



Rizzetta & Company

Copperstone Community Development District

**Financial Statements
(Unaudited)**

January 31, 2018

Prepared by: Rizzetta & Company, Inc.

copperstonecdd.org
rizzetta.com

**Copperstone CDD
Investment Summary
January 31, 2018**

<u>Account</u>	<u>Investment</u>	<u>Balance as of January 31, 2018</u>
The Bank of Tampa	Money Market Account	\$ 199,028
	Total General Fund Investments	\$ 199,028
The Bank of Tampa ICS Program:		
United Bank	Money Market Account	\$ 2
Western Alliance Bank	Money Market Account	120,287
	Total Reserve Fund Investments	\$ 120,289
US Bank Series 2007 Reserve	First American Treasury Obligation Fund Class Z	\$ 183,102
US Bank Series 2007 Revenue	First American Treasury Obligation Fund Class Z	411,345
	Total Debt Service Fund Investments	\$ 594,447

Copperstone Community Development District

Summary A/R Ledger

200 - Debt Service Fund

From 1/1/2018 Through 1/31/2018

<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>19,135.11</u>
		Total 200 - Debt Service Fund	<u>19,135.11</u>
Report Balance			<u><u>35,237.03</u></u>

Copperstone Community Development District

Aged Payables by Invoice Date

Aging Date - 1/1/2018

001 - General Fund

From 1/1/2018 Through 1/31/2018

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Aquatic Systems, Inc.	1/1/2018	0000396709	Aquatic Services 01/18	2,119.51
King Engineering Associates, Inc.	1/12/2018	100509	Engineering Services 12/17	560.00
			Total 001 - General Fund	2,679.51
Report Total				2,679.51

Copperstone Community Development District
Notes to Unaudited Financial Statements
January 31, 2018

Balance Sheet

1. Trust statement activity has been recorded through 01/31/18.
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.