

**Harbour Isles  
Community Development District  
General Fund  
Fiscal Year 2013/2014**

	Chart of Accounts Classification	Budget for 2013/2014
8	<b>REVENUES</b>	
18	Interest Earnings	
19	Interest Earnings	\$ 2,500
20	Special Assessments	
21	Tax Roll*	\$ 657,925
27	Other Miscellaneous Revenues	
30	Miscellaneous Revenues	\$ 300
31	Rental Revenues	\$ 8,000
34	Facilities Rentals	\$ 200
37		
38	<b>TOTAL REVENUES</b>	<b>\$ 668,925</b>
39		
40	Balance Forward from Prior Year	\$ 250,000
41		
42	<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 918,925</b>
43		
46	<b>EXPENDITURES - ADMINISTRATIVE</b>	
47		
48	Legislative	
49	Supervisor Fees	\$ 12,000
50	Financial & Administrative	
51	Administrative Services	\$ 8,000
52	District Management	\$ 30,758
53	District Engineer	\$ 10,000
54	Disclosure Report	\$ 500
55	Trustees Fees	\$ 3,000
57	Financial Consulting Services	\$ 5,000
58	Accounting Services	\$ 16,242
59	Auditing Services	\$ 3,200
60	Arbitrage Rebate Calculation	\$ 650
65	Public Officials Liability Insurance	\$ 3,000
66	Legal Advertising	\$ 500
67	Bank Fees	\$ 100
68	Dues, Licenses & Fees	\$ 175
69	Miscellaneous Fees	\$ 500
72	Website Fees & Maintenance	\$ 420
73	Legal Counsel	
74	District Counsel	\$ 20,000
79		
80	<b>Administrative Subtotal</b>	<b>\$ 114,045</b>
81		
82	<b>EXPENDITURES - FIELD OPERATIONS</b>	
83		
87	Security Operations	
88	Security Services and Patrols	\$ 72,000
89	Guard & Gate Facility Maintenance	\$ 3,000
94	Security Camera Maintenance	\$ 500
95	Security Monitoring Services	\$ 9,000
96	Miscellaneous Expenses	\$ 500
97	Electric Utility Services	
98	Utility Services	\$ 18,000
99	Street Lights	\$ 99,500
106	Garbage/Solid Waste Control Services	
107	Garbage - Recreation Facility	\$ 750
110	Water-Sewer Combination Services	
111	Utility Services	\$ 1,500
118	Stormwater Control	
120	Aquatic Maintenance	\$ 22,400
121	Fountain Service Repairs & Maintenance	\$ 1,500
122	Lake/Pond Bank Maintenance	\$ 1,000
123	Wetland Monitoring & Maintenance	\$ 2,990
124	Mitigation Area Monitoring & Maintenance	\$ 4,540
125	Aquatic Plant Replacement	\$ 1,500
126	Stormwater System Maintenance	\$ 1,500
131	Miscellaneous Expense	\$ 1,500
132	Other Physical Environment	
137	General Liability Insurance	\$ 4,500
138	Property Insurance	\$ 60,000
141	Entry & Walls Maintenance	\$ 5,000
142	Landscape Maintenance	\$ 109,000
148	Landscape Design & Renovation	\$ 5,000
149	Holiday Decorations	\$ 1,000
151	Irrigation Repairs	\$ 2,000
153	Landscape Miscellaneous	\$ 3,000
154	Landscape Replacement Plants, Shrubs, Trees	\$ -

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Fiscal Year 2013/2014**

	Chart of Accounts Classification	Budget for 2013/2014
159	Road & Street Facilities	
165	Parking Lot Repair & Maintenance	\$ 2,000
168	Parks & Recreation	
173	Management Contract	\$ 60,000
177	Maintenance & Repair	\$ 17,532
182	Pest Control	\$ 936
185	Fitness Equipment Maintenance & Repairs	\$ 3,000
186	Clubhouse - Facility Janitorial Service	\$ 5,000
188	Pool Service Contract	\$ 5,400
189	Pool Repairs	\$ 1,000
192	Security System Monitoring & Maintenance	\$ -
193	Facility A/C & Heating Maintenance & Repair	\$ 2,832
195	Telephone Fax, Internet	\$ 4,500
200	Office Supplies	\$ 2,000
201	Furniture Repair/Replacement	\$ 2,500
203	Pool/Water Park/Fountain Maintenance	\$ -
204	Playground Equipment and Maintenance	\$ 500
206	Dock Repairs and Maintenance	\$ 500
207	Athletic/Park Court/Field Repairs	\$ 1,000
211	Lighting Replacement	\$ 3,000
224	Contingency	
225	Miscellaneous Fees	\$ 1,000
227	Capital Reserves	\$ 5,000
228	Capital Outlay	\$ 250,000
229		
230	Field Operations Subtotal	\$ 804,880
231		
234	<b>TOTAL EXPENDITURES</b>	<b>\$ 918,925</b>
235		
236	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>

**Budget Template**  
**Harbour Isles Community Development District**  
**Debt Service**  
**Fiscal Year 2013/2014**

Chart of Accounts Classification	Series 2004A	Budget for 2013/2014
<b>REVENUES</b>		
Special Assessments		
Net Special Assessments <sup>(1)</sup>	\$438,481.10	\$438,481.10
<b>TOTAL REVENUES</b>	<b>\$438,481.10</b>	<b>\$438,481.10</b>
<b>EXPENDITURES</b>		
<b>Administrative</b>		
Financial & Administrative		
Bank Fees		\$0.00
Debt Service Obligation	\$438,481.10	\$438,481.10
<b>Administrative Subtotal</b>	<b>\$438,481.10</b>	<b>\$438,481.10</b>
<b>TOTAL EXPENDITURES</b>	<b>\$438,481.10</b>	<b>\$438,481.10</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>

Collection and Discount % applicable to the county: 8.0%

Gross assessments \$476,609.89

**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.

**Harbour Isles Community Development District**

**FISCAL YEAR 2013/2014 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

2013/2014 O&M Budget	\$657,925.00
Hillsborough County 8% Collection Cos	<u>\$57,210.87</u>
2013/2014 Total:	<u><u>\$715,135.87</u></u>

2012/2013 O&M Budget	\$657,925.00
2013/2014 O&M Budget	<u>\$657,925.00</u>
Total Difference:	<u><u>\$0.00</u></u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2012/2013	2013/2014	\$	%
Debt Service - SF 70'	\$883.97	\$883.97	\$0.00	0.00%
Operations/Maintenance - SF 70'	\$1,296.17	\$1,296.17	\$0.00	0.00%
<b>Total</b>	<b><u>\$2,180.14</u></b>	<b><u>\$2,180.14</u></b>	<b><u>\$0.00</u></b>	<b><u>0.00%</u></b>
Debt Service - SF 80'	\$979.37	\$979.37	\$0.00	0.00%
Operations/Maintenance - SF 80'	\$1,477.63	\$1,477.63	\$0.00	0.00%
<b>Total</b>	<b><u>\$2,457.00</u></b>	<b><u>\$2,457.00</u></b>	<b><u>\$0.00</u></b>	<b><u>0.00%</u></b>
Debt Service - SF 90'	\$1,102.97	\$1,102.97	\$0.00	0.00%
Operations/Maintenance - SF 90'	\$1,672.06	\$1,672.06	\$0.00	0.00%
<b>Total</b>	<b><u>\$2,775.03</u></b>	<b><u>\$2,775.03</u></b>	<b><u>\$0.00</u></b>	<b><u>0.00%</u></b>

HARBOUR ISLES

FISCAL YEAR 2013/2014 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET \$657,925.00  
COLLECTION COSTS @ 8.0% \$57,210.87  
TOTAL O&M ASSESSMENT \$715,135.87

LOT SIZE	UNITS ASSESSED			ALLOCATION OF O&M ASSESSMENT				TOTAL	PER LOT ANNUAL ASSESSMENT		
	O&M	DEBT SERVICE (1)	DEBT	EAU FACTOR	EAU'S	% TOTAL EAU'S	O&M BUDGET	SERIES 2004A DEBT SERVICE ASSESSMENT	O&M	DEBT SERVICE (2)	TOTAL (3)
Single Family 70'	243	241	241	1.00	243.00	44.04%	\$314,969.31	\$213,036.77	\$1,296.17	\$883.97	\$2,180.14
Single Family 80'	152	152	152	1.14	173.28	31.41%	\$224,600.34	\$148,864.24	\$1,477.63	\$979.37	\$2,457.00
Single Family 90'	105	104	104	1.29	135.45	24.55%	\$175,566.23	\$114,708.88	\$1,672.06	\$1,102.97	\$2,775.03
	500	497	497		551.73	100.00%	\$715,135.87	\$476,609.89			
								(\$38,128.79)			
								\$438,481.10			

LESS: Hillsborough County Collection Costs and Early Payment Discount Costs  
Net Revenue to be Collected

(1) Reflects the number of total lots with Series 2004A debt outstanding.

(2) Annual debt service assessment per lot adopted in connection with the Series 2004A bond issue. Annual assessment includes principal, interest, Hillsborough County collection costs and early payment discount costs.

(3) Annual assessment that will appear on November 2013 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.