



Rizzetta & Company

Waterlefe Community Development District

**Financial Statements
(Unaudited)**

August 31, 2017

Prepared by: Rizzetta & Company, Inc.

waterlefecdd.org
rizzetta.com

Waterlefe Community Development District

Balance Sheet

As of 8/31/2017

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Total Governmental Funds	Enterprise Fund	Enterprise Fund Reserve	General Fixed Assets Account Group	General Long-Term Debt Account Group
Assets								
Cash In Bank	98,216	0	0	98,216	209,889	0	0	0
Cash On Hand	0	0	0	0	1,000	0	0	0
Investments	241,133	0	310,667	551,800	0	0	0	0
Investments - Reserves	0	1,233,180	0	1,233,180	0	51,831	0	0
Investments - Non Cash	0	0	0	0	0	0	0	0
Accounts Receivable	69,996	0	542	70,537	76,357	0	0	0
Allowance for Doubtful Accounts	(57,147)	0	0	(57,147)	0	0	0	0
Prepaid Expenses	5,978	0	0	5,978	53,025	0	0	0
Inventory	0	0	0	0	143,089	0	0	0
Deposits	720	0	0	720	10,848	0	0	0
Due From Other Funds	104,155	0	0	104,155	80	0	0	0
Other Current Assets	0	0	0	0	0	0	0	0
Bond Issue Cost	0	0	0	0	0	0	0	0
Amount Available-Debt Service	0	0	0	0	0	0	0	309,385
Amount To Be Provided-Debt Service	0	0	0	0	0	0	0	4,880,615
Fixed Assets	0	0	0	0	7,450,881	0	13,980,384	0
Total Assets	463,050	1,233,180	311,209	2,007,440	7,945,169	51,831	13,980,384	5,190,000
Liabilities								
Accounts Payable	15,411	0	0	15,411	67,860	0	0	0
Accrued Expenses Payable	1,733	0	0	1,733	0	0	0	0
Accrued Interest Payable	0	0	0	0	0	0	0	0
Other Current Liabilities	84	0	0	84	11,153	0	0	0
Deferred Revenue	0	0	0	0	142,397	0	0	0
Due To Other Funds	80	0	1,825	1,905	102,330	0	0	0
Due to Developer	0	0	0	0	0	0	0	0
Revenue Bonds Payable-Long-Term	0	0	0	0	0	0	0	5,190,000
Total Liabilities	17,307	0	1,825	19,132	323,741	0	0	5,190,000
Fund Equity & Other Credits								
Beginning Fund Balance	362,765	894,698	371,878	1,629,341	7,744,239	0	13,980,384	0
Net Change in Fund Balance	82,978	338,482	(62,493)	358,967	(122,811)	51,831	0	0
Total Fund Equity & Other Credits	445,743	1,233,180	309,385	1,988,308	7,621,428	51,831	13,980,384	0
Total Liabilities & Fund Equity	463,050	1,233,180	311,209	2,007,440	7,945,169	51,831	13,980,384	5,190,000

Waterlefe Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 8/31/2017

(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	913	913	0.00%
Special Assessments					
Tax Roll	921,373	921,373	937,712	16,339	(1.77)%
Contributions & Donations from Private Sources					
MPOA - Amenities Services	63,454	63,454	68,135	4,681	(7.37)%
Other Miscellaneous Revenues					
Miscellaneous	0	0	16,175	16,175	0.00%
Transponder Revenue	0	0	7,471	7,471	0.00%
Total Revenues	<u>984,827</u>	<u>984,827</u>	<u>1,030,406</u>	<u>45,579</u>	<u>(4.63)%</u>
Expenditures					
Legislative					
Supervisor Fees	14,000	13,000	11,800	1,200	15.71%
Financial & Administrative					
Administrative Services	8,600	7,883	7,883	0	8.33%
District Management	26,822	24,587	24,674	(88)	8.00%
District Engineer	40,000	36,667	41,310	(4,643)	(3.27)%
Disclosure Report	2,000	2,000	1,100	900	45.00%
Trustees Fees	4,500	4,500	3,771	729	16.19%
Assessment Roll	5,000	5,000	5,000	0	0.00%
Financial & Revenue Collections	5,000	4,583	4,583	0	8.33%
Accounting Services	18,000	16,500	16,335	165	9.25%
Auditing Services	4,750	4,750	4,750	0	0.00%
Arbitrage Rebate Calculation	1,300	650	500	150	61.53%
Property Management	50,000	45,833	45,833	0	8.33%
Public Officials Liability Insurance	7,288	7,288	6,625	663	9.09%
Legal Advertising	3,000	2,750	1,351	1,399	54.95%
Dues, Licenses & Fees	500	475	338	137	32.46%
Miscellaneous Fees	500	458	44	415	91.24%
Website Hosting, Maintenance, Backup and Email	1,200	1,100	1,100	0	8.33%
Misc. Administrative Expenses/Supplies	2,500	2,292	2,064	228	17.44%
Legal Counsel					
District Counsel	65,000	59,583	45,280	14,303	30.33%
Special Legal Services					
Litigation Services	20,000	18,333	1,075	17,258	94.62%
Litigation Services - Golf Course	30,000	27,500	3,989	23,511	86.70%
Law Enforcement					
Deputy	8,000	7,333	7,035	298	12.06%
Security Operations					
Security Services & Patrols	122,000	111,833	96,667	15,166	20.76%
Guard & Gate Facility Maintenance	21,000	19,250	35,036	(15,786)	(66.83)%
Guardhouse Maintenance	2,500	2,292	1,941	351	22.37%
Electric Utility Services					
Utility Services	18,000	16,500	18,188	(1,688)	(1.04)%
Water-Sewer Combination Services					
Utility Services	25,000	22,917	24,185	(1,268)	3.26%

Waterlefe Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 8/31/2017

(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>
Stormwater Control					
Fountain Service Repairs & Maintenance	10,000	9,167	4,792	4,375	52.07%
Aquatic Maintenance	31,476	28,853	34,322	(5,469)	(9.04)%
Wetland Monitoring & Maintenance	18,800	17,233	0	17,233	100.00%
Lake/Pond Bank Repair	72,000	66,000	174,873	(108,873)	(142.87)%
Aquatic Plant Replacement	4,000	3,667	0	3,667	100.00%
Stormwater System Maintenance	2,500	2,292	0	2,292	100.00%
Other Physical Environment					
Property Insurance	4,154	4,154	3,798	356	8.57%
General Liability Insurance	2,531	2,531	2,750	(219)	(8.65)%
Entry & Walls Maintenance	5,000	4,583	2,495	2,088	50.10%
Landscape Maintenance	125,398	114,948	101,483	13,465	19.07%
Irrigation Repairs	8,000	7,333	53,478	(46,145)	(568.47)%
Holiday Decorations	10,000	9,300	6,300	3,000	37.00%
Landscape Replacement Plants, Shrubs, Trees	20,000	18,333	18,693	(360)	6.53%
Field Operations	6,000	5,500	5,500	0	8.33%
Landscape Design & Renovation	20,000	18,333	16,227	2,106	18.86%
Ornamental Lighting & Maintenance	2,000	1,833	1,675	158	16.24%
Landscape - Annual Flower Program	18,000	16,500	4,869	11,631	72.95%
Landscape - Mulch	27,026	19,500	13,300	6,200	50.78%
Landscape - Miscellaneous	10,000	9,167	1,502	7,665	84.98%
Road & Street Facilities					
Roadway Repair & Maintenance	20,000	18,333	0	18,333	100.00%
Sidewalk Repair & Maintenance	20,000	18,333	9,568	8,765	52.15%
Street Sign Repair & Replacement	1,000	917	13,141	(12,225)	(1,214.14)%
Parking Lot Repair & Maintenance	1,500	1,375	13,049	(11,674)	(769.93)%
Parks & Recreation					
Boardwalk and Bridge Maintenance	4,500	4,125	148	3,977	96.72%
Contingency					
Miscellaneous Contingency	14,482	13,275	33,073	(19,798)	(128.37)%
Contingency - Golf Course Committee	5,000	4,583	0	4,583	100.00%
Capital Projects - Golf Course	15,000	13,750	19,932	(6,182)	(32.88)%
Total Expenditures	<u>984,827</u>	<u>899,778</u>	<u>947,427</u>	<u>(47,649)</u>	<u>3.80%</u>
Excess of Revenues Over (Under) Expenditures	0	85,049	82,978	(2,071)	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	85,049	82,978	(2,071)	0.00%
Fund Balance, Beginning of Period	0	0	362,765	362,765	0.00%
Fund Balance, End of Period	<u>0</u>	<u>85,049</u>	<u>445,743</u>	<u>360,694</u>	<u>0.00%</u>

Waterlefe Community Development District

Statement of Revenues and Expenditures

Reserve Fund - 005

From 10/1/2016 Through 8/31/2017

(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	3,282	3,282	0.00%
Special Assessments				
Tax Roll	<u>335,200</u>	<u>335,200</u>	<u>0</u>	<u>0.00%</u>
Total Revenues	<u>335,200</u>	<u>338,482</u>	<u>3,282</u>	<u>0.98%</u>
Expenditures				
Contingency				
Capital Reserves	<u>335,200</u>	<u>0</u>	<u>335,200</u>	<u>100.00%</u>
Total Expenditures	<u>335,200</u>	<u>0</u>	<u>335,200</u>	<u>100.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>338,482</u>	<u>338,482</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>338,482</u>	<u>338,482</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	894,698	894,698	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,233,180</u></u>	<u><u>1,233,180</u></u>	<u><u>0.00%</u></u>

Waterlefe Community Development District

Statement of Revenues and Expenditures

Debt Service Fund S2012 - 200

From 10/1/2016 Through 8/31/2017

(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	1,158	1,158	0.00%
Special Assessments				
Tax Roll	264,252	265,588	1,336	0.50%
Debt Service Prepayments	<u>0</u>	<u>7,096</u>	<u>7,096</u>	<u>0.00%</u>
Total Revenues	<u>264,252</u>	<u>273,841</u>	<u>9,589</u>	<u>3.63%</u>
Expenditures				
Debt Service				
Interest	124,252	125,431	(1,179)	(0.94)%
Principal	<u>140,000</u>	<u>150,000</u>	<u>(10,000)</u>	<u>(7.14)%</u>
Total Expenditures	<u>264,252</u>	<u>275,431</u>	<u>(11,179)</u>	<u>(4.23)%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(1,590)</u>	<u>(1,590)</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(1,590)</u>	<u>(1,590)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	208,367	208,367	0.00%
Fund Balance, End of Period	<u>0</u>	<u>206,777</u>	<u>206,777</u>	<u>0.00%</u>

Waterlefe Community Development District

Statement of Revenues and Expenditures

Debt Service Fund Series 2016 - 201

From 10/1/2016 Through 8/31/2017

(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	269	269	0.00%
Special Assessments				
Debt Service Prepayments	<u>0</u>	<u>12,970</u>	<u>12,970</u>	<u>0.00%</u>
Total Revenues	<u>0</u>	<u>13,238</u>	<u>13,238</u>	<u>0.00%</u>
Expenditures				
Legal Counsel				
Bond Counsel	0	2,538	(2,538)	0.00%
Bank Counsel	0	5,000	(5,000)	0.00%
Debt Service				
Interest	0	61,604	(61,604)	0.00%
Principal	<u>0</u>	<u>5,000</u>	<u>(5,000)</u>	<u>0.00%</u>
Total Expenditures	<u>0</u>	<u>74,141</u>	<u>(74,141)</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(60,903)</u>	<u>(60,903)</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(60,903)</u>	<u>(60,903)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	163,510	163,510	0.00%
Fund Balance, End of Period	<u>0</u>	<u>102,607</u>	<u>102,607</u>	<u>0.00%</u>

Waterlefe Community Development District

Statement of Revenues and Expenditures

Enterprise Fund Reserve - 405

From 10/1/2016 Through 8/31/2017

(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	<u>0</u>	<u>104</u>	<u>104</u>	<u>0.00%</u>
Total Revenues	<u>0</u>	<u>104</u>	<u>104</u>	<u>0.00%</u>
Expenditures				
Contingency				
Maintenance Reserve	<u>66,545</u>	<u>0</u>	<u>66,545</u>	<u>100.00%</u>
Total Expenditures	<u>66,545</u>	<u>0</u>	<u>66,545</u>	<u>100.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>(66,545)</u>	<u>104</u>	<u>66,649</u>	<u>(100.15)%</u>
Other Financing Sources (Uses)				
Interfund Transfer	66,545	51,727	(14,818)	(22.26)%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>51,831</u>	<u>51,831</u>	<u>0.00%</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>51,831</u></u>	<u><u>51,831</u></u>	<u><u>0.00%</u></u>

**Waterlefe CDD
Investment Summary
August 31, 2017**

<u>Account</u>	<u>Investment</u>	<u>Balance as of August 31, 2017</u>
State Board of Administration	Local Government Investment Pool	\$ 259
The Bank of Tampa	Money Market	46,155
The Bank of Tampa ICS Program:		
Flushing Bank	Money Market	120,265
Western Alliance Bank	Money Market	74,454
	Total General Fund Investments	<u>\$ 241,133</u>
Regions Bank Capital Reserve Account	Money Market	\$ 82,978
The Bank of Tampa ICS Capital Reserve Program:		
Bank of China, New York, NY	Money Market	245,167
Flushing Bank	Money Market	124,888
Mutual of Omaha Bank	Money Market	193,326
Pinnacle Bank	Money Market	170,943
The Park National Bank	Money Market	245,167
Western Alliance Bank	Money Market	170,711
	Total Reserve Fund Investments	<u>\$ 1,233,180</u>
US S2012 Capital Improvement Refunding Prepayment	First American Treasury Obligation Fund Class Z	\$ 6,881
US S2012 Capital Improvement Refunding Reserve	First American Treasury Obligation Fund Class Z	131,585
US S2012 Capital Improvement Refunding Revenue	First American Treasury Obligation Fund Class Z	69,594
US 2016 Benefit Special Assessment Interest	First American Government Obligation Fund Class Y	45,858
US 2016 Benefit Special Assessment Prepayment	First American Government Obligation Fund Class Y	9,779
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	122
US 2016 Benefit Special Assessment Purchase Price Fund	First American Government Obligation Fund Class Y	2
	Total Debt Service Fund Investments	<u>\$ 310,667</u>
The Bank of Tampa ICS Capital Reserve Program:		
Mutual of Omaha Bank	Money Market	\$ 51,831
	Total Enterprise Reserve Fund Investments	<u>\$ 51,831</u>

Waterlefe Community Development District

Summary A/R Ledger

001 - General Fund

From 8/1/2017 Through 8/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/25/2011	Waterlefe Master Property Owners Assoc	700-12-01	20,705.73
10/26/2012	Waterlefe Master Property Owners Assoc	700-13-01R	21,557.26
10/25/2013	Waterlefe Master Property Owners Assoc	700-14-01R	16,467.22
11/7/2014	Waterlefe Master Property Owners Assoc	700-15-01	8,626.58
10/1/2015	Manatee County Tax Collector	FY15-16	<u>2,638.72</u>
		Total 001 - General Fund	69,995.51

Waterlefe Community Development District

Summary A/R Ledger

200 - Debt Service Fund S2012

From 8/1/2017 Through 8/31/2017

<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
		Total 200 - Debt Service Fund S2012	541.97
Report Balance			70,537.48

Waterlefe Community Development District

Aged Payables by Invoice Date

Aging Date - 3/1/2017

001 - General Fund

From 8/1/2017 Through 8/31/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Yellowstone Landscape	3/31/2017	INV-0000157172	Mulch Install	1,995.00
Yellowstone Landscape	5/31/2017	INV-0000162835	Additional New Palm/Inject 15 Palms	355.00
Yellowstone Landscape	6/30/2017	INV-0000169571	Summer Annuals Installs	1,600.00
Jonathan Fierro	7/31/2017	1572	Removal of Dead Palms	925.00
Waterlefe Master POA Inc	8/1/2017	080117 Waterlefe MPOA	Reimburse MPOA - Supplies for Handicap Parking	130.06
Frontier Lighting, Inc.	8/16/2017	S1865270.002	24V Stand Dry 300K LED	20.50
Jonathan Fierro	8/21/2017	1591	Plants & Mulch at Misty Pond Island	1,083.25
Golden Palm Landscaping and Tree Nutrition, Inc.	8/23/2017	5901	Phoenix Date Palms & OTC Injections	450.00
Disclosure Services, LLC	8/28/2017	6220	Amortization Schedule Series 2012 05/01/17	100.00
Florida Power & Light Company	8/28/2017	Electric Summary 08/17	FPL Electric Summary 08/17	1,777.50
Malin-Diaz Irrigation	8/28/2017	5010	Repairs - Irrigation	3,272.00
MCSO Off Duty Employment	8/30/2017	35614	Administrative Fee 08/17	105.00
Gregg Melita	8/30/2017	35613	Off Duty Services 08/30/17	105.00
Bradenton Herald	8/31/2017	002044400 - 08/17	Legal Advertising 08/17	362.70
Persson & Cohen, P.A.	9/1/2017	Persson 08/17	Legal Services 08/17	3,130.18
			Total 001 - General Fund	15,411.19

Waterlefe Community Development District

Aged Payables by Invoice Date

Aging Date - 3/1/2017

400 - Enterprise Fund

From 8/1/2017 Through 8/31/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Nike USA Inc	4/11/2017	9902890949	Supplies	24.13
Tzu Tzu Sport, LLC	5/17/2017	814205 CM	Apparel - Credit Memo	(339.00)
Tee 2 Sea	5/25/2017	1780	Shirts	417.00
Tee 2 Sea	5/25/2017	1781 CM	Shirts - Credit	(502.00)
Nike USA Inc	6/14/2017	CM 53480387	Credit Memo	(732.27)
Nike USA Inc	6/15/2017	9905385711	Merchandise	287.60
PFG Florida	6/21/2017	7304318 Credit 08/17	Credit Memo 08/17	(306.38)
Sun Mountain Sports	6/26/2017	428650	Merchandise	169.00
Sun Mountain Sports	6/27/2017	428943	Merchandise	157.00
Global HR Research, Inc.	6/30/2017	142717	HR Employment 05/30/17 - 06/30/2017	146.75
Nike USA Inc	7/6/2017	9902502793	Supplies	207.35
Winfield Solutions LLC	7/6/2017	000061769862	Chemicals	2,034.42
Divots Sportswear Co., Inc.	7/11/2017	271350	Merchandise	350.00
Dynamic Brands	7/11/2017	1104786	Merchandise	1,085.04
Callaway Golf Company	7/17/2017	928082096	Merchandise	187.17
Acushnet Company	7/21/2017	904530602	Supplies	31.56
Winfield Solutions LLC	7/24/2017	000061819532	Chemicals	2,034.42
Callaway Golf Company	7/26/2017	928117639	Merchandise	408.22
Nike USA Inc	7/26/2017	9907003981	Supplies	37.94
Supreme International LLC	7/27/2017	V1430631	Merchandise	71.64
Acushnet Company	8/2/2017	904578393	Pro Shop Supplies	99.57
Callaway Golf Company	8/8/2017	928161649	Merchandise	641.15
Pukka Inc	8/10/2017	3902867-IN	Uniforms	574.00
Publix Super Markets Inc	8/14/2017	0644896446	Food	26.96
Go For Supply Inc	8/14/2017	73926	Supplies	25.00
ESD Waste2Water Inc	8/16/2017	83269	Service Pumps	270.00
Monarch Deli Provisions LLC	8/16/2017	808197	Food	54.33
SiteOne Landscape Supply, LLC	8/18/2017	96844614	R&M Course Projects	630.01
Parrish Civic Association, Inc.	8/18/2017	2016900	Monthly Ad 08/17	504.00
Frontier Florida LLC dba Frontier Communications of Florida	8/19/2017	239-161-9227-020415... 09/17	Golf Course Internet 09/17	81.98

Waterlefe Community Development District

Aged Payables by Invoice Date

Aging Date - 3/1/2017

400 - Enterprise Fund

From 8/1/2017 Through 8/31/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Copy Concepts Inc	8/20/2017	358478 1	Meter Charges for Equipment Lease	152.00
Copy Concepts, Inc.	8/20/2017	55802127	Equipment Lease	126.74
Ahead, LLC	8/21/2017	INV0338657	Merchandise - Uniforms	241.25
Genuine Automotive Supply, Inc.	8/21/2017	769854	Repairs/Maintenance Equipment	77.49
True Tree Inc	8/21/2017	1069	Debris Removal	350.00
PFG Florida	8/22/2017	7326701	Food and Supplies	1,393.68
PFG Florida	8/24/2017	7327435	Equipment Lease	84.50
Monarch Deli Provisions LLC	8/24/2017	808239	Food	164.25
Manatee County Utilities Department	8/24/2017	MCUD GC Water Summary 08/17	08/17 MCUD GC Water Summary	1,530.17
Publix Super Markets Inc	8/25/2017	0800062898	Food	40.18
Publix Super Markets Inc	8/26/2017	0801768426	Food	26.36
SiteOne Landscape Supply, LLC	8/28/2017	82283497	R&M Course Projects	501.00
Florida Power & Light Company	8/28/2017	FPL GC Electric Summary 08/17	FPL GC Electric Summary 08/17	5,016.79
FedEx	8/29/2017	5-913-13105	Postage/Express Delivery	24.23
Publix Super Markets Inc	8/30/2017	0653142140	Food	56.28
Monarch Deli Provisions LLC	8/30/2017	808255	Food	156.65
Steven D. Dietz II	8/31/2017	Petty Cash 08/31/17	Petty Cash Reimbursement 08/17	227.69
Janice Reed	8/31/2017	GC Marketing Expenses 08/17	Golf Course Marketing Expenses 08/17	312.82
			Total 400 - Enterprise Fund	19,158.67
Report Total				34,569.86

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

Balance Sheet

1. Trust statement activity has been recorded through 08/31/17.
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.