



Rizzetta & Company

Highlands Community Development District

**Financial Statements
(Unaudited)**

August 31, 2018

Prepared by: Rizzetta & Company, Inc.

highlandscdd.com

rizzetta.com

Highlands Community Development District
Statement of Revenues and Expenditures
301 - Capital Projects Fund S2016
From 10/1/2017 Through 8/31/2018
(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget to Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	45	45	0 %
Contributions From Private Sources				
Developer Contributions	0	168,573	168,573	0 %
Total Revenues	0	168,618	168,618	0 %
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	153,081	(153,081)	0 %
Total Expenditures	0	153,081	(153,081)	0 %
Excess of Revenues Over (Under) Expenditures	0	15,537	15,537	0 %
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	15,537	15,537	0 %
Fund Balance, Beginning of Period	0	(2,001)	(2,001)	0 %
Fund Balance, End of Period	0	13,536	15,537	0 %

**Highlands CDD
Investment Summary
August 31, 2018**

<u>Account</u>	<u>Investment</u>	<u>Balance as of August 31, 2018</u>
The Bank of Tampa	Money Market	\$ 45,202
	Total General Fund Investments	\$ 45,202
US Bank Series 2013 Revenue	First American Treasury Obligation Fund Class Y	\$ 154,174
US Bank Series 2013 Reserve	First American Treasury Obligation Fund Class Y	110,856
US Bank Series 2014 Prepayment	First American Treasury Obligation Fund Class Y	36
US Bank Series 2014 Revenue	First American Treasury Obligation Fund Class Y	132,210
US Bank Series 2014 Reserve	First American Treasury Obligation Fund Class Y	60,000
US Bank Series 2016 Revenue	First American Government Obligation Fund Class Y	129,238
US Bank Series 2016 Reserve	First American Government Obligation Fund Class Y	261,847
US Bank Series 2016 (3A) Revenue	First American Treasury Obligation Fund Class Y	104,735
US Bank Series 2016 (3A) Prepayment	First American Treasury Obligation Fund Class Y	24,320
US Bank Series 2016 (3A) Reserve	First American Treasury Obligation Fund Class Y	144,266
US Bank Series 2016 (3C) Revenue	First American Government Obligation Fund Class Y	171,941
US Bank Series 2016 (3C) Reserve	First American Government Obligation Fund Class Y	107,425
US Bank Series 2016 (3C) Prepayment	First American Government Obligation Fund Class Y	46
	Total Debt Service Fund Investments	\$ 1,401,094
US Bank Series 2013 Construction	First American Treasury Obligation Fund Class Y	\$ 1,207
US Bank Series 2014 Construction	First American Treasury Obligation Fund Class Y	715
US Bank Series 2016 (3A) Construction	First American Treasury Obligation Fund Class Y	268
US Bank Series 2016 (3C) Construction	First American Government Obligation Fund Class Y	4,627
	Total Capital Projects Fund Investments	\$ 6,817

Highlands Community Development District

Aged Payables by Invoice Date

Aging Date - 12/1/2017

001 - General Fund

From 8/1/2018 Through 8/31/2018

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Staples	12/30/2017	8048050241 CM	Cleaning Supplies Account #ATL10201388 12/17	(1.52)
Staples	1/20/2018	8048337770	Cleaning/Office Supplies Account #ATL10201388 01/18	177.21
Staples	1/27/2018	8048434088 CM	Cleaning Supplies Account #ATL10201388 01/18	(7.30)
Staples	4/28/2018	8049679222	Cleaning/Office Supplies Account #ATL10201388 04/18	(6.78)
Staples	6/23/2018	8050376384	First Aid Kit Account #ATL10201388 06/18	67.99
Staples	6/30/2018	8050460805	Cleaning Supplies Account #ATL10201388 06/18	149.40
Staples	7/21/2018	8050708077	Cleaning Supplies Account #ATL10201388 07/18	(10.06)
Horner Environmental Professionals, Inc.	8/13/2018	215006	Aquatic Maintenance 07/18	2,500.00
Gloria Cleaning Services of Tampa Inc.	8/16/2018	081618	Bi-Weekly Cleaning Service 08/16/18-08/29/18	517.50
BOCC	8/17/2018	5632320000 07/18	11299 Ayersworth Glen Blvd 07/18	12.79
BOCC	8/17/2018	6632320000 07/18	10501 Ayersworth Glen Blvd 07/18	25.16
Staples	8/18/2018	8051062764	Cleaning Supplies Account #ATL10201388 09/18	106.70
BOCC	8/21/2018	4766839258 07/18	14512 Callen Glen Way 07/18	816.93
Hopping Green & Sams	8/23/2018	102184	General Monthly Legal Services 07/18	2,511.70
TECO	8/24/2018	TECO Lights Summary 08/18	TECO Lights Summary 08/18	3,765.15
Elizabeth Brown	8/28/2018	EB082818	Board of Supervisors Meeting 08/28/18	200.00
Jeffrey L Jones	8/28/2018	JJ082818	Board of Supervisors Meeting 08/28/18	200.00
Kangelia J Baxter	8/28/2018	KB082818	Board of Supervisors Meeting 08/28/18	200.00
Otis Franklin III	8/28/2018	OF082818	Board of Supervisors Meeting 08/28/18	200.00
Albert E. Thomka	8/28/2018	AT082818	Board of Supervisors Meeting 08/28/18	200.00
			Total 001 - General Fund	11,624.87
Report Total				11,624.87

**HIGHLANDS
COMMUNITY DEVELOPMENT DISTRICT
FY17-18
Supplemental Construction Account Series 2018**

Supplemental Construction Account Activity Through August 31, 2018

Inflows:	Developer Funding	\$	168,572.96
			168,572.96
	Total Inflows:	\$	168,572.96

Outflows:

Requisition Date	Requisition Number	Contractor	Amount	Status with Trustee As of 08/31/18
02/01/18	Supp 1	Hopping Green & Sams	\$ (846.00)	Cleared
02/01/18	Supp 2	Landmark Engineering & Surveying Corporation	(16,876.00)	Cleared
02/12/18	Supp 3	Fence Outlet of Tampa, Inc.	(30,000.00)	Cleared
02/27/18	Supp 4	Hopping Green & Sams	(98.00)	Cleared
02/27/18	Supp 5	Landmark Engineering & Surveying Corporation	(2,513.00)	Cleared
04/10/18	Supp 6	Faulkner Engineering Services Inc	(10,142.00)	Cleared
04/10/18	Supp 7	Hopping Green & Sams	(232.50)	Cleared
04/10/18	Supp 8	Landmark Engineering & Surveying Corporation	(5,607.50)	Cleared
05/31/18	Supp 9	Hopping Green & Sams	(416.50)	Cleared
05/31/18	Supp 10	Landmark Engineering & Surveying Corporation	(20,728.91)	Cleared
06/30/18	Supp 11	Hillsborough County BOCC	(18,660.00)	Cleared
06/30/18	Supp 12	Hillsborough County BOCC	(250.00)	Cleared
06/30/18	Supp 13	Hillsborough County BOCC	(860.00)	Cleared
06/30/18	Supp 14	Hopping Green & Sams	(98.00)	Cleared
06/30/18	Supp 15	Landmark Engineering & Surveying Corporation	(11,100.00)	Cleared
06/30/18	Supp 16	SWFWMD	(2,798.25)	Cleared
06/30/18	Supp 17	Hillsborough County BOCC	(9,480.00)	Cleared
06/30/18	Supp 18	Hillsborough County BOCC	(250.00)	Cleared
06/30/18	Supp 19	Hillsborough County BOCC	(860.00)	Cleared
06/30/18	Supp 20	Landmark Engineering & Surveying Corporation	(3,600.00)	Cleared
06/30/18	Supp 21	SWFWMD	(2,491.50)	Cleared
06/30/18	Supp 22	Hillsborough County BOCC	(1,120.00)	Cleared
07/31/18	Supp 23	Horner Environmental Professionals, Inc.	(427.50)	Cleared
07/31/18	Supp 24	Landmark Engineering & Surveying Corporation	(20,475.30)	Cleared
		Total Requisitions:	(159,930.96)	

Total Supplemental Requisitions: (159,930.96)

Total Outflows: (159,930.96)

Supplemental Account Fund Balance as of August 31, 2018 \$ 8,642.00

**Highlands Community Development District
Notes to Unaudited Financial Statements
August 31, 2018**

Balance Sheet

1. Trust statement activity has been recorded through 08/31/18.
2. See EMMA (Electronic Municipal Market Access) at <https://emma.msrb.org> for Municipal Disclosures and Market Data.