

Fishhawk  
Community Development District

Financial Statements  
(Unaudited)

November 30, 2016

Prepared by  
Rizzetta & Company, Inc.  
District Manager

## Fishhawk Community Development District

### Balance Sheet

As of 11/30/2016

(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	432,550	0	0	432,550	0	0
Investments	4,196	0	283,354	287,550	0	0
Investments - Reserves	0	1,661,011	0	1,661,011	0	0
Accounts Receivable	1,033,719	48,315	621,367	1,703,401	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	3,893	0	0	3,893	0	0
Due from Others	39	0	0	39	0	0
Due from Other Funds	0	0	126,626	126,626	0	0
Amount Available in Debt Service	0	0	0	0	0	1,031,347
Amount To Be Provided Debt Service	0	0	0	0	0	483,653
Fixed Assets	0	0	0	0	2,564,097	0
<b>Total Assets</b>	<u>1,498,028</u>	<u>1,709,326</u>	<u>1,031,347</u>	<u>4,238,702</u>	<u>2,564,097</u>	<u>1,515,000</u>
<b>Liabilities</b>						
Accounts Payable	72,636	0	0	72,636	0	0
Accrued Expenses Payable	1,281	0	0	1,281	0	0
Due to Fishhawk II/Fishhawk III	4,803	0	0	4,803	0	0
Due to Other Funds	126,626	0	0	126,626	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>205,595</u>	<u>0</u>	<u>0</u>	<u>205,595</u>	<u>0</u>	<u>1,515,000</u>
<b>Fund Equity &amp; Other Credits</b>						
Beginning Fund Balance	178,724	1,660,456	267,291	2,106,472	2,564,097	0
Net Change in Fund Balance	1,113,709	48,870	764,056	1,926,635	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<u>1,292,433</u>	<u>1,709,326</u>	<u>1,031,347</u>	<u>4,033,106</u>	<u>2,564,097</u>	<u>0</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u>1,498,028</u>	<u>1,709,326</u>	<u>1,031,347</u>	<u>4,238,702</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 11/30/2016

(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	14	14	0.00%
Special Assessments					
Tax Roll	1,327,335	1,327,335	1,339,882	12,547	(0.94)%
Other Miscellaneous Revenues					
Miscellaneous	0	0	2,321	2,321	0.00%
Facilities Rentals	11,000	1,833	1,014	(819)	90.78%
Landscape Maintenance	8,305	1,384	1,384	0	83.33%
Reimbursement					
Club Revenues					
Merchandise	3,000	500	315	(185)	89.50%
Leagues, Classes & Lessons	3,000	500	736	236	75.46%
<b>Total Revenues</b>	<u>1,352,640</u>	<u>1,331,553</u>	<u>1,345,665</u>	<u>14,112</u>	<u>0.52%</u>
<b>Expenditures</b>					
Legislative					
Supervisors Fees	12,000	2,000	2,000	0	83.33%
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	0	2,500	100.00%
Disclosure Report	1,000	167	0	167	100.00%
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	833	833	0	83.33%
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	4,675	4,675	3,750	925	19.78%
Legal Advertising	1,000	167	622	(455)	37.80%
Dues, Licenses & Fees	175	175	175	0	0.00%
Miscellaneous Fees - Meeting Expenses	3,600	600	9	592	99.76%
Website Hosting, Maintenance, Backup (Email)	2,100	350	350	0	83.33%
Legal Counsel					
District Counsel	15,000	2,500	3,023	(523)	79.85%
Law Enforcement					
Deputy	20,000	3,333	1,987	1,347	90.06%
Security Operations					
Security Services and Patrols	23,000	3,833	3,144	690	86.33%
Security Monitoring Services	1,200	200	90	110	92.50%
Electric Utility Services					
Utility Services	50,000	8,333	7,870	463	84.25%
Street Lights	130,000	21,667	23,163	(1,496)	82.18%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	2,100	350	417	(67)	80.16%
Water - Sewer Combination Services					
Utility Services	20,000	3,333	3,295	38	83.52%

**Fishhawk Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 11/30/2016

(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>
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	3,634	(3,301)	(81.71)%
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	83	194	(111)	61.10%
Landscape Maintenance	245,000	40,833	62,303	(21,470)	74.57%
Irrigation Maintenance	42,500	7,083	7,083	0	83.33%
Irrigation Repairs	10,000	1,667	0	1,667	100.00%
Landscape Replacement Plants, Shrubs, Trees	30,000	5,000	1,920	3,080	93.60%
Landscape - Mulch	25,000	4,167	0	4,167	100.00%
Field Operations	3,000	500	0	500	100.00%
Road & Street Facilities					
Street Sign Repair & Replacement	3,000	500	0	500	100.00%
Parks & Recreation					
Management Contract	232,449	38,742	38,672	69	83.36%
Maintenance & Repair	14,000	2,333	723	1,610	94.83%
Facility Supplies	14,000	2,333	1,366	968	90.24%
Vehicle Maintenance	5,000	833	642	191	87.16%
Fitness Equipment Maintenance & Repairs	6,000	1,000	185	815	96.92%
Pest Control	1,400	233	220	13	84.28%
Clubhouse - Facility Janitorial Service	15,000	2,500	2,708	(208)	81.94%
Clubhouse - Facility Janitorial Supplies	8,000	1,333	903	431	88.71%
Facility A/C & Heating Maintenance & Repair	3,000	500	217	283	92.76%
Computer Support, Maintenance & Repair	3,000	500	493	7	83.56%
Pool Permits	1,000	167	0	167	100.00%
Trail/Bike Path Maintenance	2,500	417	36	380	98.54%
Pool Service Contract	25,450	4,100	4,100	0	83.88%
Pool Repairs	8,000	1,333	4,325	(2,992)	45.93%
Cable Television & Internet	6,000	1,000	1,376	(376)	77.05%
Access Control Maintenance & Repair	4,000	667	1,438	(771)	64.05%
Athletic/Park Court/Field Repairs	5,000	833	1,324	(491)	73.51%
Wildlife Management Services	10,931	1,822	2,267	(445)	79.25%
Contingency					
Capital Outlay	140,000	23,333	0	23,333	100.00%
Miscellaneous Contingency	29,143	4,857	2,266	2,592	92.22%
Total Expenditures	<u>1,352,640</u>	<u>250,354</u>	<u>231,956</u>	<u>18,398</u>	<u>82.85%</u>
Excess of Revenue Over (Under) Expenditures	0	1,081,198	1,113,709	32,511	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 11/30/2016

(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>1,081,198</u>	<u>1,113,709</u>	<u>32,511</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>1,081,198</u></u>	<u><u>1,292,433</u></u>	<u><u>211,235</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 11/30/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	555	555	0.00%
Special Assessments				
Tax Roll	48,315	48,315	0	0.00%
Total Revenues	<u>48,315</u>	<u>48,870</u>	<u>555</u>	<u>1.15%</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>48,870</u>	<u>48,870</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>48,870</u>	<u>48,870</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>1,709,326</u></u>	<u><u>1,709,326</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 11/30/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	98	98	0.00%
Special Assessments				
Tax Roll	803,727	803,727	0	0.00%
Total Revenues	<u>803,727</u>	<u>803,825</u>	<u>98</u>	<u>0.01%</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>764,056</u>	<u>764,056</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>764,056</u>	<u>764,056</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>1,031,347</u></u>	<u><u>1,031,347</u></u>	<u><u>0.00%</u></u>

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

<u>Account</u>	<u>Investment</u>	<u>Balance as of November 30, 2016</u>
The Bank of Tampa Money Market	Business Money Market	\$ 3,822
The Bank of Tampa ICS Program: Great Western Bank	Business Money Market	374
	<b>Total General Fund Investments</b>	<b><u>\$ 4,196</u></b>
 The Bank of Tampa ICS Program:		
Amalgamated Bank	Business Money Market	\$ 245,040
Bank of China, New York, NY	Business Money Market	245,040
Centennial Bank	Business Money Market	191,129
CoBiz Bank	Business Money Market	17
Flushing Bank	Business Money Market	245,040
Fulton Bank, N.A.	Business Money Market	245,040
Great Western	Business Money Market	244,665
Iberiabank	Business Money Market	245,040
	<b>Total Reserve Fund Investments</b>	<b><u>\$ 1,661,011</u></b>
 US Bank Series 2004 Revenue	First American Treasury Obligation Fund Class Z	\$ 283,354
	<b>Total Debt Service Fund Investments</b>	<b><u>\$ 283,354</u></b>



**Fishhawk Community Development District**

Summary A/R Ledger

001 - General Fund

From 11/1/2016 Through 11/30/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
9/30/2016	Fishhawk Ranch HOA	OM0916-3	18,767.16
10/1/2016	Hillsborough County Tax Collector	FY16-17	1,014,512.28
11/30/2016	Seeds of Hope	OM1116-2	<u>440.00</u>
		Total 001 - General Fund	1,033,719.44

**Fishhawk Community Development District**

Summary A/R Ledger

005 - Reserve Fund

From 11/1/2016 Through 11/30/2016

<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>48,315.00</u>
		Total 005 - Reserve Fund	48,315.00

**Fishhawk Community Development District**

Summary A/R Ledger

200 - Debt Service Fund--Series 2004

From 11/1/2016 Through 11/30/2016

<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>621,366.71</u>
		Total 200 - Debt Service Fund--Series 2004	<u>621,366.71</u>
Report Balance			<u><u>1,703,401.15</u></u>

**Fishhawk Community Development District**

Summary A/P Ledger

001 - General Fund

From 11/1/2016 Through 11/30/2016

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Access Central, Inc.	11/18/2016	35867-35911	Service Call - Upgrade DVRs	1,087.75
Ballenger & Company, Inc.	11/30/2016	16635	Irrigation Maintenance 11/16	3,541.66
Bright House Networks	11/25/2016	040867801112516	5721 Osprey Ridge Dr 12/16	380.29
BrightView Landscape Services, Inc.	11/23/2016	5189383	Landscape/Fert Maintenance 11/16	22,006.84
Crossroads ACE Hardware	11/25/2016	23262549	Maintenance Supplies	18.70
Crossroads ACE Hardware	11/28/2016	23263841	Maintenance Supplies	108.01
Crossroads ACE Hardware	11/29/2016	23264048	Maintenance Supplies	71.84
Edgardo Cruz	11/29/2016	EC112516	Off Duty 11/25/16 - Split w/ FH2 & FH3	120.00
First Coast Security, Inc.	11/21/2016	JC14237	Security 11/14/16-11/20/16 Split w/FH2&3	352.06
First Coast Security, Inc.	11/28/2016	JC14320	Security 11/21/16-11/27/16 Split w/FH2&3	352.06
Fishhawk Ranch Homeowners' Association, Inc.	11/1/2016	11/01/16 PR	Payroll allocated to CDD 1 - 11/16	19,336.14
Flooring America	11/11/2016	TP009567	Sand & Refinish Floors	2,265.55
Gem Supply Co., Inc.	11/30/2016	410374996	Janitorial Supplies split w/FH2	6.19
NVirotect Pest Control, Inc.	11/29/2016	112543	Hawk Park Pest Control Service 11/16	55.00
Petitt Worrell Rocha PLLC	9/30/2016	8730	Legal Services 09/16	1,085.00
Petitt Worrell Rocha PLLC	12/7/2016	8775	Legal Services 10/16	1,785.00
Suncoast Pool Service, Inc.	11/30/2016	3438	Pool Repairs	4,200.00
Tampa Electric Company	11/23/2016	Teco Summary 11/16	Summary Bill 11/16	1,284.29
Tampa Electric Company	11/30/2016	2198 0068770 11/16	Summary Bill 11/16	14,579.29
			Total 001 - General Fund	72,635.67
Report Balance				72,635.67

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

**Balance Sheet**

1. Trust statement activity has been recorded through 11/30/16.
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.

**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 \$883,989.97 were received in December 2016.
6. General Fund – Payment for Invoice OM0916-3 in the amount of \$18,767.16 was received in December 2016.
7. General Fund – Payment for Invoice OM1116-2 in the amount of \$440.00 was received in December 2016.
8. Reserve Fund – Payments for Invoice FY16-17 in the amount of \$48,315.00 were received in December 2016.
9. Debt Service Fund – Payments for Invoice FY16-17 in the amount of \$545,058.72 were received in December 2016.