

TAMPA PALMS OPEN SPACE AND TRANSPORTATION  
Community Development District

***Annual Operating and Debt Service Budget***  
**Fiscal Year 2014**

Version 1 - Approved Tentative Budget:  
(Approved at May 7, 2013 meeting)

Prepared by:



TAMPA PALMS OPEN SPACE AND TRANSPORTATION  
Community Development District

---

**Table of Contents**

	<u>Page #</u>
<b><u>OPERATING BUDGET</u></b>	
General Fund 003	
Summary of Revenues, Expenditures and Changes in Fund Balances .....	1-2
Exhibit A - Allocation of Fund Balances .....	3
General Fund 006	
Summary of Revenues, Expenditures and Changes in Fund Balances .....	4-5
Exhibit B - Allocation of Fund Balances .....	6
General Fund 007	
Summary of Revenues, Expenditures and Changes in Fund Balances .....	7-8
Exhibit C - Allocation of Fund Balances .....	9
Budget Narrative .....	10-14
<b><u>DEBT SERVICE BUDGETS</u></b>	
Series 1997 & 1999	
Summary of Revenues, Expenditures and Changes in Fund Balances .....	15
Amortization Schedule .....	16-17
Series 1996	
Summary of Revenues, Expenditures and Changes in Fund Balances .....	18
Amortization Schedule .....	19
Series 2004	
Summary of Revenues, Expenditures and Changes in Fund Balances .....	20
Amortization Schedule .....	21
Budget Narrative .....	22
<b><u>SUPPORTING BUDGET SCHEDULES</u></b>	
2013-2014 Non-Ad Valorem Assessment Summary .....	23-24

---

Tampa Palms Open Space and Transportation  
Community Development District

**Operating Budget**

Fiscal Year 2014

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Area 3-General Fund

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2014 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	BUDGET FY 2013	THRU MAR-2013	APR- SEP-2013	PROJECTED FY 2013	BUDGET FY 2014
<b>REVENUES</b>						
Interest - Investments	\$ 4,350	\$ 2,500	\$ 646	\$ 1,854	\$ 2,500	\$ 2,500
Net Incr (Decr) In FMV-Invest	709	-	-	-	-	-
Interest - Tax Collector	42	-	45	-	45	-
Special Assmnts- Tax Collector	250,781	211,861	203,479	8,382	211,861	178,712
Special Assmnts- Developer	127,918	107,235	-	107,235	107,235	115,439
Special Assmnts- Delinquent	29	-	-	-	-	-
Special Assmnts- Discounts	(9,399)	(8,475)	(7,955)	-	(7,955)	(7,148)
<b>TOTAL REVENUES</b>	<b>374,430</b>	<b>313,121</b>	<b>196,215</b>	<b>117,471</b>	<b>313,686</b>	<b>289,503</b>

**EXPENDITURES**

*Administrative*

P/R-Board of Supervisors	2,799	2,000	1,543	1,543	3,086	3,429
FICA Taxes	215	153	118	118	236	262
ProfServ-Engineering	2,393	2,000	2,861	1,800	4,661	3,000
ProfServ-Legal Services	3,190	3,000	1,883	2,550	4,433	4,000
ProfServ-Mgmt Consulting Serv	30,984	31,541	19,034	12,507	31,541	31,541
ProfServ-Property Appraiser	4,776	4,237	3,911	326	4,237	3,574
ProfServ-Trustee	4,310	4,316	1,616	2,700	4,316	4,316
Auditing Services	4,153	3,993	958	3,035	3,993	3,993
Communication - Telephone	4	50	6	8	14	50
Postage and Freight	975	750	216	302	518	750
Insurance - General Liability	5,585	7,995	4,176	1,799	5,975	7,995
Printing and Binding	581	1,000	186	500	686	1,000
Legal Advertising	128	750	16	200	216	750
Miscellaneous Services	578	500	192	192	384	500
Misc-Assessmnt Collection Cost	3,045	4,237	3,911	326	4,237	3,574
Office Supplies	167	200	32	45	77	200
Annual District Filing Fee	54	55	54	-	54	55
<b>Total Administrative</b>	<b>63,937</b>	<b>66,777</b>	<b>40,713</b>	<b>27,952</b>	<b>68,665</b>	<b>68,990</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2014 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	BUDGET FY 2013	THRU MAR-2013	APR- SEP-2013	PROJECTED FY 2013	BUDGET FY 2014
<b>Field</b>						
ProfServ-Field Management	5,785	5,644	2,562	3,082	5,644	5,813
Contracts-Landscape	80,162	100,000	43,192	41,808	85,000	90,000
Contracts-Landscape Consultant	7,200	7,200	3,600	3,600	7,200	7,200
Communication - Telephone	2,446	2,500	1,223	1,223	2,446	2,500
Electricity - Streetlighting	49,526	54,000	25,484	25,484	50,968	57,000
R&M-Irrigation	10,191	20,000	17,938	6,000	23,938	20,000
R&M-Landscape Renovations	20,454	30,000	20,766	5,000	25,766	10,000
R&M-Ponds	10,080	16,000	5,040	5,040	10,080	16,000
R&M-Street Signs	4,360	5,000	-	5,000	5,000	3,000
Misc-Holiday Decor	-	5,000	-	-	-	5,000
Capital Outlay	-	-	17,766	-	17,766	-
Reserve - Monuments/Signage	-	-	-	-	-	3,000
Reserve - Ponds	-	1,000	-	-	-	1,000
<b>Total Field</b>	<b>190,204</b>	<b>246,344</b>	<b>137,571</b>	<b>96,237</b>	<b>233,808</b>	<b>220,513</b>
<b>TOTAL EXPENDITURES</b>	<b>254,141</b>	<b>313,121</b>	<b>178,284</b>	<b>124,189</b>	<b>302,473</b>	<b>289,502</b>
Excess (deficiency) of revenues						
Over (under) expenditures	120,289	-	17,931	(6,718)	11,213	0
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	-	-	-	-	-	0
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
Net change in fund balance	120,289	-	17,931	(6,718)	11,213	0
<b>FUND BALANCE, BEGINNING</b>	<b>522,938</b>	<b>643,227</b>	<b>643,227</b>	<b>-</b>	<b>643,227</b>	<b>654,440</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 643,227</b>	<b>\$ 643,227</b>	<b>\$ 661,158</b>	<b>\$ (6,718)</b>	<b>\$ 654,440</b>	<b>\$ 654,441</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2014	\$ 654,440
Net Change in Fund Balance - Fiscal Year 2014	0
Reserves - Fiscal Year 2014 Additions	4,000
<b>Total Funds Available (Estimated) - 9/30/2014</b>	<b>658,441</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits		8,400
	Subtotal	<u>8,400</u>

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital		72,376 <sup>(1)</sup>
Reserves - Irrigation/Landscape	38,500 <sup>(2)</sup>	38,500
Reserves - Monuments/Signage	8,234 <sup>(2)</sup>	
FY 2013 Reserve Funding	-	
FY 2014 Reserve Funding	3,000	11,234
Reserves - Ponds	13,500 <sup>(2)</sup>	
FY 2013 Reserve Funding	1,000	
FY 2014 Reserve Funding	1,000	15,500
	Subtotal	<u>137,610</u>

<b>Total Allocation of Available Funds</b>	<b>146,010</b>
--	----------------

<b>Total Unassigned (undesignated) Cash</b>	<u><u>\$ 512,431</u></u>
---	--------------------------

**Notes**

- (1) Represents approximately 3 months of operating expenditures  
 (2) Reserve balance as of February 28, 2013

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2014 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	BUDGET FY 2013	THRU MAR-2013	APR- SEP-2013	PROJECTED FY 2013	BUDGET FY 2014
<b>REVENUES</b>						
Interest - Investments	\$ 3,852	\$ 2,000	\$ 624	\$ 1,376	\$ 2,000	\$ 2,000
Net Incr (Decr) In FMV-Invest	1,861	-	-	-	-	-
Interest - Tax Collector	32	-	34	-	34	-
Special Assmnts- Tax Collector	318,372	318,600	306,160	12,440	318,600	318,600
Special Assmnts- Delinquent	37	-	-	-	-	-
Special Assmnts- Discounts	(11,932)	(12,744)	(11,969)	-	(11,969)	(12,744)
Other Miscellaneous Revenues	7,970	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>320,192</b>	<b>307,856</b>	<b>294,849</b>	<b>13,816</b>	<b>308,665</b>	<b>307,856</b>
<b>EXPENDITURES</b>						
<i>Administrative</i>						
P/R-Board of Supervisors	2,799	2,000	1,543	1,543	3,086	3,429
FICA Taxes	212	153	118	118	236	262
ProfServ-Arbitrage Rebate	600	600	600	-	600	600
ProfServ-Engineering	3,187	2,500	2,377	850	3,227	2,500
ProfServ-Legal Services	722	2,500	300	475	775	2,500
ProfServ-Mgmt Consulting Serv	23,415	23,902	13,847	10,055	23,902	23,902
ProfServ-Property Appraiser	6,063	6,372	5,884	488	6,372	6,372
ProfServ-Trustee	3,233	3,500	3,233	-	3,233	3,500
Auditing Services	3,611	3,472	833	2,639	3,472	3,472
Communication - Telephone	3	50	1	1	2	50
Postage and Freight	827	750	163	470	633	750
Insurance - General Liability	5,517	7,995	4,176	1,799	5,975	7,995
Printing and Binding	439	750	141	325	466	750
Legal Advertising	97	500	12	300	312	500
Miscellaneous Services	527	500	165	165	330	500
Misc-Assessmnt Collection Cost	3,865	6,372	5,884	488	6,372	6,372
Office Supplies	126	250	25	35	60	250
Annual District Filing Fee	41	41	41	-	41	41
<b>Total Administrative</b>	<b>55,284</b>	<b>62,207</b>	<b>39,343</b>	<b>19,751</b>	<b>59,094</b>	<b>63,745</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2014 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	BUDGET FY 2013	THRU MAR-2013	APR- SEP-2013	PROJECTED FY 2013	BUDGET FY 2014
<b>Field</b>						
ProfServ-Field Management	9,230	9,450	-	9,450	9,450	9,733
Contracts-Janitorial Services	3,600	3,000	1,440	1,440	2,880	3,000
Contracts-Security Services	10,138	12,000	4,865	5,135	10,000	12,000
Contracts-Landscape	25,150	35,000	9,248	14,186	23,434	35,000
Communication - Telephone	1,008	1,300	504	504	1,008	1,300
Electricity - Streetlighting	120,963	139,000	58,475	58,475	116,950	133,000
Utility - Water	3,415	4,500	881	500	1,381	2,500
R&M-Equipment	4,444	5,000	7,065	4,700	11,765	10,000
R&M-Ponds	1,116	1,200	558	558	1,116	1,200
R&M-Pools	7,488	7,000	3,803	3,400	7,203	7,000
R&M-Streetlights	1,330	5,000	9,651	2,000	11,651	5,000
Misc-Holiday Lighting	4,400	4,500	4,400	-	4,400	4,500
Misc-Contingency	4,990	471	-	471	471	7,868
Op Supplies - General	3,046	3,000	533	746	1,279	3,000
Capital Outlay	6,050	5,000	-	5,000	5,000	3,000
Reserve - Fences	-	5,218	-	-	-	1,000
Reserve - Parking Lot	-	5,000	-	-	-	5,000
Reserve -Highwoods Streelights	-	10	-	-	-	10
<b>Total Field</b>	<b>206,368</b>	<b>245,649</b>	<b>101,423</b>	<b>106,565</b>	<b>207,988</b>	<b>244,111</b>
<b>TOTAL EXPENDITURES</b>	<b>261,652</b>	<b>307,856</b>	<b>140,766</b>	<b>126,317</b>	<b>267,083</b>	<b>307,856</b>
Excess (deficiency) of revenues						
Over (under) expenditures	58,540	-	154,083	(112,501)	41,582	-
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	58,540	-	154,083	(112,501)	41,582	-
<b>FUND BALANCE, BEGINNING</b>	<b>476,418</b>	<b>534,958</b>	<b>534,958</b>	<b>-</b>	<b>534,958</b>	<b>576,540</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 534,958</b>	<b>\$ 534,958</b>	<b>\$ 689,041</b>	<b>\$ (112,501)</b>	<b>\$ 576,540</b>	<b>\$ 576,540</b>



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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2014	\$ 576,540
Net Change in Fund Balance - Fiscal Year 2014	-
Reserves - Fiscal Year 2014 Additions	6,010
<b>Total Funds Available (Estimated) - 9/30/2014</b>	<b>582,550</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Prepaid Items	84
Deposits	20,248
Subtotal	<u>20,332</u>

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital		76,964 <sup>(1)</sup>
Reserves - Court Amenities	13,305 <sup>(2)</sup>	13,305
Reserves - Fences	35,741 <sup>(2)</sup>	
FY 2013 Reserve Funding	5,218	
FY 2014 Reserve Funding	1,000	41,959
Reserves - Irrigation/Landscape	8,870 <sup>(2)</sup>	8,870
Reserves - Monuments/Signage	8,870 <sup>(2)</sup>	8,870
Reserves - Ponds	8,870 <sup>(2)</sup>	8,870
Reserves - Swimming Pools	35,480 <sup>(2)</sup>	35,480
Reserves - Parking Lot	- <sup>(2)</sup>	
FY 2013 Reserve Funding	5,000	
FY 2014 Reserve Funding	5,000	10,000
Reserves - Highwoods Streeights	- <sup>(2)</sup>	
FY 2013 Reserve Funding	10	
FY 2014 Reserve Funding	10	20
Subtotal		<u>204,338</u>

<b>Total Allocation of Available Funds</b>	<b>224,670</b>
--	----------------

<b>Total Unassigned (undesigned) Cash</b>	<b>\$ 357,880</b>
---	-------------------

**Notes**

- (1) Represents approximately 3 months of operating expenditures  
(2) Reserve balance as of February 28, 2013

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Area 7-General Fund

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2014 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2012	BUDGET FY 2013	THRU MAR-2013	APR- SEP-2013	PROJECTED FY 2013	BUDGET FY 2014
<b>REVENUES</b>						
Interest - Investments	\$ 7,454	\$ 5,500	\$ 1,233	\$ 4,267	\$ 5,500	\$ 5,500
Room Rentals	5,582	6,500	2,536	3,964	6,500	6,500
Net Incr (Decr) In FMV-Invest	2,702	-	-	-	-	-
Interest - Tax Collector	68	-	72	-	72	-
Special Assmnts- Tax Collector	814,961	815,957	783,342	32,615	815,957	815,957
Special Assmnts- Delinquent	94	-	-	-	-	-
Special Assmnts- Discounts	(30,544)	(32,638)	(30,624)	-	(30,624)	(32,638)
Other Miscellaneous Revenues	4,701	3,000	2,291	709	3,000	3,000
Amenities Revenue	224	-	241	-	241	-
<b>TOTAL REVENUES</b>	<b>805,242</b>	<b>798,319</b>	<b>759,091</b>	<b>41,555</b>	<b>800,646</b>	<b>798,318</b>
<b>EXPENDITURES</b>						
<i>Administrative</i>						
P/R-Board of Supervisors	4,201	3,000	2,314	2,314	4,628	5,143
FICA Taxes	323	230	177	177	354	393
ProfServ-Dissemination Agent	1,000	1,000	-	1,000	1,000	1,000
ProfServ-Engineering	5,418	5,000	4,199	2,700	6,899	5,000
ProfServ-Legal Services	1,873	6,000	667	667	1,334	4,000
ProfServ-Mgmt Consulting Serv	45,893	46,599	27,116	19,483	46,599	46,599
ProfServ-Property Appraiser	15,520	16,319	15,055	1,264	16,319	16,319
ProfServ-Trustee	3,500	3,500	-	3,500	3,500	3,500
Auditing Services	5,236	5,035	1,208	3,827	5,035	5,035
Communication - Telephone	6	50	1	1	2	50
Postage and Freight	1,975	1,000	330	330	660	1,000
Insurance - General Liability	7,881	11,417	5,963	2,569	8,532	10,500
Printing and Binding	932	1,200	276	600	876	1,200
Legal Advertising	190	1,000	23	300	323	1,000
Miscellaneous Services	1,033	1,000	307	307	614	1,000
Misc-Assessmnt Collection Cost	9,895	16,318	15,055	1,263	16,318	16,319
Office Supplies	248	300	48	67	115	300
Annual District Filing Fee	80	80	80	-	80	80
<b>Total Administrative</b>	<b>105,204</b>	<b>119,048</b>	<b>72,819</b>	<b>40,370</b>	<b>113,189</b>	<b>118,439</b>

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Area 7-General Fund

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2014 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2012	ADOPTED BUDGET FY 2013	ACTUAL THRU MAR-2013	PROJECTED APR- SEP-2013	TOTAL PROJECTED FY 2013	ANNUAL BUDGET FY 2014
<b>Field</b>						
Payroll-Salaries	149,485	154,230	68,573	84,427	153,000	155,670
FICA Taxes	12,592	11,799	5,425	6,459	11,884	11,909
Workers' Compensation	3,850	4,428	3,076	1,113	4,189	4,428
Contracts-Janitorial Services	8,620	8,000	3,910	3,910	7,820	9,000
Contracts-Security Services	4,456	7,000	2,557	2,557	5,114	7,000
Contracts-Landscape	55,109	61,000	28,309	26,691	55,000	61,000
Communication - Teleph - Field	5,314	5,500	2,515	2,515	5,030	5,500
Electricity - Streetlighting	222,933	223,000	109,258	109,258	218,516	234,150
Utility - Water	3,332	5,000	3,304	1,292	4,596	5,000
Utility - Gas	593	-	-	-	-	-
Utility - Refuse Removal	3,789	4,000	2,009	2,009	4,018	4,000
R&M-General	18,825	15,000	14,083	8,200	22,283	20,000
R&M-Pest Control	822	1,000	411	411	822	1,000
R&M-Ponds	4,200	4,200	2,100	2,100	4,200	4,200
R&M-Pools	19,548	20,000	16,654	3,553	20,207	20,000
Misc-Contingency	10,323	43,436	2,103	2,944	5,047	10,000
Op Supplies - General	11,094	12,000	6,098	4,902	11,000	12,000
Cap Outlay-Machinery and Equip	61,960	39,678	41,130	-	41,130	55,023
Reserve - Clubhouse	-	15,000	-	-	-	15,000
Reserve - Court Amenities	-	12,000	22,450	-	22,450	12,000
Reserve - Irrigation/Landscape	-	6,000	-	-	-	6,000
Reserve - Playground	-	6,000	-	-	-	6,000
Reserve - Ponds	-	6,000	-	-	-	6,000
Reserve - Swimming Pools	-	15,000	44,973	-	44,973	15,000
<b>Total Field</b>	<b>596,845</b>	<b>679,271</b>	<b>378,938</b>	<b>262,341</b>	<b>641,279</b>	<b>679,880</b>
<b>TOTAL EXPENDITURES</b>	<b>702,049</b>	<b>798,319</b>	<b>451,757</b>	<b>302,710</b>	<b>754,467</b>	<b>798,318</b>
Excess (deficiency) of revenues						
Over (under) expenditures	103,193	-	307,334	(261,155)	46,179	-
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	103,193	-	307,334	(261,155)	46,179	-
<b>FUND BALANCE, BEGINNING</b>	<b>897,401</b>	<b>1,000,595</b>	<b>1,000,595</b>	<b>-</b>	<b>1,000,595</b>	<b>1,046,774</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,000,595</b>	<b>\$ 1,000,595</b>	<b>\$ 1,307,929</b>	<b>\$ (261,155)</b>	<b>\$ 1,046,774</b>	<b>\$ 1,046,774</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2014	\$ 1,046,774
Net Change in Fund Balance - Fiscal Year 2014	-
Reserves - Fiscal Year 2014 Additions	60,000
<b>Total Funds Available (Estimated) - 9/30/2014</b>	<b>1,106,774</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Prepaid Items	353
Deposits	21,875
Subtotal	<u>22,228</u>

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital		199,580 <sup>(1)</sup>
Reserves - Clubhouse	37,500 <sup>(2)</sup>	
FY 2013 Reserve Funding	15,000	
FY 2014 Reserve Funding	15,000	67,500
Reserves - Court Amenities	30,000 <sup>(2)</sup>	
FY 2013 Reserve Funding	12,000	
FY 2013 Expenditures	(22,450)	
FY 2014 Reserve Funding	12,000	31,550
Reserves - Irrigation/Landscape	15,000 <sup>(2)</sup>	
FY 2013 Reserve Funding	6,000	
FY 2014 Reserve Funding	6,000	27,000
Reserves - Playground	15,000 <sup>(2)</sup>	
FY 2013 Reserve Funding	6,000	
FY 2014 Reserve Funding	6,000	27,000
Reserves - Ponds	15,000 <sup>(2)</sup>	
FY 2013 Reserve Funding	6,000	
FY 2014 Reserve Funding	6,000	27,000
Reserves - Swimming Pools	37,500 <sup>(2)</sup>	
FY 2013 Reserve Funding	15,000	
FY 2013 Expenditures	(44,973)	
FY 2014 Reserve Funding	15,000	22,527
Subtotal		<u>402,157</u>

<b>Total Allocation of Available Funds</b>	<b>424,385</b>
--	----------------

<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 682,389</u></b>
---	--------------------------

**Notes**

- (1) Represents approximately 3 months of operating expenditures  
(2) Reserve balance as of February 28, 2013

**Budget Narrative**  
Fiscal Year 2014

**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 2014

**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-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 a maximum of 2% of the anticipated assessment collections.

**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.

**Communication-Telephone**

Telephone and fax transmission expenditures.

**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.

**Budget Narrative**  
Fiscal Year 2014

**EXPENDITURES**

**Administrative** (continued)

**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.

**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.

**Budget Narrative**  
Fiscal Year 2014

**EXPENDITURES**

**Field** (continued)

**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.

**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-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.



**Budget Narrative**  
Fiscal Year 2014

**EXPENDITURES**

**Field** (continued)

**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.

**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 2014

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Area 3-Debt Service Fund

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2014 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2012	ADOPTED BUDGET FY 2013	ACTUAL THRU MAR-2013	PROJECTED APR- SEP-2013	TOTAL PROJECTED FY 2013	ANNUAL BUDGET FY 2014
<b>REVENUES</b>						
Interest - Investments	\$ 296	\$ -	\$ 155	\$ -	\$ 155	\$ -
Special Assmnts- Tax Collector	658,959	659,639	670,444	-	670,444	659,639
Special Assmnts- Developer	399,284	399,283	-	399,283	399,283	399,283
Special Assmnts- Delinquent	76	-	-	-	-	-
Special Assmnts- Discounts	(24,697)	(26,386)	(26,210)	-	(26,210)	(26,386)
<b>TOTAL REVENUES</b>	<b>1,033,918</b>	<b>1,032,536</b>	<b>644,389</b>	<b>399,283</b>	<b>1,043,672</b>	<b>1,032,536</b>
<b>EXPENDITURES</b>						
<i>Administrative</i>						
ProfServ-Property Appraiser	12,549	13,193	12,885	308	13,193	13,193
Misc-Assessmnt Collection Cost	8,001	13,193	12,885	308	13,193	13,193
<b>Total Administrative</b>	<b>20,550</b>	<b>26,386</b>	<b>25,770</b>	<b>616</b>	<b>26,386</b>	<b>26,386</b>
<i>Debt Service</i>						
Debt Retirement Series A	315,000	340,000	-	340,000	340,000	370,000
Debt Retirement Series B	270,000	295,000	-	295,000	295,000	315,000
Interest Expense Series A	226,800	201,600	100,800	100,800	201,600	174,400
Interest Expense Series B	173,638	154,063	77,031	77,032	154,063	132,675
<b>Total Debt Service</b>	<b>985,438</b>	<b>990,663</b>	<b>177,831</b>	<b>812,832</b>	<b>990,663</b>	<b>992,075</b>
<b>TOTAL EXPENDITURES</b>	<b>1,005,988</b>	<b>1,017,049</b>	<b>203,601</b>	<b>813,448</b>	<b>1,017,049</b>	<b>1,018,461</b>
Excess (deficiency) of revenues Over (under) expenditures	27,930	15,487	440,788	(414,165)	26,623	14,076
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	-	15,487	-	-	-	14,076
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>15,487</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,076</b>
Net change in fund balance	27,930	15,487	440,788	(414,165)	26,623	14,076
<b>FUND BALANCE, BEGINNING</b>	<b>477,964</b>	<b>505,894</b>	<b>505,894</b>	<b>-</b>	<b>505,894</b>	<b>532,517</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 505,894</b>	<b>\$ 521,381</b>	<b>\$ 946,682</b>	<b>\$ (414,165)</b>	<b>\$ 532,517</b>	<b>\$ 546,593</b>

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>
11/01/13		\$87,200.00	\$2,180,000.00	
05/01/14	\$370,000.00	\$87,200.00	\$1,810,000.00	\$544,400.00
11/01/14		\$72,400.00	\$1,810,000.00	
05/01/15	\$400,000.00	\$72,400.00	\$1,410,000.00	\$544,800.00
11/01/15		\$56,400.00	\$1,410,000.00	
05/01/16	\$430,000.00	\$56,400.00	\$980,000.00	\$542,800.00
11/01/16		\$39,200.00	\$980,000.00	
05/01/17	\$470,000.00	\$39,200.00	\$510,000.00	\$548,400.00
11/01/17		\$20,400.00	\$510,000.00	
05/01/18	\$510,000.00	\$20,400.00	\$0.00	\$550,800.00
11/01/18		\$0.00	\$0.00	
<b>totals</b>	<b><u>\$2,180,000.00</u></b>	<b><u>\$551,200.00</u></b>		<b><u>\$2,731,200.00</u></b>

TAMPA PALMS OPEN SPACE AND TRANSPORTATION  
 Community Development District

**Debt Amortization**  
**Series 1999 Special Assessment Revenue Bonds**

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal Balance</b>	<b>Fiscal</b>
11/01/13		\$66,337.50	\$1,830,000.00	
05/01/14	\$315,000.00	\$66,337.50	\$1,515,000.00	\$447,675.00
11/01/14		\$54,918.75	\$1,515,000.00	
05/01/15	\$340,000.00	\$54,918.75	\$1,175,000.00	\$449,837.50
11/01/15		\$42,593.75	\$1,175,000.00	
05/01/16	\$365,000.00	\$42,593.75	\$810,000.00	\$450,187.50
11/01/16		\$29,362.50	\$810,000.00	
05/01/17	\$390,000.00	\$29,362.50	\$420,000.00	\$448,725.00
11/01/17		\$15,225.00	\$420,000.00	
05/01/18	\$420,000.00	\$15,225.00	\$0.00	\$450,450.00
<b>totals</b>	<b><u>\$1,830,000.00</u></b>	<b><u>\$416,875.00</u></b>		<b><u>\$2,246,875.00</u></b>

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Area 6-Debt Service Fund

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2014 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2012	ADOPTED BUDGET FY 2013	ACTUAL THRU MAR-2013	PROJECTED APR- SEP-2013	TOTAL PROJECTED FY 2013	ANNUAL BUDGET FY 2014
<b>REVENUES</b>						
Interest - Investments	\$ 175	\$ -	\$ 81	\$ -	\$ 81	\$ -
Special Assmnts- Tax Collector	381,134	381,527	363,746	17,781	381,527	381,527
Special Assmnts- Prepayment	12,122	-	-	-	-	-
Special Assmnts- Delinquent	44	-	-	-	-	-
Special Assmnts- Discounts	(14,285)	(15,261)	(14,220)	-	(14,220)	(15,261)
<b>TOTAL REVENUES</b>	<b>379,190</b>	<b>366,266</b>	<b>349,607</b>	<b>17,781</b>	<b>367,388</b>	<b>366,266</b>
<b>EXPENDITURES</b>						
<i>Administrative</i>						
ProfServ-Property Appraiser	7,258	7,631	6,991	640	7,631	7,631
Misc-Assessmnt Collection Cost	4,627	7,631	6,991	640	7,631	7,631
<b>Total Administrative</b>	<b>11,885</b>	<b>15,262</b>	<b>13,982</b>	<b>1,280</b>	<b>15,262</b>	<b>15,261</b>
<i>Debt Service</i>						
Principal Debt Retirement	210,000	230,000	-	225,000	225,000	245,000
Principal Prepayments	-	-	10,000	-	10,000	-
Interest Expense	139,125	123,375	61,688	61,313	123,001	105,750
<b>Total Debt Service</b>	<b>349,125</b>	<b>353,375</b>	<b>71,688</b>	<b>286,313</b>	<b>358,001</b>	<b>350,750</b>
<b>TOTAL EXPENDITURES</b>	<b>361,010</b>	<b>368,637</b>	<b>85,670</b>	<b>287,593</b>	<b>373,263</b>	<b>366,011</b>
Excess (deficiency) of revenues Over (under) expenditures	18,180	(2,371)	263,937	(269,812)	(5,875)	255
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers-Out	(28,852)	-	(12,646)	-	(12,646)	-
Contribution to (Use of) Fund Balance	-	(2,371)	-	-	-	255
<b>TOTAL OTHER SOURCES (USES)</b>	<b>(28,852)</b>	<b>(2,371)</b>	<b>(12,646)</b>	<b>-</b>	<b>(12,646)</b>	<b>255</b>
Net change in fund balance	(10,672)	(2,371)	251,291	(269,812)	(18,521)	255
<b>FUND BALANCE, BEGINNING</b>	<b>265,740</b>	<b>255,068</b>	<b>255,068</b>	<b>-</b>	<b>255,068</b>	<b>236,548</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 255,068</b>	<b>\$ 252,697</b>	<b>\$ 506,359</b>	<b>\$ (269,812)</b>	<b>\$ 236,548</b>	<b>\$ 236,802</b>

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>
11/01/13		\$52,875.00	\$1,410,000.00	
05/01/14	\$245,000.00	\$52,875.00	\$1,165,000.00	\$350,750.00
11/01/14		\$43,687.50	\$1,165,000.00	
05/01/15	\$260,000.00	\$43,687.50	\$905,000.00	\$347,375.00
11/01/15		\$33,937.50	\$905,000.00	
05/01/16	\$280,000.00	\$33,937.50	\$625,000.00	\$347,875.00
11/01/16		\$23,437.50	\$625,000.00	
05/01/17	\$300,000.00	\$23,437.50	\$325,000.00	\$346,875.00
11/01/17		\$12,187.50	\$325,000.00	
05/01/18	\$325,000.00	\$12,187.50	\$0.00	\$349,375.00
<b>totals</b>	<b><u>\$1,410,000.00</u></b>	<b><u>\$332,250.00</u></b>		<b><u>\$1,742,250.00</u></b>

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Area 7-Debt Service Fund

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2014 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2012	ADOPTED BUDGET FY 2013	ACTUAL THRU MAR-2013	PROJECTED APR- SEP-2013	TOTAL PROJECTED FY 2013	ANNUAL BUDGET FY 2014
<b>REVENUES</b>						
Interest - Investments	\$ 194	\$ -	\$ 99	\$ -	\$ 99	\$ -
Special Assmnts- Tax Collector	646,607	647,274	621,805	25,469	647,274	647,274
Special Assmnts- Delinquent	75	-	-	-	-	-
Special Assmnts- Discounts	(24,234)	(25,891)	(24,309)	-	(24,309)	(25,891)
<b>TOTAL REVENUES</b>	<b>622,642</b>	<b>621,383</b>	<b>597,595</b>	<b>25,469</b>	<b>623,064</b>	<b>621,383</b>
<b>EXPENDITURES</b>						
<i>Administrative</i>						
ProfServ-Property Appraiser	12,314	12,945	11,951	994	12,945	12,945
Misc-Assessmnt Collection Cost	7,851	12,945	11,951	994	12,945	12,945
<b>Total Administrative</b>	<b>20,165</b>	<b>25,890</b>	<b>23,902</b>	<b>1,988</b>	<b>25,890</b>	<b>25,891</b>
<i>Debt Service</i>						
Principal Debt Retirement	445,000	465,000	-	465,000	465,000	485,000
Interest Expense	155,875	138,075	69,038	69,037	138,075	119,475
<b>Total Debt Service</b>	<b>600,875</b>	<b>603,075</b>	<b>69,038</b>	<b>534,037</b>	<b>603,075</b>	<b>604,475</b>
<b>TOTAL EXPENDITURES</b>	<b>621,040</b>	<b>628,965</b>	<b>92,940</b>	<b>536,025</b>	<b>628,965</b>	<b>630,366</b>
Excess (deficiency) of revenues Over (under) expenditures	1,602	(7,582)	504,655	(510,556)	(5,901)	(8,983)
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	-	(7,582)	-	-	-	(8,983)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>(7,582)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,983)</b>
Net change in fund balance	1,602	(7,582)	504,655	(510,556)	(5,901)	(8,983)
<b>FUND BALANCE, BEGINNING</b>	<b>214,349</b>	<b>215,951</b>	<b>215,951</b>	<b>-</b>	<b>215,951</b>	<b>210,050</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 215,951</b>	<b>\$ 208,369</b>	<b>\$ 720,606</b>	<b>\$ (510,556)</b>	<b>\$ 210,050</b>	<b>\$ 201,067</b>



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>
11/01/13	\$0.00	\$59,737.50	\$2,655,000.00	
05/01/14	\$485,000.00	\$59,737.50	\$2,170,000.00	\$604,475.00
11/01/14	\$0.00	\$48,825.00	\$2,170,000.00	
05/01/15	\$505,000.00	\$48,825.00	\$1,665,000.00	\$602,650.00
11/01/15	\$0.00	\$37,462.50	\$1,665,000.00	
05/01/16	\$530,000.00	\$37,462.50	\$1,135,000.00	\$604,925.00
11/01/16	\$0.00	\$25,537.50	\$1,135,000.00	
05/01/17	\$555,000.00	\$25,537.50	\$580,000.00	\$606,075.00
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
<b>totals</b>	<b><u><u>\$2,655,000.00</u></u></b>	<b><u><u>\$369,225.00</u></u></b>		<b><u><u>\$3,024,225.00</u></u></b>

**Budget Narrative**  
Fiscal Year 2013

**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**

**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 a maximum of 2% of the anticipated assessment collections.

**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 Schedule**  
Fiscal Year 2013

**TPOST PROPOSED ASSESSMENTS  
FY 2013-14**

TPOST Area 3 On Roll Parcel Name	FY 2012-13		Proposed Budget FY 2013-14		\$ VS 12-13 Incr (Dcr)	% VS 12-13 Incr (Dcr)
	Total	DS	O&M	Total		
Compton Estates	\$82,525	\$56,057	\$22,555	\$78,612	(\$3,913)	-4.74%
Enclave Village	\$182	\$146	\$31	\$177	(\$5)	-2.70%
Tuscany	\$666	\$450	\$184	\$634	(\$32)	-4.81%
Lowes	\$82,896	\$69,739	\$11,211	\$80,950	(\$1,946)	-2.35%
Shopping Ctr #1	\$278,585	\$234,370	\$37,678	\$272,048	(\$6,537)	-2.35%
Shopping Ctr #2	\$22,823	\$19,201	\$3,087	\$22,288	(\$535)	-2.34%
Emerald Point	\$430	\$302	\$109	\$411	(\$19)	-4.45%
Chelsea	\$1,260	\$825	\$371	\$1,196	(\$64)	-5.11%
Buckingham	\$1,169	\$825	\$276	\$1,101	(\$68)	-5.85%
Shopping Ctr #3	\$8,774	\$7,329	\$1,232	\$8,561	(\$68)	-0.78%
Shopping Ctr #4	\$48,822	\$40,780	\$6,853	\$47,633	(\$68)	-0.14%

TPOST AREA 6 Parcel Name	FY 2012-13		Proposed Budget FY 2013-14		\$ VS 12-13 Incr (Dcr)	% VS 12-13 Incr (Dcr)
	Total	DS	O&M	Total		
THE MARQUIS OF TAMPA PALMS (NORTHSTAR)	\$208	\$138	\$70	\$208	\$0	0.00%
The Enclave at Richmond Place	\$177	\$118	\$59	\$177	\$0	0.00%
Arlington	\$1,271	\$699	\$572	\$1,271	\$0	0.00%
Bainbridge	\$1,560	\$892	\$668	\$1,560	\$0	0.00%
Greystone (II)	\$2,027	\$1,202	\$825	\$2,027	\$0	0.00%
Greystone (I)	\$2,101	\$1,252	\$849	\$2,101	\$0	0.00%
Highland	\$1,560	\$892	\$668	\$1,560	\$0	0.00%
Idlebrook	\$1,271	\$699	\$572	\$1,271	\$0	0.00%
Danforth	\$1,871	\$1,098	\$773	\$1,871	\$0	0.00%

TPOST AREA 7 Parcel Name	FY 2011-12		Proposed Budget FY 2013-14		\$ VS 12-13 Incr (Dcr)	% VS 12-13 Incr (Dcr)
	Total	DS	O&M	Total		
Eagles Landing	\$1,012	\$466	\$546	\$1,012	\$0	0.0%
Mallards Landing	\$1,012	\$466	\$545	\$1,012	\$0	0.0%
Hawks Landing	\$1,012	\$466	\$545	\$1,012	\$0	0.0%
Doves Landing	\$1,012	\$466	\$545	\$1,012	\$0	0.0%
Audubon Landing	\$1,012	\$466	\$545	\$1,012	\$0	0.0%
Lakewood	\$1,012	\$466	\$545	\$1,012	\$0	0.0%
Strathmoor Estates	\$1,012	\$466	\$545	\$1,012	\$0	0.0%
Hawthorne Estates	\$1,012	\$466	\$545	\$1,012	\$0	0.0%
Watergrass	\$1,012	\$466	\$545	\$1,012	\$0	0.0%
The Preserve	\$1,012	\$466	\$545	\$1,012	\$0	0.0%
The Promenade	\$1,012	\$466	\$545	\$1,012	\$0	0.0%
Stone Ridge	\$1,012	\$466	\$545	\$1,012	\$0	0.0%

Area 7 Portofino Parcel Name	Adopted Budget FY 2012=13		FY 2013-14 O&M	Total	\$ VS 12-13 Incr (Dcr)	% VS 12-13 Incr (Dcr)
	Total	DS				
Portofino Per Unit	\$54	\$0	\$54	\$54	\$0	0.0%

TPOST AREA 6 COMMERCIAL Parcel Name	Parcel Folio	Prior Year	Proposed Budget	\$ VS 12-13 Incr (Dcr)	% VS 12-13 Incr (Dcr)
		FY 2012-13	FY 2013-14 O&M		
FLIK INC	0335821228	\$8,996	\$8,996	\$0	0.0%
Ruby Tuesday	0335821242	\$1,134	\$1,134	\$0	0.0%
CLPV, LLC	0335831506	\$1,270	\$1,270	\$0	0.0%
Wachovia Bank	0335831562	\$513	\$513	\$0	0.0%
581 HIGHWOODS LP C/O HIGHW	0335831502	\$9,960	\$9,960	\$0	0.0%
581 HIGHWOODS LP	0335831806	\$4,592	\$4,592	\$0	0.0%
DEPOSITORY TRUST COMPANY	0335831804	\$5,391	\$5,391	\$0	0.0%
METROPOLITAN LIFE INSURANC	0335831810	\$2,322	\$2,322	\$0	0.0%
581 HIGHWOODS LP	0335831811	\$2,460	\$2,460	\$0	0.0%
581 HIGHWOODS LP	0335831816	\$3,343	\$3,343	\$0	0.0%
581 HIGHWOODS LP	0335831818	\$2,340	\$2,340	\$0	0.0%
THP LLC	0335831822	\$4,049	\$4,049	\$0	0.0%

**TPOST PROPOSED ASSESSMENTS  
FY 2013-14**

<b>TPOST AREA 7 COMMERCIAL</b>		<b>Prior Year</b>	<b>Proposed Budget</b>	<b>\$ VS 12-13</b>	<b>% VS 12-13</b>
<b>Parcel Name</b>	<b>Parcel Folio</b>	<b>FY 2012-13</b>	<b>FY 2013-14 O&amp;M</b>	<b>Incr (Dcr)</b>	<b>Incr (Dcr)</b>
New Tampa Storage LLC	0335800360	\$5,219	\$5,219	\$0	0.0%
SAILFISH REAL ESTATE LLC	0335800902	\$598	\$598	\$0	0.0%
McDonalds	0335800904	\$943	\$943	\$0	0.0%
Barnett Bk % Bank of America	0335800906	\$2,083	\$2,083	\$0	0.0%
Prudential %C/O S E SHOPPING C	0335800908	\$203	\$203	\$0	0.0%
Bright House	0335800910	\$1,054	\$1,054	\$0	0.0%
Werthmann C/O CVS PHARMACY	0335801302	\$1,054	\$1,054	\$0	0.0%
Amsouth	0335801304	\$1,054	\$1,054	\$0	0.0%
DEAL JULIE TRUSTEE	0335801306	\$1,054	\$1,054	\$0	0.0%
Tom Sash	0335801308	\$21,222	\$21,222	\$0	0.0%
Portofino	0335801502	\$17,293	\$17,293	\$0	0.0%
WAL-MART PROP TAX DEPT	0335802452	\$838	\$838	\$0	0.0%
TAMPA BAY VETERINARY PROPI	0335802802	\$111	\$111	\$0	0.0%
JN 470 LLC	0335802804	\$481	\$481	\$0	0.0%
Leap New Tampa	0335802806	\$53,229	\$53,229	\$0	0.0%