

WATERGRASS

Community Development District II

Annual Operating and Debt Service Budget

Fiscal Year 2017

Version 3 - Final Budget:
(Adopted on 8/17/16)

Prepared by:



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WATERGRASS

Community Development District II

Operating Budget

Fiscal Year 2017

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2017 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	BUDGET FY 2016	THRU JUL-2016	AUG- SEP-2016	PROJECTED FY 2016	BUDGET FY 2017
REVENUES						
Interest - Investments	\$ 58	\$ -	\$ 7	\$ -	\$ 7	\$ -
Interest - Tax Collector	-	-	55	-	-	-
Interlocal Agreement	-	-	-	-	-	1,256
Rents or Royalties	-	-	2,275	-	2,275	1,000
Special Assmnts- Tax Collector	519,443	521,403	561,741	-	561,741	589,953
Special Assmnts- CDD Collected	253,283	280,755	274,122	-	274,122	282,840
Special Assmnts- Discounts	-	-	(17,443)	-	(17,443)	(23,598)
Developer Contribution	27,599	-	-	-	-	-
Other Miscellaneous Revenues	1,426	-	1,279	-	1,279	-
Access Cards	-	-	175	-	175	100
TOTAL REVENUES	801,809	802,158	822,211	-	822,156	851,551
EXPENDITURES						
<i>Administrative</i>						
ProfServ-Engineering	-	5,000	-	-	-	5,000
ProfServ-Legal Services	16,482	5,000	7,540	1,508	9,048	5,000
ProfServ-Property Appraiser	150	150	150	-	150	150
ProfServ-Special Assessment	5,000	-	-	-	-	-
ProfServ-Web Site Maintenance	-	2,000	1,833	167	2,000	1,000
Auditing Services	3,600	3,700	3,700	-	3,700	3,700
Contracts-Mgmt Services	15,122	11,000	9,167	1,833	11,000	11,550
Postage and Freight	-	-	422	84	506	150
Public Officials Insurance	1,433	1,327	1,256	-	1,256	2,250
Printing and Binding	-	-	860	172	1,032	650
Legal Advertising	3,289	2,500	726	1,774	2,500	2,500
Misc-Assessmnt Collection Cost	-	-	10,886	-	10,886	11,799
Dues, Licenses, Subscriptions	480	455	915	-	915	455
Total Administrative	45,556	31,132	37,455	5,538	42,993	44,204
<i>Utility Services</i>						
Electricity - Streetlighting	58,517	79,673	63,241	12,648	75,889	79,673
Utility - Irrigation	669	-	-	-	-	-
Utility - Irrigation & Landscape Lighting	-	10,600	937	187	1,124	6,400
Utility Services	9,199	-	-	-	-	-
Building Utilities	12,521	15,000	13,450	2,690	16,140	15,000
Total Utility Services	80,906	105,273	77,628	15,526	93,154	101,073
<i>Garbage/Solid Waste Services</i>						
Utility - Refuse Removal	624	624	520	104	624	624
Solid Waste Disposal Assessm.	602	632	630	-	630	632
Total Garbage/Solid Waste Services	1,226	1,256	1,150	104	1,254	1,256

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2017 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2015	ADOPTED BUDGET FY 2016	ACTUAL THRU JUL-2016	PROJECTED AUG- SEP-2016	TOTAL PROJECTED FY 2016	ANNUAL BUDGET FY 2017
Water-Sewer Comb Services						
Utility Services	6,478	6,481	12,432	2,486	14,918	15,000
Total Water-Sewer Comb Services	6,478	6,481	12,432	2,486	14,918	15,000
Flood Control/Stormwater Mgmt						
Contracts-Lakes	9,780	24,960	23,250	3,560	26,810	24,960
Stormwater Assessment	702	737	878	-	878	737
R&M-Mitigation	21,500	21,500	3,100	18,400	21,500	21,500
Lake Maintenance	780	-	-	-	-	-
Total Flood Control/Stormwater Mgmt	32,762	47,197	27,228	21,960	49,188	47,197
Other Physical Environment						
Contracts-Landscape	260,671	226,452	181,452	36,387	217,839	224,700
Insurance - Property	14,732	25,000	14,611	-	14,611	9,121
Insurance - General Liability	2,500	3,000	9,140	-	9,140	2,750
R&M-Annuals	-	-	-	-	-	1,110
R&M-Fertilizer	23,416	28,272	24,026	4,805	28,831	29,124
R&M-Mulch	-	25,000	26,040	-	26,040	35,000
R&M-Pest Control	2,832	10,512	14,304	2,861	17,165	15,076
R&M-Playscape	-	-	-	-	-	10,000
R&M-Wall	3,258	4,700	-	4,700	4,700	4,700
R&M-Plant&Tree Replacement	263	6,800	3,467	3,333	6,800	10,000
R&M-Pressure Washing	-	-	-	-	-	15,000
Miscellaneous Maintenance	65	2,500	22,134	-	22,134	2,500
Irrigation Maintenance	4,462	21,968	21,189	2,828	24,017	17,472
Irrigation Repairs and Replacement	-	-	-	-	-	3,400
Holiday Lighting & Decorations	6,850	2,500	4,275	-	4,275	15,000
Total Other Physical Environment	319,049	356,704	320,638	54,914	375,552	394,953
Road and Street Facilities						
R&M-Sidewalks	8,325	16,650	-	2,775	2,775	16,650
R&M-Street Signs	750	500	1,490	-	1,490	500
R&M-Streetlights	-	500	-	83	83	500
R&M-Roads	-	5,000	-	833	833	5,000
Total Road and Street Facilities	9,075	22,650	1,490	3,692	5,182	22,650
Parks and Recreations						
ProfServ-Pool Maintenance	896	-	-	-	-	-
Contracts-On-Site Management	61,327	54,048	38,026	8,451	46,477	54,048
Contracts-Security Services	2,876	3,100	4,118	790	4,908	4,740
Contracts-Pools	-	23,400	15,100	4,600	19,700	27,600
Contracts-Cleaning Services	-	-	-	-	-	9,600
Expense Reimbursement	1,420	1,200	1,156	231	1,387	1,800
Telephone/Fax/Internet Services	3,424	3,600	5,287	1,230	6,517	7,380
R&M-Air Conditioning	-	-	-	-	-	850

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2017 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2015	BUDGET FY 2016	THRU JUL-2016	AUG- SEP-2016	PROJECTED FY 2016	BUDGET FY 2017
R&M-Court Maintenance	-	1,000	3,450	-	3,450	1,000
R&M-Playground	-	2,500	-	2,500	2,500	2,500
Maintenance & Repairs	7,347	3,000	8,770	1,754	10,524	3,000
Misc.-Contingency	-	-	-	-	-	75,000
Misc-Security	175	-	-	-	-	-
Office Supplies	79	3,200	616	123	739	3,200
Capital Outlay	-	-	14,642	-	14,642	-
Total Parks and Recreations	77,544	95,048	91,165	19,679	110,844	190,718
Special Events						
Misc-Special Events	7,098	9,500	8,954	546	9,500	9,500
Total Special Events	7,098	9,500	8,954	546	9,500	9,500
Other Uses						
Misc.-Interlocal Agreement	83,000	91,917	91,917	-	91,917	-
Misc.-Contingency	-	10,000	281	1,667	1,948	-
Capital Reserve	-	25,000	-	-	-	25,000
Total Other Uses	83,000	126,917	92,198	1,667	93,865	25,000
TOTAL EXPENDITURES	662,694	802,158	670,338	126,112	796,450	851,551
Excess (deficiency) of revenues Over (under) expenditures	139,115	-	151,873	(126,112)	25,706	-
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-
Net change in fund balance	139,115	-	151,873	(126,112)	25,706	-
FUND BALANCE, BEGINNING	(22,093)	117,022	117,022	-	117,022	142,728
FUND BALANCE, ENDING	\$ 117,022	\$ 117,022	\$ 268,895	\$ (126,112)	\$ 142,728	\$ 142,728

Budget Narrative
Fiscal Year 2017**REVENUES****Miscellaneous-Interlocal Agreement**

This amount is paid from Watergrass Community Development District I per the budget and interlocal agreement in order to level assessments.

Rents or Royalties

The District receives rental revenue for the rental of the clubhouse and district facilities.

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-CDD Collected

The District will directly bill the developer for their portion of 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.

Access Cards

The District collects a nominal fee for each access device distributed.

EXPENDITURES**Administrative****Professional Services-Engineering**

The District's engineer provides general engineering services to the District as requested.

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.

Professional Services-Property Appraiser

The Property Appraiser provides the District with a listing of the legal description of each property parcel within the District boundaries, and the names and addresses of the owners of such property. The District reimburses the Property Appraiser for necessary administrative costs incurred to provide this service. 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 budgeted amount for property appraiser costs was based on historical cost.

Professional Services – Web Site Development

The District receives website services provided by Severn Trent.

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 is estimated based on prior year fees.

Budget Narrative
Fiscal Year 2017**EXPENDITURES****Administrative** (continued)**Contracts-Management Services**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Severn Trent Environmental Services, Inc. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "B" of the Management Agreement.

Postage and Freight

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

Public Officials Insurance

The District's Public Officials Liability Insurance policy is with Stahl & Associates. The budgeted amount allows for a projected increase in the premium.

Printing and Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, budget and audit copies, et cet.

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 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.

Dues, Licenses and Subscriptions

The District is required to pay an annual fee to the Department of Economic Opportunity Division of Community Development in the amount of \$175. Pool permit costs are also recorded here.

Utility Services**Electricity-Streetlighting**

Electricity for street lighting is provided by W.R.E.C.

Utility-Irrigation and Landscape Lighting

Electricity for irrigation and landscape lighting is provided by W.R.E.C.

Building Utilities

Electricity for the clubhouse is provided by W.R.E.C.

Budget Narrative
Fiscal Year 2017**EXPENDITURES****Garbage/Solid Waste Services****Utility-Refuse Removal**

Refuse removal services are provided by Progressive Waste Solutions at a cost of \$52/month.

Solid Waste Disposal Assessment

The District incurs an annual solid waste disposal assessment paid to Pasco County Utilities Service Branch.

Water-Sewer Comb Services**Utility Services**

Water and sewer services throughout the District are provided by Pasco County Utilities Service Branch.

Flood Control/Stormwater Mgmt**Contracts-Lakes**

The District receives monthly lake maintenance provided under contract with Florida Natives Nursery at a cost of \$1,780 per month. The agreement includes three (3) optional additional treatments for submersed aquatic vegetation at a cost of \$1,200 each.

Stormwater Assessments

The District incurs an annual stormwater assessment paid to Mike Fasano, Tax Collector.

R&M-Mitigation

Florida Natives Nursery provides wetland monitoring and mitigation services.

Other Physical Environment**Contracts-Landscape**

The District receives monthly landscape maintenance provided under contract with Vivicon. The District reimburses Watergrass Community Development District I for a pro-rata share of landscape costs per the interlocal agreement. The current monthly reimbursement amount is \$483/month.

Insurance-Property

Property insurance is currently provided by Egis Insurance Advisors.

Insurance-General Liability

General liability insurance is currently provided by Stahl & Associates. Inc.

R&M-Annuals

Installation of flowers throughout the district.

R&M-Fertilizer

Fertilizer costs are incurred as needed.

Budget Narrative
Fiscal Year 2017**EXPENDITURES****Other Physical Environment** (continued)**R&M-Mulch**

Mulch installation throughout the District.

R&M-Pest Control

Vivicon provides periodic pest control services as needed. Fire ant prevention is included here.

R&M-Playscape

Costs to maintain the playground areas, including the purchase and installation of mulch at the playground site.

R&M-Wall

Anticipated costs for repair and maintenance of the wall structures.

R&M-Plant and Tree Replacement

Flower installations and other costs associated with the installation and replacement of plants and trees.

R&M-Pressure Washing

Pressure washing services throughout the District including entrances, park sidewalks and clubhouse.

Miscellaneous Maintenance

Various ancillary maintenance costs not included within another budget line item.

Irrigation Maintenance

Repair and maintenance of the District's irrigation system as provided by the contract with Vivicon.

Irrigation Repairs and Replacement

Additional repair and maintenance irrigation system costs that are not included within the contract with Vivicon.

Holiday Lighting & Decorations

Includes costs for professional holiday lighting installation and removal.

Roads and Street Facilities**R&M-Sidewalks**

Repair and maintenance of sidewalks throughout the District.

R&M-Street Signs

Repair and maintenance of street signs throughout the District.

R&M-Streetlights

Repair and maintenance of streetlights throughout the District.

R&M-Roads

Repair and maintenance of roads throughout the District.

Budget Narrative
Fiscal Year 2017**EXPENDITURES****Parks and Recreations****Contracts-On-Site Management**

Amenity management services are provided as contracted by Rizzetta Amenity Services.

Contracts-Security Services

Securiteam provides video monitoring of the clubhouse and fitness center at a cost of \$395/month.

Contracts-Pools

Monthly pool maintenance services are provided by Suncoast.

Contracts-Cleaning Services

The District has contracted with United Building Maintenance to provide cleaning services.

Expense Reimbursement

Expense reimbursements to Rizzetta Amenity Services, Inc. for mileage and cellular services.

Telephone/Fax/Internet Services

Telephone, fax and internet services costs are recorded here in addition to a monthly subscription to MailChimp.

R&M-Air Conditioning

Costs to repair and maintain four (4) air conditioning units four (4) times per year.

R&M-Court Maintenance

Costs to maintain the tennis courts throughout the District.

R&M-Playground

Repair and maintenance costs associated with District playgrounds.

Maintenance and Repairs

Various ancillary park and recreation maintenance and repair costs not included within another budgeted line item.

Miscellaneous-Contingency

This line item captures costs not budgeted for within another line item.

Office Supplies

Various office supplies for the District including ink, envelopes, paper, business cards and other supplies purchased as needed for the operation of the District.

Special Events**Miscellaneous-Special Events**

The District occasionally holds special events for the benefit of the public.

Other Uses**Capital Reserve**

The District intends to set aside funds for larger projects anticipated in the future.

WATERGRASS

Community Development District II

Exhibit "A" Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2017	\$ 142,728
Net Change in Fund Balance - Fiscal Year 2017	-
Reserves - Fiscal Year 2017 Additions	25,000
Total Funds Available (Estimated) - 9/30/2017	167,728

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	2,626
Subtotal	<u>2,626</u>

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	212,888 ⁽¹⁾
Reserves-Capital Reserves (FY 2016)	25,000
Reserves-Capital Reserves (FY 2017)	25,000
Subtotal	<u>50,000</u>

Total Allocation of Available Funds	<u>52,626</u>
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Total Unassigned (undesignated) Cash	<u>\$ 115,102</u>
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Notes

(1) Represents approximately 3 months of operating expenditures. This figure is for reference only. Operating capital has not been officially budgeted.

WATERGRASS

Community Development District II

Debt Service Budgets

Fiscal Year 2017

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2017 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2015	ADOPTED BUDGET FY 2016	ACTUAL THRU JUL-2016	PROJECTED AUG- SEP-2016	TOTAL PROJECTED FY 2016	ANNUAL BUDGET FY 2017
REVENUES						
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	13,422	13,422	14,279	-	14,279	13,422
Special Assmnts- Discounts	-	-	(443)	-	(443)	(537)
TOTAL REVENUES	13,422	13,422	13,836	-	13,836	12,885
EXPENDITURES						
<i>Administrative</i>						
Misc-Assessmnt Collection Cost	-	-	277	-	277	268
Total Administrative	-	-	277	-	277	268
<i>Debt Service</i>						
DS Costs-Miscellaneous	13,422	13,422	-	-	-	-
Total Debt Service	13,422	13,422	-	-	-	-
TOTAL EXPENDITURES	13,422	13,422	277	-	277	268
Excess (deficiency) of revenues Over (under) expenditures	-	-	13,559	-	13,559	12,617
OTHER FINANCING SOURCES (USES)						
Other NonOperating Uses	-	-	(13,559)	-	(13,559)	(12,617)
Contribution to (Use of) Fund Balance	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	(13,559)	-	(13,559)	(12,617)
Net change in fund balance	-	-	-	-	-	-
FUND BALANCE, BEGINNING	1	1	1	-	1	1
FUND BALANCE, ENDING	\$ 1	\$ 1	\$ 1	\$ -	\$ 1	\$ 1

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2017 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2015	ADOPTED BUDGET FY 2016	ACTUAL THRU JUL-2016	PROJECTED AUG- SEP-2016	TOTAL PROJECTED FY 2016	ANNUAL BUDGET FY 2017
REVENUES						
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	480,935	516,709	511,633	-	511,633	511,633
Special Assmnts- Prepayment	648,358	-	866,305	-	866,305	-
Special Assmnts- CDD Collected	528,926	505,335	245,819	-	245,819	469,129
Special Assmnts- Discounts	-	-	(15,887)	-	(15,887)	(20,465)
TOTAL REVENUES	1,658,219	1,022,044	1,607,870	-	1,607,870	960,297
EXPENDITURES						
<i>Administrative</i>						
Misc-Assessmnt Collection Cost	-	-	9,915	-	9,915	10,233
Total Administrative	-	-	9,915	-	9,915	10,233
<i>Debt Service</i>						
DS Costs-Miscellaneous	1,663,670	1,022,044	-	-	-	-
Total Debt Service	1,663,670	1,022,044	-	-	-	-
TOTAL EXPENDITURES	1,663,670	1,022,044	9,915	-	9,915	10,233
Excess (deficiency) of revenues Over (under) expenditures	(5,451)	-	1,597,955	-	1,597,955	950,064
OTHER FINANCING SOURCES (USES)						
Other NonOperating Uses	-	-	(1,834,310)	-	(1,834,310)	(914,290)
Contribution to (Use of) Fund Balance	-	-	-	-	-	35,774
TOTAL OTHER SOURCES (USES)	-	-	(1,834,310)	-	(1,834,310)	(878,516)
Net change in fund balance	(5,451)	-	(236,355)	-	(236,355)	35,774
FUND BALANCE, BEGINNING	-	236,355	236,355	-	236,355	-
FUND BALANCE, ENDING	\$ 236,355	\$ 236,355	\$ -	\$ -	\$ -	\$ 35,774

Budget Narrative
Fiscal Year 2017**REVENUES****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-CDD Collected

The District will directly bill the developer for their portion of 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.

Other Non-Operating Uses

Net revenues received will be transferred to the appropriate trust accounts of Watergrass Community Development District I.

WATERGRASS

Community Development District II

Supporting Budget Schedules

Fiscal Year 2017

WATERGRASS

Community Development District II

Summary of Assessments

Platted* Product	Parcel	District	Total Admin Units	Total Field Units	Total 2005 Units	Total 2007 Units	ERU Per Product	Total Admin ERUS	Admin %age of EAUs	Total Field ERUS	Field %age of EAUs	Admin per Unit	Field Per Unit	FY 2017 Total O&M Per Unit	FY 2016 Total O&M Per Unit	Percent Change	2005 DS Per Unit	2007 DS Per Unit	FY 2017 Total Annual Assessment	FY 2016 Total Annual Assessment	Percent Change
55'	A-1	Watergrass	87.00	87.00			1.38	119.63	4.51%	119.63	6.79%	\$ 68.37	\$ 974.93	\$ 1,043.31	\$ 993.42	5%	\$ 935.00	\$ -	\$ 1,978.31	\$ 1,928.42	3%
40'	A-2	Watergrass	87.00	87.00			1.00	87.00	3.28%	87.00	4.94%	\$ 49.72	\$ 709.04	\$ 758.77	\$ 722.49	5%	\$ 679.95	\$ -	\$ 1,438.72	\$ 1,402.44	3%
60'	B-1	Watergrass	60.00	60.00			1.5	90.00	3.39%	90.00	5.11%	\$ 74.59	\$ 1,063.56	\$ 1,138.15	\$ 1,083.73	5%	\$ 1,020.00	\$ -	\$ 2,158.15	\$ 2,103.73	3%
75'	B-2	Watergrass	60.00	60.00			1.88	112.50	4.24%	112.50	6.38%	\$ 93.23	\$ 1,329.46	\$ 1,422.69	\$ 1,354.66	5%	\$ 1,275.00	\$ -	\$ 2,697.69	\$ 2,629.66	3%
75'	B-3	Watergrass	61.00	61.00			1.88	114.38	4.31%	114.38	6.49%	\$ 93.23	\$ 1,329.46	\$ 1,422.69	\$ 1,354.66	5%	\$ 1,275.00	\$ -	\$ 2,697.69	\$ 2,629.66	3%
65'	B-4	Watergrass	76.00	76.00			1.63	123.50	4.66%	123.50	7.01%	\$ 80.80	\$ 1,152.19	\$ 1,233.00	\$ 1,174.04	5%	\$ 1,105.00	\$ -	\$ 2,338.00	\$ 2,279.04	3%
70'	B5-B6	Watergrass II	46.00	46.00		46.00	1.75	80.50	3.03%	80.50	4.57%	\$ 87.02	\$ 1,240.83	\$ 1,327.84	\$ 1,264.35	5%	\$ -	\$ 1,189.91	\$ 2,517.75	\$ 2,454.26	3%
40'	C-1	Watergrass II	21.00	21.00	21.00		1.00	21.00	0.79%	21.00	1.19%	\$ 49.72	\$ 709.04	\$ 758.77	\$ 722.49	5%	\$ 639.15	\$ -	\$ 1,397.92	\$ 1,361.64	3%
40'	C-1	Watergrass II	42.00	42.00		42.00	1.00	42.00	1.58%	42.00	2.38%	\$ 49.72	\$ 709.04	\$ 758.77	\$ 722.49	5%	\$ -	\$ 679.95	\$ 1,438.72	\$ 1,402.44	3%
Villas	C-2	Watergrass II	126.00	126.00			0.80	100.80	3.80%	100.80	5.72%	\$ 39.78	\$ 567.23	\$ 607.01	\$ 577.99	5%	\$ -	\$ 523.90	\$ 1,130.91	\$ 1,101.89	3%
65'	D-1	Watergrass II	91.00	91.00		91.00	1.63	147.88	5.57%	147.88	8.39%	\$ 80.80	\$ 1,152.19	\$ 1,233.00	\$ 1,174.04	5%	\$ -	\$ 1,104.92	\$ 2,337.92	\$ 2,278.96	3%
65'	D-2	Watergrass II	35.00	35.00		35.00	1.63	56.88	2.14%	56.88	3.23%	\$ 80.80	\$ 1,152.19	\$ 1,233.00	\$ 1,174.04	5%	\$ -	\$ 1,104.92	\$ 2,337.92	\$ 2,278.96	3%
75'	D-3	Watergrass II	40.00	40.00		40.00	1.88	75.00	2.83%	75.00	4.25%	\$ 93.23	\$ 1,329.46	\$ 1,422.69	\$ 1,354.66	5%	\$ -	\$ 1,274.91	\$ 2,697.60	\$ 2,629.57	3%
85'	D-4	Watergrass II	68.00	68.00		68.00	2.13	144.84	5.46%	144.84	8.22%	\$ 105.91	\$ 1,510.26	\$ 1,616.18	\$ 1,538.89	5%	\$ -	\$ 1,444.89	\$ 3,061.07	\$ 2,983.78	3%
55'	DD-1	Watergrass II	79.00	79.00		79.00	1.38	108.63	4.10%	108.63	6.16%	\$ 68.37	\$ 974.93	\$ 1,043.31	\$ 993.42	5%	\$ -	\$ 934.93	\$ 1,978.24	\$ 1,928.35	3%
Unplatted**																					
85'	E-1	Watergrass II	67.00	-			2.13	142.71	5.38%	-	0.00%	\$ 99.56	\$ -	\$ 99.56	\$ 106.30	-6%	\$ -	\$ -	\$ 99.56	\$ 106.30	-6%
65'	E-2	Watergrass II	77.00	-			1.63	125.13	4.72%	-	0.00%	\$ 75.95	\$ -	\$ 75.95	\$ 81.10	-6%	\$ -	\$ -	\$ 75.95	\$ 81.10	-6%
75'	E-3	Watergrass II	87.00	-			1.88	163.13	6.15%	-	0.00%	\$ 87.64	\$ -	\$ 87.64	\$ 93.57	-6%	\$ -	\$ -	\$ 87.64	\$ 93.57	-6%
55'	F-1	Watergrass II	69.00	-			1.38	94.88	3.58%	-	0.00%	\$ 64.27	\$ -	\$ 64.27	\$ 68.62	-6%	\$ -	\$ -	\$ 64.27	\$ 68.62	-6%
65'	F-2	Watergrass II	74.00	-			1.63	120.25	4.53%	-	0.00%	\$ 75.95	\$ -	\$ 75.95	\$ 81.10	-6%	\$ -	\$ -	\$ 75.95	\$ 81.10	-6%
55'	F-3	Watergrass II	34.00	-			1.38	46.75	1.76%	-	0.00%	\$ 64.27	\$ -	\$ 64.27	\$ 68.62	-6%	\$ -	\$ -	\$ 64.27	\$ 68.62	-6%
75'	G-1	Watergrass II	17.00	-			1.88	31.88	1.20%	-	0.00%	\$ 87.64	\$ -	\$ 87.64	\$ 93.57	-6%	\$ -	\$ -	\$ 87.64	\$ 93.57	-6%
75'	H-1	Watergrass II	72.00	-			1.88	135.00	5.09%	-	0.00%	\$ 87.64	\$ -	\$ 87.64	\$ 93.57	-6%	\$ -	\$ -	\$ 87.64	\$ 93.57	-6%
TH	J	Watergrass II	40.00	-		40.00	0.75	30.00	1.13%	-	0.00%	\$ 35.06	\$ -	\$ 35.06	\$ 37.43	-6%	\$ -	\$ 490.91	\$ 525.97	\$ 528.34	-6%
TCMF - FR	Towncenter	Watergrass II	359.00	359.00		359.00	0.10	35.90	1.35%	35.90	2.04%	\$ 4.67	\$ 66.65	\$ 71.32	\$ 67.91	5%	\$ -	\$ 52.90	\$ 124.22	\$ 120.81	2%
TCMF - FS	Towncenter	Watergrass II	75.00	75.00		75.00	0.75	56.25	2.12%	56.25	3.19%	\$ 35.06	\$ 499.88	\$ 534.93	\$ 509.35	5%	\$ -	\$ 490.91	\$ 1,025.84	\$ 1,000.26	3%
Office/Comm	Office/Commercial	Watergrass II	24.61	24.61		24.61	10	246.10	9.28%	246.10	13.96%	\$ 467.41	\$ 6,665.00	\$ 7,132.42	\$ 6,791.360673	5%	\$ -	\$ 5,347.00	\$ 12,479.42	\$ 12,138.36	2%
								2,652.48	100%	1,762.77	100%				7224.851779						

* Platted Lands include 6% Gross Up for Discounts and Collection Costs

** Unplatted Lands are net the Discounts and Collection Costs