



Rizzetta & Company

Harrison Ranch Community Development District

**Financial Statements
(Unaudited)**

September 30, 2017

Prepared by: Rizzetta & Company, Inc.

harrisonranchcdd.org
rizzetta.com

Harrison Ranch Community Development District

Balance Sheet

As of 9/30/2017

(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 | 64,878 | 0 | 0 | 0 | 64,878 | 0 | 0 |
| Cash On Hand | 100 | 0 | 0 | 0 | 100 | 0 | 0 |
| Investments | 103,937 | 0 | 37,700 | 0 | 141,637 | 0 | 0 |
| Investments--Capital Reserves | 0 | 201,685 | 0 | 0 | 201,685 | 0 | 0 |
| Accounts Receivable | 610 | 0 | 0 | 0 | 610 | 0 | 0 |
| Prepaid Expenses | 19,469 | 0 | 0 | 0 | 19,469 | 0 | 0 |
| Deposits | 1,676 | 0 | 0 | 0 | 1,676 | 0 | 0 |
| Due From Other Funds | 759 | 0 | 0 | 0 | 759 | 0 | 0 |
| Due From Others | 75 | 0 | 0 | 0 | 75 | 0 | 0 |
| Amount Available in Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 36,941 |
| Amount To Be Provided Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 4,198,059 |
| Fixed Assets | 0 | 0 | 0 | 0 | 0 | 13,017,950 | 0 |
| Total Assets | 191,504 | 201,685 | 37,700 | 0 | 430,889 | 13,017,950 | 4,235,000 |
| Liabilities | | | | | | | |
| Accounts Payable | 23,472 | 0 | 0 | 0 | 23,472 | 0 | 0 |
| Accrued Expenses Payable | 37,743 | 0 | 0 | 0 | 37,743 | 0 | 0 |
| Other Current Liabilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due To Other Funds | 0 | 0 | 759 | 0 | 759 | 0 | 0 |
| Revenue Bonds Payable--Long Term | 0 | 0 | 0 | 0 | 0 | 0 | 4,235,000 |
| Total Liabilities | 61,215 | 0 | 759 | 0 | 61,974 | 0 | 4,235,000 |
| Fund Equity & Other Credits | | | | | | | |
| Beginning Fund Balance | 190,613 | 144,642 | 283,927 | 2 | 619,183 | 13,017,950 | 0 |
| Net Change in Fund Balance | (60,323) | 57,043 | (246,986) | (2) | (250,268) | 0 | 0 |
| Total Fund Equity & Other Credits | 130,290 | 201,685 | 36,941 | 0 | 368,916 | 13,017,950 | 0 |
| Total Liabilities & Fund Equity | 191,504 | 201,685 | 37,700 | 0 | 430,889 | 13,017,950 | 4,235,000 |

See Notes to Unaudited Financial Statements

Harrison Ranch Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 9/30/2017

(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 | 553 | 553 | 0.00% |
| Special Assessments | | | | | |
| Tax Roll | 1,090,707 | 1,090,707 | 1,103,395 | 12,688 | (1.16)% |
| Off Roll | 75,543 | 75,543 | 75,543 | 0 | 0.00% |
| Other Miscellaneous Revenues | | | | | |
| Miscellaneous Revenues | 561 | 561 | 1,549 | 988 | (176.16)% |
| Clubhouse Rentals | 5,400 | 5,400 | 5,598 | 198 | (3.67)% |
| Key/Access Revenue | 564 | 564 | 563 | (1) | 0.21% |
| Lease Revenue | 1,176 | 1,176 | 5,013 | 3,837 | (326.29)% |
| Community Activity Revenues | 9,299 | 9,299 | 13,763 | 4,464 | (48.00)% |
| Total Revenues | <u>1,183,250</u> | <u>1,183,250</u> | <u>1,205,978</u> | <u>22,728</u> | <u>(1.92)%</u> |
| Expenditures | | | | | |
| Legislative | | | | | |
| Supervisor Fees | 9,400 | 9,400 | 8,600 | 800 | 8.51% |
| Financial & Administrative | | | | | |
| Administrative Services | 4,725 | 4,725 | 4,725 | 0 | 0.00% |
| District Management | 28,285 | 28,285 | 28,285 | 0 | 0.00% |
| District Engineer | 15,000 | 15,000 | 16,075 | (1,075) | (7.16)% |
| Disclosure Report | 1,000 | 1,000 | 1,100 | (100) | (10.00)% |
| Trustees Fees | 3,965 | 3,965 | 3,965 | (0) | 0.00% |
| Assessment Roll | 5,250 | 5,250 | 5,250 | 0 | 0.00% |
| Financial & Revenue Collections | 5,250 | 5,250 | 5,250 | 0 | 0.00% |
| Accounting Services | 17,325 | 17,325 | 17,325 | 0 | 0.00% |
| Auditing Services | 3,500 | 3,500 | 3,500 | 0 | 0.00% |
| Arbitrage Rebate Calculation | 650 | 650 | 500 | 150 | 23.07% |
| Public Officials Liability Insurance | 2,700 | 2,700 | 2,360 | 340 | 12.59% |
| Legal Advertising | 3,000 | 3,000 | 5,320 | (2,320) | (77.33)% |
| Dues, Licenses & Fees | 1,630 | 1,630 | 1,626 | 4 | 0.24% |
| Property Taxes | 1,300 | 1,300 | 0 | 1,300 | 100.00% |
| Website Hosting, Maintenance, Backup | 2,700 | 2,700 | 2,535 | 165 | 6.10% |
| Legal Counsel | | | | | |
| District Counsel | 25,000 | 25,000 | 32,525 | (7,525) | (30.10)% |
| Security Operations | | | | | |
| Security Services and Patrols | 10,000 | 10,000 | 8,531 | 1,469 | 14.68% |
| Electric Utility Services | | | | | |
| Utility Services | 2,500 | 2,500 | 1,705 | 795 | 31.81% |
| Utility - Recreation Facilities | 38,000 | 38,000 | 29,524 | 8,476 | 22.30% |
| Street Lights | 35,000 | 35,000 | 33,420 | 1,580 | 4.51% |
| Water-Sewer Combination Services | | | | | |
| Utility Services | 50,000 | 50,000 | 39,659 | 10,341 | 20.68% |
| Stormwater Control | | | | | |
| Lake/Pond Bank Maintenance | 10,000 | 10,000 | 18,766 | (8,766) | (87.66)% |
| Mitigation Area Monitoring & Maintenance | 29,680 | 29,680 | 29,680 | 0 | 0.00% |
| Aquatic Maintenance | 40,000 | 40,000 | 38,944 | 1,056 | 2.64% |
| Aquatic Plant Replacement | 500 | 500 | 0 | 500 | 100.00% |

Harrison Ranch Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 9/30/2017

(In Whole Numbers)

| | Annual Budget | YTD Budget | YTD Actual | YTD Variance | Percent Annual Budget Remaining |
|--|---------------|------------|------------|--------------|------------------------------------|
| Stormwater System Maintenance | 2,000 | 2,000 | 750 | 1,250 | 62.50% |
| Other Physical Environment | | | | | |
| Property/GL Insurance | 18,225 | 18,225 | 15,665 | 2,560 | 14.04% |
| Entry & Walls Maintenance | 4,000 | 4,000 | 0 | 4,000 | 100.00% |
| Landscape Maintenance | 330,000 | 330,000 | 354,349 | (24,349) | (7.37)% |
| Irrigation Repairs | 20,000 | 20,000 | 45,073 | (25,073) | (125.36)% |
| Landscape - Mulch | 42,200 | 42,200 | 38,150 | 4,050 | 9.59% |
| Annual Flower Program | 34,612 | 34,612 | 34,593 | 20 | 0.05% |
| Maintenance/Handyman Services | 5,000 | 5,000 | 7,896 | (2,896) | (57.92)% |
| Tree Trimming Services | 10,000 | 10,000 | 10,000 | 0 | 0.00% |
| Well Maintenance | 2,500 | 2,500 | 2,632 | (132) | (5.27)% |
| Fire Ant Treatment | 4,500 | 4,500 | 0 | 4,500 | 100.00% |
| Landscape Replacement Plants, Shrubs, Trees | 35,000 | 35,000 | 44,087 | (9,087) | (25.96)% |
| Holiday Decorations | 5,000 | 5,000 | 4,740 | 260 | 5.20% |
| Road & Street Facilities | | | | | |
| Street Light Decorative Light Maintenance | 20,000 | 20,000 | 96,786 | (76,786) | (383.92)% |
| Sidewalk Repair & Maintenance | 1,000 | 1,000 | 0 | 1,000 | 100.00% |
| Parking Lot Repair & Maintenance | 1,000 | 1,000 | 0 | 1,000 | 100.00% |
| Street Sign Repair & Replacement | 1,000 | 1,000 | 1,665 | (665) | (66.50)% |
| Parks & Recreation | | | | | |
| Staff-Salaries | 99,055 | 99,055 | 72,568 | 26,487 | 26.73% |
| Staff-P/R Taxes | 8,313 | 8,313 | 5,975 | 2,338 | 28.12% |
| Staff-Workers' Comp | 3,600 | 3,600 | 0 | 3,600 | 100.00% |
| Staff-Health Insurance | 9,240 | 9,240 | 5,773 | 3,467 | 37.51% |
| Payroll Processing/Reimbursement | 558 | 558 | 8,028 | (7,470) | (1,338.74)% |
| Pool Repairs | 5,000 | 5,000 | 13,768 | (8,768) | (175.35)% |
| Wildlife Management Services | 10,000 | 10,000 | 4,025 | 5,975 | 59.75% |
| Pool Service Contract | 15,650 | 15,650 | 14,300 | 1,350 | 8.62% |
| Facility A/C & Heating Maintenance & Repair | 1,500 | 1,500 | 1,397 | 103 | 6.86% |
| Telephone, Fax, Internet | 3,600 | 3,600 | 3,785 | (185) | (5.15)% |
| Clubhouse - Facility Janitorial Service | 10,200 | 10,200 | 11,613 | (1,413) | (13.84)% |
| Office Supplies | 2,232 | 2,232 | 4,501 | (2,269) | (101.67)% |
| Clubhouse - Facility Janitorial Supplies | 3,000 | 3,000 | 1,033 | 1,967 | 65.55% |
| Exterior Clubhouse Maintenance & Repair | 10,000 | 10,000 | 23,398 | (13,398) | (133.98)% |
| Security & Fire System Monitoring & Maintenance | 4,000 | 4,000 | 8,173 | (4,173) | (104.33)% |
| Management Contract | 22,800 | 22,800 | 22,800 | 0 | 0.00% |
| Operating & Community Programming | 35,000 | 35,000 | 25,947 | 9,053 | 25.86% |
| Pool/Patio Furniture | 1,500 | 1,500 | 5,188 | (3,688) | (245.83)% |
| Pest Control | 760 | 760 | 794 | (34) | (4.47)% |
| Interior Clubhouse Maintenance & Repairs | 7,500 | 7,500 | 10,145 | (2,645) | (35.26)% |
| Furniture Repair/Replacement | 1,200 | 1,200 | 325 | 875 | 72.91% |

See Notes to Unaudited Financial Statements

Harrison Ranch Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 9/30/2017

(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> |
|--|----------------------|-------------------|-----------------------|-----------------------|--|
| Access Control Maintenance & Repair | 2,000 | 2,000 | 3,384 | (1,384) | (69.17)% |
| Athletic Field Maintenance & Repairs | 1,250 | 1,250 | 251 | 999 | 79.93% |
| Fitness Equipment Maintenance & Repairs | 2,500 | 2,500 | 3,336 | (836) | (33.44)% |
| Playground Equipment and Maintenance | 1,200 | 1,200 | 0 | 1,200 | 100.00% |
| Tennis Court Maintenance & Supplies | 1,200 | 1,200 | 4,504 | (3,304) | (275.36)% |
| Trail/Bike Path Maintenance | 15,000 | 15,000 | 15,000 | 0 | 0.00% |
| Clubhouse Miscellaneous Expense (Recycling) | 995 | 995 | 482 | 513 | 51.59% |
| Contingency | | | | | |
| Miscellaneous Contingency | 2,000 | 2,000 | 251 | 1,749 | 87.44% |
| Capital Outlay | <u>20,000</u> | <u>20,000</u> | <u>0</u> | <u>20,000</u> | <u>100.00%</u> |
| Total Expenditures | <u>1,183,250</u> | <u>1,183,250</u> | <u>1,266,301</u> | <u>(83,051)</u> | <u>(7.02)%</u> |
| Excess of Revenue Over (Under) Expenditures | <u>0</u> | <u>0</u> | <u>(60,323)</u> | <u>(60,323)</u> | <u>0.00%</u> |
| Excess of Rev./Other Sources Over (Under) Expend./Other Uses | <u>0</u> | <u>0</u> | <u>(60,323)</u> | <u>(60,323)</u> | <u>0.00%</u> |
| Fund Balance, Beginning of Period | 0 | 0 | 190,613 | 190,613 | 0.00% |
| Fund Balance, End of Period | <u><u>0</u></u> | <u><u>0</u></u> | <u><u>130,290</u></u> | <u><u>130,290</u></u> | <u><u>0.00%</u></u> |

Harrison Ranch Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2016 Through 9/30/2017

(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 | 0 | 779 | 779 | 0.00% |
| Special Assessments | | | | |
| Tax Roll | <u>88,479</u> | <u>88,479</u> | <u>0</u> | <u>0.00%</u> |
| Total Revenues | <u>88,479</u> | <u>89,258</u> | <u>779</u> | <u>0.88%</u> |
| Expenditures | | | | |
| Contingency | | | | |
| Capital Reserve | <u>88,479</u> | <u>32,215</u> | <u>56,264</u> | <u>63.59%</u> |
| Total Expenditures | <u>88,479</u> | <u>32,215</u> | <u>56,264</u> | <u>63.59%</u> |
| Excess of Revenue Over (Under) Expenditures | <u>0</u> | <u>57,043</u> | <u>57,043</u> | <u>0.00%</u> |
| Excess of Rev./Other Sources Over (Under) Expend./Other Uses | <u>0</u> | <u>57,043</u> | <u>57,043</u> | <u>0.00%</u> |
| Fund Balance, Beginning of Period | 0 | 144,642 | 144,642 | 0.00% |
| Fund Balance, End of Period | <u>0</u> | <u>201,685</u> | <u>201,685</u> | <u>0.00%</u> |

Harrison Ranch Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund

From 10/1/2016 Through 9/30/2017

(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 | 0 | 1,603 | 1,603 | 0.00% |
| Special Assessments | | | | |
| Tax Roll | 322,524 | 323,120 | 596 | 0.18% |
| Prepayments | <u>0</u> | <u>17,152</u> | <u>17,152</u> | <u>0.00%</u> |
| Total Revenues | <u>322,524</u> | <u>341,875</u> | <u>19,351</u> | <u>6.00%</u> |
| Expenditures | | | | |
| Financial & Administrative | | | | |
| District Management | 0 | 5,000 | (5,000) | 0.00% |
| Trustees Fees | 0 | 6,100 | (6,100) | 0.00% |
| Trustee Counsel | 0 | 5,250 | (5,250) | 0.00% |
| Special Assessment Allocation Report | 0 | 15,000 | (15,000) | 0.00% |
| Placement Agent | 0 | 63,525 | (63,525) | 0.00% |
| Origination Fee | 0 | 35,000 | (35,000) | 0.00% |
| Rate Lock Fee | 0 | 95,000 | (95,000) | 0.00% |
| Verification | 0 | 1,750 | (1,750) | 0.00% |
| Legal Counsel | | | | |
| District Counsel | 0 | 40,000 | (40,000) | 0.00% |
| Bond Counsel | 0 | 40,500 | (40,500) | 0.00% |
| Debt Service | | | | |
| Interest | 217,524 | 220,215 | (2,691) | (1.23)% |
| Principal | <u>105,000</u> | <u>130,000</u> | <u>(25,000)</u> | <u>(23.80)%</u> |
| Total Expenditures | <u>322,524</u> | <u>657,340</u> | <u>(334,816)</u> | <u>(103.81)%</u> |
| Excess of Revenue Over (Under) Expenditures | <u>0</u> | <u>(315,465)</u> | <u>(315,465)</u> | <u>0.00%</u> |
| Other Financing Sources (Uses) | | | | |
| Interfund Transfer | 0 | (1,945) | (1,945) | 0.00% |
| Bond Proceeds | 0 | 4,233,047 | 4,233,047 | 0.00% |
| Other Costs | 0 | (59,400) | (59,400) | 0.00% |
| Bond Retirement | <u>0</u> | <u>(4,103,223)</u> | <u>(4,103,223)</u> | <u>0.00%</u> |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>68,478</u> | <u>68,478</u> | <u>0.00%</u> |
| Excess of Rev./Other Sources Over (Under) Expend./Other Uses | <u>0</u> | <u>(246,986)</u> | <u>(246,986)</u> | <u>0.00%</u> |
| Fund Balance, Beginning of Period | 0 | 283,927 | 283,927 | 0.00% |
| Fund Balance, End of Period | <u>0</u> | <u>36,941</u> | <u>36,941</u> | <u>0.00%</u> |

Harrison Ranch Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund

From 10/1/2016 Through 9/30/2017

(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 | 0 | 7 | 7 | 0.00% |
| Total Revenues | <u>0</u> | <u>7</u> | <u>7</u> | <u>0.00%</u> |
| Excess of Revenue Over (Under) Expenditures | 0 | 7 | 7 | 0.00% |
| Other Financing Sources (Uses) | | | | |
| Interfund Transfer | 0 | 1,945 | 1,945 | 0.00% |
| Bond Proceeds | 0 | 1,953 | 1,953 | 0.00% |
| Bond Retirement | 0 | (3,907) | (3,907) | 0.00% |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>(8)</u> | <u>(8)</u> | <u>0.00%</u> |
| Excess of Rev./Other Sources Over (Under) Expend./Other Uses | 0 | (2) | (2) | 0.00% |
| Fund Balance, Beginning of Period | 0 | 2 | 2 | 0.00% |
| Fund Balance, End of Period | <u><u>0</u></u> | <u><u>0</u></u> | <u><u>0</u></u> | <u><u>0.00%</u></u> |

Harrison Ranch CDD
Investment Summary
September 30, 2017

| <u>Account</u> | <u>Investment</u> | <u>Balance as of</u> <u>September 30, 2017</u> |
|---|---|---|
| The Bank of Tampa | Money Market | \$ 55,320 |
| The Bank of Tampa ICS: BTH Bank NA | Money Market | 48,617 |
| | Total General Fund Investments | \$ 103,937 |
| | | |
| The Bank of Tampa ICS Capital Reserve: BTH Bank NA | Money Market | \$ 196,545 |
| Mutual of Omaha Bank | Money Market | 5,140 |
| | Total Reserve Fund Investments | \$ 201,685 |
| | | |
| US Bank Series 2017 Interest | First American Treasury Obligation Fund Class Z | \$ 30,597 |
| US Bank Series 2017 Revenue | First American Treasury Obligation Fund Class Z | 3,571 |
| US Bank Series 2017 Cost of Issuance | First American Treasury Obligation Fund Class Z | 3,532 |
| | Total Debt Service Fund Investments | \$ 37,700 |

Harrison Ranch Community Development District

Summary A/R Ledger

001 - General Fund

From 9/1/2017 Through 9/30/2017

| <u>Invoice Date</u> | <u>Customer Name</u> | <u>Invoice Number</u> | <u>Current Balance</u> |
|---------------------|---|-----------------------------|------------------------|
| 6/28/2016 | Access Residential Management | OMR0616-1 | 28.50 |
| 2/6/2017 | Harrison Ranch Homeowner's Association, Inc. | RI0217-1 | 104.37 |
| 4/6/2017 | Harrison Ranch Homeowner's Association, Inc. | RI0417-1 | 104.37 |
| 9/5/2017 | Pulte Home Corporation | RI0917-2 | <u>372.75</u> |
| | | Total 001 - General Fund | <u>609.99</u> |
| Report Balance | | | <u><u>609.99</u></u> |

Harrison Ranch Community Development District

Aged Payables by Invoice Date

Aging Date - 9/1/2017

001 - General Fund

From 9/1/2017 Through 9/30/2017

| <u>Vendor Name</u> | <u>Invoice Date</u> | <u>Invoice Number</u> | <u>Invoice Description</u> | <u>Current Balance</u> |
|---|---------------------|------------------------------|----------------------------------|------------------------|
| Access Residential Management LLC | 9/20/2017 | HRCDDP2017-09B | Payroll Fees 09/17 | 7,400.00 |
| Securiteam | 9/20/2017 | 3435092017 | Service Call | 1,134.25 |
| ZNS Engineering, L.C. | 9/22/2017 | 129701 | Engineering Services 07/17 | 2,763.75 |
| ZNS Engineering, L.C. | 9/22/2017 | 129702 | Engineering Services 07/17 - WUP | 290.00 |
| Frontier Florida LLC dba Frontier Communications of Florida | 9/25/2017 | 941-776-9949-011007... 09/17 | Clubhouse/Office Telephone 09/17 | 264.98 |
| BrightView Landscape Services, Inc. | 9/26/2017 | 5445397 | Sand Bags - Hurricane Irma | 388.00 |
| MCUD | 9/27/2017 | Water Summary Bill 09/17 | MCUD Water Summary 09/17 | 2,213.52 |
| RB Owens Electric Inc | 9/28/2017 | 108089 | Service Call - Street Lights | 175.00 |
| BrightView Landscape Services, Inc. | 9/28/2017 | 5447517 | Annual Color Rotation 09/17 | 8,716.25 |
| Florida Department of Revenue | 9/30/2017 | Sales Tax 09/17 | 51-8015668220-6 Sales Tax 09/17 | 18.65 |
| Florida Department of Revenue | 9/30/2017 | Sales Tax 09/17 | 51-8015668220-6 Sales Tax 09/17 | 107.12 |
| | | | Total 001 - General Fund | 23,471.52 |
| Report Total | | | | 23,471.52 |

Harrison Ranch Community Development District
Notes to Unaudited Financial Statements
September 30, 2017

Balance Sheet

1. Trust statement activity has been recorded through 09/30/17.
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.