

Fishhawk
Community Development District

Financial Statements
(Unaudited)

October 31, 2013

Prepared by
Rizzetta & Company, Inc.
District Manager

Fishhawk Community Development District

Balance Sheet

As of 10/31/2013

(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
Assets						
Cash In Bank	97,777	0	0	97,777	0	0
Investments	7,122	0	316,737	323,859	0	0
Investments - Reserves	0	1,229,963	0	1,229,963	0	0
Accounts Receivable	1,356,818	0	804,176	2,160,994	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	711	0	0	711	0	0
Due from Others	0	0	0	0	0	0
Due from Other Funds	0	111,250	0	111,250	0	0
Amount Available in Debt Service Funds	0	0	0	0	0	1,120,913
Amount To Be Provided by Debt Service	0	0	0	0	0	2,404,087
Fixed Assets	0	0	0	0	2,325,198	0
Total Assets	1,488,874	1,341,213	1,120,913	3,950,999	2,325,198	3,525,000
Liabilities						
Accounts Payable	55,947	0	0	55,947	0	0
Accrued Expenses Payable	3,674	0	0	3,674	0	0
Due to Fishhawk II/Fishhawk III	26,190	0	0	26,190	0	0
Due to Other Funds	111,250	0	0	111,250	0	0
Other Current Liabilities	250	0	0	250	0	0
Revenue Bonds Payable--Long-Term	0	0	0	0	0	3,525,000
Total Liabilities	197,311	0	0	197,311	0	3,525,000
Fund Equity & Other Credits						
Beginning Fund Balance	60,127	1,340,845	316,737	1,717,709	2,325,198	0
Net Change in Fund Balance	1,231,436	368	804,176	2,035,979	0	0
Total Fund Equity & Other Credits	1,291,563	1,341,213	1,120,913	3,753,688	2,325,198	0
Total Liabilities & Fund Equity	1,488,874	1,341,213	1,120,913	3,950,999	2,325,198	3,525,000

See Notes to Unaudited Financial Statements

Fishhawk Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2013 Through 10/31/2013

(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	5,000	417	45	(371)	99.09%
Special Assessments					
Tax Roll	1,345,497	1,345,497	1,357,027	11,530	(0.85)%
Other Miscellaneous Revenues					
Facility Funding	1,698	1,698	0	(1,698)	100.00%
Facilities Rentals	10,000	833	762	(72)	92.38%
Landscape Maintenance	8,305	692	692	0	91.66%
Reimbursement					
Merchandise	3,000	250	641	391	78.62%
Leagues, Classes & Lessons	3,000	250	107	(143)	96.43%
Total Revenues	<u>1,376,500</u>	<u>1,349,637</u>	<u>1,359,274</u>	<u>9,637</u>	<u>1.25%</u>
Expenditures					
Legislative					
Supervisors Fees	15,000	1,250	1,000	250	93.33%
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	2,595	(1,345)	82.70%
Disclosure Report	1,000	83	0	83	100.00%
Trustees Fees	3,800	2,217	2,200	17	42.10%
Financial Consulting Services	10,000	5,417	5,417	0	45.83%
Accounting Services	18,750	1,563	1,563	0	91.66%
Auditing Services	3,200	0	0	0	100.00%
Arbitrage Rebate Calculation	650	54	0	54	100.00%
Public Official Liability Insurance	4,700	4,700	2,431	2,269	48.27%
Legal Advertising	1,500	125	87	38	94.18%
Bank Fees	250	21	0	21	100.00%
Dues, Licenses & Fees	175	175	175	0	0.00%
Property Taxes	10,000	0	0	0	100.00%
Legal Counsel					
District Counsel	15,000	1,250	1,275	(25)	91.50%
Law Enforcement					
Deputy	45,450	3,788	2,210	1,578	95.13%
Security Operations					
Security Services and Patrols	28,000	2,333	3,244	(910)	88.41%
Security Monitoring Service	1,200	100	90	10	92.50%
Electric Utility Services					
Utility Services	50,000	4,167	3,914	253	92.17%
Street Lights	130,000	10,833	10,412	421	91.99%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	3,000	250	332	(82)	88.92%
Water - Sewer Combination Services					
Utility Services	20,000	1,667	1,527	140	92.36%
Stormwater Control					

Fishhawk Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2013 Through 10/31/2013

(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	390	(223)	80.50%
Other Physical Environment					
General Liability Insurance	7,200	7,200	6,185	1,015	14.09%
Property Insurance	25,900	25,900	21,975	3,925	15.15%
Entry & Walls Maintenance	1,000	83	0	83	100.00%
Landscape Maintenance	240,000	20,000	21,546	(1,546)	91.02%
Irrigation Maintenance	32,500	2,708	2,708	0	91.66%
Irrigation Repairs	8,000	667	45	622	99.43%
Landscape Replacement Plants, Shrubs, Trees	20,000	1,667	1,666	1	91.67%
Landscape - Mulch	27,750	2,313	0	2,313	100.00%
Road & Street Facilities					
Street Sign Repair & Replacement	5,000	417	800	(383)	84.00%
Parks & Recreation					
Management Contract	226,612	18,884	16,429	2,456	92.75%
Maintenance & Repair	15,000	1,250	318	932	97.88%
Facility Supplies	13,500	1,125	1,262	(137)	90.64%
Vehicle Maintenance	4,000	333	872	(538)	78.21%
Fitness Equipment Maintenance & Repairs	3,000	250	125	125	95.83%
Pest Control	1,400	117	132	(15)	90.57%
Clubhouse - Facility Janitorial Service	15,000	1,250	1,214	36	91.90%
Clubhouse - Facility Janitorial Supplies	11,000	917	778	138	92.92%
Facility A/C & Heating Maintenance & Repair	3,000	250	0	250	100.00%
Computer Support, Maintenance & Repair	4,000	333	45	288	98.87%
Pool Permits	1,000	83	0	83	100.00%
Trail/Bike Path Maintenance	2,500	208	5	203	99.80%
Pool Service Contract	25,450	2,121	2,475	(354)	90.27%
Pool Repairs	4,000	333	0	333	100.00%
Cable Television & Internet	6,000	500	456	44	92.39%
Access Control Maintenance & Repair	4,000	333	1,473	(1,140)	63.17%
Athletic/Park Court/Field Repairs	5,000	417	109	307	97.81%
Wildlife Management Services	16,000	1,333	0	1,333	100.00%
Contingency					
Miscellaneous Contingency	20,800	1,733	0	1,733	100.00%
Total Expenditures	<u>1,228,587</u>	<u>142,576</u>	<u>127,838</u>	<u>14,738</u>	<u>89.59%</u>
Excess of Revenues Over (Under) Expenditures	<u>147,913</u>	<u>1,207,061</u>	<u>1,231,436</u>	<u>24,375</u>	<u>(732.54)%</u>

Fishhawk Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2013 Through 10/31/2013

(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>
Other Financing Sources (Uses)					
Transfer of Reserves	(147,913)	0	0	0	100.00%
Excess of Rev/Other Sources Over (Under) Expend/Other Uses	<u>0</u>	<u>1,207,061</u>	<u>1,231,436</u>	<u>24,375</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	60,127	60,127	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,207,061</u></u>	<u><u>1,291,563</u></u>	<u><u>84,501</u></u>	<u><u>0.00%</u></u>

Fishhawk Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2013 Through 10/31/2013

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	368	(368)	0.00%
Total Revenues	0	368	368	0.00%
Expenditures				
Contingency				
Capital Reserves	147,913	0	(147,913)	(100.00)%
Total Expenditures	147,913	0	147,913	100.00%
Excess of Revenues Over (Under) Expenditures	(147,913)	368	(148,281)	100.24%
Other Financing Sources (Uses)				
Interfund Transfer				
Transfer of Reserves	147,913	0	147,913	100.00%
Total Other Financing Sources (Uses)	147,913	0	(147,913)	(100.00)%
Excess of Rev/Other Sources Over(Under) Expend/Other Uses	0	368	(368)	0.00%
Fund Balance, Beginning of Period	0	1,340,845	1,340,845	0.00%
Fund Balance, End of Period	0	1,341,213	1,341,213	0.00%

Fishhawk Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund--Series 2004

From 10/1/2013 Through 10/31/2013

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
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>
Expenditures				
Debt Service				
Interest	169,176	0	(169,176)	(100.00)%
Principal	635,000	0	(635,000)	(100.00)%
Total Expenditures	<u>804,176</u>	<u>0</u>	<u>804,176</u>	<u>100.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>804,176</u>	<u>(804,176)</u>	<u>0.00%</u>
Excess of Rev/Other Sources Over(Under) Expend/Other Uses	<u>0</u>	<u>804,176</u>	<u>(804,176)</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>1,120,913</u></u>	<u><u>1,120,913</u></u>	<u><u>0.00%</u></u>

Fishhawk CDD
Investment Summary
October 31, 2013

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>October 31, 2013</u>
State Board of Administration	Local Government Investment Pool	\$ 133
State Board of Administration	Local Government Investment Pool B	1,276
The Bank of Tampa Money Market	Business Money Market	5,066
The Bank of Tampa ICS Program: West Bank	Business Money Market	647
	Total General Fund Investments	\$ 7,122
The Bank of Tampa ICS Program:		
Bank of China	Business Money Market	\$ 245,073
Happy State Bank	Business Money Market	245,073
Morton Community Bank	Business Money Market	245,073
Western National Bank	Business Money Market	245,035
West Bank	Business Money Market	244,409
Western Alliance Bank	Business Money Market	5,296
Mutual of Omaha Bank	Business Money Market	4
	Total Reserve Fund Investments	\$ 1,229,963
US Bank Series 2004 Revenue	First American Treasury Obligation Fund Class Z	\$ 316,737
	Total Debt Service Fund Investments	\$ 316,737

Fishhawk Community Development District

Summary A/R Ledger

From 10/1/2013 Through 10/31/2013

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
9/30/2013	PGIT	OM0913-6	10,628.00
10/1/2013	Hillsborough County Tax Collector	FY13-14	2,149,673.93
10/31/2013	Fishhawk Ranch HOA	OM1013-1	<u>692.08</u>
Report Balance			<u><u>2,160,994.01</u></u>

Fishhawk Community Development District

Summary A/P Ledger

001 - General Fund

From 10/1/2013 Through 10/31/2013

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
B.O.C.C.	10/8/2013	BOCC 09/13	BOCC Summary Bill 09/13	1,526.84
Ben Miller	10/19/2013	BM 10/19/13	Off Duty Deputy 10/19/13 - Split w/ FH2	20.00
Ben Miller	10/26/2013	BM 10/26/13	Off Duty Deputy 10/26/13 - Split w/ FH2	180.00
Connie Smaldone	10/29/2013	CS 10/29/13	Refund Rental	300.00
Crossroads ACE Hardware	9/25/2013	277851	Maintenance Supplies	100.78
Crossroads ACE Hardware	10/29/2013	287768	Maintenance Supplies	17.99
David Powell	10/24/2013	DP 10/24/13	Off Duty Deputy 10/24/13 - Split w/ FH2	160.00
David Powell	10/31/2013	DP 10/31/13	Off Duty Deputy 10/31/13 - Split w/ FH2	160.00
Dennis Hobbs	10/26/2013	FH 10/26/13	Admin Fee thru 10/26/13-split w/FHII	120.00
Department of Economic Opportunity	10/1/2013	29445	Special District Fee 13/14	175.00
Dogpoopbags.com, LLC	10/14/2013	5134	2000 Handled Bags	526.90
Fitness Logic, Inc.	10/18/2013	50252	Gym Maintenance 10/13	125.00
G4S Secure Solutions, Inc.	10/27/2013	6757000	Park Square Sec 10/21/13-10/27/13 Split	1,077.57
G4S Secure Solutions, Inc.	11/3/2013	6765106	Park Square Sec 10/28/13-11/03/13 Split	541.52
Heidt Design, LLC	10/31/2013	10486	Engineering Services 10/13	700.00
Heidt Design, LLC	10/31/2013	10487	SWFWMD Inspections - 10/13	1,895.00
NVirotec Pest Control, Inc.	10/30/2013	50217	Hawk Park Pest Control Service 10/13	55.00
NVirotec Pest Control, Inc.	10/30/2013	50218	Osprey Club Pest Control Service 10/13	55.00
Palm Supply, Inc.	10/2/2013	96445	Janitorial Supplies split w/FH II	152.46
Palm Supply, Inc.	10/21/2013	96742	Janitorial Supplies split w/FH II	570.07
Petitt Worrell Craine Wolfe	10/31/2013	4205	Legal Services 09/13	1,225.00
Royce Integrated Solutions	9/1/2013	60131	Alarm Monitoring/Osprey/HawkPark 10/13	187.00
Royce Integrated Solutions	9/18/2013	60257	Equipment for Hawk Park	1,099.00
Royce Integrated Solutions	10/31/2013	60700	Equipment Installation	1,099.00
Tampa Electric Company	10/25/2013	1735 0427060 9-10/13	Vireo Ridge Subdivision 09/13-10/13	165.16
Tampa Electric Company	11/1/2013	0198 0008840 10/13	Summary Bill 10/13	14,698.55
TECO-Zap Cap	10/21/2013	000033900 09/13	5702 HawkPark Blvd 09/13 - 10/13	39.90
TECO-Zap Cap	10/21/2013	000034296 9/13-10/13	5721 Osprey Ridge Dr 09/13 - 10/13	70.00
Times Publishing Company	10/28/2013	I1004048488-1027	Legal Advertising 10/13 - Split w/FH2	30.71
Tracey McQuilken	10/18/2013	TM 10/18/13	Off Duty Deputy 10/18/13 - Split w/ FH2	20.00
Tracey McQuilken	10/25/2013	TM 10/25/13	Off Duty Deputy 10/25/13 - Split w/ FH2	150.00
USDA-APHIS	10/24/2013	3001063175	Animal/Plant Insp Serv - Split w/FH2 & 3	2,616.57
ValleyCrest	10/21/2013	4356857	Irrigation Repairs	45.00
ValleyCrest	10/24/2013	4358486	Tree Removal	839.00
ValleyCrest	10/24/2013	4358487	Tree Removal	827.00
ValleyCrest	10/30/2013	4362272	Landscape/Irr/Fert Maintenance 10/13	24,254.25
Vertex Water Features	10/28/2013	0000254994	Fountain Repair	121.89
			Total 001 - General Fund	55,947.16
Report Balance				55,947.16

Fishhawk Community Development District
Notes to Unaudited Financial Statements
October 31, 2013

Balance Sheet

1. Trust statement activity has been recorded through 10/31/13.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. \$1,341,213 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 #OM0913-6 for \$10,628.00 was received in November 2013.
6. Payments for Invoice #FY13-14 for \$135,265.79 were received in November 2013.
7. Payment for Invoice #OM1013-1 for \$692.08 was received in November 2013.