

**WESTCHASE**  
Community Development District

***Annual Operating Budget***

Fiscal Year 2021

Version 4 - Final Budget  
(Adopted 8/4/2020)

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 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET	THRU	JULY-	PROJECTED	BUDGET
			FY 2020	JUNE-2020	SEP-2020	FY 2020	FY 2021
<b>REVENUES</b>							
Interest - Investments	\$ 15,309	\$ 24,459	\$ 3,000	\$ 20,226	\$ 6,742	\$ 26,968	\$ 15,000
Interest - Tax Collector	626	1,008	-	794	-	794	-
Special Assmnts- Tax Collector	2,701,118	2,698,370	2,697,061	2,708,385	-	2,708,385	2,699,206
Special Assmnts- Delinquents	-	-	-	486	-	486	-
Special Assmnts- Discounts	(96,457)	(99,883)	(107,884)	(99,386)	-	(99,386)	(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	6,829	-	6,829	4,000
<b>TOTAL REVENUES</b>	<b>2,637,808</b>	<b>2,651,210</b>	<b>2,596,177</b>	<b>2,640,858</b>	<b>6,742</b>	<b>2,647,600</b>	<b>2,610,238</b>

**EXPENDITURES**

*Administrative*

P/R-Board of Supervisors	16,800	15,400	19,000	9,000	3,000	12,000	19,000
FICA Taxes	1,285	1,178	1,454	689	230	919	1,454
ProfServ-Engineering	33,301	32,383	36,000	44,568	14,856	59,424	46,500
ProfServ-Legal Services	108,085	102,012	90,000	88,503	29,501	118,004	105,000
ProfServ-Mgmt Consulting Serv	108,093	111,552	113,349	85,012	28,337	113,348	116,858
ProfServ-Recording Secretary	10,480	10,231	11,000	6,257	2,086	8,343	11,000
Auditing Services	7,500	7,500	7,592	7,500	92	7,592	7,592
Postage and Freight	636	927	1,200	584	195	779	1,200
Insurance - General Liability	35,801	35,549	39,104	32,707	-	32,707	35,978
Printing and Binding	278	871	600	312	104	416	600
Legal Advertising	6,317	4,999	6,500	5,339	1,780	7,119	6,500
Misc-Assessmnt Collection Cost	33,730	30,956	50,525	52,191	-	52,191	50,568
Misc-Credit Card Fees	523	396	350	195	65	260	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
<b>Total Administrative</b>	<b>363,074</b>	<b>360,258</b>	<b>377,499</b>	<b>333,032</b>	<b>80,895</b>	<b>413,926</b>	<b>403,425</b>

*Flood Control/Stormwater Mgmt*

Contracts-Lake and Wetland	106,000	118,000	118,000	88,500	29,500	118,000	118,000
Contracts-Fountain	7,520	7,020	7,020	4,765	2,010	6,775	7,020
R&M-Aquascaping	8,650	28,294	15,000	150	14,850	15,000	15,000
R&M-Drainage	9,600	23,816	28,000	12,012	3,200	15,212	28,000
R&M-Fountain	2,284	1,749	3,000	1,187	396	1,583	3,000
R&M-Lake Erosion	-	-	-	-	-	-	-
Impr - Lake Bank Restoration	-	-	-	75,194	-	75,194	-
Capital Outlay - Lake	-	-	-	27,601	-	27,601	-
<b>Total Flood Control/Stormwater Mgmt</b>	<b>134,054</b>	<b>178,879</b>	<b>171,020</b>	<b>209,409</b>	<b>49,956</b>	<b>259,365</b>	<b>171,020</b>

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

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET FY 2020	THRU JUNE-2020	JULY- SEP-2020	PROJECTED FY 2020	BUDGET FY 2021
<b>Right of Way</b>							
Payroll-Salaries	188,282	199,817	198,246	151,283	37,523	188,806	198,246
Payroll-Benefits	60,185	59,522	62,454	55,029	7,425	62,454	62,454
Payroll - Overtime	19,265	20,488	17,500	15,513	1,987	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	20,558	6,123	26,681	28,221
Contracts-Police	145,227	135,121	145,000	103,066	36,108	139,174	145,000
Contracts-Other Services	19,560	19,560	19,560	14,670	4,890	19,560	19,560
Contracts-Landscape	532,358	525,608	562,608	428,455	134,153	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	58,293	18,542	76,835	76,719
Contracts-Road Cleaning	6,959	9,988	11,135	6,959	4,176	11,135	11,135
Contracts-Security Alarms	481	641	641	668	-	668	641
Contracts-Pest Control	556	726	540	432	144	576	540
Contracts-Other Landscape	5,760	5,760	5,760	480	-	480	-
Fuel, Gasoline and Oil	12,085	13,620	13,000	7,012	2,337	9,349	13,000
Communication - Teleph - Field	4,984	4,544	5,000	3,759	1,253	5,012	5,000
Utility - General	24,142	24,208	23,275	16,738	5,579	22,317	23,275
Utility - Reclaimed Water	8,887	4,950	10,000	2,542	5,847	8,389	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	30,969	18,323	49,292	42,500
R&M-Equipment	5,984	9,521	8,000	7,852	148	8,000	8,000
R&M-Grounds	133,193	196,706	110,184	47,519	62,665	110,184	102,800
R&M-Irrigation	92,797	61,263	65,000	43,592	14,531	58,123	75,000
R&M-Sidewalks	1,400	4,641	15,616	7,195	2,398	9,593	15,616
R&M-Signage	943	1,020	6,000	3,711	2,289	6,000	6,000
R&M-Walls and Signage	27,706	34,083	32,500	10,712	13,571	24,283	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	1,788	7,151	5,000
Office Supplies	1,914	615	3,500	373	3,127	3,500	3,500
Cleaning Services	2,240	560	1,680	-	-	-	-
Op Supplies - General	2,689	5,369	6,000	3,036	1,012	4,048	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	1,370	45	1,415	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	-	15,155	-	15,155	-
<b>Total Right of Way</b>	<b>1,667,861</b>	<b>1,752,136</b>	<b>1,705,367</b>	<b>1,192,216</b>	<b>463,563</b>	<b>1,655,779</b>	<b>1,704,402</b>

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

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL	PROJECTED	TOTAL	ANNUAL
				THRU JUNE-2020	JULY- SEP-2020	PROJECTED FY 2020	BUDGET FY 2021
<b>Common Area</b>							
R&M-General	22,478	13,473	17,000	10,367	5,184	15,551	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	1,050	3,150	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	4,896	1,632	6,528	7,391
Impr - Park	54,104	16,350	312,200	-	-	-	301,300
<b>Total Common Area</b>	<b>89,365</b>	<b>51,432</b>	<b>342,291</b>	<b>17,363</b>	<b>12,066</b>	<b>29,429</b>	<b>331,391</b>
<b>Golf Course</b>							
ProfServ-Legal Services	49,001	-	-	-	-	-	-
<b>Total Golf Course</b>	<b>49,001</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>2,303,355</b>	<b>2,342,705</b>	<b>2,596,177</b>	<b>1,752,020</b>	<b>606,479</b>	<b>2,358,498</b>	<b>2,610,238</b>
Excess (deficiency) of revenues							
Over (under) expenditures	334,453	308,505	-	888,838	(599,737)	289,102	0
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund Transfer - In	5,874	-	-	71,432	-	71,432	0
<b>TOTAL OTHER SOURCES (USES)</b>	<b>5,874</b>	<b>-</b>	<b>-</b>	<b>71,432</b>	<b>-</b>	<b>71,432</b>	<b>0</b>
Net change in fund balance	340,327	308,505	-	960,270	(599,737)	360,534	0
<b>FUND BALANCE, BEGINNING</b>	<b>2,482,613</b>	<b>2,822,940</b>	<b>3,131,445</b>	<b>3,131,445</b>	<b>-</b>	<b>3,131,445</b>	<b>3,491,979</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 2,822,940</b>	<b>\$ 3,131,445</b>	<b>\$ 3,131,445</b>	<b>\$ 4,091,715</b>	<b>\$ (599,737)</b>	<b>\$ 3,491,979</b>	<b>\$ 3,491,979</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2021	\$ 3,491,979
Net Change in Fund Balance - Fiscal Year 2021	0
Reserves - Fiscal Year 2021 Additions	0
<b>Total Funds Available (Estimated) - 9/30/21</b>	<b>3,491,979</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

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

***Assigned Fund Balance***

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

<b>Total Allocation of Available Funds</b>	<b><u>1,220,979</u></b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 2,271,000</u></b>
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**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

<b>EXPENDITURES</b>
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**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.

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

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU JUNE-2020	PROJECTED JULY- SEP-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
<b>REVENUES</b>							
Interest - Investments	\$ 1,045	\$ 2,112	\$ 125	\$ 1,978	\$ 659	\$ 2,637	\$ 1,500
Special Assmnts- Tax Collector	66,483	62,997	57,746	57,746	-	57,746	56,138
Special Assmnts- Discounts	(4,278)	(4,305)	(2,310)	(2,134)	-	(2,134)	(2,246)
Capital Improvement	53,319	53,313	-	-	-	-	-
Gate Bar Code/Remotes	533	552	-	323	-	323	-
<b>TOTAL REVENUES</b>	<b>117,102</b>	<b>114,669</b>	<b>55,561</b>	<b>57,913</b>	<b>659</b>	<b>58,572</b>	<b>55,392</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	1,557	1,334	1,155	1,112	-	1,112	1,123
Misc-Credit Card Fees	13	14	15	10	-	10	15
<b>Total Administrative</b>	<b>1,570</b>	<b>1,348</b>	<b>1,170</b>	<b>1,122</b>	<b>-</b>	<b>1,122</b>	<b>1,138</b>
<i>Right of Way</i>							
Communication - Teleph - Field	2,815	2,849	2,831	2,949	983	3,932	2,831
Electricity - Streetlighting	6,048	5,521	8,585	4,099	1,366	5,465	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	6,082	13,618	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
<b>Total Right of Way</b>	<b>40,635</b>	<b>48,379</b>	<b>54,391</b>	<b>17,845</b>	<b>18,979</b>	<b>36,824</b>	<b>54,254</b>
<b>TOTAL EXPENDITURES</b>	<b>42,205</b>	<b>49,727</b>	<b>55,561</b>	<b>18,967</b>	<b>18,979</b>	<b>37,946</b>	<b>55,392</b>
Excess (deficiency) of revenues Over (under) expenditures	74,897	64,942	-	38,946	(18,320)	20,626	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	74,897	64,942	-	38,946	(18,320)	20,626	-
<b>FUND BALANCE, BEGINNING</b>	<b>169,316</b>	<b>244,213</b>	<b>309,155</b>	<b>309,155</b>	<b>-</b>	<b>309,155</b>	<b>329,781</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 244,213</b>	<b>\$ 309,155</b>	<b>\$ 309,155</b>	<b>\$ 348,101</b>	<b>\$ (18,320)</b>	<b>\$ 329,781</b>	<b>\$ 329,781</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2021	\$ 329,781
Net Change in Fund Balance - Fiscal Year 2021	-
Reserves - Fiscal Year 2021 Additions	15,273
<b>Total Funds Available (Estimated) - 9/30/21</b>	<b>345,054</b>

**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 <sup>(1)</sup>
Reserves - Roadways Prior Years	76,365
Reserves - Roadways FY 2020	15,273
Reserves - Roadways FY 2021	15,273
Subtotal	<u>116,940</u>

<b>Total Allocation of Available Funds</b>	<b>120,568</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 224,485</u></b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

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

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

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU JUNE-2020	PROJECTED JULY- SEP-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
<b>REVENUES</b>							
Interest - Investments	\$ 233	\$ 201	\$ 40	\$ 147	49	\$ 196	\$ 150
Special Assmnts- Tax Collector	18,174	18,172	18,174	18,174	-	18,174	18,057
Special Assmnts- Discounts	(649)	(673)	(727)	(672)	-	(672)	(722)
<b>TOTAL REVENUES</b>	<b>17,758</b>	<b>17,700</b>	<b>17,487</b>	<b>17,649</b>	<b>49</b>	<b>17,698</b>	<b>17,485</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	236	208	363	350	-	350	361
<b>Total Administrative</b>	<b>236</b>	<b>208</b>	<b>363</b>	<b>350</b>	<b>-</b>	<b>350</b>	<b>361</b>
<i>Right of Way</i>							
R&M-Streetlights	18,283	18,242	17,124	13,579	4,526	\$ 18,105	17,124
<b>Total Right of Way</b>	<b>18,283</b>	<b>18,242</b>	<b>17,124</b>	<b>13,579</b>	<b>4,526</b>	<b>18,105</b>	<b>17,124</b>
<b>TOTAL EXPENDITURES</b>	<b>18,519</b>	<b>18,450</b>	<b>17,487</b>	<b>13,929</b>	<b>4,526</b>	<b>18,455</b>	<b>17,485</b>
Excess (deficiency) of revenues Over (under) expenditures	(761)	(750)	-	3,720	(4,477)	(757)	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(761)	(750)	-	3,720	(4,477)	(757)	-
<b>FUND BALANCE, BEGINNING</b>	<b>24,050</b>	<b>23,289</b>	<b>22,539</b>	<b>22,539</b>	<b>-</b>	<b>22,539</b>	<b>21,782</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 23,289</b>	<b>\$ 22,539</b>	<b>\$ 22,539</b>	<b>\$ 26,259</b>	<b>\$ (4,477)</b>	<b>\$ 21,782</b>	<b>\$ 21,782</b>



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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2021	\$ 21,782
Net Change in Fund Balance - Fiscal Year 2021	-
Reserves - Fiscal Year 2021 Additions	-
<b>Total Funds Available (Estimated) - 9/30/21</b>	<b>21,782</b>

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

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

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	4,371 <sup>(1)</sup>
Subtotal	<u>4,371</u>

<b>Total Allocation of Available Funds</b>	<b>8,414</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b>\$ <u><u>13,367</u></u></b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

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

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU JUNE-2020	PROJECTED JULY- SEP-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
<b>REVENUES</b>							
Interest - Investments	\$ 208	\$ 316	\$ 42	\$ 235	\$ 78	\$ 313	\$ 250
Special Assmnts- Tax Collector	9,166	3,842	3,842	3,842	-	3,842	5,842
Special Assmnts- Discounts	(327)	(142)	(154)	(142)	-	(142)	(234)
Gate Bar Code/Remotes	65	130	-	69	-	69	-
<b>TOTAL REVENUES</b>	<b>9,112</b>	<b>4,146</b>	<b>3,730</b>	<b>4,004</b>	<b>78</b>	<b>4,082</b>	<b>5,858</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	119	44	77	74	-	74	117
Misc-Credit Card Fees	1	2	5	2	-	2	5
<b>Total Administrative</b>	<b>120</b>	<b>46</b>	<b>82</b>	<b>76</b>	<b>-</b>	<b>76</b>	<b>122</b>
<i>Right of Way</i>							
Communication - Teleph - Field	1,958	1,875	1,980	1,350	450	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	223	277	500	500
Reserve - Roadways	-	-	1,843	-	-	-	1,834
<b>Total Right of Way</b>	<b>6,566</b>	<b>4,522</b>	<b>9,886</b>	<b>9,997</b>	<b>1,481</b>	<b>11,478</b>	<b>11,973</b>
<b>TOTAL EXPENDITURES</b>	<b>6,686</b>	<b>4,568</b>	<b>9,968</b>	<b>10,073</b>	<b>1,481</b>	<b>11,554</b>	<b>12,095</b>
Excess (deficiency) of revenues Over (under) expenditures	2,426	(422)	(6,238)	(6,069)	(1,403)	(7,472)	(6,237)
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	(6,238)	-	-	-	(6,237)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(6,238)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,237)</b>
Net change in fund balance	2,426	(422)	(6,238)	(6,069)	(1,403)	(7,472)	(6,237)
<b>FUND BALANCE, BEGINNING</b>	<b>34,134</b>	<b>36,560</b>	<b>36,138</b>	<b>36,138</b>	<b>-</b>	<b>36,138</b>	<b>28,666</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 36,560</b>	<b>\$ 36,138</b>	<b>\$ 29,900</b>	<b>\$ 30,069</b>	<b>\$ (1,403)</b>	<b>\$ 28,666</b>	<b>\$ 22,429</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2021	\$ 28,666
Net Change in Fund Balance - Fiscal Year 2021	(6,237)
Reserves - Fiscal Year 2021 Additions	1,834
<b>Total Funds Available (Estimated) - 9/30/21</b>	<b>24,264</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	20
Subtotal	<u>20</u>

***Assigned Fund Balance***

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

<b>Total Allocation of Available Funds</b>	<b>18,356</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b>\$ 5,908</b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

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

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

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU JUNE-2020	PROJECTED JULY- SEP-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
<b>REVENUES</b>							
Interest - Investments	\$ 75	\$ 205	\$ 10	\$ 195	\$ 65	\$ 260	\$ 150
Special Assmnts- Tax Collector	6,956	6,955	6,956	6,956	-	6,956	6,807
Special Assmnts- Discounts	(248)	(257)	(278)	(257)	-	(257)	(272)
<b>TOTAL REVENUES</b>	<b>6,783</b>	<b>6,903</b>	<b>6,688</b>	<b>6,894</b>	<b>65</b>	<b>6,959</b>	<b>6,685</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	90	80	139	134	-	134	136
<b>Total Administrative</b>	<b>90</b>	<b>80</b>	<b>139</b>	<b>134</b>	<b>-</b>	<b>134</b>	<b>136</b>
<i>Right of Way</i>							
R&M - General	-	-	5,000	-	5,000	5,000	5,000
Reserve - Roadways	-	-	1,549	-	-	-	1,549
<b>Total Right of Way</b>	<b>-</b>	<b>-</b>	<b>6,549</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>6,549</b>
<b>TOTAL EXPENDITURES</b>	<b>90</b>	<b>80</b>	<b>6,688</b>	<b>134</b>	<b>5,000</b>	<b>5,134</b>	<b>6,685</b>
Excess (deficiency) of revenues							
Over (under) expenditures	6,693	6,823	-	6,760	(4,935)	1,825	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	6,693	6,823	-	6,760	(4,935)	1,825	-
<b>FUND BALANCE, BEGINNING</b>	<b>16,972</b>	<b>23,665</b>	<b>30,488</b>	<b>30,488</b>	<b>-</b>	<b>30,488</b>	<b>32,313</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 23,665</b>	<b>\$ 30,488</b>	<b>\$ 30,488</b>	<b>\$ 37,248</b>	<b>\$ (4,935)</b>	<b>\$ 32,313</b>	<b>\$ 32,313</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2021	\$ 32,313
Net Change in Fund Balance - Fiscal Year 2021	-
Reserves - Fiscal Year 2021 Additions	1,549
<b>Total Funds Available (Estimated) - 9/30/21</b>	<b>33,862</b>

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

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

<b>Total Unassigned (undesignated) Cash</b>	<b><u><u>\$ 20,184</u></u></b>
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**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 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU JUNE-2020	PROJECTED JULY- SEP-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
<b>REVENUES</b>							
Interest - Investments	\$ 2,334	\$ 3,090	\$ 500	\$ 2,312	\$ 771	\$ 3,083	\$ 500
Special Assmnts- Tax Collector	300,624	300,588	300,625	300,626	-	300,626	300,625
Special Assmnts- Discounts	(10,735)	(11,127)	(12,025)	(11,111)	-	(11,111)	(12,025)
Gate Bar Code/Remotes	2,527	2,084	-	1,643	-	1,643	-
<b>TOTAL REVENUES</b>	<b>294,750</b>	<b>294,635</b>	<b>289,100</b>	<b>293,470</b>	<b>771</b>	<b>294,241</b>	<b>289,100</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	3,906	3,448	6,012	5,790	-	5,790	6,013
Misc-Credit Card Fees	70	68	120	53	-	53	120
<b>Total Administrative</b>	<b>3,976</b>	<b>3,516</b>	<b>6,132</b>	<b>5,843</b>	<b>-</b>	<b>5,843</b>	<b>6,133</b>
<i>Right of Way</i>							
Contracts-Security Services	164,216	176,458	160,000	133,569	44,523	178,092	160,000
Contracts-Pest Control	200	240	240	140	60	200	240
Communication - Teleph - Field	1,986	1,863	3,000	1,563	521	2,084	3,000
Insurance - General Liability	777	773	856	713	-	713	855
R&M-General	49,747	58,693	21,760	24,790	8,263	33,053	21,760
R&M-Gate	8,737	3,860	10,000	4,181	1,394	5,575	10,000
R&M-Streetlights	52,107	51,479	52,000	38,171	12,724	50,895	52,000
Cap Outlay - Signage	-	-	-	7,700	-	7,700	-
Reserve - Roadways	-	-	44,112	-	-	-	44,112
<b>Total Right of Way</b>	<b>277,770</b>	<b>293,366</b>	<b>291,968</b>	<b>210,827</b>	<b>67,485</b>	<b>278,312</b>	<b>291,967</b>
<b>TOTAL EXPENDITURES</b>	<b>281,746</b>	<b>296,882</b>	<b>298,100</b>	<b>216,670</b>	<b>67,485</b>	<b>284,155</b>	<b>298,100</b>
Excess (deficiency) of revenues Over (under) expenditures	13,004	(2,247)	(9,000)	76,800	(66,714)	10,086	(9,000)
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	(9,000)	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(9,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	13,004	(2,247)	(9,000)	76,800	(66,714)	10,086	-
<b>FUND BALANCE, BEGINNING</b>	<b>344,284</b>	<b>357,288</b>	<b>355,041</b>	<b>355,041</b>	<b>-</b>	<b>355,041</b>	<b>365,127</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 357,288</b>	<b>\$ 355,041</b>	<b>\$ 346,041</b>	<b>\$ 431,841</b>	<b>\$ (66,714)</b>	<b>\$ 365,127</b>	<b>\$ 365,127</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2021	\$ 365,127
Net Change in Fund Balance - Fiscal Year 2021	-
Reserves - Fiscal Year 2021 Additions	44,112
<b>Total Funds Available (Estimated) - 9/30/21</b>	<b>409,239</b>

**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 <sup>(1)</sup>
Reserves - Roadways Prior Years	233,256
Reserves - Roadways FY 2020	44,112
Reserves - Roadways FY 2021	44,112
Subtotal	<u>384,977</u>

<b>Total Allocation of Available Funds</b>	<b>392,402</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b>\$ 16,837</b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

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

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

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU JUNE-2020	PROJECTED JULY- SEP-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
<b>REVENUES</b>							
Interest - Investments	\$ 348	\$ 506	\$ 80	\$ 414	\$ 138	\$ 552	\$ 300
Special Assmnts- Tax Collector	16,463	16,417	16,417	16,417	-	16,417	16,152
Special Assmnts- Discounts	(588)	(608)	(658)	(607)	-	(607)	(646)
Gate Bar Code/Remotes	229	98	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>16,452</b>	<b>16,413</b>	<b>15,839</b>	<b>16,224</b>	<b>138</b>	<b>16,362</b>	<b>15,806</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	214	188	328	316	-	316	323
Misc-Credit Card Fees	6	2	10	-	-	-	10
<b>Total Administrative</b>	<b>220</b>	<b>190</b>	<b>338</b>	<b>316</b>	<b>-</b>	<b>316</b>	<b>333</b>
<i>Right of Way</i>							
Communication - Teleph - Field	1,406	1,342	1,450	1,119	373	1,492	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	4,228	1,409	5,637	5,800
Reserve - Roadways	-	-	3,106	-	-	-	3,106
<b>Total Right of Way</b>	<b>11,539</b>	<b>10,752</b>	<b>15,501</b>	<b>9,035</b>	<b>6,082</b>	<b>15,117</b>	<b>15,473</b>
<b>TOTAL EXPENDITURES</b>	<b>11,759</b>	<b>10,942</b>	<b>15,839</b>	<b>9,351</b>	<b>6,082</b>	<b>15,433</b>	<b>15,806</b>
Excess (deficiency) of revenues Over (under) expenditures	4,693	5,471	-	6,873	(5,944)	929	0
Net change in fund balance	4,693	5,471	-	6,873	(5,944)	929	0
<b>FUND BALANCE, BEGINNING</b>	53,867	58,560	64,031	64,031	-	64,031	64,960
<b>FUND BALANCE, ENDING</b>	<b>\$ 58,560</b>	<b>\$ 64,031</b>	<b>\$ 64,031</b>	<b>\$ 70,904</b>	<b>\$ (5,944)</b>	<b>\$ 64,960</b>	<b>\$ 64,960</b>



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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2021	\$ 64,960
Net Change in Fund Balance - Fiscal Year 2021	0
Reserves - Fiscal Year 2021 Additions	3,106
<b>Total Funds Available (Estimated) - 9/30/21</b>	<b>68,066</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	800
Subtotal	<u>800</u>

***Assigned Fund Balance***

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

<b>Total Allocation of Available Funds</b>	<b>43,086</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b>\$ <u>24,980</u></b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

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

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

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU JUNE-2020	PROJECTED JULY- SEP-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
<b>REVENUES</b>							
Interest - Investments	\$ 1,131	\$ 38	\$ 300	\$ 2	\$ -	\$ 2	\$ -
Special Assmnts- Tax Collector	119,005	118,990	119,005	119,005	-	119,005	235,000
Special Assmnts- Discounts	(4,250)	(4,407)	(4,760)	(4,398)	-	(4,398)	(9,400)
<b>TOTAL REVENUES</b>	<b>115,886</b>	<b>114,621</b>	<b>114,545</b>	<b>114,609</b>	<b>-</b>	<b>114,609</b>	<b>225,600</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	1,546	1,368	2,380	2,292	-	2,292	4,700
<b>Total Administrative</b>	<b>1,546</b>	<b>1,368</b>	<b>2,380</b>	<b>2,292</b>	<b>-</b>	<b>2,292</b>	<b>4,700</b>
<i>Right of Way</i>							
R&M-General	-	-	-	8,130	-	8,130	-
R&M-Streetlights	103,489	106,313	99,900	75,823	29,078	104,901	105,000
Capital Outlay	130,679	-	-	-	-	-	-
Reserve - Roadways	2,499	-	12,265	-	-	-	7,967
<b>Total Right of Way</b>	<b>236,667</b>	<b>106,313</b>	<b>112,165</b>	<b>83,953</b>	<b>29,078</b>	<b>113,031</b>	<b>112,967</b>
<b>TOTAL EXPENDITURES</b>	<b>238,213</b>	<b>107,681</b>	<b>114,545</b>	<b>86,245</b>	<b>29,078</b>	<b>115,323</b>	<b>117,667</b>
Excess (deficiency) of revenues							
Over (under) expenditures	(122,327)	6,940	-	28,364	(29,078)	(714)	107,933
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	107,933
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107,933</b>
Net change in fund balance	(122,327)	6,940	-	28,364	(29,078)	(714)	107,933
<b>FUND BALANCE, BEGINNING</b>	<b>112,305</b>	<b>(10,022)</b>	<b>(3,082)</b>	<b>(3,082)</b>	<b>-</b>	<b>(3,082)</b>	<b>(3,796)</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ (10,022)</b>	<b>\$ (3,082)</b>	<b>\$ (3,082)</b>	<b>\$ 25,282</b>	<b>\$ (29,078)</b>	<b>\$ (3,796)</b>	<b>\$ 104,137</b>

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

**AVAILABLE FUNDS**

	<b><u>Amount</u></b>
Beginning Fund Balance - Fiscal Year 2021	\$ (3,796)
Net Change in Fund Balance - Fiscal Year 2021	107,933
Reserves - Fiscal Year 2021 Additions	7,967
<b>Total Funds Available (Estimated) - 9/30/21</b>	<b>112,104</b>

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

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

***Assigned Fund Balance***

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

<b>Total Allocation of Available Funds</b>	<b>110,257</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 1,847</u></b>
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**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 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU JUNE-2020	PROJECTED JULY- SEP-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
<b>REVENUES</b>							
Interest - Investments	\$ 128	\$ 115	\$ 90	\$ 100	\$ 33	\$ 133	\$ 90
Special Assmnts- Tax Collector	7,847	7,776	7,777	7,777	-	7,777	7,778
Special Assmnts- Discounts	(280)	(288)	(310)	(287)	-	(287)	(311)
<b>TOTAL REVENUES</b>	<b>7,695</b>	<b>7,603</b>	<b>7,557</b>	<b>7,590</b>	<b>33</b>	<b>7,623</b>	<b>7,557</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	102	89	156	150	-	150	156
<b>Total Administrative</b>	<b>102</b>	<b>89</b>	<b>156</b>	<b>150</b>	<b>-</b>	<b>150</b>	<b>156</b>
<i>Right of Way</i>							
R&M-Streetlights	5,028	5,201	4,999	3,736	1,245	4,981	4,999
Capital Outlay	6,878	-	-	-	-	-	-
Reserve - Roadways	-	-	2,402	-	-	-	2,402
<b>Total Right of Way</b>	<b>11,906</b>	<b>5,201</b>	<b>7,401</b>	<b>3,736</b>	<b>1,245</b>	<b>4,981</b>	<b>7,401</b>
<b>TOTAL EXPENDITURES</b>	<b>12,008</b>	<b>5,290</b>	<b>7,557</b>	<b>3,886</b>	<b>1,245</b>	<b>5,131</b>	<b>7,557</b>
Excess (deficiency) of revenues Over (under) expenditures	(4,313)	2,313	-	3,704	(1,212)	2,492	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(4,313)	2,313	-	3,704	(1,212)	2,492	-
<b>FUND BALANCE, BEGINNING</b>	<b>17,547</b>	<b>13,234</b>	<b>15,547</b>	<b>15,547</b>	<b>-</b>	<b>15,547</b>	<b>18,039</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 13,234</b>	<b>\$ 15,547</b>	<b>\$ 15,547</b>	<b>\$ 19,251</b>	<b>\$ (1,212)</b>	<b>\$ 18,039</b>	<b>\$ 18,039</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2021	\$ 18,039
Net Change in Fund Balance - Fiscal Year 2021	-
Reserves - Fiscal Year 2021 Additions	2,402
<b>Total Funds Available (Estimated) - 9/30/21</b>	<b>20,441</b>

***Assigned Fund Balance***

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

<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 4,963</u></b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

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

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

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

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU JUNE-2020	PROJECTED JULY- SEP-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
<b>REVENUES</b>							
Interest - Investments	\$ 883	\$ 1,442	\$ 150	\$ 1,234	\$ 411	\$ 1,645	\$ 800
Special Assmnts- Tax Collector	26,617	26,614	26,617	26,617	-	26,617	25,926
Special Assmnts- Discounts	(951)	(985)	(1,065)	(984)	-	(984)	(1,037)
Gate Bar Code/Remotes	459	195	-	198	-	198	-
<b>TOTAL REVENUES</b>	<b>27,008</b>	<b>27,266</b>	<b>25,702</b>	<b>27,065</b>	<b>411</b>	<b>27,476</b>	<b>25,689</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	346	305	532	513	-	513	519
Misc-Credit Card Fees	12	4	25	5	-	5	25
<b>Total Administrative</b>	<b>358</b>	<b>309</b>	<b>557</b>	<b>518</b>	<b>-</b>	<b>518</b>	<b>544</b>
<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	2,030	2,371	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	1,052	351	1,403	1,272
Reserve - Roadways	-	-	9,973	-	-	-	9,973
<b>Total Right of Way</b>	<b>5,414</b>	<b>2,411</b>	<b>25,145</b>	<b>5,081</b>	<b>9,014</b>	<b>14,095</b>	<b>25,145</b>
<b>TOTAL EXPENDITURES</b>	<b>5,772</b>	<b>2,720</b>	<b>25,702</b>	<b>5,599</b>	<b>9,014</b>	<b>14,613</b>	<b>25,689</b>
Excess (deficiency) of revenues Over (under) expenditures	21,236	24,546	-	21,466	(8,602)	12,864	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	21,236	24,546	-	21,466	(8,602)	12,864	-
<b>FUND BALANCE, BEGINNING</b>	<b>145,505</b>	<b>166,741</b>	<b>191,287</b>	<b>191,287</b>	<b>-</b>	<b>191,287</b>	<b>204,151</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 166,741</b>	<b>\$ 191,287</b>	<b>\$ 191,287</b>	<b>\$ 212,753</b>	<b>\$ (8,602)</b>	<b>\$ 204,151</b>	<b>\$ 204,151</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2021	\$ 204,151
Net Change in Fund Balance - Fiscal Year 2021	-
Reserves - Fiscal Year 2021 Additions	9,973
<b>Total Funds Available (Estimated) - 9/30/21</b>	<b>214,124</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Assigned Fund Balance***

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

<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 93,889</u></b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

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

# **Westchase**

Community Development District

## **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%