



Rizzetta & Company

Encore Community Development District

**Financial Statements
(Unaudited)**

May 31, 2017

Prepared by: Rizzetta & Company, Inc.

**Wesley Chapel Office
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544
813.994.1001**

rizzetta.com

**Encore CDD
Investment Summary
May 31, 2017**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>May 31, 2017</u>
The Bank of Tampa	Money Market	\$ 141,430
The Bank of Tampa ICS Program:		
BOKF, National Association	Money Market	245,042
Bank of Ann Arbor	Money Market	176,288
United Bank	Money Market	245,042
	Total Chiller Reserve Fund Investments - Reserves	<u>\$ 807,802</u>

Encore Community Development District
 Summary A/R Ledger
 405 - Chiller Reserve Fund
 From 5/1/2017 Through 5/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
4/22/2014	Housing Authority of the City of Tampa	CD0414-2	220,000.00
5/31/2017	Housing Authority of the City of Tampa	CR0517-1	<u>70,000.00</u>
		Total 405 - Chiller Reserve Fund	290,000.00
			<u> </u>
Report Balance			<u><u>335,810.66</u></u>

Encore Community Development District

Aged Payables by Invoice Date

Aging Date - 5/1/2017

001 - General Fund

From 5/1/2017 Through 5/31/2017

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Yellowstone Landscape	5/1/2017	INV-0000160963	Monthly Landscape Maint/Trash Removal 05/17	5,204.00
Hopping Green & Sams	5/24/2017	93975	General/Monthly Legal Services 04/17	1,562.50
Times Publishing Company	5/24/2017	479009 05/24/17	Acct # 124384 Legal Advertising 05/17	280.25
Office Dynamics	5/25/2017	00021626	Bind & Ship 4 Agenda Booklets 5/17	125.40
Yellowstone Landscape	5/31/2017	INV-0000162732	Irrigation Repairs 05/17	<u>130.00</u>
			Total 001 - General Fund	7,302.15

Encore Community Development District

Aged Payables by Invoice Date

Aging Date - 5/1/2017

401 - Chiller Operation

From 5/1/2017 Through 5/31/2017

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Tampa Bay Trane	5/1/2017	167203	HVAC Asset Management Contract 05/17	8,976.16
Hopping Green & Sams	5/24/2017	93975	General/Monthly Legal Services 04/17	192.00
			Total 401 - Chiller Operation	9,168.16
Report Total				16,470.31

Encore Community Development District
Notes to Unaudited Financial Statements
May 31, 2017

Balance Sheet

1. For presentation purposes, the Reserves are shown in a separate fund titled Chiller Reserve Fund.

Summary A/R Ledger – Payment Terms

2. 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.