

Long Lake Ranch
Community Development District

Financial Statements
(Unaudited)

June 30, 2015

Prepared by
Rizzetta & Company, Inc.
District Manager

Long Lake Ranch Community Development District

Balance Sheet

As of 6/30/2015

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Capital Projects Fund	Total Government Funds	General Fixed Asset Account Group	General Long Term Debt Account Group
Assets							
Cash in Bank	28,323	0	0	82,956	111,279	0	0
Investments	0	20,002	1,624,355	1,355	1,645,712	0	0
Accounts Receivable	29,432	0	78,102	1,286,979	1,394,512	0	0
Prepaid Expenses	1,825	0	0	0	1,825	0	0
Deposits	9,510	0	0	0	9,510	0	0
Due From Others	0	0	0	0	0	0	0
Fixed Assets	0	0	0	0	0	8,794,474	0
Amount Available in Debt Service	0	0	0	0	0	0	1,702,457
Amount to Be Provided Debt Service	0	0	0	0	0	0	6,427,543
Total Assets	69,090	20,002	1,702,457	1,371,289	3,162,839	8,794,474	8,130,000
Liabilities							
Accounts Payable	26,795	0	0	0	26,795	0	0
Accrued Expenses Payable	12,470	0	0	0	12,470	0	8,130,000
Retainage Payable	0	0	0	169,098	169,098	0	0
Due To Other Funds	0	0	0	0	0	0	0
Total Liabilities	39,265	0	0	169,098	208,363	0	8,130,000
Fund Equity & Other Credits							
Beginning Fund Balance	8,757	0	1,518,753	2,079,344	3,606,854	0	0
Net Changes in Fund Balance	21,067	20,002	183,703	(877,152)	(652,379)	8,794,474	0
Total Fund Equity & Other Credits	29,825	20,002	1,702,457	1,202,191	2,954,475	8,794,474	0
Total Liabilities & Fund Equity	69,090	20,002	1,702,457	1,371,289	3,162,839	8,794,474	8,130,000

See Notes to Unaudited Financial Statements

Long Lake Ranch Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 6/30/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenue					
Special Assessments					
Tax Roll	0	0	118	118	0.00%
Off Roll	244,764	244,764	241,753	(3,011)	1.23%
Miscellaneous Revenue					
Miscellaneous	0	0	30,487	30,487	0.00%
Total Revenue	<u>244,764</u>	<u>244,764</u>	<u>272,358</u>	<u>27,594</u>	<u>(11.27)%</u>
Expenditures					
Legislative					
Supervisor Fees	2,400	1,800	2,513	(713)	(4.72)%
Financial & Administrative					
Administrative Services	3,600	2,700	2,700	0	25.00%
District Management	18,720	14,040	14,040	0	25.00%
District Engineer	12,000	9,000	4,771	4,229	60.23%
Disclosure Report	5,000	3,750	5,000	(1,250)	0.00%
Trustee Fees	3,500	3,500	516	2,984	85.24%
Tax Collector/Property Appraiser Fees	150	150	150	0	0.00%
Financial Consulting Services	8,600	6,450	6,450	0	24.99%
Accounting Services	16,080	12,060	12,060	0	25.00%
Auditing Services	2,600	2,600	3,600	(1,000)	(38.46)%
Arbitrage Rebate Calculation	650	488	0	488	100.00%
Public Officials Liability Insurance	2,567	2,567	2,308	259	10.09%
Miscellaneous	500	375	609	(234)	(21.70)%
Legal Advertising	2,000	1,500	1,709	(208)	14.57%
Dues, Licenses & Fees	175	175	175	0	0.00%
Travel	1,223	917	0	917	100.00%
Website Fees & Maintenance	3,600	2,700	0	2,700	100.00%
Legal Counsel					
District Counsel	25,000	18,750	26,585	(7,835)	(6.33)%
Security Operations					
Security Service	0	0	8,085	(8,085)	0.00%
Security Camera Maintenance	1,000	750	30,046	(29,296)	(2,904.62)%
Electric Utility Services					
Street Lights	45,804	34,353	23,962	10,391	47.68%
Utility Services	19,040	14,280	19,572	(5,292)	(2.79)%
Garbage/Solid Waste Control Services					

Long Lake Ranch Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 6/30/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Garbage - Recreation Facility	720	540	0	540	100.00%
Water/Sewer Combination Services					
Utility Services	2,400	1,800	3,291	(1,491)	(37.11)%
Stormwater Control					
Aquatic Maintenance	6,480	4,860	4,860	0	25.00%
Mitigation Area Monitoring & Maintenance	6,500	4,875	2,450	2,425	62.30%
Stormwater System Maintenance	1,000	750	300	450	70.00%
Other Physical Environment					
General Liability Insurance	1,855	1,855	0	1,855	100.00%
Property & Casualty Insurance	10,000	10,000	1,629	8,371	83.70%
Field Service Contract	0	0	2,500	(2,500)	0.00%
Entry & Wall Maintenance	1,000	750	0	750	100.00%
Landscape Maintenance	0	0	9,493	(9,493)	0.00%
Well Maintenance	3,000	2,250	0	2,250	100.00%
Irrigation Repairs	600	450	0	450	100.00%
Janitorial Services	0	0	1,400	(1,400)	0.00%
Landscape Replacement Plants, Shrubs, Trees	5,000	3,750	14,046	(10,296)	(180.92)%
Miscellaneous	0	0	969	(969)	0.00%
Road & Street Facilities					
Sidewalk Repair & Maintenance	5,000	3,750	0	3,750	100.00%
Roadway Repair & Maintenance	2,000	1,500	0	1,500	100.00%
Contingency					
Miscellaneous Contingency	5,000	3,750	926	2,824	81.48%
Capital Outlay	0	0	24,576	(24,576)	0.00%
Total Expenditures	<u>224,764</u>	<u>173,785</u>	<u>231,291</u>	<u>(57,506)</u>	<u>(2.90)%</u>
Exc. Of Revenues Over/(Under) Expenditures	<u>20,000</u>	<u>70,979</u>	<u>41,067</u>	<u>(29,912)</u>	<u>(105.33)%</u>
Other Financing Sources (Uses)					
Capital Reserve Transfer	(20,000)	(20,000)	(20,000)	0	0.00%
Exc. of Rev/Other Sources Over (Under) Expend/Other Uses	<u>0</u>	<u>50,979</u>	<u>21,067</u>	<u>(29,912)</u>	<u>0.00%</u>
Fund Balance - Beginning of Period	0	0	8,757	8,757	0.00%
Fund Balance - End of Period	<u><u>0</u></u>	<u><u>50,979</u></u>	<u><u>29,825</u></u>	<u><u>(21,154)</u></u>	<u><u>0.00%</u></u>

Long Lake Ranch Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2014 Through 6/30/2015

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget to Actual Variance</u>	<u>Percent Total Budget Remaining</u>
Revenue				
Interest Income				
Interest Income	0	2	2	0 %
Total Revenue	<u>0</u>	<u>2</u>	<u>2</u>	<u>0 %</u>
Expenditures				
Contingency				
Capital Reserves	20,000	0	20,000	100 %
Total Expenditures	<u>20,000</u>	<u>0</u>	<u>20,000</u>	<u>100 %</u>
Exc. Of Revenues Over/(Under) Expenditures	<u>(20,000)</u>	<u>2</u>	<u>20,002</u>	<u>(100)%</u>
Other Financing Sources (Uses)				
Capital Reserve Transfer	20,000	20,000	0	0 %
Exc. of Rev/Other Sources Over (Under) Expend/Other Uses	<u>0</u>	<u>20,002</u>	<u>20,002</u>	<u>0 %</u>
Fund Balance - End of Period	<u><u>0</u></u>	<u><u>20,002</u></u>	<u><u>20,002</u></u>	<u><u>0 %</u></u>

Long Lake Ranch Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund

From 10/1/2014 Through 6/30/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget to Actual Variance	Percent Total Budget Remaining
Revenue				
Interest Income				
Interest Income	0	65	65	0 %
Special Assessments				
Tax Roll	135,301	135,301	0	0 %
Off Roll	564,294	412,128	(152,166)	(27)%
Prepayment	0	1,495,336	1,495,336	0 %
Total Revenue	<u>699,594</u>	<u>2,042,829</u>	<u>1,343,235</u>	<u>192 %</u>
Expenditures				
Debt Service				
Interest	644,594	489,126	155,469	24 %
Principal	55,000	1,370,000	(1,315,000)	(2,391)%
Total Expenditures	<u>699,594</u>	<u>1,859,126</u>	<u>(1,159,531)</u>	<u>(166)%</u>
Exc. Of Revenues Over/(Under) Expenditures	0	183,703	183,703	0 %
Other Financing Sources (Uses)				
Interfund Transfer	0	0	0	0 %
Exc. of Rev/Other Sources Over (Under) Expend/Other Uses	0	183,703	183,703	0 %
Fund Balance - Beginning of Period	0	1,518,753	1,518,753	0 %
Fund Balance - End of Period	<u>0</u>	<u>1,702,457</u>	<u>1,702,457</u>	<u>0 %</u>

Long Lake Ranch Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund

From 10/1/2014 Through 6/30/2015

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget to Actual Variance</u>	<u>Percent Total Budget Remaining</u>
Revenue				
Interest Income				
Interest Income	0	48	48	0 %
Contributions From Private Sources				
Developer Contributions	0	1,944,026	1,944,026	0 %
Total Revenue	<u>0</u>	<u>1,944,074</u>	<u>1,944,074</u>	<u>0 %</u>
Expenditures				
Financial & Administrative				
District Engineer	0	5,000	(5,000)	0 %
Other Physical Environment				
Improvements Other Than Buildings	0	2,816,227	(2,816,227)	0 %
Total Expenditures	<u>0</u>	<u>2,821,227</u>	<u>(2,821,227)</u>	<u>0 %</u>
Exc. Of Revenues Over/(Under) Expenditures	<u>0</u>	<u>(877,152)</u>	<u>(877,152)</u>	<u>0 %</u>
Other Financing Sources (Uses)				
Interfund Transfer	0	(0)	(0)	0 %
Exc. of Rev/Other Sources Over (Under) Expend/Other Uses	<u>0</u>	<u>(877,152)</u>	<u>(877,152)</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	2,079,344	2,079,344	0 %
Fund Balance - End of Period	<u><u>0</u></u>	<u><u>1,202,191</u></u>	<u><u>1,202,191</u></u>	<u><u>0 %</u></u>

Long Lake Ranch CDD
Investment Summary
June 30, 2015

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>June 30, 2015</u>
The Bank of Tampa	Money Market Account	\$ 20,002
	Total Reserve Fund Investments	\$ 20,002
US Bank Series 2014 Revenue	First American Treasury Obligation Fund Class Y	\$ 132,380
US Bank Series 2014 Reserve A-1	First American Treasury Obligation Fund Class Y	320,775
US Bank Series 2014 Reserve A-2	First American Treasury Obligation Fund Class Y	274,444
US Bank Series 2014 Prepay A-2	First American Treasury Obligation Fund Class Y	896,756
	Total Debt Service Fund Investments	\$ 1,624,355
US Bank Series 2014 Construction	First American Treasury Obligation Fund Class Y	\$ 1,355
	Total Capital Project Fund Investments	\$ 1,355

Long Lake Ranch Community Development District

Summary A/R Ledger

From 6/1/2015 Through 6/30/2015

<u>Invoice/Credit Date</u>	<u>Customer Name</u>	<u>Invoice/Credit Number</u>	<u>Current Balance</u>
3/26/2015	Long Lake Ranch, LLC	32615	440.95
10/1/2014	Long Lake Ranch, LLC	965-15-01	28,327.22
1/2/2015	Beazer Homes Corp	965-15-02R	19,457.65
10/1/2014	MI Homes of Tampa LLC	965-15-03	58,644.28
10/1/2014	Homeowners FY14-15	965-15-04 to18	663.64
6/25/2015	Long Lake Ranch, LLC	ARB022	<u>1,286,978.58</u>
Report Balance			<u><u>1,394,512.32</u></u>

Long Lake Ranch Community Development District

Summary A/P Ledger

001 - General Fund

From 6/1/2015 Through 6/30/2015

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice/Credit Description</u>	<u>Current Balance</u>
Duke Energy	6/25/2015	02977 29321	Deposit - 1916 Sunlake Blvd - Fountain 06/15	200.00
Sunbrite Outdoor Furniture	4/20/2015	042015	Balance Due On Patio Furniture 04/15	10,316.00
Pasco County Utilities Services Branch	6/26/2015	0929280 05/15	O Community Center/Fire Hydrant 05/01/15 - 06/12/15	29.59
Florida Native Nursery, Inc.	6/24/2015	10138	First Semi-Annual Monitoring Report 06/15	650.00
Meridian Security, LLC	6/22/2015	1209	Security Officer 06/14/15 - 06/20/15	420.00
Meridian Security, LLC	6/29/2015	1216	Security Officer 06/21/15 - 06/27/15	420.00
Duke Energy	6/5/2015	71571 28505 05/15	0000 Sunlake Blvd-Lighting 05/15	5,776.57
Duke Energy	6/22/2015	82819 86381	Deposit - 18977 Long Lake Ranch Blvd-Amenities 06/15	200.00
Austin Outdoor, LLC	6/22/2015	91743	Monthly Landscape Maintenance 06/15	8,783.00
			Total 001 - General Fund	26,795.16
Report Balance				26,795.16

**LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Bonds - Series 2014**

Construction Account Activity Through June 30, 2015

Inflows:	Debt Proceeds	\$	8,208,208.38
	Underwriter Discount		190,000.00
	Total Bond Proceeds:		8,398,208.38
	Interest Earnings		157.98
	Transfer from COI to Revenue		(0.10)
	Total Inflows	\$	8,398,366.26

Outflows: Requisitions

Requisition Date	Requisition Number	Contractor	Amount	Status As of 06/30/15
06/06/14	COI	Underwriter Discount	\$ (190,000.00)	Cleared
06/06/14	COI	Bryant Miller Olive	(30,000.00)	Cleared
06/06/14	COI	Holland Knight LLP	(5,250.00)	Cleared
06/06/14	COI	Nabors Giblin Nickerson	(51,000.00)	Cleared
06/06/14	COI	Rizzetta & Co, Inc.	(35,000.00)	Cleared
06/06/14	COI	Hopping Green Sams	(65,000.00)	Cleared
06/06/14	COI	Prager & Co., LLC	(5,000.00)	Cleared
06/06/14	COI	US Bank	(8,755.08)	Cleared
06/06/14	COI	Image Masters	(1,400.00)	Cleared
11/13/14	COI	Long Lake Ranch LLC	(5,000.00)	Cleared
		Total COI: \$	(396,405.08)	
06/09/14	1	Tree Farm 2, Inc.	(5,786.25)	Cleared
06/09/14	2	FIS Outdoor	(6,409.57)	Cleared
06/09/14	3	Hopping Green Sams	(37,941.55)	Cleared
06/11/14	4	Tree Farm 2, Inc.	(42,329.40)	Cleared
06/11/14	5	Cornerstone Solutions Group	(161,034.60)	Cleared
06/11/14	6	Miracle Recreation Equipment Co.	(96,851.00)	Cleared
06/24/14	7	FIS Outdoor	(3,995.40)	Cleared
06/24/14	8	Long Lake Ranch LLC	(210,276.73)	Cleared
06/24/14	9	Long Lake Ranch LLC	(253,857.25)	Cleared
07/17/14	10	FIS Outdoor	(6,125.92)	Cleared
07/17/14	11	Hopping Green Sams	(3,940.72)	Cleared
07/17/14	12	Cornerstone Solutions Group	(9,440.00)	Cleared
07/29/14	13	GeoPoint Surveying, Inc.	(325.00)	Cleared
07/29/14	14	Cornerstone Solutions Group	(146,216.88)	Cleared
07/29/14	15	Long Lake Ranch LLC	(3,657,311.11)	Cleared
08/12/14	16	Miracle Recreation Equipment Co.	(759.27)	Cleared
08/12/14	17	FIS Outdoor	(6,170.17)	Cleared
08/12/14	18	Hopping Green Sams	(10,640.45)	Cleared
08/12/14	19	Tree Farm 2, Inc.	(203,850.97)	Cleared

**LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Bonds - Series 2014**

Construction Account Activity Through June 30, 2015

08/12/14	20	Cornerstone Solutions Group	(50,448.38)	Cleared
08/29/14	21	Long Lake Ranch LLC	(122.00)	Cleared
08/29/14	22	Heidt Design	(2,461.25)	Cleared
08/29/14	23	Hopping Green Sams	(3,471.50)	Cleared
08/29/14	24	FIS Outdoor	(4,782.35)	Cleared
09/15/14	25	Long Lake Ranch LLC	(539,059.40)	Cleared
09/15/14	26	Cornerstone Solutions Group	(90,244.69)	Cleared
09/15/14	27	Tree Farm 2, Inc.	(7,222.50)	Cleared
09/15/14	28	FIS Outdoor	(2,052.44)	Cleared
09/15/14	29	Tree Farm 2, Inc.	(59,739.64)	Cleared
09/30/14	30	Tree Farm 2, Inc.	(122,454.70)	Cleared
09/30/14	31	FIS Outdoor	(2,883.57)	Cleared
09/30/14	32	Cornerstone Solutions Group	(74,838.60)	Cleared
09/30/14	33	Tree Farm 2, Inc.	(12,083.75)	Cleared
09/30/14	34	Hopping Green Sams	(1,794.47)	Cleared
09/30/14	35	Tree Farm 2, Inc.	(32,561.06)	Cleared
11/06/14	36	Tree Farm 2, Inc.	(8,236.25)	Cleared
11/06/14	37	Tree Farm 2, Inc.	(43,779.35)	Cleared
11/06/14	38	Cornerstone Solutions Group	(123,350.01)	Cleared
11/06/14	39	Cornerstone Solutions Group	(48,633.28)	Cleared
11/06/14	40	The Kearney Companies, LLC	(167,860.42)	Cleared
11/06/14	41	The Kearney Companies, LLC	(12,138.78)	Cleared
11/06/14	42	FIS Outdoor	(2,770.68)	Cleared
11/06/14	43	Hopping Green Sams	(2,351.62)	Cleared
12/10/14	44A	Long Lake Ranch LLC	(78,575.49)	Cleared
12/10/14	44B	MI Homes of Tampa, LLC	(122,191.63)	Cleared
12/10/14	45	Hopping Green Sams	(2,086.07)	Cleared
12/10/14	46	The Kearney Companies, LLC	(324,101.24)	Cleared
12/10/14	47	Cornerstone Solutions Group	(68,352.58)	Cleared
12/10/14	48	Tree Farm 2, Inc.	(16,741.25)	Cleared
12/18/14	49	MI Homes of Tampa, LLC	(268,285.66)	Cleared
12/31/14	50	The Kearney Companies, LLC	(111,146.10)	Cleared
01/07/15	51	Hopping Green Sams	(4,185.89)	Cleared
01/07/15	52	Hardscapes 2, Inc.	(137,958.79)	Cleared
01/07/15	53	FIS Outdoor	(117.88)	Cleared
01/07/15	54	Tree Farm 2, Inc.	(9,265.00)	Cleared
02/12/15	55	FIS Outdoor	(7,347.46)	Cleared
02/12/15	56	Hopping Green Sams	(3,708.15)	Cleared
02/12/15	57	The Kearney Companies, LLC	(69,512.21)	Cleared
02/12/15	58	Tree Farm 2, Inc.	(165,715.80)	Cleared
02/12/15	59	FIS Outdoor	(4,396.69)	Cleared
03/13/15	60	Tree Farm 2, Inc.	(91,783.58)	Cleared
03/13/15	61	FIS Outdoor	(1,928.13)	Cleared
03/13/15	62	Hopping Green Sams	(1,359.03)	Cleared

**LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Bonds - Series 2014**

Construction Account Activity Through June 30, 2015

03/13/15	63	The Kearney Companies, LLC	(19,491.22)	Cleared
03/24/15	64	Hardscapes 2, Inc.	(135,744.53)	Cleared
03/24/15	65	Hopping Green Sams	(1,860.06)	Cleared
03/24/15	66	Tree Farm 2, Inc.	(6,806.38)	Cleared
04/02/15	67	Tree Farm 2, Inc.	(67,274.19)	Cleared
04/14/15	68	Tree Farm 2, Inc.	(2,068.00)	Cleared

Total Requisitions: \$ (8,000,605.94)

Total COI and Requisitions: \$ (8,397,011.02)

Total Outflows: (8,397,011.02)

Funds Available in Construction Account at June 30, 2015 **\$ 1,355.24**

**LONG LAKE RANCH
COMMUNITY DEVELOPMENT DISTRICT
Supplemental Construction Series 2015**

Construction Account Activity Through June 30, 2015

Inflows:	Developer Contributions	\$	657,047.63
	Developer AR		1,286,978.58

Total Inflows \$ 1,944,026.21

Outflows: Requisitions

Requisition Date	Requisition Number	Contractor	Amount	Status As of 06/30/15
04/14/15	CUS69	Hardscapes 2, Inc.	(162,876.32)	Cleared
04/14/15	CUS70	Tree Farm 2, Inc.	(5,238.75)	Cleared
04/28/15	CUS71	FIS Outdoor	(2,953.39)	Cleared
04/28/15	CUS72	Heidt Design	(965.41)	Cleared
04/28/15	CUS73	Heidt Design	VOID	Cleared
04/28/15	CUS74	Hopping Green Sams	(2,060.50)	Cleared
06/30/15	CUS75	Duke Energy	(11,937.51)	Cleared
06/30/15	CUS76	FIS Outdoor	(344.12)	Cleared
06/30/15	CUS77	Hardscapes 2, Inc.	(156,596.11)	Cleared
06/30/15	CUS78	Heidt Design	(2,042.50)	Cleared
06/30/15	CUS79	Heidt Design	(2,717.50)	Cleared
06/30/15	CUS80	Hopping Green Sams	(2,292.00)	Cleared
06/30/15	CUS81	Hopping Green Sams	(833.00)	Cleared
06/30/15	CUS82	Securiteam	(30,046.25)	Cleared
06/30/15	CUS83	Tree Farm 2, Inc.	(9,081.81)	Cleared
06/30/15	CUS84	Hardscapes 2, Inc.	(184,106.84)	Cleared

Total Requisitions: \$ (574,092.01)

Total COI and Requisitions: \$ (574,092.01)

Retainage Payable (169,098.13)

Total Outflows: (743,190.14)

Funds Available in Construction Account at June 30, 2015 \$ 1,200,836.07

Outstanding Contracts:

Cornerstone Solutions Group LLR 1505	351,416.02
Tree Farm 2, Inc. Project 1808	62,953.17
The Kearney Companies, LLC	109,015.73

Contract Sub Total: 523,384.91

Uncommitted Funds Available \$ 677,451.16

Long Lake Ranch Community Development District
Notes to Unaudited Financial Statements
June 30, 2015

Balance Sheet

1. Trust statement activity has been recorded through 06/30/15.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. \$20,002 of the General Fund Balance is reserved for future Capital Expenditures as appropriated from the General Fund Budget. Current YTD funding is \$20,000.

Summary A/R Ledger

4. 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.