



Rizzetta & Company

# Copperstone Community Development District

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**Financial Statements  
(Unaudited)**

**December 31, 2017**

Prepared by: Rizzetta & Company, Inc.

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











**Copperstone CDD  
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	\$ 39,471
	<b>Total General Fund Investments</b>	<b>\$ 39,471</b>
The Bank of Tampa ICS Program: United Bank	Money Market Account	\$ 79,753
	<b>Total Reserve Fund Investments</b>	<b>\$ 79,753</b>
US Bank Series 2007 Reserve	First American Treasury Obligation Fund Class Z	\$ 182,933
US Bank Series 2007 Revenue	First American Treasury Obligation Fund Class Z	411,183
	<b>Total Debt Service Fund Investments</b>	<b>\$ 594,116</b>





**Copperstone Community Development District**

Summary A/R Ledger

200 - Debt Service Fund

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	Manatee County Tax Collector	FY17-18	<u>22,583.02</u>
		Total 200 - Debt Service Fund	<u>22,583.02</u>
Report Balance			<u><u>41,586.31</u></u>

**Copperstone 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>
King Engineering Associates, Inc.	12/18/2017	2007-0019-00000001...	Engineering Services 11/17	577.00
Copperstone Master Association	12/29/2017	060117	Grounds Maintenance 06/17	10,901.03
Copperstone Master Association	12/29/2017	070117	Grounds Maintenance 07/17	10,143.24
Copperstone Master Association	12/29/2017	080117	Grounds Maintenance 08/17	15,094.65
Copperstone Master Association	12/29/2017	090117	Grounds Maintenance 09/17	10,051.80
Copperstone Master Association	12/29/2017	100117	Grounds Maintenance 10/17	11,416.56
Copperstone Master Association	12/29/2017	110117	Grounds Maintenance 11/17	10,763.40
Copperstone Master Association	12/29/2017	120117	Grounds Maintenance 12/17	10,368.90
			Total 001 - General Fund	79,316.58
Report Total				79,316.58

**Copperstone 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 \$2,901.37 was received in January 2018.
6. Debt Service Fund – Payment for Invoice FY17-18 in the amount of \$3,447.91 was received in January 2018.