

Covington Park
Community Development District

Financial Statements
(Unaudited)

October 31, 2015

Prepared by
Rizzetta & Company, Inc.
District Manager

Covington Park Community Development District

Balance Sheet

As of 10/31/2015

(In Whole Numbers)

| | General Fund | Reserve Fund | Debt Service Fund | Capital Projects Fund | Total Governmental Funds | General Fixed Assets Account Group | General Long-Term Debt Account Group |
|--|----------------|----------------|-------------------|-----------------------|--------------------------|------------------------------------|--------------------------------------|
| Assets | | | | | | | |
| Cash In Bank | 62,561 | 0 | 0 | 0 | 62,561 | 0 | 0 |
| Investments | 2,021 | 0 | 257,503 | 899,270 | 1,158,793 | 0 | 0 |
| Investments - Reserves | 0 | 204,650 | 0 | 0 | 204,650 | 0 | 0 |
| Accounts Receivable | 730,290 | 51,999 | 504,210 | 0 | 1,286,499 | 0 | 0 |
| Accounts Receivable - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Prepaid Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deposits | 9,106 | 0 | 0 | 0 | 9,106 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amount Available - Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 761,712 |
| Amount To Be Provided-Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 5,478,288 |
| Fixed Assets | 0 | 0 | 0 | 0 | 0 | 3,439,645 | 0 |
| Total Assets | 803,979 | 256,649 | 761,712 | 899,270 | 2,721,610 | 3,439,645 | 6,240,000 |
| Liabilities | | | | | | | |
| Accounts Payable | 10,444 | 0 | 0 | 0 | 10,444 | 0 | 0 |
| Accrued Expenses Payable | 9,283 | 0 | 0 | 0 | 9,283 | 0 | 0 |
| Sales Tax Payable | 54 | 0 | 0 | 0 | 54 | 0 | 0 |
| Other Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due To Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue Bonds Payable--Long-Term | 0 | 0 | 0 | 0 | 0 | 0 | 6,240,000 |
| Total Liabilities | 19,781 | 0 | 0 | 0 | 19,781 | 0 | 6,240,000 |
| Fund Equity & Other Credits | | | | | | | |
| Beginning Fund Balance | 144,147 | 204,645 | 257,501 | 899,255 | 1,505,549 | 3,439,645 | 0 |
| Net Change in Fund Balance | 640,050 | 52,004 | 504,211 | 15 | 1,196,280 | 0 | 0 |
| Total Fund Equity & Other Credits | 784,198 | 256,649 | 761,712 | 899,270 | 2,701,829 | 3,439,645 | 0 |
| Total Liabilities & Fund Equity | 803,979 | 256,649 | 761,712 | 899,270 | 2,721,610 | 3,439,645 | 6,240,000 |

See Notes to Unaudited Financial Statements

Covington Park Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 10/31/2015

(In Whole Numbers)

| | Annual Budget | YTD Budget | YTD Actual | YTD Variance | Percent Annual Budget Remaining |
|-------------------------------------|------------------|----------------|----------------|--------------|---------------------------------------|
| Revenues | | | | | |
| Interest Earnings | | | | | |
| Interest Earnings | 250 | 21 | 18 | (3) | 92.72% |
| Special Assessments | | | | | |
| Tax Roll | 730,289 | 730,289 | 737,024 | 6,735 | (0.92)% |
| Other Miscellaneous Revenues | | | | | |
| Pool Access Revenue | 0 | 0 | 187 | 187 | 0.00% |
| Facilities Rentals | 2,500 | 208 | 584 | 376 | 76.63% |
| Total Revenues | <u>733,039</u> | <u>730,518</u> | <u>737,814</u> | <u>7,295</u> | <u>(0.65)%</u> |
| Expenditures | | | | | |
| Legislative | | | | | |
| Supervisors Fees | 17,000 | 1,417 | 1,000 | 417 | 94.11% |
| Financial & Administrative | | | | | |
| Administrative Services | 5,400 | 450 | 450 | 0 | 91.66% |
| District Management | 35,750 | 2,979 | 2,979 | 0 | 91.66% |
| District Engineer | 2,500 | 208 | 613 | (404) | 75.50% |
| Disclosure Report | 2,000 | 167 | 0 | 167 | 100.00% |
| Trustees Fees | 5,500 | 458 | 2,424 | (1,966) | 55.92% |
| Financial Consulting Services | 10,000 | 5,417 | 5,417 | 0 | 45.83% |
| Accounting Services | 18,000 | 1,500 | 1,500 | 0 | 91.66% |
| Auditing Services | 3,900 | 0 | 0 | 0 | 100.00% |
| Arbitrage Rebate Calculation | 650 | 54 | 0 | 54 | 100.00% |
| Public Official Liability Insurance | 5,580 | 5,580 | 1,829 | 3,751 | 67.22% |
| Legal Advertising | 500 | 42 | 0 | 42 | 100.00% |
| Bank Fees | 50 | 4 | 56 | (52) | (12.08)% |
| Dues, Licenses & Fees | 175 | 175 | 175 | 0 | 0.00% |
| Miscellaneous Fees | 500 | 42 | 0 | 42 | 100.00% |
| Website Fees and Maintenance | 2,280 | 190 | 1,440 | (1,250) | 36.84% |
| Legal Counsel | | | | | |
| District Counsel | 5,000 | 417 | 1,000 | (583) | 80.00% |
| Law Enforcement | | | | | |
| Deputy | 35,000 | 2,917 | 3,133 | (216) | 91.04% |
| Security Operations | | | | | |
| Security Services and Patrols | 20,000 | 1,667 | 1,320 | 347 | 93.40% |
| Electric Utility Services | | | | | |
| Utility Services | 43,000 | 3,583 | 3,466 | 118 | 91.94% |
| Utility - Recreation Facilities | 22,000 | 1,833 | 1,559 | 274 | 92.91% |
| Street Lights | 4,199 | 350 | 0 | 350 | 100.00% |

Covington Park Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 10/31/2015

(In Whole Numbers)

| | Annual Budget | YTD Budget | YTD Actual | YTD Variance | Percent Annual Budget Remaining |
|---|------------------|------------|------------|--------------|---------------------------------------|
| Garbage/Solid Waste Control Services | | | | | |
| Garbage - Recreation Facility | 2,000 | 167 | 194 | (27) | 90.29% |
| Water-Sewer Combination Services | | | | | |
| Utility Services | 10,000 | 833 | 1,014 | (181) | 89.85% |
| Stormwater Control | | | | | |
| Fountain Service Repairs & Maintenance | 1,500 | 125 | 295 | (170) | 80.33% |
| Lake/Pond Bank Maintenance | 2,000 | 167 | 0 | 167 | 100.00% |
| Aquatic Maintenance | 21,900 | 1,825 | 1,815 | 10 | 91.71% |
| Aquatic Plant Replacement | 2,000 | 167 | 0 | 167 | 100.00% |
| Stormwater Assessment | 3,000 | 250 | 0 | 250 | 100.00% |
| Wetland Monitoring & Maintenance | 4,000 | 333 | 380 | (47) | 90.50% |
| Other Physical Environment | | | | | |
| Field Operations | 6,000 | 500 | 500 | 0 | 91.66% |
| Property Insurance | 17,000 | 17,000 | 15,085 | 1,915 | 11.26% |
| Entry & Walls Maintenance | 500 | 42 | 0 | 42 | 100.00% |
| Landscape Maintenance | 144,500 | 12,042 | 11,083 | 959 | 92.33% |
| Irrigation Repairs | 7,500 | 625 | 0 | 625 | 100.00% |
| Ornamental Lighting & Maintenance | 7,285 | 607 | 12,552 | (11,945) | (72.30)% |
| Holiday Decorations | 2,000 | 0 | 0 | 0 | 100.00% |
| Well Maintenance | 5,000 | 417 | 0 | 417 | 100.00% |
| Clock Tower Maintenance | 2,000 | 167 | 0 | 167 | 100.00% |
| Landscape - Mulch | 23,280 | 1,940 | 0 | 1,940 | 100.00% |
| Landscape - Fertilizer | 26,250 | 2,188 | 0 | 2,188 | 100.00% |
| Landscape - Annuals | 16,200 | 1,350 | 0 | 1,350 | 100.00% |
| Fire Ant Treatment | 1,500 | 125 | 0 | 125 | 100.00% |
| Landscape Replacement Plants, Shrubs, Trees | 8,000 | 667 | 0 | 667 | 100.00% |
| Miscellaneous Expense | 11,990 | 999 | 0 | 999 | 100.00% |
| Parks & Recreation | | | | | |
| Employee - Salaries | 76,500 | 6,375 | 10,833 | (4,458) | 85.83% |
| Employee - P/R Taxes | 7,500 | 625 | 0 | 625 | 100.00% |
| Employee - Workers' Comp | 6,000 | 500 | 2,000 | (1,500) | 66.66% |
| Employee - ADP Fees | 2,500 | 208 | 0 | 208 | 100.00% |
| Employee - Health | 6,600 | 550 | 0 | 550 | 100.00% |
| Maintenance & Repair | 15,000 | 1,250 | 5,738 | (4,488) | 61.74% |
| Telephone, Fax, Internet | 5,000 | 417 | 399 | 18 | 92.01% |

Covington Park Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 10/31/2015

(In Whole Numbers)

| | Annual Budget | YTD Budget | YTD Actual | YTD Variance | Percent Annual Budget Remaining |
|---|------------------|-----------------------|-----------------------|-----------------------|---------------------------------------|
| Pool Service Contract | 10,000 | 833 | 186 | 648 | 98.14% |
| Fitness Equipment Maintenance & Repairs | 3,500 | 292 | 284 | 7 | 91.87% |
| Vehicle Maintenance | 1,000 | 83 | 200 | (116) | 80.03% |
| Facility A/C & Heating Maintenance & Repair | 4,200 | 350 | 350 | 0 | 91.66% |
| Pool Repairs | 43,050 | 3,588 | 4,332 | (745) | 89.93% |
| Wildlife Management Services | 3,500 | 292 | 350 | (58) | 90.00% |
| Office Supplies | 2,500 | 208 | 307 | (99) | 87.71% |
| Management Contract | 16,800 | 1,400 | 1,400 | 0 | 91.66% |
| Furniture Repair/Replacement | 1,500 | 125 | 0 | 125 | 100.00% |
| Athletic/Park Court/Field Repairs | 1,000 | 83 | 0 | 83 | 100.00% |
| Security System Monitoring & Maintenance | 2,500 | 208 | 105 | 103 | 95.80% |
| Total Expenditures | <u>773,039</u> | <u>89,370</u> | <u>97,763</u> | <u>(8,393)</u> | <u>87.35%</u> |
| Excess of Revenue Over (Under) Expenditures | <u>(40,000)</u> | <u>641,148</u> | <u>640,050</u> | <u>(1,097)</u> | <u>1,700.12%</u> |
| Other Financing Sources (Uses) Prior Year | 40,000 | 0 | 0 | 0 | 100.00% |
| Excess of Rev./Other Sources Over (Under) Expend./Other Uses | <u>0</u> | <u>641,148</u> | <u>640,050</u> | <u>(1,097)</u> | <u>0.00%</u> |
| Fund Balance, Beginning of Period | 0 | 0 | 144,147 | 144,147 | 0.00% |
| Fund Balance, End of Period | <u><u>0</u></u> | <u><u>641,148</u></u> | <u><u>784,198</u></u> | <u><u>143,050</u></u> | <u><u>0.00%</u></u> |

Covington Park Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2015 Through 10/31/2015

(In Whole Numbers)

| | <u>Annual Budget</u> | <u>Current Period Actual</u> | <u>Budget to Actual Variance</u> | <u>Percent Annual Budget Remaining</u> |
|---|----------------------|----------------------------------|--------------------------------------|--|
| Revenues | | | | |
| Interest Earnings | | | | |
| Interest Earnings | 0 | 5 | 5 | 0.00% |
| Special Assessments | | | | |
| Tax Roll | 51,999 | 51,999 | 0 | 0.00% |
| Total Revenues | <u>51,999</u> | <u>52,004</u> | <u>5</u> | <u>0.01%</u> |
| Expenditures | | | | |
| Contingency | | | | |
| Capital Reserve | 51,999 | 0 | 51,999 | 100.00% |
| Total Expenditures | <u>51,999</u> | <u>0</u> | <u>51,999</u> | <u>100.00%</u> |
| Excess of Revenue Over (Under) Expenditures | 0 | 52,004 | 52,004 | 0.00% |
| Excess of Rev./Other Sources Over (Under) Expend./Other Uses | 0 | 52,004 | 52,004 | 0.00% |
| Fund Balance, Beginning of Period | 0 | 204,645 | 204,645 | 0.00% |
| Fund Balance, End of Period | <u><u>0</u></u> | <u><u>256,649</u></u> | <u><u>256,649</u></u> | <u><u>0.00%</u></u> |

Covington Park Community Development District

Statement of Revenues and Expenditures
 200 - Debt Service Fund--Series 2004/2015
 From 10/1/2015 Through 10/31/2015
 (In Whole Numbers)

| | <u>Annual Budget</u> | <u>Current Period Actual</u> | <u>Budget to Actual Variance</u> | <u>Percent Annual Budget Remaining</u> |
|--|----------------------|------------------------------|----------------------------------|--|
| Revenues | | | | |
| Interest Earnings | | | | |
| Interest Earnings | 0 | 4 | 4 | 0.00% |
| Special Assessments | | | | |
| Tax Roll | 161,096 | 161,096 | 0 | 0.00% |
| Total Revenues | <u>161,096</u> | <u>161,100</u> | <u>4</u> | <u>0.00%</u> |
| Expenditures | | | | |
| Debt Service | | | | |
| Interest | 111,096 | 0 | 111,096 | 100.00% |
| Principal | 50,000 | 0 | 50,000 | 100.00% |
| Total Expenditures | <u>161,096</u> | <u>0</u> | <u>161,096</u> | <u>100.00%</u> |
| Excess of Revenue Over (Under) Expenditures | 0 | 161,100 | 161,100 | 0.00% |
| Other Financing Sources (Uses) | | | | |
| Bond Retirement | 0 | (3) | (3) | 0.00% |
| Excess of Rev./Other Sources Over (Under) Expend./Other Uses | 0 | 161,097 | 161,097 | 0.00% |
| Fund Balance, Beginning of Period | 0 | 257,501 | 257,501 | 0.00% |
| Fund Balance, End of Period | <u><u>0</u></u> | <u><u>418,599</u></u> | <u><u>418,599</u></u> | <u><u>0.00%</u></u> |

Covington Park Community Development District

Statement of Revenues and Expenditures

201 - Debt Service Fund--Series 2005

From 10/1/2015 Through 10/31/2015

(In Whole Numbers)

| | <u>Annual Budget</u> | <u>Current Period Actual</u> | <u>Budget to Actual Variance</u> | <u>Percent Annual Budget Remaining</u> |
|---|----------------------|----------------------------------|--------------------------------------|--|
| Revenues | | | | |
| Special Assessments | | | | |
| Tax Roll | 343,114 | 343,114 | 0 | 0.00% |
| Total Revenues | <u>343,114</u> | <u>343,114</u> | <u>0</u> | <u>0.00%</u> |
| Expenditures | | | | |
| Debt Service | | | | |
| Interest | 188,114 | 0 | 188,114 | 100.00% |
| Principal | 155,000 | 0 | 155,000 | 100.00% |
| Total Expenditures | <u>343,114</u> | <u>0</u> | <u>343,114</u> | <u>100.00%</u> |
| Excess of Revenue Over (Under) Expenditures | <u>0</u> | <u>343,114</u> | <u>343,114</u> | <u>0.00%</u> |
| Excess of Rev./Other Sources Over (Under) Expend./Other Uses | <u>0</u> | <u>343,114</u> | <u>343,114</u> | <u>0.00%</u> |
| Fund Balance, End of Period | <u><u>0</u></u> | <u><u>343,114</u></u> | <u><u>343,114</u></u> | <u><u>0.00%</u></u> |

Covington Park Community Development District

Statement of Revenues and Expenditures
300 - Capital Projects Fund--Series 2004/2015
From 10/1/2015 Through 10/31/2015
(In Whole Numbers)

| | <u>Annual Budget</u> | <u>Current Period Actual</u> | <u>Budget to Actual Variance</u> | <u>Percent Annual Budget Remaining</u> |
|---|----------------------|----------------------------------|--------------------------------------|--|
| Revenues | | | | |
| Interest Earnings | | | | |
| Interest Earnings | 0 | 15 | 15 | 0.00% |
| Total Revenues | <u>0</u> | <u>15</u> | <u>15</u> | <u>0.00%</u> |
| Excess of Revenue Over (Under) | 0 | 15 | 15 | 0.00% |
| Expenditures | | | | |
| Excess of Rev./Other Sources Over (Under) | 0 | 15 | 15 | 0.00% |
| Expend./Other Uses | | | | |
| Fund Balance, Beginning of Period | 0 | 899,255 | 899,255 | 0.00% |
| Fund Balance, End of Period | <u>0</u> | <u>899,270</u> | <u>899,270</u> | <u>0.00%</u> |

Covington Park Community Development District
Investment Summary
October 31, 2015

| <u>Account</u> | <u>Investment</u> | <u>Balance as of</u> <u>October 31, 2015</u> |
|---|---|---|
| State Board of Administration | Local Government Investment Pool | \$ 468 |
| SunTrust Bank | Money Market Account | 429 |
| The Bank of Tampa | Money Market Account | 1,124 |
| | Total General Fund Investments | \$ 2,021 |
| | | |
| The Bank of Tampa ICS - Capital Reserve | | |
| Orange County Trust Company | Money Market Account | \$ 204,650 |
| | Total Reserve Fund Investments | \$ 204,650 |
| | | |
| US Bank S2015A1-A2 Interest | First American Treasury Obligation Fund Class Z | \$ 56,440 |
| US Bank S2015A1-A2 Reserve | First American Treasury Obligation Fund Class Z | 201,063 |
| | Total Debt Service Fund Investments | \$ 257,503 |
| | | |
| US Bank S2015A1-A2 Cost of Issuance | First American Treasury Obligation Fund Class Z | \$ 8,200 |
| US Bank S2015A1-A2 Construction | First American Treasury Obligation Fund Class Z | 891,070 |
| | Total Capital Project Fund Investments | \$ 899,270 |

Covington Park Community Development District

Summary A/R Ledger

001 - General Fund

From 10/1/2015 Through 10/31/2015

| <u>Invoice Date</u> | <u>Customer Name</u> | <u>Invoice Number</u> | <u>Current Balance</u> |
|---------------------|-----------------------------------|-----------------------|--------------------------|
| 10/1/2015 | Hillsborough County Tax Collector | ARB340 | <u>730,290.45</u> |
| Report Balance | | | <u><u>730,290.45</u></u> |

Covington Park Community Development District

Summary A/R Ledger

005 - Reserve Fund

From 10/1/2015 Through 10/31/2015

| <u>Invoice Date</u> | <u>Customer Name</u> | <u>Invoice Number</u> | <u>Current Balance</u> |
|---------------------|-----------------------------------|-----------------------|-------------------------|
| 10/1/2015 | Hillsborough County Tax Collector | ARB340 | <u>51,999.00</u> |
| Report Balance | | | <u><u>51,999.00</u></u> |

Covington Park Community Development District

Summary A/R Ledger

200 - Debt Service Fund--Series 2015 A1

From 10/1/2015 Through 10/31/2015

| <u>Invoice Date</u> | <u>Customer Name</u> | <u>Invoice Number</u> | <u>Current Balance</u> |
|---------------------|-----------------------------------|-----------------------|--------------------------|
| 10/1/2015 | Hillsborough County Tax Collector | ARB340 | <u>161,096.05</u> |
| Report Balance | | | <u><u>161,096.05</u></u> |

Covington Park Community Development District

Summary A/R Ledger

201 - Debt Service Fund--Series 2015 A2

From 10/1/2015 Through 10/31/2015

| <u>Invoice Date</u> | <u>Customer Name</u> | <u>Invoice Number</u> | <u>Current Balance</u> |
|---------------------|-----------------------------------|-----------------------|--------------------------|
| 10/1/2015 | Hillsborough County Tax Collector | ARB340 | <u>343,113.67</u> |
| Report Balance | | | <u><u>343,113.67</u></u> |

Covington Park Community Development District

Summary A/P Ledger

001 - General Fund

From 10/1/2015 Through 10/31/2015

| Vendor Name | Invoice Date | Invoice Number | Invoice Description | Current Balance |
|-------------------------------------|--------------|------------------------|-----------------------------------|-----------------|
| Alan Untracht | 10/27/2015 | AU102715 | Board of Supervisors 10/27/15 | 200.00 |
| Beyond Fitness Equipment Repair | 10/28/2015 | 102815 | Repair Maintenance | 150.00 |
| BOCC | 10/19/2015 | 3434800000 10/15 | 7036 Monarch Park Drive 10/15 | 42.08 |
| BOCC | 10/19/2015 | 8825800000 10/15 | 7734 Covington Stone Avenue 10/15 | 18.62 |
| BOCC | 10/28/2015 | Water Summary 10/15 | BOCC Water Bill Summary 10/15 | 953.68 |
| Bright House Networks | 10/23/2015 | 0033462371-0 11/15 | Clubhouse Cable Box 11/15 | 8.56 |
| Department of Economic Opportunity | 10/1/2015 | 33133 | Special District Fee FY 15/16 | 175.00 |
| Dog Waste Depot | 10/27/2015 | 90294 | Dog Waste Station Roll Bag | 199.00 |
| Gary Ogilby Concrete and Masonry | 10/27/2015 | 007201 | Sidewalk and Brick Repair | 2,240.00 |
| Laura Goodwin | 10/19/2015 | LG101915 | Off Duty Deputy 10/19/15 | 150.00 |
| Laura Goodwin | 10/22/2015 | LG102215 | Off Duty Deputy 10/22/15 | 150.00 |
| Laura Goodwin | 10/27/2015 | LG102715 | Off Duty Deputy 10/27/15 | 150.00 |
| Laura Goodwin | 10/29/2015 | LG102915 | Off Duty Deputy 10/29/15 | 150.00 |
| Lynn Ann Berner | 10/27/2015 | LB102715 | Board of Supervisors 10/27/15 | 200.00 |
| Remson Aquatics, LLC | 10/30/2015 | 089542 | Lake Maintenance 10/15 | 1,815.00 |
| Remson Aquatics, LLC | 10/30/2015 | 089555 | Fountain/Conservation Maintenance | 675.00 |
| Republic Services # 696 | 10/17/2015 | 0696-000541753 | 6806 Covington Garden Dr 11/15 | 194.04 |
| Rick L. Reidt | 10/27/2015 | RR102715 | Board of Supervisors 10/27/15 | 200.00 |
| Ryan Michael Brown | 10/23/2015 | RB102315 | Off Duty Deputy 10/23/15 | 150.00 |
| Shea, Derrick | 10/20/2015 | DS102015 | Off Duty Deputy 10/20/15 | 150.00 |
| Shea, Derrick | 10/26/2015 | DS102615 | Off Duty Deputy 10/26/15 | 150.00 |
| Shea, Derrick | 10/30/2015 | DS103015 | Off Duty Deputy 10/30/15 | 150.00 |
| Tony Brost Electrical Services, LLC | 10/8/2015 | 95009 | Service Call - Bristol Fountain | 1,696.48 |
| William D. Watts | 10/27/2015 | DW102715 | Board of Supervisors 10/27/15 | 200.00 |
| William G. Irwin | 10/27/2015 | WI102715 | Board of Supervisors 10/27/15 | 200.00 |
| Zebra Cleaning Team, Inc. | 10/25/2015 | 926 | Chlorine Chem Pump Rollers | 77.00 |
| | | | Total 001 - General Fund | 10,444.46 |
| Report Balance | | | | 10,444.46 |

Covington Park Community Development District
Notes to Unaudited Financial Statements
October 31, 2015

Balance Sheet

1. Trust statement activity has been recorded through 10/31/15.
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 General Fund

4. Payment terms for landowner assessments are (a) defined in the FY15-16 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.
5. Payment for Invoice #FY15-16 totaling \$7,380.31 was received in November 2015.

Summary A/R Ledger – Reserve Fund

6. Payment terms for landowner assessments are (a) defined in the FY15-16 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 – Debt Service Fund Series 2015 A1

7. Payment terms for landowner assessments are (a) defined in the FY15-16 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.
8. Payment for Invoice #FY15-16 totaling \$1,519.82 was received in November 2015.

Summary A/R Ledger – Debt Service Fund Series 2015 A2

9. Payment terms for landowner assessments are (a) defined in the FY15-16 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.
10. Payment for Invoice #FY15-16 totaling \$3,237.02 was received in November 2015.