



Rizzetta & Company

# **Fishhawk Community Development District II**

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**Financial Statements  
(Unaudited)**

**March 31, 2018**

**Prepared by: Rizzetta & Company, Inc.**

**fishhawkcdd.org  
rizzetta.com**

**Fishhawk Community Development District II**

Balance Sheet

As of 3/31/2018

(In Whole Numbers)

|  | General Fund   | Reserve Fund     | Debt Service Fund | Capital Projects Fund | Enterprise Fund | Total Governmental Funds | General Fixed Assets Account Group | General Long-Term Debt Account Group |
|--|----------------|------------------|-------------------|-----------------------|-----------------|--------------------------|------------------------------------|--------------------------------------|
| <b>Assets</b>                              |                |                  |                   |                       |                 |                          |                                    |                                      |
| Cash In Bank                               | 106,693        | 0                | 0                 | 0                     | 86,657          | 193,351                  | 0                                  | 0                                    |
| Investments                                | 664,044        | 0                | 1,258,611         | 96,663                | 0               | 2,019,317                | 0                                  | 0                                    |
| Investments - Reserves                     | 0              | 2,372,991        | 0                 | 0                     | 0               | 2,372,991                | 0                                  | 0                                    |
| Accounts Receivable                        | 58,568         | 0                | 26,050            | 0                     | 7,196           | 91,814                   | 0                                  | 0                                    |
| Accounts Receivable - Other                | 0              | 0                | 0                 | 0                     | 0               | 0                        | 0                                  | 0                                    |
| Prepaid Expenses                           | 173            | 0                | 0                 | 0                     | 0               | 173                      | 0                                  | 0                                    |
| Deposits                                   | 460            | 0                | 0                 | 0                     | 0               | 460                      | 0                                  | 0                                    |
| Due from Fishhawk/Fishhawk III             | 840            | 0                | 0                 | 0                     | 0               | 840                      | 0                                  | 0                                    |
| Due from Others                            | 0              | 0                | 0                 | 0                     | 0               | 0                        | 0                                  | 0                                    |
| Due from Other Funds                       | 111,238        | 0                | 0                 | 0                     | 215             | 111,453                  | 0                                  | 0                                    |
| Amount Available in Debt Service           | 0              | 0                | 0                 | 0                     | 0               | 0                        | 0                                  | 1,284,661                            |
| Amount To Be Provided Debt Service         | 0              | 0                | 0                 | 0                     | 0               | 0                        | 0                                  | 9,115,339                            |
| Fixed Assets                               | 0              | 0                | 0                 | 0                     | 0               | 0                        | 31,989,649                         | 0                                    |
| <b>Total Assets</b>                        | <b>942,016</b> | <b>2,372,991</b> | <b>1,284,661</b>  | <b>96,663</b>         | <b>94,068</b>   | <b>4,790,399</b>         | <b>31,989,649</b>                  | <b>10,400,000</b>                    |
| <b>Liabilities</b>                         |                |                  |                   |                       |                 |                          |                                    |                                      |
| Accounts Payable                           | 54,336         | 0                | 0                 | 0                     | 7,606           | 61,942                   | 0                                  | 0                                    |
| Accrued Expenses Payable                   | 6,330          | 0                | 0                 | 0                     | 0               | 6,330                    | 0                                  | 0                                    |
| Retainage Payable                          | 0              | 0                | 0                 | 43,275                | 0               | 43,275                   | 0                                  | 0                                    |
| Other Current Liabilities                  | 500            | 0                | 0                 | 0                     | 0               | 500                      | 0                                  | 0                                    |
| Due to Fishhawk/Fishhawk III               | 4,366          | 0                | 0                 | 0                     | 0               | 4,366                    | 0                                  | 0                                    |
| Due to Developer                           | 0              | 0                | 0                 | 0                     | 0               | 0                        | 0                                  | 0                                    |
| Due to Other Funds                         | 215            | 110,991          | 0                 | 0                     | 247             | 111,453                  | 0                                  | 0                                    |
| Deferred Revenue                           | 0              | 0                | 0                 | 0                     | 0               | 0                        | 0                                  | 0                                    |
| Revenue Bonds Payable-Long-Term            | 0              | 0                | 0                 | 0                     | 0               | 0                        | 0                                  | 10,400,000                           |
| <b>Total Liabilities</b>                   | <b>65,748</b>  | <b>110,991</b>   | <b>0</b>          | <b>43,275</b>         | <b>7,853</b>    | <b>227,866</b>           | <b>0</b>                           | <b>10,400,000</b>                    |
| <b>Fund Equity And Other Credits</b>       |                |                  |                   |                       |                 |                          |                                    |                                      |
| Beginning Fund Balance                     | 158,700        | 2,120,006        | 623,248           | 369,819               | 85,385          | 3,357,158                | 31,989,649                         | 0                                    |
| Net Change in Fund Balance                 | 717,568        | 141,994          | 661,413           | (316,431)             | 831             | 1,205,375                | 0                                  | 0                                    |
| <b>Total Fund Equity And Other Credits</b> | <b>876,268</b> | <b>2,262,000</b> | <b>1,284,661</b>  | <b>53,388</b>         | <b>86,215</b>   | <b>4,562,533</b>         | <b>31,989,649</b>                  | <b>0</b>                             |
| <b>Total Liabilities And Fund Equity</b>   | <b>942,016</b> | <b>2,372,991</b> | <b>1,284,661</b>  | <b>96,663</b>         | <b>94,068</b>   | <b>4,790,399</b>         | <b>31,989,649</b>                  | <b>10,400,000</b>                    |

See Notes to Unaudited Financial Statements

## Fishhawk Community Development District II

### Statement of Revenues and Expenditures

#### 1 - General Fund

From 10/1/2017 Through 3/31/2018

(In Whole Numbers)

|   | Annual<br>Budget | YTD Budget       | YTD Actual       | YTD Variance  | Percent Annual<br>Budget<br>Remaining |
|---|------------------|------------------|------------------|---------------|---------------------------------------|
| <b>Revenue</b>                                      |                  |                  |                  |               |                                       |
| Interest Earnings                                   |                  |                  |                  |               |                                       |
| Interest Earnings                                   | 0                | 0                | 936              | 936           | 0.00%                                 |
| Special Assessments                                 |                  |                  |                  |               |                                       |
| Tax Roll  | 1,692,524        | 1,692,524        | 1,706,244        | 13,720        | (0.81)%                               |
| Other Miscellaneous Revenues                        |                  |                  |                  |               |                                       |
| Miscellaneous Revenues                              | 0                | 0                | 280              | 280           | 0.00%                                 |
| Facilities Rentals                                  | 11,000           | 5,500            | 6,187            | 687           | 43.75%                                |
| Landscape Maintenance                               | 11,563           | 5,781            | 5,550            | (231)         | 52.00%                                |
| Reimbursement                                       |                  |                  |                  |               |                                       |
| Club Revenues                                       |                  |                  |                  |               |                                       |
| Merchandise   | 3,000            | 1,500            | 901              | (599)         | 69.95%                                |
| Leagues, Classes & Lessons                          | 3,000            | 1,500            | 969              | (531)         | 67.70%                                |
| <b>Total Revenue</b>                                | <b>1,721,087</b> | <b>1,706,806</b> | <b>1,721,067</b> | <b>14,261</b> | <b>0.00%</b>                          |
| <b>Expenditures</b>                                 |                  |                  |                  |               |                                       |
| Legislative   |                  |                  |                  |               |                                       |
| Supervisor Fees                                     | 16,000           | 8,000            | 5,800            | 2,200         | 63.75%                                |
| Financial & Administrative                          |                  |                  |                  |               |                                       |
| Administrative Services                             | 9,700            | 4,850            | 4,850            | 0             | 50.00%                                |
| District Management                                 | 43,800           | 21,900           | 21,900           | 0             | 50.00%                                |
| District Engineer                                   | 15,000           | 7,500            | 11,889           | (4,389)       | 20.73%                                |
| Disclosure Report                                   | 2,000            | 2,000            | 1,000            | 1,000         | 50.00%                                |
| Trustee Fees  | 8,000            | 1,886            | 1,886            | 0             | 76.42%                                |
| Assessment Roll                                     | 5,000            | 5,000            | 5,000            | 0             | 0.00%                                 |
| Accounting Services                                 | 18,750           | 9,375            | 9,375            | 0             | 50.00%                                |
| Auditing Services                                   | 3,900            | 3,900            | 0                | 3,900         | 100.00%                               |
| Arbitrage Rebate Calculation                        | 500              | 0                | 0                | 0             | 100.00%                               |
| Financial & Revenue Collections                     | 5,000            | 2,500            | 2,500            | 0             | 49.99%                                |
| Public Officials Liability                          | 3,850            | 3,850            | 3,750            | 100           | 2.59%                                 |
| Insurance   |                  |                  |                  |               |                                       |
| Legal Advertising                                   | 500              | 250              | 96               | 154           | 80.88%                                |
| Dues, Licenses & Fees                               | 175              | 175              | 175              | 0             | 0.00%                                 |
| Property Taxes                                      | 9,000            | 9,000            | 8,514            | 486           | 5.39%                                 |
| Miscellaneous Fees - Meeting                        | 3,600            | 1,800            | 749              | 1,051         | 79.20%                                |
| Expenses  |                  |                  |                  |               |                                       |
| Website Hosting, Maintenance,<br>Backup (and Email) | 2,100            | 1,050            | 1,050            | 0             | 50.00%                                |
| Legal Counsel                                       |                  |                  |                  |               |                                       |
| District Counsel                                    | 15,000           | 7,500            | 6,240            | 1,260         | 58.40%                                |
| Special Legal Services                              |                  |                  |                  |               |                                       |
| Independent Counsel                                 | 40,000           | 20,000           | 61               | 19,939        | 99.84%                                |

## Fishhawk Community Development District II

### Statement of Revenues and Expenditures

#### 1 - General Fund

From 10/1/2017 Through 3/31/2018

(In Whole Numbers)

|   | Annual<br>Budget | YTD Budget | YTD Actual | YTD Variance | Percent Annual<br>Budget<br>Remaining |
|---|------------------|------------|------------|--------------|---------------------------------------|
| Law Enforcement                             |                  |            |            |              |                                       |
| Deputy                                      | 75,000           | 37,500     | 41,407     | (3,907)      | 44.79%                                |
| Security Operations                         |                  |            |            |              |                                       |
| Security Services and Patrols               | 23,000           | 11,500     | 13,757     | (2,257)      | 40.18%                                |
| Security Monitoring Services                | 400              | 200        | 180        | 20           | 55.00%                                |
| Electric Utility Services                   |                  |            |            |              |                                       |
| Utility Services                            | 45,000           | 22,500     | 20,642     | 1,858        | 54.12%                                |
| Street Lights                               | 100,000          | 50,000     | 84,412     | (34,412)     | 15.58%                                |
| Gas Utility Services                        |                  |            |            |              |                                       |
| Utility - Recreation Facilities             | 600              | 300        | 0          | 300          | 100.00%                               |
| Garbage/Solid Waste Control Services        |                  |            |            |              |                                       |
| Garbage - Recreation Facility               | 3,000            | 1,500      | 1,930      | (430)        | 35.67%                                |
| Water-Sewer Combination Services            |                  |            |            |              |                                       |
| Utility Services                            | 35,000           | 17,500     | 27,975     | (10,475)     | 20.07%                                |
| Stormwater Control                          |                  |            |            |              |                                       |
| Fountain Service Repairs & Maintenance      | 5,000            | 2,500      | 0          | 2,500        | 100.00%                               |
| Aquatic Maintenance                         | 49,208           | 24,604     | 23,890     | 714          | 51.45%                                |
| Aquatic Plant Replacement                   | 1,000            | 500        | 0          | 500          | 100.00%                               |
| Other Physical Environment                  |                  |            |            |              |                                       |
| General Liability Insurance                 | 4,675            | 4,675      | 4,717      | (42)         | (0.89)%                               |
| Property Insurance                          | 42,624           | 42,624     | 38,657     | 3,967        | 9.30%                                 |
| Street Light Deposit Bond                   | 520              | 520        | 520        | 0            | 0.00%                                 |
| Entry & Walls Maintenance                   | 500              | 250        | 596        | (346)        | (19.24)%                              |
| Landscape Maintenance                       | 369,020          | 184,510    | 207,129    | (22,619)     | 43.87%                                |
| Irrigation Maintenance                      | 50,400           | 25,200     | 26,250     | (1,050)      | 47.91%                                |
| Irrigation Repairs                          | 14,000           | 7,000      | 577        | 6,423        | 95.87%                                |
| Landscape Replacement Plants, Shrubs, Trees | 100,000          | 50,000     | 83,598     | (33,598)     | 16.40%                                |
| Landscape - Mulch                           | 71,680           | 35,840     | 34,860     | 980          | 51.36%                                |
| Field Services                              | 6,000            | 3,000      | 3,000      | 0            | 50.00%                                |
| Road & Street Facilities                    |                  |            |            |              |                                       |
| Street Sign Repair & Replacement            | 5,000            | 2,500      | 27,053     | (24,553)     | (441.06)%                             |
| Parks & Recreation                          |                  |            |            |              |                                       |
| Management Contract                         | 326,921          | 163,461    | 163,513    | (53)         | 49.98%                                |
| Maintenance & Repair                        | 25,000           | 12,500     | 29,408     | (16,908)     | (17.63)%                              |
| Facility Supplies                           | 16,000           | 8,000      | 6,459      | 1,541        | 59.63%                                |
| Vehicle Maintenance                         | 5,000            | 2,500      | 4,112      | (1,612)      | 17.76%                                |
| Fitness Equipment Maintenance & Repairs     | 6,000            | 3,000      | 5,238      | (2,238)      | 12.70%                                |

## Fishhawk Community Development District II

### Statement of Revenues and Expenditures

#### 1 - General Fund

From 10/1/2017 Through 3/31/2018

(In Whole Numbers)

|   | Annual<br>Budget | YTD Budget     | YTD Actual       | YTD Variance     | Percent Annual<br>Budget<br>Remaining |
|---|------------------|----------------|------------------|------------------|---------------------------------------|
| Pest Control  | 660              | 330            | 330              | 0                | 50.00%                                |
| Computer Support, Maintenance<br>& Repair                       | 2,000            | 1,000          | 770              | 230              | 61.47%                                |
| Pool Permits  | 700              | 0              | 0                | 0                | 100.00%                               |
| Clubhouse - Facility Janitorial<br>Service                      | 20,000           | 10,000         | 9,756            | 244              | 51.22%                                |
| Clubhouse - Facility Janitorial<br>Supplies                     | 8,500            | 4,250          | 3,306            | 944              | 61.10%                                |
| Pool Service Contract   | 47,000           | 23,500         | 21,025           | 2,475            | 55.26%                                |
| Pool Repairs  | 5,000            | 2,500          | 0                | 2,500            | 100.00%                               |
| Facility A/C & Heating<br>Maintenance & Repair                  | 4,000            | 2,000          | 265              | 1,735            | 93.37%                                |
| Trail/Bike Path Maintenance                                     | 6,000            | 3,000          | 208              | 2,792            | 96.53%                                |
| Cable Television & Internet                                     | 3,500            | 1,750          | 2,457            | (707)            | 29.80%                                |
| Access Control Maintenance &<br>Repair                          | 5,000            | 2,500          | 1,068            | 1,432            | 78.63%                                |
| Wildlife Management Services                                    | 11,304           | 5,652          | 4,643            | 1,009            | 58.92%                                |
| Contingency   |                  |                |                  |                  |                                       |
| Miscellaneous Contingency                                       | 25,000           | 12,500         | 24,956           | (12,456)         | 0.17%                                 |
| Total Expenditures  | <u>1,721,087</u> | <u>893,701</u> | <u>1,003,499</u> | <u>(109,798)</u> | <u>41.69%</u>                         |
| Excess of Revenue Over (Under)<br>Expenditures                  | <u>0</u>         | <u>813,104</u> | <u>717,568</u>   | <u>(95,537)</u>  | <u>0.00%</u>                          |
| Excess of Rev./Other Sources Over<br>(Under) Expend./Other Uses | <u>0</u>         | <u>813,104</u> | <u>717,568</u>   | <u>(95,537)</u>  | <u>0.00%</u>                          |
| Fund Balance, Beginning of Period                               | 0                | 0              | 158,700          | 158,700          | 0.00%                                 |
| Fund Balance, End of Period                                     | <u>0</u>         | <u>813,104</u> | <u>876,268</u>   | <u>63,164</u>    | <u>0.00%</u>                          |

**Fishhawk Community Development District II**

Statement of Revenues and Expenditures

Reserve Fund - 005

From 10/1/2017 Through 3/31/2018

(In Whole Numbers)

|   | Annual Budget               | Current Period<br>Actual    | Budget To<br>Actual Variance | Budget<br>Percentage<br>Remaining |
|---|-----------------------------|-----------------------------|------------------------------|-----------------------------------|
|   | <u>                    </u> | <u>                    </u> | <u>                    </u>  | <u>                    </u>       |
| Revenue   |                             |                             |                              |                                   |
| Interest Earnings   |                             |                             |                              |                                   |
| Interest Earnings   | 0                           | 8,859                       | 8,859                        | 0.00%                             |
| Special Assessments   |                             |                             |                              |                                   |
| Tax Roll  | 244,126                     | 244,126                     | 0                            | 0.00%                             |
| Total Revenue   | <u>244,126</u>              | <u>252,985</u>              | <u>8,859</u>                 | <u>3.63%</u>                      |
| Expenditures  |                             |                             |                              |                                   |
| Contingency   |                             |                             |                              |                                   |
| Capital Reserves-Park Square Splash<br>Pad                      | 244,126                     | 110,991                     | 133,135                      | 54.53%                            |
| Total Expenditures  | <u>244,126</u>              | <u>110,991</u>              | <u>133,135</u>               | <u>54.54%</u>                     |
| Excess of Revenue Over (Under)<br>Expenditures                  | <u>0</u>                    | <u>141,994</u>              | <u>141,994</u>               | <u>0.00%</u>                      |
| Excess of Rev./Other Sources Over<br>(Under) Expend./Other Uses | <u>0</u>                    | <u>141,994</u>              | <u>141,994</u>               | <u>0.00%</u>                      |
| Fund Balance, Beginning of Period                               | 0                           | 2,120,006                   | 2,120,006                    | 0.00%                             |
| Fund Balance, End of Period                                     | <u>0</u>                    | <u>2,262,000</u>            | <u>2,262,000</u>             | <u>0.00%</u>                      |

**Fishhawk Community Development District II**

Statement of Revenues and Expenditures

Debt Service Fund - Series 2013 - 200

From 10/1/2017 Through 3/31/2018

(In Whole Numbers)

|   | Annual Budget     | Current Period<br>Actual | Budget To<br>Actual Variance | Budget<br>Percentage<br>Remaining |
|---|-------------------|--------------------------|------------------------------|-----------------------------------|
|   | <u>          </u> | <u>          </u>        | <u>          </u>            | <u>          </u>                 |
| Revenue   |                   |                          |                              |                                   |
| Interest Earnings   |                   |                          |                              |                                   |
| Interest Earnings   | 0                 | 3,483                    | 3,483                        | 0.00%                             |
| Special Assessments   |                   |                          |                              |                                   |
| Tax Roll  | 701,073           | 705,708                  | 4,635                        | 0.66%                             |
| Total Revenue   | <u>701,073</u>    | <u>709,191</u>           | <u>8,118</u>                 | <u>1.16%</u>                      |
| Expenditures  |                   |                          |                              |                                   |
| Debt Service  |                   |                          |                              |                                   |
| Interest  | 331,073           | 165,056                  | 166,017                      | 50.14%                            |
| Principal   | 370,000           | 5,000                    | 365,000                      | 98.64%                            |
| Total Expenditures  | <u>701,073</u>    | <u>170,056</u>           | <u>531,017</u>               | <u>75.74%</u>                     |
| Excess of Revenue Over (Under)<br>Expenditures                  | <u>0</u>          | <u>539,135</u>           | <u>539,135</u>               | <u>0.00%</u>                      |
| Excess of Rev./Other Sources Over<br>(Under) Expend./Other Uses | <u>0</u>          | <u>539,135</u>           | <u>539,135</u>               | <u>0.00%</u>                      |
| Fund Balance, Beginning of Period                               | 0                 | 530,212                  | 530,212                      | 0.00%                             |
| Fund Balance, End of Period                                     | <u>0</u>          | <u>1,069,348</u>         | <u>1,069,348</u>             | <u>0.00%</u>                      |

**Fishhawk Community Development District II**

Statement of Revenues and Expenditures  
 Debt Service Fund - Series 2007/2017 - 202  
 From 10/1/2017 Through 3/31/2018  
 (In Whole Numbers)

|   | Annual Budget     | Current Period<br>Actual | Budget To<br>Actual Variance | Budget<br>Percentage<br>Remaining |
|---|-------------------|--------------------------|------------------------------|-----------------------------------|
|   | <u>          </u> | <u>          </u>        | <u>          </u>            | <u>          </u>                 |
| Revenue   |                   |                          |                              |                                   |
| Interest Earnings   |                   |                          |                              |                                   |
| Interest Earnings   | 0                 | 185                      | 185                          | 0.00%                             |
| Special Assessments   |                   |                          |                              |                                   |
| Tax Roll  | 160,741           | 161,804                  | 1,063                        | 0.66%                             |
| Total Revenue   | <u>160,741</u>    | <u>161,988</u>           | <u>1,248</u>                 | <u>0.78%</u>                      |
| Expenditures  |                   |                          |                              |                                   |
| Debt Service  |                   |                          |                              |                                   |
| Interest  | 75,741            | 43,965                   | 31,776                       | 41.95%                            |
| Principal   | <u>85,000</u>     | <u>0</u>                 | <u>85,000</u>                | <u>100.00%</u>                    |
| Total Expenditures  | <u>160,741</u>    | <u>43,965</u>            | <u>116,776</u>               | <u>72.65%</u>                     |
| Excess of Revenue Over (Under)<br>Expenditures                  | <u>0</u>          | <u>118,023</u>           | <u>118,023</u>               | <u>0.00%</u>                      |
| Other Financing Sources (Uses)                                  |                   |                          |                              |                                   |
| Interfund Transfer  | 0                 | 4,255                    | 4,255                        | 0.00%                             |
| Excess of Rev./Other Sources Over<br>(Under) Expend./Other Uses | <u>0</u>          | <u>122,278</u>           | <u>122,278</u>               | <u>0.00%</u>                      |
| Fund Balance, Beginning of Period                               | 0                 | 93,036                   | 93,036                       | 0.00%                             |
| Fund Balance, End of Period                                     | <u><u>0</u></u>   | <u><u>215,314</u></u>    | <u><u>215,314</u></u>        | <u><u>0.00%</u></u>               |



**Fishhawk Community Development District II**

Statement of Revenues and Expenditures

Capital Projects Fund - Series 2007/2017 - 302

From 10/1/2017 Through 3/31/2018

(In Whole Numbers)

|   | Annual Budget     | Current Period<br>Actual | Budget To<br>Actual Variance | Budget<br>Percentage<br>Remaining |
|---|-------------------|--------------------------|------------------------------|-----------------------------------|
|   | <u>          </u> | <u>          </u>        | <u>          </u>            | <u>          </u>                 |
| Revenue   |                   |                          |                              |                                   |
| Interest Earnings   |                   |                          |                              |                                   |
| Interest Earnings   | 0                 | 274                      | 274                          | 0.00%                             |
| Total Revenue   | <u>0</u>          | <u>274</u>               | <u>274</u>                   | <u>0.00%</u>                      |
| Expenditures  |                   |                          |                              |                                   |
| Other Physical Environment                                      |                   |                          |                              |                                   |
| Improvements Other Than Buildings                               | 0                 | 312,450                  | (312,450)                    | 0.00%                             |
| Total Expenditures  | <u>0</u>          | <u>312,450</u>           | <u>(312,450)</u>             | <u>0.00%</u>                      |
| Excess of Revenue Over (Under)<br>Expenditures                  | <u>0</u>          | <u>(312,176)</u>         | <u>(312,176)</u>             | <u>0.00%</u>                      |
| Other Financing Sources (Uses)                                  |                   |                          |                              |                                   |
| Interfund Transfer  | 0                 | (4,255)                  | (4,255)                      | 0.00%                             |
| Excess of Rev./Other Sources Over<br>(Under) Expend./Other Uses | <u>0</u>          | <u>(316,431)</u>         | <u>(316,431)</u>             | <u>0.00%</u>                      |
| Fund Balance, Beginning of Period                               | 0                 | 369,819                  | 369,819                      | 0.00%                             |
| Fund Balance, End of Period                                     | <u><u>0</u></u>   | <u><u>53,388</u></u>     | <u><u>53,388</u></u>         | <u><u>0.00%</u></u>               |

## Fishhawk Community Development District II

### Statement of Revenues and Expenditures

400 - Enterprise Fund

From 10/1/2017 Through 3/31/2018

(In Whole Numbers)

|   | Annual<br>Budget | YTD Budget | YTD Actual | YTD Variance | Percent Annual<br>Budget<br>Remaining |
|---|------------------|------------|------------|--------------|---------------------------------------|
| <b>Revenue</b>  |                  |            |            |              |                                       |
| Other Miscellaneous Revenues                                    |                  |            |            |              |                                       |
| Facilities Rentals  | 40,000           | 20,600     | 19,924     | (676)        | 50.18%                                |
| Premises Fee  | 39,300           | 20,250     | 19,626     | (624)        | 50.06%                                |
| Total Revenue   | 79,300           | 40,850     | 39,550     | (1,300)      | 50.13%                                |
| <b>Expenditures</b>   |                  |            |            |              |                                       |
| Financial & Administrative                                      |                  |            |            |              |                                       |
| Website Fees & Maintenance                                      | 200              | 100        | 0          | 100          | 100.00%                               |
| Property Taxes  | 2,400            | 2,400      | 1,530      | 870          | 36.24%                                |
| Security Operations   |                  |            |            |              |                                       |
| Security Monitoring Services                                    | 700              | 350        | 180        | 170          | 74.28%                                |
| Electric Utility Services                                       |                  |            |            |              |                                       |
| Utility Services  | 38,200           | 19,100     | 16,595     | 2,505        | 56.55%                                |
| Water-Sewer Combination Services                                |                  |            |            |              |                                       |
| Utility Services  | 3,300            | 1,650      | 1,820      | (170)        | 44.83%                                |
| Other Physical Environment                                      |                  |            |            |              |                                       |
| Landscape Replacement Plants,<br>Shrubs, Trees                  | 3,000            | 1,500      | 0          | 1,500        | 100.00%                               |
| Parks & Recreation  |                  |            |            |              |                                       |
| Maintenance & Repair  | 5,000            | 2,500      | 7,082      | (4,582)      | (41.63)%                              |
| Facility Supplies   | 500              | 250        | 0          | 250          | 100.00%                               |
| Pest Control  | 1,000            | 500        | 555        | (55)         | 44.50%                                |
| Telephone, Fax, Internet  | 3,500            | 1,750      | 1,794      | (44)         | 48.74%                                |
| Computer Support, Maintenance<br>& Repair                       | 300              | 150        | 107        | 43           | 64.17%                                |
| Clubhouse - Facility Janitorial<br>Service                      | 11,200           | 5,600      | 5,586      | 14           | 50.12%                                |
| Clubhouse - Facility Janitorial<br>Supplies                     | 500              | 250        | 0          | 250          | 100.00%                               |
| Fountain Repairs  | 1,000            | 500        | 0          | 500          | 100.00%                               |
| Facility A/C & Heating<br>Maintenance & Repair                  | 5,000            | 2,500      | 3,470      | (970)        | 30.60%                                |
| Contingency   |                  |            |            |              |                                       |
| Miscellaneous Contingency                                       | 3,500            | 1,750      | 0          | 1,750        | 100.00%                               |
| Total Expenditures  | 79,300           | 40,850     | 38,720     | 2,130        | 51.17%                                |
| Excess of Revenue Over (Under)<br>Expenditures                  | 0                | 0          | 831        | 831          | 0.00%                                 |
| Excess of Rev./Other Sources Over<br>(Under) Expend./Other Uses | 0                | 0          | 831        | 831          | 0.00%                                 |

See Notes to Unaudited Financial Statements

**Fishhawk Community Development District II**

Statement of Revenues and Expenditures

400 - Enterprise Fund

From 10/1/2017 Through 3/31/2018

(In Whole Numbers)

|                                   | <u>Annual<br/>Budget</u> | <u>YTD Budget</u> | <u>YTD Actual</u> | <u>YTD Variance</u> | <u>Percent Annual<br/>Budget<br/>Remaining</u> |
|-----------------------------------|--------------------------|-------------------|-------------------|---------------------|--|
| Fund Balance, Beginning of Period | 0                        | 0                 | 85,385            | 85,385              | 0.00%  |
| Fund Balance, End of Period       | <u>0</u>                 | <u>0</u>          | <u>86,215</u>     | <u>86,215</u>       | <u>0.00%</u>                                   |

**Fishhawk CDD II**  
**Investment Summary**  
**March 31, 2018**

| <u>Account</u>                   | <u>Investment</u>                               | <u>Balance as of</u><br><u>March 31, 2018</u> |
|----------------------------------|---|---|
| The Bank of Tampa                | Business Money Market                           | \$ 243,953                                    |
| The Bank of Tampa ICS Program:   |   |   |
| Morton Community Bank            | Business Money Market                           | 57  |
| Pinnacle Bank                    | Business Money Market                           | 174,878                                       |
| Western Alliance Bank            | Business Money Market                           | 245,156                                       |
|                                  | <b>Total General Fund Investments</b>           | <b>\$ 664,044</b>                             |
| <hr/>                            |   |   |
| The Bank of Tampa ICS Program:   |   |   |
| BOKF, National Association       | Business Money Market                           | \$ 245,166                                    |
| Bank of China, New York, NY      | Business Money Market                           | 245,166                                       |
| Capital Bank                     | Business Money Market                           | 245,166                                       |
| EagleBank                        | Business Money Market                           | 245,166                                       |
| Flushing Bank                    | Business Money Market                           | 245,167                                       |
| Great Western Bank               | Business Money Market                           | 245,167                                       |
| Morton Community Bank            | Business Money Market                           | 96,264  |
| Oritani Bank                     | Business Money Market                           | 245,167                                       |
| Pinnacle Bank                    | Business Money Market                           | 70,218  |
| The Park National Bank           | Business Money Market                           | 245,167                                       |
| United Bank                      | Business Money Market                           | 245,167                                       |
| Western Alliance Bank            | Business Money Market                           | 10  |
|                                  | <b>Total Reserve Fund Investments</b>           | <b>\$ 2,372,991</b>                           |
| <hr/>                            |   |   |
| US Bank Series 2013 Prepayment   | First American Treasury Obligation Fund Class Z | \$ 13,245                                     |
| US Bank Series 2013 Reserve      | First American Treasury Obligation Fund Class Z | 347,748                                       |
| US Bank Series 2013 Revenue      | First American Treasury Obligation Fund Class Z | 687,163                                       |
| US Bank Series 2017 Reserve      | US Bank Mmkt 5 - Ct                             | 40,186  |
| US Bank Series 2017 Revenue      | US Bank Mmkt 5 - Ct                             | 170,269                                       |
|                                  | <b>Total Debt Service Fund Investments</b>      | <b>\$ 1,258,611</b>                           |
| <hr/>                            |   |   |
| US Bank Series 2017 Construction | US Bank Mmkt 5 - Ct                             | \$ 96,663                                     |
|                                  | <b>Total Capital Project Fund Investments</b>   | <b>\$ 96,663</b>                              |

**Fishhawk Community Development District II**

Summary A/R Ledger

1 - General Fund

From 3/1/2018 Through 3/31/2018

| <u>Invoice Date</u> | <u>Customer Name</u>              | <u>Invoice Number</u>  | <u>Current Balance</u> |
|---------------------|-----------------------------------|------------------------|------------------------|
| 10/1/2017           | Hillsborough County Tax Collector | FY17-18                | <u>58,567.64</u>       |
|                     |                                   | Total 1 - General Fund | 58,567.64              |

**Fishhawk Community Development District II**

Summary A/R Ledger

200 - Debt Service Fund - Series 2013

From 3/1/2018 Through 3/31/2018

| <u>Invoice Date</u> | <u>Customer Name</u>              | <u>Invoice Number</u>                             | <u>Current Balance</u> |
|---------------------|-----------------------------------|---|------------------------|
| 10/1/2017           | Hillsborough County Tax Collector | FY17-18   | <u>21,191.68</u>       |
|                     |                                   | Total 200 - Debt<br>Service Fund - Series<br>2013 | 21,191.68              |

**Fishhawk Community Development District II**

Summary A/R Ledger

202 - Debt Service Fund - Series 2007/2017

From 3/1/2018 Through 3/31/2018

| <u>Invoice Date</u> | <u>Customer Name</u>              | <u>Invoice Number</u>                                  | <u>Current Balance</u> |
|---------------------|-----------------------------------|--|------------------------|
| 10/1/2017           | Hillsborough County Tax Collector | FY17-18  | <u>4,858.80</u>        |
|                     |                                   | Total 202 - Debt<br>Service Fund - Series<br>2007/2017 | 4,858.80               |

**Fishhawk Community Development District II**

Summary A/R Ledger

400 - Enterprise Fund

From 3/1/2018 Through 3/31/2018

| <u>Invoice Date</u> | <u>Customer Name</u>        | <u>Invoice Number</u>          | <u>Current Balance</u>  |
|---------------------|-----------------------------|--------------------------------|-------------------------|
| 2/28/2018           | Puff 'n Stuff Catering, LLC | PNS 0218-1                     | 3,986.00                |
| 3/31/2018           | Puff 'n Stuff Catering, LLC | PNS 0318-1                     | <u>3,210.00</u>         |
|                     |                             | Total 400 - Enterprise<br>Fund | <u>7,196.00</u>         |
| Report Balance      |                             |                                | <u><u>91,814.12</u></u> |



**Fishhawk Community Development District II**

Aged Payables by Invoice Date

Aging Date - 8/1/2016

1 - General Fund

From 3/1/2018 Through 3/31/2018

| Vendor Name                               | Invoice Date | Invoice Number     | Invoice Description                                | Current Balance |
|---|--------------|--------------------|--|-----------------|
| Heidt Design, LLC                         | 8/31/2016    | 21077              | Engineering Services<br>SWFWMD Insp 08/16          | 805.00          |
| Heidt Design, LLC                         | 11/30/2017   | 26352              | Engineering Services<br>11/17                      | 1,396.25        |
| Brown & Bigelow, Inc.                     | 2/26/2018    | 23007607           | 333 Lanyards                                       | 496.57          |
| First Coast Security, Inc.                | 3/19/2018    | JC21034            | Security<br>03/12/18-03/18/18 -<br>Split w/ FH&FH3 | 352.05          |
| TECO                                      | 3/23/2018    | Teco Summary 03/18 | Teco Summary 03/18                                 | 3,659.35        |
| Lincoln Equipment Inc.                    | 3/26/2018    | 56677837           | Paragon Lane Reel<br>Cover                         | 267.00          |
| FitRev, Inc.                              | 3/26/2018    | 16032              | Service Call/Parts                                 | 1,100.00        |
| First Coast Security, Inc.                | 3/26/2018    | JC21101            | Security<br>03/19/18-03/25/18 -<br>Split w/ FH&FH3 | 352.05          |
| Capital Land<br>Management<br>Corporation | 3/26/2018    | 203128             | Irrigation Repairs                                 | 175.00          |
| Crossroads Ace<br>Hardware                | 3/27/2018    | 23425519           | Misc. Supplies                                     | 68.76           |
| Donald Hough                              | 3/27/2018    | SH032318           | Off Duty Deputy<br>03/23/18 - Split w/FH<br>& FH3  | 120.00          |
| Edgardo Cruz                              | 3/27/2018    | EC032218           | Off Duty Deputy<br>03/22/18 - Split w/FH<br>& FH3  | 73.33           |
| Edgardo Cruz                              | 3/27/2018    | EC032418           | Off Duty Deputy<br>03/24/18 - Split w/FH<br>& FH3  | 120.00          |
| Landscape Forms, Inc.                     | 3/28/2018    | 0000101691         | Arcata Benches                                     | 4,885.02        |
| BOCC                                      | 3/29/2018    | BOCC Summary 03/18 | BOCC Summary 03/18                                 | 372.11          |
| Capital Land<br>Management<br>Corporation | 3/30/2018    | 203133             | Fertilizer & Annual<br>Installation 03/18          | 16,864.40       |
| CCR Custom Concrete,<br>LLC               | 3/30/2018    | 000066             | Ibis Park Sidewalk                                 | 2,871.00        |
| Heidt Design, LLC                         | 3/31/2018    | 28056              | Engineering Services<br>03/18                      | 1,896.25        |
| BOCC                                      | 4/2/2018     | 7800710000 03/18   | 16323 Bayberry View<br>Drive 03/18                 | 16.17           |
| First Coast Security, Inc.                | 4/2/2018     | JC21247            | Security<br>03/26/18-04/01/18 -<br>Split w/ FH&FH3 | 352.05          |

**Fishhawk Community Development District II**

Aged Payables by Invoice Date

Aging Date - 8/1/2016

1 - General Fund

From 3/1/2018 Through 3/31/2018

| <u>Vendor Name</u>         | <u>Invoice Date</u> | <u>Invoice Number</u>  | <u>Invoice Description</u>                        | <u>Current Balance</u> |
|----------------------------|---------------------|------------------------|---|------------------------|
| First Coast Security, Inc. | 4/2/2018            | JC21303                | Security<br>03/01-03/31/18 - Split<br>w/ FH & FH3 | 327.31                 |
| Donald Hough               | 4/3/2018            | SH033018               | Off Duty Deputy<br>03/30/18 - Split w/FH<br>& FH3 | 120.00                 |
| Donald Hough               | 4/3/2018            | SH033118               | Off Duty Deputy<br>03/31/18 - Split w/FH<br>& FH3 | 120.00                 |
| George R. Seiler Jr.       | 4/3/2018            | GS032918               | Off Duty Deputy<br>03/29/18 - Split w/FH<br>& FH3 | 106.67                 |
| BOCC                       | 4/4/2018            | BOCC Summary<br>03/18B | BOCC Summary<br>03/18B                            | 4,132.84               |
| TECO                       | 4/5/2018            | 311000060153 03/18     | Electric Summary Bill<br>03/18                    | 13,280.89              |
| BOCC                       | 4/9/2018            | 6132169359 03/18       | 6054 Fishhawk<br>Crossing Blvd 03/18              | 6.32                   |
|                            |                     |                        | Total 1 - General Fund                            | 54,336.39              |

**Fishhawk Community Development District II**

Aged Payables by Invoice Date

Aging Date - 8/1/2016

400 - Enterprise Fund

From 3/1/2018 Through 3/31/2018

| <u>Vendor Name</u>               | <u>Invoice Date</u> | <u>Invoice Number</u>    | <u>Invoice Description</u>  | <u>Current Balance</u> |
|----------------------------------|---------------------|--------------------------|---|------------------------|
| TECO                             | 3/27/2018           | PC 211008582192<br>03/18 | 17004 Dorman Road<br>Service 03/18                                | 2,811.15               |
| Florida Department of<br>Revenue | 3/31/2018           | PC Sales Tax 03/18       | Sales Tax - Palmetto<br>Club Rentals & Aquatic<br>Cafe Rent 03/18 | 573.81                 |
| Peter Farnan                     | 3/31/2018           | PC 0782                  | Palmetto Club - Special   | 3,750.00               |
| BOCC                             | 4/9/2018            | PC 7129500000 03/18      | 17004 Dorman Rd<br>03/18  | 470.88                 |
|                                  |                     |                          | Total 400 - Enterprise<br>Fund                                    | 7,605.84               |
| Report Total                     |                     |                          |   | 61,942.23              |

**FISHHAWK  
COMMUNITY DEVELOPMENT DISTRICT II**

**Special Assessment Revenue Refunding Bonds- Series 2017**

**Construction/COI Account Activity Through March 31, 2018**

**Inflows:**

|                      |                             |                   |
|----------------------|-----------------------------|-------------------|
| <b>Debt Proceeds</b> | <b>\$</b>                   | <b>932,033.17</b> |
| <b>Bank Fees</b>     |                             | <b>5,985.00</b>   |
|                      | <b>Total Bond Proceeds:</b> | <b>938,018.17</b> |

|                          |                      |                      |
|--------------------------|----------------------|----------------------|
| <b>Interest Earnings</b> |                      | <b>844.86</b>        |
|                          | <b>Total Inflows</b> | <b>\$ 938,863.03</b> |

**Outflows:**

| Date     | Requisition Number | Contractor   | Amount              | Status With Trustee<br>As of 03/31/18 |
|----------|--------------------|--|---------------------|---------------------------------------|
|          | COI                | Bank Fees  | \$ (5,985.00)       | Cleared                               |
|          | COI                | Bryant Miller Olive                                | (21,000.00)         | Cleared                               |
|          | COI                | Holland & Knight LLP                               | (4,500.00)          | Cleared                               |
|          | COI                | MBS Capital Markets LLC                            | (50,000.00)         | Cleared                               |
|          | COI                | Rizzetta & Company, Inc.                           | (20,000.00)         | Cleared                               |
|          | COI                | Petitt Worrell Rocha PLLC                          | (12,500.00)         | Cleared                               |
|          | COI                | Causey Demgen & Moore PC                           | (1,750.00)          | Cleared                               |
|          | COI                | US Bank  | (5,250.00)          | Cleared                               |
|          | COI                | Nabors Giblin & Nickerson                          | (5,000.00)          | Cleared                               |
|          |                    | <b>Total COI:</b>                                  | <b>(125,985.00)</b> |                                       |
| 06/13/17 | 1                  | Western Aquatic Construction and Development, Inc. | (171,720.00)        | Cleared                               |
| 06/26/17 | 2                  | AquaWorx   | (42,000.00)         | Cleared                               |
| 06/26/17 | 3                  | Features WithWater, LLC                            | (103,670.50)        | Cleared                               |
| 08/14/17 | 4                  | Aquatic Design & Engineering                       | (2,574.62)          | Cleared                               |
| 08/14/17 | 5                  | Heidt Design, LLC                                  | (70.00)             | Cleared                               |
| 08/30/17 | 6                  | Features WithWater, LLC                            | (103,670.50)        | Cleared                               |
| 10/30/17 | 7                  | AquaWorx   | (63,000.00)         | Cleared                               |
| 11/21/17 | 8                  | Western Aquatic Construction and Development, Inc. | (150,255.00)        | Cleared                               |
| 02/06/18 | 9                  | Western Aquatic Construction and Development, Inc. | (75,000.00)         | Cleared                               |
|          |                    | <b>Total Requisitions:</b>                         | <b>(711,960.62)</b> |                                       |

**Transfer from COI to Revenue: (4,254.50)**

**Retainage Payable: (43,275.00)**

**Total Outflows: (885,475.12)**

**Series 2017 Construction/COI Fund Balance at March 31, 2018 \$ 53,387.91**

**Outstanding Contracts, net of Retainage:**

Western Aquatic Construction and Development, Inc. \$ 36,750.00

**Contract Subtotal 36,750.00**

**Uncommitted Funds Available \$ 16,637.91**

**Fishhawk II Community Development District**  
**Notes to Unaudited Financial Statements**  
**March 31, 2018**

**Balance Sheet**

1. Trust statement activity has been recorded through 03/31/18.
2. See EMMA (Electronic Municipal Market Access) at <https://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 FY17-18 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 – Payment for Invoice FY17-18 in the amount of \$31,519.89 was received in April 2018
6. Debt Service Fund 200 – Payment for Invoice FY17-18 in the amount of \$11,404.94 was received in April 2018.
7. Debt Service Fund 202 – Payment for Invoice FY17-18 in the amount of \$2,614.91 was received in April 2018.