



Rizzetta & Company

# **Greyhawk Landing Community Development District**

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**Financial Statements  
(Unaudited)**

**December 31, 2017**

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

[greyhawkcdd.org](http://greyhawkcdd.org)  
[rizzetta.com](http://rizzetta.com)

**Greyhawk Landing Community Development District**

Balance Sheet

As of 12/31/2017

(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	865,242	0	0	865,242	0	0
Investments	378,987	0	1,283,869	1,662,856	0	0
Investments - Reserves	0	1,029,159	0	1,029,159	0	0
Accounts Receivable	103,961	0	101,288	205,248	0	0
Accounts Receivable - Other	0	0	0	0	0	0
Bond Prepayments Receivable	0	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0	0
Deposits	9,130	0	0	9,130	0	0
Due From Other Funds	0	0	85,933	85,933	0	0
Amount Available-Debt Service	0	0	0	0	0	1,471,089
Amount To Be Provided-Debt Service	0	0	0	0	0	8,408,911
Fixed Assets	0	0	0	0	26,482,879	0
<b>Total Assets</b>	<b>1,357,320</b>	<b>1,029,159</b>	<b>1,471,089</b>	<b>3,857,568</b>	<b>26,482,879</b>	<b>9,880,000</b>
<b>Liabilities</b>						
Accounts Payable	67,540	0	0	67,540	0	0
Sales Tax Payable	28	0	0	28	0	0
Accrued Expenses Payable	5,810	0	0	5,810	0	0
Deposits	0	0	0	0	0	0
Due To Other Funds	85,933	0	0	85,933	0	0
Other Current Liabilities	0	0	0	0	0	0
Revenue Bonds Payable-Long Term	0	0	0	0	0	9,880,000
<b>Total Liabilities</b>	<b>159,310</b>	<b>0</b>	<b>0</b>	<b>159,310</b>	<b>0</b>	<b>9,880,000</b>
<b>Fund Equity &amp; Other Credits</b>						
Beginning Fund Balance	338,360	857,474	913,734	2,109,569	26,482,879	0
Net Change in Fund Balance	859,650	171,685	557,355	1,588,689	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<b>1,198,010</b>	<b>1,029,159</b>	<b>1,471,089</b>	<b>3,698,258</b>	<b>26,482,879</b>	<b>0</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>1,357,320</b>	<b>1,029,159</b>	<b>1,471,089</b>	<b>3,857,568</b>	<b>26,482,879</b>	<b>9,880,000</b>

See Notes to Unaudited Financial Statements

**Greyhawk Landing Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2017 Through 12/31/2017

(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	175	297	122	57.50%
Special Assessments					
Tax Roll	1,189,312	1,189,312	1,198,062	8,750	(0.73)%
Off Roll	7,001	7,001	7,001	0	0.00%
Other Miscellaneous Revenues					
Miscellaneous	5,000	1,250	1,250	(0)	75.00%
<b>Total Revenues</b>	<u>1,202,013</u>	<u>1,197,738</u>	<u>1,206,611</u>	<u>8,873</u>	<u>(0.38)%</u>
<b>Expenditures</b>					
Legislative					
Supervisor Fees	12,000	3,000	3,000	0	75.00%
Financial & Administrative					
Administrative Services	3,900	975	1,108	(133)	71.59%
District Management	27,900	6,975	6,975	0	75.00%
District Engineer	20,000	5,000	5,956	(956)	70.21%
Disclosure Report	2,000	500	0	500	100.00%
Trustees Fees	5,567	5,253	2,110	3,143	62.09%
Assessment Roll	5,000	5,000	5,000	0	0.00%
Financial & Revenue Collections	2,600	650	650	0	74.99%
Accounting Services	18,500	4,625	4,625	0	74.99%
Auditing Services	3,175	0	0	0	100.00%
Arbitrage Rebate Calculation	1,000	250	0	250	100.00%
Miscellaneous Mailings	100	25	0	25	100.00%
Public Officials Liability Insurance	3,025	3,025	2,750	275	9.09%
Legal Advertising	2,000	500	102	398	94.91%
Dues, Licenses & Fees	175	175	175	0	0.00%
Miscellaneous Fees	915	229	0	229	100.00%
Website Hosting, Maintenance, Backup (and Email)	2,460	615	615	0	75.00%
Legal Counsel					
District Counsel	25,000	6,250	4,545	1,705	81.81%
Law Enforcement					
Deputy	25,000	6,250	7,920	(1,670)	68.32%
Security Operations					
Security Services & Patrols	195,300	48,825	57,827	(9,002)	70.39%
Guardhouse Maintenance	800	200	0	200	100.00%
Heat A/C System Maintenance	1,200	300	0	300	100.00%
Misc. Operating Supplies	1,000	250	0	250	100.00%
Security Patrol Vehicle	2,000	500	365	135	81.75%
Security Camera Maintenance	5,000	1,250	0	1,250	100.00%
Security Monitoring Services	2,000	500	1,184	(684)	40.80%
Electric Utility Services					
Utility - Recreation Facilities	46,000	11,500	9,774	1,726	78.75%
Utility Services	20,500	5,125	5,242	(117)	74.42%
Street Lights	8,500	2,125	2,734	(609)	67.82%
Gas Utility Services					
Utility Services	300	75	36	39	88.00%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	6,000	1,500	1,473	27	75.45%

**Greyhawk Landing Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2017 Through 12/31/2017

(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>
Water-Sewer Combination Services					
Utility Services	12,500	3,125	4,283	(1,158)	65.73%
Stormwater Control					
Aquatic Maintenance	48,000	12,000	15,108	(3,108)	68.52%
Wetland Monitoring & Maintenance	14,500	3,625	3,175	450	78.10%
Lake/Pond Bank Maintenance	1,000	250	666	(416)	33.43%
Fountain Service Repairs & Maintenance	5,000	1,250	4,194	(2,944)	16.12%
Miscellaneous Expense	899	225	300	(75)	66.62%
Aquatic Plant Replacement	7,000	1,750	0	1,750	100.00%
Stormwater System Maintenance	1,000	250	0	250	100.00%
Other Physical Environment					
Employee - Salaries	103,000	25,750	25,173	577	75.55%
Employee - P/R Taxes	7,200	1,800	1,926	(126)	73.25%
Employee - Workers' Comp	3,200	800	3,955	(3,155)	(23.60)%
Employee - ADP Fees	2,470	617	707	(90)	71.36%
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	1,250	0	1,250	100.00%
Landscape Maintenance	280,000	70,000	69,404	596	75.21%
Irrigation Maintenance	10,000	2,500	4,843	(2,343)	51.57%
Tree Trimming Services	20,000	5,000	0	5,000	100.00%
Well Maintenance	5,000	1,250	0	1,250	100.00%
Holiday Decorations	8,390	8,390	8,540	(150)	(1.78)%
Landscape Replacement Plants, Shrubs, Trees	26,000	6,500	7,611	(1,111)	70.72%
Miscellaneous Expense	500	125	0	125	100.00%
Road & Street Facilities					
Street Light Decorative Light Maintenance	17,000	4,250	9,010	(4,759)	47.00%
Gate Facility Maintenance	8,000	2,000	3,894	(1,894)	51.32%
Roadway Repair & Maintenance	2,000	500	0	500	100.00%
Sidewalk Repair & Maintenance	10,000	2,500	0	2,500	100.00%
Parking Lot Repair & Maintenance	2,500	625	0	625	100.00%
Street Sign Repair & Replacement	2,000	500	1,846	(1,346)	7.69%
Parks & Recreation					
Security System Monitoring & Maintenance	1,000	250	2,200	(1,950)	(119.97)%
Maintenance & Repair	25,000	6,250	11,585	(5,335)	53.66%
Office Supplies	3,000	750	492	258	83.59%
Vehicle Maintenance	2,000	500	29	471	98.56%
Cable Television & Internet	12,500	3,125	2,546	579	79.63%
Pool Repairs	15,000	3,750	2,292	1,458	84.72%
Clubhouse - Facility Janitorial Service	9,000	2,250	2,397	(147)	73.36%
Fitness Equipment Maintenance & Repairs	5,000	1,250	1,752	(502)	64.96%
Pool/Water Park/Fountain Maintenance	1,000	250	0	250	100.00%
Furniture Repair/Replacement	10,000	2,500	678	1,822	93.22%

See Notes to Unaudited Financial Statements

**Greyhawk Landing Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2017 Through 12/31/2017

(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>
Playground Equipment and Maintenance	3,000	750	571	179	80.96%
Tennis Court Maintenance & Supplies	1,500	375	0	375	100.00%
Basketball Court Maintenance & Supplies	500	125	0	125	100.00%
Dock Repairs & Maintenance	300	75	0	75	100.00%
Pest Control & Termite Bond	500	125	634	(509)	(26.82)%
Athletic/Park Court/Field Repairs	3,500	875	0	875	100.00%
Lighting Replacement	2,000	500	805	(305)	59.75%
Pool Service Contract	23,500	5,875	5,487	388	76.65%
Facility Supplies	3,500	875	402	473	88.50%
Clubhouse Miscellaneous Expense	6,000	1,500	710	790	88.17%
Trail/Bike Path Maintenance	3,500	875	1,790	(915)	48.85%
Contingency					
Miscellaneous Contingency	<u>5,000</u>	<u>1,250</u>	<u>10,562</u>	<u>(9,312)</u>	<u>(111.24)%</u>
Total Expenditures	<u>1,202,013</u>	<u>326,991</u>	<u>346,961</u>	<u>(19,970)</u>	<u>71.14%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>870,747</u>	<u>859,650</u>	<u>(11,097)</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>870,747</u>	<u>859,650</u>	<u>(11,097)</u>	<u>0.00%</u>
Fund Balance- Beginning of Period	0	0	338,360	338,360	0.00%
Fund Balance - End of Period	<u>0</u>	<u>870,747</u>	<u>1,198,010</u>	<u>327,263</u>	<u>0.00%</u>

**Greyhawk Landing Community Development District**

Statement of Revenues and Expenditures

Reserve Fund - 005

From 10/1/2017 Through 12/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget to Actual Variance	Percent Annual Budget Remaining
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	1,746	1,746	0.00%
Special Assessments				
Tax Roll	169,939	169,939	0	0.00%
<b>Total Revenues</b>	<u>169,939</u>	<u>171,685</u>	<u>1,746</u>	<u>1.03%</u>
<b>Expenditures</b>				
Contingency				
Capital Reserves	169,939	0	169,939	100.00%
<b>Total Expenditures</b>	<u>169,939</u>	<u>0</u>	<u>169,939</u>	<u>100.00%</u>
Excess of Revenues Over (Under) Expenditures	0	171,685	171,685	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	171,685	171,685	0.00%
Fund Balance- Beginning of Period	0	857,474	857,474	0.00%
Fund Balance - End of Period	<u>0</u>	<u>1,029,159</u>	<u>1,029,159</u>	<u>0.00%</u>

**Greyhawk Landing Community Development District**

Statement of Revenues and Expenditures

Debt Service Fund-Series 2011 - 200

From 10/1/2017 Through 12/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget to Actual Variance	Percent Annual Budget Remaining
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	166	166	0.00%
Special Assessments				
Tax Roll	470,771	473,803	3,032	0.64%
<b>Total Revenues</b>	<u>470,771</u>	<u>473,969</u>	<u>3,198</u>	<u>0.68%</u>
<b>Expenditures</b>				
Debt Service				
Interest	260,771	124,250	136,521	52.35%
Principal	210,000	5,000	205,000	97.61%
<b>Total Expenditures</b>	<u>470,771</u>	<u>129,250</u>	<u>341,521</u>	<u>72.55%</u>
Excess of Revenues Over (Under) Expenditures	0	344,719	344,719	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	344,719	344,719	0.00%
Fund Balance- Beginning of Period	0	376,114	376,114	0.00%
<b>Fund Balance - End of Period</b>	<u><u>0</u></u>	<u><u>720,833</u></u>	<u><u>720,833</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 10/1/2017 Through 12/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget to Actual Variance	Percent Annual Budget Remaining
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	774	774	0.00%
Special Assessments				
Tax Roll	267,345	269,067	1,722	0.64%
Off Roll	101,090	101,090	0	0.00%
<b>Total Revenues</b>	<u>368,435</u>	<u>370,931</u>	<u>2,496</u>	<u>0.68%</u>
<b>Expenditures</b>				
Debt Service				
Interest	283,435	143,295	140,140	49.44%
Principal	85,000	15,000	70,000	82.35%
<b>Total Expenditures</b>	<u>368,435</u>	<u>158,295</u>	<u>210,140</u>	<u>57.04%</u>
Excess of Revenues Over (Under) Expenditures	0	212,636	212,636	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	212,636	212,636	0.00%
Fund Balance- Beginning of Period	0	537,620	537,620	0.00%
<b>Fund Balance - End of Period</b>	<u><u>0</u></u>	<u><u>750,256</u></u>	<u><u>750,256</u></u>	<u><u>0.00%</u></u>



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

<u>Account</u>	<u>Investment</u>	<u>Balance as of December 31, 2017</u>
The Bank of Tampa	Money Market	\$ 124,911
The Bank of Tampa ICS Program:		
Bofi Federal Bank	Money Market	245,021
Merchants Bank of Indiana	Money Market	8,993
Western Alliance Bank	Money Market	62
	<b>Total General Fund Investments</b>	<b>\$ 378,987</b>
The Bank of Tampa ICS Program Capital Reserve:		
Bank of China, New York, NY	Money Market	41,794
Capital Bank	Money Market	245,142
EagleBank	Money Market	245,166
First Tennessee Bank	Money Market	16
Merchants Bank of Indiana	Money Market	48,565
Western Alliance Bank	Money Market	245,105
The Bank of Tampa ICS Program Road Reserve:		
Bank of China, New York, NY	Money Market	203,371
	<b>Total Reserve Fund Investments</b>	<b>\$ 1,029,159</b>
US Bank S2011 Reserve	US Bank Money Market Ct	\$ 228,431
US Bank S2011 Revenue	US Bank Money Market Ct	385,454
US Bank S2011 Prepayment	US Bank Money Market Ct	18,559
US Bank S2013 Reserve	First Amer Treasury Oblig Class Y	370,090
US Bank S2013 Revenue	First Amer Treasury Oblig Class Y	281,335
	<b>Total Debt Service Fund Investments</b>	<b>\$ 1,283,869</b>

**Greyhawk Landing Community Development District**

Summary A/R Ledger

001 - General Fund

From 12/1/2017 Through 12/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2017	Manatee County Tax Collector	ARB236	96,959.58
11/27/2017	Greyhawk Landing West, LLC	985-18-06	<u>7,001.00</u>
		Total 001 - General Fund	103,960.58

**Greyhawk Landing Community Development District**

Summary A/R Ledger

200 - Debt Service Fund-Series 2011

From 12/1/2017 Through 12/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2017	Manatee County Tax Collector	ARB236	<u>33,581.62</u>
		Total 200 - Debt Service Fund-Series 2011	33,581.62

**Greyhawk Landing Community Development District**

Summary A/R Ledger

201 - Debt Service Fund-Series 2013

From 12/1/2017 Through 12/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2017	Manatee County Tax Collector	ARB236	19,070.60
11/17/2017	Dale E Hibbard	985-18-04	716.10
11/17/2017	Greyhawk Landing West, LLC	985-18-01	43,742.05
11/17/2017	Karen M Reno	985-18-05	716.10
11/17/2017	Sam Rodgers Properties, Inc.	985-18-02	3,461.17
		Total 201 - Debt Service Fund-Series 2013	67,706.02
			<hr/>
Report Balance			205,248.22
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**Greyhawk Landing Community Development District**

Aged Payables by Invoice Date

Aging Date - 6/1/2014

001 - General Fund

From 12/1/2017 Through 12/31/2017

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
Florida Patio Furniture, Inc.	10/25/2017	43216 CM	Return of Four Lounge Chairs	(280.00)
Nostalgic Lampposts & Mailboxes Plus, Inc.	12/1/2017	5374	Street Lights Maintenance 12/17	1,400.00
TFR Cleaning Services Inc.	12/1/2017	49194	Janitorial Services 12/17	799.00
Aquagenix	12/4/2017	4001190	Monthly Aquatic Maintenance 12/17	2,881.00
Aquagenix	12/4/2017	4001191	Monthly Aquatic Maintenance GHW 12/17	595.00
Aquagenix	12/4/2017	4001192	Quarterly Aquatic Maintenance GHW 12/17	700.00
Securt Holdings LLC	12/7/2017	9831120717	Service Call-Brambling Gate	1,107.67
Florida Patio Furniture, Inc.	12/8/2017	43857	Three Lounge Chairs	210.00
BrightView Landscape Services, Inc.	12/10/2017	5530330	Landscape Maintenance 12/17	19,107.75
Securt Holdings LLC	12/12/2017	720309	15' Aluminum Gate Arms	277.10
BrightView Landscape Services, Inc.	12/14/2017	3144073	Replace Bad Battery Controller	214.99
Cintas Fire Protection	12/14/2017	0F32105244	Alarm Repair	512.48
Fitness Logic, Inc.	12/14/2017	78588	Fitness Equipment Repairs	379.13
Fitness Logic, Inc.	12/14/2017	78589	Fitness Equipment Repairs	175.99
Fitness Logic, Inc.	12/14/2017	78590	Fitness Equipment Repairs	180.99
Securt Holdings LLC	12/15/2017	9930121517	Service Call-Guardhouse	119.15
A N J Excavation LLC	12/18/2017	6	Grind Raised Header Curb at Exit	600.00
A-NIKS LLC	12/19/2017	36739	Refill Service 12-14-17	277.50
Nostalgic Lampposts & Mailboxes Plus, Inc.	12/19/2017	5423	Replaced LED Bulbs	321.00
Andrews Aqua Services	12/20/2017	50A	Monthly Pool Maintenance GHW 12/17	500.00

**Greyhawk Landing Community Development District**

Aged Payables by Invoice Date

Aging Date - 6/1/2014

001 - General Fund

From 12/1/2017 Through 12/31/2017

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Andrews Aqua Services	12/20/2017	51A	Monthly Pool Maintenance 12/17	1,587.00
Waste Pro USA, Inc.	12/20/2017	0000206831	Waste Services GHW 01/18	16.50
State Alarm Inc.	12/21/2017	167248	Cut and Installed New Door Strike	637.80
State Alarm Inc.	12/21/2017	167249	Replaced Maglocks at Clubhouse Playground	732.29
Verizon Wireless	12/21/2017	9798524283	Telephone Services 12/17	30.25
Anthony M. Francis	12/21/2017	TF122117	Board of Supervisors Meeting 12/21/17	200.00
Jeffrey P. Evans	12/21/2017	JE122117	Board of Supervisors Meeting 12/21/17	200.00
Manatee County Utilities Department	12/21/2017	MCUD Summary 12/17	Garbage/Utility Services 12/17	1,789.01
Michael Plaia	12/21/2017	MP122117	Board of Supervisors Meeting 12/21/17	200.00
Clarence Oliver Kyte, Jr.	12/21/2017	OK122117	Board of Supervisors Meeting 12/21/17	200.00
Dennis M. Smith	12/21/2017	DS122117	Board of Supervisors Meeting 12/21/17	200.00
Frontier Florida LLC	12/25/2017	062013-5 01/18	Frontier Services GHW 01/18	356.34
Bright House Networks, LLC	12/25/2017	046721701122517	Guardhouse Internet 01/18	77.95
BrightView Landscape Services, Inc.	12/26/2017	3154600	Apply Fertilizer Turf/Shrub	5,370.06
BrightView Landscape Services, Inc.	12/26/2017	3154601	Apply Fertilizer Turf/Shrub	650.76
BrightView Landscape Services, Inc.	12/26/2017	3154613	Removed and Replaced St Augustine - Mulberry	1,750.00
BrightView Landscape Services, Inc.	12/26/2017	3154625	Remove and Replace Plants	510.00
BrightView Landscape Services, Inc.	12/26/2017	3154627	Prep Beds for Next Flower Install	744.05
Fitness Logic, Inc.	12/27/2017	78806	Fitness Equipment Repairs	185.99
Say No to Bugs, Inc.	12/27/2017	107838	Annual Pest Control-Rec Center	395.00
Universal Protection Service, LLC	12/28/2017	7577980	Security 12/15/17-12/28/17	7,597.03
Frontier Florida LLC	12/28/2017	941-708-3290-042407... 01/18	Frontier Services 01/18	63.98

**Greyhawk Landing Community Development District**

Aged Payables by Invoice Date

Aging Date - 6/1/2014

001 - General Fund

From 12/1/2017 Through 12/31/2017

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Fitness Logic, Inc.	12/29/2017	78857	Fitness Equipment Repairs	95.49
Champion Carpet & Tile Cleaning Inc.	12/29/2017	122917GH	Powerwash Pavers and Sidewalks	200.00
Persson & Cohen, P.A.	1/2/2018	Persson 12/17	General/Monthly Legal Services 12/17	1,199.40
			Total 001 - General Fund	67,539.65
Report Total				67,539.65

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

**Balance Sheet**

1. Trust statement activity has been recorded through 12/31/17.
2. See EMMA (Electronic Municipal Market Access) at <http://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 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 ARB236 in the amount of \$24,482.65 was received in January 2018.
6. Debt Service Fund 200 – Payment for Invoice ARB236 in the amount of \$8,479.48 was received in January 2018.
7. Debt Service Fund 201 – Payment for Invoice ARB236 in the amount of \$4,815.40 was received in January 2018.