

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2018

Version 5 - Modified Tentative Budget:

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Prepared by:



TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

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Tampa Palms Open Space and Transportation

Community Development District

Operating Budget

Fiscal Year 2018

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

General Fund Area 3

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2018 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	BUDGET FY 2017	THRU JUN-2017	JUL- SEP-2017	PROJECTED FY 2017	BUDGET FY 2018
REVENUES						
Interest - Investments	\$ 3,538	\$ 2,500	\$ 1,749	\$ 751	\$ 2,500	\$ 2,500
Interest - Tax Collector	492	-	494	-	494	-
Special Assmnts- Tax Collector	172,555	211,279	211,484	-	211,484	227,695
Special Assmnts- Developer	113,134	138,407	138,407	-	138,407	118,282
Special Assmnts- Delinquent	-	-	43	-	43	-
Special Assmnts- Discounts	(6,504)	(8,451)	(7,913)	-	(7,913)	(9,108)
TOTAL REVENUES	283,215	343,735	344,264	751	345,015	339,369

EXPENDITURES

Administrative

P/R-Board of Supervisors	6,114	3,429	4,800	857	5,657	6,000
FICA Taxes	468	262	367	66	433	459
ProfServ-Engineering	560	3,000	3,607	750	4,357	6,000
ProfServ-Legal Services	4,810	4,000	1,817	1,000	2,817	3,000
ProfServ-Mgmt Consulting Serv	32,487	33,462	26,683	6,779	33,462	34,466
ProfServ-Trustee Fees	4,552	5,459	4,552	-	4,552	5,459
Auditing Services	3,993	3,993	4,029	-	4,029	3,993
Postage and Freight	243	300	174	125	299	300
Insurance - General Liability	6,075	7,929	5,817	-	5,817	8,096
Printing and Binding	256	400	86	210	296	400
Legal Advertising	188	750	66	675	741	750
Miscellaneous Services	537	500	593	198	791	735
Misc-Assessmnt Collection Cost	2,330	4,226	4,073	-	4,073	4,554
Office Supplies	14	75	-	25	25	75
Annual District Filing Fee	54	55	54	-	54	55
Total Administrative	62,681	67,840	56,718	10,684	67,402	74,342

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

General Fund Area 3

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2018 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU JUN-2017	PROJECTED JUL- SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
Field						
ProfServ-Field Management	6,263	7,035	4,187	2,848	7,035	7,035
Contracts-Landscape	105,733	114,000	97,435	16,565	114,000	114,000
Contracts-Landscape Consultant	7,470	7,560	5,670	1,890	7,560	7,560
Communication - Telephone	2,985	3,000	2,078	693	2,771	3,000
Electricity - Streetlighting	54,250	54,000	42,842	14,281	57,123	54,000
Electricity - Fountain	-	12,000	3,864	1,288	5,152	5,400
R&M-Irrigation	6,762	20,000	6,076	5,000	11,076	17,232
R&M-Landscape Renovations	43,800	30,000	14,972	7,500	22,472	28,000
R&M-Ponds	10,920	10,800	4,855	2,700	7,555	10,800
R&M-Street Signs	459	3,000	1,538	750	2,288	3,000
Misc-Holiday Decor	9,357	10,000	2,750	2,500	5,250	10,000
Op Supplies - General	-	500	1,944	125	2,069	1,000
Cap Outlay-Machinery and Equip	31,370	-	-	-	-	-
Reserve - Monuments/Signage	-	3,000	-	-	-	3,000
Reserve - Ponds	-	1,000	-	-	-	1,000
Total Field	279,369	275,895	188,211	56,139	244,350	265,027
TOTAL EXPENDITURES	342,050	343,735	244,929	66,824	311,753	339,369
Excess (deficiency) of revenues						
Over (under) expenditures	(58,835)	-	99,335	(66,073)	33,262	0
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	-	-	-	-	0
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	0
Net change in fund balance	(58,835)	-	99,335	(66,073)	33,262	1
FUND BALANCE, BEGINNING	679,232	620,397	620,397	-	620,397	653,659
FUND BALANCE, ENDING	\$ 620,397	\$ 620,397	\$ 719,732	\$ (66,073)	\$ 653,659	\$ 653,660

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Exhibit "A" Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2018	\$ 653,659
Net Change in Fund Balance - Fiscal Year 2018	1
Reserves - Fiscal Year 2018 Additions	4,000
Total Funds Available (Estimated) - 9/30/2018	657,660

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	8,965
Subtotal	<u>8,965</u>

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital		84,842 ⁽¹⁾
Reserves - Irrigation/Landscape	38,500 ⁽²⁾	38,500
Reserves - Monuments/Signage	17,234 ⁽²⁾	
FY 2017 Reserve Funding	3,000	
FY 2018 Reserve Funding	3,000	23,234
Reserves - Ponds	17,500 ⁽²⁾	
FY 2017 Reserve Funding	1,000	
FY 2018 Reserve Funding	1,000	19,500
Subtotal		<u>166,076</u>

Total Allocation of Available Funds	175,041
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Total Unassigned (undesignated) Cash	\$ <u>482,619</u>
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Notes

(1) Represents approximately 3 months of operating expenditures

(2) Reserve balance as of June 30, 2017

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

General Fund Area 6

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2018 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	BUDGET FY 2017	THRU JUN-2017	JUL- SEP-2017	PROJECTED FY 2017	BUDGET FY 2018
REVENUES						
Interest - Investments	\$ 3,707	\$ 2,000	\$ 1,679	\$ 321	\$ 2,000	\$ 2,000
Interest - Tax Collector	394	-	423	-	423	-
Special Assmnts- Tax Collector	318,515	400,090	400,082	8	400,090	400,089
Special Assmnts- Delinquent	-	-	80	-	80	-
Special Assmnts- Discounts	(12,006)	(16,004)	(14,970)	-	(14,970)	(16,004)
Other Miscellaneous Revenues	32,855	-	35,000	-	35,000	-
TOTAL REVENUES	343,465	386,086	422,294	329	422,623	386,086
EXPENDITURES						
<i>Administrative</i>						
P/R-Board of Supervisors	6,115	3,429	4,800	857	5,657	5,700
FICA Taxes	468	262	367	66	433	436
ProfServ-Arbitrage Rebate	600	600	600	-	600	600
ProfServ-Engineering	423	2,500	4,125	1,375	5,500	2,500
ProfServ-Legal Services	3,007	2,500	3,013	1,004	4,017	2,500
ProfServ-Mgmt Consulting Serv	24,619	25,358	20,168	5,190	25,358	26,119
ProfServ-Trustee Fees	3,717	4,089	3,717	-	3,717	4,089
Auditing Services	3,472	3,472	3,526	-	3,526	3,472
Postage and Freight	184	250	132	115	247	247
Insurance - General Liability	6,075	7,929	5,817	-	5,817	8,096
Printing and Binding	193	300	65	235	300	300
Legal Advertising	142	500	50	450	500	500
Miscellaneous Services	562	500	544	181	725	500
Misc-Assessmnt Collection Cost	4,300	8,001	7,706	0	7,706	8,002
Office Supplies	10	250	-	83	83	245
Annual District Filing Fee	41	41	41	-	41	41
Total Administrative	53,928	59,981	54,671	9,557	64,228	63,347

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

General Fund Area 6

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2018 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU JUN-2017	PROJECTED JUL- SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
Field						
ProfServ-Field Management	10,220	15,731	3,833	11,898	15,731	15,731
Payroll-Pool Monitors	-	-	3,970	3,970	7,940	12,000
FICA Taxes	-	-	304	304	608	918
Contracts-Janitorial Services	5,700	6,500	3,960	1,320	5,280	950
Contracts-Security Services	14,108	12,000	13,033	4,344	17,377	6,000
Contracts-Landscape	25,351	83,000	107,345	23,144	130,489	97,720
Contracts-Landscape Consultant	-	5,400	1,440	480	1,920	1,920
Communication - Telephone	1,103	1,200	756	252	1,008	1,200
Electricity - Streetlighting	121,987	137,300	94,710	31,570	126,280	137,300
Utility - Water	2,578	2,500	4,995	1,665	6,660	2,500
Electricity - Fountain	-	3,000	2,029	990	3,019	3,960
R&M-Equipment	6,285	10,000	35,568	11,856	47,424	4,000
R&M-Irrigation	-	-	-	-	-	1,000
R&M-Landscape Renovations	-	18,200	9,045	3,015	12,060	4,000
R&M-Ponds	1,320	1,320	13,579	3,642	17,221	17,500
R&M-Pools	8,490	8,500	6,887	2,296	9,183	3,000
R&M-Streetlights	1,342	5,000	1,523	508	2,031	5,000
Misc-Holiday Lighting	4,635	4,500	4,500	-	4,500	4,500
Misc-Contingency	65,519	944	66,959	3,000	69,959	500
Op Supplies - General	4,152	3,000	8,706	2,902	11,608	3,000
Cap Outlay-Machinery and Equip	62,483	-	76,825	-	76,825	-
Reserve - Clubhouse/Cabana	-	2,000	-	-	-	10
Reserve - Fences	-	1,000	-	-	-	10
Reserve - Parking Lot	-	5,000	-	-	-	10
Reserve -Highwoods Streelights	-	10	-	-	-	10
Total Field	335,273	326,105	459,967	107,155	567,122	322,739
TOTAL EXPENDITURES	389,201	386,086	514,638	116,712	631,350	386,086
Excess (deficiency) of revenues Over (under) expenditures	(45,736)	-	(92,344)	(116,383)	(208,727)	-
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-
Net change in fund balance	(45,736)	-	(92,344)	(116,383)	(208,727)	-
FUND BALANCE, BEGINNING	639,309	593,573	593,573	-	593,573	384,846
FUND BALANCE, ENDING	\$ 593,573	\$ 593,573	\$ 501,229	\$ (116,383)	\$ 384,846	\$ 384,846

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Exhibit "B" Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2018	\$ 384,846
Net Change in Fund Balance - Fiscal Year 2018	-
Reserves - Fiscal Year 2018 Additions	40
Total Funds Available (Estimated) - 9/30/2018	384,886

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits		21,948
	Subtotal	21,948

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital		96,521 ⁽¹⁾
Reserves - Clubhouse/Cabana	4,000 ⁽²⁾	
FY 2017 Reserve Funding	2,000	
FY 2018 Reserve Funding	10	6,010
Reserves - Court Amenities	13,305 ⁽²⁾	13,305
Reserves - Fences	43,959 ⁽²⁾	
FY 2017 Reserve Funding	1,000	
FY 2018 Reserve Funding	10	44,969
Reserves - Irrigation/Landscape	8,870 ⁽²⁾	8,870
Reserves - Monuments/Signage	8,870 ⁽²⁾	8,870
Reserves - Parking Lot	20,000 ⁽²⁾	
FY 2017 Reserve Funding	5,000	
FY 2018 Reserve Funding	10	25,010
Reserves - Ponds	8,870 ⁽²⁾	8,870
Reserves - Highwoods Streelights	40 ⁽²⁾	
FY 2017 Reserve Funding	10	
FY 2018 Reserve Funding	10	60
Reserves - Swimming Pools	35,480 ⁽²⁾	35,480
	Subtotal	247,965

Total Allocation of Available Funds	269,913
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Total Unassigned (undesignated) Cash	\$ 114,972
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Notes

- (1) Represents approximately 3 months of operating expenditures
 (2) Reserve balance as of June 30, 2017

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

General Fund Area 7

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2018 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	BUDGET FY 2017	THRU JUN-2017	JUL- SEP-2017	PROJECTED FY 2017	BUDGET FY 2018
REVENUES						
Interest - Investments	\$ 5,266	\$ 5,000	\$ 2,299	\$ 2,701	\$ 5,000	\$ 5,000
Room Rentals	6,822	5,000	4,776	2,388	7,164	5,000
Interest - Tax Collector	827	-	796	-	796	-
Special Assmnts- Tax Collector	815,500	816,957	815,973	984	816,957	816,957
Special Assmnts- Delinquent	-	-	204	-	204	-
Special Assmnts- Discounts	(30,740)	(32,678)	(30,531)	-	(30,531)	(32,678)
Other Miscellaneous Revenues	40,437	3,000	67	2,933	3,000	3,000
Amenities Revenue	2,750	-	1,471	-	1,471	-
TOTAL REVENUES	840,862	797,279	795,055	9,006	804,061	797,279
EXPENDITURES						
<i>Administrative</i>						
P/R-Board of Supervisors	9,171	5,143	7,200	1,286	8,486	5,143
FICA Taxes	702	393	551	98	649	393
ProfServ-Dissemination Agent	1,000	1,000	-	1,000	1,000	1,000
ProfServ-Engineering	3,920	5,000	5,434	1,811	7,245	5,000
ProfServ-Legal Services	37,867	4,000	2,324	775	3,099	4,000
ProfServ-Mgmt Consulting Serv	47,996	49,437	39,519	9,918	49,437	50,920
ProfServ-Trustee Fees	4,337	4,428	-	4,428	4,428	4,428
Auditing Services	5,035	5,035	5,037	-	5,037	5,035
Postage and Freight	360	500	258	240	498	500
Insurance - General Liability	7,980	10,410	7,636	-	7,636	10,631
Printing and Binding	379	600	177	415	592	600
Legal Advertising	278	1,000	98	900	998	1,000
Miscellaneous Services	880	1,000	716	239	955	1,000
Misc-Assessmnt Collection Cost	11,010	16,339	15,716	20	15,736	16,339
Office Supplies	20	300	-	100	100	250
Annual District Filing Fee	80	80	80	-	80	80
Total Administrative	131,015	104,665	84,746	21,229	105,975	106,319

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

General Fund Area 7

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2018 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU JUN-2017	PROJECTED JUL- SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
Field						
Payroll-Salaries	186,365	160,000	132,023	27,977	160,000	-
Payroll-Site Manager	-	-	-	-	-	70,000
Payroll-Part Time Club Supervisor	-	-	-	-	-	30,000
Payroll-Project Manager	-	-	-	-	-	1,000
Payroll-Part Time	-	-	-	-	-	85,000
FICA Taxes	15,518	12,240	10,714	2,140	12,854	14,229
Workers' Compensation	5,469	6,015	5,544	-	5,544	6,376
Unemployment Compensation	25	-	-	-	-	-
Health Insurance	-	-	1,604	1,604	3,208	6,500
Contracts-Janitorial Services	14,380	12,700	7,100	2,367	9,467	4,500
Contracts-Security Services	5,936	7,000	4,296	1,432	5,728	5,000
Contracts-Landscape	57,991	36,000	44,660	8,735	53,395	42,625
Contracts-Landscape Consultant	-	9,000	3,780	1,260	5,040	5,040
Communication - Teleph - Field	6,232	6,300	2,089	4,688	6,777	6,300
Electricity - Streetlighting	236,690	237,400	181,448	60,483	241,931	237,400
Electricity - Ponds	-	-	-	-	-	6,000
Utility - Water	13,252	10,900	15,481	5,160	20,641	19,610
Utility - Refuse Removal	6,234	5,900	6,160	2,053	8,213	7,060
Rentals & Leases	18,828	18,828	14,121	4,707	18,828	18,828
R&M-General	44,868	50,162	45,048	15,016	60,064	56,536
R&M-Irrigation	-	-	-	-	-	500
R&M-Landscape Renovations	-	20,000	9,389	3,130	12,519	500
R&M-Pest Control	968	1,000	620	207	827	1,000
R&M-Ponds	4,200	4,200	3,012	1,004	4,016	4,200
R&M-Pools	26,096	26,300	18,499	6,166	24,665	25,000
Misc-Clubhouse Activities	19,129	7,900	12,073	4,024	16,097	8,000
Misc-Contingency	82,241	5,000	72,430	3,800	76,230	2,696
Op Supplies - General	22,231	16,325	27,499	9,166	36,665	27,000
Cap Outlay-Machinery and Equip	331,081	444	183,540	-	183,540	-
Reserve - Clubhouse	-	5,000	-	-	-	10
Reserve - Court Amenities	-	6,000	-	-	-	10
Reserve - Irrigation/Landscape	-	6,000	-	-	-	10
Reserve - Playground	-	1,000	-	-	-	10
Reserve - Ponds	-	6,000	-	-	-	10
Reserve - Swimming Pools	-	15,000	-	-	-	10
Total Field	1,097,734	692,614	801,130	165,120	966,250	690,960
TOTAL EXPENDITURES	1,228,749	797,279	885,876	186,349	1,072,225	797,279
Excess (deficiency) of revenues						
Over (under) expenditures	(387,887)	-	(90,821)	(177,343)	(268,164)	-
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

General Fund Area 7

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2018 Proposed Budget

<u>ACCOUNT DESCRIPTION</u>	<u>ACTUAL</u> <u>FY 2016</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>FY 2017</u>	<u>ACTUAL</u> <u>THRU</u> <u>JUN-2017</u>	<u>PROJECTED</u> <u>JUL-</u> <u>SEP-2017</u>	<u>TOTAL</u> <u>PROJECTED</u> <u>FY 2017</u>	<u>ANNUAL</u> <u>BUDGET</u> <u>FY 2018</u>
Net change in fund balance	(387,887)	-	(90,821)	(177,343)	(268,164)	-
FUND BALANCE, BEGINNING	1,042,350	654,465	654,465	-	654,465	386,301
FUND BALANCE, ENDING	\$ 654,465	\$ 654,465	\$ 563,644	\$ (177,343)	\$ 386,301	\$ 386,301

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Exhibit "C" Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2018	\$ 386,301
Net Change in Fund Balance - Fiscal Year 2018	-
Reserves - Fiscal Year 2018 Additions	60
Total Funds Available (Estimated) - 9/30/2018	386,361

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	25,085
Subtotal	<u>25,085</u>

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital		115,238 ⁽¹⁾
Reserves - Clubhouse	97,500 ⁽²⁾	
Proposed Motion to Move to Unassigned	(97,500)	
FY 2017 Reserve Funding	5,000	
FY 2018 Reserve Funding	10	5,010
Reserves - Court Amenities	37,450 ⁽²⁾	
FY 2017 Reserve Funding	6,000	
FY 2018 Reserve Funding	10	43,460
Reserves - Irrigation/Landscape	39,000 ⁽²⁾	
FY 2017 Reserve Funding	6,000	
FY 2018 Reserve Funding	10	45,010
Reserves - Playground	39,000 ⁽²⁾	
FY 2017 Reserve Funding	1,000	
FY 2018 Reserve Funding	10	40,010
Reserves - Ponds	39,000 ⁽²⁾	
FY 2017 Reserve Funding	6,000	
FY 2018 Reserve Funding	10	45,010
Reserves - Swimming Pools	52,528 ⁽²⁾	
FY 2017 Reserve Funding	15,000	
FY 2018 Reserve Funding	10	67,538
Subtotal		<u>361,276</u>

Total Allocation of Available Funds	386,361
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Total Unassigned (undesignated) Cash	\$ (0)
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Notes

(1) Should represent approximately 3 months of operating expenditures; however, slightly less due to negative unassigned cash.

(2) Reserve balance as of June 30, 2017

Budget Narrative
Fiscal Year 2018**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.

Other Miscellaneous Revenues

The District receives other revenue from vending machine sales and the HOA for picking up trash.

EXPENDITURES**Administrative****P/R-Board of Supervisors**

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

Professional Services - Arbitrage Rebate Calculation

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

Professional Services - Dissemination Agent

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

Professional Services-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 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.

Budget Narrative
Fiscal Year 2018**EXPENDITURES****Administrative** (continued)**Professional Services-Management Consulting Services**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Severn Trent Environmental Services, Inc. Also included are costs for Information Technology charges to process all of the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., on a main frame computer owned by Severn Trent in accordance with the management contract and the charge for rentals. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Professional Services - Trustee

The District issued Series Special Assessment Bonds that are deposited with a Trustee to handle all trustee matters. The annual trustee fee is based on standard fees charged plus any out-of-pocket expenses.

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 an existing engagement letter.

Postage and Freight

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

Insurance-General Liability

The District's General Liability & Public Officials Liability Insurance policy is with Preferred Governmental Insurance Trust. They specialize in providing insurance coverage to governmental agencies. The budgeted amount allows for a projected increase in the premium.

Printing and Binding

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

Legal Advertising

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

Miscellaneous Services

This includes monthly bank charges and other miscellaneous expenses that may be incurred during the year.

Miscellaneous-Assessment Collection Costs

The District reimburses the Tax Collector for her or his 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 2% on the amount of special assessments collected and remitted, whichever is greater. The budgeted amount for collection costs was based on a maximum of 2% of the anticipated assessment collections.

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 Community Affairs.

Budget Narrative
Fiscal Year 2018**EXPENDITURES****Field****Payroll-Salaried**

Payroll for employees utilized in the field for operations and maintenance of District assets.

FICA Taxes

Payroll taxes for employees.

Workers' Compensation

Workers' compensation for employees.

Professional Services-Field Management

This includes employees utilized in the field and office management of all District assets.

Contracts-Janitorial Services

Expenses incurred for cleaning services for the District.

Contracts-Security Service

Expenses incurred for security services for the District.

Contracts-Landscape

The District currently has a contract with a landscape firm to provide landscaping services for the District.

Contracts-Landscape Consultant

The District currently has a contract with a landscape consultant to monitor the quality of the landscaping services.

Communication-Telephone-Field

Telephone and fax machine expenses for field services.

Electricity-Streetlighting

Streetlighting usage for District facilities and assets.

Utility-Water

Water irrigation usage for District facilities and assets.

Utility-Gas

Gas usage for District facilities and assets.

Utility-Refuse Removal

Refuse removal for District facilities.

R&M-Equipment

This includes the cost to repair or replace equipment of the District.

R&M-General

The District periodically implements needed repairs to ensure maintenance of District assets.

R&M-Irrigation

This includes repairs and maintenance of the irrigation system to ensure proper operation and adequate water for District plantings.

R&M-Landscape Renovations

This includes the cost to install any new landscapes within the District.

Budget Narrative
Fiscal Year 2018**EXPENDITURES****Field** (continued)**R&M-Pest Control**

This includes periodic application of pesticides to District facilities to ensure a pest free, safe and healthy environment.

R&M-Ponds

The District currently has a contract with a certified pond maintenance company to ensure the proper flow and function of the storm water system.

R&M-Pools

The District currently utilizes a pool maintenance company to ensure the proper operations and maintenance of the swimming pools.

R&M-Streetlights

This includes the cost to repair or replace streetlights within the District.

R&M-Street Signs

This includes the cost to repair or replace signs within the District.

Misc-Clubhouse Activities

This includes the cost of holiday lighting within the District and other clubhouse activities.

Misc-Holiday Lighting

This includes the cost of holiday lighting within the District.

Misc-Contingency

The District will utilize contingency funds as needed for unforeseen and/or emergency expenditures.

Operating Supplies-General

The District will provide necessary consumable supplies to operate District facilities.

Capital Outlay-Machinery and Equipment

The District will replace existing equipment or purchase new equipment for District facilities.

Reserve-Clubhouse

The District will set aside funds to ensure repair and/or replacement of the clubhouse.

Reserve-Court Amenities

The District will set aside funds to ensure repair and/or replacement of the court amenities.

Reserve-Fences

The District will set aside funds to ensure repair and/or replacement of the fences.

Reserve-Highwoods Streetlights

The District will set aside funds to ensure repair and/or replacement of the Highwoods Streetlights.

Reserve-Irrigation/Landscape

The District will set aside funds to ensure repair and/or replacement of the irrigation system and landscape.

Reserve-Playground

The District will set aside funds to ensure repair and/or replacement of the playground.

Budget Narrative
Fiscal Year 2018

EXPENDITURES

Field (continued)

Reserve-Ponds

The District will set aside funds to ensure repair and/or replacement of the ponds.

Reserve-Swimming Pools

The District will set aside funds to ensure repair and/or replacement of the swimming pools.

Tampa Palms Open Space and Transportation

Community Development District

Debt Service Budgets

Fiscal Year 2018

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Debt Service Fund Area 3

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2018 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU JUN-2017	PROJECTED JUL- SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
REVENUES						
Interest - Investments	\$ 653	\$ -	\$ 919	\$ -	\$ 919	\$ -
Special Assmnts- Tax Collector	697,501	697,905	697,905	-	697,905	725,278
Special Assmnts- Developer	367,014	367,014	367,014	-	367,014	343,597
Special Assmnts- Delinquent	-	-	175	-	175	-
Special Assmnts- Discounts	(26,292)	(27,916)	(26,114)	-	(26,114)	(29,011)
TOTAL REVENUES	1,038,876	1,037,003	1,039,899	-	1,039,899	1,039,864
EXPENDITURES						
<i>Administrative</i>						
Misc-Assessmnt Collection Cost	9,417	13,958	13,442	-	13,442	14,506
Total Administrative	9,417	13,958	13,442	-	13,442	14,506
<i>Debt Service</i>						
Debt Retirement Series A	430,000	470,000	470,000	-	470,000	510,000
Debt Retirement Series B	365,000	390,000	390,000	-	390,000	420,000
Interest Expense Series A	112,800	78,400	78,400	-	78,400	40,800
Interest Expense Series B	85,188	58,725	58,725	-	58,725	30,450
Total Debt Service	992,988	997,125	997,125	-	997,125	1,001,250
TOTAL EXPENDITURES	1,002,405	1,011,083	1,010,567	-	1,010,567	1,015,756
Excess (deficiency) of revenues Over (under) expenditures	36,471	25,920	29,332	-	29,332	24,108
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	25,920	-	-	-	24,108
TOTAL OTHER SOURCES (USES)	-	25,920	-	-	-	24,108
Net change in fund balance	36,471	25,920	29,332	-	29,332	24,108
FUND BALANCE, BEGINNING	562,617	599,088	599,088	-	599,088	628,420
FUND BALANCE, ENDING	\$ 599,088	\$ 625,008	\$ 628,420	\$ -	\$ 628,420	\$ 652,528

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Debt Amortization Series 1997 Special Assessment Revenue Bonds

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>	<u>Fiscal</u>
11/01/17		\$20,400.00	\$510,000.00	
05/01/18	\$510,000.00	\$20,400.00	\$0.00	\$550,800.00
totals	<u>\$510,000.00</u>	<u>\$40,800.00</u>		<u>\$550,800.00</u>

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Debt Amortization Series 1999 Special Assessment Revenue Bonds

Date	Principal	Interest	Principal Balance	Fiscal
11/01/17		\$15,225.00	\$420,000.00	
05/01/18	\$420,000.00	\$15,225.00	\$0.00	\$450,450.00
totals	<u>\$420,000.00</u>	<u>\$30,450.00</u>		<u>\$450,450.00</u>

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Debt Service Fund Area 6

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2018 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU JUN-2017	PROJECTED JUL- SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
REVENUES						
Interest - Investments	\$ 206	\$ -	\$ 271	\$ -	\$ 271	\$ -
Special Assmnts- Tax Collector	377,328	381,527	377,547	3,980	381,527	381,527
Special Assmnts- Delinquent	-	-	95	-	95	-
Special Assmnts- Discounts	(14,223)	(15,261)	(14,127)	-	(14,127)	(15,261)
TOTAL REVENUES	363,311	366,266	363,786	3,980	367,766	366,266
EXPENDITURES						
<i>Administrative</i>						
Misc-Assessmnt Collection Cost	5,094	7,631	7,272	80	7,352	7,631
Total Administrative	5,094	7,631	7,272	80	7,352	7,631
<i>Debt Service</i>						
Principal Debt Retirement	280,000	300,000	300,000	-	300,000	320,000
Interest Expense	67,500	46,500	46,500	-	46,500	24,000
Total Debt Service	347,500	346,500	346,500	-	346,500	344,000
TOTAL EXPENDITURES	352,594	354,131	353,772	80	353,852	351,631
Excess (deficiency) of revenues Over (under) expenditures	10,717	12,135	10,014	3,900	13,914	14,635
OTHER FINANCING SOURCES (USES)						
Operating Transfers-Out	(41,460)	-	(50,861)	-	(50,861)	-
Contribution to (Use of) Fund Balance	-	12,135	-	-	-	14,635
TOTAL OTHER SOURCES (USES)	(41,460)	12,135	(50,861)	-	(50,861)	14,635
Net change in fund balance	(30,743)	12,135	(40,847)	3,900	(36,947)	14,635
FUND BALANCE, BEGINNING	139,051	108,308	108,308	-	108,308	71,361
FUND BALANCE, ENDING	\$ 108,308	\$ 120,443	\$ 67,461	\$ 3,900	\$ 71,361	\$ 85,997

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Debt Amortization Series 1996 Capital Improvement Revenue Refunding Bonds

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>	<u>Fiscal</u>
11/01/17		\$12,000.00	\$320,000.00	
05/01/18	\$320,000.00	\$12,000.00	\$0.00	\$344,000.00
totals	<u>\$320,000.00</u>	<u>\$24,000.00</u>		<u>\$344,000.00</u>

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Debt Service Fund Area 7

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2018 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	ACTUAL THRU JUN-2017	PROJECTED JUL- SEP-2017	TOTAL PROJECTED FY 2017	ANNUAL BUDGET FY 2018
REVENUES						
Interest - Investments	\$ 368	\$ -	\$ 549	\$ -	\$ 549	\$ -
Special Assmnts- Tax Collector	647,365	647,274	647,740	-	647,740	647,274
Special Assmnts- Prepayment	-	-	416	-	416	-
Special Assmnts- Delinquent	-	-	162	-	162	-
Special Assmnts- Discounts	(24,402)	(25,891)	(24,237)	-	(24,237)	(25,891)
TOTAL REVENUES	623,331	621,383	624,630	-	624,630	621,383
EXPENDITURES						
<i>Administrative</i>						
Misc-Assessmnt Collection Cost	8,740	12,945	12,476	-	12,476	12,945
Total Administrative	8,740	12,945	12,476	-	12,476	12,945
<i>Debt Service</i>						
Principal Debt Retirement	530,000	555,000	555,000	-	555,000	580,000
Interest Expense	74,925	51,075	51,075	-	51,075	26,100
Total Debt Service	604,925	606,075	606,075	-	606,075	606,100
TOTAL EXPENDITURES	613,665	619,020	618,551	-	618,551	619,045
Excess (deficiency) of revenues Over (under) expenditures	9,666	2,363	6,079	-	6,079	2,338
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	2,363	-	-	-	2,338
TOTAL OTHER SOURCES (USES)	-	2,363	-	-	-	2,338
Net change in fund balance	9,666	2,363	6,079	-	6,079	2,338
FUND BALANCE, BEGINNING	209,795	219,461	219,461	-	219,461	225,540
FUND BALANCE, ENDING	\$ 219,461	\$ 221,824	\$ 225,540	\$ -	\$ 225,540	\$ 227,878

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Debt Amortization Series 2004 Capital Improvement Revenue Refunding Bonds Combined

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>	<u>Fiscal</u>
11/01/17	\$0.00	\$13,050.00	\$580,000.00	
05/01/18	\$580,000.00	\$13,050.00	\$0.00	\$606,100.00
totals	<u><u>\$580,000.00</u></u>	<u><u>\$26,100.00</u></u>		<u><u>\$606,100.00</u></u>

Budget Narrative
Fiscal Year 2018

REVENUES

Interest-Investments

The District earns interest income on their trust accounts with US Bank.

Special Assessments-Tax Collector

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

Special Assessments-Discounts

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

EXPENDITURES

Administrative

Miscellaneous-Assessment Collection Cost

The District reimburses the County Tax Collector for her or his 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 2% on the amount of special assessments collected and remitted, whichever is greater. The budgeted amount for collection costs was based on a maximum of 2% of the anticipated assessment collections.

Tampa Palms Open Space and Transportation

Community Development District

Supporting Budget Schedules

Fiscal Year 2018

**TAMPA PALMS OPEN SPACE AND TRNSPORTATION CDD
FY 2017-18 PROPOSED ASSESSMENTS**

TPOST Area 3 Parcel Name	DRI Units	FY 2016-17 Total	Proposed Budget FY 2017-18			\$ VS 16-17 Incr (Dcr)
			DS	O&M	Total	
Compton Estates	384	\$82,722	\$56,057	\$26,276	\$82,333	(\$389)
Promenade	240	\$183	\$146	\$36	\$182	(\$1)
Tuscany	198	\$668	\$450	\$214	\$664	(\$4)
Lowes	Coml	\$82,993	\$69,739	\$13,061	\$82,800	(\$193)
T Palms Shopping (Market Square)	Coml	\$278,914	\$234,370	\$43,894	\$278,264	(\$650)
T Palms Shping Plaza II (CVS)	Coml	\$22,850	\$19,201	\$3,596	\$22,797	(\$53)
Emerald Point	132	\$431	\$302	\$127	\$429	(\$2)
Chelsea	24	\$1,263	\$825	\$432	\$1,257	(\$6)
Buckingham	105	\$1,151	\$825	\$321	\$1,146	(\$5)
T Palms Shping Plaza II (Chase)	Coml	\$8,785	\$7,329	\$1,435	\$8,764	(\$21)
T Palms Shping Plaza II (LA Fitness)	Coml	\$48,882	\$40,780	\$7,984	\$48,764	(\$118)
Stafford Place Phase 1	75	New	\$0	\$139	\$139	N/A
T Palms Shping Plaza II (RaceTrac)	Coml	New	\$13,687	\$3,205		N/A
T Palms Shping Plaza II (Vacant)	Coml	New	\$13,687	\$3,205		N/A

TPOST AREA 6 Parcel Name	DRI Units	FY 2016-17 Total	Proposed Budget FY 2017-18			\$ VS 16-17 Incr (Dcr)
			DS	O&M	Total	
DDRTC Walks	ERU	\$237	\$139	\$98	\$237	\$0
THE MARQUIS OF TAMPA PALMS (NORTHSTAR)	354	\$236	\$138	\$97	\$236	\$0
The Enclave at Richmond Place	280	\$202	\$118	\$84	\$202	\$0
Arlington	62	\$1,410	\$699	\$711	\$1,410	\$0
Bainbridge	30	\$1,738	\$892	\$846	\$1,738	\$0
Greystone (II)	25	\$2,266	\$1,202	\$1,064	\$2,266	\$0
Greystone (I)	20	\$2,350	\$1,252	\$1,098	\$2,350	\$0
Highland	31	\$1,738	\$892	\$846	\$1,738	\$0
Idlebrook	77	\$1,410	\$699	\$711	\$1,410	\$0
Danforth	65	\$2,088	\$1,098	\$990	\$2,088	\$0

**TAMPA PALMS OPEN SPACE AND TRNSPORTATION CDD
FY 2017-18 PROPOSED ASSESSMENTS**

TPOST AREA 7 Parcel Name	DRI Units	FY 2016-17 Total	Proposed Budget FY 2017-18			\$ VS 16-17 Incr (Dcr)
			DS	O&M	Total	
Eagles Landing	178	\$1,012	\$466	\$546	\$1,012	\$0
Mallards Landing	178	\$1,012	\$466	\$546	\$1,012	\$0
Hawks Landing	83	\$1,012	\$466	\$546	\$1,012	\$0
Doves Landing	81	\$1,012	\$466	\$546	\$1,012	\$0
Audubon Landing	94	\$1,012	\$466	\$546	\$1,012	\$0
Lakewood	120	\$1,012	\$466	\$546	\$1,012	\$0
Strathmoor Estates	102	\$1,012	\$466	\$546	\$1,012	\$0
Hawthorne Estates	179	\$1,012	\$466	\$546	\$1,012	\$0
Watergrass	99	\$1,012	\$466	\$546	\$1,012	\$0
The Preserve	266	\$1,012	\$466	\$546	\$1,012	\$0
The Promenade	40	\$1,012	\$466	\$546	\$1,012	\$0
Stone Ridge	71	\$1,012	\$466	\$546	\$1,012	\$0

Area 7 Portofino Assessed As Coml Parcel Name	Units	FY 2016-17	Proposed Budget FY 2017-18			\$ VS 16-17 Incr (Dcr)
			DS	O&M	Total	
Portofino Per Unit	396	\$54	\$0	\$54	\$54	\$0

TPOST AREA 6 COMMERCIAL*			Prior Year FY 2016-17	Proposed Budget FY 2017-18 O&M	\$ VS 16-17 Incr (Dcr)
Parcel Name	Units*	Parcel Folio			
FLIK INC	Coml	0335821228	\$8,797	\$9,013	\$216
Ruby Tuesday	Coml	0335821242	\$1,109	\$1,136	\$27
CLPV, LLC	Coml	0335831506	\$1,241	\$1,277	\$36
Wachovia Bank	Coml	0335831562	\$501	\$510	\$9
581 HIGHWOODS LP C/O HIGHWDS	Coml	0335831502	\$9,575	\$9,932	\$357
581 HIGHWOODS LP	Coml	0335831806	\$4,522	\$4,603	\$81
DEPOSITORY TRUST COMPANY	Coml	0335831804	\$5,309	\$5,399	\$90
METROPOLITAN LIFE INSURANCE CI	Coml	0335831810	\$2,286	\$2,322	\$36
581 HIGHWOODS LP	Coml	0335831811	\$2,415	\$2,469	\$54
581 HIGHWOODS LP	Coml	0335831816	\$3,292	\$3,346	\$54
581 HIGHWOODS LP	Coml	0335831818	\$2,306	\$2,342	\$36
THP LLC	Coml	0335831822	\$3,987	\$4,059	\$72

* Coml Units = 1 per parcel

**TAMPA PALMS OPEN SPACE AND TRNSPORTATION CDD
FY 2017-18 PROPOSED ASSESSMENTS**

TPOST AREA 7 COMMERCIAL*			Prior Year	Proposed Budget	\$ VS 16-17
Parcel Name		Parcel Folio	FY 2016-17	FY 2017-18	Incr (Dcr)
				O&M	
New Tampa Storage LLC	Coml	0335800360	\$5,219	\$5,243	\$24
SAILFISH REAL ESTATE LLC	Coml	0335800902	\$388	\$390	\$2
McDonalds	Coml	0335800904	\$598	\$601	\$3
Barnett Bk % Bank of America	Coml	0335800906	\$943	\$947	\$4
Prudential %C/O S E SHOPPING CTR	Coml	0335800908	\$2,083	\$2,093	\$10
Bright House	Coml	0335800910	\$203	\$204	\$1
Werthmann C/O CVS PHARMACY IN	Coml	0335801302	\$1,054	\$1,059	\$5
Amsouth	Coml	0335801304	\$1,054	\$1,059	\$5
DEAL JULIE TRUSTEE	Coml	0335801306	\$1,054	\$1,059	\$5
Tom Sash	Coml	0335801308	\$1,054	\$1,059	\$5
WAL-MART PROP TAX DEPT	Coml	0335802452	\$17,293	\$17,373	\$80
TAMPA BAY VETERINARY PROPERTI	Coml	0335802802	\$838	\$842	\$4
JN 470 LLC	Coml	0335802804	\$111	\$111	\$1
Leap New Tampa	Coml	0335802806	\$481	\$483	\$2

* Coml Units = 1 per parcel

		Proposed Budget				\$ VS 16-17
TPOST 3 Undeveloped		FY 2016-17		FY 2017-18		Incr (Dcr)
Parcel Identifier		Total	DS	O&M	Total	
32A	Not Dev	\$71,594	\$50,330	\$20,986	\$71,316	(\$277)
32B	Not Dev	\$71,704	\$54,795	\$16,688	\$71,484	(\$221)
36	Not Dev	\$23,697	\$19,060	\$4,577	\$23,636	(\$60)
38B	Not Dev	\$64,551	\$40,893	\$23,349	\$64,242	(\$309)
38C	Not Dev	\$55,556	\$36,983	\$18,331	\$55,314	(\$242)
38D	Not Dev	\$149,939	\$115,134	\$34,351	\$149,485	(\$454)