

Fishhawk
Community Development District

Financial Statements
(Unaudited)

January 31, 2017

Prepared by
Rizzetta & Company, Inc.
District Manager

Fishhawk Community Development District

Balance Sheet

As of 1/31/2017

(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	102,387	0	0	102,387	0	0
Investments	916,013	0	983,270	1,899,283	0	0
Investments - Reserves	0	1,709,900	0	1,709,900	0	0
Accounts Receivable	84,055	0	48,332	132,387	0	0
Accounts Receivable - Other	0	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0	0
Deposits	23,632	0	0	23,632	0	0
Due from Fishhawk II/Fishhawk III	4,682	0	0	4,682	0	0
Due from Others	74	0	0	74	0	0
Due from Other Funds	0	0	0	0	0	0
Amount Available in Debt Service	0	0	0	0	0	1,031,602
Amount To Be Provided Debt Service	0	0	0	0	0	483,398
Fixed Assets	0	0	0	0	2,564,097	0
Total Assets	<u>1,130,843</u>	<u>1,709,900</u>	<u>1,031,602</u>	<u>3,872,344</u>	<u>2,564,097</u>	<u>1,515,000</u>
Liabilities						
Accounts Payable	70,549	0	0	70,549	0	0
Accrued Expenses Payable	1,472	0	0	1,472	0	0
Due to Fishhawk II/Fishhawk III	5,854	0	0	5,854	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>78,125</u>	<u>0</u>	<u>0</u>	<u>78,125</u>	<u>0</u>	<u>1,515,000</u>
Fund Equity & Other Credits						
Beginning Fund Balance	178,724	1,660,456	267,291	2,106,472	2,564,097	0
Net Change in Fund Balance	873,994	49,443	764,311	1,687,748	0	0
Total Fund Equity & Other Credits	<u>1,052,718</u>	<u>1,709,900</u>	<u>1,031,602</u>	<u>3,794,219</u>	<u>2,564,097</u>	<u>0</u>
Total Liabilities & Fund Equity	<u>1,130,843</u>	<u>1,709,900</u>	<u>1,031,602</u>	<u>3,872,344</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 10/1/2016 Through 1/31/2017

(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	146	146	0.00%
Special Assessments					
Tax Roll	1,327,335	1,327,335	1,340,064	12,729	(0.95)%
Other Miscellaneous Revenues					
Miscellaneous	0	0	7,477	7,477	0.00%
Facilities Rentals	11,000	3,667	1,935	(1,732)	82.41%
Landscape Maintenance	8,305	2,768	2,768	0	66.66%
Reimbursement					
Club Revenues					
Merchandise	3,000	1,000	553	(447)	81.55%
Leagues, Classes & Lessons	<u>3,000</u>	<u>1,000</u>	<u>1,436</u>	<u>436</u>	<u>52.12%</u>
Total Revenues	<u>1,352,640</u>	<u>1,335,770</u>	<u>1,354,380</u>	<u>18,610</u>	<u>(0.13)%</u>
Expenditures					
Legislative					
Supervisors Fees	12,000	4,000	5,000	(1,000)	58.33%
Financial & Administrative					
Administrative Services	9,700	3,233	3,233	0	66.66%
District Management	43,800	14,600	14,600	0	66.66%
District Engineer	15,000	5,000	0	5,000	100.00%
Disclosure Report	1,000	333	1,000	(667)	0.00%
Trustees Fees	3,800	2,200	2,200	0	42.10%
Assessment Roll	5,000	5,000	5,000	0	0.00%
Financial Consulting Services	5,000	1,667	1,667	0	66.66%
Accounting Services	18,750	6,250	6,250	0	66.66%
Auditing Services	3,400	0	0	0	100.00%
Arbitrage Rebate Calculation	650	217	0	217	100.00%
Public Official Liability Insurance	4,675	4,675	3,750	925	19.78%
Legal Advertising	1,000	333	793	(460)	20.66%
Dues, Licenses & Fees	175	175	175	0	0.00%
Miscellaneous Fees - Meeting Expenses	3,600	1,200	9	1,192	99.76%
Website Hosting, Maintenance, Backup (Email)	2,100	700	700	0	66.66%
Legal Counsel					
District Counsel	15,000	5,000	6,180	(1,180)	58.80%
Law Enforcement					
Deputy	20,000	6,667	4,651	2,016	76.74%
Security Operations					
Security Services and Patrols	23,000	7,667	6,967	700	69.70%
Security Monitoring Services	1,200	400	270	130	77.50%
Electric Utility Services					
Utility Services	50,000	16,667	16,288	378	67.42%
Street Lights	130,000	43,333	47,100	(3,766)	63.76%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	2,100	700	830	(130)	60.47%
Water - Sewer Combination Services					
Utility Services	20,000	6,667	7,471	(805)	62.64%

See Notes to Unaudited Financial Statements

Fishhawk Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 1/31/2017

(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>
Stormwater Control					
Aquatic Maintenance	46,800	15,600	15,600	0	66.66%
Aquatic Plant Replacement	1,000	333	0	333	100.00%
Fountain Service Repairs & Maintenance	2,000	667	3,902	(3,236)	(95.11)%
Other Physical Environment					
General Liability Insurance	4,675	4,675	4,884	(209)	(4.47)%
Property Insurance	14,342	14,342	10,908	3,434	23.94%
Entry & Walls Maintenance	500	167	913	(747)	(82.69)%
Landscape Maintenance	245,000	81,667	100,440	(18,774)	59.00%
Irrigation Maintenance	42,500	14,167	14,167	0	66.66%
Irrigation Repairs	10,000	3,333	2,349	984	76.51%
Landscape Replacement Plants, Shrubs, Trees	30,000	10,000	35,553	(25,553)	(18.51)%
Landscape - Mulch	25,000	8,333	12,600	(4,267)	49.60%
Field Operations	3,000	1,000	0	1,000	100.00%
Road & Street Facilities					
Street Sign Repair & Replacement	3,000	1,000	930	70	69.00%
Parks & Recreation					
Management Contract	232,449	77,483	77,345	138	66.72%
Maintenance & Repair	14,000	4,667	3,034	1,633	78.32%
Facility Supplies	14,000	4,667	3,662	1,004	73.84%
Vehicle Maintenance	5,000	1,667	680	987	86.40%
Fitness Equipment Maintenance & Repairs	6,000	2,000	1,975	25	67.08%
Pest Control	1,400	467	440	27	68.57%
Clubhouse - Facility Janitorial Service	15,000	5,000	5,416	(416)	63.89%
Clubhouse - Facility Janitorial Supplies	8,000	2,667	1,878	789	76.52%
Facility A/C & Heating Maintenance & Repair	3,000	1,000	434	566	85.52%
Computer Support, Maintenance & Repair	3,000	1,000	756	244	74.80%
Pool Permits	1,000	333	0	333	100.00%
Trail/Bike Path Maintenance	2,500	833	7,544	(6,711)	(201.77)%
Pool Service Contract	25,450	7,350	7,350	0	71.11%
Pool Repairs	8,000	2,667	4,325	(1,658)	45.93%
Cable Television & Internet	6,000	2,000	2,369	(369)	60.52%
Access Control Maintenance & Repair	4,000	1,333	1,788	(454)	55.30%
Athletic/Park Court/Field Repairs	5,000	1,667	2,335	(668)	53.30%
Wildlife Management Services	10,931	3,644	4,610	(966)	57.82%
Contingency					
Capital Outlay	140,000	46,667	12,840	33,827	90.82%
Miscellaneous Contingency	29,143	9,714	5,225	4,489	82.07%
Total Expenditures	<u>1,352,640</u>	<u>468,791</u>	<u>480,386</u>	<u>(11,594)</u>	<u>64.49%</u>
Excess of Revenue Over (Under) Expenditures	0	866,979	873,994	7,015	0.00%

See Notes to Unaudited Financial Statements

Fishhawk Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 1/31/2017

(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>866,979</u>	<u>873,994</u>	<u>7,015</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	178,724	178,724	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>866,979</u></u>	<u><u>1,052,718</u></u>	<u><u>185,739</u></u>	<u><u>0.00%</u></u>

Fishhawk Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	1,128	1,128	0.00%
Special Assessments				
Tax Roll	48,315	48,315	0	0.00%
Total Revenues	<u>48,315</u>	<u>49,443</u>	<u>1,128</u>	<u>2.34%</u>
Expenditures				
Contingency				
Capital Reserves	48,315	0	48,315	100.00%
Total Expenditures	<u>48,315</u>	<u>0</u>	<u>48,315</u>	<u>100.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>49,443</u>	<u>49,443</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>49,443</u>	<u>49,443</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	1,660,456	1,660,456	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,709,900</u></u>	<u><u>1,709,900</u></u>	<u><u>0.00%</u></u>

Fishhawk Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund--Series 2004

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	353	353	0.00%
Special Assessments				
Tax Roll	803,727	803,727	0	0.00%
Total Revenues	<u>803,727</u>	<u>804,080</u>	<u>353</u>	<u>0.04%</u>
Expenditures				
Debt Service				
Interest	63,727	39,769	23,958	37.59%
Principal	740,000	0	740,000	100.00%
Total Expenditures	<u>803,727</u>	<u>39,769</u>	<u>763,958</u>	<u>95.05%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>764,311</u>	<u>764,311</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>764,311</u>	<u>764,311</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	267,291	267,291	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,031,602</u></u>	<u><u>1,031,602</u></u>	<u><u>0.00%</u></u>

Fishhawk CDD
Investment Summary
January 31, 2017

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>January 31, 2017</u>
The Bank of Tampa Money Market	Business Money Market	\$ 243,864
The Bank of Tampa ICS Program:		
BOKF, National Association	Business Money Market	245,038
EagleBank	Business Money Market	5,391
First National Bank of Omaha	Business Money Market	245,034
Pinnacle Bank	Business Money Market	176,686
	Total General Fund Investments	\$ 916,013
The Bank of Tampa ICS Program:		
Amalgamated Bank	Business Money Market	\$ 4
BOKF, National Association	Business Money Market	1
Bank of China, New York, NY	Business Money Market	245,041
Boston Private Bank & Trust Company	Business Money Market	1
Customers Bank	Business Money Market	2
EagleBank	Business Money Market	171,317
First National Bank of Omaha	Business Money Market	5
Flushing Bank	Business Money Market	245,039
Great Western	Business Money Market	2
Iberiabank	Business Money Market	245,041
Mutual of Omaha Bank	Business Money Market	3
Pinnacle Bank	Business Money Market	68,331
Stonegate Bank	Business Money Market	245,039
The First Bank and Trust Company	Business Money Market	3
United Bank	Business Money Market	245,039
WesBanco Bank, Inc.	Business Money Market	245,032
	Total Reserve Fund Investments	\$ 1,709,900
US Bank Series 2004 Revenue	First American Treasury Obligation Fund Class Z	\$ 983,270
	Total Debt Service Fund Investments	\$ 983,270

Fishhawk Community Development District

Summary A/R Ledger

001 - General Fund

From 1/1/2017 Through 1/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Hillsborough County Tax Collector	FY16-17	82,670.45
12/1/2016	Fishhawk Ranch HOA	OM1216-1	692.08
1/1/2017	Fishhawk Ranch HOA	OM0117-1	692.08
		Total 001 - General Fund	84,054.61

Fishhawk Community Development District

Summary A/R Ledger

200 - Debt Service Fund--Series 2004

From 1/1/2017 Through 1/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Hillsborough County Tax Collector	FY16-17	<u>48,332.09</u>
		Total 200 - Debt Service Fund--Series 2004	<u>48,332.09</u>
Report Balance			<u><u>132,386.70</u></u>

Fishhawk Community Development District

Aged Payables by Due Date

Aging Date - 12/1/2016

001 - General Fund

From 1/1/2017 Through 1/31/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Access Central, Inc.	12/23/2016	PM 160515-8	Alarm Monitoring/Osprey/Ha... 01/17	175.00
Ballenger & Company, Inc.	12/23/2016	16668	Irrigation Repair	935.00
Aquatic Systems, Inc.	1/1/2017	0000360943	Lake/Wetland Maintenance 01/17	3,900.00
Aquatic Systems, Inc.	1/1/2017	0000363317	Quarterly Fountain Maintenance 01/17	268.00
Vanguard Cleaning Systems of Tampa Bay	1/2/2017	68597	Cleaning-Osprey Club/Hawk Pk 01/17	1,354.00
Suncoast Pool Service, Inc.	1/3/2017	3513	Pool/Fountain Maintenance 01/17	1,625.00
Atlas Professional Services, Inc.	1/4/2017	48284	Email Hosting - Split with FH2 & FH3	25.90
First Coast Security, Inc.	1/16/2017	JC14841	Security 01/09/17-01/15/17 Split w/FH2&3	352.06
Payne Air Conditioning & Heating Inc	1/16/2017	505503	Service Call - Hawk Park	50.84
Payne Air Conditioning & Heating Inc	1/17/2017	505158	Service Call - Osprey Park	166.34
NVirotect Pest Control, Inc.	1/18/2017	116318	Osprey Club Pest Control Service 01/17	55.00
Times Publishing Company	1/18/2017	413648 01/18/17	Legal Advertising 01/17 Split w/FH2 & 3	92.75
Petitt Worrell Rocha PLLC	1/19/2017	8929	Legal Services 11/16	1,120.00
Gem Supply Co., Inc.	1/19/2017	410381598	Janitorial Supplies split w/FH2	89.00
Petitt Worrell Rocha PLLC	1/20/2017	8935	Legal Services 12/16	1,837.50
Times Publishing Company	1/20/2017	415760 01/20/17	Legal Advertising 01/17 Split w/FH2 & 3	78.59
ImageNet Consulting of Tampa LLC	1/23/2017	CNIN050473TAM	Copier - split w/FH2, FH3 & HOA	415.35
First Coast Security, Inc.	1/23/2017	JC14921	Security 01/16/17-01/22/17 Split w/FH2&3	352.06
Crossroads ACE Hardware	1/23/2017	23282481	Maintenance Supplies	4.05
Donald Hough	1/24/2017	SH012017	Off Duty 01/20/17 - Split w/ FH2 & FH3	120.00
Donald Hough	1/24/2017	SH012117	Off Duty 01/21/17 - Split w/ FH2 & FH3	120.00
Catalino Caballero	1/24/2017	CC011917	Off Duty 01/19/17 - Split w/ FH2 & FH3	106.66
Ballenger & Company, Inc.	1/25/2017	16720	Irrigation Repair - From Vandalization	1,239.00

Fishhawk Community Development District

Aged Payables by Due Date

Aging Date - 12/1/2016

001 - General Fund

From 1/1/2017 Through 1/31/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Bright House Networks	1/25/2017	040867801012517	5721 Osprey Ridge Dr 02/17	380.53
NVirotect Pest Control, Inc.	1/25/2017	116317	Hawk Park Pest Control Service 01/17	55.00
Tampa Electric Company	1/26/2017	Teco Summary 01/17	Summary Bill 01/17	1,397.03
Finn Outdoor, LLC	1/29/2017	1941	Herbicide Treatment for Conogross	1,050.00
BrightView Landscape Services, Inc.	1/30/2017	5238298	Landscape/Fert Maintenance 01/17	18,531.07
BrightView Landscape Services, Inc.	1/30/2017	5238313	Plant Renovation	1,350.00
BrightView Landscape Services, Inc.	1/30/2017	5238314	Plant Renovation	2,885.00
BrightView Landscape Services, Inc.	1/30/2017	5238315	Plant Renovation	3,095.00
BrightView Landscape Services, Inc.	1/30/2017	5238316	Plant Renovation	3,530.00
First Coast Security, Inc.	1/30/2017	JC14964	Security 01/23/17-01/29/17 Split w/FH2&3	352.06
Kerri McDougald	1/31/2017	KM013117	Board of Supervisors Workshop 01/31/17	200.00
Randy A. Crouse	1/31/2017	RC013117	Board of Supervisors Workshop 01/31/17	200.00
Steven P. Reiser	1/31/2017	SR013117	Board of Supervisors Workshop 01/31/17	200.00
Timothy P Coffey	1/31/2017	TC013117	Board of Supervisors Workshop 01/31/17	200.00
Terrie Morrison	1/31/2017	TM013117	Board of Supervisors Workshop 01/31/17	200.00
BrightView Landscape Services, Inc.	1/31/2017	5239889	Plant Renovation	3,095.00
Ballenger & Company, Inc.	1/31/2017	17008	Irrigation Maintenance 01/17	3,541.66
Edgardo Cruz	1/31/2017	EC012617	Off Duty 01/26/17 - Split w/ FH2 & FH3	106.66
Edgardo Cruz	1/31/2017	EC012717	Off Duty 01/27/17 - Split w/ FH2 & FH3	93.34
Tampa Electric Company	2/6/2017	311000030248 01/17	Summary Bill 01/17	15,604.48
			Total 001 - General Fund	70,548.93
Report Total				70,548.93

Fishhawk Community Development District
Notes to Unaudited Financial Statements
January 31, 2017

Balance Sheet

1. Trust statement activity has been recorded through 01/31/17.
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 FY16-17 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 – Payments for Invoice FY16-17 in the amount of \$16,868.12 were received in February 2017.
6. General Fund – Payment for Invoice OM1216-1 in the amount of \$692.08 was received in February 2017.
7. General Fund – Payment for Invoice OM0117-1 in the amount of \$692.08 was received in February 2017.
8. Debt Service Fund – Payments for Invoice FY16-17 in the amount of \$9,861.70 were received in February 2017.