

WESTCHASE

Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2013

Version 5 - Final Budget
(Adopted at 8/07/2012 meeting)

Prepared by:



Table of Contents**General Fund Budget**

General Fund 001	Pages 1 - 3
Allocation of Reserves - Exhibit "A"	Page 4
Narrative - Administrative and Maintenance	Pages 5 - 11
General Fund 002 Harbor Links	Page 12
Allocation of Reserves - Exhibit "B"	Page 13
General Fund 003 The Enclave	Page 14
Allocation of Reserves - Exhibit "C"	Page 15
General Fund 004 Saville Row	Page 16
Allocation of Reserves - Exhibit "D"	Page 17
General Fund 005 Commercial Road	Page 18
Allocation of Reserves - Exhibit "E"	Page 19
General Fund 102 The Greens	Page 20
Allocation of Reserves - Exhibit "F"	Page 21
General Fund 103 Stonebridge	Page 22
Allocation of Reserves - Exhibit "G"	Page 23
General Fund 104 West Park Village (323,4,5A,6)	Page 24
Allocation of Reserves - Exhibit "H"	Page 25
General Fund 105 West Park Village (324 - C5)	Page 26
Allocation of Reserves - Exhibit "I"	Page 27
General Fund 106 Vineyards	Page 28
Allocation of Reserves - Exhibit "J"	Page 29

Table of Contents**Debt Service Budget - Series 2000**

Summary of Revenue & Expenditures Page 30

Principal and Interest Amortization Schedule Page 31

Debt Service Budget - Series 2007-1

Summary of Revenue & Expenditures Page 32

Principal and Interest Amortization Schedule Page 33

Debt Service Budget - Series 2007-2

Summary of Revenue & Expenditures Page 34

Principal and Interest Amortization Schedule Page 35

Debt Service Budget - Series 2007-3

Summary of Revenue & Expenditures Page 36

Principal and Interest Amortization Schedule Page 37

Narrative - Debt Services Page 38

Other Supporting Documents

Assessments Schedule Pages 39 - 40

Westchase

Community Development District

Operating Budget

Fiscal Year 2013

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2013 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL 2011	ADOPTED BUDGET FY 2012	ACTUAL THRU JUNE-2012	PROJECTED JULY - SEP-2012	TOTAL PROJECTED FY 2012	ANNUAL BUDGET FY 2013
REVENUES						
Interest - Investments	\$ 4,372	\$ 4,500	\$ 1,267	\$ 1,103	\$ 2,370	\$ 5,242
Interest - Tax Collector	423	-	168	-	168	-
Special Assmnts - Tax Collector	2,147,262	2,272,239	2,132,740	139,499	2,272,239	2,184,229
Special Assmnts - Discounts	(74,616)	(90,890)	(78,558)	(2,030)	(80,588)	(87,369)
Other Miscellaneous Revenues	35,349	-	7,581	-	7,581	-
Pavilion Rental	7,761	-	5,406	-	5,406	-
TOTAL REVENUES	2,120,551	2,185,849	2,068,604	138,572	2,207,176	2,102,102

EXPENDITURES*Administrative*

P/R-Board Of Supervisors	23,800	26,000	8,400	3,000	11,400	13,000
FICA Taxes	1,820	1,989	641	231	871	995
Profserv-Arbitrage Rebate	600	-	4,200	-	4,200	-
Profserv-Dissemination Agent	-	-	1,000	-	1,000	-
Profserv-Engineering	23,543	25,000	12,451	5,127	17,578	20,000
Profserv-Legal Services	77,301	70,000	63,286	21,714	85,000	70,000
Profserv-Mgmt Consulting Serv	90,000	91,503	68,625	22,878	91,503	94,157
Profserv-Property Appraiser	29,890	45,445	32,708	-	32,708	43,685
Profserv-Recording Secretary	12,628	13,000	8,901	2,967	11,868	13,000
Profserv-Merger Expenses	96,267	-	609	-	609	-
Auditing Services	9,000	9,000	7,500	-	7,500	7,500
Postage And Freight	2,336	2,500	1,791	597	2,388	2,500
Insurance - General Liability	39,484	43,432	32,326	-	32,326	37,175
Printing And Binding	8,660	7,600	3,454	1,152	4,606	5,000
Legal Advertising	12,875	9,500	2,907	4,750	7,657	6,000
Misc-Bank Charges	1,311	1,400	634	-	634	-
Misc-Assessmnt Collection Costs	19,205	45,445	40,855	-	40,855	43,685
Misc-Credit Card Fees	-	-	25	15	40	75
Office Supplies	704	1,050	480	159	639	750
Annual District Filing Fee	350	350	175	-	175	175
Total Administrative	449,774	393,214	290,968	62,590	353,556	357,695

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2013 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL 2011	ADOPTED BUDGET FY 2012	ACTUAL THRU JUNE-2012	PROJECTED JULY - SEP-2012	TOTAL PROJECTED FY 2012	ANNUAL BUDGET FY 2013
Right of Way						
Payroll-Salaried	158,705	174,639	120,460	40,152	160,612	178,145
Payroll-Benefits	48,657	58,000	38,941	12,981	51,922	54,522
Payroll - Overtime	14,868	16,005	12,734	4,245	16,979	16,005
Payroll - Bonus	5,196	10,500	8,651	-	8,651	10,500
Fica Taxes	15,114	15,387	11,276	3,396	14,672	15,656
Contracts-Police	76,738	150,000	101,215	33,738	134,953	125,000
Contracts-Other Services	21,100	18,600	13,950	4,650	18,600	18,600
Contracts-Landscape	506,966	589,955	400,379	135,105	535,484	540,420
Contracts-Mulch	38,215	44,124	66,215	-	66,215	124,950
Contracts-Plant Replacement	49,805	53,100	38,160	4,980	43,140	57,240
Contracts-Road Cleaning	5,568	5,568	2,784	2,784	5,568	5,568
Contracts-Trees & Trimming	18,665	18,720	12,593	4,722	17,315	18,890
Contracts-Security Alarms	672	680	441	159	600	641
Contracts-Pest Control	-	564	423	141	564	564
Fuel, Gasoline & Oil	13,594	14,000	10,643	3,549	14,192	22,500
Communication - Teleph - Field	6,818	7,500	4,770	1,590	6,360	6,300
Utility - General	22,810	20,523	16,755	5,586	22,341	25,000
Electricity - Street Lighting	36,279	-	-	-	-	-
Utility - Reclaimed Water	5,729	4,000	6,864	2,289	9,153	8,000
Insurance - General Liability	3,958	4,354	3,241	-	3,241	3,727
R&M-General	9,155	10,550	9,092	3,030	12,122	12,000
R&M-Equipment	16,216	12,500	7,131	2,376	9,507	12,500
R&M-Grounds	103,230	145,000	104,574	40,425	144,999	145,000
R&M-Irrigation	24,648	30,000	29,801	9,934	39,735	25,000
R&M-Pest Control	564	-	-	-	-	-
R&M-Signage	7,495	14,000	-	3,501	3,501	7,000
R&M-Walls	26,345	25,000	16,858	8,142	25,000	25,000
Misc-Holiday Décor	943	3,000	2,660	-	2,660	3,000
Misc-Taxes (Streetlights)	-	37,000	36,278	-	36,278	37,000
Misc-Contingency	2,834	8,551	1,602	534	2,136	8,500
Office Supplies	2,300	2,900	1,474	492	1,966	2,500
Cleaning Services	1,416	1,416	1,062	354	1,416	1,416
Op Supplies - General	1,014	1,500	343	114	457	1,000
Op Supplies - Uniforms	1,086	1,000	122	42	164	600
Supplies - Misc.	33	1,000	32	12	44	600
Subscriptions And Memberships	115	300	77	-	77	300
Conferences And Seminars	-	1,000	-	1,000	1,000	1,000
Capital Outlay - Sidewalk Improv.	7,070	15,000	8,550	6,450	15,000	31,000
Capital Outlay - Irrigation	(13,104)	-	-	-	-	-
Reserves-Roadway	-	7,000	-	-	-	-
Total Right of Way	1,240,817	1,522,936	1,090,151	336,473	1,426,624	1,545,644

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2013 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL 2011	ADOPTED BUDGET FY 2012	ACTUAL THRU JUNE-2012	PROJECTED JULY - SEP-2012	TOTAL PROJECTED FY 2012	ANNUAL BUDGET FY 2013
Flood Control/Stormwater Mgmt						
Contracts-Lake And Wetland	90,000	90,000	67,500	22,500	90,000	90,000
Contracts-Fountains	-	4,500	3,375	1,125	4,500	4,500
R&M-Aquascaping	10,609	30,000	20,045	7,500	27,545	20,000
R&M-Drainage	31,368	20,000	12,941	5,001	17,942	13,000
R&M-Fountain	6,815	1,150	1,467	289	1,756	2,000
R&M-Lake Erosion	100,867	100,000	46,050	53,950	100,000	50,000
Total Flood Control/Stormwater Mgmt	239,659	245,650	151,378	90,365	241,743	179,500
Common Area						
R&M-General	12,410	16,000	10,180	3,393	13,573	7,562
R&M-Boardwalks	-	1,200	-	300	300	700
R&M-Brick Pavers	550	2,000	-	501	501	1,200
R&M-Grounds	3,458	12,800	680	3,201	3,881	7,500
R&M-Signage	1,111	1,700	953	426	1,379	1,400
R&M-Walls	45	1,500	195	375	570	900
Capital Outlay - Recreation Improvement	35,943	66,700	11,985	54,715	66,700	-
Total Common Area	53,517	101,900	23,993	62,911	86,904	19,262
TOTAL EXPENDITURES	1,983,767	2,263,700	1,556,490	552,339	2,108,829	2,102,102
Excess (deficiency) of revenues						
Over (under) expenditures	136,784	(77,851)	512,114	(413,767)	98,347	-
OTHER FINANCING SOURCES (USES)						
Interfund Transfers	1,177,428	-	665,188	-	665,188	-
Operating Transfers-Out	(21,659)	-	(666,224)	-	(666,224)	-
TOTAL OTHER FINANCING SOURCES (US)	1,155,769	-	(1,036)	-	(1,036)	-
Net Change in fund balance	1,292,553	-	511,078	(413,767)	97,311	-
FUND BALANCE, BEGINNING	884,204	-	2,108,640	-	2,108,640	2,205,951
FUND BALANCE, ENDING	\$ 2,176,757	\$ -	\$ 2,619,718	\$ (413,767)	\$ 2,205,951	\$ 2,205,951

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2013	\$ 2,205,951
Net Change in Fund Balance - Fiscal Year 2013	-
Reserves - Fiscal Year 2013 Additions	-
Total Funds Available (Estimated) - 9/30/2012	2,205,951

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

Deposits	4,178
Subtotal	<u>4,178</u>

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	525,525 ⁽¹⁾
Reserve - Roadways thru FY 2011	495,031
Reserve - Roadways FY 2012	7,000
Subtotal	<u>1,027,556</u>

Total Allocation of Available Funds	1,031,734
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Total Unassigned (undesignated) Cash	<u>\$ 1,174,217</u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Budget Narrative
Fiscal Year 2013**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.

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-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, Fowler, White provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

Professional Services-Management Consulting Services

The District receives Management, Accounting and Administrative services as part of a Management Agreement with 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 and budgets. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Professional Services-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 FY2013 budget for property appraiser costs was based on a maximum of 2% of the anticipated assessment collections.

Professional Services-Recording Secretary

The recording of the board minutes by Richard Lee Recording. Their charges include \$85 hourly appearance fee, \$5.50 per page, audio and postage.

Budget Narrative
Fiscal Year 2013

EXPENDITURES

Administrative (continued)**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 Property Insurance policy is with Public Insurance Risk. 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-Assessment Collection Costs

The District reimburses the Hillsborough 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 1% on the amount of special assessments collected and remitted, whichever is greater. The FY2013 budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

Miscellaneous-Credit Card Fees

The District has elected to accept credit card payments for pavilion rentals, remote controls and gate bar codes. They have a contract with Square Up. For a swiped card, the fee is 2.75% and for a keyed in card, the fee is 3.5%.

Office Supplies

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

Budget Narrative
Fiscal Year 2013**EXPENDITURES****Field****Annual District Filing Fee**

The District is required to pay an *annual fee of \$175* to the Department Economic Opportunity.

Payroll Salaried

Payroll and staffing overhead costs associated with the services being provided by District staff. This includes District employees utilized in the field as well as the office, performing management of all District assets and facilities.

Payroll Benefits

This represents Individual Retirement Account @2% of salary, Health Insurance and Workers' Compensation.

Payroll – Overtime

This represents the cost associated with employees working during off hours and weekends. Daily routine consists of opening the bathrooms in the mornings and at the end of the day, cleaning/closing bathrooms.

Payroll – Overtime

Annual bonuses given to field staff.

FICA Taxes

Taxes for the regular payroll, overtime and bonus.

Contracts-Police

The District has an agreement with David Gee, Sheriff to patrol the District property. The District also pays deputies a payroll based on the hours worked.

Contracts-Other Services

The District will contract with *OLM for \$1,550 per month* for existing landscape contract for review and monitoring.

Contracts-Landscape

Mainscape, contract amount is \$45,035 per month for landscape maintenance services for the District.

Contracts-Mulch

Mainscape, contract amount is \$124,950 per year for mulch for the District.

Contracts-Plant Replacement

Mainscape, contract amount is \$57,240 per year for seasonal plant installation for the District.

Contracts-Road Cleaning

USA Services, \$1,392 per sweep. Street sweeping four times per year @ fifty eight miles of curbing plus disposal.

Contracts-Trees & Trimming

Mainscape, contract amount is \$1,574.17 per month for seasonal color/perennial maintenance services for the District.

Contracts-Security Alarms

Devcon Security Services, contract amount is \$160.29 per quarter for Alarm Net Transmission, Monitoring of Alarm System and Service Contract Burglary.

Contracts-Pest Control

Hughes Exterminators, Inc., contract amount is \$47 per month for 9515 W Linebaugh Ave, Tampa, FL 33626.

Budget Narrative
Fiscal Year 2013**EXPENDITURES****Field** (continued)**Fuel, Gasoline & Oil**

Expenditures for the operation of all field equipment. Ward Oil is the fuel vendor.

Communication – Telephone

Includes the cost for Network Factor (office telephone); Bright House Networks LLC (office internet); Sprint and Verizon Florida LLC (cellular phones).

Utility - General

Electricity for lighting in parks, entry features, fountains, gazebos, and pavilions; water, wastewater, re-use utilities for drinking fountains; feature fountains, bathrooms and irrigation. Fees are based on historical costs plus anticipated rate increases and additional areas.

Utility – Reclaimed Water

Hillsborough County (BOCC) reclaimed water.

Insurance – General Liability

Auto insurance and any other vehicle or equipment insurance not covered by the District's general liability policy. The FY 2013 budget, a 15% increase in premiums I projected.

R&M-General

Allocated for all general repairs and maintenance that the District should incur during the fiscal year.

R&M-Equipment

Repair, replacement and maintenance of equipment utilized by the District.

R&M-Grounds

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

R&M-Irrigation

Additional irrigation repairs that are not covered under the Landscape contract.

R&M-Signage

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

R&M-Walls

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

Miscellaneous-Decor

Seasonal decorations for the field property.

Miscellaneous-Taxes (Street Lights)

The District owns property adjacent to the road rights-of-way. For this reason, the County assesses the District for its portion of the street lighting costs. Additionally, there are currently specialty street lights, bollards and miscellaneous lights within the right-of-way that are the benefit of the entire community. The costs shown are for electric and maintenance only (*approximately \$20.254 per light per month*). Fees are based on historical costs.

Miscellaneous-Contingency

Represents the potential excess of unscheduled maintenance expenses not included in the budget categories or not anticipated in specific line item.

Budget Narrative
Fiscal Year 2013

EXPENDITURES

Field (continued)

Office Supplies

General office supplies that are needed for field operation.

Cleaning Services

Global Janitorial, contract amount is \$118 per month for the field office cleaning.

Operating Supplies - General

Supplies needed for District operation.

Operating Supplies - Uniforms

This is for uniforms for field employees.

Supplies - Miscellaneous

This is for any miscellaneous supplies that the District may need for its operation.

Subscriptions and Memberships

This is for memberships for the website, Sam's Club and BJ's.

Conferences and Seminars

Training for field staff.

Capital Outlay – Sidewalk Improvement

Planned repairs for the District sidewalks.

Budget Narrative
Fiscal Year 2013**EXPENDITURES****Common Area (Park & Recreation)****R&M-General**

Scheduled maintenance consists of pressure washing, cleaning, repainting, repair and replacement to all District parks. Also, common area facilities such as bathrooms, gazebos, picnic tables, benches and trash earns.

R&M-Boardwalks

Scheduled maintenance consists of pressure washing, cleaning, repainting, repair and replacement of damaged areas plus minor repairs of the wooded boardwalks. This category is intended to cover the on-going maintenance of the three wooded boardwalks located at Radcliffe, Glencliff Park and West Park Village. The total linear footage is approximately 175”.

R&M-Brick Pavers

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

R&M-Grounds

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

R&M-Signage

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

R&M-Walls

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

Budget Narrative
Fiscal Year 2013**EXPENDITURES****Flood Control/Stormwater Management****Contracts-Lake and Wetland**

Charles Aaron Jackson, contract amount is \$7,500 per month. Scheduled maintenance consists of monthly inspections and treatment of aquatic weeds and algae within CDD lakes. Herbicides will consist of chemical treatments. Algae control will include hand removal and chemical treatments.

Contracts-Fountain

Joey's Water Care, contract amount is \$375 per month. This category is intended to cover the cost of operating and maintaining the three decorative fountains and lighted entry signs that are within the Town Center on Montague Drive. The inter-active fountain has state requirements to have a state certified pool attendant perform tests every other day and report to the state monthly tests results.

R&M-Aquascaping

This category covers the cost associated for the replanting of vegetation required by permit in 28 different sites currently monitored semi-annually by regulatory agencies. The fund is intended for replenishing the species with a low survival rate to meet permit criteria.

R&M-Drainage

This category is intended to cover the cost of cleaning pond bottoms and is tied to the drainage system for the entire community.

R&M-Fountain

Joey's Water Care, \$2,000 is projected for incidental repairs and supplies. This category is intended to cover the cost of operating and maintaining the three decorative fountains and lighted entry signs that are within the Town Center on Montague Drive. The inter-active fountain has state requirements to have a state certified pool attendant perform tests every other day and report to the state monthly tests results.

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2013 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2011	ADOPTED BUDGET FY 2012	ACTUAL THRU JUNE-2012	PROJECTED JULY - SEPT-2012	TOTAL PROJECTED FY 2012	ANNUAL BUDGET FY 2013
REVENUES						
Interest - Investments	\$ 495	\$ 492	\$ 107	\$ 121	\$ 228	\$ 477
Special Assmnts- Tax Collector	95,286	102,580	98,643	3,937	102,580	99,359
Special Assmnts- Discounts	(3,310)	(4,103)	(3,583)	(118)	(3,701)	(3,974)
Other Miscellaneous Revenues	200	-	-	-	-	-
Gate Bar Code/Remotes	390	-	98	-	98	-
TOTAL REVENUES	93,061	98,969	95,265	3,940	99,205	95,861
EXPENDITURES						
<i>Administrative</i>						
ProfServ-Property Appraiser	893	2,052	976	-	976	1,987
Misc-Assessmnt Collection Cost	1,104	2,051	1,876	-	1,876	1,987
Total Administrative	1,997	4,103	2,852	-	2,852	3,974
<i>Field</i>						
Communication - Teleph - Field	2,558	2,600	1,926	642	2,568	2,600
Insurance - General Liability	1,757	1,933	1,439	-	1,439	1,655
R&M-General	3,685	7,000	5,012	1,671	6,683	9,000
R&M-Gate	6,801	7,500	4,556	2,944	7,500	6,000
R&M-Signage	40	-	-	-	-	-
R&M-Streetlights	61,721	66,500	43,320	14,440	57,760	66,500
Reserves-Roadway	-	9,333	-	-	-	6,132
Total Field	76,562	94,866	56,253	19,697	75,950	91,887
TOTAL EXPENDITURES	78,559	98,969	59,105	19,697	78,802	95,861
Excess (deficiency) of revenues Over (under) expenditures	14,502	-	36,160	(15,756)	20,404	-
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-
Net change in fund balance	14,502	-	36,160	(15,756)	20,404	-
FUND BALANCE, BEGINNING	207,991	222,493	222,493	-	222,493	242,897
FUND BALANCE, ENDING	\$ 222,493	\$ 222,493	\$ 258,653	\$ (15,756)	\$ 242,897	\$ 242,897

Exhibit "B"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2013	\$ 242,897
Net Change in Fund Balance - Fiscal Year 2013	-
Reserves - Fiscal Year 2013 Additions	6,132
Total Funds Available (Estimated) - 9/30/2012	249,029

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	330
Subtotal	<u>330</u>

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	22,432 ⁽¹⁾
Reserve - Roadways thru FY 2011	72,818
Reserve - Roadways FY 2012	9,333
Reserve - Roadways FY 2013	6,132
Subtotal	<u>110,715</u>

Total Allocation of Available Funds	111,045
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Total Unassigned (undesignated) Cash	<u>\$ 137,983</u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2026
Anticipated Replacement Costs	168,000
Anticipated Reserve	168,000

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2013 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2011	ADOPTED BUDGET FY 2012	ACTUAL THRU JUNE-2012	PROJECTED JULY - SEPT-2012	TOTAL PROJECTED FY 2012	ANNUAL BUDGET FY 2013
REVENUES						
Interest - Investments	\$ 124	\$ 100	\$ 17	\$ 10	\$ 27	\$ 88
Special Assmnts- Tax Collector	-	2,290	2,202	88	2,290	18,144
Special Assmnts- Discounts	-	(92)	(80)	(3)	(83)	(726)
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	124	2,298	2,139	95	2,234	17,506
EXPENDITURES						
<i>Administrative</i>						
ProfServ-Property Appraiser	-	45	22	-	22	363
Misc-Assessmnt Collection Cost	-	46	42	-	42	363
Total Administrative	-	91	64	-	64	725
<i>Field</i>						
R&M-Streetlights	16,591	16,781	12,647	4,216	16,863	16,781
Total Field	16,591	16,781	12,647	4,216	16,863	16,781
TOTAL EXPENDITURES	16,591	16,872	12,711	4,216	16,927	17,506
Excess (deficiency) of revenues Over (under) expenditures	(16,467)	(14,574)	(10,572)	(4,120)	(14,692)	-
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	(14,574)	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	(14,574)	-	-	-	-
Net change in fund balance	(16,467)	(14,574)	(10,572)	(4,120)	(14,692)	-
FUND BALANCE, BEGINNING	51,741	35,274	35,274	-	35,274	20,582
FUND BALANCE, ENDING	\$ 35,274	\$ 20,700	\$ 24,702	\$ (4,120)	\$ 20,582	\$ 20,582

Exhibit "C"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2013	\$ 20,582
Net Change in Fund Balance - Fiscal Year 2013	-
Reserves - Fiscal Year 2013 Additions	-
Total Funds Available (Estimated) - 9/30/2012	20,582

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

Deposits		4,300
	Subtotal	4,300

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital		4,376 ⁽¹⁾
	Subtotal	4,376

Total Allocation of Available Funds	8,676
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Total Unassigned (undesignated) Cash	\$ 11,905
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2013 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2011	ADOPTED BUDGET FY 2012	ACTUAL THRU JUNE-2012	PROJECTED JULY - SEPT-2012	TOTAL PROJECTED FY 2012	ANNUAL BUDGET FY 2013
REVENUES						
Interest - Investments	\$ 117	\$ 100	\$ 26	\$ 28	\$ 54	\$ 48
Special Assmnts- Tax Collector	8,707	10,028	9,643	385	10,028	9,921
Special Assmnts- Discounts	(302)	(350)	(350)	(12)	(362)	(350)
Gate Bar Code/Remotes	35	-	-	-	-	-
TOTAL REVENUES	8,557	9,778	9,319	401	9,720	9,619
EXPENDITURES						
<i>Administrative</i>						
ProfServ-Property Appraiser	82	200	95	-	95	198
Misc-Assessmnt Collection Cost	101	201	183	-	183	198
Total Administrative	183	401	278	-	278	397
<i>Field</i>						
Communication - Teleph - Field	592	650	443	2,117	2,560	650
Insurance - General Liability	469	516	384	-	384	442
R&M-General	-	1,500	1,005	495	1,500	1,500
R&M-Gate	-	2,939	563	2,376	2,939	2,939
R&M-Streetlights	128	280	121	40	161	200
Reserves-Roadway	-	3,492	-	-	-	3,492
Total Field	1,189	9,377	2,516	5,028	7,544	9,223
TOTAL EXPENDITURES	1,372	9,778	2,794	5,028	7,822	9,619
Excess (deficiency) of revenues Over (under) expenditures	7,185	-	6,525	(4,626)	1,899	-
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-
Net change in fund balance	7,185	-	6,525	(4,626)	1,899	-
FUND BALANCE, BEGINNING	47,740	54,925	54,925	-	54,925	56,824
FUND BALANCE, ENDING	\$ 54,925	\$ 54,925	\$ 61,450	\$ (4,626)	\$ 56,824	\$ 56,824

Exhibit "D"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2013	\$ 56,824
Net Change in Fund Balance - Fiscal Year 2013	-
Reserves - Fiscal Year 2013 Additions	3,492
Total Funds Available (Estimated) - 9/30/2012	60,316

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	20
Subtotal	<u>20</u>

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	2,405 ⁽¹⁾
Reserve - Roadways thru FY 2011	15,332
Reserve - Roadways FY 2012	3,492
Reserve - Roadways FY 2013	3,492
Subtotal	<u>24,721</u>

Total Allocation of Available Funds	24,741
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Total Unassigned (undesignated) Cash	\$ <u>35,575</u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2015
Anticipated Replacement Costs	29,303
Anticipated Reserve Balance	29,300

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2013 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2011	ADOPTED BUDGET FY 2012	ACTUAL THRU JUNE-2012	PROJECTED JULY - SEPT-2012	TOTAL PROJECTED FY 2012	ANNUAL BUDGET FY 2013
REVENUES						
Interest - Investments	\$ 32	\$ 29	\$ 7	\$ 4	\$ 11	\$ 10
Special Assmnts- Tax Collector	2,079	2,086	2,006	80	2,086	1,091
Special Assmnts- Discounts	(72)	(83)	(73)	(2)	(75)	(44)
TOTAL REVENUES	2,039	2,032	1,940	82	2,022	1,058
EXPENDITURES						
<i>Administrative</i>						
ProfServ-Property Appraiser	19	41	20	-	20	22
Misc-Assessmnt Collection Cost	24	42	38	-	38	22
Total Administrative	43	83	58	-	58	44
<i>Field</i>						
Reserves-Roadway	-	1,949	-	9,993	9,993	1,014
Total Field	-	1,949	-	9,993	9,993	1,014
TOTAL EXPENDITURES	43	2,032	58	9,993	10,051	1,058
Excess (deficiency) of revenues						
Over (under) expenditures	1,996	-	1,882	(9,911)	(8,029)	-
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-
Net change in fund balance	1,996	-	1,882	(9,911)	(8,029)	-
FUND BALANCE, BEGINNING	13,340	15,336	15,336	-	15,336	7,307
FUND BALANCE, ENDING	\$ 15,336	\$ 15,336	\$ 17,218	\$ (9,911)	\$ 7,307	\$ 7,307

Exhibit "E"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2013	\$ 7,307
Net Change in Fund Balance - Fiscal Year 2013	-
Reserves - Fiscal Year 2013 Additions	1,014
Total Funds Available (Estimated) - 9/30/2012	8,321

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	264 (1)
Reserve - Roadways thru FY 2011	- (2)
Reserve - Roadways FY 2012	1,848 (2)
Reserve - Roadways FY 2013	1,014
Subtotal	<u>3,126</u>
Total Allocation of Available Funds	3,126

Total Unassigned (undesignated) Cash	<u>\$ 5,194</u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2022
Anticipated Replacement Costs balance	10,144
Current Budgeted Reserve Balance	10,140
Balance over anticipated cost	<u>(4)</u>

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2013 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2011	ADOPTED BUDGET FY 2012	ACTUAL THRU JUNE-2012	PROJECTED JULY - SEPT-2012	TOTAL PROJECTED FY 2012	ANNUAL BUDGET FY 2013
REVENUES						
Interest - Investments	\$ 1,018	\$ 999	\$ 237	\$ 289	\$ 526	\$ 1,563
Special Assmnts- Tax Collector	321,461	332,036	323,584	8,452	332,036	331,490
Special Assmnts- Discounts	(11,202)	(13,281)	(12,039)	(251)	(12,290)	(13,260)
Other Miscellaneous Revenues	-	-	-	-	-	-
Gate Bar Code/Remotes	1,354	-	953	-	953	-
Pavilion Rental	47	-	-	-	-	-
TOTAL REVENUES	312,678	319,754	312,735	8,490	321,225	319,793
EXPENDITURES						
<i>Administrative</i>						
ProfServ-Property Appraiser	6,064	6,640	6,231	-	6,231	6,630
Misc-Assessmnt Collection Cost	3,745	6,641	6,231	-	6,231	6,630
Misc-Credit Card Fees	-	-	10	6	16	-
Total Administrative	9,809	13,281	12,472	14	12,486	13,260
<i>Field</i>						
Contracts-Security Services	149,388	152,000	99,802	49,901	149,703	152,000
Communication - Teleph - Field	1,673	1,950	1,385	462	1,847	1,950
Insurance - General Liability	937	1,031	767	-	767	844
R&M-General	15,234	15,000	19,518	6,506	26,024	22,000
R&M-Gate	3,725	11,752	3,985	1,328	5,313	5,000
R&M-Streetlights	49,206	50,000	36,042	12,014	48,056	50,000
Reserve - Roadways	2,185	74,740	-	-	-	74,740
Total Field	222,348	306,473	161,499	70,211	231,710	306,534
TOTAL EXPENDITURES	232,157	319,754	173,971	70,225	244,196	319,793
Excess (deficiency) of revenues Over (under) expenditures	80,521	-	138,764	(61,735)	77,029	-
OTHER FINANCING SOURCES (USES)						
Reserve - Roadways	-	-	-	-	-	-
Contribution to (Use of) Fund Balance	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-
Net change in fund balance	80,521	-	138,764	(61,735)	77,029	-
FUND BALANCE, BEGINNING	419,662	500,185	500,185	-	500,185	577,214
FUND BALANCE, ENDING	\$ 500,184	\$ 500,185	\$ 638,949	\$ (61,735)	\$ 577,214	\$ 577,214

Exhibit "F"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2013	\$ 577,214
Net Change in Fund Balance - Fiscal Year 2013	-
Reserves - Fiscal Year 2013 Additions	74,740
Total Funds Available (Estimated) - 9/30/2012	651,954

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	7,375
Subtotal	<u>7,375</u>

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	61,263 ⁽¹⁾
Reserve - Roadways thru FY 2011	338,941
Reserve - Roadways FY 2012	74,740
Reserve - Roadways FY 2013	74,740
Subtotal	<u>549,684</u>

Total Allocation of Available Funds	557,059
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Total Unassigned (undesignated) Cash	<u>\$ 94,895</u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2014
Anticipated Replacement Costs	565,344
Anticipated Reserve Balance	563,161

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2013 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2011	ADOPTED BUDGET FY 2012	ACTUAL THRU JUNE-2012	PROJECTED JULY - SEPT-2012	TOTAL PROJECTED FY 2012	ANNUAL BUDGET FY 2013
REVENUES						
Interest - Investments	\$ 52	\$ 40	\$ 14	\$ 25	\$ 39	\$ 88
Special Assmnts- Tax Collector	18,025	27,604	26,902	702	27,604	18,252
Special Assmnts- Discounts	(628)	(1,104)	(1,001)	(21)	(1,022)	(730)
Other Miscellaneous Revenues	164	-	70	-	70	-
Gate Bar Code/Remotes	-	-	66	-	66	-
TOTAL REVENUES	17,613	26,540	26,051	706	26,757	17,610
EXPENDITURES						
<i>Administrative</i>						
ProfServ-Property Appraiser	340	552	518	-	518	365
Misc-Assessmnt Collection Cost	210	552	518	-	518	365
Total Administrative	550	1,104	1,036	4	1,040	730
<i>Field</i>						
Communication - Teleph - Field	592	625	443	148	591	625
Insurance - General Liability	380	400	298	-	298	343
R&M-General	183	1,000	-	1,000	1,000	1,000
R&M-Gate	1,728	2,500	893	298	1,191	2,500
R&M-Streetlights	5,381	5,600	3,455	1,152	4,607	5,600
Reserve - Roadways	-	6,812	-	-	-	6,812
Total Field	8,264	16,937	5,089	2,597	7,686	16,880
TOTAL EXPENDITURES	8,814	18,041	6,125	2,601	8,726	17,610
Excess (deficiency) of revenues Over (under) expenditures	8,799	8,499	19,926	(1,895)	18,031	-
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	8,499	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	8,499	-	-	-	-
Net change in fund balance	8,799	8,499	19,926	(1,895)	18,031	-
FUND BALANCE, BEGINNING	22,572	31,371	31,371	-	31,371	49,402
FUND BALANCE, ENDING	\$ 31,371	\$ 39,870	\$ 51,297	\$ (1,895)	\$ 49,402	\$ 49,402

Exhibit "G"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2013	\$ 49,402
Net Change in Fund Balance - Fiscal Year 2013	-
Reserves - Fiscal Year 2013 Additions	6,812
Total Funds Available (Estimated) - 9/30/2012	56,214

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

Deposits	800
Subtotal	800

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	2,699 ⁽¹⁾
Reserve - Roadways thru FY 2011	35,202
Reserve - Roadways FY 2012	6,812
Reserve - Roadways FY 2013	6,812
Subtotal	51,525

Total Allocation of Available Funds	52,325
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Total Unassigned (undesignated) Cash	\$ 3,888
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2013
Anticipated Replacement Costs	55,636
Anticipated Reserve Balance	55,638

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2013 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2011	ADOPTED BUDGET FY 2012	ACTUAL THRU JUNE-2012	PROJECTED JULY - SEPT-2012	TOTAL PROJECTED FY 2012	ANNUAL BUDGET FY 2013
REVENUES						
Interest - Investments	\$ 159	\$ 150	\$ 49	\$ 5	\$ 54	\$ 553
Special Assmnts- Tax Collector	128,106	115,094	112,164	2,930	115,094	114,655
Special Assmnts- Discounts	(4,464)	(4,604)	(4,173)	(87)	(4,260)	(4,586)
TOTAL REVENUES	123,801	110,640	108,040	2,848	110,888	110,622
EXPENDITURES						
<i>Administrative</i>						
ProfServ-Property Appraiser	2,417	2,302	2,160	-	2,160	2,293
Misc-Assessmnt Collection Cost	1,493	2,302	2,160	-	2,160	2,293
Total Administrative	3,910	4,604	4,320	2	4,322	4,586
<i>Field</i>						
R&M-Streetlights	87,950	90,000	65,385	21,795	87,180	90,000
Reserve - Roadways	-	16,036	-	112,319	112,319	16,036
Total Field	87,950	106,036	65,385	134,114	199,499	106,036
TOTAL EXPENDITURES	91,860	110,640	69,705	134,116	203,821	110,622
Excess (deficiency) of revenues Over (under) expenditures	31,941	-	38,335	(131,267)	(92,932)	-
Net change in fund balance	31,941	-	38,335	(131,267)	(92,932)	-
FUND BALANCE, BEGINNING	71,815	103,756	103,756	-	103,756	10,824
FUND BALANCE, ENDING	\$ 103,756	\$ 103,756	\$ 142,091	\$ (131,267)	\$ 10,824	\$ 10,824

Exhibit "H"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2013	\$ 10,824
Net Change in Fund Balance - Fiscal Year 2013	-
Reserves - Fiscal Year 2013 Additions	16,036
Total Funds Available (Estimated) - 9/30/2012	26,860

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	18,600
Subtotal	<u>18,600</u>

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	8,260 (1)
Reserve - Roadways thru FY 2011	- (2)
Reserve - Roadways FY 2012	- (2)
Reserve - Roadways FY 2013	- (2)
Subtotal	<u>8,260</u>

Total Allocation of Available Funds	26,860
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Total Unassigned (undesignated) Cash	\$ (0)
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Notes

(1) Represents approximately 3 months of budgeted expenditures less balance for road work expenditure. 1st Quarter Operating is short by \$15,387.

(2) Road work projected as a fiscal year expenditure. Reserves above were reduced to record the costs.

Anticipated Replacement Year	2022
Anticipated Replacement Costs	134,783
Current Budgeted Reserve Balance	160,362
Less Overage from FY 2012 project	(31,918)
Less 1st Quarter Operating shortfall	(15,387)
Current Anticipated Reserve Balance	<u>113,057</u>
Difference	<u>21,726</u>
Requesting new Reserve Amount FY 2014 - 2022	18,450
New Budgeted Reserve Balance	182,088
Less Overages & Shortfall	(47,305)
Anticipated Reserve Balance	<u>134,783</u>

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2013 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2011	ADOPTED BUDGET FY 2012	ACTUAL THRU JUNE-2012	PROJECTED JULY - SEPT-2012	TOTAL PROJECTED FY 2012	ANNUAL BUDGET FY 2013
REVENUES						
Interest - Investments	\$ 34	\$ 34	\$ 8	\$ 4	\$ 12	\$ 35
Special Assmnts- Tax Collector	7,737	7,764	7,537	227	7,764	6,831
Special Assmnts- Discounts	(270)	(309)	(280)	(6)	(286)	(273)
TOTAL REVENUES	7,501	7,489	7,265	225	7,490	6,593
EXPENDITURES						
<i>Administrative</i>						
ProfServ-Property Appraiser	146	154	145	-	145	137
Misc-Assessmnt Collection Cost	90	155	145	-	145	137
Total Administrative	236	309	290	4	294	273
<i>Field</i>						
R&M-Streetlights	4,580	5,350	3,413	1,132	4,545	5,000
Reserve - Roadways	-	1,800	-	11,000	11,000	1,320
Total Field	4,580	7,150	3,413	12,132	15,545	6,320
TOTAL EXPENDITURES	4,816	7,459	3,703	12,135	15,838	6,593
Excess (deficiency) of revenues Over (under) expenditures	2,685	30	3,562	(11,910)	(8,348)	-
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	30	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	30	-	-	-	-
Net change in fund balance	2,685	30	3,562	(11,910)	(8,348)	-
FUND BALANCE, BEGINNING	13,830	16,515	16,515	-	16,515	8,167
FUND BALANCE, ENDING	\$ 16,515	\$ 16,545	\$ 20,077	\$ (11,910)	\$ 8,167	\$ 8,167

Exhibit "I"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2013	\$ 8,167
Net Change in Fund Balance - Fiscal Year 2013	-
Reserves - Fiscal Year 2013 Additions	1,800
Total Funds Available (Estimated) - 9/30/2012	9,967

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	1,318 ⁽¹⁾
Reserve - Roadways thru FY 2011	- ⁽²⁾
Reserve - Roadways FY 2012	-
Reserve - Roadways FY 2013	1,800
Subtotal	<u>3,118</u>
Total Allocation of Available Funds	3,118

Total Unassigned (undesignated) Cash	\$ <u>6,848</u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

(2) Road work projected as a fiscal year expenditure. Reserves above were reduced to record the costs.

Anticipated Replacement Year	2022
Anticipated Replacement Costs	13,200
Current Budgeted Reserve Balance	18,000
Balance over anticipated cost	<u>4,800</u>

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2013 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2011	ADOPTED BUDGET FY 2012	ACTUAL THRU JUNE-2012	PROJECTED JULY - SEPT-2012	TOTAL PROJECTED FY 2012	ANNUAL BUDGET FY 2013
REVENUES						
Interest - Investments	\$ 213	\$ 200	\$ 52	\$ 66	\$ 118	\$ 181
Special Assmnts- Tax Collector	31,075	38,381	37,404	977	38,381	37,577
Special Assmnts- Discounts	(1,083)	(1,535)	(1,392)	(29)	(1,421)	(1,503)
Other Miscellaneous Revenues	3,803	-	-	-	-	-
Gate Bar Code/Remotes	166	-	222	-	222	-
TOTAL REVENUES	34,174	37,046	36,286	1,014	37,300	36,255
EXPENDITURES						
<i>Administrative</i>						
ProfServ-Property Appraiser	586	767	720	-	720	752
Misc-Assessmnt Collection Cost	362	768	720	-	720	752
Misc-Credit Card Fees	-	-	3	-	3	-
Total Administrative	948	1,535	1,443	-	1,443	1,503
<i>Field</i>						
Communication - Teleph - Field	620	700	512	171	683	700
Insurance - General Liability	366	403	300	-	300	345
R&M-General	-	4,700	-	4,700	4,700	4,700
R&M-Drainage	-	3,000	-	3,000	3,000	3,000
R&M-Gate	9,807	5,000	2,245	2,500	4,745	5,000
Reserve - Roadways	-	21,007	-	-	-	21,007
Total Field	10,793	34,810	3,057	10,371	13,428	34,752
TOTAL EXPENDITURES	11,741	36,345	4,500	10,371	14,871	36,255
Excess (deficiency) of revenues Over (under) expenditures	22,433	701	31,786	(9,357)	22,429	-
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	701	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	701	-	-	-	-
Net change in fund balance	22,433	701	31,786	(9,357)	22,429	-
FUND BALANCE, BEGINNING	86,519	108,952	108,952	-	108,952	131,381
FUND BALANCE, ENDING	\$ 108,952	\$ 109,653	\$ 140,738	\$ (9,357)	\$ 131,381	\$ 131,381

Exhibit "J"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2013	\$ 131,381
Net Change in Fund Balance - Fiscal Year 2013	-
Reserves - Fiscal Year 2013 Additions	21,007
Total Funds Available (Estimated) - 9/30/2012	152,388

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	3,812 ⁽¹⁾
Reserve - Roadways thru FY 2011	95,081
Reserve - Roadways FY 2012	21,007
Reserve - Roadways FY 2013	21,007
Subtotal	<u>140,907</u>
Total Allocation of Available Funds	140,907

Total Unassigned (undesignated) Cash	<u><u>\$ 11,481</u></u>
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Notes

(1) Represents approximately 3 months of budgeted expenditures.

Anticipated Replacement Year	2013
Anticipated Replacement Costs	179,106
Anticipated Reserve Balance	179,109

Westchase

Community Development District

Debt Service Budgets

Fiscal Year 2013

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2013 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2011	ADOPTED BUDGET FY 2012	ACTUAL THRU JUNE-2012	PROJECTED JULY - SEPT-2012	TOTAL PROJECTED FY 2012	ANNUAL BUDGET FY 2013
REVENUES						
Interest - Investments	\$ 362	\$ -	\$ 83	\$ 28	\$ 111	\$ -
Special Assmnts- Tax Collector	176,766	176,809	172,309	4,500	176,809	176,809
Special Assmnts- Discounts	(6,160)	(7,072)	(6,411)	(134)	(6,545)	(7,072)
TOTAL REVENUES	170,968	169,737	165,981	4,394	170,375	169,737
EXPENDITURES						
<i>Administrative</i>						
ProfServ-Dissemination Agent	1,000	1,000	1,000	-	1,000	1,000
ProfServ-Property Appraiser	3,335	3,536	3,318	-	3,318	3,536
ProfServ-Trustee	3,965	3,000	2,694	539	3,233	3,500
Misc-Assessmnt Collection Cost	2,059	3,536	3,318	-	3,318	3,536
Total Administrative	10,359	11,072	10,330	539	10,869	11,572
<i>Debt Service</i>						
Principal Debt Retirement	75,000	80,000	80,000	-	80,000	85,000
Principal Prepayments	10,000	-	15,000	-	15,000	-
Interest Expense	85,200	79,520	79,165	-	79,165	73,130
Total Debt Service	170,200	159,520	174,165	-	174,165	158,130
TOTAL EXPENDITURES	180,559	170,592	184,495	539	185,034	169,702
Excess (deficiency) of revenues Over (under) expenditures	(9,591)	(855)	(18,514)	3,855	(14,659)	34
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	(855)	-	-	-	34
TOTAL OTHER SOURCES (USES)	-	(855)	-	-	-	34
Net change in fund balance	(9,591)	(855)	(18,514)	3,855	(14,659)	34
FUND BALANCE, BEGINNING	191,279	181,688	181,688	-	181,688	167,029
FUND BALANCE, ENDING	\$ 181,688	\$ 180,833	\$ 163,174	\$ 3,855	\$ 167,029	\$ 167,064

Amortization Schedule
Capital Improvement Revenue Bonds, Series 2000

<u>Date</u>	<u>Balance</u>	<u>Principal</u>	<u>Extraordinary Redemption</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
11/1/2012	1,030,000				36,565	36,565	
5/1/2013	1,030,000	85,000		7.10%	36,565	121,565	158,130
11/1/2013	945,000				33,548	33,548	
5/1/2014	945,000	95,000		7.10%	33,548	128,548	162,095
11/1/2014	850,000				30,175	30,175	
5/1/2015	850,000	100,000		7.10%	30,175	130,175	160,350
11/1/2015	750,000				26,625	26,625	
5/1/2016	750,000	105,000		7.10%	26,625	131,625	158,250
11/1/2016	645,000				22,898	22,898	
5/1/2017	645,000	115,000		7.10%	22,898	137,898	160,795
11/1/2017	530,000				18,815	18,815	
5/1/2018	530,000	120,000		7.10%	18,815	138,815	157,630
11/1/2018	410,000				14,555	14,555	
5/1/2019	410,000	130,000		7.10%	14,555	144,555	159,110
11/1/2019	280,000				9,940	9,940	
5/1/2020	280,000	140,000		7.10%	9,940	149,940	159,880
11/1/2020	140,000				4,970	4,970	
5/1/2021	140,000	150,000		7.10%	4,970	154,970	159,940
		1,040,000	0		396,180	1,436,180	

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2013 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2011	ADOPTED BUDGET FY 2012	ACTUAL THRU JUNE-2012	PROJECTED JULY - SEPT-2012	TOTAL PROJECTED FY 2012	ANNUAL BUDGET FY 2013
REVENUES						
Interest - Investments	\$ 135	\$ -	\$ 61	\$ 20	\$ 81	\$ -
Special Assmnts- Tax Collector	274,530	274,597	267,608	6,989	274,597	274,597
Special Assmnts- Discounts	(9,567)	(10,984)	(9,956)	(208)	(10,164)	(10,984)
TOTAL REVENUES	265,098	263,613	257,713	6,801	264,514	263,613
EXPENDITURES						
<i>Administrative</i>						
ProfServ-Arbitrage Rebate	1,200	-	333	-	333	200
ProfServ-Property Appraiser	5,179	5,492	5,153	-	5,153	5,492
ProfServ-Trustee	3,770	3,800	3,770	-	3,770	3,770
Misc-Assessmnt Collection Cost	3,199	5,492	5,153	-	5,153	5,492
Total Administrative	13,348	14,784	14,409	-	14,409	14,954
<i>Debt Service</i>						
Principal Debt Retirement	195,000	200,000	200,000	-	200,000	210,000
Interest Expense	60,225	53,400	53,400	-	53,400	45,400
Total Debt Service	255,225	253,400	253,400	-	253,400	255,400
TOTAL EXPENDITURES	268,573	268,184	267,809	-	267,809	270,354
Excess (deficiency) of revenues						
Over (under) expenditures	(3,475)	(4,571)	(10,096)	6,801	(3,295)	(6,741)
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	(4,571)	-	-	-	(6,741)
TOTAL OTHER SOURCES (USES)	-	(4,571)	-	-	-	(6,741)
Net change in fund balance	(3,475)	(4,571)	(10,096)	6,801	(3,295)	(6,741)
FUND BALANCE, BEGINNING	76,865	73,390	73,390	-	73,390	70,095
FUND BALANCE, ENDING	\$ 73,390	\$ 68,819	\$ 63,294	\$ 6,801	\$ 70,095	\$ 63,355

Amortization Schedule
Special Assessment Revenue Refunding Bonds, Series 2007-1

<u>Date</u>	<u>Balance</u>	<u>Principal</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
11/1/2012	1,135,000.00		22,700.00	22,700.00	
5/1/2013	1,135,000.00	210,000.00	22,700.00	232,700.00	255,400.00
11/1/2013	925,000.00		18,500.00	18,500.00	
5/1/2014	925,000.00	220,000.00	18,500.00	238,500.00	257,000.00
11/1/2014	705,000.00		14,100.00	14,100.00	
5/1/2015	705,000.00	225,000.00	14,100.00	239,100.00	253,200.00
11/1/2015	480,000.00		9,600.00	9,600.00	
5/1/2016	480,000.00	235,000.00	9,600.00	244,600.00	254,200.00
11/1/2016	245,000.00		4,900.00	4,900.00	
5/1/2017	245,000.00	245,000.00	4,900.00	249,900.00	254,800.00
	0.00				
		<u>1,135,000.00</u>	<u>139,600.00</u>	<u>1,274,600.00</u>	

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2013 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2011	ADOPTED BUDGET FY 2012	ACTUAL THRU JUNE-2012	PROJECTED JULY - SEPT-2012	TOTAL PROJECTED FY 2012	ANNUAL BUDGET FY 2013
REVENUES						
Interest - Investments	\$ 174	\$ -	\$ 69	\$ 23	\$ 92	\$ -
Special Assmnts- Tax Collector	308,636	308,711	300,338	8,373	308,711	308,711
Special Assmnts- Prepayment	2,943	-	-	-	-	-
Special Assmnts- Discounts	(10,755)	(12,348)	(11,174)	(233)	(11,407)	(12,348)
TOTAL REVENUES	300,998	296,363	289,233	8,163	297,396	296,363
EXPENDITURES						
<i>Administrative</i>						
ProfServ-Dissemination Agent	600	500	333	-	333	200
ProfServ-Property Appraiser	5,822	6,174	5,783	-	5,783	6,174
ProfServ-Trustee	3,770	3,800	3,770	-	3,770	3,770
Misc-Assessmnt Collection Cost	3,596	6,174	5,783	-	5,783	6,174
Total Administrative	13,788	16,648	15,669	-	15,669	16,318
<i>Debt Service</i>						
Principal Debt Retirement	210,000	215,000	215,000	-	215,000	225,000
Principal Prepayments	5,000	-	5,000	-	5,000	-
Interest Expense	76,050	68,600	68,500	-	68,500	59,800
Total Debt Service	291,050	283,600	288,500	-	288,500	284,800
TOTAL EXPENDITURES	304,838	300,248	304,169	-	304,169	301,118
Excess (deficiency) of revenues Over (under) expenditures	(3,840)	(3,885)	(14,936)	8,163	(6,773)	(4,756)
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	(3,885)	-	-	-	(4,756)
TOTAL OTHER SOURCES (USES)	-	(3,885)	-	-	-	(4,756)
Net change in fund balance	(3,840)	(3,885)	(14,936)	8,163	(6,773)	(4,756)
FUND BALANCE, BEGINNING	97,380	93,540	93,540	-	93,540	86,767
FUND BALANCE, ENDING	\$ 93,540	\$ 89,655	\$ 78,604	\$ 8,163	\$ 86,767	\$ 82,011

Amortization Schedule
Special Assessment Revenue Refunding Bonds, Series 2007-2

<u>Date</u>	<u>Balance</u>	<u>Principal</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
11/1/2012	1,495,000.00		29,900.00	29,900.00	
5/1/2013	1,495,000.00	225,000.00	29,900.00	254,900.00	284,800.00
11/1/2013	1,270,000.00		25,400.00	25,400.00	
5/1/2014	1,270,000.00	235,000.00	25,400.00	260,400.00	285,800.00
11/1/2014	1,035,000.00		20,700.00	20,700.00	
5/1/2015	1,035,000.00	245,000.00	20,700.00	265,700.00	286,400.00
11/1/2015	790,000.00		15,800.00	15,800.00	
5/1/2016	790,000.00	255,000.00	15,800.00	270,800.00	286,600.00
11/1/2016	535,000.00		10,700.00	10,700.00	
5/1/2017	535,000.00	265,000.00	10,700.00	275,700.00	286,400.00
11/1/2017	270,000.00		5,400.00	5,400.00	
5/1/2018	270,000.00	270,000.00	5,400.00	275,400.00	280,800.00
		<u>1,495,000.00</u>	<u>215,800.00</u>	<u>1,710,800.00</u>	

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2013 Adopted Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2011	ADOPTED BUDGET FY 2012	ACTUAL THRU JUNE-2012	PROJECTED JULY - SEPT-2012	TOTAL PROJECTED FY 2012	ANNUAL BUDGET FY 2013
REVENUES						
Interest - Investments	\$ 334	\$ -	\$ 114	\$ 38	\$ 152	\$ -
Special Assmnts- Tax Collector	505,893	506,017	493,137	12,880	506,017	506,017
Special Assmnts- Discounts	(17,630)	(20,241)	(18,347)	(382)	(18,729)	(20,241)
TOTAL REVENUES	488,597	485,776	474,904	12,536	487,440	485,776
EXPENDITURES						
<i>Administrative</i>						
ProfServ-Arbitrage Rebate	600	-	-	200	200	200
ProfServ-Dissemination Agent	1,000	1,000	833	-	833	1,000
ProfServ-Property Appraiser	9,544	10,120	9,496	-	9,496	10,120
ProfServ-Trustee	3,770	3,801	3,770	-	3,770	3,770
Misc-Assessmnt Collection Cost	5,894	10,120	9,496	-	9,496	10,120
Total Administrative	20,808	25,041	23,595	200	23,795	25,211
<i>Debt Service</i>						
Principal Debt Retirement	315,000	330,000	330,000	-	330,000	340,000
Principal Prepayments	5,000	-	-	-	-	-
Interest Expense	152,775	141,750	141,538	-	141,538	129,788
Total Debt Service	472,775	471,750	471,538	-	471,538	469,788
TOTAL EXPENDITURES	493,583	496,791	495,133	200	495,333	494,998
Excess (deficiency) of revenues Over (under) expenditures	(4,986)	(11,015)	(20,229)	12,336	(7,893)	(9,222)
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	(11,015)	-	-	-	(9,222)
TOTAL OTHER SOURCES (USES)	-	(11,015)	-	-	-	(9,222)
Net change in fund balance	(4,986)	(11,015)	(20,229)	12,336	(7,893)	(9,222)
FUND BALANCE, BEGINNING	151,487	146,501	146,501	-	146,501	138,608
FUND BALANCE, ENDING	\$ 146,501	\$ 135,486	\$ 126,272	\$ 12,336	\$ 138,608	\$ 129,386

Amortization Schedule
Special Assessment Revenue Refunding Bonds, Series 2007-3

<u>Date</u>	<u>Balance</u>	<u>Principal</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
11/1/2012	3,140,000.00		64,893.75	64,893.75	
5/1/2013	3,140,000.00	340,000.00	64,893.75	404,893.75	469,787.50
11/1/2013	2,800,000.00		58,731.25	58,731.25	
5/1/2014	2,800,000.00	350,000.00	58,731.25	408,731.25	467,462.50
11/1/2014	2,450,000.00		52,168.75	52,168.75	
5/1/2015	2,450,000.00	365,000.00	52,168.75	417,168.75	469,337.50
11/1/2015	2,085,000.00		44,412.50	44,412.50	
5/1/2016	2,085,000.00	385,000.00	44,412.50	429,412.50	473,825.00
11/1/2016	1,700,000.00		36,231.25	36,231.25	
5/1/2017	1,700,000.00	400,000.00	36,231.25	436,231.25	472,462.50
11/1/2017	1,300,000.00		27,731.25	27,731.25	
5/1/2018	1,300,000.00	415,000.00	27,731.25	442,731.25	470,462.50
11/1/2018	885,000.00		18,912.50	18,912.50	
5/1/2019	885,000.00	435,000.00	18,912.50	453,912.50	472,825.00
11/1/2019	450,000.00		9,668.75	9,668.75	
5/1/2020	450,000.00	450,000.00	9,668.75	459,668.75	469,337.50
	0.00				
		<u>3,140,000.00</u>	<u>625,500.00</u>	<u>3,765,500.00</u>	

Budget Narrative
Fiscal Year 2013**REVENUES****Interest-Investments**

The District earns interest income on their trust accounts with investments in First American Government Obligation Fund, and U.S. Bank open ended monthly commercial paper manual sweep.

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-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-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 FY2013 budget for property appraiser costs was based on a maximum of 2% of the anticipated assessment collections.

Professional Services - Trustee

The District issued these Series of 2000 & 2007-1 thru 2007-3 Special Assessment Bonds that are deposited with a Trustee to handle all trustee matters. The annual trustee fees are based on standard fees charged plus any out-of-pocket expenditures.

Miscellaneous-Assessment Collection Costs

The District reimburses the Hillsborough 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 1% on the amount of special assessments collected and remitted, whichever is greater. The FY2013 budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

Principal Debt Retirement

The District pays on 11/1 the principal on the Debt.

Interest Expense

The District pays on 5/1 and 11/1 the interest on the Debt.

Westchase

Community Development District

Supporting Budget Schedules

Fiscal Year 2013

Comparison of Assessment Rates
Fiscal Year 2013 vs. Fiscal Year 2012

Section	Detail	Name	Units	Debt Service		General Fund		Special Fund		Security Fund		Total Assessments per Unit		
				FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	Percent Change
104		Wwelfe	30	\$0.00	\$402.27	\$318.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$318.57	\$402.27	-21%
110	65'	Bennington	108	\$0.00	\$402.27	\$316.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$316.57	\$402.27	-21%
110	70'	Woodbury	163	\$0.00	\$402.27	\$312.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$312.37	\$402.27	-22%
111		Berkeley Square	122	\$0.00	\$278.79	\$264.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$264.48	\$278.79	-5%
115		Glenfield	101	\$0.00	\$402.27	\$322.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$322.93	\$402.27	-20%
117		Keswick Forest	64	\$0.00	\$402.27	\$310.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$310.17	\$402.27	-23%
121		Shopping Center	93	\$0.00	\$13,079.59	\$13,529.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,529.24	\$13,079.59	3%
122		Shopping Center	724	\$0.00	\$13,079.59	\$13,529.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,529.24	\$13,079.59	3%
201		Glenciff	48	\$0.00	\$402.27	\$317.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$317.96	\$402.27	-21%
203		Harbor Links	109	\$0.00	\$402.27	\$288.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$288.90	\$402.27	-28%
205		Harbor Links Estates	63	\$0.00	\$402.27	\$256.24	\$0.00	\$577.67	\$596.40	\$0.00	\$0.00	\$866.56	\$998.66	-13%
211		The Enclave	108	\$0.00	\$402.27	\$374.43	\$0.00	\$168.00	\$21.20	\$0.00	\$0.00	\$833.91	\$998.66	-16%
214		Saville Rowe	36	\$0.00	\$402.27	\$374.43	\$0.00	\$21.20	\$278.56	\$0.00	\$0.00	\$542.43	\$423.47	28%
225		Ayshire	49	\$0.00	\$402.27	\$314.28	\$0.00	\$275.59	\$278.56	\$0.00	\$0.00	\$650.03	\$680.82	-5%
227		Cheshire	81	\$0.00	\$402.27	\$314.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$314.28	\$402.27	-22%
229		Derbyshire	105	\$0.00	\$402.27	\$323.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$323.56	\$402.27	-20%
123/125		Epic Properties	400	\$0.00	\$402.27	\$323.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$323.68	\$402.27	-20%
231a		7/11	154	\$0.00	\$278.79	\$264.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$264.48	\$278.79	-5%
221/223		Radclyffe	154	\$0.00	\$402.27	\$282.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$282.98	\$402.27	-30%
231a		Primrose	1,177	\$0.00	\$13,079.59	\$13,529.24	\$0.00	\$256.13	\$489.64	\$0.00	\$0.00	\$13,785.37	\$13,569.23	2%
231b		Professional Center	1,27	\$0.00	\$13,079.59	\$13,529.24	\$0.00	\$256.13	\$489.64	\$0.00	\$0.00	\$13,785.37	\$13,569.23	2%
231c		Professional Center	1,82	\$0.00	\$13,079.59	\$13,529.24	\$0.00	\$256.13	\$489.64	\$0.00	\$0.00	\$13,785.37	\$13,569.23	2%
235/240		Remax Real Estate	5.54	\$0.00	\$13,079.59	\$13,529.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,529.24	\$13,079.59	3%
		Golf Course	0.53	\$0.00	\$13,079.59	\$13,529.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,529.24	\$13,079.59	3%
			58	\$0.00	\$83.77	\$78.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$78.82	\$83.77	-6%

WESTCHASE

Community Development District

Comparison of Assessment Rates
Fiscal Year 2013 vs. Fiscal Year 2012

Section	Detail	Name	Units	Debt Service		General Fund		Special Fund		Security Fund		Total Assessments per Unit			
				FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	Percent Change	
302		Greensprings	60	\$763.00	\$763.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,787.41	\$1,816.32	-2%
303		Greencrest	54	\$969.00	\$969.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,993.41	\$2,022.32	-1%
304		Greenshedges	53	\$656.00	\$656.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,680.41	\$1,709.32	-2%
305		GreenMont	41	\$762.00	\$762.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,786.41	\$1,815.32	-2%
306		Greendale	59	\$775.00	\$775.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,799.41	\$1,828.32	-2%
307		GreenPoint	153	\$824.00	\$824.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,846.41	\$1,875.32	-2%
322	50'	Village Green	10	\$894.00	\$894.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,918.41	\$1,947.32	-1%
322	67'	Village Green	67	\$1,002.00	\$1,002.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$2,026.41	\$2,055.32	-1%
322	TH	Village Green	13	\$969.00	\$969.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,993.41	\$1,992.32	-2%
323	50'	Westpark Village	77	\$776.00	\$776.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,866.41	\$1,865.32	-2%
323	60'	Westpark Village	38	\$969.00	\$969.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,479.84	\$1,508.75	-2%
323	33	Westpark Village	38	\$504.00	\$504.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,114.84	\$1,143.75	-3%
323	TH	Westpark Village	37	\$424.00	\$424.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,034.84	\$1,063.75	-3%
324	TH(115)	Westpark Village	22	\$399.54	\$399.54	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,010.38	\$1,039.29	-3%
324	TH(115)	Westpark Village	22	\$491.80	\$491.80	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,102.64	\$1,131.55	-3%
324	TH(115)	Westpark Village	24	\$566.57	\$566.57	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,177.41	\$1,206.32	-2%
324	50'	Westpark Village	40	\$909.44	\$909.44	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,616.09	\$1,644.99	-2%
324	TH	Westpark Village	6	\$1,005.25	\$1,005.25	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,616.09	\$1,644.99	-2%
325	TH	Westpark Village	50	\$344.00	\$344.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$954.84	\$983.75	-3%
326	TH(80)	Westpark Village	22	\$411.69	\$411.69	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,022.53	\$1,051.44	-3%
326	Dpk/Villa	Westpark Village	30	\$583.38	\$583.38	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,194.22	\$1,223.13	-2%
326	50'	Westpark Village	17	\$933.90	\$933.90	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,544.74	\$1,573.65	-2%
370		Castleford	69	\$410.00	\$410.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$784.43	\$812.27	-3%
371	65'	Stamford	61	\$410.00	\$410.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$784.43	\$812.27	-3%
372	70'	Baybridge	102	\$328.00	\$328.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$702.43	\$730.27	-4%
373		Wakesbridge	86	\$361.00	\$361.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$735.43	\$763.27	-4%
374		Abbotsford	40	\$389.00	\$389.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$763.43	\$791.27	-4%
375		Chelmsford	100	\$410.00	\$410.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$784.43	\$812.27	-3%
376		Brentford	85	\$599.00	\$599.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$903.43	\$931.27	-3%
377		Kingsford	132	\$529.00	\$529.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$831.43	\$859.27	-3%
378		Stockbridge	66	\$457.00	\$457.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$751.43	\$779.27	-4%
411		Stonebridge	47	\$377.00	\$377.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$741.43	\$769.27	-4%
412		Vineyards	40	\$288.00	\$288.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$659.27	\$687.11	-5%
414		Woodbridge	120	\$549.00	\$549.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$898.97	\$926.81	-3%
430	TH	Coverdash	90	\$219.63	\$219.63	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,271.11	\$1,299.96	-2%
		Gables Residential III	615	\$111.00	\$111.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,236.57	\$1,265.42	-2%
		Gables Residential III	75	\$160.04	\$160.04	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,271.11	\$1,299.96	-2%
		Arlington Park Condos	0.94	\$0.00	\$0.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,236.57	\$1,265.42	-2%
419		Gables Commercial	173	\$2,924.00	\$2,924.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$4,242.52	\$4,389.79	-3%
446/1		Kids F Kids	1.42	\$2,501.00	\$2,501.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$3,893.43	\$4,040.69	-3%
446/2		Elevens	1.04	\$2,225.00	\$2,225.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$3,576.43	\$3,723.69	-3%
446/3		Applebees	1.69	\$2,968.00	\$2,968.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$4,319.43	\$4,466.69	-3%
446/4		Burger King	0.2	\$2,765.00	\$2,765.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$4,118.25	\$4,265.51	-3%
324C-5		Office	51	\$232.00	\$232.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$1,000.00	\$1,028.85	-2%
324C-6		Residential	3.75	\$3,546.71	\$3,546.71	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$4,902.43	\$5,049.69	-3%
326D-3		Ave @ Westchase	0.57	\$3,546.71	\$3,546.71	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$4,902.43	\$5,049.69	-3%
326D-4		Ave @ Westchase	3.24	\$3,546.71	\$3,546.71	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$4,902.43	\$5,049.69	-3%
332		Morron Plant Mease	2.74	\$2,924.00	\$2,924.00	0%	\$374.43	\$402.27	-7%	\$649.98	\$651.05	0%	\$4,242.52	\$4,389.79	-3%