

WESTCHASE
Community Development District

Annual Operating Budget
Fiscal Year 2024

Version 4 - Adopted Budget
(Adopted on 8/8/23)

Prepared by:



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Westchase
Community Development District

Operating Budget
Fiscal Year 2024

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL		ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET FY 2023	THRU JUN-2023	JUL- SEP-2023	PROJECTED FY 2023	BUDGET FY 2024
REVENUES							
Interest - Investments	\$ 9,391	\$ 6,650	\$ 6,000	\$ 76,375	\$ 25,458	\$ 101,833	\$ 26,000
Interest - Tax Collector	93	23	-	1,372	-	1,372	-
Lease Revenue	-	3,483	-	-	-	-	-
Special Assmnts- Tax Collector	2,617,206	2,695,263	2,711,482	2,711,482	-	2,711,482	3,067,021
Special Assmnts- Discounts	(97,599)	(100,243)	(108,461)	(99,239)	-	(99,239)	(122,681)
Other Miscellaneous Revenues	3,920	8,611	-	3,008	-	3,008	-
Pavilion Rental	5,454	13,428	4,000	13,598	1,000	14,598	4,000
Insurance Reimbursements	-	18,467	-	-	-	-	-
TOTAL REVENUES	2,538,465	2,645,682	2,613,021	2,706,596	26,458	2,733,054	2,974,340
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	12,200	16,800	19,000	13,200	3,000	16,200	19,000
FICA Taxes	1,056	1,285	1,454	1,010	230	1,240	1,454
ProfServ-Dissemination Agent	2,000	-	-	-	-	-	-
ProfServ-Engineering	68,687	84,868	53,500	38,258	53,561	91,819	53,500
ProfServ-Legal Services	127,255	77,868	105,000	57,938	57,938	115,876	105,000
ProfServ-Mgmt Consulting Serv	116,858	120,130	123,734	92,801	30,935	123,735	123,734
ProfServ-Recording Secretary	7,836	10,938	11,000	9,292	3,097	12,389	11,000
Auditing Services	7,500	7,700	7,700	9,800	-	9,800	7,900
Postage and Freight	1,271	600	1,200	515	572	1,087	600
Insurance - General Liability	39,182	40,157	40,373	42,969	-	42,969	42,969
Printing and Binding	236	262	300	157	143	300	300
Legal Advertising	8,802	6,092	6,500	2,646	3,854	6,500	6,500
Misc-Assessmnt Collection Cost	29,832	31,559	46,530	52,245	-	52,245	58,840
Misc-Credit Card Fees	193	468	350	472	157	629	750
Misc-Contingency	-	1,500	1,600	2,256	100	2,356	1,600
Office Supplies	-	-	50	-	50	50	25
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	423,083	400,402	418,466	323,734	153,637	477,370	433,347
<i>Flood Control/Stormwater</i>							
Contracts-Lake and Wetland	118,000	118,000	118,000	88,500	29,500	118,000	118,000
Contracts-Fountain	7,020	7,710	8,100	6,615	2,205	8,820	8,820
R&M-Aquascaping	15,043	26,445	15,000	2,500	12,500	15,000	15,000
R&M-Drainage	33,026	25,937	27,280	45,151	-	45,151	26,560
R&M-Fountain	30,183	7,294	6,000	8,271	2,757	11,028	6,000
R&M-Lake Erosion	-	-	-	-	-	-	-
Total Flood Control/Stormwater	203,272	185,386	174,380	151,037	46,962	197,999	174,380

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET FY 2023	THRU JUN-2023	JUL- SEP-2023	PROJECTED FY 2023	BUDGET FY 2024
<i>Right of Way</i>							
Payroll-Salaries	229,542	225,740	237,143	180,307	66,136	246,443	246,443
Payroll-Benefits	90,878	132,603	95,834	115,518	23,219	138,737	95,834
Payroll - Overtime	23,946	25,667	17,500	23,473	7,824	31,297	17,500
Payroll - Bonus	11,000	9,500	35,883	10,000	25,883	35,883	35,883
FICA Taxes	30,073	30,650	31,196	24,331	8,758	33,089	31,908
Prof-Landscape Architect	-	4,007	-	18,894	-	18,894	-
Contracts-Police	142,222	153,731	143,000	115,556	31,299	146,855	143,000
Contracts-Other Services	19,560	17,930	19,560	17,670	4,890	22,560	19,560
Contracts-Landscape	569,101	557,208	562,608	417,906	139,302	557,208	557,208
Contracts-Mulch	147,592	147,592	147,592	147,592	-	147,592	147,592
Contracts-Plant Replacement	55,799	74,515	74,515	74,515	-	74,515	74,515
Contracts-Road Cleaning	8,749	7,556	9,843	6,562	3,281	9,843	9,843
Contracts-Security Alarms	673	668	671	383	321	704	671
Contracts-Pest Control	576	576	576	436	144	580	576
Fuel, Gasoline and Oil	12,560	15,492	13,000	10,878	3,626	14,504	13,000
Communication - Teleph - Field	5,078	4,923	5,000	3,400	1,133	4,533	5,000
Utility - General	24,766	27,067	23,275	21,705	7,235	28,940	23,275
Utility - Reclaimed Water	7,725	5,438	10,000	6,067	3,933	10,000	10,000
Insurance - General Liability	3,722	3,814	4,195	4,465	-	4,465	4,912
R&M-General	26,252	41,623	42,500	19,417	23,083	42,500	42,500
R&M-Equipment	11,236	7,990	8,000	5,670	2,330	8,000	8,000
R&M-Grounds	125,837	127,421	53,400	106,103	35,368	141,471	52,150
R&M-Irrigation	39,754	37,292	40,500	31,448	10,483	41,931	40,500
R&M-Sidewalks	7,819	7,467	15,616	1,500	14,116	15,616	15,616
R&M-Signage	3,175	1,180	6,000	-	6,000	6,000	6,000
R&M-Walls and Signage	22,344	39,972	32,500	31,826	10,609	42,435	32,500
R&M-Emergency & Disaster Relief	-	-	-	14,120	-	14,120	-
Misc-Holiday Decor	17,177	3,702	10,000	10,571	-	10,571	10,000
Misc-Taxes (Streetlights)	34,076	34,076	34,077	41,039	-	41,039	41,039
Misc-Contingency	1,354	3,114	5,000	9,395	1,500	10,895	341,247
Office Supplies	2,398	3,639	3,500	566	2,934	3,500	3,500
Cleaning Services	6,804	6,618	6,600	4,976	1,650	6,626	6,600
Op Supplies - General	2,138	4,074	5,000	434	4,566	5,000	5,000
Op Supplies - Uniforms	315	339	600	591	9	600	600
Supplies - Misc.	-	429	600	-	600	600	600
Subscriptions and Memberships	3,195	4,484	5,000	2,498	1,986	4,484	5,000
Conference and Seminars	-	-	1,000	-	1,000	1,000	1,000
Cap Outlay	-	-	-	68,069	-	68,069	-
<i>Total Right of Way</i>	1,687,436	1,768,097	1,701,284	1,547,881	443,216	1,991,097	2,048,572

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET FY 2023	THRU JUN-2023	JUL- SEP-2023	PROJECTED FY 2023	BUDGET FY 2024
Common Area							
R&M-General	28,596	56,443	30,000	23,562	4,808	28,370	30,000
R&M-Boardwalks	-	-	700	-	700	700	700
R&M-Brick Pavers	-	-	1,200	-	1,200	1,200	1,200
R&M-Grounds	2,212	-	1,500	33,294	11,098	44,392	1,500
R&M-Signage	-	-	1,400	-	1,400	1,400	1,400
R&M-Walls and Signage	1,468	2,975	4,000	13,331	-	13,331	4,000
Misc-Internet Services	7,345	7,354	7,391	5,512	1,838	7,350	7,391
Impr - Park	-	-	272,700	5,020	-	5,020	271,850
Impr - Landscape	55,590	-	-	-	-	-	-
Total Common Area	95,211	66,772	318,891	80,719	21,044	101,763	318,041
TOTAL EXPENDITURES	2,409,002	2,420,657	2,613,021	2,103,371	664,859	2,768,229	2,974,340
Excess (deficiency) of revenues							
Over (under) expenditures	129,463	225,025	-	603,225	(638,401)	(35,175)	-
FUND BALANCE, BEGINNING	3,570,455	3,699,917	3,924,942	3,924,942	-	3,924,942	3,889,767
FUND BALANCE, ENDING	\$ 3,699,917	\$ 3,924,942	\$ 3,924,942	\$ 4,528,167	\$ (638,401)	\$ 3,889,767	\$ 3,889,767

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 3,889,767
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	-
Total Funds Available (Estimated) - 9/30/24	3,889,767

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

Deposits	\$ 4,095
Subtotal	<u>4,095</u>

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	743,585 ⁽¹⁾
Reserves - Erosion Control	60,000
Reserves - Roadways Prior Years	502,031
Subtotal	<u>1,305,616</u>

Total Allocation of Available Funds	1,309,711
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Total Unassigned (undesignated) Cash	<u>\$ 2,580,056</u>
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(1) Represents approximately 3 months of budgeted expenditures.

Budget Narrative
Fiscal Year 2024

REVENUES

Interest-Investments

The District earns interest on the monthly average collected balance for their money market account.

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 2024

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 \$9,833 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 \$650 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 2024

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

This expense is projected for incidental actuating fountain 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 401(k) @ 6% of salary, Profit Sharing, 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 Hillsborough County Sheriff's Office 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 \$46,434 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 2024**EXPENDITURES****Right of Way** (continued)**Contracts-Road Cleaning**

USA Services contract is \$1,640.43 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 \$167.70 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); Charter Communications (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 2024

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 streetlights, 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 \$550 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 Non-Ad Valorem FASD membership \$4,000, WPV Pool permit \$150, Drop Box \$120, IONOS by 1&1, Sam's Club and BJ's and website.

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, Glenclyff Park and West Park Village. The total linear footage is approximately 175".

Budget Narrative

Fiscal Year 2024

EXPENDITURES

Common Area (Park & Recreation) (continued)**R&M-Brick Pavers**

Scheduled maintenance consists of pressure washing, cleaning, and minor repairs of brick pavers located in the park at West Village. Repair and replacement of damaged areas.

R&M-Grounds

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

R&M-Signage

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

R&M-Walls

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

Miscellaneous-Internet Services

Charter Communications business internet services for Glencliff, 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 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU JUN-2023	PROJECTED JUL- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
REVENUES							
Interest - Investments	\$ 919	\$ 321	\$ 500	\$ 6,904	\$ 2,301	\$ 9,205	\$ 500
Special Assmnts- Tax Collector	56,138	56,138	56,138	56,138	-	56,138	56,137
Special Assmnts- Discounts	(2,093)	(2,088)	(2,246)	(2,055)	-	(2,055)	(2,245)
Gate Bar Code/Remotes	258	196	-	65	-	65	-
TOTAL REVENUES	55,222	54,567	54,392	61,052	2,301	63,353	54,392
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	640	657	1,123	1,082	-	1,082	1,123
Misc-Credit Card Fees	10	6	15	2	-	2	15
Total Administrative	650	663	1,138	1,084	-	1,084	1,138
<i>Right of Way</i>							
Communication - Teleph - Field	3,050	3,958	3,300	2,763	1,008	3,771	3,300
Electricity - Streetlighting	5,403	9,423	5,500	5,308	1,769	7,077	5,500
Insurance - General Liability	1,665	1,707	1,878	1,999	-	1,999	2,198
R&M-General	21,299	29,213	19,700	17,082	6,483	23,565	19,700
R&M-Gate	5,566	13,717	5,794	6,913	3,500	10,413	5,794
Reserve - Roadways	-	-	17,082	-	-	-	16,762
Total Right of Way	36,983	58,018	53,254	34,065	12,760	46,825	53,254
TOTAL EXPENDITURES	37,633	58,681	54,392	35,149	12,760	47,909	54,392
Excess (deficiency) of revenues							
Over (under) expenditures	17,589	(4,114)	-	25,903	(10,459)	15,444	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	17,589	(4,114)	-	25,903	(10,459)	15,444	-
FUND BALANCE, BEGINNING	345,405	362,994	358,880	358,880	-	358,880	374,324
FUND BALANCE, ENDING	\$ 362,994	\$ 358,880	\$ 358,880	\$ 384,783	\$ (10,459)	\$ 374,324	\$ 374,324

Exhibit "B"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 374,324
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	16,762
Total Funds Available (Estimated) - 9/30/24	391,087

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

Deposits	\$ 667
Subtotal	667

Assigned Fund Balance

Operating Reserves - First Quarter Operating	9,407 ⁽¹⁾
Reserves - Roadways Prior Years	123,994
Reserves - Roadways FY 2023	17,082
Reserves - Roadways FY 2024	16,762
Subtotal	157,838

Total Allocation of Available Funds	167,912
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Total Unassigned (undesignated) Cash	\$ 223,175
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2026	2 Years Remaining
Anticipated Replacement Costs	\$ 168,000.00	
Anticipated Reserve	\$ 168,000.00	

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU JUN-2023	PROJECTED JUL- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
REVENUES							
Interest - Investments	\$ 58	\$ 19	\$ 150	\$ 309	103	\$ 412	\$ 150
Special Assmnts- Tax Collector	18,057	18,057	18,057	18,057	-	18,057	18,057
Special Assmnts- Discounts	(673)	(672)	(722)	(661)	-	(661)	(722)
TOTAL REVENUES	17,442	17,404	17,485	17,705	103	17,808	17,485
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	206	211	361	348	-	348	361
Total Administrative	206	211	361	348	-	348	361
<i>Right of Way</i>							
R&M-Streetlights	18,228	22,157	17,124	17,545	6,012	23,557	17,124
Total Right of Way	18,228	22,157	17,124	17,545	6,012	23,557	17,124
TOTAL EXPENDITURES	18,434	22,368	17,485	17,893	6,012	23,905	17,485
Excess (deficiency) of revenues							
Over (under) expenditures	(992)	(4,964)	-	(188)	(5,909)	(6,097)	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	(992)	(4,964)	-	(188)	(5,909)	(6,097)	-
FUND BALANCE, BEGINNING	21,958	20,966	16,002	16,002	-	16,002	9,905
FUND BALANCE, ENDING	\$ 20,966	\$ 16,002	\$ 16,002	\$ 15,814	\$ (5,909)	\$ 9,905	\$ 9,905

Exhibit "C"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 9,905
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	-
Total Funds Available (Estimated) - 9/30/24	9,905

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	\$ 3,030
Subtotal	<u>3,030</u>

Assigned Fund Balance

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

Total Allocation of Available Funds	<u>7,401</u>
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Total Unassigned (undesignated) Cash	<u>\$ 2,504</u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU JUN-2023	PROJECTED JUL- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
REVENUES							
Interest - Investments	\$ 65	\$ 15	\$ 65	\$ 197	\$ 66	\$ 263	\$ 80
Special Assmnts- Tax Collector	5,842	5,842	5,842	5,842	-	5,842	9,047
Special Assmnts- Discounts	(218)	(217)	(234)	(214)	-	(214)	(362)
Gate Bar Code/Remotes	65	-	-	-	-	-	-
TOTAL REVENUES	5,754	5,640	5,673	5,825	66	5,891	8,765
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	67	68	117	113	-	113	181
Misc-Credit Card Fees	2	-	4	-	-	-	4
Total Administrative	69	68	121	113	-	113	185
<i>Right of Way</i>							
Communication - Teleph - Field	1,799	1,827	1,800	1,416	495	1,911	1,800
Insurance - General Liability	2,743	2,811	3,092	3,291	-	3,291	3,420
R&M-General	-	3,566	1,500	3,957	-	3,957	1,500
R&M-Gate	1,655	4,381	1,500	2,610	-	2,610	1,500
R&M-Streetlights	289	364	360	307	90	397	360
Capital Outlay	6,185	-	-	-	-	-	-
Reserve - Roadways	-	-	2,550	-	-	-	-
Total Right of Way	12,671	12,949	10,802	11,581	585	12,166	8,580
TOTAL EXPENDITURES	12,740	13,017	10,923	11,694	585	12,279	8,765
Excess (deficiency) of revenues							
Over (under) expenditures	(6,986)	(7,377)	(5,250)	(5,869)	(519)	(6,388)	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(5,250)	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	(5,250)	-	-	-	-
Net change in fund balance	(6,986)	(7,377)	(5,250)	(5,869)	(519)	(6,388)	-
FUND BALANCE, BEGINNING	24,480	17,494	10,117	10,117	-	10,117	3,729
FUND BALANCE, ENDING	\$ 17,494	\$ 10,117	\$ 4,867	\$ 4,248	\$ (519)	\$ 3,729	\$ 3,729

Exhibit "D"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 3,729
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	-
Total Funds Available (Estimated) - 9/30/24	3,729

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	\$ 20
Subtotal	20

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	1,479 ⁽¹⁾
Reserves - Roadways Prior Years	-
Reserves - Roadways FY 2023	-
Reserves - Roadways FY 2024	-
Subtotal	-

Total Allocation of Available Funds	1,499
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Total Unassigned (undesignated) Cash	\$ 2,230
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Notes

(1) Should represent approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2035	5 years remaining
Anticipated Replacement Costs	\$ 30,890.40	
Anticipated Reserve Balance	\$ 30,890.40	

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU JUN-2023	PROJECTED JUL- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
REVENUES							
Interest - Investments	\$ 99	\$ 39	\$ 150	\$ 946	\$ 315	\$ 1,261	\$ 150
Special Assmnts- Tax Collector	6,807	5,520	5,520	5,520	-	5,520	5,520
Special Assmnts- Discounts	(254)	(205)	(221)	(202)	-	(202)	(221)
TOTAL REVENUES	6,652	5,354	5,449	6,264	315	6,579	5,449
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	78	65	110	106	-	106	110
Total Administrative	78	65	110	106	-	106	110
<i>Right of Way</i>							
R&M - General	-	-	5,000	-	5,000	5,000	5,000
Reserve - Roadways	-	-	339	-	-	-	339
Total Right of Way	-	-	5,339	-	5,000	5,000	5,339
TOTAL EXPENDITURES	78	65	5,449	106	5,000	5,106	5,449
Excess (deficiency) of revenues							
Over (under) expenditures	6,574	5,289	-	6,158	(4,685)	1,473	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	6,574	5,289	-	6,158	(4,685)	1,473	-
FUND BALANCE, BEGINNING	37,353	43,927	49,216	49,216	-	49,216	50,689
FUND BALANCE, ENDING	\$ 43,927	\$ 49,216	\$ 49,216	\$ 55,374	\$ (4,685)	\$ 50,689	\$ 50,689

Exhibit "E"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 50,689
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	339
Total Funds Available (Estimated) - 9/30/24	51,028

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	\$ 1,278 ⁽¹⁾
Reserves - Roadways Prior Years	12,733
Reserves - Roadways FY 2023	339
Reserves - Roadways FY 2024	339
Subtotal	<u>13,411</u>
Total Allocation of Available Funds	14,689

Total Unassigned (undesignated) Cash	<u>\$ 36,340</u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2032	8 Years Remaining
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 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU JUN-2023	PROJECTED JUL- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
REVENUES							
Interest - Investments	\$ 957	\$ 291	\$ 500	\$ 6,106	\$ 2,035	\$ 8,141	\$ 700
Special Assmnts- Tax Collector	300,625	344,186	344,186	344,186	-	344,186	406,350
Special Assmnts- Discounts	(11,211)	(12,801)	(13,767)	(12,597)	-	(12,597)	(16,254)
Gate Bar Code/Remotes	2,912	3,078	-	2,036	-	2,036	-
Insurance Reimbursements	-	13,290	-	-	-	-	-
TOTAL REVENUES	293,283	348,044	330,919	339,731	2,035	341,766	390,797
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	3,427	4,030	6,884	6,632	-	6,632	8,127
Misc-Credit Card Fees	103	115	80	76	-	76	80
Total Administrative	3,530	4,145	6,964	6,708	-	6,708	8,207
<i>Right of Way</i>							
Contracts-Security Services	190,671	221,851	176,200	168,526	57,000	225,526	240,977
Contracts-Pest Control	240	240	240	180	60	240	240
Communication - Teleph - Field	2,108	2,096	2,100	1,504	596	2,100	2,100
Insurance - General Liability	931	954	1,049	1,116	-	1,116	1,273
R&M-General	43,021	56,175	21,760	64,586	300	64,886	20,000
R&M-Gate	17,028	15,054	10,000	17,195	3,675	20,870	10,000
R&M-Streetlights	51,470	60,037	52,000	49,956	17,193	67,149	66,000
Reserve - Roadways	-	-	43,000	-	-	-	42,000
Total Right of Way	305,469	356,407	306,349	303,063	78,824	381,887	382,590
TOTAL EXPENDITURES	308,999	360,552	313,313	309,771	78,824	388,595	390,797
Excess (deficiency) of revenues							
Over (under) expenditures	(15,716)	(12,508)	17,606	29,960	(76,789)	(46,829)	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	17,606	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	17,606	-	-	-	-
Net change in fund balance	(15,716)	(12,508)	17,606	29,960	(76,789)	(46,829)	-
FUND BALANCE, BEGINNING	345,553	329,837	317,329	317,329	-	317,329	270,500
FUND BALANCE, ENDING	\$ 329,837	\$ 317,329	\$ 334,935	\$ 347,289	\$ (76,789)	\$ 270,500	\$ 270,500

Exhibit "F"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 270,500
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	42,000
Total Funds Available (Estimated) - 9/30/24	312,500

ALLOCATION OF AVAILABLE FUNDS
Nonspendable Fund Balance

Deposits	\$ 8,120
Subtotal	<u>8,120</u>

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	0 ⁽¹⁾
Reserves - Roadways Prior Years	262,380
Reserves - Roadways FY 2023	-
Reserves - Roadways FY 2024	42,000
Subtotal	<u>304,380</u>

Total Allocation of Available Funds	312,500
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Total Unassigned (undesignated) Cash	<u><u>\$ -</u></u>
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Notes

(1) Should represent approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2033	10 years remaining
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 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU JUN-2023	PROJECTED JUL- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
REVENUES							
Interest - Investments	\$ 184	\$ 67	\$ 200	\$ 1,547	\$ 516	\$ 2,063	\$ 200
Special Assmnts- Tax Collector	16,152	16,056	16,056	16,056	-	16,056	16,056
Special Assmnts- Discounts	(602)	(597)	(642)	(588)	-	(588)	(642)
Gate Bar Code/Remotes	266	65	-	-	-	-	-
TOTAL REVENUES	16,000	15,591	15,614	17,015	516	17,531	15,614
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	184	188	321	309	-	309	321
Misc-Credit Card Fees	7	-	10	-	-	-	10
Total Administrative	191	188	331	309	-	309	331
<i>Right of Way</i>							
Communication - Teleph - Field	1,505	1,499	1,500	1,090	363	1,453	1,500
Insurance - General Liability	343	351	386	411	-	411	386
R&M-General	415	-	1,000	6,987	-	6,987	1,000
R&M-Gate	837	3,163	3,792	1,754	-	1,754	3,792
R&M-Streetlights	5,405	6,342	5,650	5,351	1,866	7,217	5,650
Reserve - Roadways	-	-	2,955	-	-	-	2,955
Total Right of Way	8,505	11,355	15,283	15,593	2,229	17,822	15,283
TOTAL EXPENDITURES	8,696	11,543	15,614	15,902	2,229	18,131	15,614
Excess (deficiency) of revenues							
Over (under) expenditures	7,304	4,048	-	1,113	(1,714)	(601)	-
Net change in fund balance	7,304	4,048	-	1,113	(1,714)	(601)	-
FUND BALANCE, BEGINNING	69,065	76,369	80,417	80,417	-	80,417	79,816
FUND BALANCE, ENDING	\$ 76,369	\$ 80,417	\$ 80,417	\$ 81,530	\$ (1,714)	\$ 79,816	\$ 79,816

Exhibit "G"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 79,816
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	2,955
Total Funds Available (Estimated) - 9/30/24	82,771

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	\$ 853
Subtotal	853

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	3,165 ⁽¹⁾
Reserves - Roadways Prior Years	42,066
Reserves - Roadways FY 2023	2,955
Reserves - Roadways FY 2024	2,955
Subtotal	47,976

Total Allocation of Available Funds	51,994
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Total Unassigned (undesignated) Cash	\$ 30,778
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2031	7 years remaining
Anticipated Replacement Costs	\$ 65,704.80	
Anticipated Reserve Balance	\$ 65,704.80	

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU JUN-2023	PROJECTED JUL- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
Interest - Investments	\$ 3	\$ 108	\$ -	\$ 2,316	\$ 772	\$ 3,088	\$ -
Special Assmnts- Tax Collector	235,000	126,326	126,326	126,326	-	126,326	126,326
Special Assmnts- Discounts	(8,763)	(4,698)	(5,053)	(4,623)	-	(4,623)	(5,053)
TOTAL REVENUES	226,240	121,736	121,273	124,019	772	124,791	121,273
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	2,679	1,479	2,527	2,434	-	2,434	2,527
Total Administrative	2,679	1,479	2,527	2,434	-	2,434	2,527
<i>Right of Way</i>							
R&M-General	-	-	2,044	-	2,044	2,044	2,044
R&M-Streetlights	102,880	122,641	105,000	99,992	35,772	135,764	105,000
Reserve - Roadways	-	-	11,702	3,142	-	3,142	11,702
Total Right of Way	102,880	122,641	118,746	103,134	37,816	140,950	118,746
TOTAL EXPENDITURES	105,559	124,120	121,273	105,568	37,816	143,384	121,273
Excess (deficiency) of revenues							
Over (under) expenditures	120,681	(2,384)	-	18,451	(37,044)	(18,593)	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	120,681	(2,384)	-	18,451	(37,044)	(18,593)	-
FUND BALANCE, BEGINNING	2,068	122,749	120,365	120,365	-	120,365	101,772
FUND BALANCE, ENDING	\$ 122,749	\$ 120,365	\$ 120,365	\$ 138,816	\$ (37,044)	\$ 101,772	\$ 101,772

WESTCHASE

Community Development District

West Park Village (323,4,5A,6) General Fund 104

Exhibit "H" Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 101,772
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	11,702
Total Funds Available (Estimated) - 9/30/24	113,474

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	\$ 14,572
Subtotal	14,572

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	12,927 ⁽¹⁾
Reserves - Roadways FY Prior Year	65,713
Reserves - Roadways FY 2023	8,560
Reserves - Roadways FY 2024	11,702
Subtotal	85,974

Total Allocation of Available Funds	113,474
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Total Unassigned (undesignated) Cash	\$ -
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Notes

(1) Represents approximately 1.5 months of budgeted expenditures.

Anticipated Replacement Year	2029	5 years remaining
Anticipated Replacement Costs	\$ 148,189.20	
Anticipated Reserve Balance	\$ 148,189.20	

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU JUN-2023	PROJECTED JUL- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
REVENUES							
Interest - Investments	\$ 48	\$ 18	\$ 90	\$ 441	\$ 147	\$ 588	\$ 90
Special Assmnts- Tax Collector	7,778	7,778	7,778	7,778	-	7,778	7,778
Special Assmnts- Discounts	(290)	(289)	(311)	(285)	-	(285)	(311)
TOTAL REVENUES	7,536	7,507	7,557	7,934	147	8,081	7,557
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	89	91	156	150	-	150	156
Total Administrative	89	91	156	150	-	150	156
<i>Right of Way</i>							
R&M-Streetlights	5,012	5,044	4,999	4,800	1,641	6,441	4,999
Reserve - Roadways	-	-	2,402	-	-	-	2,402
Total Right of Way	5,012	5,044	7,401	4,800	1,641	6,441	7,401
TOTAL EXPENDITURES	5,101	5,135	7,557	4,950	1,641	6,591	7,557
Excess (deficiency) of revenues							
Over (under) expenditures	2,435	2,372	-	2,984	(1,494)	1,490	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	2,435	2,372	-	2,984	(1,494)	1,490	-
FUND BALANCE, BEGINNING	18,105	20,540	22,912	22,912	-	22,912	24,402
FUND BALANCE, ENDING	\$ 20,540	\$ 22,912	\$ 22,912	\$ 25,896	\$ (1,494)	\$ 24,402	\$ 24,402

Exhibit "I"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 24,402
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	2,402
Total Funds Available (Estimated) - 9/30/24	26,804

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

Deposits	\$ 765
Subtotal	765

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	1,289 ⁽¹⁾
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Reserves - Roadways Prior Years	16,591
Reserves - Roadways FY 2023	2,402
Reserves - Roadways FY 2024	2,402
Subtotal	21,395

Total Allocation of Available Funds	23,449
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Total Unassigned (undesignated) Cash	\$ 3,355
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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 2024 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU JUN-2023	PROJECTED JUL- SEP-2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
REVENUES							
Interest - Investments	\$ 563	\$ 199	\$ 500	\$ 4,696	\$ 1,565	\$ 6,261	\$ 500
Special Assmnts- Tax Collector	25,926	25,447	25,447	25,447	-	25,447	25,447
Special Assmnts- Discounts	(967)	(946)	(1,018)	(931)	-	(931)	(1,018)
Gate Bar Code/Remotes	226	226	-	-	-	-	-
TOTAL REVENUES	25,748	24,926	24,929	29,212	1,565	30,777	24,929
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	296	298	509	490	-	490	509
Misc-Credit Card Fees	4	1	10	-	-	-	10
Total Administrative	300	299	519	490	-	490	519
<i>Right of Way</i>							
Insurance - General Liability	392	402	442	470	-	470	517
R&M-General	-	2,674	4,543	500	2,000	2,500	4,543
R&M-Drainage	1,805	-	3,000	-	1,500	1,500	2,625
R&M-Gate	6,326	2,989	5,000	6,119	1,000	7,119	5,000
Misc-Internet Services	1,453	1,438	1,500	1,204	401	1,605	1,800
Reserve - Roadways	-	-	9,925	-	-	-	9,925
Total Right of Way	9,976	7,503	24,410	8,293	4,901	13,194	24,410
TOTAL EXPENDITURES	10,276	7,802	24,929	8,783	4,901	13,684	24,929
Excess (deficiency) of revenues							
Over (under) expenditures	15,472	17,124	-	20,429	(3,336)	17,093	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	15,472	17,124	-	20,429	(3,336)	17,093	-
FUND BALANCE, BEGINNING	211,680	227,152	244,276	244,276	-	244,276	261,369
FUND BALANCE, ENDING	\$ 227,152	\$ 244,276	\$ 244,276	\$ 264,705	\$ (3,336)	\$ 261,369	\$ 261,369

Exhibit "J"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 261,369
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	9,925
Total Funds Available (Estimated) - 9/30/24	271,294

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserves - First Quarter Operating Capital	\$ 3,751 ⁽¹⁾
Reserves - Roadways Prior Years	125,234
Reserves - Roadways FY 2023	9,925
Reserves - Roadways FY 2024	9,925
Subtotal	<u>145,084</u>
Total Allocation of Available Funds	148,835

Total Unassigned (undesignated) Cash	<u>\$ 122,459</u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2033	9 Years remaining
Anticipated Replacement Costs	\$ 214,509.60	
Anticipated Reserve Balance	\$ 214,509.60	

Westchase

Community Development District

Supporting Budget Schedules

Fiscal Year 2024

Comparison of Assessment Rates

Fiscal Year 2024 vs. Fiscal Year 2023

Section	Name	Units	General Fund		Percent Change
			FY 2024	FY 2023	
104	Wycliffe	30	\$539.65	\$483.85	11.53%
110	Bennington	108	\$539.65	\$483.85	11.53%
110	Woodbay	163	\$539.65	\$483.85	11.53%
111	Berkley Square	122	\$382.91	\$343.12	11.60%
115	Glenfield	101	\$539.65	\$483.85	11.53%
117	Keswick Forest	64	\$539.65	\$483.85	11.53%
121	Shopping Center	9.9	\$17,645.42	\$14,956.79	17.98%
122	Shopping Center	7.24	\$17,645.42	\$14,956.79	17.98%
201	Glenclyff	48	\$539.65	\$483.85	11.53%
203	Harbor Links	109	\$539.65	\$483.85	11.53%
205	Harbor Links Estates	63	\$539.65	\$483.85	11.53%
211	The Enclave	108	\$539.65	\$483.85	11.53%
214	Saville Rowe	36	\$539.65	\$483.85	11.53%
225	Ayshire	49	\$539.65	\$483.85	11.53%
227	Cheshire	81	\$539.65	\$483.85	11.53%
229	Derbyshire	105	\$539.65	\$483.85	11.53%
123/125	Epic Properties	400	\$382.91	\$343.12	11.60%
221/223	Radcliffe	154	\$539.65	\$483.85	11.53%
231a	7/11	1.17	\$17,645.42	\$14,956.79	17.98%
231b	Primrose	1.27	\$17,645.42	\$14,956.79	17.98%
231c	Professional Center	1.82	\$17,645.42	\$14,956.79	17.98%
235/240	Professional Center	5.54	\$17,645.42	\$14,956.79	17.98%
Remax Real Estate	Remax Real Estate	0.53	\$17,645.42	\$14,956.79	17.98%
Golf Course	Golf Course	58	\$94.11	\$90.55	3.93%

WESTCHASE

Community Development District

Comparison of Assessment Rates Fiscal Year 2024 vs. Fiscal Year 2023

Section	Name	Units	General Fund		Percent Change
			FY 2024	FY 2023	
302	Greensprings	60	\$539.65	\$483.85	11.53%
303	Greencrest	54	\$539.65	\$483.85	11.53%
304	Greenhedges	53	\$539.65	\$483.85	11.53%
305	Greenmont	41	\$539.65	\$483.85	11.53%
306	Greendale	59	\$539.65	\$483.85	11.53%
307	Greenpoint	153	\$539.65	\$483.85	11.53%
322	Village Green	10	\$539.65	\$483.85	11.53%
322	Village Green	67	\$539.65	\$483.85	11.53%
322	Village Green	13	\$539.65	\$483.85	11.53%
323	Westpark Village	77	\$539.65	\$483.85	11.53%
323	Westpark Village	10	\$539.65	\$483.85	11.53%
323	Westpark Village	38	\$539.65	\$483.85	11.53%
323	Westpark Village	37	\$539.65	\$483.85	11.53%
324	Westpark Village	22	\$539.65	\$483.85	11.53%
324	Westpark Village	22	\$539.65	\$483.85	11.53%
324	Westpark Village	24	\$539.65	\$483.85	11.53%
324	Westpark Village	40	\$539.65	\$483.85	11.53%
324	Westpark Village	6	\$539.65	\$483.85	11.53%
325A	Westpark Village	50	\$539.65	\$483.85	11.53%
326	Westpark Village	22	\$539.65	\$483.85	11.53%
326	Westpark Village	30	\$539.65	\$483.85	11.53%
326	Westpark Village	17	\$539.65	\$483.85	11.53%
326	David Weekly Homes	36	\$539.65	\$483.85	11.53%
Westchase Station	Westpark Village	38	\$539.65	\$483.85	11.53%
370	Castleford	69	\$539.65	\$483.85	11.53%
371	Stamford	61	\$539.65	\$483.85	11.53%
372	Baybridge	102	\$539.65	\$483.85	11.53%
373	Wakesbridge	86	\$539.65	\$483.85	11.53%
374	Abbotsford	40	\$539.65	\$483.85	11.53%
375	Chelmsford	100	\$539.65	\$483.85	11.53%
376	Brentford	85	\$539.65	\$483.85	11.53%
377	Kingsford	132	\$539.65	\$483.85	11.53%
378	Stockbridge	68	\$539.65	\$483.85	11.53%
411	Sturbridge	47	\$539.65	\$483.85	11.53%
412	Stonebridge	66	\$539.65	\$483.85	11.53%
414	Woodbridge	40	\$539.65	\$483.85	11.53%
430	Vineyards	120	\$539.65	\$483.85	11.53%

Comparison of Assessment Rates

Fiscal Year 2024 vs. Fiscal Year 2023

Section	Name	Units	General Fund		Percent Change
			FY 2024	FY 2023	
Cavendish	Cavendish	90	\$539.65	\$483.85	11.53%
Gables Residential III	Gables Residential III	615	\$382.91	\$343.12	11.60%
Arlington Park Condos	Arlington Park Condos	76	\$382.91	\$343.12	11.60%
Gables Commercial	<i>Gables Commercial</i>	0.94	\$17,645.42	\$14,956.79	17.98%
419	<i>Kids R Kids</i>	1.73	\$17,645.42	\$14,956.79	17.98%
446/1	<i>CVS</i>	1.42	\$17,645.42	\$14,956.79	17.98%
446/2	<i>Applebees</i>	1.04	\$17,645.42	\$14,956.79	17.98%
446/3	<i>Burger King</i>	1.69	\$17,645.42	\$14,956.79	17.98%
446/4	<i>Office</i>	2	\$17,645.42	\$14,956.79	17.98%
324C-5	Residential	51	\$539.65	\$483.85	11.53%
324C-6	Ave @ Westchase	1.74	\$17,645.42	\$14,956.79	17.98%
326D-3	Ave @ Westchase	0.57	\$17,645.42	\$14,956.79	17.98%
326D-4	Ave @ Westchase	3.24	\$17,645.42	\$14,956.79	17.98%
332	Morton Plant Mease	2.74	\$17,645.42	\$14,956.79	17.98%

Comparison of Assessment Rates

Fiscal Year 2024 vs. Fiscal Year 2023

Section	Name	Special Funds			Total Assessments per Unit		
		FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change
104	Wycliffe	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
110	Bennington	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
110	Woodbay	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
111	Berkley Square	\$0.00	\$0.00	n/a	\$382.91	\$343.12	11.60%
115	Glenfield	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
117	Keswick Forest	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
121	Shopping Center	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
122	Shopping Center	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
201	Glenclyff	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
203	Harbor Links	\$326.38	\$326.38	0.00%	\$866.03	\$810.23	6.89%
205	Harbor Links Estates	\$326.38	\$326.38	0.00%	\$866.03	\$810.23	6.89%
211	The Enclave	\$167.19	\$167.19	0.00%	\$706.84	\$651.04	8.57%
214	Saville Rowe	\$251.30	\$162.27	54.87%	\$790.95	\$646.11	22.42%
225	Ayshire	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
227	Cheshire	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
229	Derbyshire	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
123/125	Epic Properties	\$0.00	\$0.00	n/a	\$382.91	\$343.12	11.60%
221/223	Radcliffe	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
231a	7/11	\$1,295.77	\$1,295.68	0.01%	\$18,941.19	\$16,252.47	16.54%
231b	Primrose	\$1,295.77	\$1,295.68	0.01%	\$18,941.19	\$16,252.47	16.54%
231c	Professional Center	\$1,295.77	\$1,295.68	0.01%	\$18,941.19	\$16,252.47	16.54%
235/240	Professional Center	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
Remax Real Estate	Remax Real Estate	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
Golf Course	Golf Course	\$0.00	\$0.00	n/a	\$94.11	\$90.55	3.93%

WESTCHASE

Community Development District

Comparison of Assessment Rates

Fiscal Year 2024 vs. Fiscal Year 2023

Section	Name	Special Funds			Total Assessments per Unit		
		FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change
302	Greensprings	\$796.76	\$674.87	18.06%	\$1,336.41	\$1,158.72	15.34%
303	Greencrest	\$796.76	\$674.87	18.06%	\$1,336.41	\$1,158.72	15.34%
304	Greenhedges	\$796.76	\$674.87	18.06%	\$1,336.41	\$1,158.72	15.34%
305	Greenmont	\$796.76	\$674.87	18.06%	\$1,336.41	\$1,158.72	15.34%
306	Greendale	\$796.76	\$674.87	18.06%	\$1,336.41	\$1,158.72	15.34%
307	Greenpoint	\$796.76	\$674.87	18.06%	\$1,336.41	\$1,158.72	15.34%
322	Village Green	\$796.76	\$674.87	18.06%	\$1,336.41	\$1,158.72	15.34%
322	Village Green	\$796.76	\$674.87	18.06%	\$1,336.41	\$1,158.72	15.34%
322	Village Green	\$796.76	\$674.87	18.06%	\$1,336.41	\$1,158.72	15.34%
323	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
323	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
323	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
323	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
324	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
324	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
324	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
324	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
324	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
324	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
325A	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
326	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
326	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
326	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
326	David Weekly Homes	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
Westchase Station	Westpark Village	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
370	Castleford	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
371	Stamford	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
372	Baybridge	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
373	Wakesbridge	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
374	Abbotsford	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
375	Chelmsford	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
376	Brentford	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
377	Kingsford	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
378	Stockbridge	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
411	Sturbridge	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
412	Stonebridge	\$243.28	\$243.28	0.00%	\$782.93	\$727.13	7.67%
414	Woodbridge	\$0.00	\$0.00	n/a	\$539.65	\$483.85	11.53%
430	Vineyards	\$212.06	\$212.06	0.00%	\$751.71	\$695.91	8.02%

WESTCHASE

Community Development District

Comparison of Assessment Rates

Fiscal Year 2024 vs. Fiscal Year 2023

Section	Name	Special Funds			Total Assessments per Unit		
		FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change
Cavendish	Cavendish	\$225.98	\$225.98	0.00%	\$765.63	\$709.83	7.86%
Gables Residential III	Gables Residential III	\$0.00	\$0.00	n/a	\$382.91	\$343.12	11.60%
Arlington Park Condos	Arlington Park Condos	\$0.00	\$0.00	n/a	\$382.91	\$343.12	11.60%
Gables Commercial	<i>Gables Commercial</i>	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
419	<i>Kids R Kids</i>	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
446/1	<i>CVS</i>	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
446/2	<i>Applebees</i>	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
446/3	<i>Burger King</i>	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
446/4	<i>Office</i>	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
324C-5	Residential	\$152.50	\$152.50	0.00%	\$692.15	\$636.35	8.77%
324C-6	Ave @ Westchase	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
326D-3	Ave @ Westchase	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
326D-4	Ave @ Westchase	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%
332	Morton Plant Mease	\$0.00	\$0.00	n/a	\$17,645.42	\$14,956.79	17.98%