

**WESTCHASE**  
Community Development District

***Annual Operating Budget***

Fiscal Year 2022

Version 3 - Approved Budget  
(Approved 6/1/2021)

Prepared by:



**Table of Contents****General Fund Budget**

General Fund 001	Pages 1 - 3
Allocation of Reserves - Exhibit "A"	Page 4
Narrative - Administrative and Maintenance	Pages 5 - 10
General Fund 002 Harbor Links	Page 11
Allocation of Reserves - Exhibit "B"	Page 12
General Fund 003 The Enclave	Page 13
Allocation of Reserves - Exhibit "C"	Page 14
General Fund 004 Saville Row	Page 15
Allocation of Reserves - Exhibit "D"	Page 16
General Fund 005 Commercial Road	Page 17
Allocation of Reserves - Exhibit "E"	Page 18
General Fund 102 The Greens	Page 19
Allocation of Reserves - Exhibit "F"	Page 20
General Fund 103 Stonebridge	Page 21
Allocation of Reserves - Exhibit "G"	Page 22
General Fund 104 West Park Village (323,4,5A,6)	Page 23
Allocation of Reserves - Exhibit "H"	Page 24
General Fund 105 West Park Village (324 - C5)	Page 25
Allocation of Reserves - Exhibit "I"	Page 26
General Fund 106 Vineyards	Page 27
Allocation of Reserves - Exhibit "J"	Page 28

**Other Supporting Documents**

Assessments Schedule	Pages 29-34
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# **Westchase**

Community Development District

## **Operating Budget**

Fiscal Year 2022

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2022 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2019	FY 2020	BUDGET	THRU	MAY-	PROJECTED	BUDGET
			FY 2021	APR-2021	SEP-2021	FY 2021	FY 2022
<b>REVENUES</b>							
Interest - Investments	\$ 24,459	\$ 25,524	\$ 15,000	\$ 5,779	\$ 4,128	\$ 9,907	\$ 11,000
Interest - Tax Collector	1,008	808	-	93	-	93	-
Special Assmnts- Tax Collector	2,698,370	2,708,385	2,699,206	2,576,663	122,543	2,699,206	2,695,264
Special Assmnts- Delinquents	-	486	-	-	-	-	-
Special Assmnts- Discounts	(99,883)	(99,386)	(107,968)	(98,742)	-	(98,742)	(107,811)
Disposition of Fixed Assets	7,500	-	-	-	-	-	-
Other Miscellaneous Revenues	8,739	9,524	-	4,656	-	4,656	-
Pavilion Rental	11,017	6,759	4,000	1,994	-	1,994	4,000
<b>TOTAL REVENUES</b>	<b>2,651,210</b>	<b>2,652,100</b>	<b>2,610,238</b>	<b>2,490,443</b>	<b>126,671</b>	<b>2,617,114</b>	<b>2,602,453</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
P/R-Board of Supervisors	15,400	12,000	19,000	7,800	10,000	17,800	19,000
FICA Taxes	1,178	918	1,454	597	765	1,362	1,454
ProfServ-Dissemination Agent	-	2,000	-	-	-	-	-
ProfServ-Engineering	32,383	66,475	46,500	43,630	31,164	74,794	53,500
ProfServ-Legal Services	102,012	107,662	105,000	71,636	51,169	122,805	105,000
ProfServ-Mgmt Consulting Serv	111,552	113,349	116,858	68,167	48,692	116,858	120,130
ProfServ-Recording Secretary	10,231	8,533	11,000	4,205	3,004	7,209	11,000
Auditing Services	7,500	7,500	7,592	7,500	-	7,500	7,500
Postage and Freight	927	1,131	1,200	420	700	1,120	1,200
Insurance - General Liability	35,549	32,707	35,978	39,182	-	39,182	43,100
Printing and Binding	871	323	600	21	279	300	300
Legal Advertising	4,999	11,866	6,500	1,976	3,911	5,887	6,500
Misc-Assessmnt Collection Cost	30,956	27,665	50,569	49,558	2,451	52,009	46,205
Misc-Credit Card Fees	396	193	350	72	51	123	350
Misc-Contingency	6,019	30	100	-	100	100	100
Office Supplies	110	-	550	-	-	-	50
Annual District Filing Fee	175	175	175	175	-	175	175
<b>Total Administrative</b>	<b>360,258</b>	<b>392,527</b>	<b>403,426</b>	<b>294,939</b>	<b>152,286</b>	<b>447,224</b>	<b>415,564</b>
<i>Flood Control/Stormwater Mgmt</i>							
Contracts-Lake and Wetland	118,000	118,000	118,000	68,833	49,167	118,000	118,000
Contracts-Fountain	7,020	7,020	7,020	4,010	3,520	7,530	7,020
R&M-Aquascaping	28,294	9,606	15,000	14,770	10,550	25,320	15,000
R&M-Drainage	23,816	19,505	28,000	13,199	9,428	22,627	28,000
R&M-Fountain	1,749	6,641	3,000	28,845	3,000	31,845	3,000
R&M-Lake Erosion	-	-	-	-	-	-	-
Impr - Lake Bank Restoration	-	75,194	-	-	-	-	-
Capital Outlay - Lake	-	27,601	-	-	-	-	-
<b>Total Flood Control/Stormwater Mgmt</b>	<b>178,879</b>	<b>263,567</b>	<b>171,020</b>	<b>129,657</b>	<b>75,665</b>	<b>205,322</b>	<b>171,020</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2022 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2019	FY 2020	BUDGET FY 2021	THRU APR-2021	MAY- SEP-2021	PROJECTED FY 2021	BUDGET FY 2022
<b>Right of Way</b>							
Payroll-Salaries	199,817	199,077	198,246	138,907	59,339	198,246	208,159
Payroll-Benefits	59,522	70,158	62,454	58,000	4,454	62,454	62,454
Payroll - Overtime	20,488	20,265	17,500	14,287	3,213	17,500	17,500
Payroll - Bonus	13,495	10,500	35,883	10,500	25,383	35,883	35,883
FICA Taxes	27,047	26,865	28,221	18,422	7,885	26,307	28,979
Contracts-Police	135,121	137,030	145,000	84,851	60,180	145,031	145,000
Contracts-Other Services	19,560	21,560	19,560	11,410	8,150	19,560	19,560
Contracts-Landscape	525,608	571,172	562,608	336,931	225,677	562,608	562,608
Contracts-Mulch	147,592	147,592	147,592	73,796	73,796	147,592	147,592
Contracts-Plant Replacement	53,137	58,293	76,719	37,171	36,542	73,713	73,626
Contracts-Road Cleaning	9,988	8,351	11,135	7,357	3,778	11,135	11,135
Contracts-Security Alarms	641	836	641	338	340	678	681
Contracts-Pest Control	726	576	540	336	240	576	540
Contracts-Other Landscape	5,760	480	-	-	-	-	-
Fuel, Gasoline and Oil	13,620	9,452	13,000	5,654	4,039	9,693	13,000
Communication - Teleph - Field	4,544	4,812	5,000	3,325	2,375	5,700	5,000
Utility - General	24,208	21,637	23,275	13,391	9,565	22,956	23,275
Utility - Reclaimed Water	4,950	3,502	10,000	2,541	6,815	9,356	10,000
Insurance - General Liability	3,403	3,123	3,435	3,722	-	3,722	4,094
R&M-General	34,896	42,618	42,500	15,865	23,332	39,197	42,500
R&M-Equipment	9,521	8,264	8,000	5,588	2,412	8,000	8,000
R&M-Grounds	196,706	101,074	102,800	89,985	12,815	102,800	80,000
R&M-Irrigation	61,263	59,102	75,000	29,100	35,786	64,886	75,000
R&M-Sidewalks	4,641	15,195	15,616	6,409	4,578	10,987	15,616
R&M-Signage	1,020	8,961	6,000	2,708	3,292	6,000	6,000
R&M-Walls and Signage	34,083	14,540	32,500	18,344	23,103	41,447	32,500
Misc-Holiday Decor	12,493	7,696	10,000	15,370	-	15,370	10,000
Misc-Hurricane Expense	14,625	-	-	-	-	-	-
Misc-Taxes (Streetlights)	35,670	34,076	34,076	34,076	-	34,076	34,076
Misc-Contingency	2,510	5,614	5,000	1,170	3,830	5,000	5,000
Office Supplies	615	1,535	3,500	1,197	2,303	3,500	3,500
Cleaning Services	560	837	-	4,003	2,750	6,753	6,600
Op Supplies - General	5,369	4,920	6,000	1,114	4,886	6,000	6,000
Op Supplies - Uniforms	408	260	600	260	340	600	600
Supplies - Misc.	5,019	141	600	-	600	600	600
Subscriptions and Memberships	2,738	1,435	400	3,045	300	3,345	400
Conference and Seminars	-	320	1,000	-	1,000	1,000	1,000
Cap Outlay - Vehicles	53,642	-	-	-	-	-	-
Cap Outlay	7,130	15,155	-	-	-	-	-
<b>Total Right of Way</b>	<b>1,752,136</b>	<b>1,637,024</b>	<b>1,704,401</b>	<b>1,049,173</b>	<b>653,098</b>	<b>1,702,271</b>	<b>1,696,478</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2022 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2019	FY 2020	BUDGET	THRU	MAY-	PROJECTED	BUDGET
	FY 2019	FY 2020	FY 2021	APR-2021	SEP-2021	FY 2021	FY 2022
<b>Common Area</b>							
R&M-General	13,473	11,685	17,000	19,452	13,894	33,346	17,000
R&M-Boardwalks	-	-	700	-	700	700	700
R&M-Brick Pavers	-	-	1,200	-	1,200	1,200	1,200
R&M-Grounds	440	2,100	1,500	1,102	398	1,500	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	7,209	6,732	7,391	4,285	3,061	7,346	7,391
Impr - Park	16,350	-	301,300	-	-	-	289,300
Impr - Landscape	-	-	-	49,890	50,110	100,000	-
<b>Total Common Area</b>	<b>51,432</b>	<b>20,517</b>	<b>331,391</b>	<b>74,729</b>	<b>71,663</b>	<b>146,392</b>	<b>319,391</b>
<b>TOTAL EXPENDITURES</b>	<b>2,342,705</b>	<b>2,313,635</b>	<b>2,610,238</b>	<b>1,548,498</b>	<b>952,712</b>	<b>2,501,209</b>	<b>2,602,453</b>
Excess (deficiency) of revenues							
Over (under) expenditures	308,505	338,465	-	941,945	(826,041)	115,905	(0)
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund Transfer - In	-	100,541	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>100,541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>
Net change in fund balance	308,505	439,006	-	941,945	(826,041)	115,905	(0)
<b>FUND BALANCE, BEGINNING</b>	<b>2,822,944</b>	<b>3,131,449</b>	<b>3,570,455</b>	<b>3,570,455</b>	<b>-</b>	<b>3,570,455</b>	<b>3,686,360</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 3,131,449</b>	<b>\$ 3,570,455</b>	<b>\$ 3,570,455</b>	<b>\$ 4,512,400</b>	<b>\$ (826,041)</b>	<b>\$ 3,686,360</b>	<b>\$ 3,686,360</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2022	\$ 3,686,360
Net Change in Fund Balance - Fiscal Year 2022	(0)
Reserves - Fiscal Year 2022 Additions	-
<b>Total Funds Available (Estimated) - 9/30/22</b>	<b>3,686,360</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	\$ 5,524
Subtotal	<u>5,524</u>

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	650,613 <sup>(1)</sup>
Reserves - Erosion Control	60,000
Reserves - Roadways Prior Years	<u>502,031</u>
Subtotal	<u>1,212,644</u>

<b>Total Allocation of Available Funds</b>	<b>1,218,168</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 2,468,191</u></b>
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(1) Represents approximately 3 months of budgeted expenditures.

**Budget Narrative**  
Fiscal Year 2022**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 \$88 hourly appearance fee, \$5.75 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 2022

**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 2022**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 \$76,719 per year for seasonal plant installation per contract specifications.

**Budget Narrative**  
Fiscal Year 2022

**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 2022

**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 2022

<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 2022 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU APR-2021	PROJECTED MAY- SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
<b>REVENUES</b>							
Interest - Investments	\$ 2,112	\$ 2,502	\$ 1,500	\$ 564	\$ 403	\$ 967	\$ 1,000
Special Assmnts- Tax Collector	62,997	57,746	56,138	55,268	870	56,138	56,138
Special Assmnts- Discounts	(4,305)	(2,134)	(2,246)	(2,118)	-	(2,118)	(2,246)
Capital Improvement	53,313	-	-	-	-	-	-
Gate Bar Code/Remotes	552	388	-	226	-	226	-
<b>TOTAL REVENUES</b>	<b>114,669</b>	<b>58,502</b>	<b>55,392</b>	<b>53,940</b>	<b>1,273</b>	<b>55,213</b>	<b>54,892</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	1,334	671	1,122	1,063	17	1,080	1,123
Misc-Credit Card Fees	14	13	15	9	-	9	15
<b>Total Administrative</b>	<b>1,348</b>	<b>684</b>	<b>1,137</b>	<b>1,072</b>	<b>17</b>	<b>1,089</b>	<b>1,138</b>
<i>Right of Way</i>							
Communication - Teleph - Field	2,849	3,794	2,831	1,754	1,253	3,007	3,300
Electricity - Streetlighting	5,521	5,337	8,585	3,181	2,319	5,500	5,500
Insurance - General Liability	1,511	1,387	1,526	1,665	-	1,665	1,832
R&M-General	25,179	6,372	19,700	10,657	9,043	19,700	19,700
R&M-Gate	13,319	4,677	6,340	2,948	3,392	6,340	6,340
Reserve - Roadways	-	-	15,273	-	-	-	17,083
<b>Total Right of Way</b>	<b>48,379</b>	<b>21,567</b>	<b>54,255</b>	<b>20,205</b>	<b>16,007</b>	<b>36,212</b>	<b>53,755</b>
<b>TOTAL EXPENDITURES</b>	<b>49,727</b>	<b>22,251</b>	<b>55,392</b>	<b>21,277</b>	<b>16,024</b>	<b>37,301</b>	<b>54,892</b>
Excess (deficiency) of revenues Over (under) expenditures	64,942	36,251	-	32,663	(14,751)	17,912	-
<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	64,942	36,251	-	32,663	(14,751)	17,912	-
<b>FUND BALANCE, BEGINNING</b>	<b>244,213</b>	<b>309,155</b>	<b>345,406</b>	<b>345,406</b>	<b>-</b>	<b>345,406</b>	<b>363,318</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 309,155</b>	<b>\$ 345,406</b>	<b>\$ 345,406</b>	<b>\$ 378,069</b>	<b>\$ (14,751)</b>	<b>\$ 363,318</b>	<b>\$ 363,318</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2022	\$ 363,318
Net Change in Fund Balance - Fiscal Year 2022	-
Reserves - Fiscal Year 2022 Additions	17,083
<b>Total Funds Available (Estimated) - 9/30/22</b>	<b>380,402</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

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

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating	9,452 <sup>(1)</sup>
Reserves - Roadways Prior Years	91,638
Reserves - Roadways FY 2021	15,273
Reserves - Roadways FY 2022	17,083
Subtotal	<u>123,994</u>

<b>Total Allocation of Available Funds</b>	<b>137,074</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 243,328</u></b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2026
Anticipated Replacement Costs	\$ 168,000.00
Anticipated Reserve	\$ 168,000.00

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2022	\$ 20,849
Net Change in Fund Balance - Fiscal Year 2022	0
Reserves - Fiscal Year 2022 Additions	-
<b>Total Funds Available (Estimated) - 9/30/22</b>	<b>20,849</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>12,435</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 2022 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU APR-2021	PROJECTED MAY- SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
<b>REVENUES</b>							
Interest - Investments	\$ 316	\$ 297	\$ 250	\$ 40	\$ 29	\$ 69	\$ 65
Special Assmnts- Tax Collector	3,842	3,842	5,842	5,752	90	5,842	5,842
Special Assmnts- Discounts	(142)	(142)	(234)	(220)	-	(220)	(234)
Gate Bar Code/Remotes	130	69	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>4,146</b>	<b>4,066</b>	<b>5,858</b>	<b>5,572</b>	<b>119</b>	<b>5,691</b>	<b>5,673</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	44	45	117	111	2	113	117
Misc-Credit Card Fees	2	2	5	-	-	-	5
<b>Total Administrative</b>	<b>46</b>	<b>47</b>	<b>122</b>	<b>111</b>	<b>2</b>	<b>113</b>	<b>122</b>
<i>Right of Way</i>							
Communication - Teleph - Field	1,875	1,800	1,980	1,050	750	1,800	1,800
Insurance - General Liability	404	2,309	2,540	2,743	-	2,743	3,017
R&M-General	-	3,250	1,500	-	-	-	1,500
R&M-Gate	1,935	8,023	3,619	1,210	160	1,370	1,500
R&M-Streetlights	308	293	500	167	144	311	500
Reserve - Roadways	-	-	1,834	-	-	-	2,160
<b>Total Right of Way</b>	<b>4,522</b>	<b>15,675</b>	<b>11,973</b>	<b>5,170</b>	<b>1,054</b>	<b>6,224</b>	<b>10,477</b>
<b>TOTAL EXPENDITURES</b>	<b>4,568</b>	<b>15,722</b>	<b>12,095</b>	<b>5,281</b>	<b>1,056</b>	<b>6,337</b>	<b>10,599</b>
Excess (deficiency) of revenues Over (under) expenditures	(422)	(11,656)	(6,237)	291	(938)	(647)	(4,926)
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	(6,237)	-	-	-	(4,926)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(6,237)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,926)</b>
Net change in fund balance	(422)	(11,656)	(6,237)	291	(938)	(647)	(4,926)
<b>FUND BALANCE, BEGINNING</b>	<b>36,559</b>	<b>36,137</b>	<b>24,481</b>	<b>24,481</b>	<b>-</b>	<b>24,481</b>	<b>23,834</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 36,137</b>	<b>\$ 24,481</b>	<b>\$ 18,244</b>	<b>\$ 24,772</b>	<b>\$ (938)</b>	<b>\$ 23,834</b>	<b>\$ 18,908</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2022 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU APR-2021	PROJECTED MAY- SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
<b>REVENUES</b>							
Interest - Investments	\$ 201	\$ 185	\$ 150	\$ 36	26	\$ 62	\$ 150
Special Assmnts- Tax Collector	18,172	18,174	18,057	17,777	280	18,057	18,057
Special Assmnts- Discounts	(673)	(672)	(722)	(681)	-	(681)	(722)
<b>TOTAL REVENUES</b>	<b>17,700</b>	<b>17,687</b>	<b>17,485</b>	<b>17,132</b>	<b>306</b>	<b>17,438</b>	<b>17,485</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	208	211	361	342	6	348	361
<b>Total Administrative</b>	<b>208</b>	<b>211</b>	<b>361</b>	<b>342</b>	<b>6</b>	<b>348</b>	<b>361</b>
<i>Right of Way</i>							
R&M-Streetlights	18,242	18,056	17,124	10,616	7,584	\$ 18,200	17,124
<b>Total Right of Way</b>	<b>18,242</b>	<b>18,056</b>	<b>17,124</b>	<b>10,616</b>	<b>7,584</b>	<b>18,200</b>	<b>17,124</b>
<b>TOTAL EXPENDITURES</b>	<b>18,450</b>	<b>18,267</b>	<b>17,485</b>	<b>10,958</b>	<b>7,590</b>	<b>18,548</b>	<b>17,485</b>
Excess (deficiency) of revenues Over (under) expenditures	(750)	(580)	-	6,174	(7,284)	(1,110)	(0)
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	(0)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>
Net change in fund balance	(750)	(580)	-	6,174	(7,284)	(1,110)	0
<b>FUND BALANCE, BEGINNING</b>	<b>23,289</b>	<b>22,539</b>	<b>21,959</b>	<b>21,959</b>	<b>-</b>	<b>21,959</b>	<b>20,849</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 22,539</b>	<b>\$ 21,959</b>	<b>\$ 21,959</b>	<b>\$ 28,133</b>	<b>\$ (7,284)</b>	<b>\$ 20,849</b>	<b>\$ 20,849</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2022	\$ 23,834
Net Change in Fund Balance - Fiscal Year 2022	(4,926)
Reserves - Fiscal Year 2022 Additions	2,160
<b>Total Funds Available (Estimated) - 9/30/22</b>	<b>21,068</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	\$ 20
Subtotal	<u>20</u>

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	2,110 <sup>(1)</sup>
Reserves - Roadways Prior Years	13,936
Reserves - Roadways FY 2021	1,834
Reserves - Roadways FY 2022	2,160
Subtotal	<u>20,040</u>

<b>Total Allocation of Available Funds</b>	<b>20,060</b>
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<b>Total Unassigned (undesignated) Cash</b>	<u><u>\$ 1,009</u></u>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2029
Anticipated Replacement Costs	\$ 30,890.40
Anticipated Reserve Balance	\$ 30,890.40

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2022 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU APR-2021	PROJECTED MAY- SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
<b>REVENUES</b>							
Interest - Investments	\$ 205	\$ 247	\$ 150	\$ 61	\$ 44	\$ 105	\$ 150
Special Assmnts- Tax Collector	6,955	6,956	6,807	6,702	105	6,807	5,520
Special Assmnts- Discounts	(257)	(257)	(272)	(257)	-	(257)	(221)
<b>TOTAL REVENUES</b>	<b>6,903</b>	<b>6,946</b>	<b>6,685</b>	<b>6,506</b>	<b>149</b>	<b>6,655</b>	<b>5,449</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	80	81	136	129	2	131	110
<b>Total Administrative</b>	<b>80</b>	<b>81</b>	<b>136</b>	<b>129</b>	<b>2</b>	<b>131</b>	<b>110</b>
<i>Right of Way</i>							
R&M - General	-	-	5,000	-	5,000	5,000	5,000
Reserve - Roadways	-	-	1,549	-	-	-	339
<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>5,339</b>
<b>TOTAL EXPENDITURES</b>	<b>80</b>	<b>81</b>	<b>6,685</b>	<b>129</b>	<b>5,002</b>	<b>5,131</b>	<b>5,449</b>
Excess (deficiency) of revenues							
Over (under) expenditures	6,823	6,865	-	6,377	(4,854)	1,523	-
<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	6,823	6,865	-	6,377	(4,854)	1,523	-
<b>FUND BALANCE, BEGINNING</b>	<b>23,664</b>	<b>30,487</b>	<b>37,352</b>	<b>37,352</b>	<b>-</b>	<b>37,352</b>	<b>38,875</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 30,487</b>	<b>\$ 37,352</b>	<b>\$ 37,352</b>	<b>\$ 43,729</b>	<b>\$ (4,854)</b>	<b>\$ 38,875</b>	<b>\$ 38,875</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2022	\$ 38,875
Net Change in Fund Balance - Fiscal Year 2022	-
Reserves - Fiscal Year 2022 Additions	339
<b>Total Funds Available (Estimated) - 9/30/22</b>	<b>39,214</b>

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

Operating Reserves - First Quarter Operating Capital	\$ 1,278 <sup>(1)</sup>
Reserves - Roadways Prior Years	10,845
Reserves - Roadways FY 2021	1,549
Reserves - Roadways FY 2022	339
Subtotal	<u>14,010</u>
<b>Total Allocation of Available Funds</b>	<b>14,010</b>

**Total Unassigned (undesignated) Cash** \$ 25,204

**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2032
Anticipated Replacement Costs balance	\$ 15,780.00
Current Budgeted Reserve Balance	\$ 15,780.00

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2022 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU APR-2021	PROJECTED MAY- SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
<b>REVENUES</b>							
Interest - Investments	\$ 3,090	\$ 2,913	\$ 500	\$ 591	\$ 422	\$ 1,013	\$ 500
Special Assmnts- Tax Collector	300,588	300,626	300,625	295,968	4,657	300,625	344,186
Special Assmnts- Discounts	(11,127)	(11,111)	(12,025)	(11,342)	-	(11,342)	(13,767)
Gate Bar Code/Remotes	2,084	2,727	-	1,591	-	1,591	-
<b>TOTAL REVENUES</b>	<b>294,635</b>	<b>295,155</b>	<b>289,100</b>	<b>286,808</b>	<b>5,079</b>	<b>291,887</b>	<b>330,919</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	3,448	3,494	6,013	5,693	93	5,786	6,884
Misc-Credit Card Fees	68	91	120	56	24	80	80
<b>Total Administrative</b>	<b>3,516</b>	<b>3,585</b>	<b>6,133</b>	<b>5,749</b>	<b>117</b>	<b>5,866</b>	<b>6,964</b>
<i>Right of Way</i>							
Contracts-Security Services	176,458	177,676	160,000	106,584	76,131	182,715	176,200
Contracts-Pest Control	240	240	240	140	100	240	240
Communication - Teleph - Field	1,863	2,086	3,000	1,227	876	2,103	2,100
Insurance - General Liability	773	713	855	931	-	931	1,024
R&M-General	58,693	43,079	21,760	15,909	11,364	27,273	21,760
R&M-Gate	3,860	6,125	10,000	11,784	775	12,559	10,000
R&M-Streetlights	51,479	50,682	52,000	29,978	21,413	51,391	52,000
Cap Outlay - Signage	-	20,455	-	-	-	-	-
Reserve - Roadways	-	-	44,112	-	-	-	60,631
<b>Total Right of Way</b>	<b>293,366</b>	<b>301,056</b>	<b>291,967</b>	<b>166,553</b>	<b>110,659</b>	<b>277,212</b>	<b>323,955</b>
<b>TOTAL EXPENDITURES</b>	<b>296,882</b>	<b>304,641</b>	<b>298,100</b>	<b>172,302</b>	<b>110,776</b>	<b>283,078</b>	<b>330,919</b>
Excess (deficiency) of revenues							
Over (under) expenditures	(2,247)	(9,486)	(9,000)	114,506	(105,697)	8,809	-
<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	(2,247)	(9,486)	(9,000)	114,506	(105,697)	8,809	-
<b>FUND BALANCE, BEGINNING</b>	<b>357,287</b>	<b>355,040</b>	<b>345,554</b>	<b>345,554</b>	<b>-</b>	<b>345,554</b>	<b>354,363</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 355,040</b>	<b>\$ 345,554</b>	<b>\$ 336,554</b>	<b>\$ 460,060</b>	<b>\$ (105,697)</b>	<b>\$ 354,363</b>	<b>\$ 354,363</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2022	\$ 354,363
Net Change in Fund Balance - Fiscal Year 2022	-
Reserves - Fiscal Year 2022 Additions	60,631
<b>Total Funds Available (Estimated) - 9/30/22</b>	<b>414,994</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	29,570 <sup>(1)</sup>
Reserves - Roadways Prior Years	273,256
Reserves - Roadways FY 2021	44,112
Reserves - Roadways FY 2022	60,631
Subtotal	<u>377,999</u>

<b>Total Allocation of Available Funds</b>	<b>414,994</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u><u>\$ 0</u></u></b>
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**Notes**

(1) **Should** represent approximately 3 months of budgeted expenditures: \$67,547.

Anticipated Replacement Year	2033
Anticipated Replacement Costs	\$ 1,044,939.60
Anticipated Reserve Balance	\$ 1,044,939.60

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2022 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU APR-2021	PROJECTED MAY- SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
<b>REVENUES</b>							
Interest - Investments	\$ 506	\$ 522	\$ 300	\$ 113	\$ 81	\$ 194	\$ 300
Special Assmnts- Tax Collector	16,417	16,417	16,152	15,902	250	16,152	16,056
Special Assmnts- Discounts	(608)	(607)	(646)	(609)	-	(609)	(642)
Gate Bar Code/Remotes	98	-	-	97			-
<b>TOTAL REVENUES</b>	<b>16,413</b>	<b>16,332</b>	<b>15,806</b>	<b>15,503</b>	<b>331</b>	<b>15,737</b>	<b>15,713</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	188	191	323	306	5	311	321
Misc-Credit Card Fees	2	-	10	1	-	1	10
<b>Total Administrative</b>	<b>190</b>	<b>191</b>	<b>333</b>	<b>307</b>	<b>5</b>	<b>312</b>	<b>331</b>
<i>Right of Way</i>							
Communication - Teleph - Field	1,342	1,493	1,450	877	626	1,503	1,450
Insurance - General Liability	314	288	317	343	-	343	377
R&M-General	1,600	3,400	1,000	-	500	500	1,000
R&M-Gate	1,860	369	3,800	837	598	1,435	3,800
R&M-Streetlights	5,636	5,557	5,800	3,153	2,252	5,405	5,800
Reserve - Roadways	-	-	3,106	-	-	-	2,955
<b>Total Right of Way</b>	<b>10,752</b>	<b>11,107</b>	<b>15,473</b>	<b>5,210</b>	<b>3,976</b>	<b>9,186</b>	<b>15,382</b>
<b>TOTAL EXPENDITURES</b>	<b>10,942</b>	<b>11,298</b>	<b>15,806</b>	<b>5,517</b>	<b>3,981</b>	<b>9,498</b>	<b>15,713</b>
Excess (deficiency) of revenues Over (under) expenditures	5,471	5,034	-	9,986	(3,651)	6,238	-
Net change in fund balance	5,471	5,034	-	9,986	(3,651)	6,238	-
<b>FUND BALANCE, BEGINNING</b>	58,561	64,032	69,066	69,066	-	69,066	75,304
<b>FUND BALANCE, ENDING</b>	<b>\$ 64,032</b>	<b>\$ 69,066</b>	<b>\$ 69,066</b>	<b>\$ 79,052</b>	<b>\$ (3,651)</b>	<b>\$ 75,304</b>	<b>\$ 75,304</b>



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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2022	\$ 75,304
Net Change in Fund Balance - Fiscal Year 2022	-
Reserves - Fiscal Year 2022 Additions	2,955
<b>Total Funds Available (Estimated) - 9/30/22</b>	<b>78,259</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	800
Subtotal	<u>800</u>

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	\$ 3,190 <sup>(1)</sup>
Reserves - Roadways Prior Years	36,005
Reserves - Roadways FY 2021	3,106
Reserves - Roadways FY 2022	2,955
Subtotal	<u>42,066</u>

<b>Total Allocation of Available Funds</b>	<b>46,055</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 32,204</u></b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2031
Anticipated Replacement Costs	\$ 65,704.80
Anticipated Reserve Balance	\$ 65,704.80

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2022 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU APR-2021	PROJECTED MAY- SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
<b>REVENUES</b>							
Interest - Investments	\$ 38	\$ 2	\$ -	\$ 2	\$ -	\$ 2	\$ -
Special Assmnts- Tax Collector	118,990	119,005	235,000	231,360	3,640	235,000	126,326
Special Assmnts- Discounts	(4,407)	(4,398)	(9,400)	(8,866)	-	(8,866)	(5,053)
<b>TOTAL REVENUES</b>	<b>114,621</b>	<b>114,609</b>	<b>225,600</b>	<b>222,496</b>	<b>3,640</b>	<b>226,136</b>	<b>121,273</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	1,368	1,383	4,700	4,450	73	4,523	2,527
<b>Total Administrative</b>	<b>1,368</b>	<b>1,383</b>	<b>4,700</b>	<b>4,450</b>	<b>73</b>	<b>4,523</b>	<b>2,527</b>
<i>Right of Way</i>							
R&M-General	-	8,130	-	-	-	-	-
R&M-Streetlights	106,313	99,945	105,000	59,891	43,238	103,129	105,000
Reserve - Roadways	-	-	7,967	-	-	-	13,746
<b>Total Right of Way</b>	<b>106,313</b>	<b>108,075</b>	<b>112,967</b>	<b>59,891</b>	<b>43,238</b>	<b>103,129</b>	<b>118,746</b>
<b>TOTAL EXPENDITURES</b>	<b>107,681</b>	<b>109,458</b>	<b>117,667</b>	<b>64,341</b>	<b>43,311</b>	<b>107,652</b>	<b>121,273</b>
Excess (deficiency) of revenues Over (under) expenditures	6,940	5,151	107,933	158,155	(39,671)	118,484	-
<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>107,933</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	6,940	5,151	107,933	158,155	(39,671)	118,484	-
<b>FUND BALANCE, BEGINNING</b>	<b>(10,022)</b>	<b>(3,082)</b>	<b>2,069</b>	<b>2,069</b>	<b>-</b>	<b>2,069</b>	<b>120,553</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ (3,082)</b>	<b>\$ 2,069</b>	<b>\$ 110,002</b>	<b>\$ 160,224</b>	<b>\$ (39,671)</b>	<b>\$ 120,553</b>	<b>\$ 120,553</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2022	\$ 120,553
Net Change in Fund Balance - Fiscal Year 2022	-
Reserves - Fiscal Year 2022 Additions	13,746
<b>Total Funds Available (Estimated) - 9/30/22</b>	<b>134,299</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	26,882 <sup>(1)</sup>
Reserves - Roadways FY Prior Year	44,000
Reserves - Roadways FY 2021	7,967
Reserves - Roadways FY 2022	13,746
Subtotal	<u>65,713</u>

<b>Total Allocation of Available Funds</b>	<b>111,195</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 23,105</u></b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2028
Anticipated Replacement Costs	\$ 148,189.20
Anticipated Reserve Balance	\$ 148,189.20

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2022 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU APR-2021	PROJECTED MAY- SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
<b>REVENUES</b>							
Interest - Investments	\$ 115	\$ 126	\$ 90	\$ 28	\$ 20	\$ 48	\$ 90
Special Assmnts- Tax Collector	7,776	7,777	7,778	7,658	120	7,778	7,778
Special Assmnts- Discounts	(288)	(287)	(311)	(293)	-	(293)	(311)
<b>TOTAL REVENUES</b>	<b>7,603</b>	<b>7,616</b>	<b>7,557</b>	<b>7,393</b>	<b>140</b>	<b>7,533</b>	<b>7,557</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	89	90	156	147	2	149	156
<b>Total Administrative</b>	<b>89</b>	<b>90</b>	<b>156</b>	<b>147</b>	<b>2</b>	<b>149</b>	<b>156</b>
<i>Right of Way</i>							
R&M-Streetlights	5,201	4,968	4,999	2,919	2,085	5,004	4,999
Capital Outlay	-	-	-	-	-	-	-
Reserve - Roadways	-	-	2,402	-	-	-	2,402
<b>Total Right of Way</b>	<b>5,201</b>	<b>4,968</b>	<b>7,401</b>	<b>2,919</b>	<b>2,085</b>	<b>5,004</b>	<b>7,401</b>
<b>TOTAL EXPENDITURES</b>	<b>5,290</b>	<b>5,058</b>	<b>7,557</b>	<b>3,066</b>	<b>2,087</b>	<b>5,153</b>	<b>7,557</b>
Excess (deficiency) of revenues Over (under) expenditures	2,313	2,558	-	4,327	(1,947)	2,380	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	2,313	2,558	-	4,327	(1,947)	2,380	-
<b>FUND BALANCE, BEGINNING</b>	<b>13,234</b>	<b>15,547</b>	<b>18,105</b>	<b>18,105</b>	<b>-</b>	<b>18,105</b>	<b>20,485</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 15,547</b>	<b>\$ 18,105</b>	<b>\$ 18,105</b>	<b>\$ 22,432</b>	<b>\$ (1,947)</b>	<b>\$ 20,485</b>	<b>\$ 20,485</b>

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

**AVAILABLE FUNDS**

	<b>Amount</b>
Beginning Fund Balance - Fiscal Year 2022	\$ 20,485
Net Change in Fund Balance - Fiscal Year 2022	-
Reserves - Fiscal Year 2022 Additions	2,402
<b>Total Funds Available (Estimated) - 9/30/22</b>	<b>22,887</b>

***Assigned Fund Balance***

Operating Reserves - First Quarter Operating Capital	\$ 1,289 <sup>(1)</sup>
Reserves - Roadways Prior Years	11,787
Reserves - Roadways FY 2021	2,402
Reserves - Roadways FY 2022	2,402
Subtotal	<u>16,591</u>
<b>Total Allocation of Available Funds</b>	<b>17,880</b>

**Total Unassigned (undesignated) Cash** **\$ 5,007**

**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

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 2022 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ACTUAL FY 2020	ADOPTED BUDGET FY 2021	ACTUAL THRU APR-2021	PROJECTED MAY- SEP-2021	TOTAL PROJECTED FY 2021	ANNUAL BUDGET FY 2022
<b>REVENUES</b>							
Interest - Investments	\$ 1,442	\$ 1,556	\$ 800	\$ 347	\$ 248	\$ 595	\$ 500
Special Assmnts- Tax Collector	26,614	26,617	25,926	25,524	402	25,926	25,447
Special Assmnts- Discounts	(985)	(984)	(1,037)	(978)	-	(978)	(1,018)
Gate Bar Code/Remotes	195	295	-	65	-	65	-
<b>TOTAL REVENUES</b>	<b>27,266</b>	<b>27,484</b>	<b>25,689</b>	<b>24,958</b>	<b>650</b>	<b>25,608</b>	<b>24,929</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	305	309	519	491	8	499	509
Misc-Credit Card Fees	4	9	25	-	-	-	10
<b>Total Administrative</b>	<b>309</b>	<b>318</b>	<b>544</b>	<b>491</b>	<b>8</b>	<b>499</b>	<b>519</b>
<i>Right of Way</i>							
Communication - Teleph - Field	-	-	1,150	-	-	-	-
Insurance - General Liability	315	291	349	392	-	392	431
R&M-General	-	2,030	4,401	-	4,401	4,401	5,551
R&M-Drainage	-	650	3,000	1,805	1,195	3,000	3,000
R&M-Gate	834	2,390	5,000	4,417	583	5,000	5,000
Misc-Internet Services	1,262	1,412	1,272	849	606	1,455	1,500
Reserve - Roadways	-	-	9,973	-	-	-	8,928
<b>Total Right of Way</b>	<b>2,411</b>	<b>6,773</b>	<b>25,145</b>	<b>7,463</b>	<b>6,785</b>	<b>14,248</b>	<b>24,410</b>
<b>TOTAL EXPENDITURES</b>	<b>2,720</b>	<b>7,091</b>	<b>25,689</b>	<b>7,954</b>	<b>6,793</b>	<b>14,747</b>	<b>24,929</b>
Excess (deficiency) of revenues Over (under) expenditures	24,546	20,393	-	17,004	(6,144)	10,860	-
<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	24,546	20,393	-	17,004	(6,144)	10,860	-
<b>FUND BALANCE, BEGINNING</b>	<b>166,740</b>	<b>191,286</b>	<b>211,679</b>	<b>211,679</b>	<b>-</b>	<b>211,679</b>	<b>222,539</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 191,286</b>	<b>\$ 211,679</b>	<b>\$ 211,679</b>	<b>\$ 228,683</b>	<b>\$ (6,144)</b>	<b>\$ 222,539</b>	<b>\$ 222,539</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2022	\$ 222,539
Net Change in Fund Balance - Fiscal Year 2022	-
Reserves - Fiscal Year 2022 Additions	8,928
<b>Total Funds Available (Estimated) - 9/30/22</b>	<b>231,467</b>

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

Operating Reserves - First Quarter Operating Capital	\$ 4,000 <sup>(1)</sup>
Reserves - Roadways Prior Years	106,333
Reserves - Roadways FY 2021	9,973
Reserves - Roadways FY 2022	8,928
Subtotal	<u>125,234</u>
<b>Total Allocation of Available Funds</b>	<b>129,234</b>

<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 102,233</u></b>
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**Notes**

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2033
Anticipated Replacement Costs	\$ 214,509.60
Anticipated Reserve Balance	\$ 214,509.60

# **Westchase**

Community Development District

## **Supporting Budget Schedules**

Fiscal Year 2022



**WESTCHASE**

Community Development District

## Comparison of Assessment Rates

### Fiscal Year 2022 vs. Fiscal Year 2021

Section	Detail	Name	Units	Debt Service			General Fund		
				FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change
104		Wycliffe	30	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
110	65'	Bennington	108	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
110	70'	Woodbay	163	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
111		Berkley Square	122	\$0.00	\$0.00	n/a	\$343.31	\$343.31	0.00%
115		Glenfield	101	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
117		Keswick Forest	64	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
121		Shopping Center	9.9	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
122		Shopping Center	7.24	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
201		Glenclyff	48	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
203		Harbor Links	109	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
205		Harbor Links Estates	63	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
211		The Enclave	108	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
214		Saville Rowe	36	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
225		Ayshire	49	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
227		Cheshire	81	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
229		Derbyshire	105	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
123/125		Epic Properties	400	\$0.00	\$0.00	n/a	\$343.31	\$343.31	0.00%
221/223		Radcliffe	154	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
231a		7/11	1.17	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
231b		Primrose	1.27	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
231c		Professional Center	1.82	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
235/240		Professional Center	5.54	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
Remax Real Estate		Remax Real Estate	0.53	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
Golf Course		Golf Course	61.1	\$0.00	\$0.00	n/a	\$90.20	\$87.70	2.85%

# WESTCHASE

Community Development District

## Comparison of Assessment Rates Fiscal Year 2022 vs. Fiscal Year 2021

Section	Detail	Name	Units	Debt Service			General Fund		
				FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change
302		Greensprings	60	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
303		Greencrest	54	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
304		Greenhedges	53	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
305		Greenmont	41	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
306		Greendale	59	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
307		Greenpoint	153	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
322	50'	Village Green	10	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
322	60'	Village Green	67	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
322	TH	Village Green	13	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
323	50'	Westpark Village	77	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
323	60'	Westpark Village	10	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
323	Dplx/Villa	Westpark Village	38	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
323	TH	Westpark Village	37	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
324	TH(80')	Westpark Village	22	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
324	TH(115')	Westpark Village	22	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
324	Dplx/Villa	Westpark Village	24	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
324	50'	Westpark Village	40	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
324	60'	Westpark Village	6	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
325A	TH	Westpark Village	50	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
326	TH(80')	Westpark Village	22	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
326	Dplx/Villa	Westpark Village	30	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
326	50'	Westpark Village	17	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
370		Castleford	69	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
371	65'	Stamford	61	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
372	70'	Baybridge	102	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
373		Wakesbridge	86	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
374		Abbotsford	40	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
375		Chelmsford	100	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
376		Brentford	85	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
377		Kingsford	132	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
378		Stockbridge	68	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
411		Sturbridge	47	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
412		Stonebridge	66	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
414		Woodbridge	40	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
430		Vineyards	120	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%

# WESTCHASE

Community Development District

## Comparison of Assessment Rates Fiscal Year 2022 vs. Fiscal Year 2021

Section	Detail	Name	Units	Debt Service			General Fund		
				FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change
Cavendish	TH	Cavendish	90	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
Gables Residential III		Gables Residential III	615	\$0.00	\$0.00	n/a	\$343.31	\$343.31	0.00%
Arlington Park Condos		Arlington Park Condos	76	\$0.00	\$0.00	n/a	\$343.31	\$343.31	0.00%
Gables Commercial		Gables Commercial	0.94	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
419		Kids R Kids	1.73	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
446/1		CVS	1.42	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
446/2		Applebees	1.04	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
446/3		Burger King	1.69	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
446/4		Office	2	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
324C-5		Residential	51	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
324C-6		Ave @ Westchase	1.74	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
326D-3		Ave @ Westchase	0.57	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
326D-4		Ave @ Westchase	3.24	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
		David Weekly Homes	36	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
332		Morton Plant Mease	2.74	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%

# WESTCHASE

## Community Development District

Section	Detail	Special Funds			Security Fund			Total Assessments per Unit		
		FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change
104		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
110	65'	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
110	70'	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
111		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$343.31	\$343.31	0.00%
115		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
117		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
121		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
122		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
201		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
203		\$326.38	\$326.38	0.00%	\$0.00	\$0.00	n/a	\$810.62	\$811.80	-0.14%
205		\$326.38	\$326.38	0.00%	\$0.00	\$0.00	n/a	\$810.62	\$811.80	-0.14%
211		\$167.19	\$167.20	0.00%	\$0.00	\$0.00	n/a	\$651.43	\$652.61	-0.18%
214		\$162.27	\$162.27	0.00%	\$0.00	\$0.00	n/a	\$646.51	\$647.69	-0.18%
225		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
227		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
229		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
123/125		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$343.31	\$343.31	0.00%
221/223		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
231a		\$1,295.68	\$1,597.89	-18.91%	\$0.00	\$0.00	n/a	\$16,261.02	\$16,567.67	-1.85%
231b		\$1,295.68	\$1,597.89	-18.91%	\$0.00	\$0.00	n/a	\$16,261.02	\$16,567.67	-1.85%
231c		\$1,295.68	\$1,597.89	-18.91%	\$0.00	\$0.00	n/a	\$16,261.02	\$16,567.67	-1.85%
235/240		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
Remax Real Estate		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
Golf Course		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$90.20	\$87.70	2.85%

# WESTCHASE

## Community Development District

Section	Detail	Special Funds			Security Fund			Total Assessments per Unit		
		FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change
302		\$674.87	\$589.46	14.49%	\$0.00	\$0.00	n/a	\$1,159.11	\$1,074.87	7.84%
303		\$674.87	\$589.46	14.49%	\$0.00	\$0.00	n/a	\$1,159.11	\$1,074.87	7.84%
304		\$674.87	\$589.46	14.49%	\$0.00	\$0.00	n/a	\$1,159.11	\$1,074.87	7.84%
305		\$674.87	\$589.46	14.49%	\$0.00	\$0.00	n/a	\$1,159.11	\$1,074.87	7.84%
306		\$674.87	\$589.46	14.49%	\$0.00	\$0.00	n/a	\$1,159.11	\$1,074.87	7.84%
307		\$674.87	\$589.46	14.49%	\$0.00	\$0.00	n/a	\$1,159.11	\$1,074.87	7.84%
322	50'	\$674.87	\$589.46	14.49%	\$0.00	\$0.00	n/a	\$1,159.11	\$1,074.87	7.84%
322	60'	\$674.87	\$589.46	14.49%	\$0.00	\$0.00	n/a	\$1,159.11	\$1,074.87	7.84%
322	TH	\$674.87	\$589.46	14.49%	\$0.00	\$0.00	n/a	\$1,159.11	\$1,074.87	7.84%
323	50'	\$260.47	\$484.54	-46.24%	\$0.00	\$0.00	n/a	\$744.70	\$969.95	-23.22%
323	60'	\$260.47	\$484.54	-46.24%	\$0.00	\$0.00	n/a	\$744.70	\$969.95	-23.22%
323	Dplx/Villa	\$260.47	\$484.54	-46.24%	\$0.00	\$0.00	n/a	\$744.70	\$969.95	-23.22%
323	TH	\$260.47	\$484.54	-46.24%	\$0.00	\$0.00	n/a	\$744.70	\$969.95	-23.22%
324	TH(80')	\$260.47	\$484.54	-46.24%	\$0.00	\$0.00	n/a	\$744.70	\$969.95	-23.22%
324	TH(115')	\$260.47	\$484.54	-46.24%	\$0.00	\$0.00	n/a	\$744.70	\$969.95	-23.22%
324	Dplx/Villa	\$260.47	\$484.54	-46.24%	\$0.00	\$0.00	n/a	\$744.70	\$969.95	-23.22%
324	50'	\$260.47	\$484.54	-46.24%	\$0.00	\$0.00	n/a	\$744.70	\$969.95	-23.22%
324	60'	\$260.47	\$484.54	-46.24%	\$0.00	\$0.00	n/a	\$744.70	\$969.95	-23.22%
325A	TH	\$260.47	\$484.54	-46.24%	\$0.00	\$0.00	n/a	\$744.70	\$969.95	-23.22%
326	TH(80')	\$260.47	\$484.54	-46.24%	\$0.00	\$0.00	n/a	\$744.70	\$969.95	-23.22%
326	Dplx/Villa	\$260.47	\$484.54	-46.24%	\$0.00	\$0.00	n/a	\$744.70	\$969.95	-23.22%
326	50'	\$260.47	\$484.54	-46.24%	\$0.00	\$0.00	n/a	\$744.70	\$969.95	-23.22%
370		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
371	65'	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
372	70'	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
373		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
374		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
375		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
376		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
377		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
378		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
411		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
412		\$243.27	\$244.73	-0.60%	\$0.00	\$0.00	n/a	\$727.50	\$730.15	-0.36%
414		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
430		\$212.05	\$216.05	-1.85%	\$0.00	\$0.00	n/a	\$696.29	\$701.46	-0.74%

# WESTCHASE

## Community Development District

Section	Detail	Special Funds			Security Fund			Total Assessments per Unit		
		FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change	FY 2022	FY 2021	Percent Change
Cavendish	TH	\$260.47	\$484.54	-46.24%	\$0.00	\$0.00	n/a	\$744.70	\$969.95	-23.22%
Gables Residential III		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$343.31	\$343.31	0.00%
Arlington Park Condos		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$343.31	\$343.31	0.00%
Gables Commercial		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
419		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
446/1		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
446/2		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
446/3		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
446/4		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
324C-5		\$152.50	\$152.50	0.00%	\$0.00	\$0.00	n/a	\$636.74	\$637.92	-0.18%
324C-6		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
326D-3		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
326D-4		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%
		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$484.24	\$485.41	-0.24%
332		\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$14,965.34	\$14,969.78	-0.03%