

**Fishhawk II Community Development District  
General Fund  
Fiscal Year 2011/2012**

Chart of Accounts Classification	Budget for 2011/2012
<b>REVENUES</b>	
Special Assessments	
Assessments - Tax Roll	1,916,409
Shared Facility Use Fee From FH CDD I	48,776
Other Miscellaneous Revenue	
Miscellaneous Revenue	8,000
Facilities Rentals	8,000
<b>TOTAL REVENUES</b>	<b>1,981,185</b>
<b>EXPENDITURES</b>	
<b>Administrative</b>	
Legislative	
Supervisor Fees	7,200
Financial & Administrative	
Administrative Services	9,700
District Management	43,800
Disclosure Report	7,000
Trustees Fees	26,000
Financial Consulting Services	10,000
Accounting Services	18,750
Auditing Services	5,000
Arbitrage Rebate Calculation	3,000
District Engineer	15,600
Public Officials Liability Insurance	3,500
Legal Advertising	3,000
Bank Fees	800
Dues, Licenses & Fees	175
Property Taxes	32,000
Legal Counsel	
District Counsel	24,000
<b>Administrative Subtotal</b>	<b>209,525</b>
<b>Field Operations</b>	
Electric Utility Services	
Utility Services	60,000
Street Lights	210,000
Gas Utility Services	
Utility Services	1,000
Garbage/Solid Waste Control	
Garbage - Recreation Facility	7,000
Water - Sewer Combination Services	
Utility Services	55,000

**Fishhawk II Community Development District  
General Fund  
Fiscal Year 2011/2012**

Chart of Accounts Classification	Budget for 2011/2012
Stormwater Control	
Lake/Pond Bank Maintenance	10,000
Aquatic Contract - Pond Maintenance	45,000
Mitigation Area Monitoring & Maintenance	2,500
Aquatic Plant Replacement	4,000
Other Physical Environment	
General Liability Insurance	4,000
Property Insurance	55,000
Street Light Annual Bond	2,000
Entry & Walls Maintenance	8,000
Landscape Maintenance Contract	385,000
Landscape Replacement Plants, Shrubs, Trees	70,000
Irrigation Maintenance Contract	55,000
Irrigation Repairs	15,000
Annual Mulching	45,000
Street Sign Repair & Replacement	10,000
Parks & Recreation	
Amenity Management Contract	300,000
Clubhouse Facility Supplies	8,000
Clubhouse Facility Maintenance & Repair	25,000
Facility A/C & Heating Maintenance & Repair	5,000
IT Support, Maintenance & Repair	4,000
Facility Operating Permits	1,000
Vehicle Maintenance - Fleet Maintenance Vehicles	4,500
Pool Service Contract	46,000
Pool Repairs	5,000
Security System Monitoring & Maintenance	2,000
Fitness Center Maintenance	3,000
Pest Control	660
Clubhouse Facility Janitorial Service	20,000
Clubhouse Facility Janitorial Supplies	8,000
Access Control Service, Maintenance & Repair	5,000
Fountain Repairs	4,000
Trail & Sidewalk Maintenance & Repair	5,000
Clubhouse Telephone & Fax	3,000
Clubhouse Cable Television & Internet	3,600
Athletic/Field Maintenance & Repairs	5,000
Palmetto Club Facility Maintenance Funding	100,860
Law Enforcement	
Off Duty Deputy Services	40,000
Police Liability and Workers Compensation	3,000
Security Operations	
Security Patrol	30,000
Contingency	
Miscellaneous Contingency	18,310
Capital Reserves	78,500

**Fishhawk II Community Development District  
General Fund  
Fiscal Year 2011/2012**

Chart of Accounts Classification	Budget for 2011/2012
Capital Improvements	10,000
<b>Field Operations Subtotal</b>	<b>1,781,930</b>
<b>TOTAL EXPENDITURES</b>	<b>1,991,455</b>
<b>Balance Forward from Prior Year</b>	<b>10,270</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>0</b>



**Fishhawk II Community Development District  
Capital Improvements  
Fiscal Year 2011/2012**

<b>Capital Improvements</b>	
For <b>current</b> year purchases of assets and improvements (not repairs).	
<i>Description</i>	<i>Cost</i>
To be determined by the Board at a later date.	10,000
<b>Total current year purchases</b>	<b>10,000</b>

\* Represents estimates only.

**Fishhawk II Community Development District  
Enterprise Fund  
Fiscal Year 2011/2012**

Chart of Accounts Classification	Budget for 2011/2012
<b>REVENUES</b>	
Other Miscellaneous Revenues	
Palmetto Club Rental Revenue	200,000
General Fund Facility Maintenance Funding	100,860
<b>TOTAL REVENUES</b>	<b>300,860</b>
<b>EXPENDITURES</b>	
<b>Administrative</b>	
Financial & Administrative	
Bank Fees	5,600
Property Taxes	2,500
<b>Administrative Subtotal</b>	<b>8,100</b>
<b>Field Operations</b>	
Electric Utility Services	
Utility Services	35,000
Street Lights	11,500
Garbage/Solid Waste Control	
Garbage - Recreation Facility	7,000
Water - Sewer Combination Services	
Utility Services	4,000
Other Physical Environment	
Landscape Maintenance Contract	27,600
Irrigation Repairs	1,000
Landscape Replacement Plants, Shrubs, Trees	8,000
Parks & Recreation	
Fire Monitoring & Suppression System Maintenance	500
Amenity Management Contract	106,400
Clubhouse Facility Maintenance & Repairs	15,000
Clubhouse Facility Supplies	8,000
Facility A/C & Heating Maintenance & Repairs	9,000
Clubhouse Facility Janitorial Supplies	5,000
Security System Monitoring & Maintenance	1,000
Fountain Repairs	4,000
Pest Control	660
Clubhouse Telephone, Fax, Internet	5,500
Cable Television	900
Clubhouse Miscellaneous Expense	5,000
Clubhouse Cell Phone	700
Website Maintenance	1,000
IT Support, Maintenance & Repair	1,000
Special Recreation Facilities	
Sales Commissions	5,000

**Fishhawk II Community Development District  
Enterprise Fund  
Fiscal Year 2011/2012**

Chart of Accounts Classification	Budget for 2011/2012
Marketing & Consulting	
Marketing & Consulting	20,000
Contingency	
Miscellaneous Expense	10,000
<b>Field Operations Subtotal</b>	<b>292,760</b>
<b>TOTAL EXPENDITURES</b>	<b>300,860</b>
<b>Balance Forward from Prior Year</b>	
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>0</b>

**Fishhawk II Community Development District  
Debt Service  
Fiscal Year 2011/2012**

Chart of Accounts Classification	Series 2003A	Series 2004A	Series 2004B	Series 2007A	Series 2007B	Budget for 2011/2012
<b>REVENUES</b>						
Special Assessments						
Net Special Assessments <sup>(1)</sup>	\$443,343.40	\$448,096.12	\$99,616.00	\$162,799.56	\$4,479,250.00	\$5,633,105.08
<b>TOTAL REVENUES</b>	<b>\$443,343.40</b>	<b>\$448,096.12</b>	<b>\$99,616.00</b>	<b>\$162,799.56</b>	<b>\$4,479,250.00</b>	<b>\$5,633,105.08</b>
<b>EXPENDITURES</b>						
<b>Administrative</b>						
Financial & Administrative						
Bank Fees						0
Debt Service Obligation	\$443,343.40	\$448,096.12	\$99,616.00	\$162,799.56	\$4,479,250.00	\$5,633,105.08
<b>Administrative Subtotal</b>	<b>\$443,343.40</b>	<b>\$448,096.12</b>	<b>\$99,616.00</b>	<b>\$162,799.56</b>	<b>\$4,479,250.00</b>	<b>\$5,633,105.08</b>
<b>TOTAL EXPENDITURES</b>	<b>\$443,343.40</b>	<b>\$448,096.12</b>	<b>\$99,616.00</b>	<b>\$162,799.56</b>	<b>\$4,479,250.00</b>	<b>\$5,633,105.08</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Collection and Discount % applicable to the county:

8.0%

**Gross assessments**

**\$5,724,778.04**

**Notes:**

Tax Roll Collection Costs for Hillsborough County is 8.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

<sup>(1)</sup> Maximum Annual Debt Service less Prepaid Assessments received

**Fishhawk II Community Development District**

**FISCAL YEAR 2010/2011 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

2011/2012 O&M Budget	\$1,916,409.00
Hillsborough Co. 8% Collection Cost:	\$166,644.26
2011/2012 Total:	<u>\$2,083,053.26</u>

2010/2011 O&M Budget	\$1,973,650.00
2011/2012 O&M Budget	\$1,991,455.00
Total Difference:	<u>\$17,805.00</u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2010/2011	2011/2012	\$	%
Series 2003A/2004A Debt Service - Single Family	\$484.00	\$484.00	\$0.00	0.00%
Operations/Maintenance - Single Family	\$808.21	\$808.01	-\$0.20	-0.02%
<b>Total</b>	<b>\$1,292.21</b>	<b>\$1,292.01</b>	<b>-\$0.20</b>	<b>-0.02%</b>
<hr/>				
Series 2007A Debt Service - Single Family	\$415.63	\$415.63	\$0.00	0.00%
Operations/Maintenance - Single Family	\$808.21	\$808.01	-\$0.20	-0.02%
<b>Total</b>	<b>\$1,223.84</b>	<b>\$1,223.64</b>	<b>-\$0.20</b>	<b>-0.02%</b>
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Series 2003A Debt Service - Townhome	\$365.00	\$365.00	\$0.00	0.00%
Operations/Maintenance - Townhome	\$808.21	\$808.01	-\$0.20	-0.02%
<b>Total</b>	<b>\$1,173.21</b>	<b>\$1,173.01</b>	<b>-\$0.20</b>	<b>-0.02%</b>
<hr/>				
Series 2004A Debt Service - Townhome	\$363.00	\$363.00	\$0.00	0.00%
Operations/Maintenance - Townhome	\$808.21	\$808.01	-\$0.20	-0.02%
<b>Total</b>	<b>\$1,171.21</b>	<b>\$1,171.01</b>	<b>-\$0.20</b>	<b>-0.02%</b>
<hr/>				
Series 2007A Debt Service - Townhome	\$311.73	\$311.73	\$0.00	0.00%
Operations/Maintenance - Townhome	\$808.21	\$808.01	-\$0.20	-0.02%
<b>Total</b>	<b>\$1,119.94</b>	<b>\$1,119.74</b>	<b>-\$0.20</b>	<b>-0.02%</b>
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Debt Service - Commercial	\$194.00	\$194.00	\$0.00	0.00%
Operations/Maintenance - Commercial	\$808.21	\$808.01	-\$0.20	-0.02%
<b>Total</b>	<b>\$1,002.21</b>	<b>\$1,002.01</b>	<b>-\$0.20</b>	<b>-0.02%</b>

**FISHHAWK I & II COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2011/2012 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

O&M BUDGET (FISHHAWK I)	\$1,345,501.00
O&M BUDGET (FISHHAWK II)	<u>\$1,916,409.00</u>
TOTAL O&M BUDGET (BOTH)	<u>\$3,261,910.00</u>
COLLECTION COSTS @ 8.0%	<u>\$283,644.35</u>
TOTAL O&M ASSESSMENT	<u>\$3,545,554.35</u>

**ALLOCATION OF O&M ASSESSMENT**

<u>LOT SIZE</u>	<u>O&amp;M</u>	<u>EAU FACTOR</u>	<u>TOTAL</u>	<u>% TOTAL</u>	<u>TOTAL</u>
			<u>EAU's</u>	<u>EAU's</u>	<u>O&amp;M BUDGET</u>
Single Family	1810	1.00	1810.00	41.25%	\$1,462,500.77
Single Family	742	1.00	742.00	16.91%	\$599,544.51
Single Family	819	1.00	819.00	18.66%	\$661,761.40
Single Family	269	1.00	269.00	6.13%	\$217,355.09
Townhome	340	1.00	340.00	7.75%	\$274,723.90
Townhome	141	1.00	141.00	3.21%	\$113,929.62
Townhome	209	1.00	209.00	4.76%	\$168,874.40
Commercial	58	1.00	58.00	1.32%	\$46,864.67
	<u>4388</u>		<u>4388.00</u>	<u>100.00%</u>	<u>\$3,545,554.35</u>

**PER LOT ANNUAL ASSESSMENT**

<u>O&amp;M</u>	<u>2004 DEBT</u>	<u>2003A DEBT</u>	<u>2004A DEBT</u>	<u>2007A DEBT</u>	<u>TOTAL (2)</u>
	<u>SERVICE (1)</u>	<u>SERVICE (1)</u>	<u>SERVICE (1)</u>	<u>SERVICE (1)</u>	
\$808.01	\$484.00				\$1,292.01
\$808.01		\$484.00			\$1,292.01
\$808.01			\$484.00		\$1,292.01
\$808.01				\$415.63	\$1,223.64
\$808.01		\$365.00			\$1,173.01
\$808.01			\$363.00		\$1,171.01
\$808.01				\$311.73	\$1,119.74
\$808.01			\$194.00		\$1,002.01

LESS: Hillsborough County Collection Costs and Early Payment Discount Costs **(\$283,644.35)**

**Net Revenue to be Collected \$3,261,910.00**

(1) Annual debt service assessment per lot adopted in connection with the Fishhawk Series 2004, Fishhawk II Series 2003A, Fishhawk II Series 2004A and Fishhawk II Series 2007A bond issues. Annual assessment includes principal, interest, Hillsborough County collection costs and early payment discount costs.

(2) Annual assessment that will appear on November 2011 Hillsborough County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

**FISHHAWK**  
**COMMUNITY DEVELOPMENT DISTRICT II**  
General Fund & Enterprise Fund Budget Account Category Description  
Fiscal Year 2011-2012

*The General Fund and Enterprise Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund and Enterprise Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.*

**REVENUES:**

**Operations & Maintenance Assessments**

The District levies Non-Ad Valorem Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County. The second is for lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Funding Agreement**

The District may enter into funding agreements to provide for a source of revenue for certain expenditures.

**Developer Contribution**

The District may, similar to a funding agreement, receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Facility Rental**

The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

**Event Rental**

The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

**Interlocal Agreement**

The District may enter into interlocal agreements with other governmental entities to provide for revenue for certain expenditures.

**Miscellaneous**

The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

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**EXPENDITURES:**

**ADMINISTRATIVE**

**Legislative**

**Supervisor Fees**

The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

## **Financial and Administrative**

### **Administrative Services**

The District will incur expenditures for the day to today operation of District matters. These items include but are not limited to mailing and preparation of agenda packages, overnight deliveries, facsimiles and long distance phone calls. Also, each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8). Finally, this line item also includes a cost for the storage of all the District's official records, supplies and files.

### **District Manager**

The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day administrative needs. The cost to maintain the minutes of all Board meetings, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

### **Disclosure Report**

The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

### **Trustee's Fees**

The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

### **Financial Consulting Services**

The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses. Also, additional financial consulting services include, but are not limited to responding to bondholder questions, prepayment analysis, long term pay-offs and true-up analysis. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties. Finally, the District may contract for the investment of various funds prior to the need to expend, to maximize the potential earnings on those funds.

### **Accounting Services**

The District has contracted for maintenance of accounting records. These services include, but are not limited to accounts payable, accounts receivable and preparation of financial reports for the district.

### **Auditing Services**

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

### **Arbitrage Rebate Calculation**

The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

### **District Engineer**

The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

### **Public Officials Liability Insurance**

The District will incur expenditures for public officials' liability insurance for the Board and Staff.

**Legal Advertising**

The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

**Bank Fees**

The District will incur bank service charges during the year.

**Dues, Licenses & Subscriptions**

The District is required to pay an annual fee to the Department of Community Affairs, along with other items which may require licenses or permits, etc.

**Miscellaneous**

The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

**Website Development and Maintenance**

The District may incur fees as they relate to the development and ongoing maintenance of its own website.

**Legal Counsel**

**District Counsel**

The District’s legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

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**FIELD OPERATIONS**

**Electric Utilities**

**Electric Utility Services**

The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

**Electric Service-Recreation Facility**

The District may budget separately for its recreation and or amenity electric separately.

**Street Lights**

The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District’s boundaries.

**Gas Utility Service**

**Gas-Recreation Facility**

The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

**Garbage/Solid Waste Control**

**Garbage Collection-Recreation Facility**

The District will incur expenditures related to the removal of garbage and solid waste.

**Solid Waste Assessment Fee**

The District may have an assessment levied by another local government for solid waste, etc.

**Water-Sewer Combination Services**

**Water Utility Services**

The District will incur water/sewer utility expenditures related to district operations.

**Water-Reclaimed**

The District may incur expenses related to the use of reclaimed water for irrigation.

**Water-Recreation Facility**

The District may incur water and sewer charges for its recreation facilities

**Water-Pool**

The District may incur charges for water for its pool if metered separately.

**Stormwater Control**

**Fountain Service Repairs & Maintenance**

The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

**Lake/Pond Bank Maintenance**

The District may incur expenditures to maintain lake banks, etc for the ponds and lakes within the Districts boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

**Aquatic Contract**

Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

**Mitigation Monitoring & Maintenance**

The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

**Lake/Pond Repair**

Expense related to repair and maintenance for inlet pipes, outfalls and weir structures for the storm water drainage system.

**Aquatic Plant Replacement**

The expenses related to replacing beneficial aquatic plants, that may or may not have been required by other governmental entities.

**Other Physical Environment**

**Employee-Salaries**

The District may incur salary expenses for a field manager of site superintendent who oversees daily activity within the field operations of the District's facilities.

**Employee-P/R Taxes**

This is the employer's portion of employment taxes such as FICA etc.

**Employee-Workers' Comp**

Fees related to obtaining workers compensation insurance.

**Employee-Health Insurance**

Expenses related to providing health insurance coverage if the District elects to offer same.

**General Liability Insurance**

The District will incur fees to insure items owned by the District for its general liability needs

**Property Casualty Insurance**

The District will incur fees to insure items owned by the District for its property needs

**Entry and Walls Maintenance**

The District will incur expenditures to maintain the entry monuments and the fencing.

**Landscape Maintenance**

The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch and irrigation repairs.

**Irrigation Repairs & Maintenance**

The District will incur expenditures related to the maintenance of the irrigation systems.

**Clock Maintenance Contract**

Expenses incurred for such things as entry clocks if they exist.

**Landscape Replacement**

Expenditures related to replacement of turf, trees, shrubs etc.

**Miscellaneous Fees**

The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

**Road & Street Facilities**

**Gate Phone**

The District will incur telephone expenses if the District has gates that are to be opened and closed.

**Street Sweeping**

The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

**Gate Maintenance**

Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

**Roadway Repair & Maintenance**

Expenses related to the repair and maintenance of roadways owned by the District if any.

**Sidewalk Repair & Maintenance**

Expenses related to sidewalks located in the right of way of streets the District may own if any.

**Miscellaneous Maintenance**

Expenses which may not fit into any defined category in this section of the budget.

**Parks & Recreation**

**Employees-Salaries**

The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

**Employees P/R Taxes**

Expenses related to an employers portion of payroll taxes such as FICA, etc.

**Employee-Workers' Comp**

Expenses related to Workers' Comp Insurance

**Employees-Health Insurance**

Expenses related to health insurance coverage for employees if the District elects to over same.

**Management Contract**

The District may contract with a firm to provide for the oversight of its recreation facilities.

**Clubhouse Facility Maintenance**

The District may incur expenses to maintain its recreation facilities

**Clubhouse Telephone, Fax, Internet**

The District may incur telephone, fax and internet expenses related to the recreational facilities.

**Clubhouse Facility Landscaping**

The District may wish to budget separately for this item from its other landscaping needs.

**Clubhouse Office Supplies**

The District may have an office in its facilities which require various office related supplies.

**Clubhouse Facility Janitorial Service**

Expenses related to the cleaning of the facility and related supplies.

**Clubhouse Facility Irrigation**

The District may wish to budget separately for this item from its other irrigation needs.

**Pool/Water Park/Fountain Repairs and Maintenance**

Expenses related to the repair and maintenance of swimming pools and other water features to include service contracts, repair and replacement

**Security System**

The District may wish to install a security system for the clubhouse

**Clubhouse Miscellaneous**

Expenses which may not fit into a defined category in this section of the budget

**Athletic/Park Court/Field Repairs**

Expense related to any facilities such as tennis, basketball etc.

**Trail/Bike Path Maintenance**

Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

**Law Enforcement**

**Off Duty Deputy Services**

The District may wish to contract with the local police agency to provide security for the District.

**Security Operations**

**Security Contract**

The District may incur expenses for providing security at entries, neighborhood patrols etc.

**Guard & Gate Facility Maintenance**

The District may choose to have its entry gates manned with personnel. Also, any ongoing gate repairs and maintenance would be included in this line item.

**Special Events**

**Special Events**

Expenses related to functions such as holiday events for the public enjoyment

**Contingency**

**Miscellaneous Contingency**

Monies collected and allocated for expenses that the District could incur miscellaneous throughout the year, which may not fit into any standard categories.

**Capital Improvements**

**Capital Improvements**

Monies collected and allocated for various projects as they relate to public improvements.

**Capital Reserves**

**Capital Reserve**

Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

**FISHHAWK**  
**COMMUNITY DEVELOPMENT DISTRICT II**  
Debt Service Fund Budget Account Category Description  
Fiscal Year 2011-2012

*The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.*

**REVENUES:**

**Debt Service Assessments**

The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

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**EXPENDITURES:**

**ADMINISTRATIVE**

**Financial and Administrative**

**Bank Fees**

The District may incur bank service charges during the year.

**Interest Payment**

The District may incur interest payments on the debt related to its various bond issues.

**Principal Payment**

This would be the portion of the payment to satisfy the repayment of the bond issue debt.