

Fishhawk
Community Development District

Financial Statements
(Unaudited)

August 31, 2016

Prepared by
Rizzetta & Company, Inc.
District Manager

Fishhawk Community Development District

Balance Sheet

As of 8/31/2016

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund--Series 2004	Total Governmental Funds	General Fixed Assets Account Group	General Long-Term Debt Account Group
Assets						
Cash In Bank	197,992	0	0	197,992	0	0
Investments	94,458	0	267,241	361,699	0	0
Investments - Reserves	0	1,660,184	0	1,660,184	0	0
Accounts Receivable	0	0	0	0	0	0
Accounts Receivable - Other	0	0	0	0	0	0
Prepaid Expenses	2,200	0	0	2,200	0	0
Deposits	22,552	0	0	22,552	0	0
Due from Fishhawk II/Fishhawk III	7,957	0	0	7,957	0	0
Due from Others	54	0	0	54	0	0
Due from Other Funds	0	0	0	0	0	0
Amount Available in Debt Service	0	0	0	0	0	267,241
Amount To Be Provided Debt Service	0	0	0	0	0	1,247,759
Fixed Assets	0	0	0	0	2,564,097	0
Total Assets	<u>325,212</u>	<u>1,660,184</u>	<u>267,241</u>	<u>2,252,638</u>	<u>2,564,097</u>	<u>1,515,000</u>
Liabilities						
Accounts Payable	63,944	0	0	63,944	0	0
Accrued Expenses Payable	6,405	0	0	6,405	0	0
Due to Fishhawk II/Fishhawk III	9,188	0	0	9,188	0	0
Due to Other Funds	0	0	0	0	0	0
Other Current Liabilities	250	0	0	250	0	0
Revenue Bonds Payable--Long-Term	0	0	0	0	0	1,515,000
Total Liabilities	<u>79,787</u>	<u>0</u>	<u>0</u>	<u>79,787</u>	<u>0</u>	<u>1,515,000</u>
Fund Equity & Other Credits						
Beginning Fund Balance	99,590	1,481,147	289,498	1,870,235	2,564,097	0
Net Change in Fund Balance	<u>145,835</u>	<u>179,037</u>	<u>(22,257)</u>	<u>302,615</u>	<u>0</u>	<u>0</u>
Total Fund Equity & Other Credits	<u>245,425</u>	<u>1,660,184</u>	<u>267,241</u>	<u>2,172,850</u>	<u>2,564,097</u>	<u>0</u>
Total Liabilities & Fund Equity	<u>325,212</u>	<u>1,660,184</u>	<u>267,241</u>	<u>2,252,638</u>	<u>2,564,097</u>	<u>1,515,000</u>

See Notes to Unaudited Financial Statements

Fishhawk Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 8/31/2016

(In Whole Numbers)

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>	<u>Percent Annual Budget Remaining</u>
Revenues					
Interest Earnings					
Interest Earnings	0	0	633	633	0.00%
Special Assessments					
Tax Roll	1,169,335	1,169,335	1,235,999	66,664	(5.70)%
Other Miscellaneous Revenues					
Miscellaneous	0	0	681	681	0.00%
Facilities Rentals	11,000	10,083	9,820	(263)	10.72%
Landscape Maintenance	8,305	7,613	7,613	0	8.33%
Reimbursement					
Merchandise	3,000	2,750	4,507	1,757	(50.24)%
Leagues, Classes & Lessons	3,000	2,750	3,508	758	(16.93)%
Total Revenues	<u>1,194,640</u>	<u>1,192,531</u>	<u>1,262,762</u>	<u>70,231</u>	<u>(5.70)%</u>
Expenditures					
Legislative					
Supervisors Fees	12,000	11,000	10,800	200	10.00%
Financial & Administrative					
Administrative Services	9,700	8,892	8,892	0	8.33%
District Management	43,800	40,150	40,150	0	8.33%
District Engineer	15,000	13,750	1,040	12,710	93.06%
Disclosure Report	1,000	917	1,100	(183)	(10.00)%
Trustees Fees	3,800	3,800	3,771	29	0.75%
Financial Consulting Services	10,000	9,583	9,583	0	4.16%
Accounting Services	18,750	17,188	17,188	0	8.33%
Auditing Services	3,400	3,400	3,400	0	0.00%
Arbitrage Rebate Calculation	650	596	500	96	23.07%
Public Official Liability Insurance	4,313	4,313	3,750	563	13.05%
Legal Advertising	1,000	917	539	378	46.12%
Dues, Licenses & Fees	175	175	175	0	0.00%
Property Taxes	10,000	10,000	0	10,000	100.00%
Website Maintenance	2,100	1,925	1,925	0	8.33%
Legal Counsel					
District Counsel	15,000	13,750	9,683	4,068	35.45%
Law Enforcement					
Deputy	20,000	18,333	15,123	3,210	24.38%
Security Operations					
Security Services and Patrols	23,000	21,083	19,845	1,238	13.71%
Security Monitoring Services	1,200	1,100	931	169	22.40%
Electric Utility Services					
Utility Services	50,000	45,833	44,375	1,458	11.24%
Street Lights	130,000	119,167	116,943	2,224	10.04%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	2,100	1,925	2,195	(270)	(4.54)%
Water - Sewer Combination Services					
Utility Services	20,000	18,333	17,352	981	13.23%
Stormwater Control					
Aquatic Maintenance	46,800	42,900	43,400	(500)	7.26%
Aquatic Plant Replacement	1,000	917	672	245	32.80%

See Notes to Unaudited Financial Statements

Fishhawk Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 8/31/2016

(In Whole Numbers)

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>	<u>Percent Annual Budget Remaining</u>
Fountain Service Repairs & Maintenance	2,000	1,833	1,210	623	39.50%
Other Physical Environment					
General Liability Insurance	5,671	5,671	4,916	755	13.31%
Property Insurance	15,451	15,451	13,493	1,958	12.67%
Entry & Walls Maintenance	500	458	362	96	27.60%
Landscape Maintenance	245,000	224,583	248,709	(24,126)	(1.51)%
Irrigation Maintenance	42,500	38,958	38,958	0	8.33%
Irrigation Repairs	10,000	9,167	12,396	(3,229)	(23.96)%
Landscape Replacement Plants, Shrubs, Trees	30,000	27,500	52,269	(24,769)	(74.23)%
Landscape - Mulch	25,000	22,917	10,920	11,997	56.32%
Road & Street Facilities					
Street Sign Repair & Replacement	3,000	2,750	2,915	(165)	2.83%
Parks & Recreation					
Management Contract	214,449	196,578	196,578	0	8.33%
Maintenance & Repair	14,000	12,833	12,233	600	12.62%
Facility Supplies	14,000	12,833	14,677	(1,844)	(4.83)%
Vehicle Maintenance	5,000	4,583	3,892	692	22.16%
Fitness Equipment Maintenance & Repairs	6,000	5,500	2,448	3,052	59.20%
Pest Control	1,400	1,283	1,210	73	13.57%
Clubhouse - Facility Janitorial Service	15,000	13,750	13,844	(94)	7.70%
Clubhouse - Facility Janitorial Supplies	8,000	7,333	8,319	(985)	(3.98)%
Facility A/C & Heating Maintenance & Repair	3,000	2,750	1,306	1,444	56.47%
Computer Support, Maintenance & Repair	2,000	1,833	2,069	(235)	(3.43)%
Pool Permits	1,000	917	700	217	30.00%
Trail/Bike Path Maintenance	2,500	2,292	192	2,099	92.30%
Pool Service Contract	25,450	23,329	22,975	354	9.72%
Pool Repairs	8,000	7,333	9,425	(2,092)	(17.81)%
Cable Television & Internet	6,000	5,500	5,295	205	11.74%
Access Control Maintenance & Repair	4,000	3,667	10,660	(6,993)	(166.50)%
Athletic/Park Court/Field Repairs	5,000	4,583	14,883	(10,299)	(197.65)%
Wildlife Management Services	10,931	10,020	7,779	2,241	28.83%
Contingency					
Miscellaneous Contingency	25,000	22,917	37,989	(15,072)	(51.95)%
Total Expenditures	<u>1,194,640</u>	<u>1,099,071</u>	<u>1,125,953</u>	<u>(26,882)</u>	<u>5.75%</u>
Excess of Revenue Over (Under) Expenditures	0	93,460	136,808	43,348	0.00%
Other Financing Sources (Uses)					
Prior Year Property Tax Refund	0	0	9,026	9,026	0.00%

See Notes to Unaudited Financial Statements

Fishhawk Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 8/31/2016

(In Whole Numbers)

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>	<u>Percent Annual Budget Remaining</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>93,460</u>	<u>145,835</u>	<u>52,375</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	99,590	99,590	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>93,460</u></u>	<u><u>245,425</u></u>	<u><u>151,965</u></u>	<u><u>0.00%</u></u>

Fishhawk Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2015 Through 8/31/2016

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	0	2,874	2,874	0.00%
Special Assessments				
Tax Roll	176,163	176,163	0	0.00%
Total Revenues	<u>176,163</u>	<u>179,037</u>	<u>2,874</u>	<u>1.63%</u>
Expenditures				
Contingency				
Capital Reserves	176,163	0	176,163	100.00%
Total Expenditures	<u>176,163</u>	<u>0</u>	<u>176,163</u>	<u>100.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>179,037</u>	<u>179,037</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>179,037</u>	<u>179,037</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	1,481,147	1,481,147	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,660,184</u></u>	<u><u>1,660,184</u></u>	<u><u>0.00%</u></u>

Fishhawk Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund--Series 2004

From 10/1/2015 Through 8/31/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	694	694	0.00%
Special Assessments				
Tax Roll	803,730	803,730	0	0.00%
Total Revenues	<u>803,730</u>	<u>804,424</u>	<u>694</u>	<u>0.09%</u>
Expenditures				
Debt Service				
Interest	98,730	116,681	(17,951)	(18.18)%
Principal	705,000	710,000	(5,000)	(0.70)%
Total Expenditures	<u>803,730</u>	<u>826,681</u>	<u>(22,951)</u>	<u>(2.86)%</u>
Excess of Revenue Over (Under) Expenditures	0	(22,257)	(22,257)	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	(22,257)	(22,257)	0.00%
Fund Balance, Beginning of Period	0	289,498	289,498	0.00%
Fund Balance, End of Period	<u>0</u>	<u>267,241</u>	<u>267,241</u>	<u>0.00%</u>

Fishhawk CDD
Investment Summary
August 31, 2016

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>August 31, 2016</u>
State Board of Administration	Local Government Investment Pool	\$ 293
The Bank of Tampa Money Market	Business Money Market	23,815
The Bank of Tampa ICS Program: Happy State Bank	Business Money Market	70,350
	Total General Fund Investments	\$ 94,458
The Bank of Tampa ICS Program: Bank of China, New York, NY	Business Money Market	\$ 245,039
ConnectOne Bank	Business Money Market	245,041
Great Western Bank	Business Money Market	245,042
Happy State Bank	Business Money Market	15,258
Iberiabank	Business Money Market	245,042
Mutual of Omaha Bank	Business Money Market	174,691
Pinnacle Bank	Business Money Market	245,029
The Park National	Business Money Market	245,042
	Total Reserve Fund Investments	\$ 1,660,184
US Bank Series 2004 Revenue	First American Treasury Obligation Fund Class Z	\$ 267,241
	Total Debt Service Fund Investments	\$ 267,241

Fishhawk Community Development District

Summary A/P Ledger

001 - General Fund

From 8/1/2016 Through 8/31/2016

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Access Central, Inc.	7/19/2016	PM160515-3	Alarm Monitoring/Osprey/HawkPark 08/16	175.00
Aquatic Systems, Inc.	8/1/2016	0000346696	Lake/Wetland Maintenance 08/16	3,900.00
Atlas Professional Services, Inc.	8/1/2016	45465	Email Hosting - Split with FH2 & FH3	30.21
Ballenger & Company, Inc.	8/29/2016	16446	Irrigation Maintenance 08/16	3,541.66
Ballenger & Company, Inc.	8/30/2016	16490	Irrigation Repair	240.00
BrightView Landscape Services, Inc.	8/24/2016	5117741	Landscape Front of the Round-About	3,491.49
BrightView Landscape Services, Inc.	8/24/2016	5117742	Landscape Around Gannet Glade Monument	4,595.73
BrightView Landscape Services, Inc.	8/24/2016	5117743	Landscape Island at Sandhill Place	5,756.88
BrightView Landscape Services, Inc.	8/30/2016	5120842	Landscape/Fert Maintenance 08/16	18,461.63
Catalino Caballero	8/30/2016	CC082716	Off Duty 08/27/16 - Split w/ FH2 & FH3	120.00
Crawford Signs Inc.	8/17/2016	21402	Signs	215.00
Crossroads ACE Hardware	8/19/2016	23231333	Maintenance Supplies	29.73
Crossroads ACE Hardware	8/22/2016	23232265	Maintenance Supplies	24.44
Crossroads ACE Hardware	8/24/2016	23232817	Maintenance Supplies	70.37
Crossroads ACE Hardware	8/24/2016	23232879	Maintenance Supplies	8.09
Crossroads ACE Hardware	8/30/2016	23234557	Maintenance Supplies	204.89
Dennis Hobbs	8/24/2016	0000135	Admin Fee 08/04-08/20 -split w/FH2&FH3	120.00
Dogpoopbags.com, LLC	8/19/2016	6521	Padlock Split w/ FH2	27.80
Edgardo Cruz	8/23/2016	EC081816	Off Duty 08/18/16 - Split w/ FH2 & FH3	106.66
Edgardo Cruz	8/30/2016	EC082516	Off Duty 08/25/16 - Split w/ FH2 & FH3	106.66
Edgardo Cruz	8/30/2016	EC082616	Off Duty 08/26/16 - Split w/ FH2 & FH3	120.00
First Coast Security, Inc.	8/1/2016	JC13152	Security 07/01-07/31/16 Split w/FH2 & 3	327.30
First Coast Security, Inc.	8/8/2016	JC13200	Security 08/01/16-08/07/16 Split w/FH2&3	352.06
First Coast Security, Inc.	8/15/2016	JC13255	Security 08/08/16-08/14/16 Split w/FH2&3	352.06
First Coast Security, Inc.	8/22/2016	JC13318	Security 08/15/16-08/21/16 Split w/FH2&3	352.06
FitRev, Inc.	8/5/2016	12530	Gym Maintenance 08/16	110.00
Gem Supply Co., Inc.	8/1/2016	410361264	Janitorial Supplies split w/FH2	69.45
Gem Supply Co., Inc.	8/9/2016	410360623	Janitorial Supplies split w/FH2	7.74
Gem Supply Co., Inc.	8/19/2016	410359993	Janitorial Supplies split w/FH2	34.00
Gem Supply Co., Inc.	8/25/2016	410360474	Janitorial Supplies split w/FH2	69.96
NVirotec Pest Control, Inc.	8/19/2016	106730	Osprey Club Pest Control Service 08/16	55.00
NVirotec Pest Control, Inc.	8/23/2016	106729	Hawk Park Pest Control Service 08/16	55.00
Payne Air Conditioning & Heating Inc	8/10/2016	498841	Service Call - Osprey Park	166.34
Payne Air Conditioning & Heating Inc	8/10/2016	498843	Service Call - Hawk Park	50.84
Petitt Worrell Rocha PLLC	8/30/2016	8313	Legal Services 06/16	1,452.50
Suncoast Pool Service, Inc.	8/2/2016	3230	Pool/Fountain Maintenance 08/16	2,475.00
Tampa Electric Company	8/25/2016	1735 0427060 08/16	Vireo Ridge Subdivision 08/16	104.84

Fishhawk Community Development District

Summary A/P Ledger

001 - General Fund

From 8/1/2016 Through 8/31/2016

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Tampa Electric Company	8/31/2016	2198 0068770 08/16	Summary Bill 08/16	14,902.08
TECO-Zap Cap	8/19/2016	000033900 08/16	5702 HawkPark Blvd 08/16	19.95
TECO-Zap Cap	8/19/2016	000034296 08/16	5721 Osprey Ridge Dr 08/16	35.00
Times Publishing Company	8/24/2016	343891 08/24/16	Legal Advertising 08/16	252.75
Vanguard Cleaning Systems of Tampa Bay	8/2/2016	65909	Cleaning-Osprey Club/Hawk Pk 08/16	1,354.00
			Total 001 - General Fund	63,944.17
Report Balance				63,944.17

Fishhawk Community Development District
Notes to Unaudited Financial Statements
August 31, 2016

Balance Sheet

1. Trust statement activity has been recorded through 08/31/16.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.