

Fishhawk  
Community Development District

Financial Statements  
(Unaudited)

September 30, 2016

Prepared by  
Rizzetta & Company, Inc.  
District Manager

## Fishhawk Community Development District

### Balance Sheet

As of 9/30/2016

(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
<b>Assets</b>						
Cash In Bank	71,834	0	0	71,834	0	0
Investments	94,182	0	267,291	361,473	0	0
Investments - Reserves	0	1,660,456	0	1,660,456	0	0
Accounts Receivable	18,822	0	0	18,822	0	0
Accounts Receivable - Other	0	0	0	0	0	0
Prepaid Expenses	21,742	0	0	21,742	0	0
Deposits	22,552	0	0	22,552	0	0
Due from Fishhawk II/Fishhawk III	2,656	0	0	2,656	0	0
Due from Others	0	0	0	0	0	0
Due from Other Funds	0	0	0	0	0	0
Amount Available in Debt Service	0	0	0	0	0	267,291
Amount To Be Provided Debt Service	0	0	0	0	0	1,247,709
Fixed Assets	0	0	0	0	2,564,097	0
<b>Total Assets</b>	<u>231,786</u>	<u>1,660,456</u>	<u>267,291</u>	<u>2,159,534</u>	<u>2,564,097</u>	<u>1,515,000</u>
<b>Liabilities</b>						
Accounts Payable	45,732	0	0	45,732	0	0
Accrued Expenses Payable	3,329	0	0	3,329	0	0
Due to Fishhawk II/Fishhawk III	1,351	0	0	1,351	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
<b>Total Liabilities</b>	<u>50,662</u>	<u>0</u>	<u>0</u>	<u>50,662</u>	<u>0</u>	<u>1,515,000</u>
<b>Fund Equity &amp; Other Credits</b>						
Beginning Fund Balance	99,590	1,481,147	289,498	1,870,235	2,564,097	0
Net Change in Fund Balance	81,533	179,310	(22,207)	238,636	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<u>181,124</u>	<u>1,660,456</u>	<u>267,291</u>	<u>2,108,872</u>	<u>2,564,097</u>	<u>0</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u>231,786</u>	<u>1,660,456</u>	<u>267,291</u>	<u>2,159,534</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 9/30/2016

(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>
<b>Revenues</b>					
Interest Earnings					
Interest Earnings	0	0	650	650	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	1,281	1,281	0.00%
Facilities Rentals	11,000	11,000	11,212	212	(1.93)%
Landscape Maintenance	8,305	8,305	8,305	(0)	0.00%
Reimbursement					
Merchandise	3,000	3,000	4,713	1,713	(57.09)%
Leagues, Classes & Lessons	3,000	3,000	4,099	1,099	(36.64)%
<b>Total Revenues</b>	<u>1,194,640</u>	<u>1,194,640</u>	<u>1,266,260</u>	<u>71,620</u>	<u>(6.00)%</u>
<b>Expenditures</b>					
Legislative					
Supervisors Fees	12,000	12,000	11,600	400	3.33%
Financial & Administrative					
Administrative Services	9,700	9,700	9,700	0	0.00%
District Management	43,800	43,800	43,800	0	0.00%
District Engineer	15,000	15,000	1,040	13,960	93.06%
Disclosure Report	1,000	1,000	1,100	(100)	(10.00)%
Trustees Fees	3,800	3,800	3,771	29	0.75%
Financial Consulting Services	10,000	10,000	10,000	(0)	0.00%
Accounting Services	18,750	18,750	18,750	0	0.00%
Auditing Services	3,400	3,400	3,400	0	0.00%
Arbitrage Rebate Calculation	650	650	500	150	23.07%
Public Official Liability Insurance	4,313	4,313	3,750	563	13.05%
Legal Advertising	1,000	1,000	539	461	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	2,100	2,100	0	0.00%
Legal Counsel					
District Counsel	15,000	15,000	10,218	4,783	31.88%
Law Enforcement					
Deputy	20,000	20,000	16,190	3,810	19.05%
Security Operations					
Security Services and Patrols	23,000	23,000	22,612	388	1.68%
Security Monitoring Services	1,200	1,200	1,021	179	14.90%
Electric Utility Services					
Utility Services	50,000	50,000	48,334	1,666	3.33%
Street Lights	130,000	130,000	126,290	3,710	2.85%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	2,100	2,100	2,402	(302)	(14.39)%
Water - Sewer Combination Services					
Utility Services	20,000	20,000	18,818	1,182	5.91%
Stormwater Control					
Aquatic Maintenance	46,800	46,800	47,300	(500)	(1.06)%
Aquatic Plant Replacement	1,000	1,000	672	328	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 9/30/2016

(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	2,000	1,210	790	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	500	379	121	24.15%
Landscape Maintenance	245,000	245,000	270,020	(25,020)	(10.21)%
Irrigation Maintenance	42,500	42,500	42,500	0	0.00%
Irrigation Repairs	10,000	10,000	12,396	(2,396)	(23.96)%
Landscape Replacement Plants, Shrubs, Trees	30,000	30,000	52,269	(22,269)	(74.23)%
Landscape - Mulch	25,000	25,000	10,920	14,080	56.32%
Road & Street Facilities					
Street Sign Repair & Replacement	3,000	3,000	2,915	85	2.83%
Parks & Recreation					
Management Contract	214,449	214,449	195,682	18,767	8.75%
Maintenance & Repair	14,000	14,000	15,567	(1,567)	(11.19)%
Facility Supplies	14,000	14,000	16,479	(2,479)	(17.70)%
Vehicle Maintenance	5,000	5,000	3,958	1,042	20.84%
Fitness Equipment Maintenance & Repairs	6,000	6,000	2,448	3,552	59.20%
Pest Control	1,400	1,400	1,320	80	5.71%
Clubhouse - Facility Janitorial Service	15,000	15,000	15,198	(198)	(1.32)%
Clubhouse - Facility Janitorial Supplies	8,000	8,000	9,512	(1,512)	(18.89)%
Facility A/C & Heating Maintenance & Repair	3,000	3,000	1,778	1,222	40.72%
Computer Support, Maintenance & Repair	2,000	2,000	2,565	(565)	(28.23)%
Pool Permits	1,000	1,000	700	300	30.00%
Trail/Bike Path Maintenance	2,500	2,500	192	2,308	92.30%
Pool Service Contract	25,450	25,450	25,450	0	0.00%
Pool Repairs	8,000	8,000	9,425	(1,425)	(17.81)%
Cable Television & Internet	6,000	6,000	5,783	217	3.62%
Access Control Maintenance & Repair	4,000	4,000	11,905	(7,905)	(197.61)%
Athletic/Park Court/Field Repairs	5,000	5,000	14,923	(9,923)	(198.45)%
Wildlife Management Services	10,931	10,931	7,779	3,152	28.83%
Contingency					
Miscellaneous Contingency	25,000	25,000	37,989	(12,989)	(51.95)%
Total Expenditures	<u>1,194,640</u>	<u>1,194,640</u>	<u>1,193,753</u>	<u>887</u>	<u>0.07%</u>
Excess of Revenue Over (Under) Expenditures	0	0	72,507	72,507	0.00%
Other Financing Sources (Uses)					
Prior Year Property Tax Refund	0	0	9,026	9,026	0.00%

**Fishhawk Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 9/30/2016

(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>0</u>	<u>81,533</u>	<u>81,533</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>0</u></u>	<u><u>181,124</u></u>	<u><u>181,124</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 9/30/2016

(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	3,147	3,147	0.00%
Special Assessments				
Tax Roll	176,163	176,163	0	0.00%
Total Revenues	<u>176,163</u>	<u>179,310</u>	<u>3,147</u>	<u>1.79%</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>179,310</u>	<u>179,310</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>179,310</u>	<u>179,310</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>1,660,456</u></u>	<u><u>1,660,456</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 9/30/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	744	744	0.00%
Special Assessments				
Tax Roll	803,730	803,730	0	0.00%
Total Revenues	<u>803,730</u>	<u>804,474</u>	<u>744</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	<u>0</u>	<u>(22,207)</u>	<u>(22,207)</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(22,207)</u>	<u>(22,207)</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>267,291</u></u>	<u><u>267,291</u></u>	<u><u>0.00%</u></u>

**Fishhawk CDD**  
**Investment Summary**  
**September 30, 2016**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>September 30, 2016</u>
The Bank of Tampa Money Market	Business Money Market	\$ 23,820
The Bank of Tampa ICS Program:		
Customers Bank	Business Money Market	70,355
Southwest Bank	Business Money Market	7
	<b>Total General Fund Investments</b>	<b>\$ 94,182</b>
The Bank of Tampa ICS Program:		
Amalgamated Bank	Business Money Market	\$ 245,041
Bank of China, New York, NY	Business Money Market	245,040
Boston Private Bank & Trust Company	Business Money Market	245,040
Customers Bank	Business Money Market	174,659
First National Bank of Omaha	Business Money Market	245,040
Southwest Bank	Business Money Market	15,555
The First Bank and Trust Company	Business Money Market	245,040
The Park National	Business Money Market	245,040
WesBanco Bank, Inc.	Business Money Market	1
	<b>Total Reserve Fund Investments</b>	<b>\$ 1,660,456</b>
US Bank Series 2004 Revenue	First American Treasury Obligation Fund Class Z	\$ 267,291
	<b>Total Debt Service Fund Investments</b>	<b>\$ 267,291</b>



**Fishhawk Community Development District**

Summary A/R Ledger

001 - General Fund

From 9/1/2016 Through 9/30/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
9/30/2016	Fishhawk Ranch HOA	OM0916-2	54.43
9/30/2016	Fishhawk Ranch HOA	OM0916-3	<u>18,767.16</u>
		Total 001 - General Fund	18,821.59
		Fund	
			<u>18,821.59</u>
Report Balance			<u><u>18,821.59</u></u>

**Fishhawk Community Development District**

Summary A/P Ledger

001 - General Fund

From 9/1/2016 Through 9/30/2016

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Access Central, Inc.	9/22/2016	21492-21528	Plastic Cards	928.31
Access Central, Inc.	9/30/2016	28802-28855	Service Call - Upgrade DVRs	1,069.50
Alvarez Plumbing, Inc.	9/19/2016	7676-197642	Service Call - Water Heater Replacement	2,502.02
Ballenger & Company, Inc.	9/30/2016	16515	Irrigation Maintenance 09/16	3,541.66
BrightView Landscape Services, Inc.	9/27/2016	5142470	Top Choice Application	934.25
BrightView Landscape Services, Inc.	9/28/2016	5142971	Landscape/Fert Maintenance 09/16	20,377.24
Catalino Caballero	9/27/2016	CC092316	Off Duty 09/23/16 - Split w/ FH2 & FH3	120.00
First Coast Security, Inc.	9/19/2016	JC13560	Security 09/12/16-09/18/16 Split w/FH2&3	352.06
Gem Supply Co., Inc.	9/22/2016	410364923	Janitorial Supplies split w/FH2	24.49
Gem Supply Co., Inc.	9/22/2016	410364924	Janitorial Supplies split w/FH2	89.00
Gem Supply Co., Inc.	9/22/2016	410364926	Janitorial Supplies split w/FH2	89.00
Gem Supply Co., Inc.	9/29/2016	410366021	Janitorial Supplies split w/FH2	146.86
Mariam N. Berthet	10/4/2016	MB093016	Off Duty 09/30/16 - Split w/ FH2 & FH3	133.34
NVirotect Pest Control, Inc.	9/28/2016	108745	Hawk Park Pest Control Service 09/16	55.00
NVirotect Pest Control, Inc.	9/28/2016	108746	Osprey Club Pest Control Service 09/16	55.00
Payne Air Conditioning & Heating Inc	9/14/2016	500763	Service Call - Osprey Park	80.00
Payne Air Conditioning & Heating Inc	9/21/2016	500780	Service Call - Osprey Park	392.50
Republic Services of FL LP - #696	9/17/2016	0696-000608729	Waste Services 10/16	206.75
Tampa Electric Company	9/26/2016	1735 0427060 09/16	Vireo Ridge Subdivision 09/16	104.84
Tampa Electric Company	9/30/2016	2198 0068770 09/16	Summary Bill 09/16	14,475.17
TECO-Zap Cap	9/20/2016	000033900 09/16	5702 HawkPark Blvd 09/16	19.95
TECO-Zap Cap	9/20/2016	000034296 09/16	5721 Osprey Ridge Dr 09/16	35.00
			Total 001 - General Fund	45,731.94
Report Balance				45,731.94

**Fishhawk Community Development District  
Notes to Unaudited Financial Statements  
September 30, 2016**

**Balance Sheet**

1. Trust statement activity has been recorded through 09/30/16.
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.