

WESTCHASE
Community Development District

Annual Operating Budget

Fiscal Year 2021

Version 2 - Approved Budget
(Approved 6/2/20 Mtg)

Prepared by:



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Westchase

Community Development District

Operating Budget

Fiscal Year 2021

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Budget

| ACCOUNT DESCRIPTION | ACTUAL | ACTUAL | ADOPTED | ACTUAL | PROJECTED | TOTAL | ANNUAL |
|--------------------------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|
| | FY 2018 | FY 2019 | BUDGET | THRU | APR- | PROJECTED | BUDGET |
| | | | FY 2020 | MAR-2020 | SEP-2020 | FY 2020 | FY 2021 |
| REVENUES | | | | | | | |
| Interest - Investments | \$ 15,309 | \$ 24,459 | \$ 3,000 | \$ 11,549 | \$ 11,549 | \$ 23,098 | \$ 15,000 |
| Interest - Tax Collector | 626 | 1,008 | - | 641 | - | 641 | - |
| Special Assmnts- Tax Collector | 2,701,118 | 2,698,370 | 2,697,061 | 2,570,694 | 126,367 | 2,697,061 | 2,699,206 |
| Special Assmnts- Delinquents | - | - | - | 486 | - | 486 | - |
| Special Assmnts- Discounts | (96,457) | (99,883) | (107,884) | (100,804) | - | (100,804) | (107,968) |
| Disposition of Fixed Assets | - | 7,500 | - | - | - | - | - |
| Other Miscellaneous Revenues | 4,832 | 8,739 | - | 3,524 | - | 3,524 | - |
| Pavilion Rental | 12,380 | 11,017 | 4,000 | 7,290 | - | 7,290 | 4,000 |
| TOTAL REVENUES | 2,637,808 | 2,651,210 | 2,596,177 | 2,493,380 | 137,916 | 2,631,296 | 2,610,238 |

EXPENDITURES

Administrative

| | | | | | | | |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| P/R-Board of Supervisors | 16,800 | 15,400 | 19,000 | 7,000 | 6,000 | 13,000 | 19,000 |
| FICA Taxes | 1,285 | 1,178 | 1,454 | 536 | 459 | 995 | 1,454 |
| ProfServ-Engineering | 33,301 | 32,383 | 36,000 | 30,498 | 30,498 | 60,996 | 46,500 |
| ProfServ-Legal Services | 108,085 | 102,012 | 90,000 | 59,595 | 59,595 | 119,190 | 105,000 |
| ProfServ-Mgmt Consulting Serv | 108,093 | 111,552 | 113,349 | 56,675 | 56,675 | 113,349 | 116,858 |
| ProfServ-Recording Secretary | 10,480 | 10,231 | 11,000 | 4,500 | 4,500 | 9,000 | 11,000 |
| Auditing Services | 7,500 | 7,500 | 7,592 | 7,500 | 92 | 7,592 | 7,592 |
| Postage and Freight | 636 | 927 | 1,200 | 484 | 484 | 968 | 1,200 |
| Insurance - General Liability | 35,801 | 35,549 | 39,104 | 32,707 | - | 32,707 | 35,978 |
| Printing and Binding | 278 | 871 | 600 | 286 | 286 | 572 | 600 |
| Legal Advertising | 6,317 | 4,999 | 6,500 | 2,786 | 2,786 | 5,572 | 6,500 |
| Misc-Assessmnt Collection Cost | 33,730 | 30,956 | 50,525 | 49,408 | 2,527 | 51,935 | 50,568 |
| Misc-Credit Card Fees | 523 | 396 | 350 | 212 | 212 | 424 | 350 |
| Misc-Contingency | - | 6,019 | 100 | - | 100 | 100 | 100 |
| Office Supplies | 70 | 110 | 550 | - | 550 | 550 | 550 |
| Annual District Filing Fee | 175 | 175 | 175 | 175 | - | 175 | 175 |
| Total Administrative | 363,074 | 360,258 | 377,499 | 252,362 | 164,764 | 417,125 | 403,425 |

Flood Control/Stormwater Mgmt

| | | | | | | | |
|--|----------------|----------------|----------------|----------------|---------------|----------------|----------------|
| Contracts-Lake and Wetland | 106,000 | 118,000 | 118,000 | 59,000 | 59,000 | 118,000 | 118,000 |
| Contracts-Fountain | 7,520 | 7,020 | 7,020 | 3,510 | 3,510 | 7,020 | 7,020 |
| R&M-Aquascaping | 8,650 | 28,294 | 15,000 | - | 15,000 | 15,000 | 15,000 |
| R&M-Drainage | 9,600 | 23,816 | 28,000 | 6,523 | - | 6,523 | 28,000 |
| R&M-Fountain | 2,284 | 1,749 | 3,000 | 1,187 | 1,187 | 2,374 | 3,000 |
| R&M-Lake Erosion | - | - | - | - | - | - | - |
| Impr - Lake Bank Restoration | - | - | - | 75,194 | - | 75,194 | - |
| Capital Outlay - Lake | - | - | - | 27,601 | - | 27,601 | - |
| Total Flood Control/Stormwater Mgmt | 134,054 | 178,879 | 171,020 | 173,015 | 78,697 | 251,712 | 171,020 |

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Budget

| ACCOUNT DESCRIPTION | ACTUAL | ACTUAL | ADOPTED | ACTUAL | PROJECTED | TOTAL | ANNUAL |
|--------------------------------|------------------|------------------|-------------------|------------------|------------------|----------------------|-------------------|
| | FY 2018 | FY 2019 | BUDGET FY 2020 | THRU MAR-2020 | APR- SEP-2020 | PROJECTED FY 2020 | BUDGET FY 2021 |
| Right of Way | | | | | | | |
| Payroll-Salaries | 188,282 | 199,817 | 198,246 | 95,523 | 93,283 | 188,806 | 198,246 |
| Payroll-Benefits | 60,185 | 59,522 | 62,454 | 39,362 | 23,092 | 62,454 | 62,454 |
| Payroll - Overtime | 19,265 | 20,488 | 17,500 | 9,969 | 7,531 | 17,500 | 17,500 |
| Payroll - Bonus | 18,085 | 13,495 | 35,883 | 10,500 | - | 10,500 | 35,883 |
| FICA Taxes | 27,146 | 27,047 | 28,221 | 12,950 | 15,212 | 28,162 | 28,221 |
| Contracts-Police | 145,227 | 135,121 | 145,000 | 60,792 | 80,792 | 141,584 | 145,000 |
| Contracts-Other Services | 19,560 | 19,560 | 19,560 | 9,780 | 9,780 | 19,560 | 19,560 |
| Contracts-Landscape | 532,358 | 525,608 | 562,608 | 289,153 | 273,455 | 562,608 | 562,608 |
| Contracts-Mulch | 147,592 | 147,592 | 147,592 | 73,796 | 73,796 | 147,592 | 147,592 |
| Contracts-Plant Replacement | 52,959 | 53,137 | 70,959 | 39,751 | 35,306 | 75,057 | 76,719 |
| Contracts-Road Cleaning | 6,959 | 9,988 | 11,135 | 5,568 | 5,567 | 11,135 | 11,135 |
| Contracts-Security Alarms | 481 | 641 | 641 | 500 | 160 | 660 | 641 |
| Contracts-Pest Control | 556 | 726 | 540 | 288 | 288 | 576 | 540 |
| Contracts-Other Landscape | 5,760 | 5,760 | 5,760 | 480 | - | 480 | - |
| Fuel, Gasoline and Oil | 12,085 | 13,620 | 13,000 | 5,362 | 5,362 | 10,724 | 13,000 |
| Communication - Teleph - Field | 4,984 | 4,544 | 5,000 | 2,729 | 2,729 | 5,458 | 5,000 |
| Utility - General | 24,142 | 24,208 | 23,275 | 11,632 | 11,632 | 23,264 | 23,275 |
| Utility - Reclaimed Water | 8,887 | 4,950 | 10,000 | 1,493 | 6,493 | 7,986 | 10,000 |
| Insurance - General Liability | 3,427 | 3,403 | 3,743 | 3,123 | - | 3,123 | 3,435 |
| R&M-General | 28,799 | 34,896 | 42,500 | 11,685 | 30,685 | 42,370 | 42,500 |
| R&M-Equipment | 5,984 | 9,521 | 8,000 | 5,607 | 2,393 | 8,000 | 8,000 |
| R&M-Grounds | 133,193 | 196,706 | 110,184 | 34,806 | 75,378 | 110,184 | 102,800 |
| R&M-Irrigation | 92,797 | 61,263 | 65,000 | 37,112 | 37,112 | 74,224 | 75,000 |
| R&M-Sidewalks | 1,400 | 4,641 | 15,616 | 7,195 | 7,195 | 14,390 | 15,616 |
| R&M-Signage | 943 | 1,020 | 6,000 | 1,164 | 4,836 | 6,000 | 6,000 |
| R&M-Walls and Signage | 27,706 | 34,083 | 32,500 | 10,712 | 20,712 | 31,424 | 32,500 |
| Misc-Holiday Decor | 4,714 | 12,493 | 10,000 | 7,696 | 2,304 | 10,000 | 10,000 |
| Misc-Hurricane Expense | - | 14,625 | - | - | - | - | - |
| Misc-Taxes (Streetlights) | 34,084 | 35,670 | 35,670 | 34,076 | - | 34,076 | 34,076 |
| Misc-Contingency | 937 | 2,510 | 5,000 | 5,363 | 5,363 | 10,726 | 5,000 |
| Office Supplies | 1,914 | 615 | 3,500 | 136 | 3,364 | 3,500 | 3,500 |
| Cleaning Services | 2,240 | 560 | 1,680 | - | - | - | - |
| Op Supplies - General | 2,689 | 5,369 | 6,000 | 1,536 | 1,536 | 3,072 | 6,000 |
| Op Supplies - Uniforms | 1,030 | 408 | 600 | 260 | 340 | 600 | 600 |
| Supplies - Misc. | 272 | 5,019 | 600 | 141 | 459 | 600 | 600 |
| Subscriptions and Memberships | 249 | 2,738 | 400 | 1,100 | 90 | 1,190 | 400 |
| Conference and Seminars | 70 | - | 1,000 | 320 | 680 | 1,000 | 1,000 |
| Cap Outlay - Vehicles | 41,029 | 53,642 | - | - | - | - | - |
| Cap Outlay | 9,871 | 7,130 | - | - | - | - | - |
| Total Right of Way | 1,667,861 | 1,752,136 | 1,705,367 | 831,660 | 836,926 | 1,668,586 | 1,704,402 |

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Budget

| ACCOUNT DESCRIPTION | ACTUAL FY 2018 | ACTUAL FY 2019 | ADOPTED BUDGET FY 2020 | ACTUAL THRU MAR-2020 | PROJECTED APR- SEP-2020 | TOTAL PROJECTED FY 2020 | ANNUAL BUDGET FY 2021 |
|---------------------------------------|---------------------|---------------------|------------------------------|----------------------------|-------------------------------|-------------------------------|-----------------------------|
| Common Area | | | | | | | |
| R&M-General | 22,478 | 13,473 | 17,000 | 6,246 | 6,246 | 12,492 | 17,000 |
| R&M-Boardwalks | - | - | 700 | - | 700 | 700 | 700 |
| R&M-Brick Pavers | - | - | 1,200 | - | 1,200 | 1,200 | 1,200 |
| R&M-Grounds | 5,410 | 440 | 1,500 | 2,100 | 2,100 | 4,200 | 1,500 |
| R&M-Signage | - | 600 | 1,400 | - | 1,400 | 1,400 | 1,400 |
| R&M-Walls and Signage | - | 13,360 | 900 | - | 900 | 900 | 900 |
| Misc-Internet Services | 7,373 | 7,209 | 7,391 | 3,060 | 3,060 | 6,120 | 7,391 |
| Impr - Park | 54,104 | 16,350 | 312,200 | - | - | - | 301,300 |
| Total Common Area | 89,365 | 51,432 | 342,291 | 11,406 | 15,606 | 27,012 | 331,391 |
| Golf Course | | | | | | | |
| ProfServ-Legal Services | 49,001 | - | - | - | - | - | - |
| Total Golf Course | 49,001 | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 2,303,355 | 2,342,705 | 2,596,177 | 1,268,443 | 1,095,992 | 2,364,434 | 2,610,238 |
| Excess (deficiency) of revenues | | | | | | | |
| Over (under) expenditures | 334,453 | 308,505 | - | 1,224,937 | (958,076) | 266,862 | 0 |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Interfund Transfer - In | 5,874 | - | - | - | 13,095 | 13,095 | 0 |
| TOTAL OTHER SOURCES (USES) | 5,874 | - | - | - | 13,095 | 13,095 | 0 |
| Net change in fund balance | 340,327 | 308,505 | - | 1,224,937 | (944,981) | 279,957 | 0 |
| FUND BALANCE, BEGINNING | 2,482,613 | 2,822,940 | 3,131,445 | 3,131,445 | - | 3,131,445 | 3,411,402 |
| FUND BALANCE, ENDING | \$ 2,822,940 | \$ 3,131,445 | \$ 3,131,445 | \$ 4,356,382 | \$ (944,981) | \$ 3,411,402 | \$ 3,411,402 |

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

| | <u>Amount</u> |
|--|------------------|
| Beginning Fund Balance - Fiscal Year 2021 | \$ 3,411,402 |
| Net Change in Fund Balance - Fiscal Year 2021 | 0 |
| Reserves - Fiscal Year 2021 Additions | - |
| Total Funds Available (Estimated) - 9/30/21 | 3,411,402 |

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

| | | |
|----------|----------|-------|
| Deposits | | 6,389 |
| | Subtotal | 6,389 |

Assigned Fund Balance

| | | |
|--|----------|------------------------|
| Operating Reserves - First Quarter Operating Capital | | 652,559 ⁽¹⁾ |
| Reserves - Erosion Control | | 60,000 |
| Reserves - Roadways Prior Years | | 502,031 |
| | Subtotal | 1,214,590 |

| | |
|--|------------------|
| Total Allocation of Available Funds | 1,220,979 |
|--|------------------|

| | |
|--------------------------------------|--------------|
| Total Unassigned (undesignated) Cash | \$ 2,190,423 |
|--------------------------------------|--------------|

Notes

(1) Represents approximately 3 months of budgeted expenditures.

Budget Narrative
Fiscal Year 2021**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 every meeting.

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 2021**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 10% 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 2021**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 \$46,884 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 \$70,959 per year for seasonal plant installation per contract specifications.

Budget Narrative
Fiscal Year 2021**EXPENDITURES****Right of Way** (continued)**Contracts-Road Cleaning**

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

Contracts-Security Alarms

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

Contracts-Pest Control

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

Fuel, Gasoline & Oil

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

Communication-Telephone

Includes the cost for Network Factor (office telephone); Bright House Networks LLC (office internet); and Verizon (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 2021**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

The estimated 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, WPV Pool, Sam's Club and BJ's.

Conferences and Seminars

Training for field staff.

Common Area (Park & Recreation)**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.

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".

Budget Narrative
Fiscal Year 2021

EXPENDITURES

Common Area (Park & Recreation) (continued)

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.

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Fiscal Year 2021 Approved Budget

| ACCOUNT DESCRIPTION | ACTUAL FY 2018 | ACTUAL FY 2019 | ADOPTED BUDGET FY 2020 | ACTUAL THRU MAR-2020 | PROJECTED APR- SEP-2020 | TOTAL PROJECTED FY 2020 | ANNUAL BUDGET FY 2021 |
|--|-------------------|-------------------|------------------------------|----------------------------|-------------------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | | | |
| Interest - Investments | \$ 1,045 | \$ 2,112 | \$ 125 | \$ 1,123 | \$ 1,123 | \$ 2,246 | \$ 1,500 |
| Special Assmnts- Tax Collector | 66,483 | 62,997 | 57,746 | 55,040 | 2,706 | 57,746 | 56,138 |
| Special Assmnts- Discounts | (4,278) | (4,305) | (2,310) | (2,160) | - | (2,160) | (2,246) |
| Capital Improvement | 53,319 | 53,313 | - | - | - | - | - |
| Gate Bar Code/Remotes | 533 | 552 | - | 323 | - | 323 | - |
| TOTAL REVENUES | 117,102 | 114,669 | 55,561 | 54,326 | 3,829 | 58,155 | 55,392 |
| EXPENDITURES | | | | | | | |
| <i>Administrative</i> | | | | | | | |
| Misc-Assessmnt Collection Cost | 1,557 | 1,334 | 1,155 | 1,058 | 54 | 1,112 | 1,123 |
| Misc-Credit Card Fees | 13 | 14 | 15 | 10 | 10 | 20 | 15 |
| Total Administrative | 1,570 | 1,348 | 1,170 | 1,068 | 64 | 1,132 | 1,138 |
| <i>Right of Way</i> | | | | | | | |
| Communication - Teleph - Field | 2,815 | 2,849 | 2,831 | 1,947 | 1,947 | 3,894 | 2,831 |
| Electricity - Streetlighting | 6,048 | 5,521 | 8,585 | 2,763 | 2,763 | 5,526 | 8,585 |
| Insurance - General Liability | 1,522 | 1,511 | 1,662 | 1,387 | - | 1,387 | 1,526 |
| R&M-General | 17,798 | 25,179 | 19,700 | 4,562 | 15,138 | 19,700 | 19,700 |
| R&M-Gate | 12,452 | 13,319 | 6,340 | 3,328 | 3,012 | 6,340 | 6,340 |
| Reserve - Roadways | - | - | 15,273 | - | - | - | 15,273 |
| Total Right of Way | 40,635 | 48,379 | 54,391 | 13,987 | 22,860 | 36,847 | 54,254 |
| TOTAL EXPENDITURES | 42,205 | 49,727 | 55,561 | 15,055 | 22,924 | 37,979 | 55,392 |
| Excess (deficiency) of revenues Over (under) expenditures | 74,897 | 64,942 | - | 39,271 | (19,095) | 20,176 | - |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Contribution to (Use of) Fund Balance | - | - | - | - | - | - | - |
| TOTAL OTHER SOURCES (USES) | - | - | - | - | - | - | - |
| Net change in fund balance | 74,897 | 64,942 | - | 39,271 | (19,095) | 20,176 | - |
| FUND BALANCE, BEGINNING | 169,316 | 244,213 | 309,155 | 309,155 | - | 309,155 | 329,331 |
| FUND BALANCE, ENDING | \$ 244,213 | \$ 309,155 | \$ 309,155 | \$ 348,426 | \$ (19,095) | \$ 329,331 | \$ 329,331 |

Exhibit "B"
Allocation of Fund Balances

AVAILABLE FUNDS

| | <u>Amount</u> |
|--|----------------|
| Beginning Fund Balance - Fiscal Year 2021 | \$ 329,331 |
| Net Change in Fund Balance - Fiscal Year 2021 | - |
| Reserves - Fiscal Year 2021 Additions | 15,273 |
| Total Funds Available (Estimated) - 9/30/21 | 344,604 |

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

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

Assigned Fund Balance

| | |
|--|-----------------------|
| Operating Reserves - First Quarter Operating | 10,030 ⁽¹⁾ |
| Reserves - Roadways Prior Years | 76,365 |
| Reserves - Roadways FY 2020 | 15,273 |
| Reserves - Roadways FY 2021 | 15,273 |
| Subtotal | <u>116,940</u> |

| | |
|--|----------------|
| Total Allocation of Available Funds | 120,568 |
|--|----------------|

| | |
|---|--------------------------|
| Total Unassigned (undesignated) Cash | <u>\$ 224,035</u> |
|---|--------------------------|

Notes

(1) Represents approximately 3 months of budgeted expenditures.

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

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Budget

| ACCOUNT DESCRIPTION | ACTUAL FY 2018 | ACTUAL FY 2019 | ADOPTED BUDGET FY 2020 | ACTUAL THRU MAR-2020 | PROJECTED APR- SEP-2020 | TOTAL PROJECTED FY 2020 | ANNUAL BUDGET FY 2021 |
|---------------------------------------|-------------------|-------------------|------------------------------|----------------------------|-------------------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | | | |
| Interest - Investments | \$ 233 | \$ 201 | \$ 40 | \$ 85 | 85 | \$ 170 | \$ 150 |
| Special Assmnts- Tax Collector | 18,174 | 18,172 | 18,174 | 17,322 | 852 | 18,174 | 18,057 |
| Special Assmnts- Discounts | (649) | (673) | (727) | (680) | - | (680) | (722) |
| TOTAL REVENUES | 17,758 | 17,700 | 17,487 | 16,727 | 937 | 17,664 | 17,485 |
| EXPENDITURES | | | | | | | |
| <i>Administrative</i> | | | | | | | |
| Misc-Assessmnt Collection Cost | 236 | 208 | 363 | 333 | 17 | 350 | 361 |
| Total Administrative | 236 | 208 | 363 | 333 | 17 | 350 | 361 |
| <i>Right of Way</i> | | | | | | | |
| R&M-Streetlights | 18,283 | 18,242 | 17,124 | 9,024 | 9,024 | \$ 18,048 | 17,124 |
| Total Right of Way | 18,283 | 18,242 | 17,124 | 9,024 | 9,024 | 18,048 | 17,124 |
| TOTAL EXPENDITURES | 18,519 | 18,450 | 17,487 | 9,357 | 9,041 | 18,398 | 17,485 |
| Excess (deficiency) of revenues | | | | | | | |
| Over (under) expenditures | (761) | (750) | - | 7,370 | (8,104) | (734) | - |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Contribution to (Use of) Fund Balance | - | - | - | - | - | - | - |
| TOTAL OTHER SOURCES (USES) | - | - | - | - | - | - | - |
| Net change in fund balance | (761) | (750) | - | 7,370 | (8,104) | (734) | - |
| FUND BALANCE, BEGINNING | 24,050 | 23,289 | 22,539 | 22,539 | - | 22,539 | 21,805 |
| FUND BALANCE, ENDING | \$ 23,289 | \$ 22,539 | \$ 22,539 | \$ 29,909 | \$ (8,104) | \$ 21,805 | \$ 21,805 |

Exhibit "C"
Allocation of Fund Balances

AVAILABLE FUNDS

| | <u>Amount</u> |
|--|---------------|
| Beginning Fund Balance - Fiscal Year 2021 | \$ 21,805 |
| Net Change in Fund Balance - Fiscal Year 2021 | - |
| Reserves - Fiscal Year 2021 Additions | - |
| Total Funds Available (Estimated) - 9/30/21 | 21,805 |

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

| | | |
|----------|----------|-------|
| Deposits | | 4,043 |
| | Subtotal | 4,043 |

Assigned Fund Balance

| | | |
|--|----------|----------------------|
| Operating Reserves - First Quarter Operating Capital | | 4,371 ⁽¹⁾ |
| | Subtotal | 4,371 |

| | |
|--|--------------|
| Total Allocation of Available Funds | 8,414 |
|--|--------------|

| | |
|---|------------------|
| Total Unassigned (undesignated) Cash | \$ 13,391 |
|---|------------------|

Notes

(1) Represents approximately 3 months of budgeted expenditures.

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Budget

| ACCOUNT DESCRIPTION | ACTUAL FY 2018 | ACTUAL FY 2019 | ADOPTED BUDGET FY 2020 | ACTUAL THRU MAR-2020 | PROJECTED APR- SEP-2020 | TOTAL PROJECTED FY 2020 | ANNUAL BUDGET FY 2021 |
|--|-------------------|-------------------|------------------------------|----------------------------|-------------------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | | | |
| Interest - Investments | \$ 208 | \$ 316 | \$ 42 | \$ 135 | \$ 135 | \$ 270 | \$ 250 |
| Special Assmnts- Tax Collector | 9,166 | 3,842 | 3,842 | 3,662 | 180 | 3,842 | 5,842 |
| Special Assmnts- Discounts | (327) | (142) | (154) | (144) | - | (144) | (234) |
| Gate Bar Code/Remotes | 65 | 130 | - | - | - | - | - |
| TOTAL REVENUES | 9,112 | 4,146 | 3,730 | 3,653 | 315 | 3,968 | 5,858 |
| EXPENDITURES | | | | | | | |
| <i>Administrative</i> | | | | | | | |
| Misc-Assessmnt Collection Cost | 119 | 44 | 77 | 70 | 4 | 74 | 117 |
| Misc-Credit Card Fees | 1 | 2 | 5 | - | - | - | 5 |
| Total Administrative | 120 | 46 | 82 | 70 | 4 | 74 | 122 |
| <i>Right of Way</i> | | | | | | | |
| Communication - Teleph - Field | 1,958 | 1,875 | 1,980 | 900 | 900 | 1,800 | 1,980 |
| Insurance - General Liability | 406 | 404 | 444 | 2,309 | - | 2,309 | 2,540 |
| R&M-General | - | - | 1,500 | 3,250 | - | 3,250 | 1,500 |
| R&M-Gate | 3,870 | 1,935 | 3,619 | 2,865 | 754 | 3,619 | 3,619 |
| R&M-Streetlights | 332 | 308 | 500 | 148 | 352 | 500 | 500 |
| Reserve - Roadways | - | - | 1,843 | - | - | - | 1,834 |
| Total Right of Way | 6,566 | 4,522 | 9,886 | 9,472 | 2,006 | 11,478 | 11,973 |
| TOTAL EXPENDITURES | 6,686 | 4,568 | 9,968 | 9,542 | 2,010 | 11,552 | 12,095 |
| Excess (deficiency) of revenues Over (under) expenditures | 2,426 | (422) | (6,238) | (5,889) | (1,695) | (7,584) | (6,237) |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Contribution to (Use of) Fund Balance | - | - | (6,238) | - | - | - | (6,237) |
| TOTAL OTHER SOURCES (USES) | - | - | (6,238) | - | - | - | (6,237) |
| Net change in fund balance | 2,426 | (422) | (6,238) | (5,889) | (1,695) | (7,584) | (6,237) |
| FUND BALANCE, BEGINNING | 34,134 | 36,560 | 36,138 | 36,138 | - | 36,138 | 28,554 |
| FUND BALANCE, ENDING | \$ 36,560 | \$ 36,138 | \$ 29,900 | \$ 30,249 | \$ (1,695) | \$ 28,554 | \$ 22,317 |

Exhibit "D"
Allocation of Fund Balances

AVAILABLE FUNDS

| | <u>Amount</u> |
|--|---------------|
| Beginning Fund Balance - Fiscal Year 2021 | \$ 28,554 |
| Net Change in Fund Balance - Fiscal Year 2021 | (6,237) |
| Reserves - Fiscal Year 2021 Additions | 1,834 |
| Total Funds Available (Estimated) - 9/30/21 | 24,152 |

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

| | |
|----------|-----------|
| Deposits | <u>20</u> |
| Subtotal | <u>20</u> |

Assigned Fund Balance

| | |
|--|----------------------|
| Operating Reserves - First Quarter Operating Capital | 2,565 ⁽¹⁾ |
| Reserves - Roadways Prior Years | 12,093 |
| Reserves - Roadways FY 2020 | 1,843 |
| Reserves - Roadways FY 2021 | <u>1,834</u> |
| Subtotal | <u>18,336</u> |

| | |
|--|---------------|
| Total Allocation of Available Funds | 18,356 |
|--|---------------|

| | |
|---|------------------------|
| Total Unassigned (undesignated) Cash | \$ <u>5,796</u> |
|---|------------------------|

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 2021 Approved Budget

| ACCOUNT DESCRIPTION | ACTUAL FY 2018 | ACTUAL FY 2019 | ADOPTED BUDGET FY 2020 | ACTUAL THRU MAR-2020 | PROJECTED APR- SEP-2020 | TOTAL PROJECTED FY 2020 | ANNUAL BUDGET FY 2021 |
|---------------------------------------|-------------------|-------------------|------------------------------|----------------------------|-------------------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | | | |
| Interest - Investments | \$ 75 | \$ 205 | \$ 10 | \$ 110 | \$ 110 | \$ 220 | \$ 150 |
| Special Assmnts- Tax Collector | 6,956 | 6,955 | 6,956 | 6,630 | 326 | 6,956 | 6,807 |
| Special Assmnts- Discounts | (248) | (257) | (278) | (260) | - | (260) | (272) |
| TOTAL REVENUES | 6,783 | 6,903 | 6,688 | 6,480 | 436 | 6,916 | 6,685 |
| EXPENDITURES | | | | | | | |
| <i>Administrative</i> | | | | | | | |
| Misc-Assessmnt Collection Cost | 90 | 80 | 139 | 127 | 7 | 134 | 136 |
| Total Administrative | 90 | 80 | 139 | 127 | 7 | 134 | 136 |
| <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 | 90 | 80 | 6,688 | 127 | 5,007 | 5,134 | 6,685 |
| Excess (deficiency) of revenues | | | | | | | |
| Over (under) expenditures | 6,693 | 6,823 | - | 6,353 | (4,571) | 1,782 | - |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Contribution to (Use of) Fund Balance | - | - | - | - | - | - | - |
| TOTAL OTHER SOURCES (USES) | - | - | - | - | - | - | - |
| Net change in fund balance | 6,693 | 6,823 | - | 6,353 | (4,571) | 1,782 | - |
| FUND BALANCE, BEGINNING | 16,972 | 23,665 | 30,488 | 30,488 | - | 30,488 | 32,270 |
| FUND BALANCE, ENDING | \$ 23,665 | \$ 30,488 | \$ 30,488 | \$ 36,841 | \$ (4,571) | \$ 32,270 | \$ 32,270 |

Exhibit "E"
Allocation of Fund Balances

AVAILABLE FUNDS

| | <u>Amount</u> |
|--|---------------|
| Beginning Fund Balance - Fiscal Year 2021 | \$ 32,270 |
| Net Change in Fund Balance - Fiscal Year 2021 | - |
| Reserves - Fiscal Year 2021 Additions | 1,549 |
| Total Funds Available (Estimated) - 9/30/21 | 33,819 |

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

| | |
|--|----------------------|
| Operating Reserves - First Quarter Operating Capital | 1,284 ⁽¹⁾ |
| Reserves - Roadways Prior Years | 9,296 |
| Reserves - Roadways FY 2020 | 1,549 |
| Reserves - Roadways FY 2021 | 1,549 |
| Subtotal | <u>13,678</u> |
| Total Allocation of Available Funds | 13,678 |

| | |
|---|-------------------------|
| Total Unassigned (undesignated) Cash | <u>\$ 20,141</u> |
|---|-------------------------|

Notes

(1) Represents approximately 3 months of budgeted expenditures.

| | |
|---------------------------------------|--------|
| Anticipated Replacement Year | 2023 |
| Anticipated Replacement Costs balance | 6,164 |
| Current Budgeted Reserve Balance | 15,490 |

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Budget

| ACCOUNT DESCRIPTION | ACTUAL FY 2018 | ACTUAL FY 2019 | ADOPTED BUDGET FY 2020 | ACTUAL THRU MAR-2020 | PROJECTED APR- SEP-2020 | TOTAL PROJECTED FY 2020 | ANNUAL BUDGET FY 2021 |
|--|-------------------|-------------------|------------------------------|----------------------------|-------------------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | | | |
| Interest - Investments | \$ 2,334 | \$ 3,090 | \$ 500 | \$ 1,329 | \$ 1,329 | \$ 2,658 | \$ 500 |
| Special Assmnts- Tax Collector | 300,624 | 300,588 | 300,625 | 286,540 | 14,085 | 300,625 | 300,625 |
| Special Assmnts- Discounts | (10,735) | (11,127) | (12,025) | (11,243) | - | (11,243) | (12,025) |
| Gate Bar Code/Remotes | 2,527 | 2,084 | - | 1,301 | - | 1,301 | - |
| TOTAL REVENUES | 294,750 | 294,635 | 289,100 | 277,927 | 15,414 | 293,341 | 289,100 |
| EXPENDITURES | | | | | | | |
| <i>Administrative</i> | | | | | | | |
| Misc-Assessmnt Collection Cost | 3,906 | 3,448 | 6,012 | 5,506 | 282 | 5,788 | 6,013 |
| Misc-Credit Card Fees | 70 | 68 | 120 | 40 | - | 40 | 120 |
| Total Administrative | 3,976 | 3,516 | 6,132 | 5,546 | 282 | 5,828 | 6,133 |
| <i>Right of Way</i> | | | | | | | |
| Contracts-Security Services | 164,216 | 176,458 | 160,000 | 89,511 | 89,511 | 179,022 | 160,000 |
| Contracts-Pest Control | 200 | 240 | 240 | 120 | 120 | 240 | 240 |
| Communication - Teleph - Field | 1,986 | 1,863 | 3,000 | 1,044 | 1,044 | 2,088 | 3,000 |
| Insurance - General Liability | 777 | 773 | 856 | 713 | - | 713 | 855 |
| R&M-General | 49,747 | 58,693 | 21,760 | 11,934 | 11,934 | 23,868 | 21,760 |
| R&M-Gate | 8,737 | 3,860 | 10,000 | 3,374 | 3,374 | 6,748 | 10,000 |
| R&M-Streetlights | 52,107 | 51,479 | 52,000 | 25,359 | 25,359 | 50,718 | 52,000 |
| Cap Outlay - Signage | - | - | - | 5,350 | - | 5,350 | - |
| Reserve - Roadways | - | - | 44,112 | - | - | - | 44,112 |
| Total Right of Way | 277,770 | 293,366 | 291,968 | 137,405 | 131,342 | 268,747 | 291,967 |
| TOTAL EXPENDITURES | 281,746 | 296,882 | 298,100 | 142,951 | 131,624 | 274,575 | 298,100 |
| Excess (deficiency) of revenues Over (under) expenditures | 13,004 | (2,247) | (9,000) | 134,976 | (116,210) | 18,766 | (9,000) |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Contribution to (Use of) Fund Balance | - | - | (9,000) | - | - | - | - |
| TOTAL OTHER SOURCES (USES) | - | - | (9,000) | - | - | - | - |
| Net change in fund balance | 13,004 | (2,247) | (9,000) | 134,976 | (116,210) | 18,766 | - |
| FUND BALANCE, BEGINNING | 344,284 | 357,288 | 355,041 | 355,041 | - | 355,041 | 373,807 |
| FUND BALANCE, ENDING | \$ 357,288 | \$ 355,041 | \$ 346,041 | \$ 490,017 | \$ (116,210) | \$ 373,807 | \$ 373,807 |

Exhibit "F"
Allocation of Fund Balances

AVAILABLE FUNDS

| | <u>Amount</u> |
|--|----------------|
| Beginning Fund Balance - Fiscal Year 2021 | \$ 373,807 |
| Net Change in Fund Balance - Fiscal Year 2021 | (9,000) |
| Reserves - Fiscal Year 2021 Additions | 44,112 |
| Total Funds Available (Estimated) - 9/30/21 | 408,920 |

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 | 233,256 |
| Reserves - Roadways FY 2020 | 44,112 |
| Reserves - Roadways FY 2021 | 44,112 |
| Subtotal | <u>384,977</u> |

| | |
|--|----------------|
| Total Allocation of Available Funds | 392,402 |
|--|----------------|

| | |
|---|-------------------------|
| Total Unassigned (undesignated) Cash | \$ <u>16,518</u> |
|---|-------------------------|

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 2021 Approved Budget

| ACCOUNT DESCRIPTION | ACTUAL FY 2018 | ACTUAL FY 2019 | ADOPTED BUDGET FY 2020 | ACTUAL THRU MAR-2020 | PROJECTED APR- SEP-2020 | TOTAL PROJECTED FY 2020 | ANNUAL BUDGET FY 2021 |
|--|-------------------|-------------------|------------------------------|----------------------------|-------------------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | | | |
| Interest - Investments | \$ 348 | \$ 506 | \$ 80 | \$ 237 | \$ 237 | \$ 474 | \$ 300 |
| Special Assmnts- Tax Collector | 16,463 | 16,417 | 16,417 | 15,648 | 769 | 16,417 | 16,152 |
| Special Assmnts- Discounts | (588) | (608) | (658) | (614) | - | (614) | (646) |
| Gate Bar Code/Remotes | 229 | 98 | - | - | - | - | - |
| TOTAL REVENUES | 16,452 | 16,413 | 15,839 | 15,271 | 1,006 | 16,277 | 15,806 |
| EXPENDITURES | | | | | | | |
| <i>Administrative</i> | | | | | | | |
| Misc-Assessmnt Collection Cost | 214 | 188 | 328 | 301 | 15 | 316 | 323 |
| Misc-Credit Card Fees | 6 | 2 | 10 | - | - | - | 10 |
| Total Administrative | 220 | 190 | 338 | 301 | 15 | 316 | 333 |
| <i>Right of Way</i> | | | | | | | |
| Communication - Teleph - Field | 1,406 | 1,342 | 1,450 | 747 | 747 | 1,494 | 1,450 |
| Insurance - General Liability | 316 | 314 | 345 | 288 | - | 288 | 317 |
| R&M-General | - | 1,600 | 1,000 | 3,400 | 500 | 3,900 | 1,000 |
| R&M-Gate | 4,040 | 1,860 | 3,800 | - | 3,800 | 3,800 | 3,800 |
| R&M-Streetlights | 5,777 | 5,636 | 5,800 | 2,802 | 2,802 | 5,604 | 5,800 |
| Reserve - Roadways | - | - | 3,106 | - | - | - | 3,106 |
| Total Right of Way | 11,539 | 10,752 | 15,501 | 7,237 | 7,849 | 15,086 | 15,473 |
| TOTAL EXPENDITURES | 11,759 | 10,942 | 15,839 | 7,538 | 7,864 | 15,402 | 15,806 |
| Excess (deficiency) of revenues Over (under) expenditures | 4,693 | 5,471 | - | 7,733 | (6,858) | 875 | 0 |
| Net change in fund balance | 4,693 | 5,471 | - | 7,733 | (6,858) | 875 | 0 |
| FUND BALANCE, BEGINNING | 53,867 | 58,560 | 64,031 | 64,031 | - | 64,031 | 64,906 |
| FUND BALANCE, ENDING | \$ 58,560 | \$ 64,031 | \$ 64,031 | \$ 71,764 | \$ (6,858) | \$ 64,906 | \$ 64,906 |

Exhibit "G"
Allocation of Fund Balances

AVAILABLE FUNDS

| | <u>Amount</u> |
|--|---------------|
| Beginning Fund Balance - Fiscal Year 2021 | \$ 64,906 |
| Net Change in Fund Balance - Fiscal Year 2021 | 0 |
| Reserves - Fiscal Year 2021 Additions | 3,106 |
| Total Funds Available (Estimated) - 9/30/21 | 68,012 |

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

| | |
|----------|------------|
| Deposits | 800 |
| Subtotal | <u>800</u> |

Assigned Fund Balance

| | |
|--|----------------------|
| Operating Reserves - First Quarter Operating Capital | 3,175 ⁽¹⁾ |
| Reserves - Roadways Prior Years | 32,899 |
| Reserves - Roadways FY 2020 | 3,106 |
| Reserves - Roadways FY 2021 | 3,106 |
| Subtotal | <u>42,286</u> |

| | |
|--|---------------|
| Total Allocation of Available Funds | 43,086 |
|--|---------------|

| | |
|---|-------------------------|
| Total Unassigned (undesignated) Cash | <u>\$ 24,926</u> |
|---|-------------------------|

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 2021 Approved Budget

| ACCOUNT DESCRIPTION | ACTUAL FY 2018 | ACTUAL FY 2019 | ADOPTED BUDGET FY 2020 | ACTUAL THRU MAR-2020 | PROJECTED APR- SEP-2020 | TOTAL PROJECTED FY 2020 | ANNUAL BUDGET FY 2021 |
|---------------------------------------|--------------------|-------------------|------------------------------|----------------------------|-------------------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | | | |
| Interest - Investments | \$ 1,131 | \$ 38 | \$ 300 | \$ 2 | \$ - | \$ 2 | \$ - |
| Special Assmnts- Tax Collector | 119,005 | 118,990 | 119,005 | 113,429 | 5,576 | 119,005 | 235,000 |
| Special Assmnts- Discounts | (4,250) | (4,407) | (4,760) | (4,450) | - | (4,450) | (9,400) |
| TOTAL REVENUES | 115,886 | 114,621 | 114,545 | 108,981 | 5,576 | 114,557 | 225,600 |
| EXPENDITURES | | | | | | | |
| <i>Administrative</i> | | | | | | | |
| Misc-Assessmnt Collection Cost | 1,546 | 1,368 | 2,380 | 2,180 | 112 | 2,292 | 4,700 |
| Total Administrative | 1,546 | 1,368 | 2,380 | 2,180 | 112 | 2,292 | 4,700 |
| <i>Right of Way</i> | | | | | | | |
| R&M-General | - | - | - | 8,130 | - | 8,130 | - |
| R&M-Streetlights | 103,489 | 106,313 | 99,900 | 50,863 | 54,038 | 104,901 | 105,000 |
| Capital Outlay | 130,679 | - | - | - | - | - | - |
| Reserve - Roadways | 2,499 | - | 12,265 | - | - | - | 7,967 |
| Total Right of Way | 236,667 | 106,313 | 112,165 | 58,993 | 54,038 | 113,031 | 112,967 |
| TOTAL EXPENDITURES | 238,213 | 107,681 | 114,545 | 61,173 | 54,150 | 115,323 | 117,667 |
| Excess (deficiency) of revenues | | | | | | | |
| Over (under) expenditures | (122,327) | 6,940 | - | 47,808 | (48,574) | (766) | 107,933 |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Contribution to (Use of) Fund Balance | - | - | - | - | - | - | 107,933 |
| TOTAL OTHER SOURCES (USES) | - | - | - | - | - | - | 107,933 |
| Net change in fund balance | (122,327) | 6,940 | - | 47,808 | (48,574) | (766) | 107,933 |
| FUND BALANCE, BEGINNING | 112,305 | (10,022) | (3,082) | (3,082) | - | (3,082) | (3,848) |
| FUND BALANCE, ENDING | \$ (10,022) | \$ (3,082) | \$ (3,082) | \$ 44,726 | \$ (48,574) | \$ (3,848) | \$ 104,086 |

Exhibit "H"
Allocation of Fund Balances

AVAILABLE FUNDS

| | <u>Amount</u> |
|--|----------------|
| Beginning Fund Balance - Fiscal Year 2021 | \$ (3,848) |
| Net Change in Fund Balance - Fiscal Year 2021 | 107,933 |
| Reserves - Fiscal Year 2021 Additions | 7,967 |
| Total Funds Available (Estimated) - 9/30/21 | 112,052 |

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

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

Assigned Fund Balance

| | |
|--|-----------------------|
| Operating Reserves - First Quarter Operating Capital | 27,425 ⁽¹⁾ |
| Reserves - Roadways FY Prior Year | 44,000 |
| Reserves - Roadways FY 2020 | 12,265 |
| Reserves - Roadways FY 2021 | 7,967 |
| Subtotal | <u>91,657</u> |

| | |
|--|----------------|
| Total Allocation of Available Funds | 110,257 |
|--|----------------|

| | |
|---|------------------------|
| Total Unassigned (undesignated) Cash | \$ <u>1,796</u> |
|---|------------------------|

Notes

(1) Represents approximately 3 months of budgeted expenditures.

| | |
|-------------------------------|---------|
| Anticipated Replacement Year | 2028 |
| Anticipated Replacement Costs | 119,500 |
| Anticipated Reserve Balance | 119,500 |

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Budget

| ACCOUNT DESCRIPTION | ACTUAL FY 2018 | ACTUAL FY 2019 | ADOPTED BUDGET FY 2020 | ACTUAL THRU MAR-2020 | PROJECTED APR- SEP-2020 | TOTAL PROJECTED FY 2020 | ANNUAL BUDGET FY 2021 |
|--|-------------------|-------------------|------------------------------|----------------------------|-------------------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | | | |
| Interest - Investments | \$ 128 | \$ 115 | \$ 90 | \$ 57 | \$ 57 | \$ 114 | \$ 90 |
| Special Assmnts- Tax Collector | 7,847 | 7,776 | 7,777 | 7,413 | 364 | 7,777 | 7,778 |
| Special Assmnts- Discounts | (280) | (288) | (310) | (291) | - | (291) | (311) |
| TOTAL REVENUES | 7,695 | 7,603 | 7,557 | 7,179 | 421 | 7,600 | 7,557 |
| EXPENDITURES | | | | | | | |
| <i>Administrative</i> | | | | | | | |
| Misc-Assessmnt Collection Cost | 102 | 89 | 156 | 142 | 7 | 149 | 156 |
| Total Administrative | 102 | 89 | 156 | 142 | 7 | 149 | 156 |
| <i>Right of Way</i> | | | | | | | |
| R&M-Streetlights | 5,028 | 5,201 | 4,999 | 2,484 | 2,484 | 4,968 | 4,999 |
| Capital Outlay | 6,878 | - | - | - | - | - | - |
| Reserve - Roadways | - | - | 2,402 | - | - | - | 2,402 |
| Total Right of Way | 11,906 | 5,201 | 7,401 | 2,484 | 2,484 | 4,968 | 7,401 |
| TOTAL EXPENDITURES | 12,008 | 5,290 | 7,557 | 2,626 | 2,491 | 5,117 | 7,557 |
| Excess (deficiency) of revenues Over (under) expenditures | (4,313) | 2,313 | - | 4,553 | (2,070) | 2,483 | - |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Contribution to (Use of) Fund Balance | - | - | - | - | - | - | - |
| TOTAL OTHER SOURCES (USES) | - | - | - | - | - | - | - |
| Net change in fund balance | (4,313) | 2,313 | - | 4,553 | (2,070) | 2,483 | - |
| FUND BALANCE, BEGINNING | 17,547 | 13,234 | 15,547 | 15,547 | - | 15,547 | 18,030 |
| FUND BALANCE, ENDING | \$ 13,234 | \$ 15,547 | \$ 15,547 | \$ 20,100 | \$ (2,070) | \$ 18,030 | \$ 18,030 |

Exhibit "I"
Allocation of Fund Balances

AVAILABLE FUNDS

| | Amount |
|--|---------------|
| Beginning Fund Balance - Fiscal Year 2021 | \$ 18,030 |
| Net Change in Fund Balance - Fiscal Year 2021 | - |
| Reserves - Fiscal Year 2021 Additions | 2,402 |
| Total Funds Available (Estimated) - 9/30/21 | 20,432 |

Assigned Fund Balance

| | |
|--|----------------------|
| Operating Reserves - First Quarter Operating Capital | 1,289 ⁽¹⁾ |
| Reserves - Roadways Prior Years | 9,385 ⁽²⁾ |
| Reserves - Roadways FY 2020 | 2,402 |
| Reserves - Roadways FY 2021 | 2,402 |
| Subtotal | <u>15,478</u> |
| Total Allocation of Available Funds | 15,478 |

| | |
|---|-----------------|
| Total Unassigned (undesignated) Cash | \$ 4,954 |
|---|-----------------|

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 2021 Approved Budget

| ACCOUNT DESCRIPTION | ACTUAL FY 2018 | ACTUAL FY 2019 | ADOPTED BUDGET FY 2020 | ACTUAL THRU MAR-2020 | PROJECTED APR- SEP-2020 | TOTAL PROJECTED FY 2020 | ANNUAL BUDGET FY 2021 |
|--|-------------------|-------------------|------------------------------|----------------------------|-------------------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | | | |
| Interest - Investments | \$ 883 | \$ 1,442 | \$ 150 | \$ 701 | \$ 701 | \$ 1,402 | \$ 800 |
| Special Assmnts- Tax Collector | 26,617 | 26,614 | 26,617 | 25,370 | 1,247 | 26,617 | 25,926 |
| Special Assmnts- Discounts | (951) | (985) | (1,065) | (995) | - | (995) | (1,037) |
| Gate Bar Code/Remotes | 459 | 195 | - | 65 | - | 65 | - |
| TOTAL REVENUES | 27,008 | 27,266 | 25,702 | 25,141 | 1,948 | 27,089 | 25,689 |
| EXPENDITURES | | | | | | | |
| <i>Administrative</i> | | | | | | | |
| Misc-Assessmnt Collection Cost | 346 | 305 | 532 | 488 | 25 | 513 | 519 |
| Misc-Credit Card Fees | 12 | 4 | 25 | - | - | - | 25 |
| Total Administrative | 358 | 309 | 557 | 488 | 25 | 513 | 544 |
| <i>Right of Way</i> | | | | | | | |
| Communication - Teleph - Field | 627 | - | 1,150 | - | - | - | 1,150 |
| Insurance - General Liability | 317 | 315 | 349 | 291 | - | 291 | 349 |
| R&M-General | - | - | 4,401 | - | 4,401 | 4,401 | 4,401 |
| R&M-Drainage | - | - | 3,000 | - | 3,000 | 3,000 | 3,000 |
| R&M-Gate | 3,198 | 834 | 5,000 | 1,708 | 3,292 | 5,000 | 5,000 |
| Misc-Internet Services | 1,272 | 1,262 | 1,272 | 693 | 693 | 1,386 | 1,272 |
| Reserve - Roadways | - | - | 9,973 | - | - | - | 9,973 |
| Total Right of Way | 5,414 | 2,411 | 25,145 | 2,692 | 11,386 | 14,078 | 25,145 |
| TOTAL EXPENDITURES | 5,772 | 2,720 | 25,702 | 3,180 | 11,411 | 14,591 | 25,689 |
| Excess (deficiency) of revenues Over (under) expenditures | 21,236 | 24,546 | - | 21,961 | (9,463) | 12,498 | - |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Contribution to (Use of) Fund Balance | - | - | - | - | - | - | - |
| TOTAL OTHER SOURCES (USES) | - | - | - | - | - | - | - |
| Net change in fund balance | 21,236 | 24,546 | - | 21,961 | (9,463) | 12,498 | - |
| FUND BALANCE, BEGINNING | 145,505 | 166,741 | 191,287 | 191,287 | - | 191,287 | 203,785 |
| FUND BALANCE, ENDING | \$ 166,741 | \$ 191,287 | \$ 191,287 | \$ 213,248 | \$ (9,463) | \$ 203,785 | \$ 203,785 |

Exhibit "J"
Allocation of Fund Balances

AVAILABLE FUNDS

| | <u>Amount</u> |
|--|----------------|
| Beginning Fund Balance - Fiscal Year 2021 | \$ 203,785 |
| Net Change in Fund Balance - Fiscal Year 2021 | - |
| Reserves - Fiscal Year 2021 Additions | 9,973 |
| Total Funds Available (Estimated) - 9/30/21 | 213,758 |

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

| | |
|--|-----------------------|
| Operating Reserves - First Quarter Operating Capital | 3,929 ⁽¹⁾ |
| Reserves - Roadways Prior Years | 96,360 |
| Reserves - Roadways FY 2020 | 9,973 |
| Reserves - Roadways FY 2021 | 9,973 |
| Subtotal | <u>120,235</u> |
| Total Allocation of Available Funds | <u>120,235</u> |

| | |
|---|-------------------------|
| Total Unassigned (undesignated) Cash | <u>\$ 93,523</u> |
|---|-------------------------|

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

Supporting Budget Schedules

Fiscal Year 2021

WESTCHASE

Community Development District

Comparison of Assessment Rates

Fiscal Year 2021 vs. Fiscal Year 2020

| Section | Detail | Name | Units | Debt Service | | | General Fund | | |
|-------------------|--------|----------------------|-------|--------------|---------|----------------|--------------|-------------|----------------|
| | | | | FY 2021 | FY 2020 | Percent Change | FY 2021 | FY 2020 | Percent Change |
| 104 | | Wycliffe | 30 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 110 | 65' | Bennington | 108 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 110 | 70' | Woodbay | 163 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 111 | | Berkley Square | 122 | \$0.00 | \$0.00 | n/a | \$343.31 | \$341.71 | 0.47% |
| 115 | | Glenfield | 101 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 117 | | Keswick Forest | 64 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 121 | | Shopping Center | 9.9 | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$14,969.80 | 0.00% |
| 122 | | Shopping Center | 7.24 | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$14,969.80 | 0.00% |
| 201 | | Glenclyff | 48 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 203 | | Harbor Links | 109 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 205 | | Harbor Links Estates | 63 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 211 | | The Enclave | 108 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 214 | | Saville Rowe | 36 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 225 | | Ayshire | 49 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 227 | | Cheshire | 81 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 229 | | Derbyshire | 105 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 123/125 | | Epic Properties | 400 | \$0.00 | \$0.00 | n/a | \$343.31 | \$341.71 | 0.47% |
| 221/223 | | Radcliffe | 154 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 231a | | 7/11 | 1.17 | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$14,969.80 | 0.00% |
| 231b | | Primrose | 1.27 | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$14,969.80 | 0.00% |
| 231c | | Professional Center | 1.82 | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$14,969.80 | 0.00% |
| 235/240 | | Professional Center | 5.54 | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$14,969.80 | 0.00% |
| Remax Real Estate | | Remax Real Estate | 0.53 | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$14,969.80 | 0.00% |
| Golf Course | | Golf Course | 61.1 | \$0.00 | \$0.00 | n/a | \$87.70 | \$82.99 | 5.68% |

WESTCHASE

Community Development District

Comparison of Assessment Rates

Fiscal Year 2021 vs. Fiscal Year 2020

| Section | Detail | Name | Units | Debt Service | | | General Fund | | |
|---------|------------|------------------|-------|--------------|------------|----------------|--------------|----------|----------------|
| | | | | FY 2021 | FY 2020 | Percent Change | FY 2021 | FY 2020 | Percent Change |
| 302 | | Greensprings | 60 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 303 | | Greencrest | 54 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 304 | | Greenhedges | 53 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 305 | | Greenmont | 41 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 306 | | Greendale | 59 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 307 | | Greenpoint | 153 | \$0.00 | \$548.77 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| 322 | 50' | Village Green | 10 | \$0.00 | \$595.39 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| 322 | 60' | Village Green | 67 | \$0.00 | \$667.32 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| 322 | TH | Village Green | 13 | \$0.00 | \$578.74 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| 323 | 50' | Westpark Village | 77 | \$0.00 | \$516.80 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| 323 | 60' | Westpark Village | 10 | \$0.00 | \$578.74 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| 323 | Dplx/Villa | Westpark Village | 38 | \$0.00 | \$335.66 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| 323 | TH | Westpark Village | 37 | \$0.00 | \$282.38 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| 324 | TH(80') | Westpark Village | 22 | \$0.00 | \$399.54 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| 324 | TH(115') | Westpark Village | 22 | \$0.00 | \$491.80 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| 324 | Dplx/Villa | Westpark Village | 24 | \$0.00 | \$566.57 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| 324 | 50' | Westpark Village | 40 | \$0.00 | \$909.44 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| 324 | 60' | Westpark Village | 6 | \$0.00 | \$1,005.25 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| 325A | TH | Westpark Village | 50 | \$0.00 | \$229.10 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| 326 | TH(80') | Westpark Village | 22 | \$0.00 | \$411.69 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| 326 | Dplx/Villa | Westpark Village | 30 | \$0.00 | \$583.38 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| 326 | 50' | Westpark Village | 17 | \$0.00 | \$933.90 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| 370 | | Castleford | 69 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 371 | 65' | Stamford | 61 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 372 | 70' | Baybridge | 102 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 373 | | Wakesbridge | 86 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 374 | | Abbotsford | 40 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 375 | | Chelmsford | 100 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 376 | | Brentford | 85 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 377 | | Kingsford | 132 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 378 | | Stockbridge | 68 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 411 | | Sturbridge | 47 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 412 | | Stonebridge | 66 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 414 | | Woodbridge | 40 | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 430 | | Vineyards | 120 | \$0.00 | \$365.63 | -100.00% | \$485.41 | \$485.44 | 0.00% |

WESTCHASE

Community Development District

Comparison of Assessment Rates

Fiscal Year 2021 vs. Fiscal Year 2020

| Section | Detail | Name | Units | Debt Service | | | General Fund | | |
|------------------------|--------|------------------------|-------|--------------|------------|----------------|--------------|-------------|----------------|
| | | | | FY 2021 | FY 2020 | Percent Change | FY 2021 | FY 2020 | Percent Change |
| Cavendish | TH | Cavendish | 90 | \$0.00 | \$219.63 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| Gables Residential III | | Gables Residential III | 615 | \$0.00 | \$73.92 | -100.00% | \$343.31 | \$341.71 | 0.47% |
| Arlington Park Condos | | Arlington Park Condos | 76 | \$0.00 | \$160.04 | -100.00% | \$343.31 | \$341.71 | 0.47% |
| Gables Commercial | | Gables Commercial | 0.94 | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$14,969.80 | 0.00% |
| 419 | | Kids R Kids | 1.73 | \$0.00 | \$1,947.34 | -100.00% | \$14,969.78 | \$14,969.80 | 0.00% |
| 446/1 | | CVS | 1.42 | \$0.00 | \$1,665.63 | -100.00% | \$14,969.78 | \$14,969.80 | 0.00% |
| 446/2 | | Applebees | 1.04 | \$0.00 | \$1,481.82 | -100.00% | \$14,969.78 | \$14,969.80 | 0.00% |
| 446/3 | | Burger King | 1.69 | \$0.00 | \$1,397.24 | -100.00% | \$14,969.78 | \$14,969.80 | 0.00% |
| 446/4 | | Office | 2 | \$0.00 | \$1,841.45 | -100.00% | \$14,969.78 | \$14,969.80 | 0.00% |
| 324C-5 | | Residential | 51 | \$0.00 | \$154.51 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| 324C-6 | | Ave @ Westchase | 1.74 | \$0.00 | \$3,548.71 | -100.00% | \$14,969.78 | \$14,969.80 | 0.00% |
| 326D-3 | | Ave @ Westchase | 0.57 | \$0.00 | \$3,548.71 | -100.00% | \$14,969.78 | \$14,969.80 | 0.00% |
| 326D-4 | | Ave @ Westchase | 3.24 | \$0.00 | \$3,548.71 | -100.00% | \$14,969.78 | \$14,969.80 | 0.00% |
| | | David Weekly Homes | 36 | \$0.00 | \$198.50 | -100.00% | \$485.41 | \$485.44 | 0.00% |
| 332 | | Morton Plant Mease | 2.74 | \$0.00 | \$1,947.34 | -100.00% | \$14,969.78 | \$14,969.80 | 0.00% |

WESTCHASE

Community Development District

| Section | Detail | Special Funds | | | Security Fund | | | Total Assessments per Unit | | |
|-------------------|--------|---------------|------------|----------------|---------------|---------|----------------|----------------------------|-------------|----------------|
| | | FY 2021 | FY 2020 | Percent Change | FY 2021 | FY 2020 | Percent Change | FY 2021 | FY 2020 | Percent Change |
| 104 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 110 | 65' | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 110 | 70' | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 111 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$343.31 | \$341.71 | 0.47% |
| 115 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 117 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 121 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$14,969.80 | 0.00% |
| 122 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$14,969.80 | 0.00% |
| 201 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 203 | | \$326.38 | \$335.73 | -2.78% | \$0.00 | \$0.00 | n/a | \$811.80 | \$821.17 | -1.14% |
| 205 | | \$326.38 | \$335.73 | -2.78% | \$0.00 | \$0.00 | n/a | \$811.80 | \$821.17 | -1.14% |
| 211 | | \$167.20 | \$168.28 | -0.64% | \$0.00 | \$0.00 | n/a | \$652.61 | \$653.72 | -0.17% |
| 214 | | \$162.27 | \$106.74 | 52.03% | \$0.00 | \$0.00 | n/a | \$647.69 | \$592.17 | 9.37% |
| 225 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 227 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 229 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 123/125 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$343.31 | \$341.71 | 0.47% |
| 221/223 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 231a | | \$1,597.89 | \$1,632.86 | -2.14% | \$0.00 | \$0.00 | n/a | \$16,567.67 | \$16,602.66 | -0.21% |
| 231b | | \$1,597.89 | \$1,632.86 | -2.14% | \$0.00 | \$0.00 | n/a | \$16,567.67 | \$16,602.66 | -0.21% |
| 231c | | \$1,597.89 | \$1,632.86 | -2.14% | \$0.00 | \$0.00 | n/a | \$16,567.67 | \$16,602.66 | -0.21% |
| 235/240 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$14,969.80 | 0.00% |
| Remax Real Estate | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$14,969.80 | 0.00% |
| Golf Course | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$87.70 | \$82.99 | 5.68% |

WESTCHASE

Community Development District

| Section | Detail | Special Funds | | | Security Fund | | | Total Assessments per Unit | | |
|---------|------------|---------------|----------|----------------|---------------|---------|----------------|----------------------------|------------|----------------|
| | | FY 2021 | FY 2020 | Percent Change | FY 2021 | FY 2020 | Percent Change | FY 2021 | FY 2020 | Percent Change |
| 302 | | \$589.46 | \$589.46 | 0.00% | \$0.00 | \$0.00 | n/a | \$1,074.87 | \$1,074.90 | 0.00% |
| 303 | | \$589.46 | \$589.46 | 0.00% | \$0.00 | \$0.00 | n/a | \$1,074.87 | \$1,074.90 | 0.00% |
| 304 | | \$589.46 | \$589.46 | 0.00% | \$0.00 | \$0.00 | n/a | \$1,074.87 | \$1,074.90 | 0.00% |
| 305 | | \$589.46 | \$589.46 | 0.00% | \$0.00 | \$0.00 | n/a | \$1,074.87 | \$1,074.90 | 0.00% |
| 306 | | \$589.46 | \$589.46 | 0.00% | \$0.00 | \$0.00 | n/a | \$1,074.87 | \$1,074.90 | 0.00% |
| 307 | | \$589.46 | \$589.46 | 0.00% | \$0.00 | \$0.00 | n/a | \$1,074.87 | \$1,623.67 | -33.80% |
| 322 | 50' | \$589.46 | \$589.46 | 0.00% | \$0.00 | \$0.00 | n/a | \$1,074.87 | \$1,670.29 | -35.65% |
| 322 | 60' | \$589.46 | \$589.46 | 0.00% | \$0.00 | \$0.00 | n/a | \$1,074.87 | \$1,742.21 | -38.30% |
| 322 | TH | \$589.46 | \$589.46 | 0.00% | \$0.00 | \$0.00 | n/a | \$1,074.87 | \$1,653.64 | -35.00% |
| 323 | 50' | \$484.54 | \$245.37 | 97.47% | \$0.00 | \$0.00 | n/a | \$969.95 | \$1,247.61 | -22.26% |
| 323 | 60' | \$484.54 | \$245.37 | 97.47% | \$0.00 | \$0.00 | n/a | \$969.95 | \$1,309.55 | -25.93% |
| 323 | Dplx/Villa | \$484.54 | \$245.37 | 97.47% | \$0.00 | \$0.00 | n/a | \$969.95 | \$1,066.46 | -9.05% |
| 323 | TH | \$484.54 | \$245.37 | 97.47% | \$0.00 | \$0.00 | n/a | \$969.95 | \$1,013.19 | -4.27% |
| 324 | TH(80') | \$484.54 | \$245.37 | 97.47% | \$0.00 | \$0.00 | n/a | \$969.95 | \$1,130.35 | -14.19% |
| 324 | TH(115') | \$484.54 | \$245.37 | 97.47% | \$0.00 | \$0.00 | n/a | \$969.95 | \$1,222.61 | -20.67% |
| 324 | Dplx/Villa | \$484.54 | \$245.37 | 97.47% | \$0.00 | \$0.00 | n/a | \$969.95 | \$1,297.38 | -25.24% |
| 324 | 50' | \$484.54 | \$245.37 | 97.47% | \$0.00 | \$0.00 | n/a | \$969.95 | \$1,640.25 | -40.87% |
| 324 | 60' | \$484.54 | \$245.37 | 97.47% | \$0.00 | \$0.00 | n/a | \$969.95 | \$1,736.06 | -44.13% |
| 325A | TH | \$484.54 | \$245.37 | 97.47% | \$0.00 | \$0.00 | n/a | \$969.95 | \$959.91 | 1.05% |
| 326 | TH(80') | \$484.54 | \$245.37 | 97.47% | \$0.00 | \$0.00 | n/a | \$969.95 | \$1,142.50 | -15.10% |
| 326 | Dplx/Villa | \$484.54 | \$245.37 | 97.47% | \$0.00 | \$0.00 | n/a | \$969.95 | \$1,314.19 | -26.19% |
| 326 | 50' | \$484.54 | \$245.37 | 97.47% | \$0.00 | \$0.00 | n/a | \$969.95 | \$1,664.71 | -41.73% |
| 370 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 371 | 65' | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 372 | 70' | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 373 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 374 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 375 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 376 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 377 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 378 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 411 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 412 | | \$244.73 | \$248.74 | -1.61% | \$0.00 | \$0.00 | n/a | \$730.15 | \$734.18 | -0.55% |
| 414 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$485.44 | 0.00% |
| 430 | | \$216.05 | \$221.81 | -2.60% | \$0.00 | \$0.00 | n/a | \$701.46 | \$1,072.87 | -34.62% |

WESTCHASE

Community Development District

| Section | Detail | Special Funds | | | Security Fund | | | Total Assessments per Unit | | |
|------------------------|--------|---------------|----------|----------------|---------------|---------|----------------|----------------------------|-------------|----------------|
| | | FY 2021 | FY 2020 | Percent Change | FY 2021 | FY 2020 | Percent Change | FY 2021 | FY 2020 | Percent Change |
| Cavendish | TH | \$484.54 | \$245.37 | 97.47% | \$0.00 | \$0.00 | n/a | \$969.95 | \$950.44 | 2.05% |
| Gables Residential III | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$343.31 | \$415.64 | -17.40% |
| Arlington Park Condos | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$343.31 | \$501.75 | -31.58% |
| Gables Commercial | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$14,969.80 | 0.00% |
| 419 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$16,917.14 | -11.51% |
| 446/1 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$16,635.42 | -10.01% |
| 446/2 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$16,451.61 | -9.01% |
| 446/3 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$16,367.03 | -8.54% |
| 446/4 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$16,811.25 | -10.95% |
| 324C-5 | | \$152.50 | \$152.50 | 0.00% | \$0.00 | \$0.00 | n/a | \$637.92 | \$792.45 | -19.50% |
| 324C-6 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$18,518.51 | -19.16% |
| 326D-3 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$18,518.51 | -19.16% |
| 326D-4 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$18,518.51 | -19.16% |
| 332 | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$485.41 | \$683.94 | -29.03% |
| | | \$0.00 | \$0.00 | n/a | \$0.00 | \$0.00 | n/a | \$14,969.78 | \$16,917.14 | -11.51% |