

***EPPERSON RANCH COMMUNITY  
DEVELOPMENT DISTRICT***

***Advanced Meeting Package***

***Board of Supervisors  
Regular Meeting***

***Monday  
December 17, 2018***

***10:00 a.m.***

***Residence Inn  
2101 Northpointe Parkway  
Lutz, Florida***

***Note: The Advanced Meeting Package is a working document and thus all materials are considered DRAFTS prior to presentation and Board acceptance, approval or adoption.***

# EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT AGENDA

Residence Inn  
2101 Northpointe Parkway  
Lutz, Florida

<b>District Board of Supervisors</b>	Mike Lawson Doug Draper Lori Price	Chairman Vice Chairman Assistant Secretary
<b>District Manager</b>	Paul Cusmano Lore Yeira	DPFG DPFG
<b>District Attorney</b>	Vivek Babbar	Straley Robin Vericker
<b>District Engineer</b>	Tonja Stewart	Stantec Consulting Services, Inc.

**All cellular phones and pagers must be turned off during the meeting.**

**The District Agenda is comprised of six different sections:**

The first section which is called **Audience Questions and Comments**. The Audience Comment portion of the agenda is where individuals may comment on matters that concern the District. Each individual is limited to three (3) minutes for such comment. The Board of Supervisors or Staff is not obligated to provide a response until sufficient time for research or action is warranted. IF THE COMMENT CONCERNS A MAINTENANCE RELATED ITEM, THE ITEM WILL NEED TO BE ADDRESSED BY THE DISTRICT MANAGER OUTSIDE THE CONTEXT OF THIS MEETING. The second section is called **Administrative Matters** and contains items that require the review and approval of the District Board of Supervisors as a normal course of business. The third section is called **Business Matters**. The business matters section contains items for approval by the District Board of Supervisors that may require discussion, motion and votes on an item-by-item basis. Occasionally, certain items for decision within this section are required by Florida Statute to be held as a Public Hearing. During the Public Hearing portion of the agenda item, each member of the public will be permitted to provide one comment on the issue, prior to the Board of Supervisors' discussion, motion and vote. Agendas can be reviewed by contacting the Manager's office at (813) 374-9105 at least seven days in advance of the scheduled meeting. Requests to place items on the agenda must be submitted in writing with an explanation to the District Manager at least fourteen (14) days prior to the date of the meeting. The fourth section is called **Staff Reports**. This section allows the District Manager and Maintenance Supervisor to update the Board of Supervisors on any pending issues that are being researched for Board action. The fifth section which is called **Audience Comments on Other Items** provides members of the Audience the opportunity to comment on matters of concern to them that were not addressed during the meeting. The same guidelines used during the first audience comment section will apply here as well. The final section is called **Supervisor Requests**. This is the section in which the Supervisors may request Staff to prepare certain items in an effort to meet residential needs.

Public workshops sessions may be advertised and held in an effort to provide informational services. These sessions allow staff or consultants to discuss a policy or business matter in a more informal manner and allow for lengthy presentations prior to scheduling the item for approval. Typically no motions or votes are made during these sessions.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Office at (813) 374-9105, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770, who can aid you in contacting the District Office.

Any person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that this same person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

## **EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT**

Date of Meeting: Monday, December 17, 2018  
Time: 10:00 a.m.  
Location: Residence Inn  
2101 Northpointe Parkway  
Lutz, Florida 33558

Conference Call No.: (563) 999-2090  
Code: 686859#

### ***AGENDA***

- I. Roll Call**
- II. Audience Comments**
- III. Consent Agenda**
  - A. Approval of November 6, 2018 Regular Meeting and Land Owners Meeting Minutes** **Exhibit 1**
  - B. Approval of September Unaudited Financial Statements** **Exhibit 2**
- IV. Business Matters**
  - A. Consideration and Review of Tax Collector Excess Fees** **Exhibit 3**
  - B. Consideration and Review of LLS Tax Solutions Arbitrage Report** **Exhibit 4**
  - C. Consideration and Approval of Resolution 2019-04 Determination of Single Source Contractor** **Exhibit 5**
  - D. Consideration and Approval for Transportation Impact Fee Agreement with Exhibit A and B** **Exhibit 6**
- V. Staff Reports**
  - A. District Manager**
    - 1. Aquatic Systems November 26, 2018 Report** **Exhibit 7**
    - 2. Update on Street Lights**
  - B. Attorney**
    - 1. Approval of Street Light Agreement (Under Separate Cover)** **Exhibit 8**

**C. District Engineer**

**VI. Supervisors Requests**

**VII. Audience Questions and Comments on Other Items**

**VIII. Adjournment**



## **Exhibit 1**

**MINUTES OF MEETING  
EPPERSON RANCH  
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of the Epperson Ranch Community Development District was held on Tuesday, November 6, 2018 at 9:00 a.m. at the Residence Inn, 2101 Northpointe Parkway, Lutz, Florida 33558.

**FIRST ORDER OF BUSINESS – Roll Call**

Ms. Yeira called the meeting to order and conducted roll call.

Present and constituting a quorum were:

Mike Lawson	Board Supervisor, Chairman
Doug Draper	Board Supervisor, Vice Chairman
Lori Price	Board Supervisor, Assistant Secretary

Also present were:

Paul Cusmano	District Manager, DPFG Management & Consulting LLC
Lore Yeira	Assistant District Manager, DPFG Management & Consulting LLC

*The following is a summary of the discussions and actions taken at the November 6, 2018 Epperson Ranch CDD Board of Supervisors meeting.*

**SECOND ORDER OF BUSINESS – Consent Agenda**

Ms. Yeira presented the minutes of the Board of Supervisors audit committee meeting and the minutes of the Board of Supervisors regular meeting that were both held on October 2, 2018 (**Exhibit 1**) to the Board for their consideration and approval and asked for questions, comments, or corrections. There being none, Mr. Lawson made a motion to approve the consent agenda. Motion carries.

On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board approved the consent agenda items A & B for the Epperson Ranch Community Development District.
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**THIRD ORDER OF BUSINESS – Business Matters**

Ms. Yeira presented Resolution 2019-02 (**Exhibit 2**) to the Board for their consideration and approval and asked for questions or comments. There being none, Mr. Lawson made a motion to adopt the resolution. Motion carries. After adopting the resolution, Ms. Yeira presented Resolution 2019-03 (**Exhibit 3**) to the Board for their consideration and adoption and asked for questions or comments. There being none, Mr. Lawson made a motion to adopt the resolution. Motion carries.

A. **Exhibit 2:** Consideration and Approval of Resolution 2019-02; Canvassing and Certifying the Landowners Election

On a MOTION by Mr. Lawson, SECONDED by Ms. Price, WITH ALL IN FAVOR, the Board approved Resolution <b>2019-02</b> ; Canvassing and Certifying the Landowners Election for the Epperson Ranch Community Development District.
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B. **Exhibit 3:** Consideration and Adoption of Resolution 2019-03; Designating Officers

On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board adopted Resolution <b>2019-03</b> ; Designating Officers of the district as follows: <b>Mr. Mike Lawson</b> to serve as
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Chairman, **Mr. Doug Draper** to serve as Vice Chairman, and **Ms. Lori Price, Ms. Sonia Valentin,** and **Ms. Christie Ray** to serve as Assistant Secretaries; District staffing as follows: **Mr. Paul Cusmano** as Secretary, **Ms. Patricia Comings-Thibault** as Treasurer, **Mr. Maik Aagaard** as Assistant Treasurer; and **Ms. Lore Yeira** and **Ms. Janet Johns** as Assistant Secretaries for the Epperson Ranch Community Development District.

#### **FOURTH ORDER OF BUSINESS – Staff Reports**

Ms. Yeira opened the floor for the district staff to present their reports and reviewed the Aquatic Systems, Inc. Lake & Wetland Services (“Aquatic Systems”) Waterway Inspection Reports from September 2018 (**Exhibit 5**) and October 2018 (**Exhibit 6**).

#### **FIFTH ORDER OF BUSINESS – Supervisors Requests**

Ms. Yeira opened the floor for the supervisors to present their requests. There being none, next item followed.

#### **SIXTH ORDER OF BUSINESS – Audience Questions and Comments on Other Items**

Ms. Yeira opened the floor for the audience to ask questions and to make comments on other items. A resident asked when the street lights are going to be installed and expressed concerns about safety in the community. Discussion ensued. A resident, being new to the state of Florida, asked for a summary of what a community development district (“CDD”) is. Discussion ensued. A resident asked when the tot lot would be constructed. Discussion ensued. A resident noted that the oak trees at the entrance are dying out. Discussion ensued.

#### **SEVENTH ORDER OF BUSINESS – Adjournment**

Ms. Yeira asked for final questions, comments, or corrections before adjourning the meeting. There being none, Mr. Lawson made a motion to adjourn the meeting.

On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board adjourned the meeting for the Epperson Ranch Community Development District.

*\*Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.*

**Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed meeting held on \_\_\_\_\_.**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Printed Name

Title: ☐ Secretary ☐ Assistant Secretary

Title: ☐ Chairman ☐ Vice Chairman

1                                   **MINUTES OF LANDOWNERS MEETING**  
2   **EPPERSON RANCH**  
3                                   **COMMUNITY DEVELOPMENT DISTRICT**  
4

5               The Landowners Meeting of the Board of Supervisors of the Epperson Ranch Community  
6 Development District was held on Tuesday, November 6, 2018 at 9:00 a.m. at the Residence Inn, 2101  
7 Northpointe Parkway, Lutz, Florida 33558.  
8

9               **FIRST ORDER OF BUSINESS – Call To Order**

10              Mr. Cusmano called the meeting to order.  
11

12              **SECOND ORDER OF BUSINESS – Landowners Meeting**

13              **A. Determination of Number of Voting Units Represented**

14              Mr. Cusmano reported that the number of voting units represented were **94**.

15              **B. Election of a Chairperson for the Purpose of Conducting the Landowners Meeting**

16              Mr. Cusmano stated that **Mr. Mike Lawson** was elected to serve as the Chairman.

17              **C. Nominations for the Position of Supervisor (3)**

18              Mr. Cusmano stated the nominations for the Position of Supervisor to be:

19              ➤ **Seat 1:** Mike Lawson

20              ➤ **Seat 2:** Doug Draper

21              ➤ **Seat 3:** Lori Price

22              ➤ **Seat 4:** Sonia Valentin

23              ➤ **Seat 5:** Christie Ray

24              **D. Casting of Ballots**

25              Mr. Cusmano stated that the Casting of Ballots had been completed.

26              **E. Tabulation of Ballots**

27              Mr. Cusmano stated that the ballots had been tabulated to be:

28              ➤ **Seat 1:** Mike Lawson with **90** Votes

29              ➤ **Seat 2:** Doug Draper with **90** Votes

30              ➤ **Seat 3:** Lori Price with **85** Votes

31              ➤ **Seat 4:** Sonia Valentin with **85** Votes

32              ➤ **Seat 5:** Christie Ray with **85** Votes

33              **F. Landowners Questions or Comments**

34              There being none, next item followed.  
35

36              **THIRD ORDER OF BUSINESS – Adjournment**

37              Mr. Cusmano asked for final questions, comments, or corrections before adjourning the meeting.  
38              There being none, Mr. Lawson made a motion to adjourn the meeting.

On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board adjourned the landowners meeting for the Epperson Ranch Community Development District.

*\*Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.*

**Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed meeting held on \_\_\_\_\_.**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Printed Name

**Title:**   ☐ **Secretary**      ☐ **Assistant Secretary**

**Title:**   ☐ **Chairman**      ☐ **Vice Chairman**

## **Exhibit 2**

# **Epperson Ranch Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
September 30, 2018

**Epperson Ranch CDD**  
**Balance Sheet**  
**September 30, 2018**

	GENERAL FUND	2015 A1	2015 A2	2015 A3	2017 A1	2017 A2	CONSTRUCTION FUND 2015 A	2017 A1	TOTAL
<b><u>ASSETS:</u></b>									
CASH	\$ 49,910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,910
TRUST INVESTMENTS:									
REVENUE A-1	-	219,036	-	-	-	-	-	-	219,036
RESERVE A-1	-	436,495	-	-	-	-	-	-	436,495
PREPAYMENT A-1	-	-	-	-	-	-	-	-	-
REVENUE A-2	-	-	31,289	-	-	-	-	-	31,289
RESERVE A-2	-	-	47,813	-	-	-	-	-	47,813
PREPAYMENT A-2	-	-	285,383	-	-	-	-	-	285,383
REVENUE 2017	-	-	-	-	176,372	6,307	-	-	182,679
COST OF ISSUANCE 2017	-	-	-	-	-	-	-	-	-
RESERVE 2017	-	-	-	-	624,681	475,287	-	-	1,099,968
CAPITAL INTEREST 2017	-	-	-	-	253,785	289,344	-	-	543,129
PREPAYMENT 2017	-	-	-	-	-	1,960,699	-	-	1,960,699
CONSTRUCTION 2017 A-1	-	-	-	-	-	-	-	633,780	633,780
CAPITAL PROJECTS	-	-	-	-	-	-	27	-	27
UTILITY DEPOSITS	2,500	-	-	-	-	-	-	-	2,500
ACCOUNTS RECEIVABLE	182	-	-	-	-	-	-	1,159,501	1,159,683
ASSESSMENTS ON ROLL RECEIVABLE	437	856	-	-	-	-	-	-	1,293
ASSESSMENTS OFF ROLL RECEIVABLE	54,813	32,361	15,356	-	18,798	-	-	-	121,328
<b>TOTAL ASSETS</b>	<b>\$ 107,842</b>	<b>\$ 688,748</b>	<b>\$ 379,841</b>	<b>\$ -</b>	<b>\$ 1,073,636</b>	<b>\$ 2,731,637</b>	<b>\$ 27</b>	<b>\$ 1,793,281</b>	<b>\$ 6,775,012</b>
<b><u>LIABILITIES:</u></b>									
ACCOUNTS PAYABLE	\$ 54,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,791,125	\$ 1,845,791
RETAINAGE PAYABLE	-	-	-	-	-	-	96,152	291,642	387,794
ASSESSMENT OFF ROLL DEFERRED	31,870	-	-	-	-	-	-	-	31,870
<b><u>FUND BALANCE:</u></b>									
NONSPENDABLE:	2,500	-	-	-	-	-	-	-	2,500
RESTRICTED FOR: DS & CAP PROJ	-	688,748	379,841	-	1,073,636	2,731,637	(96,125)	(289,486)	4,488,251
UNASSIGNED:	18,806	-	-	-	-	-	-	-	18,806
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 107,842</b>	<b>\$ 688,748</b>	<b>\$ 379,841</b>	<b>\$ -</b>	<b>\$ 1,073,636</b>	<b>\$ 2,731,637</b>	<b>\$ 27</b>	<b>\$ 1,793,281</b>	<b>\$ 6,775,012</b>



**Epperson Ranch CDD**  
**General Fund**  
**Statement of Revenues, Expenses and Changes in Fund Balances**  
**For The Period From October 1, 2017 through September 30, 2018**

	<b>ADOPTED BUDGET</b>	<b>BUDGET YEAR-TO-DATE</b>	<b>ACTUAL YEAR-TO-DATE</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>REVENUES</b>				
ON ROLL ASSESSMENT	\$ 105,464	\$ 105,464	\$ 107,863	\$ 2,399
ON ROLL ASSESSMENT - EXCESS FEES	-	-	437	437
OFF ROLL ASSESSMENT	417,973	417,973	192,694	(225,279)
ASSESSMENTS VIA LOT CLOSINGS	-	-	193,409	193,409
MISCELLANEOUS REVENUE	-	-	470	470
NON-BUDGETED DEVELOPER FUNDING	-	-	38,760	38,760
INTEREST REVENUE	-	-	-	-
<b>TOTAL O&amp;M REVENUES</b>	<b>523,437</b>	<b>523,437</b>	<b>533,633</b>	<b>10,196</b>
<b>EXPENDITURES</b>				
<b>ADMINISTRATIVE:</b>				
BOARD OF SUPERVISORS	12,000	12,000	5,400	6,600
PAYROLL TAXES	916	916	413	503
PAYROLL SERVICES FEE	600	600	448	152
DISTRICT MANAGER	21,000	21,000	21,000	-
PLANNING, COORDINATING & CONTRACT SERVICES	36,000	36,000	36,000	-
TRAVEL PER DIEM	100	100	38	62
CONSTRUCTION ACCOUNTING SERVICES	9,000	9,000	1,350	7,650
MEETING ROOM RENTAL	2,160	2,160	2,160	-
BANK FEES	200	200	248	(48)
AUDITING SERVICES	4,000	4,000	3,969	31
REGULATORY & PERMIT FEES	175	175	175	-
LEGAL ADVERTISING	1,500	1,500	784	716
DUES, LICENSES & FEES	-	-	-	-
ENGINEERING SERVICES	10,000	10,000	9,985	15
LEGAL SERVICES	10,000	10,000	13,107	(3,107)
WEBSITE DEVELOPMENT & HOSTING	720	720	760	(40)
ASSESSMENT COLLECTION FEE	-	-	150	(150)
MISCELLANEOUS	1,000	1,000	1,151	(151)
<b>TOTAL ADMINISTRATIVE</b>	<b>109,371</b>	<b>109,371</b>	<b>97,138</b>	<b>12,233</b>
<b>INSURANCE:</b>				
INSURANCE (PO, Liability, Property & Casualty)	2,651	2,651	5,300	(2,649)
<b>TOTAL INSURANCE</b>	<b>2,651</b>	<b>2,651</b>	<b>5,300</b>	<b>(2,649)</b>
<b>BOND SERVICE ADMINISTRATION</b>				
BOND DISSEMINATION FEES	5,000	5,000	-	5,000
TRUSTEE FEES	8,081	8,081	5,388	2,693
ARBITRAGE REPORTING	500	500	1,300	(800)
<b>TOTAL BOND SERVICE ADMINISTRATION</b>	<b>13,581</b>	<b>13,581</b>	<b>6,688</b>	<b>6,893</b>
<b>FIELD OPERATIONS</b>				
FIELD MANAGER	8,781	8,781	364	8,417
AMENITY MANAGER	3,000	3,000	3,000	-
FIELD SERVICE MANAGEMENT	5,000	5,000	5,000	-
FIELD TRAVEL	1,400	1,400	1,393	7
UTILITY-ELECTRICITY	15,000	15,000	14,418	582
UTILITY-STREETLIGHTS	-	-	-	-
UTILITY- WATER	15,000	15,000	538	14,462
PET WASTE REMOVAL	2,000	2,000	1,344	656
LAKE/POND MAINTENANCE	20,000	20,000	32,887	(12,887)
LANDSCAPE MAINTENANCE - PHASE 1	78,600	78,600	78,000	600
LANDSCAPE REPLACEMENT - PHASE 1	6,000	6,000	4,807	1,193
LANDSCAPE MISCELLANEOUS - PHASE 1	3,500	3,500	5,005	(1,505)
BUSH HOG MOWING	36,000	36,000	40,400	(4,400)
IRRIGATION & REPAIR - PHASE 1	3,500	3,500	-	3,500
LANDSCAPE MAINTENANCE - PHASE 2	87,747	87,747	55,475	32,272
LANDSCAPE REPLACEMENT - PHASE 2	43,740	43,740	4,096	39,644
LANDSCAPE MISCELLANEOUS - PHASE 2	9,579	9,579	702	8,877
POND MOWINGS	40,002	40,002	16,668	23,334
IRRIGATION & REPAIR - PHASE 2	3,500	3,500	220	3,280
FIELD MISCELLANEOUS	10,485	10,485	10,900	(415)
CONTINGENCY	5,000	5,000	5,474	(474)
NON-BUDGETED FUNDED EXPENDITURES	-	-	122,515	(122,515)
CAPITAL OUTLAY	-	-	-	-
<b>TOTAL FIELD OPERATIONS</b>	<b>397,834</b>	<b>397,834</b>	<b>403,206</b>	<b>(5,372)</b>
<b>TOTAL EXPENDITURES</b>	<b>523,437</b>	<b>523,437</b>	<b>512,332</b>	<b>11,105</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPEND.</b>	<b>-</b>	<b>-</b>	<b>21,301</b>	<b>21,301</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>21,301</b>	<b>21,301</b>
<b>FUND BALANCE - BEGINNING</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,302</b>	<b>\$ 21,302</b>

**Epperson Ranch CDD**  
**Debt Service - Series 2015 A1**  
**Statement of Revenue, Expenditures and Changes In Fund Balance**  
**For The Period From October 1, 2017 through September 30, 2018**

	<u>ADOPTED BUDGET</u>	<u>BUDGET YEAR-TO-DATE</u>	<u>ACTUAL YEAR-TO-DATE</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUE</b>				
SPECIAL ASSESSMENTS	\$ 206,356	\$ 206,355.81	\$ 211,051 (a)	\$ 4,695
SPECIAL ASSESSMENTS - EXCESS FEES	-	-	856	856
SPECIAL ASSESSMENT - OFF ROLL - other	230,139	230,139	41,654	(188,485)
SPECIAL ASSESSMENTS - OFF ROLL via lot Closing	-	-	171,446	171,446
INTEREST--INVESTMENT	-	-	6,596	6,596
MISCELLANEOUS REVENUE	-	-	-	-
<b>TOTAL REVENUE</b>	<u><b>436,495</b></u>	<u><b>436,495</b></u>	<u><b>431,603</b></u>	<u><b>(4,892)</b></u>
<b>EXPENDITURES</b>				
INTEREST EXPENSE (NOV 2017)	-	-	182,700	(182,700)
INTEREST EXPENSE (MAY & NOV 2018)	360,990	360,990	180,495	180,495
PRINCIPAL PAYMENT	70,000	70,000	70,000	-
<b>TOTAL EXPENDITURES</b>	<u><b>430,990</b></u>	<u><b>430,990</b></u>	<u><b>433,195</b></u>	<u><b>(2,205)</b></u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPEND.</b>	<b>5,505</b>	<b>5,505</b>	<b>(1,592)</b>	<b>(7,097)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
TRANSFER IN	-	-	-	-
TRANSFER OUT (USES)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>
NET CHANGE IN FUND BALANCE	5,505	5,505	(1,592)	(7,097)
FUND BALANCE - BEGINNING	-	-	690,340	690,340
<b>FUND BALANCE - ENDING</b>	<u><b>\$ 5,505</b></u>	<u><b>\$ 5,505</b></u>	<u><b>\$ 688,748</b></u>	<u><b>\$ 683,243</b></u>

a) Budgeted assessments reported at gross and budget year to date and actuals reported net of collection fees and discount.

**Epperson Ranch CDD**  
**Debt Service - Series 2015 A2**  
**Statement of Revenue, Expenditures and Changes In Fund Balance**  
**For The Period From October 1, 2017 through September 30, 2018**

	<b>ADOPTED BUDGET</b>	<b>BUDGET YEAR-TO-DATE</b>	<b>ACTUAL YEAR-TO-DATE</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>REVENUE</b>				
SPECIAL ASSESSMENTS - ON/OFF ROLL (GROSS)	\$ 358,438	\$ 358,438	\$ 79,894	\$ (278,544)
PREPAYMENTS	-	-	3,146,091	3,146,091
INTEREST--INVESTMENT	-	-	12,080	12,080
MISCELLANEOUS REVENUE	-	-	-	-
<b>TOTAL REVENUE</b>	<b>358,438</b>	<b>358,438</b>	<b>3,238,065</b>	<b>2,879,627</b>
<b>EXPENDITURES</b>				
INTEREST EXPENSE (NOV 2017)	-	-	148,594.00	(148,594)
INTEREST EXPENSE (MAY & NOV 2018)	358,438	358,438	79,219	279,219
INTEREST EXPENSE (FEB & AUG 2018)	-	-	32,657	(32,657)
PRINCIPAL PREPAYMENT	-	-	3,990,000	(3,990,000)
<b>TOTAL EXPENDITURES</b>	<b>358,438</b>	<b>358,438</b>	<b>4,250,470</b>	<b>(3,892,032)</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPEND.</b>	<b>-</b>	<b>-</b>	<b>(1,012,405)</b>	<b>(1,012,405)</b>
NET CHANGE IN FUND BALANCE	-	-	(1,012,405)	(1,012,405)
FUND BALANCE - BEGINNING	-	-	1,392,244	1,392,244
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 379,839</b>	<b>\$ 379,839</b>

**Epperson Ranch CDD**  
**Debt Service - Series 2015 A3**  
**Statement of Revenue, Expenditures and Changes In Fund Balance**  
**For The Period From October 1, 2017 through September 30, 2018**

	<u>ADOPTED BUDGET</u>	<u>BUDGET YEAR-TO-DATE</u>	<u>ACTUAL YEAR-TO-DATE</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUE</b>				
SPECIAL ASSESSMENTS - ON/OFF ROLL (NET)	\$ 159,375	\$ -	\$ -	\$ -
INTEREST--INVESTMENT	-	-	246	246
MISCELLANEOUS REVENUE	-	-	-	-
<b>TOTAL REVENUE</b>	<u>159,375</u>	<u>-</u>	<u>246</u>	<u>246</u>
<b>EXPENDITURES</b>				
INTEREST EPENSE (NOV 2017)	-	-	79,688	(79,688)
INTEREST EXPENSE (MAY & NOV 2018)	159,376	79,688	-	79,688
PRINCIPAL PAYMENT	-	-	-	-
FULL OPTIONAL REDEMPTION	-	-	2,531,641	(2,531,641)
<b>TOTAL EXPENDITURES</b>	<u>159,376</u>	<u>79,688</u>	<u>2,611,329</u>	<u>(2,531,641)</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPEND.</b>	-	(79,688)	(2,611,083)	(2,531,395)
<b>OTHER FINANCING SOURCES (USES)</b>				
BOND PROCEEDS	-	-	2,369,643	2,369,643
TRANSFER IN	-	-	-	-
TRANSFER OUT (USES)	-	-	(125)	(125)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>2,369,518</u>	<u>2,369,518</u>
NET CHANGE IN FUND BALANCE	-	(79,688)	(241,565)	(161,877)
FUND BALANCE - BEGINNING	-	-	241,563	241,563
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ (79,688)</u>	<u>\$ (2)</u>	<u>\$ 79,686</u>

**Epperson Ranch CDD**  
**Debt Service - Series 2017 A1**  
**Statement of Revenue, Expenditures and Changes In Fund Balance**  
**For The Period From October 1, 2017 through September 30, 2018**

	<u>ACTUAL YEAR-TO-DATE</u>
<b>REVENUE</b>	
SPECIAL ASSESSMENTS - ON/OFF ROLL (NET)	\$ 194,662
INTEREST--INVESTMENT	10,023
MISCELLANEOUS REVENUE	-
<b>TOTAL REVENUE</b>	<u><b>204,685</b></u>
 <b>EXPENDITURES</b>	
INTEREST EXPENSE (MAY & NOV 2018)	245,572
PRINCIPAL PAYMENT	-
COST OF ISSUANCE	264,469
<b>TOTAL EXPENDITURES</b>	<u><b>510,041</b></u>
 <b>EXCESS OF REVENUE OVER (UNDER) EXPEND.</b>	 <b>(305,356)</b>
 <b>OTHER FINANCING SOURCES (USES)</b>	
BOND PROCEEDS	1,453,183
TRANSFER IN	16,854
TRANSFER OUT (USES)	(21)
DISCOUNT ON BONDS	(91,024)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u><b>1,378,992</b></u>
 NET CHANGE IN FUND BALANCE	 1,073,636
 FUND BALANCE - BEGINNING	 -
<b>FUND BALANCE - ENDING</b>	<u><u><b>\$ 1,073,636</b></u></u>

**Epperson Ranch CDD**  
**Debt Service - Series 2017 A2**  
**Statement of Revenue, Expenditures and Changes In Fund Balance**  
**For The Period From October 1, 2017 through September 30, 2018**

	<b>ACTUAL YEAR-TO-DATE</b>
<b>REVENUE</b>	
SPECIAL ASSESSMENTS - ON/OFF ROLL (NET)	\$ -
INTEREST--INVESTMENT	15,102
PREPAYMENTS	3,160,699
MISCELLANEOUS REVENUE	-
<b>TOTAL REVENUE</b>	<b>3,175,801</b>
<b>EXPENDITURES</b>	
INTEREST EXPENSE (MAY & AUG 2018)	313,627
PRINCIPAL PREPAYMENT	1,200,000
COST OF ISSUANCE	286,838
<b>TOTAL EXPENDITURES</b>	<b>1,800,465</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPEND.</b>	<b>1,375,336</b>
<b>OTHER FINANCING SOURCES (USES)</b>	
BOND PROCEEDS	1,587,469
TRANSFER IN	69
TRANSFER OUT (USES)	(16,823)
DISCOUNT ON BONDS	(214,415)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,356,300</b>
NET CHANGE IN FUND BALANCE	2,731,636
FUND BALANCE - BEGINNING	-
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,731,636</b>

**EPPERSON RANCH CDD**  
**Construction Projects**  
**Statement of Revenues, Expenses and Changes in Fund Balances**  
**For The Period From October 1, 2017 through September 30, 2018**

	<b>2015 A ACTUAL YEAR-TO-DATE</b>	<b>2017 A1 ACTUAL YEAR-TO-DATE</b>
<b>REVENUE</b>		
DEVELOPER FUNDING	\$ 451,761	\$ 1,605,172
INTEREST REVENUE	27	44,450
DISCOUNT (ASSESSMENTS)	-	-
MISCELLANEOUS REVENUE	-	-
<b>TOTAL REVENUE</b>	<b>451,788</b>	<b>1,649,622</b>
<b>EXPENDITURES</b>		
CONSTRUCTION IN PROGRESS - (Paid from GF )	178,482	1,605,173
CONSTRUCTION IN PROGRESS - (Paid fm Trust Fund)	-	11,884,352
<b>TOTAL EXPENDITURES</b>	<b>178,482</b>	<b>13,489,525</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>273,306</b>	<b>(11,839,903)</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
BOND PROCEEDS	-	15,079,704
TRANSFER-IN	-	46
TRANSFER-OUT	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>15,079,750</b>
NET CHANGE IN FUND BALANCE	273,306	3,239,847
<b>FUND BALANCE - BEGINNING</b>	<b>(369,431)</b>	<b>(3,529,333)</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ (96,125)</b>	<b>\$ (289,486)</b>

**EPPERSON RANCH CDD**  
**Bank Reconciliation -General Fund**  
**September 30, 2018**

	New BU Acct
Balance Per Bank Statement - BU	\$ 64,118.20
Less: Outstanding Checks	(14,207.92)
<b><i>Adjusted Bank Balance</i></b>	<b><u>\$ 49,910.28</u></b>
Beginning Balance - BU	\$ 94,812.10
Cash Receipts	20,430.14
Cash Disbursements	(65,331.96)
<b><i>Balance Per Books</i></b>	<b><u>\$ 49,910.28</u></b>



# EPPEPERSON RANCH CDD

## Check Register FY 2018

Date	Num	Name	Memo	Deposits	Disbursements	New Acct Balance
<b>EOY Balance</b>						<b>8,306.92</b>
10/02/2017	2330	Egis Insurance & Risk Advisors	Insurance FY 2018		5,300.00	3,006.92
10/03/2017		Epperson Ranch, LLC	GF 2017-29	5,000.00		8,006.92
10/04/2017	2331	Grandview Botanicals Landscape Co	Landscape Maint - September		5,000.00	3,006.92
10/13/2017	2336	AQUATIC SYSTEMS, INC.	Lake & Pond Maint - October		921.00	2,085.92
10/13/2017	2337	PASCO COUNTY UTILITIES	7/19-8/18 - 7851 Curley Road		25.50	2,060.42
10/13/2017	2338	Venturesin.com, Inc.	Web Site Hosting - October		60.00	2,000.42
10/18/2017		Epperson Ranch, LLC	GF 2018-01	19,416.66		21,417.08
10/19/2017	2339	DPFG MANAGEMENT & CONSULTING, LLC	CDD/Field Mgmt - October & Dissemination/Construction Accounting Svcs		19,416.66	2,000.42
10/19/2017			DS 2015 A1 & A2	288,327.93		290,328.35
10/19/2017	2342	Epperson Ranch CDD c/o US Bank	DS 2015 A1 & A2		288,327.93	2,000.42
10/20/2017	2343	Withlacoochee River Electric	9/5-10/3 - Utility		718.06	1,282.36
10/24/2017		Shutts & Bowen	O & M (Shutts & Bowen)	4,601.07		5,883.43
10/24/2017		Shutts & Bowen	O & M (Shutts & Bowen)	4,596.50		10,479.93
10/26/2017	20171026	PAYCHEX	Qtr Fee		10.00	10,469.93
10/27/2017	2345	PASCO COUNTY UTILITIES	9/16-10/18 - Water		19.05	10,450.88
10/27/2017	2346	Straley Robin Vericker	Legal Svcs thru 10/15/17		1,400.10	9,050.78
<b>EOM Balance</b>				<b>321,942.16</b>	<b>321,198.30</b>	<b>9,050.78</b>
11/02/2017	2347	Steve Faison	Severence		336.00	8,714.78
11/02/2017		Epperson Ranch, LLC	GF 2017-30, 2017-31	9,083.50		17,798.28
11/03/2017	2349	Brightview Landscape Development	Landscape - PH 2 - September		3,333.50	14,464.78
11/03/2017	2350	Grandview Botanicals Landscape Co	Bush Hog Overpass Road & Fertilize - Overpass Rd - September		5,750.00	8,714.78
11/03/2017	2351	PASCO COUNTY UTILITIES	8/18-9/20 - 7851 Curley Road		19.05	8,695.73
11/03/2017	2352	Grandview Botanicals Landscape Co	Bush Hog-Overpass - October & Palm Tree Trimming-Overpass Road		5,945.00	2,750.73
11/03/2017	2353	FLORIDA DEPT OF ECONOMIC OPPORTUNIT	Annual Filing - FY 2018		175.00	2,575.73
11/10/2017		Shutts & Bowen	O & M (Shutts & Bowen)	2,556.15		5,131.88
11/13/2017	2360	DOORKING, INC.	Gate Access - Activation & November		94.95	5,036.93
11/13/2017	2361	Venturesin.com, Inc.	Web Site Hosting - November		60.00	4,976.93
11/14/2017		Shutts & Bowen	O & M (Shutts & Bowen)	7,865.06		12,841.99
11/14/2017		Shutts & Bowen	O & M (Shutts & Bowen)	3,217.55		16,059.54
11/14/2017		Shutts & Bowen	O & M (Shutts & Bowen)	5,311.52		21,371.06
11/17/2017	2362	Withlacoochee River Electric Company	10/3-11/3 - Electricity		930.94	20,440.12
11/17/2017	ACH11172017	PAYCHEX	P/R Fees		55.50	20,384.62
11/17/2017	5047	IRA DRAPER	BOS Mtgs - 10/3 & 11/7/17		372.86	20,011.76
11/17/2017	5049DD	LORI PRICE	BOS Mtgs - 10/3 & 11/7/17		348.57	19,663.19
11/17/2017	5048	MICHAEL LAWSON	BOS Mtgs - 10/3 & 11/7/17		369.40	19,293.79
11/17/2017	ACH11172017	PAYCHEX	BOS Mtgs - 10/3 & 11/7/17		204.99	19,088.80
11/21/2017		Epperson Ranch, LLC	GF 2017-32- 2018-02,03	21,337.16		40,425.96
11/22/2017	2365	AQUATIC SYSTEMS, INC.	Lake & Pond Maint - November		921.00	39,504.96
11/22/2017	2366	Brightview Landscape Development	Pond Mowing PH 2 & P - Jul, Aug, Oct		9,999.50	29,505.46
11/22/2017	2367	DPFG MANAGEMENT & CONSULTING, LLC	CDD/Field Mgmt - November		5,416.66	24,088.80
11/22/2017	2368	Grandview Botanicals Landscape Co	Landscape Maint - November		5,000.00	19,088.80
11/22/2017	2369	TIMES PUBLISHING COMPANY	Legal Ad		172.00	18,916.80
11/22/2017	2370	USA Services	Power Sweep - October		375.00	18,541.80
11/28/2017	2371	Grandview Botanicals Landscape Co	Bush Hog, Herbicide, String trim - November		3,000.00	15,541.80
11/28/2017	2373	PASCO COUNTY UTILITIES	10/18-11/17 - Overpass Amenity Ctr Road		19.05	15,522.75
11/28/2017	2374	RESIDENCE INN TAMPA NORTHPOINTE	Meeting Room - 12/5/17		180.00	15,342.75
11/28/2017	2375	USA Services	Power Sweep - November		250.00	15,092.75
11/29/2017		Mike Fasano Tax Collector Pasco County	Tax Collections	13,361.57		28,454.32
11/30/2017		Mike Fasano Tax Collector Pasco County	Tax Collection Distribution	2,764.46		31,218.78
<b>EOM Balance</b>				<b>65,496.97</b>	<b>43,328.97</b>	<b>31,218.78</b>
12/01/2017	2376	DPFG MANAGEMENT & CONSULTING, LLC	CDD/Field Mgmt - December		5,416.66	25,802.12
12/01/2017	2377	Stantec Consulting Services, Inc	Engineering Svcs thru 11/10/17		800.00	25,002.12
12/07/2017		Shutts & Bowen	O & M (Shutts & Bowen)	7,865.06		32,867.18
12/12/2017		Mike Fasano Tax Collector Pasco County	11/21-11/27/17 - Tax Collections	12,747.24		45,614.42
12/14/2017	2380	DOORKING, INC.	11/2-12/1 - Gate Access		39.95	45,574.47
12/14/2017	2381	PASCO COUNTY UTILITIES	9/20-11/16 - Water		1,323.67	44,250.80
12/14/2017	2382	USA Services	Power Sweep - November		250.00	44,000.80
12/14/2017	2383	Venturesin.com, Inc.	Web Site Hosting - December		60.00	43,940.80
12/14/2017	2384	Withlacoochee River Electric Company	11/3-12/5 - Electricity		942.09	42,998.71
12/14/2017	2385	AQUATIC SYSTEMS, INC.	Lake & Pond Maint - December		921.00	42,077.71
12/14/2017	2386	Straley Robin Vericker	Legal Svcs thru 11/15/17		1,012.31	41,065.40
12/18/2017		Shutts & Bowen	O & M (Shutts & Bowen)	2,556.15		43,621.55
12/19/2017	2387	USA Services	Power Sweep - December		250.00	43,371.55
12/20/2017		Mike Fasano Tax Collector Pasco County	12/1-12/14/17 Tax Collections	71,108.10		114,479.65
12/20/2017		Mike Fasano Tax Collector Pasco County	VOID 12/1-12/6/17 Tax Collections	0.00		114,479.65
12/28/2017	12282017	DELUXE BUS SYS.	Checks		104.06	114,375.59
12/29/2017		Mike Fasano Tax Collector Pasco County	VOID 12/4-12/17/17 - Tax Collections	0.00		114,375.59
<b>EOM Balance</b>				<b>94,276.55</b>	<b>11,119.74</b>	<b>114,375.59</b>
01/01/2018	2388	DPFG MANAGEMENT & CONSULTING, LLC	CDD/Field Mgmt - January		5,416.66	108,958.93
01/04/2018	2389	Epperson Ranch CDD c/o US Bank	Tax Collection Distribution c/o US Bank		19,107.74	89,851.19
01/04/2018	2390	PASCO COUNTY UTILITIES	10/27-11/29 - Water		83.56	89,767.63
01/04/2018	2391	Stantec Consulting Services, Inc	Engineering Svcs thru 12/8/17		1,974.55	87,793.08
01/04/2018	2392	Straley Robin Vericker	Legal Svcs thru 12/15/17		75.50	87,717.58
01/04/2018	2393	US Bank	Trustee Fees - Series 2015A-1,2,3		5,387.50	82,330.08
01/04/2018	2394	USA Services	Power Sweep - December		750.00	81,580.08
01/05/2018	2395	Brightview Landscape Development	Landscape Maint - Pond Mowing - November		3,333.50	78,246.58
01/05/2018	2396	Grandview Botanicals Landscape Co	Fertilization - November & Landscape Maint - Overpass Road - December		8,000.00	70,246.58
01/05/2018	2397	Grandview Botanicals Landscape Co	Pine Straw		3,900.00	66,346.58
01/05/2018		Mike Fasano Tax Collector Pasco County	12/28/17 - Tax Collections	79,003.13		145,349.71
01/05/2018		Shutts & Bowen	O & M (Shutts & Bowen)	3,319.70		148,669.41
01/05/2018		Shutts & Bowen	O & M (Shutts & Bowen)	5,975.46		154,644.87
01/11/2018		Shutts & Bowen	O & M (Shutts & Bowen)	4,136.85		158,781.72
01/16/2018		Shutts & Bowen	O & M (Shutts & Bowen)	3,370.74		162,152.46
01/17/2018	2399	Grandview Botanicals Landscape Co	Landscape Maint - Overpass Road - October		5,000.00	157,152.46
01/17/2018	2400	USA Services	Power Sweep - November- January		1,375.00	155,777.46
01/17/2018	2401	Venturesin.com, Inc.	Web Site Hosting - January		60.00	155,717.46
01/17/2018	2402	Withlacoochee River Electric Company	12/5-1/4-Electricity		1,051.96	154,665.50
01/17/2018	2403	AQUATIC SYSTEMS, INC.	Lake & Pond Maint - January		921.00	153,744.50

**EPPEPERSON RANCH CDD**  
**Check Register**  
**FY 2018**

				New Acct		
Date	Num	Name	Memo	Deposits	Disbursements	Balance
01/17/2018	2404	Brightview Landscape Development	Landscape Maint - December		3,333.50	150,411.00
01/19/2018	2405	BUSINESS OBSERVER	Legal Ad		170.00	150,241.00
01/19/2018	2406	Epperson Ranch CDD c/o US Bank	Tax Collection Distribution c/o US Bank		126,884.17	23,356.83
01/19/2018		Mike Fasano Tax Collector Pasco County	Tax Collections	22,501.29		45,858.12
01/19/2018		Epperson Ranch	Key Fobs	180.00		46,038.12
01/22/2018	2407	PATRICK LARRABEE	Travel - November		30.50	46,007.62
01/25/2018	2410	Stantec Consulting Services, Inc	Engineering Svcs thru 10/13/17		876.00	45,131.62
01/29/2018	2411	USA Services	Power Sweep - January		437.50	44,694.12
01/30/2018	2412	Brightview Landscape Development	Landscape Maint - January		3,333.50	41,360.62
01/30/2018	2413	TIMES PUBLISHING COMPANY	VOID Legal Ad		0.00	41,360.62
01/31/2018		Shutts & Bowen	O & M (Shutts & Bowen)	5,623.53		46,984.15
01/31/2018		Epperson Ranch LLC	CF 2017-03	4,880.00		51,864.15
<b>EOM Balance</b>				<b>128,990.70</b>	<b>191,502.14</b>	<b>51,864.15</b>
02/01/2018	2412	Heidt Design	CF 2017-03		4,880.00	46,984.15
02/01/2018	2415	PASCO COUNTY UTILITIES	11/29-1/8 - Water		109.94	46,874.21
02/06/2018	2416	IRA DRAPER	BOS Mtg 2/5/18 - Mileage		4.36	46,869.85
02/07/2018		Shutts & Bowen	O & M (Shutts & Bowen)	2,808.95		49,678.80
02/09/2018	2417	AQUATIC SYSTEMS, INC.	Lake & Pond Maint - February		921.00	48,757.80
02/09/2018	2418	DOORKING, INC.	12/2-1/1 - Gate Access Control		39.95	48,717.85
02/09/2018	2419	DPFG MANAGEMENT & CONSULTING, LLC	CDD/Field Mgmt - February		5,416.66	43,301.19
02/09/2018	2420	Gate Pros	VOID Gate Repairs		0.00	43,301.19
02/09/2018	2421	Grandview Botanicals Landscape Co	Landscape Maint - Overpass Rd - January		5,000.00	38,301.19
02/09/2018	2422	Straley Robin Vericker	Legal Svcs thru 1/15/18		456.50	37,844.69
02/09/2018	2423	USA Services	Power Sweep - January		312.50	37,532.19
02/09/2018	2424	Venturesin.com, Inc.	Web Site Hosting - February		60.00	37,472.19
02/12/2018	2425	USA Services	Power Sweep - Jan - Feb		1,312.50	36,159.69
02/14/2018	2426	PATRICK LARRABEE	Travel - December		112.08	36,047.61
02/15/2018	20180102	PAYCHEX	P/R Fees		132.00	35,915.61
02/20/2018	2427	Gate Pros	Key Fobs		700.00	35,215.61
02/20/2018	2428	Grandview Botanicals Landscape Co	Bedding Plants		906.50	34,309.11
02/20/2018	2429	USA Services	Power Sweep - February		500.00	33,809.11
02/20/2018	2430	Withlacoochee River Electric Company	1/4-2/5 - Electricity		1,133.42	32,675.69
02/20/2018		Mike Fasano Tax Collector Pasco County	1/1-1/31 - Tax Collection	32,605.53		65,281.22
02/21/2018	2431	H2 Pool Services	Water Feature - July-Feb		12,000.00	53,281.22
02/23/2018	2432	PASCO COUNTY UTILITIES	12/27-1/26 - 7851 Curley Road		53.55	53,227.67
02/23/2018		Shutts & Bowen	O & M (Shutts & Bowen)	663.94		53,891.61
02/27/2018	2433	DOORKING, INC.	1/2-2/1 - Gate Access		49.95	53,841.66
02/27/2018	2434	Grandview Botanicals Landscape Co	Bush Hog Around Lagoon (received inv 2/20/18)		2,100.00	51,741.66
02/27/2018	2435	PASCO COUNTY UTILITIES	1/18-2/15 - Overpass Amenity Ctr Road		20.96	51,720.70
02/27/2018	2436	Straley Robin Vericker	Legal Svcs thru 2/15/18		2,290.00	49,430.70
02/27/2018		Shutts & Bowen	O & M (Shutts & Bowen)	1,453.75		50,884.45
02/28/2018		DR Horton	O & M & DS - (DR Horton)	16,308.24		67,192.69
02/28/2018	ACH02282018	PAYCHEX	P/R Fees		55.50	67,137.19
02/28/2018	5050	IRA DRAPER	BOS Mtg - 2/6/18		184.70	66,952.49
02/28/2018	5052DD	LORI PRICE	BOS Mtg - 2/6/18		184.70	66,767.79
02/28/2018	5051	MICHAEL LAWSON	BOS Mtg - 2/6/18		184.70	66,583.09
02/28/2018	ACH02282018	PAYCHEX	BOS Mtg - 2/6/18		91.80	66,491.29
<b>EOM Balance</b>				<b>53,840.41</b>	<b>39,213.27</b>	<b>66,491.29</b>
03/05/2018	2438	Withlacoochee River Electric Company	Temporary Lighting		15,800.60	50,690.69
03/06/2018	2439	Epperson Ranch CDD c/o US Bank	Assessments		10,792.46	39,898.23
03/06/2018	2440	Epperson Ranch CDD c/o US Bank	Tax Collection Distribution c/o US Bank		8,924.98	30,973.25
03/06/2018	2441	Grandview Botanicals Landscape Co	Clean Up Curly Road - 3 Days (received inv 2/20/18)		7,500.00	23,473.25
03/07/2018		Epperson Ranch, LLC	O & M Assessments	156,950.74		180,423.99
03/08/2018	2442	DPFG MANAGEMENT & CONSULTING, LLC	CDD/Field Mgmt - March		5,416.66	175,007.33
03/09/2018	2443	Grandview Botanicals Landscape Co	Landscape Maint - Overpass Road - February & Fertilize - January		8,000.00	167,007.33
03/09/2018	2444	USA Services	Power Sweep - January		1,000.00	166,007.33
03/12/2018	2445	Brightview Landscape Development	Landscape Maint - February		3,333.50	162,673.83
03/12/2018	2446	Grandview Botanicals Landscape Co	Landscape Maint - March		5,000.00	157,673.83
03/12/2018	2447	IRA DRAPER	Mileage - BOS Mtg 3/6/18		7.08	157,666.75
03/12/2018	2448	RESIDENCE INN TAMPA NORTHPOINTE	Meeting Room - 3/6/18		180.00	157,486.75
03/12/2018	2449	Stantec Consulting Services, Inc	Engineering Svcs thru 2/16/18		3,075.00	154,411.75
03/12/2018	2450	USA Services	Power Sweep - February 17, 23		750.00	153,661.75
03/12/2018	2451	Venturesin.com, Inc.	Web Site Hosting - March		60.00	153,601.75
03/12/2018		Shutts & Bowen	O & M (Shutts & Bowen)	3,578.61		157,180.36
03/15/2018	2452	LLS Tax Solutions Inc.	Arbitrage Series 2015A-1 - 2015A-2		1,300.00	155,880.36
03/15/2018	2453	USA Services	Power Sweep - March 2, 10		687.50	155,192.86
03/15/2018	2454	Withlacoochee River Electric Company	2/5-3/5 - Electricity		1,014.22	154,178.64
03/21/2018	2457	RESIDENCE INN TAMPA NORTHPOINTE	Room Rental - 4/3/18		180.00	153,998.64
03/21/2018	2458	Gate Pros	Gate Repairs		180.00	153,818.64
03/22/2018	2459	USA Services	Power Sweep - March 17		500.00	153,318.64
03/22/2018		Mike Fasano Tax Collector Pasco County	2/1-2/28 - Tax Collections	10,749.08		164,067.72
03/23/2018	2460	PASCO COUNTY UTILITIES	2/15-3/15 - Overpass Amenity Ctr Road		20.96	164,046.76
03/23/2018	2461	Straley Robin Vericker	Legal Svcs thru 3/15/18		292.00	163,754.76
03/26/2018	2462	PATRICK LARRABEE	Travel - January		116.74	163,638.02
03/26/2018		Epperson Ranch, LLC	Key Fobs	40.00		163,678.02
03/28/2018	2463	Epperson Ranch CDD c/o US Bank	Tax Collection Distribution c/o US Bank		7,113.52	156,564.50
03/28/2018		Shutts & Bowen	O & M (Shutts & Bowen)	1,991.82		158,556.32
<b>EOM Balance</b>				<b>173,310.25</b>	<b>81,245.22</b>	<b>158,556.32</b>
04/01/2018	2464	DPFG MANAGEMENT & CONSULTING, LLC	CDD/Field Mgmt - April		5,416.66	153,139.66
04/03/2018		Shutts & Bowen	O & M (Shutts & Bowen)	6,134.76		159,274.42
04/13/2018	2467	AQUATIC SYSTEMS, INC.	Lake & Pond Maint - April		921.00	158,353.42
04/13/2018	2468	DOORKING, INC.	Gate Access - 2/2-4/1		89.90	158,263.52
04/13/2018	2469	Gate Pros	Transmitters & Access Cards		41,460.00	116,803.52
04/13/2018	2470	Grau and Associates	Audit FY 2017		3,000.00	113,803.52
04/13/2018	2471	IRA DRAPER	Mileage - BOS Mtg 4-3-18		3.27	113,800.25
04/13/2018	2472	PASCO COUNTY UTILITIES	1/26-2/26 - 7851 Curly Road		85.22	113,715.03
04/13/2018	2473	RESIDENCE INN TAMPA NORTHPOINTE	Room Rental - May 1, 2018		180.00	113,535.03
04/13/2018	2474	Stantec Consulting Services, Inc	Engineering Svcs thru 3/16/18		1,953.48	111,581.55
04/13/2018	2475	USA Services	Power Sweep - 12/9/17, 3/23 & 31		927.50	110,654.05

**EPPEPERSON RANCH CDD**  
**Check Register**  
**FY 2018**

Date	Num	Name	Memo	Deposits	Disbursements	New Acct Balance
04/13/2018	2476	Withlacoochee River Electric Company	3/5-4/4 - 31650 Epperson Blvd, 7851 Curley Rd		1,241.39	109,412.66
04/13/2018	2477	Venturesin.com, Inc.	Web Site Hosting - April		60.00	109,352.66
04/16/2018	2478	Grau and Associates	Audit Confirmation		69.00	109,283.66
04/18/2018	2479	Earth Tech Property Solutions	Ant Treatment		185.00	109,098.66
04/18/2018	2480	USA Services	Power Sweep - 4/7/18		437.50	108,661.16
04/23/2018		Shutts & Bowen	O & M (Shutts & Bowen)	1,991.82		110,652.98
04/23/2018	2481	Straley Robin Vericker	Legal Svcs thru 4/15/18		1,980.90	108,672.08
04/26/2018		Mike Fasano Tax Collector Pasco County	3/1-3/31/18 - Tax Collections	27,710.72		136,382.80
04/26/2018		Shutts & Bowen	O & M (Shutts & Bowen)	3,578.61		139,961.41
<b>EOM Balance</b>				<b>39,415.91</b>	<b>58,010.82</b>	<b>139,961.41</b>
05/01/2018	2484	DPPG MANAGEMENT & CONSULTING, LLC	CDD/Field Mgmt - May		5,416.66	134,544.75
05/02/2018	2485	USA Services	Power Sweep - 4/14/18		250.00	134,294.75
05/02/2018	ACH05022018	PAYCHEX	P/R Fee		70.63	134,224.12
05/02/2018	5053	IRA DRAPER	BOS - 4/3/18		184.70	134,039.42
05/02/2018	5054	MICHAEL LAWSON	BOS - 4/3/18		184.70	133,854.72
05/02/2018	5055DD	LORI PRICE	BOS - 4/3/18		184.70	133,670.02
05/02/2018	ACH05022018	PAYCHEX	BOS - 4/3/18		91.80	133,578.22
05/04/2018	2486	Gate Pros	Gate Repairs		2,014.73	131,563.49
05/04/2018	2487	AQUATIC SYSTEMS, INC.	Lake & Pond Maint - March & May		1,842.00	129,721.49
05/04/2018	2488	DOUG DRAPER	Mileage - BOS Mtg 5/1/18		3.27	129,718.22
05/04/2018	2489	PASCO COUNTY UTILITIES	2/26-4/13 - Water		134.86	129,583.36
05/04/2018	2490	PATRICK LARRABEE	Travel - February		50.96	129,532.40
05/04/2018	2491	POOP 911	Pet Waste Removal - April		224.03	129,308.37
05/04/2018	2492	Stantec Consulting Services, Inc	Engineering Svcs thru 4/13/18		728.14	128,580.23
05/04/2018	2493	USA Services	Power Sweep - 4/21 & 4/27		500.00	128,080.23
05/04/2018	2494	Venturesin.com, Inc.	Web Site Hosting - May		60.00	128,020.23
05/09/2018		Epperson Ranch	Key Fobs	120.00		128,140.23
05/09/2018	2495	Grau and Associates	Audit FY 2017		900.00	127,240.23
05/09/2018	2496	H2 Pool Services	Pool Maint - April & May		3,000.00	124,240.23
05/09/2018	2497	USA Services	Power Sweep 4/26/18		250.00	123,990.23
05/10/2018		Shutts & Bowen	O & M (Shutts & Bowen)	5,112.30		129,102.53
05/10/2018	ACH05102018	PAYCHEX	P/R Fees		10.00	129,092.53
05/11/2018	2498	Withlacoochee River Electric Company	4/4-5/3 - Electricity & Utility Deposit		1,659.77	127,432.76
05/14/2018		Shutts & Bowen	O & M (Shutts & Bowen)	4,494.38		131,927.14
05/15/2018		Shutts & Bowen	O & M (Shutts & Bowen)	10,116.90		142,044.04
05/17/2018	2499	RESIDENCE INN TAMPA NORTHPOINTE	Meeting Room - 6/12/18		180.00	141,864.04
05/17/2018	2500	USA Services	Power Sweep - 5/4/18		250.00	141,614.04
05/18/2018		Shutts & Bowen	O & M (Shutts & Bowen)	4,601.07		146,215.11
05/18/2018		Epperson Ranch	GF 2018-04	38,760.00		184,975.11
05/21/2018	ACH05212018	PAYCHEX	P/R Fee		69.95	184,905.16
05/21/2018	5056	IRA DRAPER	BOS Mtg - 5/1/18		184.70	184,720.46
05/21/2018	5057	MICHAEL LAWSON	BOS Mtg - 5/1/18		184.70	184,535.76
05/21/2018	5058DD	LORI PRICE	BOS Mtg - 5/1/18		184.70	184,351.06
05/21/2018	ACH05212018	PAYCHEX	BOS Mtg - 5/1/18		91.80	184,259.26
05/31/2018	2501	Gate Pros	Gate Repairs		300.00	183,959.26
05/31/2018	2502	POOP 911	Pet Waste Removal - May		224.03	183,735.23
05/31/2018	2503	Straley Robin Vericker	Legal Svcs thru 5/15/18		542.90	183,192.33
05/31/2018	2504	USA Services	Power Sweep - 5/13/18		250.00	182,942.33
<b>EOM Balance</b>				<b>63,204.65</b>	<b>20,223.73</b>	<b>182,942.33</b>
06/01/2018	2505	DPPG MANAGEMENT & CONSULTING, LLC	CDD/Field Mgmt - June		5,416.66	177,525.67
06/01/2018		Mike Fasano Tax Collector Pasco County	4/1-4/30/18 - Tax Collections	29,124.44		206,650.11
06/01/2018		Shutts & Bowen	O & M (Shutts & Bowen)	5,056.11		211,706.22
06/05/2018	2506	H2 Pool Services	Water Feature Maint - June		1,500.00	210,206.22
06/05/2018	2507	TIMES PUBLISHING COMPANY	Legal Ad		88.00	210,118.22
06/05/2018	2508	USA Services	Power Sweep - 5/25/18, 5/18/18		500.00	209,618.22
06/11/2018	2509	Brightview Landscape Development	Landscape Maint - March-May		28,318.50	181,299.72
06/11/2018	2510	Egis Insurance & Risk Advisors	Insurance FY 2018 (Add Property #1-4)		6,149.00	175,150.72
06/11/2018	2511	Stantec Consulting Services, Inc	Engineering Svcs thru 5/25/18		577.50	174,573.22
06/12/2018	2512	PASCO COUNTY PROPERTY APPRAISER	Assessment Fee		150.00	174,423.22
06/12/2018	2513	PATRICK LARRABEE	Travel - March		143.83	174,279.39
06/12/2018	2514	PATRICK LARRABEE	Travel - April		135.71	174,143.68
06/12/2018	2515	PATRICK LARRABEE	Travel - May		203.83	173,939.85
06/12/2018	2516	DOORKING, INC.	Gate Access - 5/2-6/1		49.95	173,889.90
06/15/2018		Mike Fasano Tax Collector Pasco County	Tax Certificate Sale	17,238.41		191,128.31
06/19/2018	2517	DOORKING, INC.	Gate Access - 4/2-5/1		39.95	191,088.36
06/19/2018	2518	Epperson Ranch CDD c/o US Bank	Tax Collection Distribution c/o US Bank		37,612.35	153,476.01
06/21/2018		Epperson Ranch, LLC	Water Refund (Non CDD)	1,277.05		154,753.06
06/21/2018		Shutts & Bowen	O & M (Shutts & Bowen)	1,022.46		155,775.52
06/21/2018		Shutts & Bowen	O & M (Shutts & Bowen)	3,578.61		159,354.13
06/21/2018		Shutts & Bowen	O & M (Shutts & Bowen)	408.58		159,762.71
06/21/2018		Shutts & Bowen	O & M (Shutts & Bowen)	12,466.74		172,229.45
06/22/2018	ACH06222018	PAYCHEX	P/R Fee		70.29	172,159.16
06/22/2018	5060	MICHAEL LAWSON	BOS Mtg - 6/12/18		184.70	171,974.46
06/22/2018	5059	IRA DRAPER	BOS Mtg - 6/12/18		184.70	171,789.76
06/22/2018	5061DD	LORI PRICE	BOS Mtg - 6/12/18		184.70	171,605.06
06/22/2018	ACH06222018	PAYCHEX	BOS Mtg - 6/12/18		91.80	171,513.26
06/22/2018	2525	Grandview Botanicals Landscape Co	Landscape Maint - April/Fertilize - March		11,500.00	160,013.26
06/22/2018	2526	Grandview Botanicals Landscape Co	Landscape Maint Common Area - May & June		18,500.00	141,513.26
06/22/2018	2527	IRA DRAPER	Travel - BOS Mtg - 6/14/18		3.27	141,509.99
06/22/2018	2528	Reed Electric	Repair Fountain - Breakers		686.91	140,823.08
06/22/2018	2529	RESIDENCE INN TAMPA NORTHPOINTE	Meeting Room - 7/10/18		180.00	140,643.08
06/22/2018	2530	Venturesin.com, Inc.	Web Site Hosting - June		60.00	140,583.08
06/22/2018	2531	Withlacoochee River Electric Company	5/3-6/5 - Electricity		1,266.43	139,316.65
06/28/2018		PAYCHEX	Refund for Overpmt on Inv 2018062001 & 2018051701	29.24		139,345.89
06/29/2018		Epperson Ranch	Key Fobs	130.00		139,475.89
<b>EOM Balance</b>				<b>70,331.64</b>	<b>113,798.08</b>	<b>139,475.89</b>
07/01/2018	2536	DPPG MANAGEMENT & CONSULTING, LLC	CDD/Field Mgmt - July		5,416.66	134,059.23
07/02/2018	2537	PATRICK LARRABEE	Travel - June		207.10	133,852.13
07/02/2018	2538	POOP 911	Pet Waste Removal - June		224.03	133,628.10

# EPPERSON RANCH CDD

## Check Register FY 2018

						New Acct	
Date	Num	Name	Memo	Deposits	Disbursements	Balance	
07/02/2018	2539	Straley Robin Vericker	Legal Svcs thru 6/15/18		741.00	132,887.10	
07/02/2018	2540	H2 Pool Services	Fountain Maint - July		1,500.00	131,387.10	
07/03/2018	2541	AQUATIC SYSTEMS, INC.	Lake & Pond Maint - May-June		4,087.00	127,300.10	
07/03/2018	2542	DOORKING, INC.	6/2-7/1 - Gate Access		49.95	127,250.15	
07/03/2018	2543	METRO DEVELOPMENT GROUP, LLC	Cell Phone - Field - April-June		27.68	127,222.47	
07/03/2018	2544	TAMPA PRINT SERVICES, INC.	Mass Mailing		839.19	126,383.28	
07/05/2018	2546	Venturesin.com, Inc.	Web Site Hosting - July		60.00	126,323.28	
07/06/2018	2548	Brightview Landscape Development	Landscape Maint - June		9,439.50	116,883.78	
07/10/2018		Withlacoochee River Electric Company	Refund Close Account	260.76		117,144.54	
07/13/2018		Shutts & Bowen	O & M (Shutts & Bowen)	5,056.11		122,200.65	
07/13/2018	2550	Grandview Botanicals Landscape Co	Landscape Maint - July		12,675.00	109,525.65	
07/13/2018	2551	IRA DRAPER	Travel - BOS Mtg - 7/10/18		3.27	109,522.38	
07/13/2018	2552	Withlacoochee River Electric Company	6/5-7/5 - Electricity		901.77	108,620.61	
07/17/2018	2554	Grandview Botanicals Landscape Co	Fertilize - July		4,500.00	104,120.61	
07/17/2018	2555	TAMPA PRINT SERVICES, INC.	Mass Mailing		311.39	103,809.22	
07/18/2018	ACH07182018	PAYCHEX	P/R Fee		64.56	103,744.66	
07/18/2018	5062	IRA DRAPER	BOS Mtg - 7/10/18		184.70	103,559.96	
07/18/2018	5063	MICHAEL LAWSON	BOS Mtg - 7/10/18		184.70	103,375.26	
07/18/2018	5064DD	LORI PRICE	BOS Mtg - 7/10/18		184.70	103,190.56	
07/18/2018	ACH07182018	PAYCHEX	BOS Mtg - 7/10/18		91.80	103,098.76	
07/23/2018	2557	Straley Robin Vericker	Legal Svcs thru 7/15/18		1,374.50	101,724.26	
07/24/2018		PASCO COUNTY UTILITIES	Deposit Refund - 0987150	989.82		102,714.08	
07/24/2018		PASCO COUNTY UTILITIES	Deposit Refund - 0987145	989.82		103,703.90	
07/30/2018	2558	BUSINESS OBSERVER	Legal Ad		188.13	103,515.77	
07/31/2018	2559	AQUATIC SYSTEMS, INC.	Lake & Pond Maint - July		2,504.00	101,011.77	
07/31/2018	2560	Grandview Botanicals Landscape Co	Clean Dirt from Road		300.00	100,711.77	
07/31/2018		Bank United	Service Charge		25.00	100,686.77	
<b>EOM Balance</b>				<b>7,296.51</b>	<b>46,085.63</b>	<b>100,686.77</b>	
08/01/2018	2561	DPFG MANAGEMENT & CONSULTING, LLC	CDD/Field Mgmt - August			95,270.11	
08/01/2018		Shutts & Bowen	O & M (Shutts & Bowen)	3,067.38		98,337.49	
08/01/2018		Shutts & Bowen	O & M (Shutts & Bowen)	2,860.06		101,197.55	
08/01/2018		Shutts & Bowen	O & M (Shutts & Bowen)	3,067.38		104,264.93	
08/03/2018	2562	DOORKING, INC.	7/2-8/1 - Gate Access		49.95	104,214.98	
08/03/2018	2563	Grandview Botanicals Landscape Co	Landscape Maint - August		7,000.00	97,214.98	
08/03/2018	2564	PATRICK LARRABEE	Travel - July		144.26	97,070.72	
08/03/2018	2565	RESIDENCE INN TAMPA NORTHPOINTE	Meeting Room - 7/26/18 & 8/7/18		360.00	96,710.72	
08/03/2018	2566	Venturesin.com, Inc.	Web Site Hosting - August		60.00	96,650.72	
08/06/2018	2569	AQUATIC SYSTEMS, INC.	Lake & Pond Maint - August		2,504.00	94,146.72	
08/08/2018	2570	BUSINESS OBSERVER	Legal Ad		65.63	94,081.09	
08/09/2018		Shutts & Bowen	O & M (Shutts & Bowen)	5,617.90		99,698.99	
08/09/2018		Shutts & Bowen	O & M (Shutts & Bowen)	612.87		100,311.86	
08/13/2018	2574	Epperson Ranch LLC.	Refund Deposit		1,979.64	98,332.22	
08/13/2018	2575	H2 Pool Services	Pool Maint - August		1,500.00	96,832.22	
08/13/2018	2576	RESIDENCE INN TAMPA NORTHPOINTE	Room Rental - 8/23/18		180.00	96,652.22	
08/13/2018	2577	Withlacoochee River Electric Company	7/5-8/3 - Electricity		1,049.03	95,603.19	
08/17/2018	ACH08172018	DELUXE BUS SYS.	Checks		118.60	95,484.59	
08/24/2018	2578	Straley Robin Vericker	Legal Svcs thru 8/15/18		652.50	94,832.09	
08/24/2018	2579	Venturesin.com, Inc.	Domain Name Renewal		19.99	94,812.10	
<b>EOM Balance</b>				<b>15,225.59</b>	<b>21,100.26</b>	<b>94,812.10</b>	
09/01/2018	2580	DPFG MANAGEMENT & CONSULTING, LLC	CDD/Field Mgmt - September			89,395.44	
09/05/2018		Shutts & Bowen	O & M (Shutts & Bowen)	2,556.15		91,951.59	
09/05/2018		Shutts & Bowen	O & M (Shutts & Bowen)	2,556.15		94,507.74	
09/05/2018		Shutts & Bowen	O & M (Shutts & Bowen)	2,042.90		96,550.64	
09/07/2018		Withlacoochee River Electric Company	Refund	300.00		96,850.64	
09/07/2018		Shutts & Bowen	O & M (Shutts & Bowen)	12,974.94		109,825.58	
09/07/2018	2582	Brightview Landscape Development	Bush Hog Pond Banks/Install Silt Fence		10,950.00	98,875.58	
09/07/2018	2583	Heidt Design	Engineering Svcs - July		1,991.25	96,884.33	
09/07/2018	2584	IRA DRAPER	Travel - BOS Mtg - 8/31/18		9.81	96,874.52	
09/07/2018	2585	POOP 911	Pet Waste Removal - August		224.03	96,650.49	
09/07/2018	2586	RESIDENCE INN TAMPA NORTHPOINTE	Meeting Room - 9/4/18		180.00	96,470.49	
09/07/2018	2587	Creative Mailbox Designs	Replace Lock		120.00	96,350.49	
09/07/2018	2588	AQUATIC SYSTEMS, INC.	Lake & Pond Maint - September		2,504.00	93,846.49	
09/07/2018	2589	PATRICK LARRABEE	Travel - August		248.25	93,598.24	
09/07/2018	2590	Venturesin.com, Inc.	Web Site Hosting - September		60.00	93,538.24	
09/14/2018	2591	Brightview Landscape Development	Landscape Maint - Jul - Aug		22,734.50	70,803.74	
09/14/2018	2592	DOORKING, INC.	8/2-9/1 - Gate Access		49.95	70,753.79	
09/14/2018	2593	Grandview Botanicals Landscape Co	Landscape Maint - September		7,000.00	63,753.79	
09/14/2018	2594	H2 Pool Services	Water Feature Maint		1,500.00	62,253.79	
09/14/2018	2595	POOP 911	Pet Waste Removal - July		224.03	62,029.76	
09/25/2018	2596	Epperson Ranch CDD c/o US Bank	Tax Collection Distribution c/o US Bank		11,408.03	50,621.73	
09/28/2018	5065	IRA DRAPER	BOS Mtg - 8/28/18		184.70	50,437.03	
09/28/2018	5067DD	LORI PRICE	BOS Mtg - 8/28/18		184.70	50,252.33	
09/28/2018	5066	MICHAEL LAWSON	BOS Mtg - 8/28/18		184.70	50,067.63	
09/28/2018	ACH20180925	PAYCHEX	P/R Fee		65.55	50,002.08	
09/28/2018	ACH09282018	PAYCHEX	BOS Mtg - 8/28/18		91.80	49,910.28	
<b>EOM Balance</b>				<b>20,430.14</b>	<b>65,331.96</b>	<b>49,910.28</b>	

## Exhibit 3



**MIKE FASANO**

**TAX COLLECTOR**

PASCO COUNTY FLORIDA

October 31, 2018

POST OFFICE BOX 276 • DADE CITY, FLORIDA 33526-0276

Mike Lawson  
c/o Epperson Ranch— District Management Office  
15310 Amberly Drive, Suite 175  
Tampa, FL 33647

Dear Supervisor Lawson: *Mike -*

This year Epperson Ranch Community Development District received a check for excess fees in the amount of \$1,293. As your management company has no doubt told you in the past, this amount represents the District's portion of fees earned by this office during the recently ended fiscal year. Per the tax collector's agreement with your community, these excess fees are refunded to you on an annual basis.

As an elected member of the CDD board please consider sharing this good news with the members of your community. A note in the neighborhood newsletter, a copy of the check sent to each resident or a similar means of communication will help your fellow residents understand the benefits of the partnership you have with the Pasco County Tax Collector's Office. These are funds that your association may have some freedom to use for projects and/ or services that your neighborhood may need. In any event it is a tangible reminder of why contracting with our office is beneficial to your community.

Please do not hesitate to contact me if you have any questions about this refund or any other service our office provides.

Best wishes,

Mike Fasano  
Tax Collector

MF/gg

FOR YOUR CONVENIENCE:

EAST PASCO GOVERNMENT CENTER  
DADE CITY  
TELEPHONE 352.521.4360

CENTRAL PASCO GOVERNMENT CENTER  
LAND O'LAKES  
TELEPHONE 813.235.6020

WEST PASCO GOVERNMENT CENTER  
NEW PORT RICHEY  
TELEPHONE 727.847.8165

COMPARK 75 BUSINESS PARK  
WESLEY CHAPEL  
TELEPHONE 813.235.6020

TAX COLLECTOR BUILDING  
GULF HARBORS  
TELEPHONE 727.847.8165

## Exhibit 4



LLS Tax Solutions  
2172 W. Nine Mile Rd.  
#352  
Pensacola, FL 32534  
Telephone: 850-754-0311  
Email: [liscott@llstax.com](mailto:liscott@llstax.com)

February 8, 2018

Epperson Ranch Community Development District  
c/o DPF Management and Consulting LLC  
250 International Parkway, Suite 280  
Lake Mary, Florida 32746

Thank you for choosing LLS Tax Solutions Inc. ("LLS Tax") to provide arbitrage services to Epperson Ranch Community Development District ("Client") for the following bond issues. This Engagement Letter describes the scope of the LLS Tax services, the respective responsibilities of LLS Tax and Client relating to this engagement and the fees LLS Tax expects to charge.

- Epperson Ranch Community Development District  
\$5,800,000 Capital Improvement Revenue Bonds, Series 2015A-1  
\$6,505,000 Capital Improvement Revenue Bonds, Series 2015A-2  
\$2,500,000 Capital Improvement Revenue Bonds, Series 2015A-3

## **SCOPE OF SERVICES**

The procedures that we will perform are as follows:

- Assist in calculation of the bond yield, unless previously computed and provided to us.
- Assist in determination of the amount, if any, of required rebate to the federal government.
- Issuance of a report presenting the cumulative results since the issue date of the issue of bonds.
- Preparation of necessary reports and Internal Revenue Service ("IRS") forms to accompany any required payment to the federal government.

As a part of our engagement, we will read certain documents associated with each issue of bonds for which services are being rendered. We will determine gross proceeds of each issue of bonds based on the information provided in such bond documents. You will have sole responsibility for determining any other amounts not discussed in those documents that may constitute gross proceeds of each series of bonds for the purposes of the arbitrage requirements.

## **TAX POSITIONS AND REPORTABLE TRANSACTIONS**

Because the tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage calculations. Unless you instruct us otherwise, we will take the reporting position most favorable to you whenever reasonable. Any of your bond issues may be selected for review by the IRS, which may not agree with our positions. Any proposed adjustments are subject to



certain rights of appeal. Because of the lack of clarity in the law, we cannot provide assurances that the positions asserted by the IRS may not ultimately be sustained, which could result in the assessment of potential penalties. You have the ultimate responsibility for your compliance with the arbitrage laws; therefore, you should review the calculations carefully.

The IRS and some states have promulgated “tax shelter” rules that require taxpayers to disclose their participation in “reportable transactions” by attaching a disclosure form to their federal and/or state income tax returns and, when necessary, by filing a copy with the Internal Revenue Service and/or the applicable state agency. These rules impose significant requirements to disclose transactions and such disclosures may encompass many transactions entered into in the normal course of business. Failure to make such disclosures will result in substantial penalties. In addition, an excise tax is imposed on exempt organizations (including state and local governments) that are a party to prohibited tax shelter transactions (which are defined using the reportable transaction rules). Client is responsible for ensuring that it has properly disclosed all “reportable transactions” and, where applicable, complied with the excise tax provision. The LLS Tax services that are the subject of this Engagement Letter do not include any undertaking by LLS Tax to identify any reportable transactions that have not been the subject of a prior consultation between LLS Tax and Client. Such services, if desired by Client, will be the subject of a separate engagement letter. LLS Tax may also be required to report to the IRS or certain state tax authorities certain tax services or transactions as well as Client’s participation therein. The determination of whether, when and to what extent LLS Tax complies with its federal or state “tax shelter” reporting requirements will be made exclusively by LLS Tax. LLS Tax will not be liable for any penalties resulting from Client’s failure to accurately and timely file any required disclosure or pay any related excise tax nor will LLS Tax be held responsible for any consequences of its own compliance with its reporting obligations. Please note that any disclosure required by or made pursuant to the tax shelter rules is separate and distinct from any other disclosure that Client might be required to or choose to make with its tax returns (e.g., disclosure on federal Form 8275 or similar state disclosure).

## **PROFESSIONAL FEES AND EXPENSES**

Our professional fees for services listed above for the bond year ending October 26, 2018 is \$650. We will bill you upon completion of our services or on a monthly basis. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

Unanticipated factors that could increase our fees beyond the estimate given above include the following (without limitation). Should any of these factors arise we will alert you before additional fees are incurred.

- Investment data provided by you is not in good order or is unusually voluminous.
- Proceeds of bonds have been commingled with amounts not considered gross proceeds of the bonds (if that circumstance has not previously been communicated to us).
- A review or other inquiry by the IRS with respect to an issue of bonds.

## ACCEPTANCE

You understand that the arbitrage services, report and IRS forms described above are solely to assist you in meeting your requirements for federal income tax compliance purposes. This Engagement Letter constitutes the entire agreement between Client and LLS Tax with respect to this engagement, supersedes all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and LLS Tax.

Please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this Engagement Letter to us. Thank you again for this opportunity to work with you.

Very truly yours,  
LLS Tax Solutions Inc.

AGREED AND ACCEPTED:  
Epperson Ranch Community Development  
District

By: Linda L. Scott

Linda L. Scott, CPA

By: \_\_\_\_\_

Print Name \_\_\_\_\_

Title \_\_\_\_\_

Date: \_\_\_\_\_

## Exhibit 5

## RESOLUTION 2019- 04

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF A SINGLE SOURCE CONTRACTOR FOR CERTAIN PUBLIC INFRASTRUCTURE AND THE AWARDING OF THE CONTRACT AND PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.**

**WHEREAS**, the Epperson Ranch Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Pasco County, Florida;

**WHEREAS**, the District previously approved a capital improvements program providing for construction of certain infrastructure and capital improvements necessary for the operation of the public infrastructure serving the District (the “**CIP**”);

**WHEREAS**, a portion of the CIP includes an outdoor solar lighting system (the “**Outdoor Solar Lighting System**”);

**WHEREAS**, the District posted a description of the scope of work for the Outdoor Solar Lighting System on its website, including a request that prospective vendors provide information regarding their ability to supply the contractual services described, for seven (7) business days prior to a public meeting of the Board of Supervisors of the District (the “**Board**”); and

**WHEREAS**, the District received only one response from a firm which stated that they are able to construct the Outdoor Solar Lighting System and the District desires to award the contract to that firm.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:**

**Section 1.     Recitals.** The foregoing recitals and exhibit are hereby incorporated into this Resolution by this reference.

**Section 2.     Determination of Single Source Contractor.** The Board hereby finds and determines that GIG Fiber, LLC is the only contractor available to construct the Outdoor Solar Lighting System.

**Section 3.     Determination of Award of Contract .** The Board hereby awards the contract for the construction of the Outdoor Solar Lighting System to GIG Fiber, LLC.

**Section 4.     Authorization of Execution of Construction Contract.** The Chairperson or the Vice Chairperson are hereby authorized to enter into and execute a construction contract with GIG Fiber, LLC for the Outdoor Solar Lighting System, with a provision that the award of the agreement is subject to any protests from other vendors that may be able to provide the services to the District during the award protest period, and to make such changes, deletions, and additions to the construction contract as are approved by such officer and the District’s legal counsel.

**Section 5.     Severability.** If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

**Section 6.     Conflicts.** All District resolutions, rules, or policies or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded by this Resolution for the Stormwater Infrastructure.

**Section 7.     Effective Date.** This resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 17th DAY OF DECEMBER, 2018.**

**EPPERSON RANCH  
COMMUNITY DEVELOPMENT DISTRICT**

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Paul Cusmano  
Secretary

---

Michael Lawson  
Chair of the Board of Supervisors

## Exhibit 6

## **TRANSPORTATION IMPACT FEE AGREEMENT**

This Agreement is made and entered into effective the \_\_\_\_ day of \_\_\_\_\_, 2018 (“Effective Date”), by and between EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT, a special-purpose unit of local government created and existing pursuant to Chapter 190, Florida Statute, (“District”), and EPPERSON RANCH, LLC, a Florida limited liability company (“Epperson”).

### **Background:**

A. The District and Epperson entered into an Amended Development Acquisition Agreement dated May 1, 2016 and Promissory Note dated April 4, 2017, whereby the District promises to assign development credits or pay to Epperson for conveyances the Project Lands and Improvements, pursuant to the provisions of the Amended Development Acquisition Agreement.

B. District holds or expected to hold Pre-paid Pasco County Transportation Impact Fees (TIFs) consisting of, but not limited to, transportation impact fee credits issued by Pasco County and funds received from Pasco County for pre-redeemed impact fee credits.

C. Epperson desires to receive one or possibly multiple block assignments of TIFs from the District in the aggregated combined amount up to the total balance of pre-paid TIFs held by the District..

D. District agrees to assign to Epperson the requested block assignment(s) of TIFs on the terms and conditions set forth below

### **E. Terms:**

IN CONSIDERATION of the mutual covenants of the parties contained herein, and other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, \_\_\_\_\_ and Metro agree as follows:

1. Background Recitals: The foregoing background recitals are integral parts of this Agreement and are incorporated herein by reference.

2. Assignment of Impact Fee Credits: District hereby agrees to assign to Epperson TIFs in one or possibly multiple block assignment(s), in the general form shown as “**Exhibit A**”, as request(s) for the block assignment(s) are received by the District from Epperson up to the total balance of pre-paid TIFs held by the District.

3. Transfer of Impact Fee Credits: District hereby agrees to provide the required documentation as requested by Epperson, in the general form shown as “**Exhibit B**”, evidencing the transfer of the TIFs from the District to Epperson at the time of each block assignment is made.

4. Transfer of Pre-Redeemed Impact Fees: In regard to processing the block assignments to Epperson, the District hereby agrees wire transfer any and all funds received from Pasco County associated with pre-redeemed payments that were made to Pasco County prior to the formal establishment of the District's TIFs credit balance.

5. Entire Agreement. This Agreement represents the entire, integrated agreement between the parties hereto, and supersedes all prior understandings, discussions, and agreements, oral or written, with respect to the subject matter throughout.

6. Effective Date. This Agreement shall be effective as of \_\_\_\_\_, 2018.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date.

Witnesses:

EPPERSON RANCH COMMUNITY  
DEVELOPMENT DISTRICT

\_\_\_\_\_  
\_\_\_\_\_

By: \_\_\_\_\_  
Michael Lawson  
Its: Chairman

Witnesses:

EPPERSON RANCH, LLC

\_\_\_\_\_  
\_\_\_\_\_

By: \_\_\_\_\_  
John Ryan  
Its: Managing Member



**“EXHIBIT A”**

**ASSIGNMENT OF TRANSPORTATION IMPACT FEES**

THIS ASSIGNMENT OF TRANSPORTATION IMPACT FEE CREDITS (“TIF”) is made effective as of \_\_\_\_\_, 2018, by EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT, a special-purpose unit of local government created and existing pursuant to Chapter 190, Florida Statute, (“District”), (“Assignor”),, and EPPERSON RANCH, LLC, a Florida limited liability company, (“Assignee”).

**WITNESSETH:**

WHEREAS, Assignor has Prepaid Transportation Impact Fee Credits established by Pasco County for certain roadway infrastructure improvements for which Assignor has received credits; and

WHEREAS, concurrent herewith Assignor has agreed to assign to Assignee credits for a block dollar amount that may be used within the Epperson Connected City Master Planned Unit Development as may be amended from time to time; and

NOW, THEREFORE, for and in consideration of the sums set forth below and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor does hereby assign to Assignee:

Transportation Impact Fee Credits in the block dollar amount of \$ \_\_\_\_\_.

IN WITNESS WHEREOF, this Assignment has been signed, sealed and delivered as of the date first above written.

ASSIGNOR:  
EPPERSON RANCH COMMUNITY  
DEVELOPMENT DISTRICT

By: \_\_\_\_\_  
Michael Lawson, Chairman

Address: 15310 Amberly Drive, Suite 175  
Tampa, FL 33647

STATE OF FLORIDA  
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me this \_\_\_\_ day of \_\_\_\_\_, 2018, by Michael Lawson, as Chairman of the Epperson Ranch Community Development District, a special-purpose unit of local government created and existing pursuant to Chapter 190, Florida Statute, on behalf of the District. He is personally known to me.

\_\_\_\_\_  
Notary Public, State of Florida  
Printed name: \_\_\_\_\_  
Commission Expires: \_\_\_\_\_

**“EXHIBIT B”**

**EPPERSON RANCH COMMUNITY  
DEVELOPMENT DISTRICT**

15310 AMBERLY DRIVE, SUITE 175  
TAMPA, FLORIDA 33647  
PHONE: 813-418-7473

\_\_\_\_\_, 2018

\_\_\_\_\_, Impact Fee Manager  
Pasco County Government  
8731 Citizens Drive  
New Port Richey, FL 34654

Re: Transfer of Pre-Paid Transportation Impact Fee Credits to Assignee

Dear \_\_\_\_\_:

Enclosed please find a copy of an Assignment of Transportation Impact Fees from Epperson Ranch Community Development District, (“Assignor”) in favor of Epperson Ranch, LLC, (“Assignee”). As this assignment is for a block dollar amount of \$\_\_\_\_\_, please accept this letter as a formal request to transfer these credits from the Assignor’s existing pre-paid transportation impact fee credit account to the Assignee for its exclusive use in the name of:

Epperson Ranch, LLC.  
2502 North Rocky Point Drive, Suite 1050  
Tampa, FL 33607  
Phone: 813-288-8078  
To the Attention of either: Mr. John Ryan or Mr. Greg Singleton

As we request this transfer to be finalized as soon as possible, please feel free to contract me if you have any questions regarding this matter. Otherwise, it would be most appreciated if you would please inform the appropriate parties when the transfer is completed.

[ Signature on following page]

ASSIGNOR:  
EPPERSON RANCH COMMUNITY  
DEVELOPMENT DISTRICT

By: \_\_\_\_\_  
Michael Lawson, Chairman

Address: 15310 Amberly Drive, Suite 175  
Tampa, FL 33647

STATE OF FLORIDA  
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me this \_\_\_\_ day of \_\_\_\_\_, 2018, by Michael Lawson, as Chairman of Epperson Ranch Community Development District, a special-purpose unit of local government created and existing pursuant to Chapter 190, Florida Statute, on behalf of the District. He is personally known to me.

\_\_\_\_\_  
Notary Public, State of Florida  
Printed name: \_\_\_\_\_  
Commission Expires: \_\_\_\_\_

## Exhibit 7



# Epperson Ranch CDD Waterway Inspection Report

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**Reason for Inspection:** Routine Scheduled

**Inspection Date:** 11/26/2018

**Prepared for:**

Lore Yeira, District Manager  
DPFG  
15310 Amberly Drive  
Suite 175  
Tampa, FL 33647

**Prepared by:**

Morgan Melatti, Account Representative/Biologist

Aquatic Systems, Inc. - Wesley Chapel Field Office

Corporate Headquarters

2100 N.W. 33<sup>rd</sup> Street, Pompano Beach, FL 33069

1-800-432-4302

## Site: 4

**Comments:** Site looks good

Water levels have dropped within site #4. Slight erosion was noted in some areas of the pond (pictured bottom right). No other issues were observed and maintenance will continue as scheduled.

## Site: 12

**Comments:** Site looks good

Site #12 received treatment for filamentous algae, shoreline grasses and Slender Spikerush during the maintenance visit on 11/20/18. Filamentous algae has been significantly reduced and debris was low in the site. Shoreline grasses and Slender Spikerush has also responded to the treatments applied.



## Site: 14



### Comments: Normal growth observed

Site #14 was seen in good condition during the site visit. Filamentous algae growth (top right) was minimal and will be targeted at an upcoming maintenance visit.

## Site: 16



### Comments: Treatment in progress

Site #16 was treated for filamentous algae on 11/20/18, with significant reductions seen during the site inspection. Shoreline grasses were targeted during this visit as well, and results can be seen 10-14 days after an application.



# Epperson Ranch CDD Waterway Inspection Report 11/26/2018

## Site: 22



### Comments: Treatment in progress

Site #22 was treated for filamentous and planktonic algae on 11/2/18. Moderate amounts of surface filamentous algae were observed during the site visit, with a concentration on the northern side of the site. Follow up treatments may be needed.

## Site: 25



### Comments: Normal growth observed

Normal growth of Cattails and planktonic algae was observed in site #25 during the site inspection. This growth will be targeted at an upcoming maintenance visit.



# Epperson Ranch CDD Waterway Inspection Report 11/26/2018

## Site: 27



### Comments: Treatment in progress

Decomposing Cattails and Primrose Willow can be seen around the perimeter of site #27 as a result of maintenance. E moderate amount of erosion and turbidity was noted in the site.

## Site: 26



### Comments: Normal growth observed

Water Paspalum (bottom right) and perimeter grasses are decomposing in site #26 as a result of maintenance. A minor amount of filamentous algae growth was observed around the perimeter of the site (top right) and will be targeted at an upcoming visit.

# Epperson Ranch CDD Waterway Inspection Report | 11/26/2018

Site: 20



**Comments:** Normal growth observed

Site #20 was seen with some shoreline erosion and soil "wash out" (top right). Soft Rush is naturally recruiting in the site and will be promoted as much as possible. Filamentous algae growth will be targeted at an upcoming maintenance visit.

## Management Summary

The waterway inspection report for Epperson Ranch CDD was performed on November 26th, 2018 on ten sites in the community. Many sites were observed with positive treatment results of algae and vegetation from maintenance performed in the beginning of November and some sites were recently targeted and will soon have visible results.

Turbidity was high in the water of site #27, which is in close proximity to active construction sites, which may be influencing the amount of suspended solids. Monitoring of the site will continue to assess the need for a water clarity test.

A moderate amount of filamentous algae growth was observed in site #22, which received treatment on 11/2/18. Filamentous algae was seen in moderate amounts during the site inspection. With new ponds come new characteristics and sometimes, new challenges. Monitoring of reoccurring algae growth in all sites will help to identify ponds that may have underlying water quality issues. Aquatic Systems has a fully staffed, in-house laboratory to provide complete water testing services to our clients. Water quality testing can identify the factors contributing to a "problem pond" and then we create management plans specific to the that pond. Nutrient deactivation treatments and aeration installations are two examples of long-term, science-based solutions that can help the waterways of Epperson Ranch CDD

## Recommendations/Action Items

- Continue Routine Maintenance.
- Monitor Algae Growth and Turbidity within Epperson Ranch.

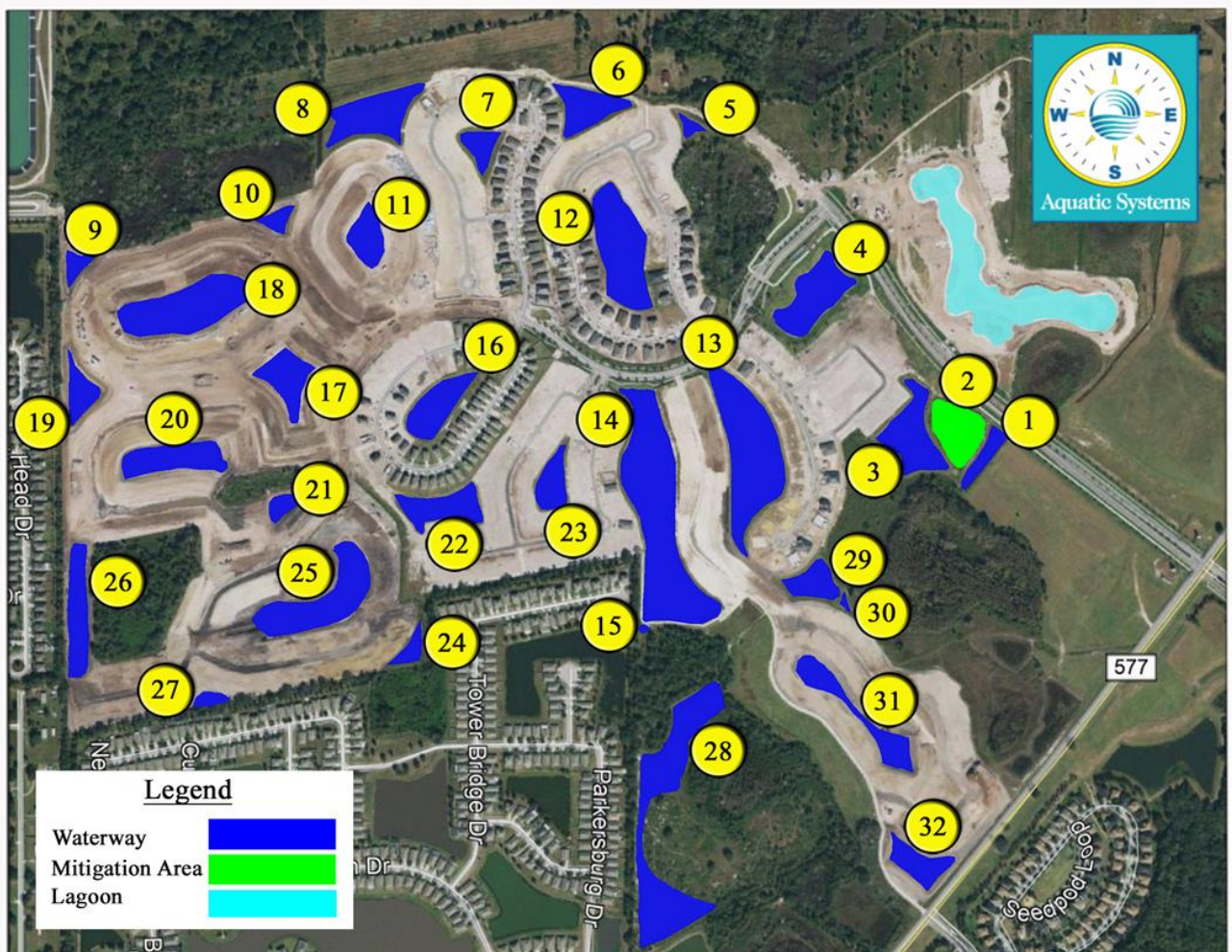
Thank You For Choosing Aquatic Systems, Inc.!





Epperson Ranch CDD  
Wesley Chapel, FL

1-800-432-4302



MNM 7/2018

## Exhibit 8