

Fishhawk  
Community Development District

Financial Statements  
(Unaudited)

November 30, 2013

Prepared by  
Rizzetta & Company, Inc.  
District Manager

## Fishhawk Community Development District

### Balance Sheet

As of 11/30/2013

(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	114,303	0	0	114,303	0	0
Investments	7,123	0	274,808	281,931	0	0
Investments - Reserves	0	1,230,317	0	1,230,317	0	0
Accounts Receivable	1,260,834	0	753,574	2,014,408	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	838	0	0	838	0	0
Due from Others	27	0	0	27	0	0
Due from Other Funds	20,673	111,250	0	131,923	0	0
Amount Available in Debt Service Funds	0	0	0	0	0	1,028,382
Amount To Be Provided by Debt Service	0	0	0	0	0	2,496,618
Fixed Assets	0	0	0	0	2,325,198	0
<b>Total Assets</b>	<b>1,430,244</b>	<b>1,341,567</b>	<b>1,028,382</b>	<b>3,800,192</b>	<b>2,325,198</b>	<b>3,525,000</b>
<b>Liabilities</b>						
Accounts Payable	61,664	0	0	61,664	0	0
Accrued Expenses Payable	42,168	0	0	42,168	0	0
Due to Fishhawk II/Fishhawk III	26,767	0	0	26,767	0	0
Due to Other Funds	111,250	20,673	0	131,923	0	0
Other Current Liabilities	250	0	0	250	0	0
Revenue Bonds Payable--Long-Term	0	0	0	0	0	3,525,000
<b>Total Liabilities</b>	<b>242,099</b>	<b>20,673</b>	<b>0</b>	<b>262,772</b>	<b>0</b>	<b>3,525,000</b>
<b>Fund Equity &amp; Other Credits</b>						
Beginning Fund Balance	60,127	1,340,845	316,737	1,717,709	2,325,198	0
Net Change in Fund Balance	1,128,018	(19,952)	711,644	1,819,710	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<b>1,188,145</b>	<b>1,320,893</b>	<b>1,028,382</b>	<b>3,537,420</b>	<b>2,325,198</b>	<b>0</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>1,430,244</b>	<b>1,341,567</b>	<b>1,028,382</b>	<b>3,800,192</b>	<b>2,325,198</b>	<b>3,525,000</b>

See Notes to Unaudited Financial Statements

**Fishhawk Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2013 Through 11/30/2013

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
<b>Revenues</b>					
Interest Earnings					
Interest Earnings	5,000	833	46	(787)	99.08%
Special Assessments					
Tax Roll	1,345,497	1,345,497	1,357,549	12,052	(0.89)%
Other Miscellaneous Revenues					
Facility Funding	1,698	1,698	0	(1,698)	100.00%
Facilities Rentals	10,000	1,667	1,164	(503)	88.36%
Landscape Maintenance	8,305	1,384	1,384	0	83.33%
Reimbursement					
Merchandise	3,000	500	763	263	74.55%
Leagues, Classes & Lessons	3,000	500	489	(11)	83.69%
<b>Total Revenues</b>	<b>1,376,500</b>	<b>1,352,079</b>	<b>1,361,396</b>	<b>9,316</b>	<b>1.10%</b>
<b>Expenditures</b>					
Legislative					
Supervisors Fees	15,000	2,500	2,200	300	85.33%
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	3,345	(845)	77.70%
Disclosure Report	1,000	167	0	167	100.00%
Trustees Fees	3,800	2,217	2,200	17	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	3,200	0	0	0	100.00%
Arbitrage Rebate Calculation	650	108	0	108	100.00%
Public Official Liability Insurance	4,700	4,700	2,431	2,269	48.27%
Legal Advertising	1,500	250	87	163	94.18%
Bank Fees	250	42	0	42	100.00%
Dues, Licenses & Fees	175	175	175	0	0.00%
Property Taxes	10,000	10,000	9,025	975	9.75%
Legal Counsel					
District Counsel	15,000	2,500	2,225	275	85.16%
Law Enforcement					
Deputy	45,450	7,575	4,530	3,045	90.03%
Security Operations					
Security Services and Patrols	28,000	4,667	5,977	(1,310)	78.65%
Security Monitoring Service	1,200	200	90	110	92.50%
Electric Utility Services					
Utility Services	50,000	8,333	7,469	864	85.06%
Street Lights	130,000	21,667	21,218	449	83.67%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	3,000	500	507	(7)	83.09%
Water - Sewer Combination Services					
Utility Services	20,000	3,333	3,627	(293)	81.86%
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	390	(57)	80.50%
Other Physical Environment					
General Liability Insurance	7,200	7,200	5,943	1,257	17.45%

See Notes to Unaudited Financial Statements

**Fishhawk Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2013 Through 11/30/2013

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Property Insurance	25,900	25,900	21,975	3,925	15.15%
Entry & Walls Maintenance	1,000	167	0	167	100.00%
Landscape Maintenance	240,000	40,000	41,546	(1,546)	82.68%
Irrigation Maintenance	32,500	5,417	5,417	0	83.33%
Irrigation Repairs	8,000	1,333	221	1,112	97.23%
Landscape Replacement Plants, Shrubs, Trees	20,000	3,333	12,696	(9,363)	36.51%
Landscape - Mulch	27,750	4,625	0	4,625	100.00%
Road & Street Facilities					
Street Sign Repair & Replacement	5,000	833	800	33	84.00%
Parks & Recreation					
Management Contract	226,612	37,769	32,858	4,911	85.50%
Maintenance & Repair	15,000	2,500	823	1,677	94.51%
Facility Supplies	13,500	2,250	1,883	367	86.04%
Vehicle Maintenance	4,000	667	947	(280)	76.33%
Fitness Equipment Maintenance & Repairs	3,000	500	250	250	91.66%
Pest Control	1,400	233	242	(9)	82.71%
Clubhouse - Facility Janitorial Service	15,000	2,500	2,428	72	83.81%
Clubhouse - Facility Janitorial Supplies	11,000	1,833	778	1,055	92.92%
Facility A/C & Heating Maintenance & Repair	3,000	500	387	113	87.09%
Computer Support, Maintenance & Repair	4,000	667	309	357	92.26%
Pool Permits	1,000	167	0	167	100.00%
Trail/Bike Path Maintenance	2,500	417	86	331	96.55%
Pool Service Contract	25,450	4,242	4,100	142	83.88%
Pool Repairs	4,000	667	0	667	100.00%
Cable Television & Internet	6,000	1,000	912	88	84.79%
Access Control Maintenance & Repair	4,000	667	1,660	(993)	58.50%
Athletic/Park Court/Field Repairs	5,000	833	793	40	84.13%
Wildlife Management Services	16,000	2,667	0	2,667	100.00%
Contingency					
Miscellaneous Contingency	20,800	3,467	5,152	(1,685)	75.23%
<b>Total Expenditures</b>	<u>1,228,587</u>	<u>249,960</u>	<u>233,378</u>	<u>16,583</u>	<u>81.00%</u>
Excess of Revenues Over (Under) Expenditures	147,913	1,102,119	1,128,018	25,899	(662.62)%
Other Financing Sources (Uses)					
Transfer of Reserves	(147,913)	0	0	0	100.00%
Excess of Rev/Other Sources Over (Under) Expend/Other Uses	0	1,102,119	1,128,018	25,899	0.00%
Fund Balance, Beginning of Period	0	0	60,127	60,127	0.00%
Fund Balance, End of Period	<u>0</u>	<u>1,102,119</u>	<u>1,188,145</u>	<u>86,026</u>	<u>0.00%</u>

See Notes to Unaudited Financial Statements

**Fishhawk Community Development District**

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2013 Through 11/30/2013

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	721	(721)	0.00%
Total Revenues	<u>0</u>	<u>721</u>	<u>721</u>	<u>0.00%</u>
<b>Expenditures</b>				
Contingency				
Capital Reserves	147,913	20,673	(127,240)	(86.02)%
Total Expenditures	<u>147,913</u>	<u>20,673</u>	<u>127,240</u>	<u>86.02%</u>
Excess of Revenues Over (Under) Expenditures	<u>(147,913)</u>	<u>(19,952)</u>	<u>(127,961)</u>	<u>86.51%</u>
<b>Other Financing Sources (Uses)</b>				
Interfund Transfer				
Transfer of Reserves	147,913	0	147,913	100.00%
Total Other Financing Sources (Uses)	<u>147,913</u>	<u>0</u>	<u>(147,913)</u>	<u>(100.00)%</u>
Excess of Rev/Other Sources Over(Under) Expend/Other Uses	<u>0</u>	<u>(19,952)</u>	<u>19,952</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	1,340,845	1,340,845	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,320,893</u></u>	<u><u>1,320,893</u></u>	<u><u>0.00%</u></u>

**Fishhawk Community Development District**

Statement of Revenues and Expenditures

200 - Debt Service Fund--Series 2004

From 10/1/2013 Through 11/30/2013

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
<b>Revenues</b>				
Special Assessments				
Tax Roll	804,176	804,176	0	0.00%
Total Revenues	<u>804,176</u>	<u>804,176</u>	<u>0</u>	<u>0.00%</u>
<b>Expenditures</b>				
Debt Service				
Interest	169,176	92,531	(76,644)	(45.30)%
Principal	635,000	0	(635,000)	(100.00)%
Total Expenditures	<u>804,176</u>	<u>92,531</u>	<u>711,644</u>	<u>88.49%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>711,644</u>	<u>(711,644)</u>	<u>0.00%</u>
Excess of Rev/Other Sources Over(Under) Expend/Other Uses	<u>0</u>	<u>711,644</u>	<u>(711,644)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	316,737	316,737	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,028,382</u></u>	<u><u>1,028,382</u></u>	<u><u>0.00%</u></u>

**Fishhawk CDD**  
**Investment Summary**  
**November 30, 2013**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>November 30, 2013</u>
State Board of Administration	Local Government Investment Pool	\$ 298
State Board of Administration	Local Government Investment Pool B	1,110
The Bank of Tampa Money Market	Business Money Market	5,067
The Bank of Tampa ICS Program: Androscoggin Savings Bank	Business Money Market	648
<b>Total General Fund Investments</b>		<b>\$ 7,123</b>
The Bank of Tampa ICS Program: Mutual of Omaha Bank	Business Money Market	\$ 245,071
Happy State Bank	Business Money Market	245,071
Western Alliance Bank	Business Money Market	245,071
Bank of China	Business Money Market	245,070
Androscoggin Savings Bank	Business Money Market	244,413
Pinnacle Bank	Business Money Market	5,610
Morton Community Bank	Business Money Market	11
<b>Total Reserve Fund Investments</b>		<b>\$ 1,230,317</b>
US Bank Series 2004 Revenue	First American Treasury Obligation Fund Class Z	\$ 274,808
<b>Total Debt Service Fund Investments</b>		<b>\$ 274,808</b>

**Fishhawk Community Development District**

Summary A/R Ledger

From 11/1/2013 Through 11/30/2013

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2013	Hillsborough County Tax Collector	FY13-14	<u>2,014,408.14</u>
Report Balance			<u><u>2,014,408.14</u></u>



**Fishhawk Community Development District**

Summary A/P Ledger

001 - General Fund

From 11/1/2013 Through 11/30/2013

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Amanda King	11/18/2013	AK 11/18/13	Board of Supervisors Meeting 11/18/13	200.00
Aquatic Systems, Inc.	11/1/2013	0000255212	Lake/Wetland Maintenance 11/13	3,900.00
Bobby Hartzig	11/16/2013	BH 11/16/13	Off Duty Deputy 11/16/13 - Split w/ FH2	180.00
Bobby Hartzig	11/21/2013	BH 11/21/13	Off Duty Deputy 11/21/13 - Split w/ FH2	160.00
Bobby Hartzig	11/22/2013	BH 11/22/13	Off Duty Deputy 11/22/13 - Split w/ FH2	160.00
Crossroads ACE Hardware	11/15/2013	292682	Maintenance Supplies	27.86
Crossroads ACE Hardware	11/19/2013	293921	Maintenance Supplies	21.20
Crossroads ACE Hardware	11/22/2013	294744	Maintenance Supplies	94.45
Crossroads ACE Hardware	11/22/2013	294784	Maintenance Supplies	75.66
Crossroads ACE Hardware	11/27/2013	296514	Maintenance Supplies	14.36
David Powell	11/23/2013	DP 11/23/13	Off Duty Deputy 11/23/13 - Split w/ FH2	160.00
Dennis Hobbs	11/23/2013	FH 11/23/13	Admin Fee thru 11/23/13-split w/FHII	120.00
Fishhawk Homeowners' Association	11/1/2013	11/01/13	Osprey Club Payroll 11/13	16,428.75
Fitness Logic, Inc.	11/14/2013	50668	Gym Maintenance 11/13	125.00
Florida Lift Systems, Inc.	11/21/2013	WO-279552	GEM Car Maintenance-Split w/ FHII	75.00
G4S Secure Solutions, Inc.	11/10/2013	6774157	Park Square Sec 11/04/13-11/10/13 Split	541.52
G4S Secure Solutions, Inc.	11/17/2013	6780693	Park Square Sec 11/11/13-11/17/13 Split	541.52
G4S Secure Solutions, Inc.	11/24/2013	6787779	Park Square Sec 11/18/13-11/24/13 Split	1,077.57
G4S Secure Solutions, Inc.	12/1/2013	6794703	Park Square Sec 11/25/13-12/01/13 Split	572.48
GreatAmerica Financial Services Corporation	11/15/2013	14478607	Copier System - split w/FH2	122.03
ImageNet Consulting of Tampa LLC	11/12/2013	CNIN011922TAM	Copier - split w/FH2 & HOA	170.22
Lori Skelly	12/2/2013	LS 12/2/13	Refund of Alcohol Surcharge	100.00
NVirotec Pest Control, Inc.	11/21/2013	51705	Hawk Park Pest Control Service 11/13	55.00
NVirotec Pest Control, Inc.	11/21/2013	51706	Osprey Club Pest Control Service 11/13	55.00
Payne Air Conditioning & Heating Inc	11/14/2013	0453878	Service Call - Osprey Club	166.34
Payne Air Conditioning & Heating Inc	11/14/2013	0453880	Service Call - Hawk Park	50.84
Rep Services, Inc.	11/22/2013	9392.05.98	Playground Equipment - Revise	20,673.43
Republic Services #696	11/17/2013	0696-000384601	Waste Services 12/13	175.00
Smarttech ID Company, Inc.	11/13/2013	111313-FHHK	Plastic Cards - Split w/FH2 & FH3	55.50
Steven P. Reiser	11/18/2013	SR 11/18/13	Board of Supervisors Meeting 11/18/13	200.00
Suncoast Pool Service, Inc.	11/1/2013	1519	Pool/Fountain Maintenance 11/13	1,625.00
Tampa Electric Company	11/25/2013	1735 0427060 11/13	Vireo Ridge Subdivision 11/13	105.44
TECO-Zap Cap	11/19/2013	000033900 11/13	5702 HawkPark Blvd 11/13	19.95
TECO-Zap Cap	11/19/2013	000034296 11/13	5721 Osprey Ridge Dr 11/13	35.00
Terrie Morrison	11/18/2013	TM 11/18/13	Board of Supervisors Meeting 11/18/13	200.00
Tracey McQuilken	11/15/2013	TM 11/15/13	Off Duty Deputy 11/15/13 - Split w/ FH2	160.00
Tracey McQuilken	11/17/2013	TM 11/17/13	Off Duty Deputy 11/17/13 - Split w/ FH2	180.00
Tracey McQuilken	11/28/2013	TM 11/28/13	Off Duty Deputy 11/28/13 - Split w/ FH2	240.00

**Fishhawk Community Development District**

Summary A/P Ledger

001 - General Fund

From 11/1/2013 Through 11/30/2013

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Tracey McQuilken	11/30/2013	TM 11/30/13	Off Duty Deputy 11/30/13 - Split w/ FH2	180.00
ValleyCrest	10/29/2013	4360999	Landscape Upgrades - Hawk Park Ent	9,851.33
ValleyCrest	10/31/2013	4363257	Landscape Maintenance	1,179.00
ValleyCrest	11/5/2013	4371659	Irrigation Repairs	176.00
Vanguard Cleaning Systems of Tampa Bay	11/1/2013	50165	Cleaning-Osprey Club/Hawk Pk 11/13	1,214.00
Willard J. McKeith	11/18/2013	WM 11/18/13	Board of Supervisors Meeting 11/18/13	200.00
			Total 001 - General Fund	61,664.45
Report Balance				61,664.45

**Fishhawk Community Development District**  
**Notes to Unaudited Financial Statements**  
**November 30, 2013**

**Balance Sheet**

1. Trust statement activity has been recorded through 11/30/13.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. \$1,320,893 of the General Fund Balance is reserved for future Capital Expenditures as appropriated from the General Fund Budget and is reflected in the Reserve fund. Current YTD funding is \$0.

**Summary A/R Ledger**

4. Payment terms for landowner assessments are (a) defined in the FY13-14 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.
5. Payment for Invoice #FY13-14 for \$356,769 was received in December 2013.