

Grand Hampton  
Community Development District

Financial Statements  
(Unaudited)

October 31, 2015

Prepared by  
Rizzetta & Company, Inc.  
District Manager

**Grand Hampton 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 Group	General Long Term Debt Group
<b>Assets</b>							
Cash In Bank	12,015	0	0	0	12,015	0	0
Investments	244,344	0	742,713	5,074	992,131	0	0
Investments - Reserves	0	238,704	0	0	238,704	0	0
Accounts Receivable	199,405	12,631	903,555	0	1,115,591	0	0
Bond Prepayments Receivable	0	0	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0	0	0
Due From Other Funds	0	0	0	0	0	0	0
Amount Available-Debt Service	0	0	0	0	0	0	1,646,268
Amount To Be Provided Debt Service	0	0	0	0	0	0	9,758,732
Fixed Assets	0	0	0	0	0	10,535,006	0
<b>Total Assets</b>	<u>455,764</u>	<u>251,335</u>	<u>1,646,268</u>	<u>5,074</u>	<u>2,358,441</u>	<u>10,535,006</u>	<u>11,405,000</u>
<b>Liabilities</b>							
Accounts Payable	0	0	0	0	0	0	0
Retainage Payable	0	0	0	0	0	0	0
Accrued Expenses Payable	700	0	0	0	700	0	0
Due To Developer	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	11,405,000
<b>Total Liabilities</b>	<u>700</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>700</u>	<u>0</u>	<u>11,405,000</u>
<b>Fund Equity And Other Credits</b>							
Beginning Fund Balance	274,250	238,663	740,793	5,074	1,258,780	10,535,006	0
Net Change in Fund Balance	180,814	12,672	905,475	0	1,098,961	0	0
<b>Total Fund Equity And Other Credits</b>	<u>455,064</u>	<u>251,335</u>	<u>1,646,268</u>	<u>5,074</u>	<u>2,357,741</u>	<u>10,535,006</u>	<u>0</u>
<b>Total Liabilities And Fund Equity</b>	<u>455,764</u>	<u>251,335</u>	<u>1,646,268</u>	<u>5,074</u>	<u>2,358,441</u>	<u>10,535,006</u>	<u>11,405,000</u>

See Notes to Unaudited Financial Statements

**Grand Hampton Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

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

(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>
<b>Revenues</b>					
Interest Earnings					
Interest Earnings	1,000	83	43	(40)	95.67%
Special Assessments					
Tax Roll	199,404	199,404	203,330	3,926	(1.96)%
<b>Total Revenues</b>	<u>200,404</u>	<u>199,487</u>	<u>203,374</u>	<u>3,886</u>	<u>(1.48)%</u>
<b>Expenditures</b>					
Legislative					
Supervisor Fees	10,000	833	0	833	100.00%
Financial & Administrative					
Administrative Services	4,500	375	375	0	91.66%
District Management	21,939	1,828	1,828	0	91.66%
District Engineer	10,000	833	0	833	100.00%
Disclosure Report	2,000	167	0	167	100.00%
Trustees Fees	3,500	3,500	3,233	268	7.64%
Financial Consulting Services	10,000	5,417	5,417	0	45.83%
Accounting Services	13,000	1,083	1,083	0	91.66%
Auditing Services	3,900	0	0	0	100.00%
Arbitrage Rebate Calculation	650	54	0	54	100.00%
Public Officials Liability Insurance	3,163	3,163	2,750	413	13.05%
Legal Advertising	500	42	0	42	100.00%
Dues, Licenses & Fees	175	175	175	0	0.00%
Miscellaneous Fees	500	42	0	42	100.00%
Website Fees & Maintenance	1,200	100	100	0	91.66%
Legal Counsel					
District Counsel	10,000	833	390	443	96.10%
Stormwater Control					
Aquatic Maintenance	40,440	3,370	3,370	0	91.66%
Lake/Pond Bank Maintenance	25,000	2,083	0	2,083	100.00%
Mitigation Area Monitoring & Maintenance	1,500	125	0	125	100.00%
Aquatic Plant Replacement	5,000	417	0	417	100.00%
Miscellaneous Expense	5,000	417	0	417	100.00%
Stormwater System Maintenance	5,040	420	0	420	100.00%
Other Physical Environment					
Property Insurance and General Liability	2,875	2,875	2,798	77	2.67%
Landscape Maintenance	2,000	167	0	167	100.00%
Irrigation Maintenance	1,000	83	0	83	100.00%
Miscellaneous Expense	2,000	167	0	167	100.00%
Parks & Recreation					

**Grand Hampton 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
Management Contract	11,022	919	1,041	(122)	90.55%
Contingency					
Miscellaneous Contingency	4,500	375	0	375	100.00%
Total Expenditures	<u>200,404</u>	<u>29,862</u>	<u>22,559</u>	<u>7,303</u>	<u>88.74%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>169,625</u>	<u>180,814</u>	<u>11,189</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>169,625</u>	<u>180,814</u>	<u>11,189</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	274,250	274,250	0.00%
Fund Balance, End of Period	<u>0</u>	<u>169,625</u>	<u>455,064</u>	<u>285,439</u>	<u>0.00%</u>

**Grand Hampton 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>Budget Percent Remaining</u>
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	41	41	0.00%
Special Assessments				
Tax Roll	12,631	12,631	0	0.00%
<b>Total Revenues</b>	<u>12,631</u>	<u>12,672</u>	<u>41</u>	<u>0.32%</u>
<b>Expenditures</b>				
Contingency				
Capital Reserves	12,631	0	12,631	100.00%
<b>Total Expenditures</b>	<u>12,631</u>	<u>0</u>	<u>12,631</u>	<u>100.00%</u>
Excess of Revenues Over (Under) Expenditures	0	12,672	12,672	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	12,672	12,672	0.00%
Fund Balance, Beginning of Period	0	238,663	238,663	0.00%
<b>Fund Balance, End of Period</b>	<u><u>0</u></u>	<u><u>251,335</u></u>	<u><u>251,335</u></u>	<u><u>0.00%</u></u>

**Grand Hampton Community Development District**

Statement of Revenues and Expenditures

200 - Debt Service Fund Series 2003/2014

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>Budget Percent Remaining</u>
Revenues				
Special Assessments				
Tax Roll	636,653	636,653	0	0.00%
Total Revenues	<u>636,653</u>	<u>636,653</u>	<u>0</u>	<u>0.00%</u>
Expenditures				
Debt Service				
Interest	361,653	0	361,653	100.00%
Principal	275,000	0	275,000	100.00%
Total Expenditures	<u>636,653</u>	<u>0</u>	<u>636,653</u>	<u>100.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>636,653</u>	<u>636,653</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>636,653</u>	<u>636,653</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	417,002	417,002	0.00%
Fund Balance, End of Period	<u>0</u>	<u>1,053,655</u>	<u>1,053,655</u>	<u>0.00%</u>

**Grand Hampton 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>Budget Percent Remaining</u>
Revenues				
Special Assessments				
Tax Roll	266,902	268,822	1,920	0.71%
Total Revenues	<u>266,902</u>	<u>268,822</u>	<u>1,920</u>	<u>0.72%</u>
Expenditures				
Debt Service				
Interest	176,902	0	176,902	100.00%
Principal	90,000	0	90,000	100.00%
Total Expenditures	<u>266,902</u>	<u>0</u>	<u>266,902</u>	<u>100.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>268,822</u>	<u>268,822</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>268,822</u>	<u>268,822</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	323,791	323,791	0.00%
Fund Balance, End of Period	<u>0</u>	<u>592,614</u>	<u>592,614</u>	<u>0.00%</u>

**Grand Hampton Community Development District**

Statement of Revenues and Expenditures

301 - Capital Projects 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>Budget Percent Remaining</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	0	0	0.00%
Fund Balance, Beginning of Period	0	5,074	5,074	0.00%
Fund Balance, End of Period	<u>0</u>	<u>5,074</u>	<u>5,074</u>	<u>0.00%</u>



**Grand Hampton 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	\$ 4,250
The Bank of Tampa	Money Market Account	95,941
The Bank of Tampa ICS Program:		
Bank of China, New York, NY	Money Market Account	144,153
	<b>Total General Fund Investments</b>	<b>\$ 244,344</b>
The Bank of Tampa Capital Reserve ICS Program:		
Bank of China, New York, NY	Money Market Account	\$ 100,889
Western Alliance Bank	Money Market Account	137,815
	<b>Total Reserve Fund Investments</b>	<b>\$ 238,704</b>
US Bank Series 2005 Prepayment	First American Treasury Obligation Fund Class Z	\$ 2,604
US Bank Series 2005 Reserve	First American Treasury Obligation Fund Class Z	232,357
US Bank Series 2005 Revenue	First American Treasury Obligation Fund Class Z	90,750
US Bank Series 2014 Reserve	First American Treasury Obligation Fund Class Z	223,077
US Bank Series 2014 Prepayment	First American Treasury Obligation Fund Class Z	4,318
US Bank Series 2014 Revenue	First American Treasury Obligation Fund Class Z	189,607
	<b>Total Debt Service Fund Investments</b>	<b>\$ 742,713</b>
US Bank Series 2005 Deferred Costs	First American Treasury Obligation Fund Class Z	\$ 5,074
	<b>Total Capital Project Fund Investments</b>	<b>\$ 5,074</b>

**Grand Hampton 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	FY15-16	199,405.29
		Total 001 - General Fund	199,405.29

**Grand Hampton 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	FY15-16	12,631.00
		Total 005 - Reserve Fund	12,631.00

**Grand Hampton Community Development District**

Summary A/R Ledger

200 - Debt Service Fund Series 2003/2014

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	FY15-16	636,652.96
		Total 200 - Debt Service Fund Series 2003/2014	636,652.96

**Grand Hampton Community Development District**

Summary A/R Ledger

201 - Debt Service Fund Series 2005

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	FY15-16	266,902.12
		Total 201 - Debt Service Fund Series 2005	266,902.12
Report Balance			1,115,591.37

**Grand Hampton 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 for \$12,241.21 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 2005**

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 for \$15,408.70 was received in November 2015.

**Summary A/R Ledger – Debt Service Fund Series 2014**

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 for \$36,755.02 was received in November 2015.