

Fishhawk
Community Development District

Financial Statements
(Unaudited)

October 31, 2016

Prepared by
Rizzetta & Company, Inc.
District Manager

Fishhawk Community Development District

Balance Sheet

As of 10/31/2016

(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	62,637	0	0	62,637	0	0
Investments	44,193	0	267,339	311,532	0	0
Investments - Reserves	0	1,660,738	0	1,660,738	0	0
Accounts Receivable	1,346,157	48,315	803,727	2,198,199	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	3,027	0	0	3,027	0	0
Due from Others	39	0	0	39	0	0
Due from Other Funds	0	0	0	0	0	0
Amount Available in Debt Service	0	0	0	0	0	1,071,065
Amount To Be Provided Debt Service	0	0	0	0	0	443,935
Fixed Assets	0	0	0	0	2,564,097	0
Total Assets	<u>1,479,686</u>	<u>1,709,053</u>	<u>1,071,065</u>	<u>4,259,805</u>	<u>2,564,097</u>	<u>1,515,000</u>
Liabilities						
Accounts Payable	81,540	0	0	81,540	0	0
Accrued Expenses Payable	5,448	0	0	5,448	0	0
Due to Fishhawk II/Fishhawk III	1,790	0	0	1,790	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>89,028</u>	<u>0</u>	<u>0</u>	<u>89,028</u>	<u>0</u>	<u>1,515,000</u>
Fund Equity & Other Credits						
Beginning Fund Balance	183,389	1,660,456	267,291	2,111,137	2,564,097	0
Net Change in Fund Balance	<u>1,207,268</u>	<u>48,597</u>	<u>803,774</u>	<u>2,059,639</u>	<u>0</u>	<u>0</u>
Total Fund Equity & Other Credits	<u>1,390,657</u>	<u>1,709,053</u>	<u>1,071,065</u>	<u>4,170,776</u>	<u>2,564,097</u>	<u>0</u>
Total Liabilities & Fund Equity	<u>1,479,686</u>	<u>1,709,053</u>	<u>1,071,065</u>	<u>4,259,805</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 10/31/2016

(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	12	12	0.00%
Special Assessments					
Tax Roll	1,327,335	1,327,335	1,339,882	12,547	(0.94)%
Other Miscellaneous Revenues					
Facilities Rentals	11,000	917	570	(347)	94.81%
Landscape Maintenance	8,305	692	692	0	91.66%
Reimbursement					
Club Revenues					
Merchandise	3,000	250	180	(70)	93.99%
Leagues, Classes & Lessons	3,000	250	430	180	85.66%
Total Revenues	<u>1,352,640</u>	<u>1,329,444</u>	<u>1,341,765</u>	<u>12,322</u>	<u>0.80%</u>
Expenditures					
Legislative					
Supervisors Fees	12,000	1,000	1,000	0	91.66%
Financial & Administrative					
Administrative Services	9,700	808	808	0	91.66%
District Management	43,800	3,650	3,650	0	91.66%
District Engineer	15,000	1,250	0	1,250	100.00%
Disclosure Report	1,000	83	0	83	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	417	417	0	91.66%
Accounting Services	18,750	1,563	1,563	0	91.66%
Auditing Services	3,400	0	0	0	100.00%
Arbitrage Rebate Calculation	650	54	0	54	100.00%
Public Official Liability Insurance	4,675	4,675	3,750	925	19.78%
Legal Advertising	1,000	83	819	(736)	18.10%
Dues, Licenses & Fees	175	175	175	0	0.00%
Miscellaneous Fees - Meeting Expenses	3,600	300	9	292	99.76%
Website Hosting, Maintenance, Backup (Email)	2,100	175	175	0	91.66%
Legal Counsel					
District Counsel	15,000	1,250	753	498	94.98%
Law Enforcement					
Deputy	20,000	1,667	633	1,033	96.83%
Security Operations					
Security Services and Patrols	23,000	1,917	1,408	508	93.87%
Security Monitoring Services	1,200	100	90	10	92.50%
Electric Utility Services					
Utility Services	50,000	4,167	3,717	450	92.56%
Street Lights	130,000	10,833	11,397	(564)	91.23%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	2,100	175	207	(32)	90.15%
Water - Sewer Combination Services					
Utility Services	20,000	1,667	1,540	127	92.30%
Stormwater Control					

See Notes to Unaudited Financial Statements

Fishhawk Community Development District

Statement of Revenues and Expenditures

001 - General Fund

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

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Aquatic Maintenance	46,800	3,900	3,900	0	91.66%
Aquatic Plant Replacement	1,000	83	0	83	100.00%
Fountain Service Repairs & Maintenance	2,000	167	370	(203)	81.52%
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	42	0	42	100.00%
Landscape Maintenance	245,000	20,417	40,296	(19,880)	83.55%
Irrigation Maintenance	42,500	3,542	3,542	0	91.66%
Irrigation Repairs	10,000	833	0	833	100.00%
Landscape Replacement Plants, Shrubs, Trees	30,000	2,500	1,920	580	93.60%
Landscape - Mulch	25,000	2,083	0	2,083	100.00%
Field Operations	3,000	250	0	250	100.00%
Road & Street Facilities					
Street Sign Repair & Replacement	3,000	250	0	250	100.00%
Parks & Recreation					
Management Contract	232,449	19,371	19,336	35	91.68%
Maintenance & Repair	14,000	1,167	334	833	97.61%
Facility Supplies	14,000	1,167	370	796	97.35%
Vehicle Maintenance	5,000	417	0	417	100.00%
Fitness Equipment Maintenance & Repairs	6,000	500	75	425	98.75%
Pest Control	1,400	117	110	7	92.14%
Clubhouse - Facility Janitorial Service	15,000	1,250	1,354	(104)	90.97%
Clubhouse - Facility Janitorial Supplies	8,000	667	600	66	92.49%
Facility A/C & Heating Maintenance & Repair	3,000	250	217	33	92.76%
Computer Support, Maintenance & Repair	3,000	250	104	146	96.52%
Pool Permits	1,000	83	0	83	100.00%
Trail/Bike Path Maintenance	2,500	208	0	208	100.00%
Pool Service Contract	25,450	2,475	2,475	0	90.27%
Pool Repairs	8,000	667	125	542	98.43%
Cable Television & Internet	6,000	500	500	(0)	91.66%
Access Control Maintenance & Repair	4,000	333	175	158	95.62%
Athletic/Park Court/Field Repairs	5,000	417	1,324	(908)	73.51%
Wildlife Management Services	10,931	911	2,267	(1,356)	79.25%
Contingency					
Capital Outlay	140,000	11,667	0	11,667	100.00%
Miscellaneous Contingency	29,143	2,429	0	2,429	100.00%
Total Expenditures	1,352,640	141,136	134,497	6,638	90.06%
Excess of Revenue Over (Under) Expenditures	0	1,188,308	1,207,268	18,960	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 10/31/2016

(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	0	1,188,308	1,207,268	18,960	0.00%
Fund Balance, Beginning of Period	0	0	183,389	183,389	0.00%
Fund Balance, End of Period	<u>0</u>	<u>1,188,308</u>	<u>1,390,657</u>	<u>202,349</u>	<u>0.00%</u>

Fishhawk Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

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

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	282	282	0.00%
Special Assessments				
Tax Roll	48,315	48,315	0	0.00%
Total Revenues	<u>48,315</u>	<u>48,597</u>	<u>282</u>	<u>0.58%</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>48,597</u>	<u>48,597</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>48,597</u>	<u>48,597</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>1,709,053</u></u>	<u><u>1,709,053</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 10/31/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	47	47	0.00%
Special Assessments				
Tax Roll	803,727	803,727	0	0.00%
Total Revenues	<u>803,727</u>	<u>803,774</u>	<u>47</u>	<u>0.01%</u>
Expenditures				
Debt Service				
Interest	63,727	0	63,727	100.00%
Principal	740,000	0	740,000	100.00%
Total Expenditures	<u>803,727</u>	<u>0</u>	<u>803,727</u>	<u>100.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>803,774</u>	<u>803,774</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>803,774</u>	<u>803,774</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>1,071,065</u></u>	<u><u>1,071,065</u></u>	<u><u>0.00%</u></u>

Fishhawk CDD
Investment Summary
October 31, 2016

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>October 31, 2016</u>
The Bank of Tampa Money Market	Business Money Market	\$ 23,821
The Bank of Tampa ICS Program:		
Customers Bank	Business Money Market	1
Great Western Bank	Business Money Market	20,371
	Total General Fund Investments	\$ 44,193
The Bank of Tampa ICS Program:		
Amalgamated Bank	Business Money Market	\$ 3
Bank of China, New York, NY	Business Money Market	245,042
Boston Private Bank & Trust Company	Business Money Market	2
Chemung Canal Trust Company	Business Money Market	245,039
Customers Bank	Business Money Market	2
First National Bank of Omaha	Business Money Market	3
Five Star Bank	Business Money Market	210,856
Great Western	Business Money Market	224,667
Iberiabank	Business Money Market	245,039
Mutual of Omaha Bank	Business Money Market	245,039
NBT Bank, National Association	Business Money Market	2
Stonegate Bank	Business Money Market	245,039
The First Bank and Trust Company	Business Money Market	2
The Park National	Business Money Market	3
	Total Reserve Fund Investments	\$ 1,660,738
US Bank Series 2004 Revenue	First American Treasury Obligation Fund Class Z	\$ 267,339
	Total Debt Service Fund Investments	\$ 267,339

Fishhawk Community Development District

Summary A/R Ledger

001 - General Fund

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

<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	Fishhawk Ranch HOA	OM1016-1	692.08
10/1/2016	Hillsborough County Tax Collector	FY16-17	1,326,433.21
10/31/2016	Fishhawk Ranch HOA	OM1016-2	<u>264.82</u>
		Total 001 - General Fund	1,346,157.27

Fishhawk Community Development District

Summary A/R Ledger

005 - Reserve Fund

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

<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 10/1/2016 Through 10/31/2016

<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>803,726.79</u>
		Total 200 - Debt Service Fund--Series 2004	<u>803,726.79</u>
Report Balance			<u><u>2,198,199.06</u></u>

Fishhawk Community Development District

Summary A/P Ledger

001 - General Fund

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

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Alison Finke	10/24/2016	10/24/16 Finke	Refund Rental	50.00
Allan Carter	10/25/2016	AC102116	Off Duty 10/21/16 - Split w/ FH2 & FH3	80.00
Allan Carter	10/25/2016	AC102216	Off Duty 10/22/16 - Split w/ FH2 & FH3	93.34
BrightView Landscape Services, Inc.	10/26/2016	5165658	Landscape/Fert Maintenance 10/16	20,764.49
BrightView Landscape Services, Inc.	10/28/2016	5167571	Teal Rise Enhancements	2,259.47
BrightView Landscape Services, Inc.	10/28/2016	5167572	Heron Glen Median Island & Round-About	5,011.82
BrightView Landscape Services, Inc.	10/28/2016	5167573	Heron Park Villas Enhancements	4,556.10
BrightView Landscape Services, Inc.	10/28/2016	5167574	Merlin Glen Entrance Renovation	7,704.33
BrightView Landscape Services, Inc.	10/31/2016	5169841	Tree Removal	1,280.00
BrightView Landscape Services, Inc.	10/31/2016	5169842	Tree Removal	640.00
Crossroads ACE Hardware	10/21/2016	23251201	Maintenance Supplies	44.95
Crossroads ACE Hardware	10/25/2016	23252426	Maintenance Supplies	238.62
Crossroads ACE Hardware	10/26/2016	23252852	Maintenance Supplies	35.92
Dennis Hobbs	11/7/2016	0000251	Admin Fee 09/23-10/29 -split w/FH2&FH3	133.34
Edgardo Cruz	10/25/2016	EC102016	Off Duty 10/20/16 - Split w/ FH2 & FH3	86.66
First Coast Security, Inc.	10/17/2016	JC13896	Security 10/10/16-10/16/16 Split w/FH2&3	352.06
First Coast Security, Inc.	10/24/2016	JC13949	Security 10/17/16-10/23/16 Split w/FH2&3	352.06
First Coast Security, Inc.	10/31/2016	JC14018	Security 10/24/16-10/30/16 Split w/FH2&3	352.06
Fishhawk Ranch Homeowners' Association, Inc.	10/31/2016	10/31/16 PR	Payroll allocated to CDD 1 - 10/16	19,336.14
Gem Supply Co., Inc.	10/25/2016	410369826	Janitorial Supplies split w/FH2	241.83
Gem Supply Co., Inc.	10/27/2016	410370055	Janitorial Supplies split w/FH2	106.09
Gem Supply Co., Inc.	10/27/2016	410370057	Janitorial Supplies split w/FH2	133.50
Holly Quigley	10/21/2016	HQ10/21/16	Reimbursement for Parking	8.50
NVirotec Pest Control, Inc.	10/21/2016	110612	Osprey Club Pest Control Service 10/16	55.00
Petitt Worrell Rocha PLLC	11/2/2016	8520	Legal Services 08/16	752.50
Republic Services of FL LP - #696	10/17/2016	0696-000614314	Waste Services 11/16	206.75
Suncoast Pool Service, Inc.	10/31/2016	3364	Pool Repairs	125.00
Tampa Electric Company	10/25/2016	Teco Summary 10/16	Summary Bill 10/16	826.34
Tampa Electric Company	10/31/2016	2198 0068770 10/16	Summary Bill 10/16	14,232.76
TECO-Zap Cap	10/19/2016	000033900 10/16	5702 HawkPark Blvd 10/16	19.95
TECO-Zap Cap	10/19/2016	000034296 10/16	5721 Osprey Ridge Dr 10/16	35.00
Vertex Water Features	10/20/2016	880016808	Fountain Cleaning	101.50
Welch Tennis Courts Inc	10/28/2016	39448	Net	674.31

Fishhawk Community Development District

Summary A/P Ledger

001 - General Fund

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

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Welch Tennis Courts Inc	10/28/2016	39461	Divider Netting	<u>650.00</u>
			Total 001 - General Fund	<u>81,540.39</u>
Report Balance				<u><u>81,540.39</u></u>

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

Balance Sheet

1. Trust statement activity has been recorded through 10/31/16.
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.

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 \$95,330.93 were received in November 2016.
6. Debt Service Fund – Payments for Invoice FY16-17 in the amount of \$55,733.85 were received in November 2016.