



Rizzetta & Company

Waterlefe Community Development District

**Financial Statements
(Unaudited)**

May 31, 2017

Prepared by: Rizzetta & Company, Inc.

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Waterlefe CDD
Investment Summary
May 31, 2017

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>May 31, 2017</u>
State Board of Administration	Local Government Investment Pool	\$ 258
The Bank of Tampa	Money Market	46,101
The Bank of Tampa ICS Program:		
Bremer Bank, National Association	Money Market	245,038
EagleBank	Money Market	118,584
Flushing Bank	Money Market	30,652
Pinnacle Bank	Money Market	6
Western Alliance Bank	Money Market	10
	Total General Fund Investments	\$ 440,649
Regions Bank Capital Reserve Account	Money Market	\$ 82,968
The Bank of Tampa ICS Capital Reserve Program:		
Bank of China, New York, NY	Money Market	245,041
EagleBank	Money Market	3
First Tennessee Bank, NA	Money Market	198,771
Flushing Bank	Money Market	214,389
Mutual of Omaha Bank	Money Market	245,039
Pinnacle Bank	Money Market	13
The Park National Bank	Money Market	245,041
Western Alliance Bank	Money Market	2
	Total Reserve Fund Investments	\$ 1,231,267
US S2012 Capital Improvement Refunding Prepayment	First American Treasury Obligation Fund Class Z	\$ 2,344
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	67,872
US 2016 Benefit Special Assessment Interest	First American Government Obligation Fund Class Y	45,802
US 2016 Benefit Special Assessment Prepayment	First American Government Obligation Fund Class Y	5,449
US 2016 Benefit Special Assessment Reserve	First American Government Obligation Fund Class Y	46,846
US 2016 Benefit Special Assessment Revenue	First American Government Obligation Fund Class Y	65
US 2016 Benefit Special Assessment Purchase Price Fund	First American Government Obligation Fund Class Y	2
	Total Debt Service Fund Investments	\$ 299,964
The Bank of Tampa ICS Capital Reserve Program:		
EagleBank	Money Market	\$ 1
First International Bank & Trust	Money Market	46,250
Mutual of Omaha Bank	Money Market	1
Western Alliance Bank	Money Market	1
	Total Enterprise Reserve Fund Investments	\$ 46,253

Waterlefe Community Development District

Summary A/R Ledger

200 - Debt Service Fund S2012

From 5/1/2017 Through 5/31/2017

<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	541.97
10/1/2016	Manatee County Tax Collector	FY16-17	7.71
		Total 200 - Debt Service Fund S2012	549.68
Report Balance			70,581.78

Waterlefe Community Development District

Aged Payables by Invoice Date

Aging Date - 10/1/2016

001 - General Fund

From 5/1/2017 Through 5/31/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Yellowstone Landscape	3/31/2017	INV-0000156838	Irrigation Repair	7,976.95
Yellowstone Landscape	3/31/2017	INV-0000157172	Mulch Install	13,300.00
Yellowstone Landscape	3/31/2017	INV-0000157215	Irrigation Node Install	1,999.66
Yellowstone Landscape	3/31/2017	INV-0000157217	Landscape Install - Parking Lot Plants	1,980.64
Yellowstone Landscape	4/1/2017	INV-0000155675	Landscape Maintenance 04/17	11,182.19
Yellowstone Landscape	5/1/2017	INV-0000160437	Landscape Maintenance 05/17	10,732.82
Manatee County Utilities Department	5/24/2017	MCUD Water Summary 05/17	MCUD Water Summary 05/17	2,673.47
Jonathan Fierro	5/25/2017	1488	Fallen Tree Removal - Nature Walk Trail 3	600.00
Florida Power & Light Company	5/26/2017	Electric Summary 05/17	FPL Electric Summary 05/17	1,763.39
Yellowstone Landscape	5/31/2017	INV-0000162835	Additional New Palm/Inject 15 Palms	580.00
Donald F. Olmsted, Jr.	6/2/2017	34685	Off Duty Services 05/30/17	105.00
MCSO Off Duty Employment	6/2/2017	34686	Administrative Fee 05/17	105.00
			Total 001 - General Fund	52,999.12

Waterlefe Community Development District

Aged Payables by Invoice Date

Aging Date - 10/1/2016

400 - Enterprise Fund

From 5/1/2017 Through 5/31/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Acushnet Company	10/12/2016	903183054	Merchandise	170.00
Winfield Solutions LLC	10/31/2016	000061232427	Chemicals	3,297.90
Winfield Solutions LLC	11/7/2016	000061241857	Chemicals	490.00
E-Z Go A Textron Company	11/11/2016	90949547	Credit Memo	(479.48)
Outdoor Custom Sportswear, LLC	12/27/2016	4207	Sportswear - Credit	(36.75)
E-Z Go A Textron Company	2/9/2017	91016747	Credit Memo	(63.72)
Callaway Golf Company	2/14/2017	927482836	Merchandise	3,488.40
Callaway Golf Company	2/15/2017	927485415	Merchandise	542.97
Callaway Golf Company	2/17/2017	927495368	Merchandise	186.84
Eastern Pacific Apparel, Inc.	3/1/2017	571420	Merchandise	371.50
Acushnet Company	3/2/2017	903713716	Pro Shop Supplies	1,608.00
Winfield Solutions LLC	3/9/2017	000061382306	Chemicals	1,528.00
Acushnet Company	4/20/2017	904035953	Merchandise	211.10
Acushnet Company	4/20/2017	904035995	Pro Shop Supplies	121.75
Acushnet Company	4/20/2017	904036001	Pro Shop Supplies	62.71
Acushnet Company	4/21/2017	904046571	Pro Shop Supplies	111.95
Callaway Golf Company	4/24/2017	927752758	Merchandise	322.06
Callaway Golf Company	4/24/2017	927755659	Merchandise	563.86
Callaway Golf Company	4/26/2017	927764868	Merchandise	93.49
Gator Air Conditioning Inc	5/1/2017	0000535413	Equipment	178.50
Callaway Golf Company	5/2/2017	927792175	Merchandise	1,503.72
Acushnet Company	5/2/2017	904117537	Merchandise-Pro Shop Tournament	156.50
Wilson Sporting Goods Co.	5/2/2017	4522441468	Merchandise	186.00
Wilson Sporting Goods Co.	5/2/2017	4522441469	Merchandise	147.00
Ragan Technical Solutions, inc.	5/10/2017	10365	R&M Irrigation Map - Progress Billing	450.00
Nike USA Inc	5/14/2017	9904167096	Pro Shop Supplies	43.71
Nexbelt, LLC	5/15/2017	59635	Merchandise	744.38
Liquid Ed, Inc	5/15/2017	122901	R&M Equipment	209.90

Waterlefe Community Development District

Aged Payables by Invoice Date

Aging Date - 10/1/2016

400 - Enterprise Fund

From 5/1/2017 Through 5/31/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
SiteOne Landscape Supply, LLC	5/15/2017	80495318	R&M Irrigation Maintenance	89.15
Golf Agronomics Supply & Handling	5/15/2017	0477329-IN	Shell Screenings	1,315.00
Gator Air Conditioning Inc	5/17/2017	0002015582	Service Call - Condenser Coil	89.00
E-Z Go A Textron Company	5/17/2017	91087309	Supplies & Labor	204.76
Affordable First Aid & Safety	5/17/2017	62621	First Aid Supplies	33.85
Affordable First Aid & Safety	5/17/2017	62623	First Aid Supplies	63.45
Keeton's Office Supply Co., Inc.	5/17/2017	1602351-0	Office Supplies	61.09
Acushnet Company	5/17/2017	904218883	Merchandise	1,082.27
Acushnet Company	5/17/2017	904218975	Merchandise-Tournament	146.50
Acushnet Company	5/17/2017	904218976	Merchandise-Tournament	146.50
Acushnet Company	5/17/2017	904219457	Pro Shop Supplies	8.61
Trigon Turf Sciences LLC	5/17/2017	648920	Fertilizer Maintenance	2,458.80
Tzu Tzu Sport, LLC	5/17/2017	814205 CM	Apparel - Credit Memo	(339.00)
Acushnet Company	5/18/2017	904224315	Merchandise-Tournament	146.50
Acushnet Company	5/18/2017	904224374	Merchandise-Tournament	146.50
Acushnet Company	5/19/2017	904234757	Merchandise-Tournament	156.50
Commercial Air & Refrigeration LLC	5/19/2017	38936	Service Call - Refrigeration not Cooling	260.90
Leisure Products	5/19/2017	051917 Leisure	R&M Equipment	232.60
Bolt Underwater Services, Inc.	5/19/2017	8355	Underwater Inspections 04/17	5,849.82
Publix Super Markets Inc	5/20/2017	0540926304	Food	47.58
Copy Concepts, Inc.	5/20/2017	54631507	Equipment Lease	126.74
Crowder Bros. Ace Hardware, Inc.	5/22/2017	832672	Supplies	48.70
Parrish Civic Association, Inc.	5/22/2017	2016732	Monthly Ad 05/17	504.00
SiteOne Landscape Supply, LLC	5/22/2017	80631655	R&M Irrigation Maintenance	98.00
SiteOne Landscape Supply, LLC	5/22/2017	80642398	R&M Irrigation Maintenance	173.76
SiteOne Landscape Supply, LLC	5/23/2017	80655042	R&M Irrigation Maintenance	140.74
SiteOne Landscape Supply, LLC	5/23/2017	80655187	R&M Irrigation Maintenance	28.17

Waterlefe Community Development District

Aged Payables by Invoice Date

Aging Date - 10/1/2016

400 - Enterprise Fund

From 5/1/2017 Through 5/31/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Golf Ventures, Inc.	5/23/2017	PINV0090135	Fertilizer Maintenance	1,120.00
Manatee County Utilities Department	5/24/2017	MCUD GC Water Summary 05/17	05/17 MCUD GC Water Summary	1,437.46
Monarch Deli Provisions LLC	5/24/2017	807835	Food	135.06
Crowder Bros. Ace Hardware, Inc.	5/24/2017	832702	Pro Shop Supplies	11.98
Crowder Bros. Ace Hardware, Inc.	5/24/2017	832718	Supplies	40.52
Acushnet Company	5/25/2017	300123287 CM	Credit Memo - Merchandise	(2,502.00)
Acushnet Company	5/25/2017	300123288 CM	Credit Memo - Merchandise	(1,764.00)
Florida Golf Performance Center, LLC	5/25/2017	052517 FL Golf Perf	Case of Golfer Aid	88.00
PFG Florida	5/25/2017	7301829	Equipment Lease	84.50
Tee 2 Sea	5/25/2017	1781 CM	Shirts - Credit	(502.00)
Turf Equipment Rental of Florida, LLC	5/25/2017	10159	R&M Maintenance	1,150.00
Florida Power & Light Company	5/26/2017	FPL GC Electric Summary 05/17	FPL GC Electric Summary 05/17	5,649.57
Crowder Bros. Ace Hardware, Inc.	5/29/2017	832775	Golf Course Supplies	79.94
Cintas Corporation 069	5/29/2017	069661922	Uniforms	102.14
Acushnet Company	5/30/2017	300123571 CM	Credit Memo - Tournament	(1,608.00)
Acushnet Company	5/30/2017	904281761	Pro Shop Supplies	400.00
FedEx	5/30/2017	5-818-89311	Postage/Express Delivery	254.52
True Tree Inc	5/30/2017	944	Debris Removal	262.50
Janice Reed	5/31/2017	GC Marketing Expenses 05/17	Golf Course Marketing Expenses 05/17	233.79
Steven D. Dietz II	5/31/2017	Petty Cash 05/31/17	Petty Cash Reimbursement 05/17	747.30
Crowder Bros. Ace Hardware, Inc.	5/31/2017	832807 CM	Maintenance - Supplies	(2.97)
Crowder Bros. Ace Hardware, Inc.	5/31/2017	832808	Golf Course Supplies	13.99
Omar's Cleaning Service of Manatee, Inc.	6/1/2017	14644	Pressure Washing Services	2,700.00
Publix Super Markets Inc	6/2/2017	060217 Publix	Food	70.74
			Total 400 - Enterprise Fund	37,733.82
Report Total				90,732.94

Waterlefe Community Development District
Notes to Unaudited Financial Statements
May 31, 2017

Balance Sheet

1. Trust statement activity has been recorded through 05/31/17.
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.

Summary A/R Ledger – Payment Terms

4. Payment terms for landowner assessments are (a) defined in the FY16-17 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 #FY16-17 in the amount of \$36.59 was received in June 2017.
6. Debt Service Fund – Payment for Invoice #FY16-17 in the amount of \$7.71 was received in June 2017.