4,401	4,401	4,401
R&M-Drainage	-	-	3,000	-	3,000	3,000	3,000
R&M-Gate	29,161	3,198	5,000	834	4,166	5,000	5,000
Misc-Internet Services	1,176	1,272	1,272	768	549	1,317	1,272
Reserve - Roadways	-	-	9,973	-	-	-	9,973
Total Right of Way	36,470	5,414	25,145	1,917	12,116	14,033	25,145
TOTAL EXPENDITURES	36,968	5,772	25,702	2,424	12,125	14,549	25,702
Excess (deficiency) of revenues							
Over (under) expenditures	(302)	21,236	-	23,122	(11,594)	11,528	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	(302)	21,236	-	23,122	(11,594)	11,528	-
FUND BALANCE, BEGINNING	145,808	145,506	166,742	166,742	-	166,742	178,270
FUND BALANCE, ENDING	\$ 145,506	\$ 166,742	\$ 166,742	\$ 189,864	\$ (11,594)	\$ 178,270	\$ 178,270

Exhibit "J"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2020	\$ 178,270
Net Change in Fund Balance - Fiscal Year 2020	-
Reserves - Fiscal Year 2020 Additions	9,973
Total Funds Available (Estimated) - 9/30/20	188,243

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

Operating Reserves - First Quarter Operating Capital	3,932 ⁽¹⁾
Reserves - Roadways Prior Years	26,582
Reserves - Roadways FY 2019	9,973
Reserves - Roadways FY 2020	9,973
Subtotal	<u>50,460</u>
Total Allocation of Available Funds	50,460

Total Unassigned (undesignated) Cash	<u>\$ 137,783</u>
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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 2020

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET	THRU	MAY-	PROJECTED	BUDGET
			FY 2019	APR-2019	SEP-2019	FY 2019	FY 2020
REVENUES							
Interest - Investments	\$ 269	\$ 381	\$ -	\$ 336	\$ -	\$ 336	\$ -
Special Assmnts- Tax Collector	175,986	175,899	175,900	173,275	2,625	175,900	175,900
Special Assmnts- Discounts	(6,224)	(6,281)	(7,036)	(6,572)	-	(6,572)	(7,036)
TOTAL REVENUES	170,031	169,999	168,864	167,039	2,625	169,664	168,864
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Dissemination Agent	1,000	1,000	1,000	-	1,000	1,000	1,000
ProfServ-Trustee Fees	3,717	3,717	3,717	3,717	-	3,717	3,717
Misc-Assessmnt Collection Cost	2,322	2,285	3,518	3,334	53	3,387	3,518
Total Administrative	7,039	7,002	8,235	7,051	1,053	8,104	8,235
<i>Debt Service</i>							
Principal Debt Retirement	110,000	105,000	105,000	-	100,000	100,000	110,000
Principal Prepayments	-	30,000	-	15,000	-	15,000	-
Interest Expense	41,535	33,193	24,140	12,070	11,538	23,608	15,975
Total Debt Service	151,535	168,193	129,140	27,070	111,538	138,608	125,975
TOTAL EXPENDITURES	158,574	175,195	137,375	34,121	112,590	146,711	134,210
Excess (deficiency) of revenues							
Over (under) expenditures	11,457	(5,196)	31,489	132,918	(109,965)	22,953	34,654
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	31,489	-	-	-	34,654
TOTAL OTHER SOURCES (USES)	-	-	31,489	-	-	-	34,654
Net change in fund balance	11,457	(5,196)	31,489	132,918	(109,965)	22,953	34,654
FUND BALANCE, BEGINNING	135,828	147,285	142,089	142,089	-	142,089	165,042
FUND BALANCE, ENDING	\$ 147,285	\$ 142,089	\$ 173,578	\$ 275,007	\$ (109,965)	\$ 165,042	\$ 199,696

WESTCHASE

Community Development District

Series 2000 Debt Service Fund

Amortization Schedule
Capital Improvement Revenue Bonds, Series 2000

<u>Date</u>	<u>Balance</u>	<u>Principal</u>	<u>Extraordinary Redemption</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
11/1/2018	\$ 340,000		\$ 15,000	7.10%	\$ 12,070	\$ 27,070	
5/1/2019	\$ 325,000	\$ 100,000		7.10%	\$ 11,538	\$ 111,538	\$ 138,608
11/1/2019	\$ 225,000			7.10%	\$ 7,988	\$ 7,988	
5/1/2020	\$ 225,000	\$ 110,000		7.10%	\$ 7,988	\$ 117,988	\$ 125,975
11/1/2020	\$ 115,000			7.10%	\$ 4,083	\$ 4,083	
5/1/2021	\$ 115,000	\$ 115,000		7.10%	\$ 4,083	\$ 119,083	\$ 123,165
		<u>\$ 225,000</u>	<u>\$ -</u>		<u>\$ 24,140</u>	<u>\$ 249,140</u>	

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET	THRU	MAY-	PROJECTED	BUDGET
			FY 2019	APR-2019	SEP-2019	FY 2019	FY 2020
REVENUES							
Interest - Investments	\$ 366	\$ 557	\$ -	\$ 573	\$ -	\$ 573	\$ -
Special Assmnts- Tax Collector	506,267	506,017	506,017	498,466	7,551	506,017	337,000
Special Assmnts- Discounts	(17,905)	(18,070)	(20,241)	(18,907)	-	(18,907)	(13,480)
TOTAL REVENUES	488,728	488,504	485,776	480,132	7,551	487,683	323,520
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Arbitrage Rebate	200	-	200	-	200	200	200
ProfServ-Dissemination Agent	333	300	1,000	-	1,000	1,000	1,000
ProfServ-Trustee Fees	4,337	4,337	4,337	4,771	-	4,771	4,337
Misc-Assessmnt Collection Cost	6,680	6,575	10,120	9,591	151	9,742	6,740
Total Administrative	11,550	11,212	15,657	14,362	1,351	15,713	12,277
<i>Debt Service</i>							
Principal Debt Retirement	400,000	415,000	435,000	-	435,000	435,000	455,000
Interest Expense	72,463	55,463	37,825	18,913	18,912	37,825	19,338
Total Debt Service	472,463	470,463	472,825	18,913	453,912	472,825	474,338
TOTAL EXPENDITURES	484,013	481,675	488,482	33,275	455,263	488,538	486,615
Excess (deficiency) of revenues							
Over (under) expenditures	4,715	6,829	(2,706)	446,857	(447,712)	(855)	(163,095)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(2,706)	-	-	-	(163,095)
TOTAL OTHER SOURCES (USES)	-	-	(2,706)	-	-	-	(163,095)
Net change in fund balance	4,715	6,829	(2,706)	446,857	(447,712)	(855)	(163,095)
FUND BALANCE, BEGINNING	158,561	163,276	170,105	170,105	-	170,105	169,250
FUND BALANCE, ENDING	\$ 163,276	\$ 170,105	\$ 167,399	\$ 616,962	\$ (447,712)	\$ 169,250	\$ 6,156

Amortization Schedule

Special Assessment Revenue Refunding Bonds, Series 2007-3

<u>Date</u>	<u>Balance</u>	<u>Principal</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
11/1/2018	890,000.00		\$ 18,912.50	\$ 18,912.50	
5/1/2019	890,000.00	\$ 435,000	\$ 18,912.50	\$ 453,912.50	\$ 472,825.00
11/1/2019	455,000.00		\$ 9,668.75	\$ 9,668.75	
5/1/2020	455,000.00	\$ 455,000	\$ 9,668.75	\$ 464,668.75	\$ 474,337.50
		<u>\$ 455,000.00</u>	<u>\$ 19,337.50</u>	<u>\$ 474,337.50</u>	

Budget Narrative
Fiscal Year 2020**REVENUES****Interest-Investments**

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

Special Assessments-Tax Collector

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

Special Assessments-Discounts

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

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

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

Professional Services-Dissemination Agent

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

Professional Services - Trustee

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

Miscellaneous-Assessment Collection Costs

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

Principal Debt Retirement

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

Interest Expense

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

Westchase

Community Development District

Supporting Budget Schedules

Fiscal Year 2020

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Community Development District

Comparison of Assessment Rates Fiscal Year 2020 vs. Fiscal Year 2019

Section	Detail	Name	Units	Debt Service			General Fund		
				FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change
104		Wycliffe	30	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
110	65'	Bennington	108	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
110	70'	Woodbay	163	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
111		Berkley Square	122	\$0.00	\$0.00	n/a	\$341.73	\$341.72	0.00%
115		Glenfield	101	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
117		Keswick Forest	64	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
121		Shopping Center	9.9	\$0.00	\$0.00	n/a	\$14,969.99	\$14,969.85	0.00%
122		Shopping Center	7.24	\$0.00	\$0.00	n/a	\$14,969.99	\$14,969.85	0.00%
201		Glencliff	48	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
203		Harbor Links	109	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
205		Harbor Links Estates	63	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
211		The Enclave	108	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
214		Saville Rowe	36	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
225		Ayshire	49	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
227		Cheshire	81	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
229		Derbyshire	105	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
123/125		Epic Properties	400	\$0.00	\$0.00	n/a	\$341.73	\$341.72	0.00%
221/223		Radcliffe	154	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
231a		7/11	1.17	\$0.00	\$0.00	n/a	\$14,969.99	\$14,969.85	0.00%
231b		Primrose	1.27	\$0.00	\$0.00	n/a	\$14,969.99	\$14,969.85	0.00%
231c		Professional Center	1.82	\$0.00	\$0.00	n/a	\$14,969.99	\$14,969.85	0.00%
235/240		Professional Center	5.54	\$0.00	\$0.00	n/a	\$14,969.99	\$14,969.85	0.00%
Remax Real Estate		Remax Real Estate	0.53	\$0.00	\$0.00	n/a	\$14,969.99	\$14,969.85	0.00%
Golf Course		Golf Course	61.1	\$0.00	\$0.00	n/a	\$83.00	\$81.44	1.91%

WESTCHASE

Community Development District

Comparison of Assessment Rates Fiscal Year 2020 vs. Fiscal Year 2019

Section	Detail	Name	Units	Debt Service			General Fund		
				FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change
302		Greensprings	60	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
303		Greencrest	54	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
304		Greenshedges	53	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
305		GreenMont	41	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
306		Greendale	59	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
307		GreenPoint	153	\$548.77	\$824.00	-33.40%	\$485.45	\$486.20	-0.15%
322	50'	Village Green	10	\$595.39	\$894.00	-33.40%	\$485.45	\$486.20	-0.15%
322	60'	Village Green	67	\$667.32	\$1,002.00	-33.40%	\$485.45	\$486.20	-0.15%
322	TH	Village Green	13	\$578.74	\$869.00	-33.40%	\$485.45	\$486.20	-0.15%
323	50'	Westpark Village	77	\$516.80	\$776.00	-33.40%	\$485.45	\$486.20	-0.15%
323	60'	Westpark Village	10	\$578.74	\$869.00	-33.40%	\$485.45	\$486.20	-0.15%
323	Dplx/Villa	Westpark Village	38	\$335.66	\$504.00	-33.40%	\$485.45	\$486.20	-0.15%
323	TH	Westpark Village	37	\$282.38	\$424.00	-33.40%	\$485.45	\$486.20	-0.15%
325A	TH	Westpark Village	50	\$229.10	\$344.00	-33.40%	\$485.45	\$486.20	-0.15%
430		Vineyards	120	\$365.63	\$549.00	-33.40%	\$485.45	\$486.20	-0.15%
Gables Residential III		Gables Residential III	615	\$73.92	\$111.00	-33.40%	\$341.73	\$341.72	0.00%
419		Kids R Kids	1.73	\$1,947.34	\$2,924.00	-33.40%	\$14,969.99	\$14,969.85	0.00%
446/1		Eckerds	1.42	\$1,665.63	\$2,501.00	-33.40%	\$14,969.99	\$14,969.85	0.00%
446/2		Applebees	1.04	\$1,481.82	\$2,225.00	-33.40%	\$14,969.99	\$14,969.85	0.00%
446/3		Burger King	1.69	\$1,397.24	\$2,098.00	-33.40%	\$14,969.99	\$14,969.85	0.00%
446/4		Office	2	\$1,841.45	\$2,765.00	-33.40%	\$14,969.99	\$14,969.85	0.00%
324C-5		Residential	51	\$154.51	\$232.00	-33.40%	\$485.45	\$486.20	-0.15%
332		Morton Plant Mease	2.74	\$1,947.34	\$2,924.00	-33.40%	\$14,969.99	\$14,969.85	0.00%

WESTCHASE

Community Development District

Section	Detail	Special Funds			Total Assessments per Unit		
		FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change
104		\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
110	65'	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
110	70'	\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
111		\$0.00	\$0.00	n/a	\$341.73	\$341.72	0.00%
115		\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
117		\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
121		\$0.00	\$0.00	n/a	\$14,969.99	\$14,969.85	0.00%
122		\$0.00	\$0.00	n/a	\$14,969.99	\$14,969.85	0.00%
201		\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
203		\$335.73	\$676.30	-50.36%	\$821.18	\$1,162.50	-29.36%
205		\$335.73	\$676.30	-50.36%	\$821.18	\$1,162.50	-29.36%
211		\$168.28	\$168.28	0.00%	\$653.73	\$654.48	-0.11%
214		\$106.74	\$106.71	0.02%	\$592.18	\$592.91	-0.12%
225		\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
227		\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
229		\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
123/125		\$0.00	\$0.00	n/a	\$341.73	\$341.72	0.00%
221/223		\$0.00	\$0.00	n/a	\$485.45	\$486.20	-0.15%
231a		\$1,632.86	\$1,632.81	0.00%	\$16,602.85	\$16,602.66	0.00%
231b		\$1,632.86	\$1,632.81	0.00%	\$16,602.85	\$16,602.66	0.00%
231c		\$1,632.86	\$1,632.81	0.00%	\$16,602.85	\$16,602.66	0.00%
235/240		\$0.00	\$0.00	n/a	\$14,969.99	\$14,969.85	0.00%
Remax Real Estate		\$0.00	\$0.00	n/a	\$14,969.99	\$14,969.85	0.00%
Golf Course		\$0.00	\$0.00	n/a	\$83.00	\$81.44	1.91%

WESTCHASE

Community Development District

Section	Detail	Special Funds			Total Assessments per Unit		
		FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change
302		\$589.46	\$589.46	0.00%	\$1,074.91	\$1,075.66	-0.07%
303		\$589.46	\$589.46	0.00%	\$1,074.91	\$1,075.66	-0.07%
304		\$589.46	\$589.46	0.00%	\$1,074.91	\$1,075.66	-0.07%
305		\$589.46	\$589.46	0.00%	\$1,074.91	\$1,075.66	-0.07%
306		\$589.46	\$589.46	0.00%	\$1,074.91	\$1,075.66	-0.07%
307		\$589.46	\$589.46	0.00%	\$1,623.68	\$1,899.66	-14.53%
322	50'	\$589.46	\$589.46	0.00%	\$1,670.30	\$1,969.66	-15.20%
322	60'	\$589.46	\$589.46	0.00%	\$1,742.23	\$2,077.66	-16.14%
322	TH	\$589.46	\$589.46	0.00%	\$1,653.65	\$1,944.66	-14.96%
323	50'	\$360.53	\$245.37	46.93%	\$1,362.78	\$1,507.57	-9.60%
323	60'	\$360.53	\$245.37	46.93%	\$1,424.72	\$1,600.57	-10.99%
323	Dplx/Villa	\$360.53	\$245.37	46.93%	\$1,181.63	\$1,235.57	-4.37%
323	TH	\$360.53	\$245.37	46.93%	\$1,128.36	\$1,155.57	-2.36%
325A	TH	\$360.53	\$245.37	46.93%	\$1,075.08	\$1,075.57	-0.05%
430		\$221.81	\$221.81	0.00%	\$1,072.88	\$1,257.01	-14.65%
Gables Residential III		\$0.00	\$0.00	n/a	\$415.65	\$452.72	-8.19%
419		\$0.00	\$0.00	n/a	\$16,917.33	\$17,893.85	-5.46%
446/1		\$0.00	\$0.00	n/a	\$16,635.62	\$17,470.85	-4.78%
446/2		\$0.00	\$0.00	n/a	\$16,451.81	\$17,194.85	-4.32%
446/3		\$0.00	\$0.00	n/a	\$16,367.23	\$17,067.85	-4.10%
446/4		\$0.00	\$0.00	n/a	\$16,811.44	\$17,734.85	-5.21%
324C-5		\$156.04	\$152.50	2.32%	\$796.00	\$870.70	-8.58%
332		\$0.00	\$0.00	n/a	\$16,917.33	\$17,893.85	-5.46%