



Rizzetta & Company

Trevesta Community Development District

**Financial Statements
(Unaudited)**

November 30, 2017

Prepared by: Rizzetta & Company, Inc.

trevestacdd.org

rizzetta.com

Trevesta CDD
Investment Summary
November 30, 2017

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>November 30, 2017</u>
Regions Bank Series 2016 Interest A-1	Fidelity Investments Money Market Government Class I	\$ 23
Regions Bank Series 2016 Reserve A-1	Fidelity Investments Money Market Government Class I	225,199
Regions Bank Series 2016 Revenue A-1	Fidelity Investments Money Market Government Class I	512
Regions Bank Series 2016 Principal A-1	Fidelity Investments Money Market Government Class I	1
Regions Bank Series 2016 Cap I A-2	Fidelity Investments Money Market Government Class I	535
Regions Bank Series 2016 Revenue A-2	Fidelity Investments Money Market Government Class I	1,823
Regions Bank Series 2016 Prepayment A-2	Fidelity Investments Money Market Government Class I	486,058
Regions Bank Series 2016 Interest A-2	Fidelity Investments Money Market Government Class I	9
Regions Bank Series 2016 Reserve A-2	Fidelity Investments Money Market Government Class I	198,353
Total Debt Service Fund Investments		\$ 912,513
Regions Bank 2016 Cost of Issuance A-1	Fidelity Investments Money Market Government Class I	\$ 1
Regions Bank 2016 Construction A-1	Fidelity Investments Money Market Government Class I	2
Regions Bank 2016 Cost of Issuance A-2	Fidelity Investments Money Market Government Class I	1
Regions Bank 2016 Construction A-2	Fidelity Investments Money Market Government Class I	247
Total Capital Project Fund Investments		\$ 251

Trevesta Community Development District

Summary A/R Ledger

200 - Debt Service Fund

From 11/1/2017 Through 11/30/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2017	Manatee County Tax Collector	FY17-18	85,998.37
11/1/2017	VK Trevesta, LLC	241-18-02	<u>231,800.00</u>
		Total 200 - Debt Service Fund	317,798.37

Trevesta Community Development District

Summary A/R Ledger

300 - Capital Projects Fund

From 11/1/2017 Through 11/30/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
8/9/2017	VK Trevesta, LLC	ARB057	66,827.40
10/31/2017	VK Trevesta, LLC	ARB064	<u>7,934.00</u>
		Total 300 - Capital Projects Fund	<u>74,761.40</u>
Report Balance			<u><u>426,515.55</u></u>

Trevesta Community Development District

Aged Payables by Invoice Date

Aging Date - 10/1/2017

001 - General Fund

From 11/1/2017 Through 11/30/2017

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current</u>
Sun State Landscape Management, Inc.	10/31/2017	17602	Removal of Fallen Oak Trees	4,801.25
Sun State Landscape Management, Inc.	11/1/2017	17654	Monthly Landscape Maintenance 11/17	4,720.38
Cardno, Inc.	11/1/2017	244548	Professional Service Through 10/17	1,575.00
Vertex Water Features	11/15/2017	880025079	Fountain Service Call	178.00
Hardscapes 2, Inc.	11/27/2017	20-01518	RCT2687 - Irma Repair at Trevesta	300.00
Hopping Green & Sams	11/30/2017	97295	Legal Services 10/17	2,854.28
Cardno, Inc.	12/7/2017	246619	PHase 1 Mitigation Monitoring & Maintenance 11/17	7,720.00
Cardno, Inc.	12/7/2017	246620	Monthly Lake Management 11/17	1,135.00
			Total 001 - General Fund	23,283.91

Trevesta Community Development District

Aged Payables by Invoice Date

Aging Date - 10/1/2017

300 - Capital Projects Fund

From 11/1/2017 Through 11/30/2017

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current</u>
Morris Engineering and Consulting, LLC	10/19/2017	CUS 58 Morris	CUS 58 Series 2016	7,934.00
			Total 300 - Capital Projects Fund	7,934.00
Report Total				31,217.91

**TREVESTA
COMMUNITY DEVELOPMENT DISTRICT
CONSTRUCTION CUSTODY ACCOUNT**

Special Assessment Revenue Bonds Series 2016

Construction Custody Account Activity Through November 30, 2017

Inflows:	Developer Contribution	\$	1,033,439.82
	Due from Developer		74,761.40
	Total Inflows:		<u>\$ 1,108,201.22</u>

Outflows:

Requisition	Requisition	Status with Trustee		
Date	Number	Contractor	Amount	As of 11/30/17
04/27/17	CUS 36	Cornerstone Solutions Group	\$ (80,179.71)	Cleared
04/27/17	CUS 37	Hopping Green & Sams	(1,141.67)	Cleared
04/27/17	CUS 38	Morris Engineering & Consulting LLC	(6,175.00)	Cleared
04/27/17	CUS 39	Newberg Irrigation, Inc.	(48,456.01)	Cleared
04/27/17	CUS 40	Sun State Landscape Management, Inc.	(276,620.33)	Cleared
05/24/17	CUS 41	Cardno, Inc.	(59,802.90)	Cleared
05/24/17	CUS 42	Cornerstone Solutions Group	(49,974.35)	Cleared
05/24/17	CUS 43	Hopping Green & Sams	(436.17)	Cleared
05/24/17	CUS 44 REV	Morris Engineering & Consulting LLC	(9,250.00)	Cleared
05/24/17	CUS 45	Sun State Landscape Management, Inc.	(68,086.50)	Cleared
06/16/17	CUS 46	Hopping Green & Sams	(3,884.35)	Cleared
06/16/17	CUS 47	Morris Engineering & Consulting LLC	(3,900.00)	Cleared
06/16/17	CUS 48	Newberg Irrigation, Inc.	(14,116.50)	Cleared
06/16/17	CUS 49	Sun State Landscape Management, Inc.	(4,540.00)	Cleared
07/27/17	CUS 50	Cardno, Inc.	(1,000.00)	Cleared
07/27/17	CUS 51	Cornerstone Solutions Group	(36,003.09)	Cleared
07/27/17	CUS 52	Hayes Pipe Supply, Inc.	(6,364.96)	Cleared
07/27/17	CUS 53	Morris Engineering & Consulting LLC	(6,225.00)	Cleared
08/31/17	CUS 54	Central Site Development	(151,776.70)	Cleared
08/31/17	CUS 54	Central Site Development	(28,256.58)	Cleared
08/31/17	CUS 55	Morris Engineering & Consulting LLC	(10,675.00)	Cleared
09/30/17	CUS 56	Central Site Development	(155,000.00)	Cleared
09/30/17	CUS 57	Morris Engineering & Consulting LLC	(11,575.00)	Cleared
10/31/17	CUS 58	Morris Engineering & Consulting LLC	(7,934.00)	AP

Total Requisitions: (1,041,373.82)

Retainage Payable (66,827.40)

Total Outflows: (1,108,201.22)

Construction Custody Account Fund Balance at November 30, 2017 \$ -

Outstanding Contracts, net of Retainage:

Central Site Development	\$	103,295.96
Cardno, Inc.		40,045.90
Morris Engineering & Consulting LLC		11,600.00

Contract Subtotal 154,941.86

Committed Funds to be Contributed by Developer \$ 154,941.86

Trevesta Community Development District
Notes to Unaudited Financial Statements
November 30, 2017

Balance Sheet

1. Trust statement activity has been recorded through 11/30/17.
2. See EMMA (Electronic Municipal Market Access) at <https://emma.msrb.org> for Municipal Disclosures and Market Data.

Summary A/R Ledger-Payment Terms

3. Payment terms for landowner assessments are (a) defined in the FY17-18 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

4. General Fund – Payment for Invoice #FY17-18 in the amount of \$13,508.80 was received in December 2017.
5. Debt Service Fund – Payment for Invoice #FY17-18 in the amount of \$34,213.18 was received in December 2017.
6. Capital Projects Fund – Payment for Invoice #ARB064 in the amount of \$7,934.00 was received in December 2017.