

Fishhawk
Community Development District

Financial Statements
(Unaudited)

November 30, 2015

Prepared by
Rizzetta & Company, Inc.
District Manager

Fishhawk Community Development District

Balance Sheet

As of 11/30/2015

(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	653,815	0	0	653,815	0	0
Investments	1,993	0	268,245	270,238	0	0
Investments - Reserves	0	1,232,558	0	1,232,558	0	0
Accounts Receivable	861,248	176,163	608,731	1,646,142	0	0
Accounts Receivable - Other	0	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0	0
Deposits	26,445	0	0	26,445	0	0
Due from Fishhawk II/Fishhawk III	2,968	0	0	2,968	0	0
Due from Others	20	0	0	20	0	0
Due from Other Funds	0	249,000	152,846	401,846	0	0
Amount Available in Debt Service	0	0	0	0	0	1,029,822
Amount To Be Provided Debt Service	0	0	0	0	0	1,190,178
Fixed Assets	0	0	0	0	2,556,597	0
Total Assets	1,546,489	1,657,721	1,029,822	4,234,033	2,556,597	2,220,000
Liabilities						
Accounts Payable	62,102	0	0	62,102	0	0
Accrued Expenses Payable	1,036	0	0	1,036	0	0
Due to Fishhawk II/Fishhawk III	2,950	0	0	2,950	0	0
Due to Other Funds	401,846	0	0	401,846	0	0
Other Current Liabilities	250	0	0	250	0	0
Revenue Bonds Payable--Long-Term	0	0	0	0	0	2,220,000
Total Liabilities	468,184	0	0	468,184	0	2,220,000
Fund Equity & Other Credits						
Beginning Fund Balance	99,590	1,481,147	289,498	1,870,235	2,556,597	0
Net Change in Fund Balance	978,716	176,575	740,324	1,895,615	0	0
Total Fund Equity & Other Credits	1,078,306	1,657,721	1,029,822	3,765,850	2,556,597	0
Total Liabilities & Fund Equity	1,546,489	1,657,721	1,029,822	4,234,033	2,556,597	2,220,000

See Notes to Unaudited Financial Statements

Fishhawk Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 11/30/2015

(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	6	6	0.00%
Special Assessments					
Tax Roll	1,169,335	1,169,335	1,180,634	11,299	(0.96)%
Other Miscellaneous Revenues					
Miscellaneous	0	0	81	81	0.00%
Facilities Rentals	11,000	1,833	561	(1,273)	94.90%
Landscape Maintenance	8,305	1,384	1,384	0	83.33%
Reimbursement					
Merchandise	3,000	500	294	(206)	90.19%
Leagues, Classes & Lessons	3,000	500	708	208	76.40%
Total Revenues	<u>1,194,640</u>	<u>1,173,553</u>	<u>1,183,668</u>	<u>10,116</u>	<u>0.92%</u>
Expenditures					
Legislative					
Supervisors Fees	12,000	2,000	1,800	200	85.00%
Financial & Administrative					
Administrative Services	9,700	1,617	1,617	0	83.33%
District Management	43,800	7,300	7,300	0	83.33%
District Engineer	15,000	2,500	55	2,445	99.63%
Disclosure Report	1,000	167	0	167	100.00%
Trustees Fees	3,800	2,200	2,200	0	42.10%
Financial Consulting Services	10,000	5,833	5,833	0	41.66%
Accounting Services	18,750	3,125	3,125	0	83.33%
Auditing Services	3,400	0	0	0	100.00%
Arbitrage Rebate Calculation	650	108	0	108	100.00%
Public Official Liability Insurance	4,313	4,313	3,750	563	13.05%
Legal Advertising	1,000	167	0	167	100.00%
Dues, Licenses & Fees	175	175	175	0	0.00%
Property Taxes	10,000	10,000	0	10,000	100.00%
Website Maintenance	2,100	350	350	0	83.33%
Legal Counsel					
District Counsel	15,000	2,500	438	2,063	97.08%
Law Enforcement					
Deputy	20,000	3,333	2,787	547	86.06%
Security Operations					
Security Services and Patrols	23,000	3,833	3,144	690	86.33%
Security Monitoring Services	1,200	200	391	(191)	67.40%
Electric Utility Services					
Utility Services	50,000	8,333	8,220	113	83.55%
Street Lights	130,000	21,667	21,732	(65)	83.28%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	2,100	350	197	153	90.62%
Water - Sewer Combination Services					
Utility Services	20,000	3,333	2,430	903	87.85%
Stormwater Control					
Aquatic Maintenance	46,800	7,800	7,800	0	83.33%
Aquatic Plant Replacement	1,000	167	0	167	100.00%
Fountain Service Repairs & Maintenance	2,000	333	268	65	86.60%

See Notes to Unaudited Financial Statements

Fishhawk Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 11/30/2015

(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>
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	83	149	(66)	70.10%
Landscape Maintenance	245,000	40,833	43,102	(2,269)	82.40%
Irrigation Maintenance	42,500	7,083	7,083	0	83.33%
Irrigation Repairs	10,000	1,667	2,830	(1,163)	71.70%
Landscape Replacement Plants, Shrubs, Trees	30,000	5,000	1,050	3,950	96.50%
Landscape - Mulch	25,000	4,167	0	4,167	100.00%
Road & Street Facilities					
Street Sign Repair & Replacement	3,000	500	1,190	(690)	60.33%
Parks & Recreation					
Management Contract	214,449	35,742	35,741	0	83.33%
Maintenance & Repair	14,000	2,333	893	1,440	93.61%
Facility Supplies	14,000	2,333	2,483	(149)	82.26%
Vehicle Maintenance	5,000	833	0	833	100.00%
Fitness Equipment Maintenance & Repairs	6,000	1,000	347	653	94.21%
Pest Control	1,400	233	220	13	84.28%
Clubhouse - Facility Janitorial Service	15,000	2,500	2,428	72	83.81%
Clubhouse - Facility Janitorial Supplies	8,000	1,333	1,474	(141)	81.57%
Facility A/C & Heating Maintenance & Repair	3,000	500	220	280	92.66%
Computer Support, Maintenance & Repair	2,000	333	505	(172)	74.72%
Pool Permits	1,000	167	0	167	100.00%
Trail/Bike Path Maintenance	2,500	417	0	417	100.00%
Pool Service Contract	25,450	4,242	4,100	142	83.88%
Pool Repairs	8,000	1,333	229	1,104	97.13%
Cable Television & Internet	6,000	1,000	946	54	84.23%
Access Control Maintenance & Repair	4,000	667	533	133	86.66%
Athletic/Park Court/Field Repairs	5,000	833	216	617	95.68%
Wildlife Management Services	10,931	1,822	0	1,822	100.00%
Contingency					
Miscellaneous Contingency	25,000	4,167	7,192	(3,025)	71.23%
Total Expenditures	<u>1,194,640</u>	<u>233,948</u>	<u>204,952</u>	<u>28,996</u>	<u>82.84%</u>
Excess of Revenue Over (Under) Expenditures	0	939,604	978,716	39,111	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	939,604	978,716	39,111	0.00%
Fund Balance, Beginning of Period	0	0	99,590	99,590	0.00%
Fund Balance, End of Period	<u>0</u>	<u>939,604</u>	<u>1,078,306</u>	<u>138,702</u>	<u>0.00%</u>

See Notes to Unaudited Financial Statements

Fishhawk Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2015 Through 11/30/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	412	412	0.00%
Special Assessments				
Tax Roll	176,163	176,163	0	0.00%
Total Revenues	<u>176,163</u>	<u>176,575</u>	<u>412</u>	<u>0.23%</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>176,575</u>	<u>176,575</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>176,575</u>	<u>176,575</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>1,657,721</u></u>	<u><u>1,657,721</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 11/30/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Special Assessments				
Tax Roll	803,730	803,730	0	0.00%
Total Revenues	<u>803,730</u>	<u>803,730</u>	<u>0</u>	<u>0.00%</u>
Expenditures				
Debt Service				
Interest	98,730	58,406	40,324	40.84%
Principal	705,000	5,000	700,000	99.29%
Total Expenditures	<u>803,730</u>	<u>63,406</u>	<u>740,324</u>	<u>92.11%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>740,324</u>	<u>740,324</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>740,324</u>	<u>740,324</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	289,498	289,498	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,029,822</u></u>	<u><u>1,029,822</u></u>	<u><u>0.00%</u></u>

Fishhawk CDD
Investment Summary
November 30, 2015

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>November 30, 2015</u>
State Board of Administration	Local Government Investment Pool	\$ 291
The Bank of Tampa Money Market	Business Money Market	743
The Bank of Tampa ICS Program: Customers Bank	Business Money Market	959
	Total General Fund Investments	\$ 1,993
The Bank of Tampa ICS Program:		
Bank of China, New York, NY	Business Money Market	\$ 245,040
Customers Bank	Business Money Market	244,079
EagleBank	Business Money Market	8,318
Iberiabank	Business Money Market	245,040
Mutual of Omaha Bank	Business Money Market	1
The Park National Bank	Business Money Market	245,039
Western Alliance Bank	Business Money Market	245,041
	Total Reserve Fund Investments	\$ 1,232,558
US Bank Series 2004 Revenue	First American Treasury Obligation Fund Class Z	\$ 268,245
	Total Debt Service Fund Investments	\$ 268,245

Fishhawk Community Development District

Summary A/R Ledger

001 - General Fund

From 11/1/2015 Through 11/30/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
9/30/2015	Fishhawk Ranch HOA	OM0915-3	18,354.65
10/1/2015	Hillsborough County Tax Collector	FY15-16	<u>842,893.46</u>
		Total 001 - General Fund	861,248.11

Fishhawk Community Development District

Summary A/R Ledger

005 - Reserve Fund

From 11/1/2015 Through 11/30/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2015	Hillsborough County Tax Collector	FY15-16	<u>176,163.00</u>
		Total 005 - Reserve Fund	176,163.00

Fishhawk Community Development District

Summary A/R Ledger

200 - Debt Service Fund--Series 2004

From 11/1/2015 Through 11/30/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2015	Hillsborough County Tax Collector	FY15-16	<u>608,731.12</u>
		Total 200 - Debt Service Fund--Series 2004	<u>608,731.12</u>
Report Balance			<u><u>1,646,142.23</u></u>

Fishhawk Community Development District

Summary A/P Ledger

001 - General Fund

From 11/1/2015 Through 11/30/2015

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Aquatic Systems, Inc.	11/1/2015	0000321504	Lake/Wetland Maintenance 11/15	3,900.00
Atlas Professional Services, Inc.	11/25/2015	40740	Block Time Renewal - Split w/ FH2 & FH3	380.00
Ballenger & Company, Inc.	11/14/2015	15648	Irrigation Repairs	450.00
Ballenger & Company, Inc.	11/23/2015	15652	Irrigation Repairs	840.00
Ballenger & Company, Inc.	11/23/2015	15647	Irrigation Repair	1,200.00
Ballenger & Company, Inc.	11/27/2015	15607	Irrigation Maintenance 11/15	3,541.66
Catalino Caballero	11/17/2015	CC111215	Off Duty 11/12/15 - Split w/ FH2 & FH3	106.66
Catalino Caballero	12/1/2015	CC112615	Off Duty 11/26/15 - Split w/ FH2 & FH3	150.00
Creative Mailbox Designs, LLC	11/20/2015	15015536	Stop Sign and Frame	1,190.00
Crossroads ACE Hardware	11/15/2015	23140297	Maintenance Supplies	44.02
Donald Hough	11/17/2015	SH111315	Off Duty 11/13/15 - Split w/ FH2 & FH3	120.00
Edgardo Cruz	11/21/2015	EC112115	Off Duty 11/21/15 - Split w/ FH2 & FH3	120.00
Edgardo Cruz	11/24/2015	EC112015	Off Duty 11/20/15 - Split w/ FH2 & FH3	120.00
Edgardo Cruz	12/1/2015	EC112715	Off Duty 11/27/15 - Split w/ FH2 & FH3	120.00
Edgardo Cruz	12/1/2015	EC112815	Off Duty 11/28/15 - Split w/ FH2 & FH3	120.00
Finn Outdoor, LLC	11/18/2015	1665	Herbicide	1,050.00
First Coast Security, Inc.	11/2/2015	37968	Security 10/01-10/31/15 Split w/FH2 & 3	327.30
First Coast Security, Inc.	11/2/2015	JC10470	Security 10/26/15-11/01/15 Split w/FH2&3	352.06
First Coast Security, Inc.	11/9/2015	JC10509	Security 11/02/15-11/08/15 Split w/FH2&3	352.06
First Coast Security, Inc.	11/16/2015	JC10535	Security 11/09/15-11/15/15 Split w/FH2&3	352.06
First Coast Security, Inc.	11/23/2015	JC10594	Security 11/16/15-11/22/15 Split w/FH2&3	352.06
FitRev, Inc.	11/5/2015	11103	Gym Maintenance 11/15	110.00
Gem Supply Co., Inc.	10/12/2015	410318545	Janitorial Supplies split w/FH2 & FH3	16.33
Gem Supply Co., Inc.	10/27/2015	410318483	Janitorial Supplies split w/FH2 & FH3	10.00
Gem Supply Co., Inc.	10/27/2015	410318484	Janitorial Supplies split w/FH2 & FH3	593.12
Gem Supply Co., Inc.	11/10/2015	410320682	Janitorial Supplies split w/FH2 & FH3	34.96
Gem Supply Co., Inc.	11/19/2015	410321759	Janitorial Supplies split w/FH2 & FH3	102.28
GreatAmerica Financial Services Corporation	11/16/2015	17860933	Copier System - split w/FH2 & FH3	72.50
Heidt Design, LLC	10/31/2015	17738	Engineering Services 10/15	55.00
Miller Recreation Equipment & Design, Inc.	11/24/2015	93154534	Fibar	3,027.00
NVirotect Pest Control, Inc.	11/25/2015	89876	Hawk Park Pest Control Service 11/15	55.00
NVirotect Pest Control, Inc.	11/27/2015	89877	Osprey Club Pest Control Service 11/15	55.00
Payne Air Conditioning & Heating Inc	11/25/2015	486497	Service Call - Hawk Park	220.00
Petitt Worrell Wolfe Rocha LLC	10/31/2015	7275	Legal Services 10/15	630.00
Petitt Worrell Wolfe Rocha LLC	11/18/2015	7217	Legal Services 07/15	577.50
Petitt Worrell Wolfe Rocha LLC	11/18/2015	7233	Legal Services 08/15	420.00
Petitt Worrell Wolfe Rocha LLC	11/18/2015	7249	Legal Services 09/15	297.50
Suncoast Pool Service, Inc.	11/4/2015	2773	Pool/Fountain Maintenance 11/15	1,625.00
Tampa Electric Company	11/24/2015	1735 0427060 11/15	Vireo Ridge Subdivision 11/15	105.28
Tampa Electric Company	12/1/2015	2198 0068770 11/15	Summary Bill 11/15	14,927.84

Fishhawk Community Development District

Summary A/P Ledger

001 - General Fund

From 11/1/2015 Through 11/30/2015

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
TECO-Zap Cap	11/18/2015	000033900 11/15	5702 HawkPark Blvd 11/15	19.95
TECO-Zap Cap	11/18/2015	000034296 11/15	5721 Osprey Ridge Dr 11/15	35.00
ValleyCrest Landscape Maintenance	11/17/2015	4909838	Tree Removal	1,050.00
ValleyCrest Landscape Maintenance	11/23/2015	4913075	Landscape/Fert Maintenance 11/15	21,661.04
Vanguard Cleaning Systems of Tampa Bay	11/1/2015	61147	Cleaning-Osprey Club/Hawk Pk 11/15	1,214.00
			Total 001 - General Fund	62,102.18
Report Balance				62,102.18

Fishhawk Community Development District
Notes to Unaudited Financial Statements
November 30, 2015

Balance Sheet

1. Trust statement activity has been recorded through 11/30/15.
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.

Summary A/R Ledger

4. Payment terms for landowner assessments are (a) defined in the FY15-16 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.

Summary A/R Ledger – Subsequent Collections

5. General Fund – Payment for Invoice FY15-16 in the amount of \$645,392.54 was received in December 2015.
6. Reserve Fund – Payment for Invoice FY15-16 in the amount of \$176,163.00 was received in December 2015.
7. Debt Service Fund – Payment for Invoice FY15-16 in the amount of \$490,754.38 was received in December 2015.