

GreyHawk Landing  
Community Development District

Financial Statements  
(Unaudited)

January 31, 2017

Prepared by  
Rizzetta & Company, Inc.  
District Manager

**Greyhawk Landing Community Development District**

Balance Sheet

As of 1/31/2017

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Total Governmental Funds	General Fixed Assets Account Group	General Long Term Debt Account Group
<b>Assets</b>						
Cash In Bank	460,209	0	0	460,209	0	0
Investments	657,198	0	1,358,018	2,015,216	0	0
Investments - Reserves	0	854,932	0	854,932	0	0
Accounts Receivable	85,226	0	78,983	164,210	0	0
Accounts Receivable - Other	0	0	0	0	0	0
Bond Prepayments Receivable	0	0	0	0	0	0
Prepaid Expenses	314	0	0	314	0	0
Deposits	9,130	0	0	9,130	0	0
Due From Other Funds	0	0	38,580	38,580	0	0
Amount Available-Debt Service	0	0	0	0	0	1,475,581
Amount To Be Provided-Debt Service	0	0	0	0	0	8,739,419
Fixed Assets	0	0	0	0	26,482,879	0
<b>Total Assets</b>	<u>1,212,078</u>	<u>854,932</u>	<u>1,475,581</u>	<u>3,542,591</u>	<u>26,482,879</u>	<u>10,215,000</u>
<b>Liabilities</b>						
Accounts Payable	66,816	0	0	66,816	0	0
Sales Tax Payable	51	0	0	51	0	0
Accrued Expenses Payable	3,404	0	0	3,404	0	0
Deposits	0	0	0	0	0	0
Due To Other Funds	38,580	0	0	38,580	0	0
Other Current Liabilities	0	0	0	0	0	0
Revenue Bonds Payable-Long Term	0	0	0	0	0	10,215,000
<b>Total Liabilities</b>	<u>108,851</u>	<u>0</u>	<u>0</u>	<u>108,851</u>	<u>0</u>	<u>10,215,000</u>
<b>Fund Equity &amp; Other Credits</b>						
Beginning Fund Balance	348,069	699,736	908,469	1,956,274	26,482,879	0
Net Change in Fund Balance	755,158	155,195	567,112	1,477,466	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<u>1,103,227</u>	<u>854,932</u>	<u>1,475,581</u>	<u>3,433,740</u>	<u>26,482,879</u>	<u>0</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u>1,212,078</u>	<u>854,932</u>	<u>1,475,581</u>	<u>3,542,591</u>	<u>26,482,879</u>	<u>10,215,000</u>

See Notes to Unaudited Financial Statements

**Greyhawk Landing Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 1/31/2017

(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>
<b>Revenues</b>					
Interest Earnings					
Interest Earnings	700	233	197	(37)	71.89%
Special Assessments					
Tax Roll	1,131,460	1,131,460	1,151,238	19,778	(1.74)%
Contributions & Donations From Private Sources					
Developer Contributions	9,445	9,445	9,445	0	0.00%
Other Miscellaneous Revenues					
Miscellaneous	0	0	3,022	3,022	0.00%
<b>Total Revenues</b>	<u>1,141,605</u>	<u>1,141,138</u>	<u>1,163,901</u>	<u>22,763</u>	<u>(1.95)%</u>
<b>Expenditures</b>					
Legislative					
Supervisor Fees	12,000	4,000	4,000	0	66.66%
Financial & Administrative					
Administrative Services	3,600	1,200	1,194	6	66.84%
District Management	27,852	9,284	9,284	0	66.66%
District Engineer	20,000	6,667	7,380	(713)	63.10%
Disclosure Report	2,000	667	2,000	(1,333)	0.00%
Trustees Fees	5,567	5,567	5,567	(0)	0.00%
Financial Consulting Services	5,556	5,185	5,185	0	6.67%
Accounting Services	18,036	6,012	6,012	0	66.66%
Auditing Services	3,175	0	0	0	100.00%
Arbitrage Rebate Calculation	650	217	500	(283)	23.07%
Miscellaneous Mailings	100	33	0	33	100.00%
Public Officials Liability Insurance	3,025	3,025	2,750	275	9.09%
Legal Advertising	2,000	667	98	568	95.08%
Dues, Licenses & Fees	175	175	175	0	0.00%
Miscellaneous Fees	1,000	333	0	333	100.00%
Website Hosting, Maintenance, Backup (and Email)	2,460	820	820	0	66.66%
Legal Counsel					
District Counsel	25,000	8,333	5,720	2,613	77.11%
Law Enforcement					
Deputy	25,000	8,333	7,826	507	68.69%
Security Operations					
Security Services & Patrols	190,000	63,333	59,629	3,704	68.61%
Guardhouse Maintenance	800	267	229	38	71.40%
Heat A/C System Maintenance	1,200	400	0	400	100.00%
Misc. Operating Supplies	1,000	333	35	298	96.49%
Security Patrol Vehicle	2,000	667	921	(254)	53.97%
Security Camera Maintenance	5,000	1,667	0	1,667	100.00%
Security Monitoring Services	2,000	667	1,036	(369)	48.20%
Electric Utility Services					
Utility - Recreation Facilities	48,000	16,000	13,833	2,167	71.18%
Utility Services	20,000	6,667	6,732	(65)	66.33%
Street Lights	8,100	2,700	2,796	(96)	65.48%
Gas Utility Services					
Utility Services	500	167	48	119	90.43%
Garbage/Solid Waste Control Services					

See Notes to Unaudited Financial Statements

**Greyhawk Landing Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Garbage - Recreation Facility	6,000	2,000	1,577	423	73.71%
Water-Sewer Combination Services					
Utility Services	15,000	5,000	3,511	1,489	76.59%
Stormwater Control					
Aquatic Maintenance	41,712	13,904	13,904	0	66.66%
Wetland Monitoring & Maintenance	13,500	4,500	5,650	(1,150)	58.14%
Lake/Pond Bank Maintenance	5,000	1,667	0	1,667	100.00%
Fountain Service Repairs & Maintenance	900	300	0	300	100.00%
Miscellaneous Expense	1,000	333	0	333	100.00%
Aquatic Plant Replacement	7,000	2,333	0	2,333	100.00%
Stormwater System Maintenance	3,000	1,000	0	1,000	100.00%
Other Physical Environment					
Employee - Salaries	92,700	30,900	30,134	766	67.49%
Employee - P/R Taxes	7,200	2,400	2,358	42	67.24%
Employee - Workers' Comp	3,000	1,000	2,785	(1,785)	7.16%
Employee - ADP Fees	2,470	823	850	(26)	65.60%
General Liability Insurance	3,850	3,850	3,576	274	7.11%
Property Insurance	10,787	10,787	9,653	1,134	10.51%
Entry & Walls Maintenance	5,000	1,667	0	1,667	100.00%
Landscape Maintenance	270,000	90,000	84,625	5,375	68.65%
Irrigation Maintenance	7,000	2,333	1,227	1,106	82.47%
Tree Trimming Services	9,500	3,167	21,400	(18,233)	(125.26)%
Well Maintenance	5,000	1,667	0	1,667	100.00%
Landscape Design & Renovation	3,000	1,000	0	1,000	100.00%
Holiday Decorations	8,390	8,390	8,450	(60)	(0.71)%
Landscape Replacement Plants, Shrubs, Trees	10,000	3,333	1,103	2,230	88.97%
Miscellaneous Expense	1,000	333	117	216	88.30%
Road & Street Facilities					
Street Light Decorative Light Maintenance	17,000	5,667	5,920	(253)	65.17%
Gate Facility Maintenance	8,000	2,667	3,042	(375)	61.98%
Roadway Repair & Maintenance	3,000	1,000	0	1,000	100.00%
Sidewalk Repair & Maintenance	10,000	3,333	8,626	(5,293)	13.73%
Parking Lot Repair & Maintenance	3,000	1,000	0	1,000	100.00%
Street Sign Repair & Replacement	3,000	1,000	0	1,000	100.00%
Parks & Recreation					
Security System Monitoring & Maintenance	1,500	500	4,642	(4,142)	(209.47)%
Maintenance & Repair	20,000	6,667	7,550	(883)	62.25%
Office Supplies	3,000	1,000	648	352	78.38%
Vehicle Maintenance	2,000	667	0	667	100.00%
Cable Television & Internet	12,200	4,067	4,179	(112)	65.74%
Pool Repairs	15,000	5,000	2,394	2,606	84.03%
Clubhouse - Facility Janitorial Service	8,000	2,667	2,706	(39)	66.17%
Fitness Equipment Maintenance & Repairs	3,000	1,000	4,768	(3,768)	(58.93)%
Pool/Water Park/Fountain Maintenance	1,000	333	506	(173)	49.35%

See Notes to Unaudited Financial Statements

**Greyhawk Landing Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 1/31/2017

(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>
Furniture Repair/Replacement	10,000	3,333	2,742	592	72.58%
Playground Equipment and Maintenance	3,000	1,000	8,630	(7,630)	(187.65)%
Tennis Court Maintenance & Supplies	1,500	500	469	31	68.70%
Basketball Court Maintenance & Supplies	500	167	0	167	100.00%
Dock Repairs & Maintenance	300	100	39	61	87.00%
Pest Control & Termite Bond	500	167	225	(58)	55.04%
Athletic/Park Court/Field Repairs	5,000	1,667	971	695	80.57%
Boardwalk and Bridge Maintenance	1,000	333	0	333	100.00%
Lighting Replacement	3,000	1,000	450	550	85.00%
Access Control Maintenance & Repair	2,000	667	0	667	100.00%
Pool Service Contract	21,300	7,100	7,250	(150)	65.96%
Facility Supplies	5,000	1,667	1,203	464	75.93%
Clubhouse Miscellaneous Expense	4,000	1,333	1,758	(425)	56.05%
Trail/Bike Path Maintenance	2,000	667	2,204	(1,537)	(10.20)%
Contingency					
Miscellaneous Contingency	<u>5,000</u>	<u>1,667</u>	<u>3,131</u>	<u>(1,465)</u>	<u>37.37%</u>
Total Expenditures	<u>1,141,605</u>	<u>404,006</u>	<u>408,744</u>	<u>(4,737)</u>	<u>64.20%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>737,132</u>	<u>755,158</u>	<u>18,026</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>737,132</u>	<u>755,158</u>	<u>18,026</u>	<u>0.00%</u>
Fund Balance- Beginning of Period	0	0	348,069	348,069	0.00%
Fund Balance - End of Period	<u>0</u>	<u>737,132</u>	<u>1,103,227</u>	<u>366,095</u>	<u>0.00%</u>

**Greyhawk Landing Community Development District**

Statement of Revenues and Expenditures

Reserve Fund - 005

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget to Actual Variance	Percent Annual Budget Remaining
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	500	500	0.00%
Special Assessments				
Tax Roll	154,695	154,695	0	0.00%
<b>Total Revenues</b>	<u>154,695</u>	<u>155,195</u>	<u>500</u>	<u>0.32%</u>
<b>Expenditures</b>				
Contingency				
Capital Reserves	154,695	0	154,695	100.00%
<b>Total Expenditures</b>	<u>154,695</u>	<u>0</u>	<u>154,695</u>	<u>100.00%</u>
Excess of Revenues Over (Under) Expenditures	0	155,195	155,195	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	155,195	155,195	0.00%
Fund Balance- Beginning of Period	0	699,736	699,736	0.00%
<b>Fund Balance - End of Period</b>	<u>0</u>	<u>854,932</u>	<u>854,932</u>	<u>0.00%</u>

**Greyhawk Landing Community Development District**

Statement of Revenues and Expenditures

Debt Service Fund-Series 2011 - 200

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget to Actual Variance	Percent Annual Budget Remaining
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	120	120	0.00%
Special Assessments				
Tax Roll	470,771	470,771	0	0.00%
<b>Total Revenues</b>	<u>470,771</u>	<u>470,891</u>	<u>120</u>	<u>0.03%</u>
<b>Expenditures</b>				
Debt Service				
Interest	265,771	128,349	137,422	51.70%
Principal	205,000	0	205,000	100.00%
<b>Total Expenditures</b>	<u>470,771</u>	<u>128,349</u>	<u>342,422</u>	<u>72.74%</u>
Excess of Revenues Over (Under) Expenditures	0	342,542	342,542	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	342,542	342,542	0.00%
Fund Balance- Beginning of Period	0	384,384	384,384	0.00%
<b>Fund Balance - End of Period</b>	<u><u>0</u></u>	<u><u>726,926</u></u>	<u><u>726,926</u></u>	<u><u>0.00%</u></u>

**Greyhawk Landing Community Development District**

Statement of Revenues and Expenditures

Debt Service Fund-Series 2013 - 201

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget to Actual Variance	Percent Annual Budget Remaining
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	35	35	0.00%
Special Assessments				
Tax Roll	214,950	214,950	0	0.00%
Off Roll	155,156	155,156	0	0.00%
<b>Total Revenues</b>	<u>370,106</u>	<u>370,141</u>	<u>35</u>	<u>0.01%</u>
<b>Expenditures</b>				
Debt Service				
Interest	290,106	145,570	144,536	49.82%
Principal	80,000	0	80,000	100.00%
<b>Total Expenditures</b>	<u>370,106</u>	<u>145,570</u>	<u>224,536</u>	<u>60.67%</u>
Excess of Revenues Over (Under) Expenditures	0	224,571	224,571	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	224,571	224,571	0.00%
Fund Balance- Beginning of Period	0	524,085	524,085	0.00%
<b>Fund Balance - End of Period</b>	<u><u>0</u></u>	<u><u>748,656</u></u>	<u><u>748,656</u></u>	<u><u>0.00%</u></u>



**Greyhawk Landing CDD**  
**Investment Summary**  
**January 31, 2017**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>January 31, 2017</u>
The Bank of Tampa	Money Market	\$ 244,664
The Bank of Tampa ICS Program:		
Bank of China, New York, NY	Money Market	167,499
Iberiabank	Money Market	245,029
WesBanco Bank, Inc.	Money Market	4
Western Alliance Bank	Money Market	2
	<b>Total General Fund Investments</b>	<b>\$ 657,198</b>
The Bank of Tampa ICS Program Capital Reserve:		
BOKF, National Association	Money Market	\$ 1
Bank of China, New York, NY	Money Market	77,539
Chemung Canal Trust Company	Money Market	3
First National Bank of Omaha	Money Market	245,039
Happy State Bank	Money Market	245,039
Iberiabank	Money Market	4
Mutual of Omaha Bank	Money Market	42,681
United Bank	Money Market	0
WesBanco Bank, Inc.	Money Market	42,265
Western Alliance Bank	Money Market	1
The Bank of Tampa ICS Program Road Reserve:		
BOKF, National Association	Money Market	2
Mutual of Omaha Bank	Money Market	202,358
	<b>Total Reserve Fund Investments</b>	<b>\$ 854,932</b>
US Bank S2011 Reserve	US Bank Money Market Ct	\$ 229,140
US Bank S2011 Revenue	US Bank Money Market Ct	445,611
US Bank S2011 Prepayment	US Bank Money Market Ct	24,437
US Bank S2013 Reserve	First Amer Treasury Oblig Class Y	371,017
US Bank S2013 Revenue	First Amer Treasury Oblig Class Y	286,087
US Bank S2013 Prepayment	First Amer Treasury Oblig Class Y	1,706
US Bank S2013 Capital Interest	First Amer Treasury Oblig Class Y	20
	<b>Total Debt Service Fund Investments</b>	<b>\$ 1,358,018</b>

**Greyhawk Landing Community Development District**

Summary A/R Ledger

001 - General Fund

From 1/1/2017 Through 1/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Manatee County Tax Collector	FY16-17	75,781.45
10/20/2016	Greyhawk Landing West, LLC	985-17-04	<u>9,445.00</u>
		Total 001 - General Fund	85,226.45

**Greyhawk Landing Community Development District**

Summary A/R Ledger

200 - Debt Service Fund-Series 2011

From 1/1/2017 Through 1/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Manatee County Tax Collector	FY16-17	<u>27,738.27</u>
		Total 200 - Debt Service Fund-Series 2011	27,738.27

**Greyhawk Landing Community Development District**

Summary A/R Ledger

201 - Debt Service Fund-Series 2013

From 1/1/2017 Through 1/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Manatee County Tax Collector	FY16-17	12,665.07
10/20/2016	Greyhawk Landing West, LLC	985-17-01	37,983.36
10/20/2016	Sam Rodgers Homes	985-17-02	596.75
		Total 201 - Debt Service Fund-Series 2013	51,245.18
Report Balance			164,209.90

**Greyhawk Landing Community Development District**

Aged Payables by Invoice Date

Aging Date - 6/1/2014

001 - General Fund

From 1/1/2017 Through 1/31/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Com-Pac Filtration, Inc.	6/12/2014	25272 Final Pmt	Final Pmt - For Refurbishment of Spray & Play	12,472.00
Fitness Logic, Inc.	12/13/2016	71661	Quarterly Maintenance 12/16	145.00
Florida Patio Furniture, Inc.	12/29/2016	38416	Resling Flat Tube Lounges	140.00
Aquagenix	1/1/2017	1291863	Quarterly Mitigation & Wetland Maintenance 1/17	2,475.00
Aquagenix	1/1/2017	1291926	Monthly Aquatic Maintenance 1/17	2,881.00
Aquagenix	1/1/2017	1291927	Monthly Aquatic Maintenance GHW 1/17	595.00
Nostalgic Lampposts & Mailboxes Plus, Inc.	1/1/2017	4689	Street Lights Maintenance 1/17	1,400.00
TFR Cleaning Services Inc.	1/1/2017	45089	Janitorial Services 1/17	554.00
BrightView Landscape Services, Inc.	1/10/2017	5219235	Landscape Maintenance 1/17	18,632.75
Securt Holdings LLC	1/12/2017	8042011117	Service Call	292.98
Nostalgic Lampposts & Mailboxes Plus, Inc.	1/13/2017	4704	Replace Broken Spa Timer	85.00
Aquagenix	1/14/2017	1292877	Fountain Repairs	506.49
Andrews Aqua Services	1/16/2017	281	Monthly Pool Maintenance GHW 1/17	500.00
Andrews Aqua Services	1/16/2017	282	Monthly Pool Maintenance 1/17	1,150.00
Andrews Aqua Services	1/16/2017	283	New Siemens Breaker	195.00
Andrews Aqua Services	1/16/2017	284	New Sump Pump & Flow Meters	941.00
Miracle Recreation Equipment Company	1/17/2017	784073	Playground Equip	4,813.63
Florida Power & Light Company	1/18/2017	Electric Summary 1/17	FPL Electric Summary Bill 1/17	4,008.42
Securt Holdings LLC	1/19/2017	8091011917	Service Call	137.50
Securt Holdings LLC	1/19/2017	80910119172	Service Call	95.00
Securt Holdings LLC	1/19/2017	80910119173	Service Call	164.30
Securt Holdings LLC	1/19/2017	80910119174	Service Call	767.20
Christopher Ralston	1/20/2017	33297	Off Duty Deputy 1/19/17	140.00
Waste Pro USA, Inc.	1/20/2017	0000158990	Waste Services GHW 2/17	16.50
Verizon Wireless	1/21/2017	9779094882	Telephone Services 1/17	0.57

**Greyhawk Landing Community Development District**

Aged Payables by Invoice Date

Aging Date - 6/1/2014

001 - General Fund

From 1/1/2017 Through 1/31/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
TFR Cleaning Services Inc.	1/23/2017	45313	Janitorial Services 12/16-1/17 - Amended	490.00
ALERT Protective Services	1/23/2017	16942	Security Services 1/9-1/22/17	7,346.53
Securt Holdings LLC	1/23/2017	8042011917	Service Call	390.73
Frontier Florida LLC	1/25/2017	062013-5 2/17	Frontier Services GHW 2/17	311.13
Manatee County Utilities Department	1/25/2017	MCUD Summary 1/17	Garbage/Utility Services 1/17	1,549.89
Bright House Networks, LLC	1/25/2017	046721701012517	Guardhouse Internet 2/17	57.95
Clarence Oliver Kyte, Jr.	1/26/2017	OK012617	Board of Supervisors Meeting 1/26/17	200.00
Anthony M. Francis	1/26/2017	TF012617	Board of Supervisors Meeting 1/26/17	200.00
Dennis M. Smith	1/26/2017	DS012617	Board of Supervisors Meeting 1/26/17	200.00
Jeffrey P. Evans	1/26/2017	JE012617	Board of Supervisors Meeting 1/26/17	200.00
Michael Plaia	1/26/2017	MP012617	Board of Supervisors Meeting 1/26/17	200.00
Nicholas Pruitt	1/27/2017	33337	Off Duty Deputy 1/21/17	140.00
State Alarm Inc.	1/27/2017	155144	Service	233.90
Austin Tyler Taylor	1/27/2017	33338	Off Duty Deputy 1/25/17	140.00
Frontier Florida LLC	1/28/2017	021605-5 2/17	Frontier Services 2/17	655.43
Florida Patio Furniture, Inc.	1/31/2017	38894	Resling Flat Tube Lounges	70.00
Persson & Cohen, P.A.	2/1/2017	Persson 1/17	General/Monthly Legal Services 1/17	1,055.66
MCSO	2/3/2017	33406	Equipment/Administra... Fee 1/17	196.00
Florida Power & Light Company	2/7/2017	08618-92289 1/17	848 Rosemary Cir Str Lights 1/17	28.56
Florida Power & Light Company	2/7/2017	44620-33285 1/17	736 Rosemary Cir Gate 1/17	41.49
			Total 001 - General Fund	66,815.61
Report Total				66,815.61

**Greyhawk Landing Community Development District**  
**Notes to Unaudited Financial Statements**  
**January 31, 2017**

**Balance Sheet**

1. Trust statement activity has been recorded through 1/31/17.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.

**Summary A/R Ledger – Payment Terms**

4. Payment terms for landowner assessments are (a) defined in the FY16-17 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.