



Rizzetta & Company

# **Waterset North Community Development District**

---

**Financial Statements  
(Unaudited)**

**September 30, 2018**

**Prepared by: Rizzetta & Company, Inc.**

[watersetnorthcdd.org](http://watersetnorthcdd.org)

[rizzetta.com](http://rizzetta.com)





















**Waterset North CDD**  
**Investment Summary**  
**September 30, 2018**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>September 30, 2018</u>
The Bank of Tampa	Business Money Market	\$ 246,093
The Bank of Tampa ICS Program:		
BOKF, National Association	Money Market	16
Flushing Bank	Money Market	75,498
United Bank	Money Market	45
	<b>Total General Fund Investments</b>	<b>\$ 321,652</b>
The Bank of Tampa ICS Program:		
BOKF, National Association	Money Market	\$ 6
Flushing Bank	Money Market	62,947
	<b>Total Reserve Fund Investments</b>	<b>\$ 62,953</b>
US Bank Series 2014 Revenue	First American Treasury Obligation Fund Class Z	\$ 451,126
US Bank Series 2014 Reserve	First American Treasury Obligation Fund Class Z	722,637
US Bank Series 2014 Prepayment	First American Treasury Obligation Fund Class Z	258,391
US Bank Series 2017A-1 Reserve	First American Government Obligation Fund Class Y	173,793
US Bank Series 2017A-1 Prepayment	First American Government Obligation Fund Class Y	1,885
US Bank Series 2017A-2 Reserve	First American Government Obligation Fund Class Y	72,025
US Bank Series 2017 Revenue	First American Government Obligation Fund Class Y	166,024
	<b>Total Debt Service Fund Investments</b>	<b>\$ 1,845,881</b>
US Bank Series 2014 Acquisition & Construc	First American Treasury Obligation Fund Class Z	\$ 8,122
	<b>Total Capital Project Fund Investments</b>	<b>\$ 8,122</b>

**Waterset North Community Development District**

Summary A/R Ledger

001 - General Fund

From 9/1/2018 Through 9/30/2018

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
9/30/2018	Waterset Homeowners Association, Inc.	OMR0918-3	<u>1,508.24</u>
		Total 001 - General Fund	1,508.24

**Waterset North Community Development District**

Summary A/R Ledger

301 - Capital Projects Fund S2014

From 9/1/2018 Through 9/30/2018

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
9/30/2018	NNP - Southbend II, LLC	CP0918-1	<u>3,366.90</u>
		Total 301 - Capital Projects Fund S2014	3,366.90

**Waterset North Community Development District**

Summary A/R Ledger

400 - Enterprise Fund

From 9/1/2018 Through 9/30/2018

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
6/30/2018	NNP - Southbend II, LLC	Cafe0618-1	434.41
9/30/2018	NNP - Southbend II, LLC	Cafe0918-1	<u>547.28</u>
		Total 400 - Enterprise Fund	<u>981.69</u>
Report Balance			<u><u>5,856.83</u></u>

**Waterset North Community Development District**

Aged Payables by Invoice Date

Aging Date - 2/1/2018

001 - General Fund

From 9/1/2018 Through 9/30/2018

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Staples Advantage	2/3/2018	3367657302	Facility Supplies 02/18	252.60
Staples Advantage	2/17/2018	3369153916	Facility Supplies 02/18	235.34
Staples Advantage	2/24/2018	3369736798	Facility Supplies 02/18	127.08
Staples Advantage	2/24/2018	3369736800	Facility Supplies 02/18	(14.85)
Staples Advantage	2/24/2018	3369736804	Facility Supplies 02/18	(8.90)
Staples Advantage	3/24/2018	3372694748	Facility Supplies 03/18	344.68
Staples Advantage	3/31/2018	3373364568	Facility Supplies 03/18	(9.90)
Staples Advantage	4/7/2018	3374264524	Facility Supplies 04/18	216.99
Staples Advantage	4/14/2018	3375041308	Facility Supplies 04/18	(14.85)
Staples Advantage	4/28/2018	3376289276	Facility Supplies 04/18	281.72
Staples Advantage	4/28/2018	3376289278	Facility Supplies 04/18	49.48
Staples Advantage	5/5/2018	3377257492	Facility Supplies 05/18	11.05
Staples Advantage	5/12/2018	3377935051	Facility Supplies 05/18	51.01
Staples Advantage	5/12/2018	3377935054	Facility Supplies 05/18	336.96
Staples Advantage	5/19/2018	3378504631	Facility Supplies 05/18	(51.01)
Staples Advantage	6/2/2018	3379990627	Facility Supplies 06/18	302.85
Staples Advantage	6/9/2018	3380662689	Facility Supplies 06/18	181.18
Staples Advantage	7/7/2018	3383186920	Facility Supplies 07/18	441.84
Staples Advantage	7/14/2018	3383902035	Facility Supplies 07/18	116.38
Staples Advantage	7/14/2018	3383902039	Facility Supplies 07/18	318.41
Staples Advantage	7/21/2018	3384460662	Facility Supplies 07/18	407.72
Staples Advantage	7/28/2018	3385061239	Facility Supplies 07/18	58.59
Staples Advantage	8/11/2018	3386711110	Facility Supplies 08/18	382.92
Staples Advantage	8/18/2018	3387298539	Facility Supplies 08/18	(1.74)
Landscape Maintenance Professionals, Inc.	8/31/2018	136660	Replace Trees in Shell Path 08/18	2,253.25
Landscape Maintenance Professionals, Inc.	9/1/2018	136400	Monthly Landscape Maintenance 09/18	46,734.91
Aquatic Systems, Inc.	9/1/2018	0000420834	Monthly Lake and Wetland Services 09/18	3,960.00
Staples Advantage	9/1/2018	3384460660	Facility Supplies 07/18	(1.16)
Staples Advantage	9/1/2018	3385061241	Facility Supplies 07/18	(1.74)
Landscape Maintenance Professionals, Inc.	9/7/2018	136705	Irrigation Repairs 09/18	1,186.62
Landscape Maintenance Professionals, Inc.	9/15/2018	136814	Irrigation Repairs 09/18	190.50
Staples Advantage	9/15/2018	3390176351	Facility Supplies 09/18	773.07
Landscape Maintenance Professionals, Inc.	9/19/2018	136869	Irrigation Repairs 09/18	67.50
Hillsborough County BOCC	9/19/2018	0761919834 09/18	6651 Waterset Blvd 09/18	587.64
Florida Natives Nursery, Inc.	9/19/2018	15597	Bi-Monthly Mitigation Maintenance 09/18	675.00

**Waterset North Community Development District**

Aged Payables by Invoice Date

Aging Date - 2/1/2018

001 - General Fund

From 9/1/2018 Through 9/30/2018

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Landscape Maintenance Professionals, Inc.	9/20/2018	136880	Irrigation Repairs 09/18	412.50
Staples Advantage	9/22/2018	3390784782	Facility Supplies 09/18	44.98
G4S Secure Solutions Inc.	9/23/2018	10090374	Security Services 09/17/2018-09/23/2018	1,080.70
Castle Management, LLC	9/24/2018	PREIM09-14-18-195	Payroll - Period 08/25/18-09/07/18	4,085.37
Landscape Maintenance Professionals, Inc.	9/27/2018	137265	Irrigation Repairs 09/18	303.55
Times Publishing Company	9/28/2018	688967 09/28/18	Legal Advertising Account #107056 09/18	212.00
Landscape Maintenance Professionals, Inc.	9/29/2018	137423	Fertilize St Augustine, Bermuda, Palm 09/18	7,836.50
Landscape Maintenance Professionals, Inc.	9/29/2018	137424	Pest Control 09/18	1,475.00
G4S Secure Solutions Inc.	9/30/2018	10097329	Security Services 09/24/2018-09/30/2018	2,013.60
Erin McCormick Law, P.A.	9/30/2018	10256	Legal Services 09/18	5,581.78
Hillsborough County BOCC	10/1/2018	2901278101 09/18	7024 Sail View Lane 09/18	327.65
Hillsborough County BOCC	10/1/2018	4195480573 09/18	6500 Maiden Sea Drive 09/18	4.65
Synergy FL	10/1/2018	90707	Security Monitoring - Fitness Center 09/18	54.95
Hillsborough County BOCC	10/2/2018	9581654736 09/18-1	Summary Bill 09/18	1,474.44
Castle Management, LLC	10/4/2018	PREIM09-28-18-197	Payroll - Period 09/08/18-09/21/18	5,212.79
Tampa Electric Company	10/4/2018	Summary Bill 09/18	Summary Bill 09/18	9,575.95
CIMA Energy Solutions, LLC	10/8/2018	81256777	Gas Sales 09/18	8.24
			Total 001 - General Fund	100,145.79



**Waterset North Community Development District**

Aged Payables by Invoice Date

Aging Date - 2/1/2018

301 - Capital Projects Fund S2014

From 9/1/2018 Through 9/30/2018

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Erin McCormick Law, P.A.	9/26/2018	CUS 284 Erin McCormick	CUS 284-285 Series 2014	245.00
Onsight Signage & Visual Solutions	9/26/2018	CUS 285 Onsight	CUS 284-285 Series 2014	3,349.40
Erin McCormick Law, P.A.	10/4/2018	CR287 Erin McCormick	CR286-287 Series 2014	105.00
Ballenger & Company, Inc.	10/4/2018	CR286 Ballenger	CR286-287 Series 2014	1,770.00
			Total 301 - Capital Projects Fund S2014	5,469.40

**Waterset North Community Development District**

Aged Payables by Invoice Date

Aging Date - 2/1/2018

400 - Enterprise Fund

From 9/1/2018 Through 9/30/2018

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Sysco West Coast Florida, Inc.	8/13/2018	WC 08131819-B	Cafe Food/Beverages/Supplies 09/18	(382.39)
Nu Vista Foods Group, Inc.	8/13/2018	WC 08131819-A	Cafe Food/Beverages/Supplies 09/18	382.39
Sysco West Coast Florida, Inc.	8/16/2018	WC 237030863	Cafe Food/Beverages/Supplies 08/18	82.09
Sysco West Coast Florida, Inc.	8/18/2018	WC 237034792	Cafe Food/Beverages/Supplies 08/18	262.52
Sysco West Coast Florida, Inc.	8/24/2018	WC 237045058	Cafe Food/Beverages/Supplies 08/18	136.40
Sysco West Coast Florida, Inc.	9/6/2018	WC 237065190	Cafe Food/Beverages/Supplies 09/18	251.42
Sysco West Coast Florida, Inc.	9/19/2018	WC 237086562	Cafe Food/Beverages/Supplies 09/18	854.73
Pepin	9/19/2018	WC 2608132	Cafe Beverages 09/18	410.55
Castle Management, LLC	9/24/2018	PREIM09-14-18-195	Payroll - Period 08/25/18-09/07/18	5,548.59
Sysco West Coast Florida, Inc.	9/26/2018	WC 237099034	Cafe Food/Beverages/Supplies 09/18	965.43
Sysco West Coast Florida, Inc.	9/28/2018	WC 237101961	Cafe Food/Beverages/Supplies 09/18	825.59
Florida Department of Revenue	9/30/2018	39-8015954075-8 09/18	Sales Tax Payable 09/18	1,128.56
Castle Management, LLC	10/4/2018	PREIM09-28-18-197	Payroll - Period 09/08/18-09/21/18	5,512.22
			Total 400 - Enterprise Fund	15,978.10
Report Total				121,593.29

**Waterset North  
Community Development District  
Special Assessment Revenue Bonds- Series 2014**

**Construction & Cost of Issuance Account Activity Through September 30, 2018**

<b>Inflows:</b>	<b>Debt Proceeds</b>	<b>\$</b>	<b>8,681,222.33</b>
	<b>Underwriters Discount</b>		<b>213,300.00</b>
		<b>Total Bond Proceeds:</b>	<b>8,894,522.33</b>
	<b>Interest Earnings</b>		<b>98.68</b>
	<b>Transfer from Revenue Account</b>		<b>7,022.23</b>
	<b>Transfer from Reserve Account</b>		<b>14,210.11</b>
		<b>Total Inflows: \$</b>	<b>8,915,853.35</b>

<b>Outflows:</b>				
<b>Requisition Date</b>	<b>Requisition Number</b>	<b>Contractor</b>	<b>Amount</b>	<b>Status with Trustee As of 09/30/18</b>
09/09/14	COI	Underwriters Discount	\$ (213,300.00)	Cleared
09/09/14	COI	Holland and Knight	(5,250.00)	Cleared
09/09/14	COI	Gray Robinson PA	(37,500.00)	Cleared
09/09/14	COI	Adams and Reese LP	(95,000.00)	Cleared
09/09/14	COI	Rizzetta & Company	(25,000.00)	Cleared
09/09/14	COI	Rizzetta & Company	(5,000.00)	Cleared
09/09/14	COI	Scarola & Associates Engineering	(12,808.87)	Cleared
09/09/14	COI	US Bank	(4,967.81)	Cleared
09/09/14	COI	Waterset North CDD	(2,532.19)	Cleared
09/09/14	COI	Feldman and Mahoney PA	(45,000.00)	Cleared
09/09/14	COI	Buchanan Ingersoll Rooney PC	(62,000.00)	Cleared
09/30/14	COI	Image Masters	(1,250.00)	Cleared
		<b>Total COI Expenses:</b>	<b>(509,608.87)</b>	
09/09/14	1	NNP Southbend II*	(6,279,122.58)	Cleared
09/23/14	2	Ballenger & Company, Inc.	(4,043.50)	Cleared
09/23/14	3	Buchanan Ingersoll & Rooney	(1,806.00)	Cleared
09/23/14	4	Cardno Entrix	(1,687.00)	Cleared
09/23/14	5	Ferguson Enterprises, Inc.	(1,060.00)	Cleared
09/23/14	6	LRK, Inc.	(3,300.00)	Cleared
09/23/14	7	RIPA & Associates, LLC	(341,314.29)	Cleared
09/23/14	8	RIPA & Associates, LLC	(568,585.59)	Cleared
09/23/14	9	Scarola & Associates Engineering	(5,468.11)	Cleared
09/25/14	10	Lee Te Kim	(137,821.86)	Cleared
09/25/14	11	Lee Te Kim	(15,313.54)	Cleared
09/26/14	12	Lee Te Kim	(36,527.53)	Cleared
09/26/14	13	Lee Te Kim	(51,301.54)	Cleared
09/26/14	14	Lee Te Kim	(59,866.25)	Cleared
09/30/14	15	Atlantic TNG, LLC	(31,008.07)	Cleared
09/30/14	16	Danielle Fence	(46,800.00)	Cleared

**Waterset North  
Community Development District  
Special Assessment Revenue Bonds- Series 2014**

**Construction & Cost of Issuance Account Activity Through September 30, 2018**

09/30/14	17	Ferguson Enterprises, Inc.	(27,763.74)	Cleared
09/30/14	18	XylemWater Solutions U.S.A., Inc.	(903.00)	Cleared
09/30/14	19	Atlantic TNG, LLC	(93,218.99)	Cleared
09/30/14	20	Buchanan Ingersoll & Rooney	(3,768.00)	Cleared
09/30/14	21	Ferguson Enterprises, Inc.	(76,512.35)	Cleared
09/30/14	22	Rinker Materials	(25,523.48)	Cleared
09/30/14	23	RIPA & Associates, LLC	VOID	VOID
09/30/14	24	RIPA & Associates, LLC	(180,859.01)	Cleared
09/30/14	25	Sunrise Landscape	(21,146.04)	Cleared
10/27/14	26	Ferguson Enterprises, Inc.	(37,600.13)	Cleared
10/27/14	27	Sunrise Landscape	(120,193.87)	Cleared
10/31/14	29	Atlantic TNG, LLC	(28,591.92)	Cleared
10/31/14	30	Metcalf Enterprises LLC	(8,960.00)	Cleared
10/31/14	33	Buchanan Ingersoll & Rooney	(9,312.00)	Cleared
10/31/14	34	XylemWater Solutions U.S.A., Inc.	(141,467.00)	Cleared
12/05/14	38	Cardno Entrix	(2,662.00)	Cleared
12/10/14	42	Norwell	(13,798.00)	Cleared
12/22/14	47	Cardno Entrix	(1,687.00)	Cleared
01/12/15	54	Scarola & Associates Engineering	(4,250.16)	Cleared
05/31/15	105	Crawford Signs	(1,140.00)	Cleared
05/31/17	239	Florida Natives Nursery	(1,200.00)	Cleared
05/31/17	240	Onsight Signage	(1,669.30)	Cleared
05/31/17	241	Florida Natives Nursey, Inc.	(1,200.00)	Cleared
08/31/17	245	Florida Natives Nursey, Inc.	(1,200.00)	Cleared
08/31/17	250	Ballenger & Company, Inc.	(1,112.50)	Cleared
11/30/17	253	Erin McCormick Law	(167.50)	Cleared
11/30/17	254	Florida Natives Nursey, Inc.	(1,200.00)	Cleared
11/30/17	258	Erin McCormick Law	(134.00)	Cleared
11/30/17	259	Onsight Signage	(716.00)	Cleared
05/31/18	276	Ballenger & Company, Inc.	(5,140.61)	Cleared
09/30/18	286	Ballenger & Company, Inc.	(1,770.00)	AP
09/30/18	287	Erin McCormick Law	(105.00)	AP

**Total Requisitions: (8,399,997.46)**

**Total Outflows: (8,909,606.33)**

**Construction Account Balance at September 30, 2018**

**\$ 6,247.02**

\* Reimbursement to NNP Southbend II, LLC for the financing of construction of Waterset Phases 2C-1, 2C-2 and 2C-3 Improvements pursuant to Amended Construction and Funding Agreement dated September 5, 2014.

**Waterset North  
Community Development District  
S2014 Construction Custody Account**

**Construction Custody Account Activity Through September 30, 2018**

<b>Inflows:</b>	<b>Developer Contribution</b>	\$	<b>19,602,775.41</b>
	<b>Excess Funding Transferred from S2007 Custody Account</b>		<b>34,589.84</b>
	<b>Due from Developer</b>		<b>3,366.90</b>
	<b>Total Inflows:</b>	<b>\$</b>	<b>19,640,732.15</b>

**Outflows:**

<b>Requisition Date</b>	<b>Requisition Number</b>	<b>Contractor</b>	<b>Amount</b>	<b>Status with Trustee as of 09/30/18</b>
10/28/14	28	RIPA & Associates, LLC	\$ (750,801.97)	Cleared
10/31/14	31	RIPA & Associates, LLC	(28,065.80)	Cleared
10/31/14	32	RIPA & Associates, LLC	(198,810.26)	Cleared
11/17/14	35	RIPA & Associates, LLC	(23,988.94)	Cleared
11/19/14	36	RIPA & Associates, LLC	(949,317.54)	Cleared
11/30/14	43	RIPA & Associates, LLC	(1,228,240.16)	Cleared
12/01/14	37	Ferguson Enterprises, Inc.	(31,759.49)	Cleared
12/09/14	39	Sunrise Landscape	(83,700.00)	Cleared
12/10/14	40	Nirbo Inc.	(44,646.00)	Cleared
12/10/14	41	Vak Pak, Inc.	(11,758.30)	Cleared
12/16/14	44	Buchanan Ingersoll & Rooney	(8,344.00)	Cleared
12/22/14	45	Buchanan Ingersoll & Rooney	(8,436.00)	Cleared
12/22/14	46	Sunrise Landscape	(119,992.32)	Cleared
12/22/14	48	Atlantic TNG, LLC	(24,099.09)	Cleared
12/22/14	49	Rinker Materials	(171,852.03)	Cleared
12/23/14	50	Ferguson Enterprises, Inc.	(141,007.61)	Cleared
01/02/15	51	Buchanan Ingersoll & Rooney	(6,843.19)	Cleared
01/05/15	52	RIPA & Associates, LLC	(1,547,619.62)	Cleared
01/12/15	53	Manasota Construction	(47,922.74)	Cleared
01/12/15	55	Lee Te Kim	(132,654.67)	Cleared
01/12/15	56	Lee Te Kim	(14,739.41)	Cleared
01/13/15	57	Metcalf Enterprises, LLC	(7,950.00)	Cleared
01/14/15	58	Atlantic TNG, LLC	(115,679.91)	Cleared
01/15/15	59	Atlantic TNG, LLC	(54,399.45)	Cleared
01/15/15	60	Ferguson Enterprises, Inc.	(77,183.58)	Cleared
01/15/15	61	Rinker Materials	(5,813.44)	Cleared
02/02/15	62	Atlantic TNG, LLC	(32,219.97)	Cleared
02/02/15	63	Ferguson Enterprises, Inc.	(274,772.96)	Cleared
02/02/15	64	Rinker Materials	(43,076.03)	Cleared
02/02/15	65	Manasota Construction	(46,231.45)	Cleared
02/02/15	66	Ballenger & Company, Inc.	(3,688.75)	Cleared
02/10/15	67	Ballenger & Company, Inc.	(1,707.50)	Cleared
02/20/15	68	Atlantic TNG, LLC	(6,621.60)	Cleared
02/20/15	69	Buchanan Ingersoll & Rooney	(6,760.00)	Cleared
02/20/15	70	Ferguson Enterprises, Inc.	(43,233.58)	Cleared

**Waterset North  
Community Development District  
S2014 Construction Custody Account**

**Construction Custody Account Activity Through September 30, 2018**

02/20/15	71	Rinker Materials	(154,476.57)	Cleared
02/20/15	72	RIPA & Associates, LLC	(1,852,885.04)	Cleared
02/20/15	73	Sunrise Landscape	(38,336.92)	Cleared
02/20/15	74	Waterset CDD	(467.00)	Cleared
03/03/15	75	Ballenger & Company, Inc.	(1,070.00)	Cleared
03/03/15	76	Ferguson Enterprises, Inc.	(22,594.20)	Cleared
03/03/15	77	Manasota Construction	(161,133.95)	Cleared
03/03/15	78	Rinker Materials	(14,604.12)	Cleared
03/05/15	79	Vak Pak, Inc.	(38,975.20)	Cleared
03/13/15	80	Accurate Electronics	(9,456.73)	Cleared
03/13/15	81	Buchanan Ingersoll & Rooney	(4,326.00)	Cleared
03/13/15	82	Creative Mailbox	(25,825.00)	Cleared
03/13/15	83	Scarola & Associates Engineering	(4,366.69)	Cleared
03/19/15	84	Creative Mailbox	(21,452.00)	Cleared
03/19/15	85	Ferguson Enterprises, Inc.	(2,273.60)	Cleared
03/19/15	86	Nirbo Inc.	(44,646.00)	Cleared
03/19/15	87	Rinker Materials	(6,087.72)	Cleared
03/24/15	88	Cardno Entrix	(1,687.00)	Cleared
03/24/15	89	RIPA & Associates, LLC	(1,236,687.17)	Cleared
03/24/15	90	RIPA & Associates, LLC	(451,896.50)	Cleared
04/09/15	91	Buchanan Ingersoll & Rooney	(714.00)	Cleared
04/09/15	92	Ferguson Enterprises, Inc.	(13,117.00)	Cleared
04/09/15	93	Manasota Construction	(295,152.96)	Cleared
04/09/15	94	ValleyCrest Landscape	(60,726.92)	Cleared
04/09/15	95	Wabash Valley	(8,623.69)	Cleared
04/21/15	96	RIPA & Associates, LLC	(1,036,167.10)	Cleared
04/24/15	97	Norwell	(13,798.00)	Cleared
05/14/15	98	Ballenger & Company, Inc.	(283.75)	Cleared
05/14/15	99	Buchanan Ingersoll & Rooney	(840.00)	Cleared
05/14/15	100	Manasota Construction	(226,666.69)	Cleared
05/14/15	101	ValleyCrest Landscape	(398,520.39)	Cleared
05/26/15	102	Cardno, Inc.	(2,462.00)	Cleared
05/26/15	103	Ferguson Enterprises, Inc.	(2,340.00)	Cleared
05/26/15	104	RIPA & Associates, LLC	(864,702.65)	Cleared
05/31/15	106	Creative Mailbox	(360.00)	Cleared
05/31/15	107	Ferguson Enterprises, Inc.	(8,509.00)	Cleared
05/31/15	108	Nirbo Inc.	(3,900.00)	Cleared
05/31/15	109	Scarola & Associates Engineering	(2,236.70)	Cleared
06/30/15	110	Buchanan Ingersoll & Rooney	(84.00)	Cleared
06/30/15	111	Crawford Signs Inc.	(44.00)	Cleared
06/30/15	112	Creative Sign Designs	(8,547.85)	Cleared
06/30/15	113	Manasota Construction	(227,156.11)	Cleared
06/30/15	114	Ballenger & Company, Inc.	(1,702.50)	Cleared
06/30/15	115	Cardno, Inc.	(1,687.00)	Cleared
06/30/15	116	RIPA & Associates, LLC	(644,723.73)	Cleared
06/30/15	117	Signature Signs, Inc.	(1,010.00)	Cleared

**Waterset North  
Community Development District  
S2014 Construction Custody Account**

**Construction Custody Account Activity Through September 30, 2018**

06/30/15	118	Manasota Construction	(19,612.10)	Cleared
06/30/15	119	ValleyCrest Landscape	(349,972.80)	Cleared
07/31/15	120	Buchanan Ingersoll & Rooney	(924.00)	Cleared
07/31/15	121	Scarola & Associates Engineering	(2,515.02)	Cleared
07/31/15	122	Signature Signs, Inc.	(95.00)	Cleared
07/31/15	123	Cardno, Inc.	(1,687.00)	Cleared
07/31/15	124	Creative Sign Designs	(560.00)	Cleared
07/31/15	125	Manasota Construction	(56,879.00)	Cleared
07/31/15	126	Accurate Electronics	(9,456.71)	Cleared
07/31/15	127	RIPA & Associates, LLC	(154,457.46)	Cleared
08/31/15	128	Buchanan Ingersoll & Rooney	(2,982.00)	Cleared
08/31/15	129	Creative Mailbox	(28,932.00)	Cleared
08/31/15	130	Heidt Design	(1,250.00)	Cleared
08/31/15	131	ValleyCrest Landscape	(121,953.38)	Cleared
08/31/15	132	ValleyCrest Landscape	(11,245.21)	Cleared
08/31/15	133	Cardno Entrix	(975.00)	Cleared
09/30/15	134	Buchanan Ingersoll & Rooney	(5,964.00)	Cleared
09/30/15	135	Heidt Design	(625.00)	Cleared
09/30/15	136	Manasota Construction	(35,855.52)	Cleared
09/30/15	137	Metcalf Enterprises, LLC	(3,900.00)	Cleared
09/30/15	138	RIPA & Associates, LLC	(126,818.76)	Cleared
09/30/15	139	RIPA & Associates, LLC	(600,679.12)	Cleared
09/30/15	140	Florida Natives Nursey, Inc.	(4,463.16)	Cleared
09/30/15	141	ValleyCrest Landscape	(7,492.50)	Cleared
09/30/15	142	Buchanan Ingersoll & Rooney	(3,066.00)	Cleared
09/30/15	143	Florida Natives Nursey, Inc.	(15,150.00)	Cleared
09/30/15	144	Lee Te Kim	(205,320.20)	Cleared
11/30/15	145	Manasota Construction	(58,771.98)	Cleared
11/30/15	146	Buchanan Ingersoll & Rooney	(2,394.00)	Cleared
11/30/15	147	ValleyCrest Landscape	(105,545.78)	Cleared
11/30/15	148	Lee Te Kim	(232,946.41)	Cleared
12/31/15	149	Buchanan Ingersoll & Rooney	(756.00)	Cleared
12/31/15	150	Florida Natives Nursey, Inc.	(2,400.00)	Cleared
12/31/15	151	RIPA & Associates, LLC	(26,026.00)	Cleared
12/31/15	152	RIPA & Associates, LLC	(28,021.00)	Cleared
12/31/15	153	Buchanan Ingersoll & Rooney	(2,688.00)	Cleared
12/31/15	154	Florida Natives Nursey, Inc.	(2,400.00)	Cleared
12/31/15	155	Lee Te Kim	(133,592.53)	Cleared
12/31/15	156	RIPA & Associates, LLC	(5,591.00)	Cleared
02/28/16	157	Lee Te Kim	(72,097.56)	Cleared
02/28/16	158	Scarola & Associates Engineering	(2,700.04)	Cleared
03/31/16	159	Lee Te Kim	(3,500.00)	Cleared
04/30/16	160	Atlantic TNG, LLC	(21,818.50)	Cleared
04/30/16	161	Ferguson Enterprises, Inc.	(83,717.36)	Cleared
04/30/16	162	Florida Natives Nursey, Inc.	(8,025.00)	Cleared
04/30/16	163	Forterra Pipe and Precast, LLC	(1,363.74)	Cleared

**Waterset North  
Community Development District  
S2014 Construction Custody Account**

**Construction Custody Account Activity Through September 30, 2018**

04/30/16	164	Erin McCormick Law	(715.00)	Cleared
04/30/16	165	The Kearney Companies, LLC	(332,891.66)	Cleared
05/31/16	166	Florida Natives Nursey, Inc.	(2,400.00)	Cleared
05/31/16	167	Lee Te Kim	(71,550.74)	Cleared
05/31/16	168	Atlantic TNG, LLC	(8,463.00)	Cleared
05/31/16	169	Ballenger & Company, Inc.	(300.00)	Cleared
05/31/16	170	Erin McCormick Law	(1,007.50)	Cleared
05/31/16	171	Ferguson Enterprises, Inc.	(72,684.63)	Cleared
05/31/16	172	Florida Soil Cement Company, Inc.	(92,165.54)	Cleared
05/31/16	173	Forterra Pipe and Precast, LLC	(25,470.00)	Cleared
06/30/16	174	The Kearney Companies, LLC	(233,548.85)	Cleared
06/30/16	175	The Kearney Companies, LLC	(31,468.91)	Cleared
06/30/16	176	Florida Natives Nursey, Inc.	(1,200.00)	Cleared
06/30/16	177	Scarola & Associates Engineering	(2,756.69)	Cleared
06/30/16	178	Erin McCormick Law	(1,430.00)	Cleared
06/30/16	179	Ferguson Enterprises, Inc.	(9,360.95)	Cleared
06/30/16	180	Heidt Design	(950.00)	Cleared
06/30/16	181	Creative Sign Designs	(4,995.44)	Cleared
06/30/16	182	Florida Natives Nursey, Inc.	(18,825.00)	Cleared
06/30/16	183	The Kearney Companies, LLC	(8,172.26)	Cleared
06/30/16	184	Lee Te Kim	(1,350.00)	Cleared
07/31/16	185	Ballenger & Company, Inc.	(4,891.25)	Cleared
07/31/16	186	Erin McCormick Law	(422.50)	Cleared
07/31/16	187	Florida Natives Nursey, Inc.	(1,200.00)	Cleared
07/31/16	188	The Kearney Companies, LLC	(21,047.90)	Cleared
07/31/16	189	Ferguson Enterprises, Inc.	(3,304.03)	Cleared
07/31/16	190	Forterra Pipe and Precast, LLC	(209.12)	Cleared
08/14/16		Buchanan Ingersoll & Rooney Refund for Overpayment	1,848.00	Cleared
08/31/16	191	Erin McCormick Law	(1,765.50)	Cleared
08/31/16	192	The Kearney Companies, LLC	(3,472.67)	Cleared
08/31/16	193	The Kearney Companies, LLC	(33,189.59)	Cleared
09/30/16	194	Creative Mailbox	(1,100.00)	Cleared
09/30/16	195	Erin McCormick Law	(2,502.50)	Cleared
09/30/16	196	Florida Natives Nursey, Inc.	(2,200.00)	Cleared
09/30/16	197	RIPA & Associates, LLC	(23,476.05)	Cleared
10/31/16	198	Erin McCormick Law	(4,907.50)	Cleared
10/31/16	199	Atlantic TNG, LLC	(28,721.83)	Cleared
10/31/16	200	Florida Natives Nursey, Inc.	(1,200.00)	Cleared
10/31/16	201	RIPA & Associates, LLC	(131,335.81)	Cleared
10/31/16	202	Metcalf Enterprises, LLC	(1,800.00)	Cleared
10/31/16	203	HD Supply Waterworks	(10,330.21)	Cleared
10/31/16	204	Atlantic TNG, LLC	(17,771.18)	Cleared
11/30/16	205	RIPA & Associates, LLC	(269,348.02)	Cleared
12/31/16	206	Florida Natives Nursey, Inc.	(1,200.00)	Cleared
12/31/16	207	Scarola & Associates Engineering	(3,478.37)	Cleared
12/31/16	208	Atlantic TNG, LLC	(10,454.28)	Cleared



**Waterset North  
Community Development District  
S2014 Construction Custody Account**

**Construction Custody Account Activity Through September 30, 2018**

12/31/16	209	Ballenger & Company, Inc.	(2,336.25)	Cleared
12/31/16	210	Erin McCormick Law	(1,950.00)	Cleared
12/31/16	211	HD Supply Waterworks	(88,846.45)	Cleared
12/31/16	212	Rinker Materials	(30,497.28)	Cleared
12/31/16	213	Florida Natives Nursey, Inc.	(1,200.00)	Cleared
12/31/16	214	HD Supply Waterworks	(3,924.18)	Cleared
12/31/16	215	Onsight Signage & Visual Solutions	(5,128.38)	Cleared
12/31/16	216	Onsight Signage & Visual Solutions	(3,043.35)	Cleared
12/31/16	217	RIPA & Associates, LLC	(372,585.86)	Cleared
12/31/16	218	RIPA & Associates, LLC	(429,563.27)	Cleared
12/31/16	219	RIPA & Associates, LLC	(68,128.27)	Cleared
12/31/16	220	Scarola & Associates Engineering	(700.02)	Cleared
01/31/17	221	Erin McCormick Law	(1,332.50)	Cleared
01/31/17	222	Florida Natives Nursey, Inc.	(2,400.00)	Cleared
01/31/17	223	HD Supply Waterworks	(15,761.99)	Cleared
01/31/17	224	Onsight Signage & Visual Solutions	(545.00)	Cleared
01/31/17	225	Onsight Signage & Visual Solutions	(4,588.37)	Cleared
01/31/17	226	Onsight Signage & Visual Solutions	(3,043.35)	Cleared
01/31/17	227	Onsight Signage & Visual Solutions	(141.00)	Cleared
02/28/17	228	RIPA & Associates, LLC	(37,924.85)	Cleared
03/31/17	229	RIPA & Associates, LLC	(14,743.91)	Cleared
03/31/17	230	RIPA & Associates, LLC	(70,900.38)	Cleared
04/30/17	231	Ballenger & Company, Inc.	(4,420.00)	Cleared
04/30/17	232	VOID	VOID	VOID
04/30/17	233	Florida Natives Nursey, Inc.	(1,200.00)	Cleared
04/30/17	234	Scarola & Associates Engineering	(1,088.78)	Cleared
04/30/17	235	Erin McCormick Law	(3,433.50)	Cleared
04/30/17	236	Florida Natives Nursey, Inc.	(1,200.00)	Cleared
04/30/17	237	Metcalf Enterprises, LLC	(1,460.00)	Cleared
04/30/17	238	Waterset CDD	(1,000.00)	Cleared
05/31/17	242	Onsight Signage & Visual Solutions	(11,992.65)	Cleared
05/31/17	243	Onsight Signage & Visual Solutions	(1,380.70)	Cleared
06/30/17	244	Onsight Signage & Visual Solutions	(6,760.00)	Cleared
08/31/17	246	Ballenger & Company, Inc.	(10,860.00)	Cleared
08/31/17	247	VOID	VOID	VOID
08/31/17	248	Onsight Signage & Visual Solutions	(275.00)	Cleared
08/31/17	249	Scarola & Associates Engineering	(673.35)	Cleared
08/31/17	251	Florida Natives Nursey, Inc.	(2,400.00)	Cleared
08/31/17	252	Onsight Signage & Visual Solutions	(12,045.00)	Cleared
09/30/17	255	Ballenger & Company, Inc.	(13,537.50)	Cleared
10/31/17	256	Florida Natives Nursey, Inc.	(1,200.00)	Cleared
11/30/17	257	Florida Natives Nursey, Inc.	(1,200.00)	Cleared
01/31/18	260	Erin McCormick Law	(1,407.00)	Cleared
01/31/18	261	Erin McCormick Law	(268.00)	Cleared
01/31/18	262	Ballenger & Company, Inc.	(1,820.00)	Cleared
01/31/18	263	Scarola & Associates Engineering	(348.35)	Cleared

**Waterset North  
Community Development District  
S2014 Construction Custody Account**

**Construction Custody Account Activity Through September 30, 2018**

01/31/18	264	Florida Natives Nursey, Inc.	(2,400.00)	Cleared
01/31/18	265	Onsight Signage & Visual Solutions	(18,706.05)	Cleared
02/28/18	266	Florida Natives Nursey, Inc.	(1,200.00)	Cleared
02/28/18	267	Onsight Signage & Visual Solutions	(10,701.10)	Cleared
02/28/18	268	Onsight Signage & Visual Solutions	(7,127.13)	Cleared
03/31/18	269	Ballenger & Company, Inc.	(6,980.00)	Cleared
03/31/18	270	Onsight Signage & Visual Solutions	(16,178.75)	Cleared
04/30/18	271	Erin McCormick Law	(140.00)	Cleared
04/30/18	272	Florida Natives Nursey, Inc.	(2,400.00)	Cleared
04/30/18	273	Onsight Signage & Visual Solutions	(827.35)	Cleared
04/30/18	274	Scarola & Associates Engineering	(340.01)	Cleared
05/31/18	275	Ballenger & Company, Inc.	(1,684.39)	Cleared
05/31/18	277	Ballenger & Company, Inc.	(4,880.00)	Cleared
06/30/18	278	Ballenger & Company, Inc.	(1,857.50)	Cleared
06/30/18	279	Onsight Signage & Visual Solutions	(26,486.75)	Cleared
07/31/18	280	Ballenger & Company, Inc.	(8,850.00)	Cleared
07/31/18	281	Erin McCormick Law	(3,395.00)	Cleared
07/31/18	282	Onsight Signage & Visual Solutions	(2,118.60)	Cleared
08/31/18	283	Ballenger & Company, Inc.	(4,205.00)	Cleared
09/30/18	283	Ballenger & Company, Inc.-Refund	227.50	Cleared
09/30/18	284	Erin McCormick Law	(245.00)	AP
09/30/18	285	Onsight Signage & Visual Solutions	(3,349.40)	AP

**Total Construction Requisitions: (19,640,732.15)**

**Total Outflows: (19,640,732.15)**

**Series 2014 Custody Account Balance at September 30, 2018**

**\$ -**

**Waterset North Community Development District**  
**Notes to Unaudited Financial Statements**  
**September 30, 2018**

**Balance Sheet**

1. Trust statement activity has been recorded through 09/30/18.
2. See EMMA (Electronic Municipal Market Access) at <https://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 – Subsequent Collections**

4. Capital Projects Fund – Payment for Invoice #CP0918-1 totaling \$3,366.90 was received in October 2018.