

Meadow Pointe IV
Community Development District

Financial Statements
(Unaudited)

December 31, 2015

Prepared by
Rizzetta & Company, Inc.
District Manager

Meadow Pointe IV Community Development District

Balance Sheet
As of 12/31/2015
(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	438,776	0	0	0	438,776	0	0
Investments	320,786	0	1,606,587	983,752	2,911,126	0	0
Investments - Reserves	0	72,676	0	0	72,676	0	0
Accounts Receivable	191,608	0	320,742	0	512,350	0	0
Allowance for Doubtful Accounts	0	0	(167,944)	0	(167,944)	0	0
Prepaid Expenses	0	0	0	0	0	0	0
Deposits	15,979	0	0	0	15,979	0	0
Due From Other Funds	0	0	0	0	0	0	0
Amount Available in Debt Service	0	0	0	0	0	0	0
Amount To Be Provided Debt Service	0	0	0	0	0	0	24,780,094
Fixed Assets	0	0	0	0	0	55,121,468	0
Total Assets	967,150	72,676	1,759,386	983,752	3,782,964	55,121,468	24,780,094
Liabilities							
Accounts Payable	14,463	0	0	0	14,463	0	0
Accrued Expenses Payable	1,500	0	0	0	1,500	0	0
Other Current Liabilities	0	0	0	0	0	0	0
Deposits	0	0	0	0	0	0	0
Due To Other Funds	0	0	0	0	0	0	0
Debt Service Obligations - Current	0	0	7,704,707	0	7,704,707	0	0
Revenue Bonds Payable-Long-Term	0	0	0	0	0	0	24,780,094
Total Liabilities	15,963	0	7,704,707	0	7,720,670	0	24,780,094
Fund Equity And Other Credits							
Beginning Fund Balance	269,836	53,356	(5,814,081)	927,909	(4,562,980)	55,121,468	0
Net Change in Fund Balance	681,350	19,321	(131,240)	55,843	625,274	0	0
Total Fund Equity And Other Credits	951,186	72,676	(5,945,321)	983,752	(3,937,706)	55,121,468	0
Total Liabilities And Fund Equity	967,150	72,676	1,759,386	983,752	3,782,964	55,121,468	24,780,094

See Notes to Unaudited Financial Statements

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

1 - General Fund

From 10/1/2015 Through 12/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	68	68	0.00%
Special Assessments					
Tax Roll	693,209	693,209	694,899	1,690	(0.24)%
Off Roll	172,730	172,730	172,730	0	0.00%
Other Miscellaneous Revenues					
Miscellaneous	0	0	5,353	5,353	0.00%
Total Revenues	865,939	865,939	873,050	7,111	(0.82)%
Expenditures					
Legislative					
Supervisor Fees	12,000	3,000	3,000	0	75.00%
Financial & Administrative					
Administrative Services	5,400	1,350	1,350	0	75.00%
District Management	27,688	6,922	6,922	0	75.00%
District Engineer	10,000	2,500	255	2,245	97.44%
Disclosure Report	8,000	2,000	0	2,000	100.00%
Trustees Fees	10,000	10,000	10,003	(3)	(0.03)%
Tax Collector/Property Appraiser Fees	150	0	0	0	100.00%
Financial Consulting Services	10,000	6,251	6,250	1	37.49%
Accounting Services	20,000	5,000	5,000	0	74.99%
Auditing Services	4,100	0	0	0	100.00%
Arbitrage Rebate Calculation	3,900	975	1,000	(25)	74.35%
Public Officials Liability Insurance	8,915	8,915	2,750	6,165	69.15%
Legal Advertising	1,000	250	757	(507)	24.31%
Dues, Licenses & Fees	450	175	175	0	61.11%
Website Fee & Maintenance	1,200	300	300	0	75.00%
Legal Counsel					
District Counsel	20,000	5,000	3,173	1,827	84.13%
Electric Utility Services					
Utility Services	7,319	1,830	2,475	(646)	66.17%
Utility-Recreation Facilities	12,885	3,221	2,607	615	79.77%
Street Lights	77,668	19,417	9,599	9,818	87.64%
Garbage/Solid Waste Control Services					
Garbage-Recreation Facility	840	210	210	0	75.00%
Solid Waste Assessment	938	938	910	28	2.93%
Garbage-Residential	39,686	9,922	9,320	602	76.51%

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

1 - General Fund

From 10/1/2015 Through 12/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Water-Sewer Combination Services					
Utility Services	15,000	3,750	1,088	2,662	92.74%
Stormwater Control					
Mitigation Area Monitoring & Maintenance	35,200	8,800	5,040	3,760	85.68%
Aquatic Maintenance	40,000	10,000	5,535	4,465	86.16%
Aquatic Plant Installation/ Replacement	5,000	1,250	0	1,250	100.00%
Stormwater Assessment	1,269	1,269	1,467	(198)	(15.56)%
Stormwater System Maintenance	5,000	1,250	0	1,250	100.00%
Other Physical Environment					
General Liability/Property Insurance	19,014	19,014	16,022	2,992	15.73%
Entry & Walls Maintenance	8,000	2,000	0	2,000	100.00%
Landscape Maintenance	110,000	27,500	33,742	(6,242)	69.32%
Landscape Maintenance - Neighborhood Entrances	16,258	4,064	0	4,064	100.00%
Irrigation Repairs & Maintenance	10,000	2,500	328	2,172	96.72%
Landscape Replacement Plants, Shrubs, Trees	25,000	6,250	8,181	(1,931)	67.27%
Landscape - Annuals	8,750	2,188	0	2,188	100.00%
Irrigation Maintenance	9,504	2,376	27	2,349	99.71%
Landscape - Mulch	18,040	4,510	9,048	(4,538)	49.84%
Landscape Fertilization & Pest Control	18,810	4,703	570	4,133	96.96%
Well Maintenance	5,000	1,250	0	1,250	100.00%
Landscape Miscellaneous	5,000	1,250	1,449	(199)	71.02%
Field Operations	6,000	1,500	1,500	0	75.00%
Miscellaneous Expenses	3,000	750	2,500	(1,750)	16.66%
Fire Ant Treatment	1,238	310	0	310	100.00%
Road & Street Facilities					
Gate Facility Repairs & Maintenance	11,500	2,875	2,571	304	77.64%
Gate Phone	3,516	879	798	81	77.29%
Roadway Repair & Maintenance	5,000	1,250	0	1,250	100.00%
Sidewalk Repair & Maintenance	2,500	625	0	625	100.00%
Street Light/Decorative Light Maintenance	2,000	500	0	500	100.00%
Parks & Recreation					
Management Contract	111,887	27,972	27,886	86	75.07%
Vehicle Maintenance	1,000	250	0	250	100.00%

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

1 - General Fund

From 10/1/2015 Through 12/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Telephone, Fax, Internet	4,024	1,006	1,025	(19)	74.53%
Pool Supplies & Repairs	4,000	1,000	1,509	(509)	62.26%
Maintenance & Repairs	8,500	2,125	4,200	(2,075)	50.58%
Fitness Equipment Maintenance & Repairs	1,000	250	155	95	84.50%
Facility Supplies	4,000	1,000	510	490	87.24%
Pest Control	540	135	90	45	83.33%
Security System Monitoring & Maintenance	750	188	153	35	79.60%
Athletic/Park Court/Field Repairs	1,000	250	248	2	75.16%
Special Events					
Special Events	2,500	625	0	625	100.00%
Contingency					
Miscellaneous Contingency	55,000	13,750	0	13,750	100.00%
Total Expenditures	<u>865,939</u>	<u>249,338</u>	<u>191,699</u>	<u>57,638</u>	<u>77.86%</u>
Excess Of Revenue Over (Under) Expenditures	<u>0</u>	<u>616,601</u>	<u>681,350</u>	<u>64,749</u>	<u>0.00%</u>
Exc. of Rev./Other Sources Over/(Under) Exp/Other Uses	<u>0</u>	<u>616,601</u>	<u>681,350</u>	<u>64,749</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	269,836	269,836	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>616,601</u></u>	<u><u>951,186</u></u>	<u><u>334,585</u></u>	<u><u>0.00%</u></u>

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

Reserve Fund - 005

From 10/1/2015 Through 12/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	37	37	0.00%
Special Assessments				
Tax Roll	19,284	19,284	0	0.00%
Total Revenues	<u>19,284</u>	<u>19,321</u>	<u>37</u>	<u>0.19%</u>
Expenditures				
Contingency				
Capital Reserves-Road Reserve	19,284	0	19,284	100.00%
Total Expenditures	<u>19,284</u>	<u>0</u>	<u>19,284</u>	<u>100.00%</u>
Excess Of Revenue Over (Under) Expenditures	0	19,321	19,321	0.00%
Exc. of Rev./Other Sources Over/(Under) Expe./Other Uses	0	19,321	19,321	0.00%
Fund Balance, Beginning of Period	0	53,356	53,356	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>72,676</u></u>	<u><u>72,676</u></u>	<u><u>0.00%</u></u>

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures
 Debt Service Fund--Series 2003/2004/2015 - 200
 From 10/1/2015 Through 12/31/2015
 (In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	1	1	0.00%
Special Assessments				
Tax Roll	177,209	177,209	0	0.00%
Total Revenues	<u>177,209</u>	<u>177,209</u>	<u>1</u>	<u>0.00%</u>
Expenditures				
Debt Service				
Interest	82,209	134,832	(52,623)	(64.01)%
Principal	95,000	5,000	90,000	94.73%
Total Expenditures	<u>177,209</u>	<u>139,832</u>	<u>37,377</u>	<u>21.09%</u>
Excess Of Revenue Over (Under) Expenditures	0	37,377	37,377	0.00%
Exc. of Rev./Other Sources Over/(Under) Expe./Other Uses	0	37,377	37,377	0.00%
Fund Balance, Beginning of Period	0	60,996	60,996	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>98,373</u></u>	<u><u>98,373</u></u>	<u><u>0.00%</u></u>

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

Debt Service Fund--Series 2005 - 201

From 10/1/2015 Through 12/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	0	0	0.00%
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Expenditures				
Debt Service				
Interest	0	47,250	(47,250)	0.00%
Total Expenditures	<u>0</u>	<u>47,250</u>	<u>(47,250)</u>	<u>0.00%</u>
Excess Of Revenue Over (Under) Expenditures	<u>0</u>	<u>(47,250)</u>	<u>(47,250)</u>	<u>0.00%</u>
Exc. of Rev./Other Sources Over/(Under) Expe./Other Uses	<u>0</u>	<u>(47,250)</u>	<u>(47,250)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	(2,856,003)	(2,856,003)	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>(2,903,253)</u></u>	<u><u>(2,903,253)</u></u>	<u><u>0.00%</u></u>

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

Debt Service Fund - Series 2007 - 202

From 10/1/2015 Through 12/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	4	4	0.00%
Total Revenues	<u>0</u>	<u>4</u>	<u>4</u>	<u>0.00%</u>
Expenditures				
Debt Service				
Interest	0	178,930	(178,930)	0.00%
Total Expenditures	<u>0</u>	<u>178,930</u>	<u>(178,930)</u>	<u>0.00%</u>
Excess Of Revenue Over (Under) Expenditures	<u>0</u>	<u>(178,926)</u>	<u>(178,926)</u>	<u>0.00%</u>
Exc. of Rev./Other Sources Over/(Under) Expe./Other Uses	<u>0</u>	<u>(178,926)</u>	<u>(178,926)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	(4,216,860)	(4,216,860)	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>(4,395,786)</u></u>	<u><u>(4,395,786)</u></u>	<u><u>0.00%</u></u>

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures
 Debt Service Fund - Series 2012/2014 - 203
 From 10/1/2015 Through 12/31/2015
 (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	244,400	244,400	0	0.00%
Off Roll	423,821	181,044	(242,777)	(57.28)%
Prepayments	0	73,430	73,430	0.00%
Total Revenues	<u>668,221</u>	<u>498,877</u>	<u>(169,343)</u>	<u>(25.34)%</u>
Expenditures				
Debt Service				
Interest	553,221	311,318	241,902	43.72%
Principal	115,000	130,000	(15,000)	(13.04)%
Total Expenditures	<u>668,221</u>	<u>441,318</u>	<u>226,902</u>	<u>33.96%</u>
Excess Of Revenue Over (Under) Expenditures	0	57,559	57,559	0.00%
Exc. of Rev./Other Sources Over/(Under) Expe./Other Uses	0	57,559	57,559	0.00%
Fund Balance, Beginning of Period	0	1,197,786	1,197,786	0.00%
Fund Balance, End of Period	<u>0</u>	<u>1,255,345</u>	<u>1,255,345</u>	<u>0.00%</u>

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

Capital Projects Fund--Series 2005 - 301

From 10/1/2015 Through 12/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	1	1	0.00%
Total Revenues	0	1	1	0.00%
Excess Of Revenue Over (Under)	0	1	1	0.00%
Expenditures				
Exc. of Rev./Other Sources Over/(Under)	0	1	1	0.00%
Expe./Other Uses				
Fund Balance, Beginning of Period	0	8,605	8,605	0.00%
Fund Balance, End of Period	0	8,605	8,605	0.00%

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures
 Capital Projects Fund - SR56 Escrow - 303
 From 10/1/2015 Through 12/31/2015
 (In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	2	2	0.00%
Special Assessments				
Mobility Fees	0	55,840	55,840	0.00%
Total Revenues	<u>0</u>	<u>55,842</u>	<u>55,842</u>	<u>0.00%</u>
Excess Of Revenue Over (Under)	0	55,842	55,842	0.00%
Expenditures				
Exc. of Rev./Other Sources Over/(Under)	0	55,842	55,842	0.00%
Expe./Other Uses				
Fund Balance, Beginning of Period	0	919,305	919,305	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>975,147</u></u>	<u><u>975,147</u></u>	<u><u>0.00%</u></u>

Meadow Pointe IV CDD
Investment Summary
December 31, 2015

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>December 31, 2015</u>
The Bank of Tampa	Money Market Account	\$ 245,786
The Bank of Tampa ICS Western Alliance Bank	Money Market Account	75,000
Total General Fund Investments		\$ 320,786
The Bank of Tampa ICS Western Alliance Bank	Money Market Account	\$ 72,676
Total Reserve Fund Investments		\$ 72,676
US Bank Series 2004 Prepayment	Money Market Account - Managed	\$ 73
US Bank Series 2004 Revenue	Money Market Account - Managed	2
US Bank Series 2005 Revenue	Money Market Account - Managed	1
US Bank Series 2007 Revenue	Money Market Account - Managed	2
US Bank Series 2007 Prepayment A	Money Market Account - Managed	32,074
US Bank Series 2007 Prepayment B	Money Market Account - Managed	29,512
US Bank Series 2012 A-1 Revenue	First American Treasury Obligation Fund Class Z	218,864
US Bank Series 2012 A-1 Reserve	First American Treasury Obligation Fund Class Z	150,700
US Bank Series 2012 A-2 Reserve	First American Treasury Obligation Fund Class Z	280,469
US Bank Series 2012 B-1 Reserve	First American Treasury Obligation Fund Class Z	315,303
US Bank Series 2012 B-1 Prepayment	First American Treasury Obligation Fund Class Z	74,018
US Bank Series 2012 B-1 Revenue	First American Treasury Obligation Fund Class Z	4,007
US Bank Series 2012 B-2 Revenue	Money Market Account - Managed	1
US Bank Series 2012 A-2 Revenue	First American Treasury Obligation Fund Class Z	83,602
US Bank Series 2014 Revenue	First American Treasury Obligation Fund Class Z	1,500
US Bank Series 2014 Reserve A	First American Treasury Obligation Fund Class Z	106,850
US Bank Series 2014 Reserve B	First American Treasury Obligation Fund Class Z	69,600
US Bank Series 2015 Sinking Fund	First American Treasury Obligation Fund Class Z	151,033
US Bank Series 2015 Prepayment	First American Treasury Obligation Fund Class Z	371
US Bank Series 2015 Reserve	First American Treasury Obligation Fund Class Z	88,605
Total Debt Service Fund Investments		\$ 1,606,587
US Bank Series 2005 Construction	Money Market Account - Managed	\$ 8,605
US Bank Series SR 56E	First American Treasury Obligation Fund Class Z	975,147
Total Capital Project Fund Investments		\$ 983,752

Meadow Pointe IV Community Development District

Summary A/R Ledger

1 - General Fund

From 12/1/2015 Through 12/31/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2015	Pasco County Tax Collector	FY15-16	105,243.21
10/1/2015	Standard Pacific of Florida	845-16-01	<u>86,364.85</u>
		Total 1 - General Fund	191,608.06

Meadow Pointe IV Community Development District

Summary A/R Ledger

200 - Debt Service Fund--Series 2003/2004/2015

From 12/1/2015 Through 12/31/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2015	Pasco County Tax Collector	FY15-16	<u>26,175.74</u>
		Total 200 - Debt Service Fund--Series 2003/2004/2015	26,175.74

Meadow Pointe IV Community Development District

Summary A/R Ledger

203 - Debt Service Fund - Series 2012/2014

From 12/1/2015 Through 12/31/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2012	Wesley Chapel Lakes, Ltd.	845-13-01	167,943.60
10/1/2015	Pasco County Tax Collector	FY15-16	36,100.64
10/1/2015	Standard Pacific of Florida	845-16-01	<u>90,522.00</u>
		Total 203 - Debt Service Fund - Series 2012/2014	294,566.24
			<u>512,350.04</u>
Report Balance			<u><u>512,350.04</u></u>

Meadow Pointe IV Community Development District

Summary A/P Ledger

1 - General Fund

From 12/1/2015 Through 12/31/2015

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Ecological Consultants, Inc.	12/22/2015	10635	Semi-Annual MPIV Parcel AA 12/15	1,800.00
Landscape Maintenance Professionals, Inc.	10/30/2015	102644	Pest Control 10/15	340.00
Landscape Maintenance Professionals, Inc.	11/30/2015	103796	Pest Control/Palm Fertilizer 11/15	195.00
Landscape Maintenance Professionals, Inc.	12/31/2015	104877	Pest Control 12/15	35.00
LLS Tax Solutions, Inc.	12/8/2015	000845	Arbitrage Calculation Series 2004A - PE 09/14/15	500.00
Pasco County Utilities	12/23/2015	Water Summary 12/15	Pasco water summaruy 12/15	217.12
Pasco County Utilities	12/29/2015	001034859 12/15	#0514195 - 3900 Meadow Pointe Blvd 12/15	347.63
Progressive Waste Solutions of Florida, Inc.	12/31/2015	0003154412	Waste Disposal Residential Services 12/15	3,120.64
Southern Automated Access Services LLC	12/16/2015	1938	(30) Gate Remotes Single Button Visor Style 12/15	362.00
Southern Automated Access Services LLC	12/22/2015	1947	200 Barcode Stickers - Enclave 12/15	715.00
Southern Automated Access Services LLC	12/22/2015	1948	200 Barcode Stickers - Provence 12/15	715.00
Straley & Robin	12/23/2015	12865	Legal Services 12/15	725.60
Straley & Robin	12/23/2015	12866	Legal Services Re Std Pacific Dev 12/15	150.00
TECO	12/18/2015	1361 2203890 12/15	1890 Whitewillow Dr Pump Station 12/15	19.93
US Bank	12/24/2015	4169019	Construction Escrow Trustee Fees 12/01/15-11/30/16	575.00
Verizon Florida Inc	12/19/2015	813-991-6457 12/15	31234 Shellwood Pl Gate 12/15	58.28
Verizon Florida Inc	12/22/2015	813 994 1604 12/15	Meadow Pointe North Entrance Gate 12/15	63.86
Verizon Florida Inc	12/25/2015	813-973-3003 12/15	Clubhouse FIOS Service 12/15	346.28
Wildlands Conservation, Inc.	12/30/2015	1542	Conservation Easements Annual Reports 12/15	2,500.00
Withlacoochee River Electric Cooperative, Inc.	1/12/2016	Summ 12/15	Summary Bill 12/15	1,676.92
Total 1 - General Fund				14,463.26
Report Balance				14,463.26

Meadow Pointe IV Community Development District
Notes to Unaudited Financial Statements
December 31, 2015

Balance Sheet

1. Trust statement activity has been recorded through 12/31/15.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. For presentation purposed, the Reserves are shown in a separate fund titled Reserve Fund.
4. Debt Service Obligations - Current, represents accrued interest on unexchanged Series 2004, 2005, and 2007 Bonds for April 2010 – November 2015, as well as Series 2012B accrued interest for May 2013 – November 2015.

Statement of Revenue and Expenditures – Debt Service Fund 200, 201, 202, and 203

5. The interest payments on the unexchanged Series 2004, 2005, and 2007 Bonds and unpaid interest on the Series 2012B Bonds have been accrued, and are reflected on the accompanying Balance Sheet.

Summary A/R Ledger – Payment Terms

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 – Subsequent Collections

7. General Fund - Payment for Invoice #FY15-16 in the amount of \$19,911.80 was received in January 2016.
8. Debt Service Fund 200 - Payment for Invoice #FY15-16 in the amount of \$4,952.40 was received in January 2016.
9. Debt Service Fund 203 - Payment for Invoice #FY15-16 in the amount of \$6,830.18 was received in January 2016.