



Rizzetta & Company

# **Meadow Pointe IV Community Development District**

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**Financial Statements  
(Unaudited)**

**December 31, 2017**

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

[meadowpointe4cdd.org](http://meadowpointe4cdd.org)  
[rizzetta.com](http://rizzetta.com)

























**Meadow Pointe IV CDD**

**Investment Summary**

**December 31, 2017**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>December 31, 2017</u>
The Bank of Tampa	Money Market Account	\$ 1,402
The Bank of Tampa ICS		
Mutual of Omaha Bank	Money Market Account	566
	<b>Total General Fund Investments</b>	<b>\$ 1,968</b>
The Bank of Tampa ICS Road Reserve		
Mutual of Omaha Bank	Money Market Account	\$ 193,942
United Bank	Money Market Account	155,666
	Subtotal	349,608
The Bank of Tampa ICS Asset Replacement Reserve		
Mutual of Omaha Bank	Money Market Account	50,580
	Subtotal	50,580
	<b>Total Reserve Fund Investments</b>	<b>\$ 400,188</b>
US Bank Series 2004 Prepayment	Money Market Account - Managed	\$ 72
US Bank Series 2004 Revenue	Money Market Account - Managed	13
US Bank Series 2005 Revenue	Money Market Account - Managed	7
US Bank Series 2007 Revenue	Money Market Account - Managed	25
US Bank Series 2007 Prepayment A	Money Market Account - Managed	32,259
US Bank Series 2007 Prepayment B	Money Market Account - Managed	29,682
US Bank Series 2012 A-1 Revenue	First American Treasury Obligation Fund Class Z	97,156
US Bank Series 2012 A-1 Reserve	First American Treasury Obligation Fund Class Z	151,228
US Bank Series 2012 A-2 Reserve	First American Treasury Obligation Fund Class Z	282,120
US Bank Series 2012 B-1 Reserve	First American Treasury Obligation Fund Class Z	169,984
US Bank Series 2012 B-1 Prepayment	First American Treasury Obligation Fund Class Z	308,551
US Bank Series 2012 B-1 Revenue	First American Treasury Obligation Fund Class Z	38,463
US Bank Series 2012 B-2 Revenue	Money Market Account - Managed	7
US Bank Series 2012 A-2 Revenue	First American Treasury Obligation Fund Class Z	109,962
US Bank Series 2012 A-1 Prepayment	First American Treasury Obligation Fund Class Z	416
US Bank Series 2012 A-2 Prepayment	First American Treasury Obligation Fund Class Z	775
US Bank Series 2014 Revenue	First American Treasury Obligation Fund Class Z	74,301
US Bank Series 2014 Reserve A	First American Treasury Obligation Fund Class Z	107,018
US Bank Series 2014 Reserve B	First American Treasury Obligation Fund Class Z	69,158
US Bank Series 2014 Prepayment B	First American Treasury Obligation Fund Class Z	92,413
US Bank Series 2015 Revenue	First American Treasury Obligation Fund Class Z	117,740
US Bank Series 2015 Prepayment	First American Treasury Obligation Fund Class Z	6,692
US Bank Series 2015 Reserve	First American Treasury Obligation Fund Class Z	88,500
	<b>Total Debt Service Fund Investments</b>	<b>\$ 1,776,542</b>
US Bank Series 2005 Construction	Money Market Account - Managed	\$ 8,655
US Bank Series SR 56E	First American Treasury Obligation Fund Class Z	2,056,211
	<b>Total Capital Project Fund Investments</b>	<b>\$ 2,064,866</b>









**Meadow Pointe IV Community Development District**

Summary A/R Ledger

203 - Debt Service Fund - Series 2012/2014

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

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2012	Wesley Chapel Lakes, Ltd.	845-13-01	167,943.60
10/1/2017	Pasco County Tax Collector	FY17-18	19,448.05
11/21/2017	CalAtlantic	845-18-01	115,479.00
11/22/2017	CalAtlantic	845-18-02	95,731.68
11/22/2017	CalAtlantic	845-18-03	37,305.60
		Total 203 - Debt Service Fund - Series 2012/2014	435,907.93
Report Balance			526,991.98

**Meadow Pointe IV Community Development District**

Aged Payables by Invoice Date

Aging Date - 11/1/2017

1 - 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>
Landscape Maintenance Professionals, Inc.	11/8/2017	127337	Replace Faulty Control Valve 11/17	544.77
Municipal Asset Management, Inc.	12/15/2017	0615822	19th Payment Tax Exempt Lease Purchase 12/17	487.69
Ecological Consultants, Inc.	12/18/2017	11172	20th Semi Annual Pasco County Regional Park 12/17	2,050.00
Stantec Consulting Services Inc.	12/18/2017	1294492	Engineering Services 12/17	1,251.50
Landscape Maintenance Professionals, Inc.	12/19/2017	128614	Service Call - Troubleshoot Pump 12/17	195.00
Southern Automated Access Services LLC	12/19/2017	Gate Cell Summ 12/17	Cellular Usage 12/17	369.60
Straley Robin Vericker	12/20/2017	15206	General Legal Services 12/17	775.00
Romaner Graphics	12/20/2017	18839	Mounted Signs on Gates in (8) Communities 12/17	360.00
Landscape Maintenance Professionals, Inc.	12/21/2017	129194	Install Deluxe Control Box 12/17	1,022.06
Pasco County Utilities	12/22/2017	Pasco Water Summary 11/17	Pasco Water Summary 11/17	476.28
Frontier Communications of Florida	12/25/2017	813-973-3003-101308-5 12/17	Clubhouse FIOS Service 12/17	446.98
Pasco County Utilities	12/26/2017	9881849	#0514195 - 3900 Meadow Pointe Blvd 11/17	1,305.78
Southern Automated Access Services LLC	12/27/2017	4220	Shipping Fees Multi Code Remotes 12/17	770.00
Rizzetta Amenity Services, Inc.	12/29/2017	INV0000000004470	Amenity Management Services 12/17	24.74
Landscape Maintenance Professionals, Inc.	12/30/2017	129333	Pest Control 12/17	255.00
Landscape Maintenance Professionals, Inc.	12/30/2017	129334	Pest Control Clubhouse 12/17	30.00
Rizzetta Amenity Services, Inc.	12/31/2017	INV0000000004497	Out Of Pocket Expenses 12/17	105.59
Florida Department of Revenue	12/31/2017	61-8015577602-6 12/17	Sales & Use Tax 12/17	45.47
Times Publishing Company	12/31/2017	577336 12/31/17	Legal Advertising 12/31/17	172.00
Waste Connections Of Florida	12/31/2017	3715294	Waste Disposal Residential Services 12/17	3,291.84
			Total 1 - General Fund	13,979.30
Report Total				13,979.30

**Meadow Pointe IV 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.
4. Debt Service Obligations - Current, represents accrued interest on unexchanged Series 2004, 2005, and 2007 Bonds for April 2010 – November 2017, as well as Series 2012B accrued interest for May 2013 – November 2017.

**Statement of Revenue and Expenditures – Debt Service Fund 200, 201, 202, and 203**

5. The interest payments on the unexchanged Series 2004, 2005, and 2007 Bonds and unpaid interest on the Series 2012B Bonds have been accrued, and are reflected on the accompanying Balance Sheet.

**Summary A/R Ledger – Payment Terms**

6. 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**

7. General Fund-Payment for Invoice #FY17-18 totaling \$8,714.13 was received in January 2018.
8. Debt Service Fund 200-Payment for Invoice #FY17-18 totaling \$1,204.41 was received in January 2018.
9. Debt Service Fund 203-Payment for Invoice #FY7-18 totaling \$2,825.43 was received in January 2018.