



Rizzetta & Company

K-Bar Ranch Community Development District

**Financial Statements
(Unaudited)**

December 31, 2017

Prepared by: Rizzetta & Company, Inc.

**kbarcdd.com
rizzetta.com**

**K-Bar Ranch Community Development District
Investment Summary
December 31, 2017**

<u>Account</u>	<u>Investment</u>	<u>Balance as of December 31, 2017</u>
The Bank of Tampa	Money Market Account	\$ 141,308
The Bank of Tampa ICS Operating		
Boston Private Bank & Trust Company	Money Market Account	36,425
United Bank	Money Market Account	59,507
	Total General Fund Investments	<u>\$ 237,240</u>
 The Bank of Tampa ICS Capital Reserve:		
United Bank	Money Market Account	\$ 185,660
	Total Reserve Fund Investments	<u>\$ 185,660</u>
 US Bank Series 2011 Reserve	US Bank Money Market Account 5-Ct	\$ 14,813
US Bank Series 2011 Revenue	US Bank Money Market Account 5-Ct	72,796
US Bank Series 2011 Prepayment	US Bank Money Market Account 5-Ct	1,656
US Bank Series 2014 Revenue Parcel O	First American Treasury Obligation Fund Class Z	120,816
US Bank Series 2014 Reserve Parcel O	First American Treasury Obligation Fund Class Z	62,129
US Bank Series 2014 Prepayment Parcel O	First American Treasury Obligation Fund Class Z	4
US Bank Series 2014 Revenue Parcel Q	First American Treasury Obligation Fund Class Z	136,041
US Bank Series 2014 Reserve Parcel Q	First American Treasury Obligation Fund Class Z	69,107
US Bank Series 2014 Prepayment Parcel Q	First American Treasury Obligation Fund Class Z	4
US Bank Series 2016 Reserve	First American Treasury Obligation Fund Class Z	86,278
US Bank Series 2016 Revenue	First American Treasury Obligation Fund Class Z	323,150
US Bank Series 2016 Prepayment	First American Treasury Obligation Fund Class Z	20
	Total Debt Service Fund Investments	<u>\$ 886,814</u>

K-Bar Ranch Community Development District
 Summary A/R Ledger
 202 - Debt Service Fund--Series 2014
 From 12/1/2017 Through 12/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2017	Hillsborough County Tax Collector	FY17-18	<u>22,314.39</u>
		Total 202 - Debt Service Fund--Series 2014	<u>22,314.39</u>
Report Balance			<u><u>124,576.91</u></u>

K-Bar Ranch Community Development District

Aged Payables by Invoice Date

Aging Date - 12/1/2017

001 - General Fund

From 12/1/2017 Through 12/31/2017

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Grau and Associates	12/1/2017	16126	Audit FYE 09/30/17	500.00
Stantec Consulting Services Inc	12/15/2017	1293211	Engineering Services 12/17	647.50
Blue Water Aquatics, Inc.	12/15/2017	23194	Aquatic Service 12/17	2,055.00
Tampa Electric Company	12/15/2017	Electric Summary 12/17	Electric Summary 12/17	11,924.19
Bright House Networks	12/16/2017	046395901121617	19181 Bassett Creek Dr 12/17	139.28
Republic Services, Inc.	12/17/2017	0696-000702832	Disposal Service 01/18	92.10
Tampa Electric Company	12/18/2017	221002895730 12/17	10395 Wild Tamarind Dr 12/17	207.36
Straley Robin Vericker	12/25/2017	15290	Legal Services through 12/15/17	210.00
Tampa Electric Company	12/27/2017	211004822469 12/17	Stonecreek TNHMS LD 929 12/17	622.13
Tampa Electric Company	12/27/2017	211004822964 12/17	Bassett Creek Dr 12/17	2,642.91
Poseidon Pool Services, LLC	12/28/2017	10712	Monthly Pool Service 12/17	400.00
Donald L. Manning	1/1/2018	1883	Misc Park Repair/Maintenance	325.00
Report Total				<hr/> <hr/> 19,765.47

K-Bar Ranch Community Development District
Notes to Unaudited Financial Statements
December 31, 2017

Balance Sheet

1. Trust statement activity has been recorded through 12/31/17.
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-Payment Terms

4. 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

5. General Fund – Payment for Invoice FY17-18 in the amount of \$14,998.51 was received in January 2018.
6. Debt Service Fund 200 – Payment for Invoice FY17-18 in the amount of \$6,598.16 was received in January 2018.
7. Debt Service Fund 201 – Payment for Invoice FY17-18 in the amount of \$1,130.21 was received in January 2018.
8. Debt Service Fund 202 – Payment for Invoice FY17-18 in the amount of \$4,959.16 was received in January 2018.