

Waterlefe
Community Development District

Financial Statements
(Unaudited)

November 30, 2015

Prepared by
Rizzetta & Company, Inc.
District Manager

Waterlefe Community Development District

Balance Sheet

As of 11/30/2015

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Total Governmental Funds	Enterprise Fund	General Fixed Assets Account Group	General Long-Term Debt Account Group
Assets							
Cash In Bank	184,100	0	0	184,100	197,124	0	0
Cash On Hand	100	0	0	100	4,600	0	0
Investments	151,490	0	138,437	289,927	316,465	0	0
Investments - Reserves	0	606,648	0	606,648	0	0	0
Investments - Non Cash	0	0	0	0	173,945	0	0
Accounts Receivable	1,039,911	286,700	238,243	1,564,854	113,664	0	0
Allowance for Doubtful Accounts	(103,006)	0	0	(103,006)	0	0	0
Prepaid Expenses	0	0	0	0	56,466	0	0
Inventory	0	0	0	0	147,433	0	0
Deposits	720	0	0	720	11,003	0	0
Due From Other Funds	168,504	0	26,009	194,513	34	0	0
Other Current Assets	0	0	0	0	1,144	0	0
Bond Issue Cost	0	0	0	0	49,908	0	0
Amount Available-Debt Service	0	0	0	0	0	0	402,689
Amount To Be Provided-Debt Service	0	0	0	0	0	0	2,517,311
Fixed Assets	0	0	0	0	7,757,365	13,980,384	0
Total Assets	<u>1,441,820</u>	<u>893,348</u>	<u>402,689</u>	<u>2,737,857</u>	<u>8,829,151</u>	<u>13,980,384</u>	<u>2,920,000</u>
Liabilities							
Accounts Payable	66,006	0	0	66,006	72,849	0	0
Accrued Expenses Payable	2,500	0	0	2,500	0	0	0
Accrued Interest Payable	0	0	0	0	4,918,370	0	0
Other Current Liabilities	38	0	0	38	18,380	0	0
Deferred Revenue	0	0	0	0	120,875	0	0
Due To Other Funds	26,042	0	0	26,042	168,504	0	0
Due to Developer	0	0	0	0	11,294,038	0	0
Revenue Bonds Payable-Long-Term	0	0	0	0	8,370,000	0	2,920,000
Total Liabilities	<u>94,587</u>	<u>0</u>	<u>0</u>	<u>94,587</u>	<u>24,963,016</u>	<u>0</u>	<u>2,920,000</u>
Fund Equity & Other Credits							
Beginning Fund Balance	466,812	606,467	203,103	1,276,381	(16,036,343)	13,980,384	0
Net Change in Fund Balance	880,421	286,882	199,586	1,366,889	(97,522)	0	0
Total Fund Equity & Other Credits	<u>1,347,233</u>	<u>893,348</u>	<u>402,689</u>	<u>2,643,270</u>	<u>(16,133,865)</u>	<u>13,980,384</u>	<u>0</u>
Total Liabilities & Fund Equity	<u>1,441,820</u>	<u>893,348</u>	<u>402,689</u>	<u>2,737,857</u>	<u>8,829,151</u>	<u>13,980,384</u>	<u>2,920,000</u>

See Notes to Unaudited Financial Statements

Waterlefe Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 11/30/2015

(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	67	67	0.00%
Special Assessments					
Tax Roll	999,873	999,873	1,009,714	9,841	(0.98)%
MPOA - Amenities Services	63,454	63,454	41,183	(22,271)	35.09%
Other Miscellaneous Revenues					
Miscellaneous	0	0	155	155	0.00%
Transponder Revenue	0	0	587	587	0.00%
Total Revenues	<u>1,063,327</u>	<u>1,063,327</u>	<u>1,051,706</u>	<u>(11,621)</u>	<u>1.09%</u>
Expenditures					
Legislative					
Supervisor Fees	14,000	2,333	3,800	(1,467)	72.85%
Financial & Administrative					
Administrative Services	8,600	1,433	1,433	0	83.33%
District Management	26,822	4,470	4,470	0	83.33%
District Engineer	45,000	7,500	4,363	3,138	90.30%
Disclosure Report	2,000	0	0	0	100.00%
Trustees Fees	4,500	1,125	2,828	(1,703)	37.14%
Financial Consulting Services	10,000	5,833	5,833	0	41.66%
Accounting Services	18,000	3,000	3,000	0	83.33%
Auditing Services	4,750	0	750	(750)	84.21%
Arbitrage Rebate Calculation	650	0	0	0	100.00%
Property Management Services	50,000	8,333	8,333	0	83.33%
Public Officials Liability Insurance	14,906	14,906	6,625	8,281	55.55%
Legal Advertising	3,000	500	673	(173)	77.57%
Bank Fees	500	83	0	83	100.00%
Dues, Licenses & Fees	500	229	290	(61)	41.98%
Miscellaneous Fees	500	83	25	58	95.00%
Website Fees & Maintenance	1,200	200	200	0	83.33%
Misc. Administrative Expenses/Supplies	0	0	1,697	(1,697)	0.00%
Legal Counsel					
District Counsel	65,000	10,833	20,709	(9,876)	68.14%
Special Legal Services					
Litigation Services	30,000	5,000	3,040	1,960	89.86%
Litigation Services - Golf Course	70,000	11,667	27,355	(15,689)	60.92%
Law Enforcement					
Deputy	7,000	1,167	1,134	33	83.80%
Security Operations					
Security Services & Patrols	122,000	20,333	14,258	6,075	88.31%
Guard & Gate Facility Maintenance	19,300	3,217	2,092	1,124	89.15%
Guardhouse Maintenance	4,000	667	0	667	100.00%
Electric Utility Services					
Utility Services	24,000	4,000	2,818	1,182	88.25%
Water-Sewer Combination Services					
Utility Services	25,000	4,167	5,135	(968)	79.46%
Stormwater Control					

Waterlefe Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 11/30/2015

(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>
Fountain Service Repairs & Maintenance	7,500	1,250	1,095	155	85.39%
Aquatic Maintenance	33,000	5,500	7,700	(2,200)	76.66%
Wetland Monitoring & Maintenance	14,100	2,350	4,700	(2,350)	66.66%
Lake/Pond Bank Repair	30,000	5,000	0	5,000	100.00%
Aquatic Plant Replacement	4,000	667	0	667	100.00%
Stormwater System Maintenance	2,500	417	0	417	100.00%
Other Physical Environment					
Property Insurance	5,968	5,968	3,873	2,095	35.10%
General Liability Insurance	2,531	2,531	2,833	(302)	(11.93)%
Entry & Walls Maintenance	5,000	833	305	528	93.89%
Landscape Maintenance	150,000	25,000	21,289	3,711	85.80%
Irrigation Repairs	8,000	1,333	1,141	192	85.73%
Holiday Decorations	2,000	1,000	762	238	61.89%
Landscape Replacement Plants, Shrubs, Trees	20,000	3,333	350	2,983	98.25%
Field Operations	6,000	1,000	0	1,000	100.00%
Landscape Design & Renovation	70,000	11,667	3,377	8,289	95.17%
Ornamental Lighting & Maintenance	1,000	167	2,008	(1,841)	(100.79)%
Landscape - Annual Flower Program	20,000	5,000	314	4,686	98.43%
Landscape - Mulch	25,000	4,167	0	4,167	100.00%
Landscape - Miscellaneous	10,000	1,667	0	1,667	100.00%
Road & Street Facilities					
Roadway Repair & Maintenance	20,000	3,333	245	3,088	98.77%
Sidewalk Repair & Maintenance	7,500	1,250	225	1,025	97.00%
Street Sign Repair & Replacement	1,000	167	0	167	100.00%
Parking Lot Repair & Maintenance	1,500	250	0	250	100.00%
Parks & Recreation					
Boardwalk and Bridge Maintenance	4,500	750	0	750	100.00%
Contingency					
Miscellaneous Contingency	20,000	3,333	205	3,128	98.97%
Golf Course Committee	20,000	3,333	0	3,333	100.00%
Capital Projects - Golf Course	36,000	6,000	0	6,000	100.00%
Total Expenditures	<u>1,098,327</u>	<u>208,346</u>	<u>171,285</u>	<u>37,061</u>	<u>84.40%</u>
Excess of Revenues Over (Under) Expenditures	(35,000)	854,981	880,421	25,440	2,615.48%
Other Financing Sources (Uses)					
Carry Forward Fund Balance	35,000	35,000	0	(35,000)	100.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	889,981	880,421	(9,560)	0.00%
Fund Balance, Beginning of Period	0	0	466,812	466,812	0.00%
Fund Balance, End of Period	<u>0</u>	<u>889,981</u>	<u>1,347,233</u>	<u>457,252</u>	<u>0.00%</u>

Waterlefe Community Development District

Statement of Revenues and Expenditures

Reserve Fund - 005

From 10/1/2015 Through 11/30/2015

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Current Period Budget Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	0	182	182	0.00%
Special Assessments				
Tax Roll	<u>286,700</u>	<u>286,700</u>	<u>0</u>	<u>0.00%</u>
Total Revenues	<u>286,700</u>	<u>286,882</u>	<u>182</u>	<u>0.06%</u>
Expenditures				
Contingency				
Capital Reserves	<u>286,700</u>	<u>0</u>	<u>286,700</u>	<u>100.00%</u>
Total Expenditures	<u>286,700</u>	<u>0</u>	<u>286,700</u>	<u>100.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>286,882</u>	<u>286,882</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>286,882</u>	<u>286,882</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	606,467	606,467	0.00%
Fund Balance, End of Period	<u>0</u>	<u>893,348</u>	<u>893,348</u>	<u>0.00%</u>

Waterlefe Community Development District

Statement of Revenues and Expenditures

Debt Service Fund - 200

From 10/1/2015 Through 11/30/2015

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Current Period Budget Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Special Assessments				
Tax Roll	264,252	264,252	0	0.00%
Total Revenues	<u>264,252</u>	<u>264,252</u>	<u>0</u>	<u>0.00%</u>
Expenditures				
Debt Service				
Interest	134,252	64,666	69,586	51.83%
Principal	130,000	0	130,000	100.00%
Total Expenditures	<u>264,252</u>	<u>64,666</u>	<u>199,586</u>	<u>75.53%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>199,586</u>	<u>199,586</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>199,586</u>	<u>199,586</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	203,103	203,103	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>402,689</u></u>	<u><u>402,689</u></u>	<u><u>0.00%</u></u>

Waterlefe Community Development District

Statement of Revenues and Expenditures

400 - Enterprise Fund

From 10/1/2015 Through 11/30/2015

(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	13	13	0.00%
Golf Course Revenues					
Passport Dues	514,785	86,372	98,357	11,985	80.89%
Green Fees	428,260	62,560	55,070	(7,490)	87.14%
Cart Rental	529,000	84,640	89,663	5,023	83.05%
Driving Range	17,479	2,796	2,745	(51)	84.29%
Merchandise	155,479	27,074	34,167	7,093	78.02%
Rental Clubs	7,361	1,178	740	(438)	89.94%
Trail Fees	134,142	22,432	25,557	3,125	80.94%
Lesson Sales	0	0	2,930	2,930	0.00%
Rental Memberships	8,000	0	0	0	100.00%
Food	103,283	17,984	17,521	(463)	83.03%
Liquor	66,635	11,602	9,407	(2,195)	85.88%
Outings & Events Patio	39,050	15,400	28,426	13,026	27.20%
Golf Course Beverage Machines	1,851	322	436	114	76.43%
Beverage Cart Liquor	29,985	5,221	4,481	(740)	85.05%
Beverage Cart Sales	6,666	1,161	1,330	169	80.05%
Catering Patio/Lefe Room	18,600	5,200	8,653	3,453	53.47%
Golf Cart Sales/Reparis	0	0	100	100	0.00%
Member Events	6,500	3,000	0	(3,000)	100.00%
Vendor Rebates	0	0	117	117	0.00%
Total Revenues	<u>2,067,076</u>	<u>346,942</u>	<u>379,714</u>	<u>32,772</u>	<u>81.63%</u>
Expenditures					
Financial & Administrative					
Trustees Fees	5,930	230	0	230	100.00%
Trustee Counsel	6,700	2,200	1,910	290	71.49%
Golf Course Management Fees	24,000	4,000	4,000	0	83.33%
Promotional Advertising	38,450	17,540	10,742	6,798	72.06%
Classified Ads/Employment	1,800	300	1,238	(938)	31.19%
Auditing Services	5,250	0	750	(750)	85.71%
Arbitrage Rebate Calculation	650	0	0	0	100.00%
Supplies	3,600	600	774	(174)	78.49%
Telephone	6,113	1,022	208	814	96.60%
Cleaning Supplies	1,200	200	59	141	95.11%
Postage & Delivery	1,200	200	416	(216)	65.30%
Permits & Licensing	125	0	0	0	100.00%
Salaries - Staff	147,533	22,751	16,831	5,920	88.59%
Payroll Tax Expense	17,704	2,730	1,024	1,706	94.21%
Workers Comp Insurance	3,687	569	316	253	91.44%
Insurance Benefits	9,840	1,640	618	1,022	93.71%
Payroll Processing	23,096	3,311	3,537	(226)	84.68%
Personal Property Taxes	3,420	0	0	0	100.00%
Property Insurance	52,200	8,700	11,146	(2,446)	78.64%
Bank Fees	37,209	6,245	4,255	1,990	88.56%
Dues, Licenses & Fees	275	0	0	0	100.00%

Waterlefe Community Development District

Statement of Revenues and Expenditures

400 - Enterprise Fund

From 10/1/2015 Through 11/30/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Cable & Internet	1,500	250	249	1	83.43%
R&M - IT/Data/Phone	3,600	600	55	545	98.47%
Debt Service					
Interest	748,668	124,778	124,778	0	83.33%
Food & Beverage					
COGS - Food	62,973	12,727	13,211	(484)	79.02%
COGS - Liquor	26,087	4,542	4,889	(347)	81.25%
Supplies	12,000	2,000	2,629	(629)	78.09%
Permits & Licensing	1,250	325	273	52	78.16%
Salaries - Staff	115,550	14,296	10,262	4,034	91.11%
Payroll Tax Expense	13,864	1,715	1,493	222	89.23%
Workers Comp Insurance	2,889	358	276	82	90.44%
Insurance Benefits	4,800	800	240	560	94.99%
Equipment Lease	6,000	1,000	640	360	89.33%
Utility Services	3,600	600	492	108	86.32%
Uniforms & Laundry	1,000	700	0	700	100.00%
R&M - Equipment	5,400	900	1,614	(714)	70.11%
R&M - Building & Land	2,400	400	310	90	87.08%
R&M - IT/Data/Phone	600	100	0	100	100.00%
Pro Shop					
COGS - Merchandise	104,170	18,140	22,673	(4,533)	78.23%
COGS - Freight	4,169	726	2,132	(1,406)	48.85%
Supplies	20,750	3,950	5,138	(1,188)	75.23%
Telephone	3,960	660	208	452	94.75%
Salaries - Staff	207,875	31,057	32,138	(1,081)	84.53%
Payroll Tax Expense	24,946	3,727	3,199	528	87.17%
Workers Comp Insurance	4,865	447	834	(387)	82.86%
Insurance Benefits	9,780	1,630	919	711	90.60%
Incentives and Bonuses	1,000	0	0	0	100.00%
Lesson and Academy	0	0	1,195	(1,195)	0.00%
Water & Sewer	4,020	670	668	2	83.37%
Trash Removal	3,240	540	539	1	83.35%
Equipment Lease	64,080	10,680	10,755	(75)	83.21%
Utility Services	28,800	4,800	4,770	30	83.43%
Dues, Licenses & Fees	5,530	0	150	(150)	97.28%
Security System	1,260	210	390	(180)	69.05%
Uniforms & Laundry	3,050	2,300	1,868	432	38.76%
R&M - Equipment	3,000	500	310	190	89.66%
R&M - Building & Land	8,400	1,400	1,612	(212)	80.81%
R&M - IT/Data/Phone	1,200	200	659	(459)	45.12%
R&M - Carts Pro Shop	3,600	600	600	0	83.34%
Golf Course Maintenance					
Supplies	3,600	600	833	(233)	76.87%
Telephone	6,114	1,022	969	53	84.14%
Salaries - Staff	295,019	41,109	41,467	(358)	85.94%
Payroll Tax Expense	35,403	4,933	2,592	2,341	92.67%
Workers Comp Insurance	7,372	1,027	759	268	89.71%
Insurance Benefits	21,720	3,620	1,801	1,819	91.70%

See Notes to Unaudited Financial Statements

Waterlefe Community Development District

Statement of Revenues and Expenditures

400 - Enterprise Fund

From 10/1/2015 Through 11/30/2015

(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>
Water & Sewer	4,800	800	699	101	85.43%
Trash Removal	4,200	700	1,549	(849)	63.12%
Equipment Lease	150,000	25,000	23,874	1,126	84.08%
Chemicals	73,500	14,000	16,380	(2,380)	77.71%
Fuel and Oil	36,000	6,000	3,205	2,795	91.09%
Course Accessories	7,000	3,000	2,892	108	58.68%
Fertilizer Maintenance	57,500	4,000	5,319	(1,319)	90.74%
Sand, Gravel, Drain Tile Maint	12,600	1,800	2,329	(529)	81.51%
Landscape Maintenance	7,200	1,200	831	369	88.45%
Utility Services	36,000	6,000	5,419	581	84.94%
Dues, Licenses & Fees	535	0	265	(265)	50.46%
Security System	500	125	105	20	79.00%
Cable & Internet	780	130	130	0	83.33%
Uniforms & Laundry	4,800	800	680	120	85.83%
R&M - Equipment	21,000	3,500	4,016	(516)	80.87%
R&M - Building & Land	3,600	600	493	107	86.31%
R&M - Pumps & Wells Maintenance	3,960	600	1,242	(642)	68.64%
R&M - Irrigation Maintenance	12,000	2,000	729	1,271	93.92%
R&M - Grounds Maintenance	3,000	500	211	289	92.98%
R&M - Course Projects	23,000	15,500	11,291	4,209	50.90%
Depreciation-Other Than Buildings					
Depreciation and Amortization	209,280	34,880	36,320	(1,440)	82.64%
Amortization of Intangibles					
Depreciation and Amortization	<u>5,076</u>	<u>846</u>	<u>846</u>	<u>0</u>	<u>83.33%</u>
Total Expenditures	<u>2,955,417</u>	<u>494,858</u>	<u>477,236</u>	<u>17,622</u>	<u>83.85%</u>
Excess of Revenues Over (Under) Expenditures	<u>(888,341)</u>	<u>(147,916)</u>	<u>(97,522)</u>	<u>50,394</u>	<u>89.02%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>(888,341)</u>	<u>(147,916)</u>	<u>(97,522)</u>	<u>50,394</u>	<u>89.02%</u>
Fund Balance, Beginning of Period	0	0	(16,036,343)	(16,036,343)	0.00%
Fund Balance, End of Period	<u>(888,341)</u>	<u>(147,916)</u>	<u>(16,133,865)</u>	<u>(15,985,949)</u>	<u>(1,716.17)%</u>

Waterlefe CDD
Investment Summary
November 30, 2015

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>November 30, 2015</u>
State Board of Administration	Local Government Investment Pool	\$ 254
The Bank of Tampa	Money Market	97,584
The Bank of Tampa ICS Program: Iberiabank	Money Market	53,652
	Total General Fund Investments	\$ 151,490
Regions Bank Capital Reserve Account	Money Market	\$ 82,906
The Bank of Tampa ICS Capital Reserve Program: Bank of China, New York, NY	Money Market	245,039
EagleBank	Money Market	1
Iberiabank	Money Market	191,387
Western Alliance Bank	Money Market	87,315
	Total Reserve Fund Investments	\$ 606,648
US S2012 Capital Improvement Refunding Prepayment	First American Treasury Obligation Fund Class Z	\$ 175
US S2012 Capital Improvement Refunding Reserve	First American Treasury Obligation Fund Class Z	131,584
US S2012 Capital Improvement Refunding Revenue	First American Treasury Obligation Fund Class Z	6,678
	Total Debt Service Fund Investments	\$ 138,437
US S2001 Golf Course Revenue	US Bank Money Market Account - Managed	\$ 1,000
US S2001 Golf Course Sinking	US Bank Money Market Account - Managed	20
US S2001 Golf Course Reserve	US Bank Money Market Account - Managed	189,019
US S2001 Golf Course Passport Fee	US Bank Money Market Account - Managed	124,285
US S2001 Golf Course Acquisition	US Bank Money Market Account - Managed	924
US S2001 Golf Course Construction	US Bank Money Market Account - Managed	1,217
	Total Enterprise Fund Investments	\$ 316,465

Waterlefe Community Development District

Summary A/R Ledger

001 - General Fund

From 11/1/2015 Through 11/30/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
5/19/2011	Waterlefe Master Property Owners Assoc	700-11-01	7,074.02
5/19/2011	Waterlefe Master Property Owners Assoc	700-11-02	7,520.23
10/25/2011	Waterlefe Master Property Owners Assoc	700-12-01	28,364.94
10/26/2012	Waterlefe Master Property Owners Assoc	700-13-01R	32,568.22
10/25/2013	Waterlefe Master Property Owners Assoc	700-14-01R	27,478.18
11/7/2014	Waterlefe Master Property Owners Assoc	700-15-01	22,478.90
10/1/2015	Manatee County Tax Collector	FY15-16	873,243.76
11/10/2015	Waterlefe Master Property Owners Assoc	700-16-01	41,182.58
			<hr/>
		Total 001 - General Fund	1,039,910.83

Waterlefe Community Development District

Summary A/R Ledger

005 - Reserve Fund

From 11/1/2015 Through 11/30/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2015	Manatee County Tax Collector	FY15-16	<u>286,700.00</u>
		Total 005 - Reserve Fund	286,700.00

Waterlefe Community Development District

Summary A/R Ledger

200 - Debt Service Fund

From 11/1/2015 Through 11/30/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2015	Manatee County Tax Collector	FY15-16	<u>238,243.44</u>
		Total 200 - Debt Service Fund	<u>238,243.44</u>
Report Balance			<u><u>1,564,854.27</u></u>

Waterlefe Community Development District

Summary A/P Ledger

001 - General Fund

From 11/1/2015 Through 11/30/2015

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Alan Haibach	11/13/2015	AH111315	Board of Supervisors Meeting 11/13/15	200.00
Alan Haibach	11/16/2015	AH111615	Board of Supervisors Meeting 11/16/15	200.00
Bradenton Herald	11/30/2015	002044400 - 11/15	Acct # 002044400 Legal Advertising 11/15	88.92
Bryant Miller Olive, P.A.	11/12/2015	61186	Legal Services-Golf Course Bonds 10/15	5,125.88
Bryant Miller Olive, P.A.	12/11/2015	61427	Legal Services-Golf Course Bonds 11/15	11,351.40
Carr, Riggs & Ingram, LLC	11/30/2015	16071617	Audit Services FY 14/15-Progress Billing	750.00
Christopher P. Hogan	11/13/2015	CH111315	Board of Supervisors Meeting 11/13/15	200.00
Christopher P. Hogan	11/16/2015	CH111615	Board of Supervisors Meeting 11/16/15	200.00
Ecological Consultants, Inc.	11/19/2015	10594	Mitigation Maintenance 11/15	4,700.00
Eric Isola	12/3/2015	29882	Off Duty Services 11/27/15	105.00
Florida Power & Light Company	11/24/2015	Electric Summary 11/15	FPL Electric Summary 11/15	1,326.20
Gorilla Kleen LLC	11/25/2015	9136	Exterior Cleaning	450.00
John B. Brocki	11/16/2015	JB111615	Board of Supervisors Meeting 11/16/15	200.00
Kenneth E. Bumgarner	11/13/2015	KB111315	Board of Supervisors Meeting 11/13/15	200.00
Kenneth E. Bumgarner	11/16/2015	KB111615	Board of Supervisors Meeting 11/16/15	200.00
Lake Masters Aquatic Weed Control, Inc.	11/1/2015	15-08901	Monthly Aquatic Maintenance 11/15	2,750.00
Lake Masters Aquatic Weed Control, Inc.	11/24/2015	15-09780	Canal Barrier	2,200.00
Lance Michael Kreyer	11/17/2015	29711	Off Duty Services 11/10/15	105.00
Manatee County Utilities Department	11/20/2015	MCUD Water Summary 11/15	MCUD Water Summary Billing 11/15	1,642.62
MCSO Off Duty Employment	12/3/2015	29883	Administrative Fee 11/15	84.00
Orlando Pacheco	12/3/2015	29881	Off Duty Services 11/18/15	105.00
Persson & Cohen, P.A.	12/1/2015	Persson 11/15	Legal Services 11/15	4,307.00
Persson & Cohen, P.A.	12/1/2015	Persson 11/15-Golf Course	Legal Services 11/15-Golf Course	5,664.00
Persson & Cohen, P.A.	12/1/2015	Persson 11/15-Shores	Legal Services 11/15-Shores	1,711.00
Pleasant Lightscares, Inc.	11/12/2015	4751	Landscape lighting modifications	1,975.00
Rosalyn Warner	11/13/2015	RW111315	Board of Supervisors Meeting 11/13/15	200.00
Rosalyn Warner	11/16/2015	RW111615	Board of Supervisors Meeting 11/16/15	200.00
Rosalyn Warner	11/23/2015	112315 R. Warner	Holiday Decor Reimbursement	155.23
Schappacher Engineering, LLC	12/5/2015	S14325	Engineering Services 11/15	1,875.00
Smith, Katzenstein, Jenkins LLP	12/7/2015	73121	Legal Services - Bankruptcy Case	730.00
Waterlefe Golf Club	11/30/2015	113015 Golf Club	Reimburse for Bond Meeting Chair Rental	205.00
Yellowstone Landscape	10/31/2015	INV-0000105339	Irrigation Repairs	673.76
Yellowstone Landscape	11/1/2015	INV-0000103439	Landscape Maintenance 11/15	11,618.33
Yellowstone Landscape	11/13/2015	INV-0000105589	Irrigation Repairs	124.12
Yellowstone Landscape	11/30/2015	INV-0000107831	Irrigation Repairs	343.10
Yellowstone Landscape	11/30/2015	INV-0000107843	Installation of Annuals	313.65
Yellowstone Landscape	11/30/2015	INV-0000107844	Plant Installation	350.00
Yellowstone Landscape	11/30/2015	INV-0000107845	Plant Installation	3,377.28
Total 001 - General Fund				66,006.49

Waterlefe Community Development District

Summary A/P Ledger

400 - Enterprise Fund

From 11/1/2015 Through 11/30/2015

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Acushnet Company	9/30/2015	901421371	Merchandise	7,712.13
Acushnet Company	10/15/2015	300038258	Credit Memo	(576.00)
Acushnet Company	10/23/2015	901521780	Merchandise	932.11
Acushnet Company	11/6/2015	901583858	Merchandise	111.83
Acushnet Company	11/17/2015	901621911	Merchandise	403.12
Acushnet Company	11/17/2015	901622563	Merchandise	310.40
Affordable First Aid & Safety	11/20/2015	59319	First Aid Supplies	152.11
Affordable First Aid & Safety	11/20/2015	59322	First Aid Supplies	98.99
Affordable First Aid & Safety	11/20/2015	59323	First Aid Supplies	89.35
Ahead, LLC	11/13/2015	INV0266097	Merchandise	478.04
Airgas USA, LLC	10/31/2015	9931668880	Supplies	75.78
Carr, Riggs & Ingram, LLC	11/30/2015	16071617	Audit Services FY 14/15-Progress Billing	750.00
Chelsea K Distributors	11/13/2015	6198212	Food	98.00
Chelsea K Distributors	11/20/2015	6252634	Food	174.67
Chelsea K Distributors	11/27/2015	6306303	Food	172.37
Cintas Corporation 069	11/2/2015	069422282	Uniforms	57.29
Cintas Corporation 069	11/9/2015	069425248	Uniforms	57.29
Cintas Corporation 069	11/16/2015	069428195	Uniforms	57.29
Cintas Corporation 069	11/23/2015	069431194	Uniforms	54.13
Cintas Corporation 069	11/30/2015	069434127	Uniforms	103.13
Coca-Cola Beverages Florida, LLC	11/25/2015	600201837	Merchandise	245.76
Crowder Bros. Ace Hardware, Inc.	8/31/2015	826076	Supplies	647.88
Crowder Bros. Ace Hardware, Inc.	9/8/2015	826165	Supplies	13.99
Crowder Bros. Ace Hardware, Inc.	9/28/2015	826387	Supplies	16.92
Crowder Bros. Ace Hardware, Inc.	10/3/2015	826451	Supplies	17.97
Crowder Bros. Ace Hardware, Inc.	10/26/2015	826720	Supplies	19.98
Crowder Bros. Ace Hardware, Inc.	10/26/2015	826721	Supplies	32.96
Crowder Bros. Ace Hardware, Inc.	10/28/2015	826743	Supplies	77.78
Crowder Bros. Ace Hardware, Inc.	11/3/2015	826813	Supplies	38.99
Crowder Bros. Ace Hardware, Inc.	11/10/2015	826890	Supplies	27.97
Crowder Bros. Ace Hardware, Inc.	11/10/2015	826891 CM	Credit Memo	(25.00)
Crowder Bros. Ace Hardware, Inc.	11/13/2015	826922	Supplies	38.97
Crowder Bros. Ace Hardware, Inc.	11/17/2015	826960	Supplies	174.49
Crowder Bros. Ace Hardware, Inc.	11/17/2015	826962	R&M Building & Land	4.98
Crowder Bros. Ace Hardware, Inc.	11/30/2015	827079	Supplies	69.98
Direct TV	2/20/2015	25104942349 CM	Credit Memo	(25.30)
Dorfman Pacific Co., Inc.	11/9/2015	EM.99677	Merchandise	445.09
Dorfman Pacific Co., Inc.	11/9/2015	EM.99822	Merchandise	103.39
Ecolab	10/22/2014	6521517CR	Credit Memo	(80.46)
ESD Waste2Water Inc	11/12/2015	69870	Service Pumps	270.00
FedEx	11/17/2015	5-225-70683	Postage/Express Delivery	81.35
FedEx	11/24/2015	5-233-28888	Postage/Express Delivery	14.09
Florida Power & Light Company	11/24/2015	FPL GC Electric Summary 11/15	FPL GC Electric Summary 11/15	5,091.36
Florida Fire Service, Inc	11/18/2015	0000062798	Building R&M	311.00
Gator Air Conditioning Inc	11/1/2015	0000526446	Service Call	155.00
Genuine Automotive Supply, Inc.	11/17/2015	689549	Oil	141.41
Go For Supply Inc	9/21/2015	67964	Oil	173.70

Waterlefe Community Development District

Summary A/P Ledger

400 - Enterprise Fund

From 11/1/2015 Through 11/30/2015

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Go For Supply Inc	11/4/2015	68564	Course Projects	742.00
Go For Supply Inc	11/19/2015	68729	Course Accessories	313.95
Gold Coast Eagle	11/28/2015	837004	Liquor	322.40
Gold Coast Eagle	11/28/2015	837005	Liquor	24.99
Golf Associates Scorecard Company & G.A. Printing	11/19/2015	261754	Supplies - Scorecard	1,426.03
Grainger, Inc.	11/17/2015	9895255769	R&M Equipment	430.21
Grainger, Inc.	11/17/2015	9895591981	R&M Equipment	85.71
Grainger, Inc.	11/17/2015	9895591999	R&M Equipment	156.63
Janice Reed	11/30/2015	GC Marketing Expenses 11/15	Golf Course Marketing Expenses 11/15	154.97
JJ Taylor Distributing Co of FL Inc	11/25/2015	11586085	Liquor	130.20
John Deere Landscapes, LLC	10/14/2015	73693045	Chemicals	633.40
Lori J. Taylor dba Visor Versa	11/19/2015	2123	Merchandise	214.00
Manatee County Utilities Department	11/20/2015	11/15 MCUD GC Water Summary	11/15 MCUD GC Water Summary	1,360.77
Monarch Deli Provisions	11/11/2015	804991	Food	75.09
Monarch Deli Provisions	11/18/2015	805032	Food	306.74
Monarch Deli Provisions	11/25/2015	805076	Food	177.22
Nike USA Inc	11/17/2015	978839081	Merchandise	85.80
Nike USA Inc	11/17/2015	978858269	Merchandise	220.97
Nike USA Inc	11/18/2015	978902541	Merchandise	62.58
Paramount Apparel International, Inc	11/10/2015	2467198	Merchandise	37.30
PFG Florida	11/13/2015	7108237	Food and Supplies	1,370.43
PFG Florida	11/17/2015	7109465	Food and Supplies	595.69
PFG Florida	11/18/2015	7109965	Food and Supplies	668.67
PFG Florida	11/23/2015	7111655	Food and Supplies	584.83
PFG Florida	11/27/2015	7113229	Food and Supplies	1,175.61
Preferred Turf Equipment Inc	11/10/2015	170959	Course Accessories	474.95
Preferred Turf Equipment Inc	11/10/2015	170960	R&M Equipment	275.62
Preferred Turf Equipment Inc	11/24/2015	171839	R&M Equipment	186.49
Professional Golf Ball Services, Ltd.	11/11/2015	S000330778	Golf Balls	336.02
Publix Super Markets Inc	11/3/2015	0037390003	Food	55.65
Publix Super Markets Inc	11/18/2015	0012334878	Food	11.97
Publix Super Markets Inc	11/20/2015	0013835910	Food	277.81
River's End Holdings, LLC	11/11/2015	11662949	Apparel	674.00
River's End Holdings, LLC	11/12/2015	11663469	Apparel	2,161.12
River's End Holdings, LLC	11/12/2015	11663961	Apparel	912.75
River's End Holdings, LLC	11/16/2015	11665096	Apparel	655.82
Show Turf	11/11/2015	P71713	R&M Equipment	83.00
Show Turf	11/18/2015	P71971	R&M Equipment	155.00
SiteOne Landscape Supply, LLC	11/2/2015	73882539	Course Projects	355.66
Southern Agricultural Insecticides Inc	11/6/2015	597780	Chemicals	2,828.84
Southern Wine & Spirits of Florida	11/25/2015	1327262	Liquor	229.81

Waterlefe Community Development District

Summary A/P Ledger

400 - Enterprise Fund

From 11/1/2015 Through 11/30/2015

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Steven D. Dietz II	11/30/2015	Petty Cash 11/30/15	Petty Cash Reimbursement 11/15	2,279.98
STM Company, Inc.	11/18/2015	15110282	Merchandise	117.00
Supreme International LLC	10/29/2015	V1273716	Merchandise	1,038.64
Supreme International LLC	10/29/2015	V1273771	Merchandise	512.42
Supreme International LLC	10/29/2015	V1277154	Merchandise	30.30
Swisher Hygiene	11/19/2015	521001901423	Bacteria Drain Line Service	166.10
Tail Activewear	11/5/2015	753607	Merchandise	1,322.61
Taylor Rental	11/16/2015	125159 111615	Chair & Table Rentals	205.00
Tee Off Temps Inc - Palmetto	11/12/2015	1836945	Golf Maintenance Labor	1,362.32
Tee Off Temps Inc - Palmetto	11/19/2015	1842428	Golf Maintenance Labor	1,002.60
Tee Off Temps Inc - Palmetto	11/26/2015	1847701	Golf Maintenance Labor	1,654.15
The Antigua Group Inc	11/12/2012	004276523	Uniforms	1,362.00
The CIT Group Commercial Services Inc	11/11/2015	0070205847	Apparel	424.55
The CIT Group Commercial Services Inc	11/11/2015	0070205848	Apparel	1,561.53
The CIT Group Commercial Services Inc	11/11/2015	0070205849	Apparel	586.41
The CIT Group Commercial Services Inc	11/12/2015	0070205915	Apparel	1,475.92
Trigon Turf Sciences LLC	11/12/2015	637109	Fertilizer	2,269.80
Verizon	11/19/2015	15900006468539... 11/15	Golf Course Internet 11/15	64.99
Waterlefe Master POA Inc	10/23/2015	MPOA 102315	Reimburse MPOA for Golf Supplies	200.65
Winfield Solutions LLC	9/24/2015	000060460547	Chemicals	685.05
Winfield Solutions LLC	10/13/2015	000060487492	Chemicals	1,796.80
Winfield Solutions LLC	10/13/2015	000060487502	Chemicals	1,298.00
Winfield Solutions LLC	10/29/2015	000060507753	Building Maintenance	110.00
Winfield Solutions LLC	11/19/2015	000060534699	Chemicals	59.70
			Total 400 - Enterprise Fund	62,013.50
Report Balance				128,019.99

Waterlefe Community Development District
Notes to Unaudited Financial Statements
November 30, 2015

Balance Sheet

1. Trust statement activity has been recorded through 11/30/15.
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 – Payment Terms

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.

Summary A/R Ledger – Subsequent Collections

5. General Fund – Payment for Invoice FY15-16 in the amount of \$362,160.54 was received in December 2015.
6. Reserve Fund – Payment for Invoice FY15-16 in the amount of \$286,700.00 was received in December 2015.
7. Debt Service Fund – Payment for Invoice FY15-16 in the amount of \$133,270.92 was received in December 2015.