



Rizzetta & Company

Copperstone Community Development District

**Financial Statements
(Unaudited)**

November 30, 2017

Prepared by: Rizzetta & Company, Inc.

copperstonecdd.org
rizzetta.com

**Copperstone CDD
Investment Summary
November 30, 2017**

<u>Account</u>	<u>Investment</u>	<u>Balance as of November 30, 2017</u>
The Bank of Tampa	Money Market Account	\$ 39,467
	Total General Fund Investments	\$ 39,467
The Bank of Tampa ICS Program: Mutual of Omaha Bank	Money Market Account	\$ 79,699
	Total Reserve Fund Investments	\$ 79,699
US Bank Series 2007 Reserve	First American Treasury Obligation Fund Class Z	\$ 182,788
US Bank Series 2007 Revenue	First American Treasury Obligation Fund Class Z	29,714
	Total Debt Service Fund Investments	\$ 212,502

Copperstone Community Development District

Summary A/R Ledger

200 - Debt Service Fund

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	Manatee County Tax Collector	FY17-18	<u>420,755.55</u>
		Total 200 - Debt Service Fund	<u>420,755.55</u>
Report Balance			<u><u>774,815.29</u></u>

Copperstone 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>
Aquatic Systems, Inc.	11/1/2017	0000390919	Aquatic Services 11/17	2,119.51
Aquatic Systems, Inc.	11/20/2017	0000392828	Midge Fly Treatments (3)	3,540.00
Vertex Water Features, Inc.	11/20/2017	880025141	Aerator Service Call - HF3 at Site #13	80.00
Persson & Cohen, P.A.	12/1/2017	Persson 11/17	Legal Services 11/17	<u>2,270.91</u>
			Total 001 - General Fund	8,010.42
Report Total				<u><u>8,010.42</u></u>

Copperstone 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.
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 – Payments for Invoice FY17-18 in the amount of \$294,588.45 were received in December 2017.
6. Reserve Fund – Payment for Invoice FY17-18 in the amount of \$40,468.00 was received in December 2017
7. Debt Service Fund – Payments for Invoice FY17-18 in the amount of \$398,172.53 were received in December 2017.