



Rizzetta & Company

# **World Commerce Community Development District**

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## **Financial Statements (Unaudited)**

**June 30, 2017**

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

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**World Commerce Community Development District  
Investment Summary  
June 30, 2017**

<u>Account</u>	<u>Investment</u>	<u>Balance as of June 30, 2017</u>
State Board of Administration	Local Government Investment Pool	\$ 329
SunTrust Bank	Business Money Market	244,020
	<b>Total General Fund Investments</b>	<b><u>\$ 244,349</u></b>
US Bank Series 2004A-1 Revenue	US Bank Money Market Account - Managed	\$ 848,057
US Bank Series 2004A-1 Prepayment	US Bank Money Market Account - Managed	19,575
US Bank Series 2004A-1 Reserve	US Bank Money Market Account - Managed	1,316,650
US Bank Series 2007 Revenue	US Bank Money Market Account - Managed	288,268
US Bank Series 2007 Prepayment	US Bank Money Market Account - Managed	2,013
US Bank Series 2007 Reserve	US Bank Money Market Account - Managed	702,926
US Bank Series 2015A-2 Prepayment	US Bank Money Market 5 - Ct	9,296
US Bank Series 2015A-2 Reserve	US Bank Money Market 5 - Ct	216,372
US Bank Series 2015A-2 Revenue	US Bank Money Market 5 - Ct	108,409
	<b>Total Debt Service Fund Investments</b>	<b><u>\$ 3,511,566</u></b>
US Bank Series 2007 Construction	US Bank Money Market Account - Managed	\$ 19,314
	<b>Total Capital Project Fund Investments</b>	<b><u>\$ 19,314</u></b>





**World Commerce Community Development District**

Summary A/R Ledger

202 - Debt Service Fund--Series 2015

From 6/1/2017 Through 6/30/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	St. Johns County Tax Collector	FY16-17	<u>110.61</u>
		Total 202 - Debt Service Fund--Series 2015	<u>110.61</u>
Report Balance			<u><u>185.67</u></u>

**World Commerce Community Development District**

Aged Payables by Invoice Date

Aging Date - 6/1/2017

001 - General Fund

From 6/1/2017 Through 6/30/2017

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Florida Power & Light Company	6/27/2017	74760-43505 06/17	185 International Golf Pkwy 06/17	1,705.94
			Total 001 - General Fund	1,705.94
Report Total				1,705.94

**World Commerce Community Development District**  
**Notes to Unaudited Financial Statements**  
**June 30, 2017**

**Balance Sheet**

1. Trust statement activity has been recorded through 06/30/2017.
2. See EMMA (Electronic Municipal Market Access) at <http://www.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 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.