

Westridge
Community Development District

Financial Statements
(Unaudited)

March 31, 2015

Prepared by
Rizzetta & Company, Inc.
District Manager

Westridge Community Development District

Balance Sheet

As of 3/31/2015

(In Whole Numbers)

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds	General Fixed Asset Account Group	General Long-Term Debt Account Group
Assets						
Cash In Bank	149,724	0	0	149,724	0	0
Investments	0	49,324	1,673,136	1,722,460	0	0
Accounts Receivable	574	12,510	0	13,085	0	0
Allowance for Uncollectible Assessments	(121)	(2,632)	0	(2,753)	0	0
Interest And Dividends Receivable	0	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0	0
Deposits	6,970	0	0	6,970	0	0
Due From Other Funds	0	0	14,937	14,937	0	0
Amount Available-Debt Service	0	0	0	0	0	0
Amount To Be Provided-Debt Service	0	0	0	0	0	25,150,000
Fixed Assets	0	0	0	0	18,768,765	0
Total Assets	<u>157,147</u>	<u>59,202</u>	<u>1,688,073</u>	<u>1,904,423</u>	<u>18,768,765</u>	<u>25,150,000</u>
Liabilities						
Accounts Payable	4,453	0	0	4,453	0	0
Accrued Expenses Payable	2,325	0	0	2,325	0	0
Retainage Payable	0	0	0	0	0	0
Other Current Liabilities	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0
Due To Other Funds	14,937	0	0	14,937	0	0
Debt Service Obligations--Current	0	10,102,850	0	10,102,850	0	0
Revenue Bonds Payable-Long-Term	0	0	0	0	0	25,150,000
Total Liabilities	<u>21,715</u>	<u>10,102,850</u>	<u>0</u>	<u>10,124,565</u>	<u>0</u>	<u>25,150,000</u>
Fund Equity And Other Credits						
Beginning Fund Balance	(12,878)	(9,377,133)	1,687,906	(7,702,105)	18,768,765	0
Net Change in Fund Balance	148,310	(666,515)	168	(518,037)	0	0
Total Fund Equity And Other Credits	<u>135,432</u>	<u>(10,043,648)</u>	<u>1,688,073</u>	<u>(8,220,142)</u>	<u>18,768,765</u>	<u>0</u>
Total Liabilities And Fund Equity	<u>157,147</u>	<u>59,202</u>	<u>1,688,073</u>	<u>1,904,423</u>	<u>18,768,765</u>	<u>25,150,000</u>

See Notes to Unaudited Financial Statements

Westridge Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 3/31/2015

(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>
Revenues					
Interest Earnings					
Interest Earnings	0	0	0	0	0.00%
Special Assessments					
Tax Roll	11,603	11,603	11,740	137	(1.17)%
Off Roll	176,772	176,772	0	(176,772)	100.00%
Total Revenues	<u>188,375</u>	<u>188,375</u>	<u>11,740</u>	<u>(176,635)</u>	<u>93.77%</u>
Expenditures					
Legislative					
Supervisor Fees	12,000	6,000	1,000	5,000	91.66%
Financial & Administrative					
District Management	30,000	15,000	15,000	0	50.00%
District Engineer	10,000	5,000	0	5,000	100.00%
Disclosure Report	1,000	500	500	(0)	50.00%
Trustees Fees	8,000	8,000	0	8,000	100.00%
Auditing Services	3,800	1,900	0	1,900	100.00%
Arbitrage Rebate Calculation	650	325	650	(325)	0.00%
Travel	500	250	0	250	100.00%
Public Officials Liability Insurance	5,600	5,600	1,710	3,890	69.45%
Legal Advertising	2,500	1,250	323	927	87.07%
Bank Fees	100	50	0	50	100.00%
Dues, Licenses & Fees	175	175	175	0	0.00%
Miscellaneous Fees	500	250	135	115	72.93%
Legal Counsel					
District Counsel	30,000	15,000	1,791	13,210	94.03%
Electric Utility Services					
Street Lights	48,000	24,000	20,706	3,294	56.86%
Other Physical Environment					
General Liability Insurance	500	500	1,401	(901)	(180.23)%
Landscape Maintenance	25,000	12,500	8,450	4,050	66.20%
Parks & Recreation					
Equipment Lease	600	300	0	300	100.00%
Contingency					
Miscellaneous Contingency	9,450	4,725	0	4,725	100.00%
Total Expenditures	<u>188,375</u>	<u>101,325</u>	<u>51,841</u>	<u>49,484</u>	<u>72.48%</u>
Excess of Revenue Over (Under) Expenditures	0	87,050	(40,101)	(127,151)	0.00%
Other Financing Sources (Uses)					
Interfund Transfer	0	0	188,412	188,412	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	87,050	148,310	61,260	0.00%
Fund Balance, Beginning of Period	0	0	(12,878)	(12,878)	0.00%
Fund Balance, End of Period	<u>0</u>	<u>87,050</u>	<u>135,432</u>	<u>48,382</u>	<u>0.00%</u>

Westridge Community Development District

Statement of Revenues and Expenditures

Debt Service Fund - 200

From 10/1/2014 Through 3/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	3	3	0.00%
Special Assessments				
Tax Roll	252,672	252,672	0	0.00%
Total Revenues	<u>252,672</u>	<u>252,676</u>	<u>4</u>	<u>0.00%</u>
Expenditures				
Financial & Administrative				
Trustees Fees	0	11,988	(11,988)	0.00%
Legal Counsel				
District Counsel	0	4,551	(4,551)	0.00%
Foreclosure Expenses	0	546	(546)	0.00%
Special Counsel	0	17,893	(17,893)	0.00%
Debt Service				
Interest	252,672	729,350	(476,678)	(188.65)%
Total Expenditures	<u>252,672</u>	<u>764,328</u>	<u>(511,656)</u>	<u>(202.50)%</u>
Excess of Revenue Over (Under) Expenditures	0	(511,653)	(511,653)	0.00%
Other Financing Sources (Uses)				
Interfund Transfer	0	(181,914)	(181,914)	0.00%
SPE Costs	0	(38,377)	(38,377)	0.00%
Bondholder Advances	0	65,429	65,429	0.00%
Total Other Financing Sources (Uses)	<u>0</u>	<u>(154,863)</u>	<u>(154,863)</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	(666,515)	(666,515)	0.00%
Fund Balance, Beginning of Period				
	0	(9,377,133)	(9,377,133)	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>(10,043,648)</u></u>	<u><u>(10,043,648)</u></u>	<u><u>0.00%</u></u>

Westridge Community Development District

Statement of Revenues and Expenditures

Capital Projects Fund - 300

From 10/1/2014 Through 3/31/2015

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	<u>0</u>	<u>168</u>	<u>168</u>	<u>0.00%</u>
Total Revenues	<u>0</u>	<u>168</u>	<u>168</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>168</u>	<u>168</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>168</u>	<u>168</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	1,687,906	1,687,906	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,688,073</u></u>	<u><u>1,688,073</u></u>	<u><u>0.00%</u></u>

**Westridge Community Development District
Investment Summary
March 31, 2015**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>March 31, 2015</u>
US Bank Series 2005 Reserve	US Bank Money Mark Account-Managed	\$ 1,069
US Bank Series 2005 Revenue	US Bank Money Mark Account-Managed	48,255
	Total Debt Service Fund Investments	\$ 49,324
US Bank Series 2005 Construction	US Bank Money Mark Account-Managed	\$ 1,673,008
US Bank Series 2005 Default Expenditure	US Bank Money Mark Account-Managed	128
	Total Capital Project Fund Investments	\$ 1,673,136

Westridge Community Development District

Summary A/R Ledger

001 - General Fund

From 3/1/2015 Through 3/31/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2012	Alford, Brian E	650-13-03	120.86
10/1/2014	Polk County Tax Collector	FY14-15	<u>453.60</u>
		Total 001 - General Fund	574.46

Westridge Community Development District

Summary A/R Ledger

200 - Debt Service Fund

From 3/1/2015 Through 3/31/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2012	Alford, Brian E	650-13-03	2,632.00
10/1/2014	Polk County Tax Collector	FY14-15	<u>9,878.06</u>
		Total 200 - Debt Service Fund	<u>12,510.06</u>
Report Balance			<u><u>13,084.52</u></u>

Westridge Community Development District

Summary A/P Ledger

001 - General Fund

From 3/1/2015 Through 3/31/2015

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Glenn Marvin	3/26/2015	GM032615	Board of Supervisors Meeting 03/26/15	200.00
John C. Blakley	3/26/2015	JB032615	Board of Supervisors Meeting 03/26/15	200.00
Nubia Carroll	3/26/2015	NC032615	Board of Supervisors Meeting 03/26/15	200.00
Robert R. Bishop	3/26/2015	BB032615	Board of Supervisors Meeting 03/26/15	200.00
David Jae	3/26/2015	DJ032615	Board of Supervisors Meeting 03/26/15	200.00
Duke Energy	4/6/2015	31506 49463 03/15	000 Highway 27 Lite, Tierra Del Sol 03/15	3,452.55
			Total 001 - General Fund	4,452.55
Report Balance				4,452.55

**WESTRIDGE
COMMUNITY DEVELOPMENT DISTRICT
Capital Improvement Revenue Bonds - Series 2005**

Construction/Default Expenditure Accounts Activity Through March 31, 2015

Inflows:	Debt Proceeds	\$20,812,291.05
	Underwriters Discount	516,500.00
	Total Bond Proceeds	\$21,328,791.05
	Interest Earnings	512,226.24
	Due From General Fund for Streetlight Deposit	16,391.20
	Reimbursement for SPE share of SWFMD permitting	12,630.48
	Total Inflows	\$21,870,038.97

Outflows:	Requisitions			Status with Trustee
Requisition Date	Requisition Number	Contractor	Amount	3/31/2015
	COI	Underwriters Discount	(516,500.00)	Cleared
	COI	Rizzetta & Co	(5,000.00)	Cleared
	COI	Rizzetta & Co	(30,000.00)	Cleared
	COI	Nabors Giblin	(75,000.00)	Cleared
	COI	Foley & Lardner	(25,825.00)	Cleared
	COI	Bryant Miller	(5,000.00)	Cleared
	COI	Shutts & Bowen	(42,000.00)	Cleared
	COI	Suntrust	(7,747.50)	Cleared
	COI	Suntrust	(1,500.00)	Cleared
	7	Digital Assurance Certification LLC	(3,000.00)	Cleared
	COI	Image Master	(4,288.55)	Cleared
	COI	Akerman Senterfitt	(70,000.00)	Cleared
	COI	Kimley-Horn and Associates	(4,000.00)	Cleared
	COI	Nabors Giblin	(2,500.00)	Cleared
		Total COI Expenses	(792,361.05)	
01/15/06	1	Shutts & Bowen Trust Account	(9,090,130.25)	Cleared
01/15/06	2	Shutts & Bowen Trust Account	(4,039,116.00)	Cleared
03/01/06	3	Progress Energy	(16,391.20)	Cleared
03/02/06	4	American Leisure Real Estate Group	0.00	Void
03/10/06	5	Progress Energy	(270,438.53)	Cleared
04/05/06	6	Kimley-Horn and Associates	0.00	Void
06/01/06	8	Resorts Construction	(355,107.33)	Cleared
06/09/06	9	Kimley-Horn and Associates, Inc.	(5,017.30)	Cleared
06/22/06	10	Progress Energy	(27,892.49)	Cleared
06/22/06	11	Contractors of Central Florida, Inc.	(202,587.44)	Cleared
06/22/06	12	Bedrock Resources	(35,782.80)	Cleared
06/22/06	13	Resorts Construction	(316,587.63)	Cleared
06/23/06	14	Kimley-Horn and Associates, Inc.	(432.57)	Cleared
07/10/06	15	Resorts Construction	(402,855.03)	Cleared
07/18/06	16	Contractors of Central Florida, Inc.	(229,443.73)	Cleared
07/18/06	17	Bedrock Resources	(28,973.97)	Cleared
07/26/06	18	Resorts Construction	(340,666.44)	Cleared
07/31/06	19	Bedrock Resources	(17,615.47)	Cleared
07/31/06	20	Contractors of Central Florida, Inc.	(27,377.65)	Cleared
08/07/06	21	Resorts Construction	(220,652.59)	Cleared
08/18/06	22	Bedrock Resources	(7,661.92)	Cleared
08/18/06	23	Contractors of Central Florida, Inc.	(12,338.43)	Cleared
08/22/06	24	Resorts Construction	(239,625.69)	Cleared
09/26/06	25	Resorts Construction	(241,914.20)	Cleared
11/09/06	26	Resorts Construction	(146,782.60)	Cleared

**WESTRIDGE
COMMUNITY DEVELOPMENT DISTRICT
Capital Improvement Revenue Bonds - Series 2005**

Construction/Default Expenditure Accounts Activity Through March 31, 2015

11/09/06	27	Kimley-Horn & Associates, Inc.	(846.80)	Cleared
11/29/06	28	Kimley-Horn & Associates, Inc.	(2,022.32)	Cleared
12/01/06	29	Universal Engineering Sciences	(428.00)	Cleared
12/01/06	30	Resorts Construction	(80,212.36)	Cleared
01/22/07	31	Kimley-Horn & Associates, Inc.	(2,000.57)	Cleared
01/22/07	32	Resorts Construction	(169,006.22)	Cleared
02/22/07	33	Kimley-Horn & Associates, Inc.	(1,819.21)	Cleared
03/06/07	34	Kimley-Horn & Associates, Inc.	(2,242.71)	Cleared
03/08/07	35	Resorts Construction	(52,634.37)	Cleared
03/26/07	36	Kimley-Horn & Associates, Inc.	(5,274.53)	Cleared
04/18/07	37	Resorts Construction	(63,023.00)	Cleared
05/08/07	38	Kimley-Horn & Associates, Inc.	(5,459.21)	Cleared
05/15/07	39	Resorts Construction	(227,899.30)	Cleared
05/15/07	40	A W Welt Ambrisco Insurance, Inc.	(70,000.00)	Cleared
06/05/07	41	Kimley-Horn & Associates, Inc.	(5,238.53)	Cleared
06/14/07	42	Resorts Construction	(136,773.26)	Cleared
07/17/07	43	Kimley-Horn & Associates, Inc.	(992.34)	Cleared
07/17/07	44	Resorts Construction	(71,820.00)	Cleared
07/31/07	45	Resorts Construction	(132,284.74)	Cleared
08/27/07	46	Kimley-Horn & Associates, Inc.	(548.59)	Cleared
08/29/07	47	Kimley-Horn & Associates, Inc.	(698.61)	Cleared
09/30/07	48R	Kimley-Horn & Associates, Inc.	(998.97)	Cleared
12/26/07	49	Resorts Construction	(146,292.87)	Cleared
12/27/07	50	Kimley-Horn & Associates, Inc.	(1,362.82)	Cleared
01/10/08	Refund	Progress Energy	1,293.33	Cleared
02/26/08	51	Resorts Construction - Revised	(745,393.94)	Cleared
03/17/08	52	Resorts Construction	(83,637.53)	Cleared
06/05/08	53	A W Welt Ambrisco Insurance, Inc.	(12,250.00)	Cleared
07/22/08	54	Resorts Construction	(38,037.53)	Cleared
09/09/08	55	Resorts Construction	(34,858.35)	Cleared
10/31/08	56	Resorts Construction	0.00	Void
11/20/08	57	Vila & Son Landscape	0.00	Void
11/20/08	58	Kimley-Horn & Associates, Inc.	(3,601.70)	Cleared
12/17/08	59	Vila & Son Landscape	(192,509.28)	Cleared
12/17/08	60	Vila & Son Landscape	(18,659.49)	Cleared
12/31/08	61	Kimley-Horn & Associates, Inc.	(2,416.59)	Cleared
01/27/09	62	Kimley-Horn & Associates, Inc.	(10,575.75)	Cleared
02/28/09	63	Kimley-Horn & Associates, Inc.	(4,453.64)	Cleared
03/23/09	64	Kimley-Horn & Associates, Inc.	(1,169.64)	Cleared
04/21/09	65	Kimley-Horn & Associates, Inc.	(2,302.24)	Cleared
05/12/09	56R	Resorts Construction	(4,833.60)	Cleared
05/22/09	66	Kimley-Horn & Associates, Inc.	(7,512.71)	Cleared
06/23/09	67	Kimley-Horn & Associates, Inc.	(964.17)	Cleared
07/21/09	68	Kimley-Horn & Associates, Inc.	(3,860.22)	Cleared
07/27/09	69	Vila & Son Landscape	(23,463.20)	Cleared
08/19/09	70	Kimley-Horn & Associates, Inc.	(1,947.64)	Cleared
09/25/09	71	Kimley-Horn & Associates, Inc.	(1,739.39)	Cleared
10/12/09	72	Kimley-Horn & Associates, Inc.	(1,178.38)	Cleared
11/19/09	73	Kimley-Horn & Associates, Inc.	(1,644.15)	Cleared
11/30/09	74	Kimley-Horn & Associates, Inc.	(1,444.85)	Cleared
01/27/10	75	Kimley-Horn & Associates, Inc.	(1,102.51)	Cleared
06/01/10	76	Kimley-Horn & Associates, Inc.	(1,544.19)	Cleared
06/30/10	77	Kimley-Horn & Associates, Inc.	(796.68)	Cleared
09/22/10	78	Kimley-Horn & Associates, Inc.	(1,306.10)	Cleared

**WESTRIDGE
COMMUNITY DEVELOPMENT DISTRICT
Capital Improvement Revenue Bonds - Series 2005**

Construction/Default Expenditure Accounts Activity Through March 31, 2015

09/30/10	79	Kimley-Horn & Associates, Inc.	(1,524.24)	Cleared
11/23/10	80	Steve Visnovske/Landgevity Land Development, LLC	(2,325.00)	Cleared
02/11/11	81	Kimley-Horn & Associates, Inc.	0.00	Void
06/28/11	82	Kimley-Horn & Associates, Inc.	0.00	Void
11/15/12	83	Kimley-Horn and Associates, Inc.	(1,852.37)	Cleared
3/27/2013	84	Kimley-Horn and Associates, Inc.	(1,823.61)	Cleared
4/23/2013	85	Kimley-Horn and Associates, Inc.	(3,313.16)	Cleared
5/28/2013	86	Kimley-Horn and Associates, Inc.	(3,138.00)	Cleared
6/20/2013	87	Kimley-Horn and Associates, Inc.	(2,300.00)	Cleared
6/26/2013	88	Kimley-Horn and Associates, Inc.	(962.63)	Cleared
7/24/2013	89	Kimley-Horn and Associates, Inc.	(5,386.90)	Cleared
7/31/2013	90	Kimley-Horn and Associates, Inc.	(1,209.34)	Cleared
8/19/2013	91	Kimley-Horn and Associates, Inc.	(6,312.00)	Cleared
8/28/2013	92	Kimley-Horn and Associates, Inc.	(677.64)	Cleared
9/24/2013	93	Kimley-Horn and Associates, Inc.	(5,240.63)	Cleared
9/30/2013	94	Kimley-Horn and Associates, Inc.	(3,655.54)	Cleared
12/18/2013	95	Kimley-Horn and Associates, Inc.	(3,850.13)	Cleared
1/27/2014	96	Kimley-Horn and Associates, Inc.	(1,570.00)	Cleared
4/30/2014	97	Kimley-Horn and Associates, Inc.	(1,453.73)	Paid with Retainer
6/2/2014	98	Kimley-Horn and Associates, Inc.	(561.70)	Cleared
6/24/2014	99	Kimley-Horn and Associates, Inc.	(3,344.85)	Cleared
7/22/2014	100	Kimley-Horn and Associates, Inc.	(1,570.47)	Cleared
7/31/2014	101	Blue Ox Enterprises, LLC	(84,667.43)	Cleared
9/30/2014	102	Kimley-Horn and Associates, Inc.	(2,256.71)	Cleared
9/30/2014	103	Kimley-Horn and Associates, Inc.	(571.59)	Cleared
11/20/2014	104	Blue Ox Enterprises	(9,407.49)	Cleared

Total Construction Requisitions (18,806,155.89)

Non-Construction Related Disbursements:

08/04/09	DE 1	Westridge CDD	(148,923.75)	Cleared
09/10/09	DE 2	Westridge CDD	(33,543.16)	Cleared
10/12/09	DE 3	Westridge CDD	(49,997.41)	Cleared
12/11/09	DE 4	Westridge CDD	(24,974.39)	Cleared
12/31/09		US Bank	(10,607.50)	Cleared
12/31/09		Glenn Rasmussen Fogarty & Hooker PA	(15,333.60)	Cleared
03/10/10		Greenberg Traurig, PA	(175.00)	Cleared
03/10/10		Glenn Rasmussen Fogarty & Hooker PA	(2,790.00)	Cleared
03/11/10		Glenn Rasmussen Fogarty & Hooker PA	(1,485.00)	Cleared
03/22/10	DE 5	Westridge CDD	(3,886.79)	Cleared
06/16/10		Westridge CDD	(201,114.78)	Cleared
12/31/10		Glenn Rasmussen Fogarty & Hooker PA	(45.00)	Cleared
11/30/11		Glenn Rasmussen Fogarty & Hooker PA	(450.00)	Cleared
03/31/12		Glenn Rasmussen Fogarty & Hooker PA	(103.75)	Cleared
12/31/13		Clark, Albaugh & Rentz, LLP	(7,680.00)	Cleared
02/28/14		Clark, Albaugh & Rentz, LLP	(1,785.99)	Cleared
04/25/14		Polk County Tax Collector	(48,571.24)	Cleared
05/31/14		Clark, Albaugh & Rentz, LLP	(4,346.50)	Cleared
06/30/14		Lerner Real Estate Advisors	(5,000.00)	Cleared
07/31/14		Greenberg Traurig, PA	(401.00)	Cleared

Total O&M from Default Expenditure Requisitions (561,214.86)

Total Requisitions (\$19,367,370.75)

**WESTRIDGE
COMMUNITY DEVELOPMENT DISTRICT
Capital Improvement Revenue Bonds - Series 2005**

Construction/Default Expenditure Accounts Activity Through March 31, 2015

Total COI & Requisitions	<u>(\$20,159,731.80)</u>
Retainage Payable	0.00
Transfer to Series 2005 Revenue Account:	(22,234.03)
Total Outflows	<u>(\$20,181,965.83)</u>
Funds Available in Construction/Default Expenditure Accounts at March 31, 2015	<u><u>\$1,688,073.14</u></u>

Westridge Community Development District
Notes to Unaudited Financial Statements
March 31, 2015

Balance Sheet

1. Trust statement activity has been recorded through 3/31/15.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. Debt Service Obligations-Current, represents scheduled Series 2005 Debt Service payments that were not made Nov 2009 - Nov 2014.

Statement of Revenue and Expenditures – Debt Service Fund

4. The scheduled Series 2005 Debt Service payments that were not made have been accrued, and are reflected in the accompanying Balance Sheet.

Summary A/R Ledger – General Fund

5. Payment terms for landowner assessments are (a) defined in the FY14-15 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.
6. Payment for Invoice # FY14-15 in the amount of \$382.08 was received in April 2015.

Summary A/R Ledger – Debt Service Fund

7. Payment terms for landowner assessments are (a) defined in the FY14-15 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 # FY14-15 in the amount of \$8,320.53 was received in April 2015.