



Rizzetta & Company

World Commerce Community Development District

**Financial Statements
(Unaudited)**

November 30, 2017

Prepared by: Rizzetta & Company, Inc.

worldcommercecdd.org
rizzetta.com

World Commerce Community Development District
Investment Summary
November 30, 2017

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>November 30, 2017</u>
State Board of Administration	Local Government Investment Pool	\$ 331
SunTrust Bank	Business Money Market	144,061
	Total General Fund Investments	<u>\$ 144,392</u>
US Bank Series 2004A-1 Revenue	Fidelity Govt Port C1 III	\$ 303,435
US Bank Series 2004A-1 Prepayment	Fidelity Govt Port C1 III	2,187
US Bank Series 2004A-1 Reserve	Fidelity Govt Port C1 III	1,284,078
US Bank Series 2007 Revenue	Fidelity Govt Port C1 III	11,762
US Bank Series 2007 Prepayment	Fidelity Govt Port C1 III	2
US Bank Series 2007 Reserve	Fidelity Govt Port C1 III	685,926
US Bank Series 2015A-2 Prepayment	US Bank Money Market 5 - Ct	3
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	2,501
	Total Debt Service Fund Investments	<u>\$ 2,506,266</u>
US Bank Series 2007 Construction	Fidelity Govt Port C1 III	\$ 21,104
	Total Capital Project Fund Investments	<u>\$ 21,104</u>

World Commerce Community Development District

Summary A/R Ledger

202 - Debt Service Fund--Series 2015

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	St. Johns County Tax Collector	FY17-18	<u>391,649.13</u>
		Total 202 - Debt Service Fund--Series 2015	<u>391,649.13</u>
Report Balance			<u><u>3,037,948.70</u></u>

World Commerce Community Development District

Aged Payables by Invoice Date

Aging Date - 11/1/2017

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 Balance</u>
St Johns County Utility Department	11/19/2017	524989-114648 11/17	100-2 World Comm Pkwy 11/17	12.39
Florida Power & Light Company	11/27/2017	74760-43505 11/17	185 International Golf Pkwy 11/17	1,704.65
Hopping Green & Sams	11/30/2017	97327	General/Monthly Legal Services 10/17	620.00
Innovative Fountain Services	12/4/2017	2017070	Fountain Maintenance 11/17	320.00
			Total 001 - General Fund	2,657.04
Report Total				2,657.04

World Commerce 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 \$5,049.97 was received in December 2017.
5. Debt Service Fund 200– Payment for Invoice #FY17-18 in the amount of \$19,190.87 was received in December 2017.
6. Debt Service Fund 202– Payment for Invoice #FY17-18 in the amount of \$38,245.33 was received in December 2017.