

Epperson Ranch Community Development District

Financial Statements
(Unaudited)

Preliminary

Period Ending
September 30, 2015

**Epperson Ranch CDD
Balance Sheet
September 30, 2015
Preliminary**

	<u>GENERAL FUND</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL</u>
<u>ASSETS:</u>			
CASH	\$ 1,697		\$ 1,697
ACCOUNTS RECEIVABLE	902	386,099	387,001
TOTAL ASSETS	<u>\$ 2,599</u>	<u>\$ 386,099</u>	<u>\$ 388,698</u>
<u>LIABILITIES:</u>			
ACCOUNTS PAYABLE	\$ 1,021	\$ 386,099	\$ 387,120
ACCRUED EXPENSES	-	-	-
<u>FUND BALANCE:</u>			
NONSPENDABLE:	-		-
RESTRICTED FOR:	-	-	-
UNASSIGNED:	1,578	-	1,578
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 2,599</u>	<u>\$ 386,099</u>	<u>\$ 388,698</u>

Epperson Ranch CDD
General Fund
Statement of Revenues, Expenses and Changes in Fund Balances
For the period ending September 30, 2015
Preliminary

	FY2015 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
DEVELOPER FUNDING	\$ 104,091	\$ 104,091	\$ 97,555	\$ (6,536)
MISCELLANEOUS REVENUE	-	-	-	-
INTEREST REVENUE	-	-	156	156
TOTAL O&M REVENUES	104,091	104,091	97,711	(6,380)
EXPENDITURES				
ADMINISTRATIVE:				
BOARD OF SUPERVISORS	12,000	12,000	8,261	3,739
PAYROLL TAXES	916	916	926	(10)
PAYROLL SERVICES FEE	600	600	373	227
TRAVEL PER DIEM	500	500	428	72
DISTRICT MANAGER	21,000	21,000	21,000	-
ACCOUNTING SERVICES	9,000	9,000	-	9,000
AUDITING SERVICES	3,200	3,200	-	3,200
LEGAL ADVERTISING	1,500	1,500	5,627	(4,127)
BANK FEES	300	300	188	112
DUES, LICENSES & FEES	175	175	175	-
ENGINEERING SERVICES	4,000	4,000	6,953	(2,953)
LEGAL SERVICES	7,500	7,500	11,594	(4,094)
WEBSITE DEVELOPMENT & HOSTING	2,500	2,500	-	2,500
COUNTY ASSESSMENT COLLECTIONS FEE	-	-	1,450	(1,450)
MISCELLANEOUS	500	500	1,816	(1,316)
TOTAL ADMINISTRATIVE	63,691	63,691	58,791	4,900
INSURANCE:				
INSURANCE (PO, Liability, Property & Casualty)	4,400	4,400	2,250	2,150
TOTAL INSURANCE	4,400	4,400	2,250	2,150
FIELD OPERATIONS				
FIELD - PLANNING & COORDINATION SVC	36,000	36,000	36,000	-
FIELD MISCELLANEOUS	-	-	-	-
TOTAL FIELD OPERATIONS	36,000	36,000	36,000	-
TOTAL EXPENDITURES	104,091	104,091	97,041	7,050
EXCESS OF REVENUE OVER (UNDER) EXPEND.	-	-	670	670
CONSTRUCTION RELATED:				
DEVELOPER FUNDING FOR CONSTR	-	-	25,718	(25,718)
CONSTRUCTION EXPENSES PAID	-	-	(25,718)	25,718
TOTAL CONSTRUCTION	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	670	670
FUND BALANCE - BEGINNING			908	908
FUND BALANCE - ENDING	\$ -	\$ -	\$ 1,578	\$ 1,578

EPPERSON RANCH CDD
Capital Projects
Statement of Revenues, Expenses and Changes in Fund Balances
For the period ending September 30, 2015
Preliminary

	ACTUAL YEAR-TO-DATE
REVENUE	
DEVELOPER FUNDING	\$ 532,061
INTEREST REVENUE	
DISCOUNT (ASSESSMENTS)	
TOTAL REVENUE	532,061
 EXPENDITURES	
CONSTRUCTION PROJECT EXPENSES	532,061
 TOTAL EXPENDITURES	532,061
 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	 -
 NET CHANGE IN FUND BALANCE	 -
 FUND BALANCE - BEGINNING	 -
 FUND BALANCE - ENDING	 \$ -

EPPERSON RANCH CDD
Bank Reconciliation -General Fund
September 30, 2015

	New BU Acct
Balance Per Bank Statement - BU	\$ 6,047.41
Less: Outstanding Checks	(4,350.06)
<i>Adjusted Bank Balance</i>	<u><u>\$ 1,697.35</u></u>
Beginning Balance - BU	\$ 1,071.63
Cash Receipts	21,851.72
Cash Disbursements	(21,226.00)
<i>Balance Per Books</i>	<u><u>\$ 1,697.35</u></u>

EPPERSON RANCH CDD
Check Register
FY 2015

Date	Num	Name	Memo	Deposits	Disbursements	New Acct Balance
			Beginning cash balance			0.00
10/17/2014	10	ADP	ADP Fee		25.00	0.00
11/17/2014	11	Epperson Ranch	Epperson Ranch - Funding	14,065.82		0.00
11/17/2014	1006	DPFG	Planning & Coordination- 8/5-8/31/14		4,137.32	0.00
11/17/2014	1007	Straley & Robin	Legal Svcs thru 9/15/14		428.50	0.00
11/17/2014	1008	DPFG	CDD/Field Mgmt		9,500.00	0.00
11/30/2014		Chase Bank	Service Charge		12.00	0.00
12/01/2014	1009	FLORIDA DEPT OF ECON OPP	Annual filing Fee FY 2015		175.00	0.00
12/11/2014	1010	DOUG DRAPER	Travel Meeting- Nov - 13 Mi		7.21	0.00
12/12/2014		Deposit	Metro Development	7,877.11		0.00
12/11/2014	1011	DPFG	CDD/Field Mgmt - Dec		4,750.00	0.00
12/11/2014	1012	Straley & Robin	Legal Svcs thru 11/15/14		579.35	0.00
12/11/2014	1013	TIMES PUBLISHING COMPANY	Legal Ads		1,607.76	0.00
12/24/2014	31	BOS	Payroll - BOS mtg 11-04-2014		724.15	0.00
12/24/2014	31	ADP	ADP fee - BOS mtg 11-04-2014		86.25	0.00
12/24/2014	31	Lori Price - BOS	Lori Price -BOS mtg 11-04-2014		163.45	0.00
12/31/2014		Chase Bank	Service Charge		12.00	0.00
01/15/2015		Deposit	Metro Development	7,698.06		0.00
01/15/2015	1014	DPFG	CDD/Field Mgmt - Jan		4,750.00	0.00
01/15/2015	1015	Egis Insurance & Risk Advisors	Insurance FY 2015		2,250.00	0.00
01/15/2015	1016	Straley & Robin	Legal Svcs thru 12/15/2014		345.40	0.00
01/15/2015	1017	TIMES PUBLISHING COMPANY	Legal Ad		352.66	0.00
01/30/2015	40	ADP	ADP Fee - EOY		25.00	0.00
01/30/2015	40	ADP	ADP Fee - Y/E W2		10.50	0.00
01/31/2015		Chase Bank	Service Charge		12.00	0.00
02/04/2015	1018	TIMES PUBLISHING COMPANY	Legal Ad		352.56	0.00
02/04/2015	1019	Residence Inn	Meeting Room		180.00	0.00
02/28/2015		Chase Bank	Service Charge		12.00	0.00
03/02/2015	1021	Epperson Ranch CDD	open new account		100.00	0.00
03/19/2015		Deposit	Deposit	264.93		0.00
03/02/2015	1020	RESIDENCE INN TAMPA NORTH	Meeting Room - 3-3-2015		180.00	0.00
03/02/2015		Deposit	Deposit	100.00		100.00
03/03/2015		Deposit	Deposit	10,310.39		10,410.39
03/11/2015		Bank United	Issued Checks		16.39	10,394.00
03/18/2015		Deposit	Deposit	6,560.00		16,954.00
03/18/2015		Deposit	Deposit	14,550.00		31,504.00
03/18/2015	2008	Epperson Ranch CDD	balance out old acc't		264.93	31,239.07
03/19/2015	2001	DOUG DRAPER	Mileage - Mtg - 2-13-15 (40 Mi)		22.20	31,216.87
03/19/2015	2002	DPFG	CDD/Field Mgmt - Feb		4,750.00	26,466.87
03/19/2015	2003	Florida Design Consultants			6,560.00	19,906.87
03/19/2015	2004	QGS Development	Silt Fence		14,550.00	5,356.87
03/19/2015	2005	Stantec Consulting Services, Inc	Engineering Svcs thru 1/16/15		2,400.00	2,956.87
03/19/2015	2006	Straley & Robin	Legal Svcs thru 1/15/15		52.75	2,904.12
03/19/2015	2007	TIMES PUBLISHING COMPANY	Legal Ad - Dec		280.44	2,623.68
03/25/2015		Bank Credit	Returned item #2007	280.44		2,904.12
03/27/2015	ACH	ADP PAYROLL SERVICES	BOS 3/27/2015		199.63	2,704.49
03/27/2015	50009	ADP PAYROLL SERVICES	BOS 3/27/2015		154.70	2,549.79
03/27/2015	50010	ADP PAYROLL SERVICES	BOS 3/27/2015		184.70	2,365.09
03/27/2015	50011	ADP PAYROLL SERVICES	BOS 3/27/2015		184.70	2,180.39
03/27/2015	50012	ADP PAYROLL SERVICES	BOS 3/27/2015		163.87	2,016.52
03/30/2015		Deposit	Deposit	6,838.50		8,855.02
03/31/2015		Bank United	Uncollected Funds		175.00	8,680.02
03/31/2015		Deposit	Deposit	175.00		8,855.02
03/31/2015		ADP PAYROLL SERVICES	ADP Fee		82.50	8,855.02
03/31/2015		Chase Bank	Insuff Funds fees		117.00	8,855.02
03/31/2015		Chase Bank	Service Charge		12.00	8,855.02
04/01/2015	2009	ANTHONY BRANNAN	Mileage Mtg - 2/12/2015 (38)		21.09	8,833.93
04/01/2015	2010	DPFG	CDD/Field Mgmt - March		4,750.00	4,083.93
04/01/2015	2011	RESIDENCE INN TAMPA NORTH	Meeting Room - 4/7/2015		180.00	3,903.93
04/01/2015	2012	Straley & Robin	Legal Svcs thru 2/15/15		707.55	3,196.38
04/01/2015	2013	TIMES PUBLISHING COMPANY	Legal ad		254.86	2,941.52
04/03/2015		ADP PAYROLL SERVICES	Payroll Fees 2/3/2015		86.25	2,855.27
04/06/2015		Deposit	Deposit	82.50		2,937.77
04/06/2015		Deposit	Deposit	34.00		2,971.77
04/17/2015	50013	ANTHONY BRANNAN	BOS mtg 3/3/2015		154.70	2,817.07
04/17/2015	50014	IRA DRAPER	BOS - Mtg 3/3/2015		184.70	2,632.37
04/17/2015	50015	LORI PRICE	BOS - Mtg 3/3/2015		163.87	2,468.50

EPPERSON RANCH CDD
Check Register
FY 2015

Date	Num	Name	Memo	Deposits	Disbursements	New Acct Balance
04/17/2015	50016	MICHAEL LAWSON	BOS - Mtg 3/3/2015		184.70	2,283.80
04/17/2015	ACH	ADP PAYROLL SERVICES	BOS 4/17/2015		199.63	2,084.17
04/24/2015	ACH	ADP PAYROLL SERVICES	Payroll Fees - 3/3/2015		86.25	1,997.92
04/30/2015		Chase Bank	Service Charge		12.00	1,997.92
05/01/2015	ACH	ADP PAYROLL SERVICES	BOS Mtgs 2/01; 3/25 & 4/07/15		1,554.60	443.32
05/01/2015	50017	IRA DRAPER	BOS Mtgs 2/01; 3/25 & 4/07/15		554.10	-110.78
05/01/2015	50018	MICHAEL LAWSON	BOS Mtgs 2/01; 3/25 & 4/07/15		554.10	-664.88
05/04/2015		Developer Funding	Deposit	15,614.25		14,949.37
05/06/2015	2015	DPFG	CDD/Field Mgmt - April		4,750.00	10,199.37
05/06/2015	2016	Straley & Robin			5,988.35	4,211.02
05/06/2015	2017	TIMES PUBLISHING COMPANY			2,070.90	2,140.12
05/22/2015		Developer Funding	Deposit	11,177.72		13,317.84
05/22/2015	2018	DOUG DRAPER	Mileage Mtg of 4/8/2015		7.22	13,310.62
05/22/2015	2019	DPFG	CDD/Field Mgmt - May		4,750.00	8,560.62
05/22/2015	2020	RESIDENCE INN TAMPA NORTH	BOS Mtg 5/5/15		180.00	8,380.62
05/22/2015	2021	Stantec Consulting Services, Inc	Engineering Svcs thru 4/10/15		4,552.50	3,828.12
05/22/2015	47	ADP PAYROLL SERVICES	ADP fee PE 4-07-2015		37.50	3,790.62
05/27/2015	2022	Epperson Ranch CDD	VOID: balance account			3,790.62
05/27/2015	2023	Epperson Ranch CDD	balance account		100.00	3,690.62
05/27/2015	2024	PASCO COUNTY TAX COLLECT	Tax Assessment Fee		750.00	2,940.62
05/04/2015		Chase Bank	Transfer for Over Draft Write Off	155.50		2,940.62
06/11/2015		Void	VOID: Chs Check 1010		-7.21	2,940.62
06/11/2015		Void	VOID: Check 2023		-100.00	3,040.62
06/11/2015		Deposit	Developer funding	5,140.10		8,180.72
06/11/2015	2025	DPFG	CDD/Field Mgmt - June		4,750.00	3,430.72
06/11/2015	2026	RESIDENCE INN TAMPA NORTH	Meeting Room - 6/10/15		180.00	3,250.72
06/11/2015	2027	Straley & Robin	Legal Svcs thru 5/15/15		210.10	3,040.62
06/12/2015	2028	TIMES PUBLISHING COMPANY	Legal Ad		88.58	2,952.04
06/30/2015		Deluxe Bus Prod	Dlx Bus refund	1.00		2,953.04
07/01/2015	2029	RESIDENCE INN TAMPA NORTH	Meeting Room - 7/7/2015		180.00	2,773.04
07/09/2015	2030	TIMES PUBLISHING COMPANY	Legal Ad		347.25	2,425.79
07/14/2015	ACH05052015	ADP PAYROLL SERVICES	BOS Mtg. 5-5-2015		199.63	2,226.16
07/14/2015	ACH05052015	ANTHONY BRANNAN	BOS Mtg. 5-5-2015		154.70	2,071.46
07/14/2015	50019	IRA DRAPER	BOS Mtg. 5-5-2015		184.70	1,886.76
07/14/2015	ACH05052015	LORI PRICE	BOS Mtg. 5-5-2015		163.87	1,722.89
07/14/2015	50020	MICHAEL LAWSON	BOS Mtg. 5-5-2015		184.70	1,538.19
07/15/2015	2031	RESIDENCE INN TAMPA NORTH	Meeting Room - 8-31-15		180.00	1,358.19
07/17/2015		Deposit	CF 2015-03/GF 2015-09	11,614.90		12,973.09
07/17/2015	2032	DPFG	CDD/Field Mgmt - July		4,750.00	8,223.09
07/17/2015	2033	Florida Design Consultants	2015-03 CF		4,608.00	3,615.09
07/17/2015	2034	Straley & Robin	Legal Svcs thru 6/15/15		426.90	3,188.19
07/17/2015	2035	TIMES PUBLISHING COMPANY	Legal Ad		86.36	3,101.83
07/24/2015	2036	ANTHONY BRANNAN	VOID		0.00	3,101.83
07/24/2015	2037	DOUG DRAPER	VOID		0.00	3,101.83
07/24/2015	2038	RESIDENCE INN TAMPA NORTH	Mtg Room - 8/4/2015		180.00	2,921.83
07/24/2015	ACH72415	ADP PAYROLL SERVICES	ADP Fee 7-24-2015		37.50	2,884.33
07/27/2015	ACH7272015	ADP PAYROLL SERVICES	BOS Mtg - 6-10 & 7-7-2015		368.43	2,515.90
07/27/2015	ACH7272015	ANTHONY BRANNAN	BOS Mtg - 6-10 & 7-7-2015		339.40	2,176.50
07/27/2015	50021	IRA DRAPER	BOS Mtg - 6-10 & 7-7-2015		369.40	1,807.10
07/27/2015	ACH7272015	LORI PRICE	BOS Mtg - 6-10 & 7-7-2015		328.57	1,478.53
07/27/2015	50022	MICHAEL LAWSON	BOS Mtg - 6-10 & 7-7-2015		369.40	1,109.13
08/05/2015		Deposit	GF req 2015-10	6,345.18		7,454.31
08/06/2015	2039	DPFG	CDD/Field Mgmt - Aug		4,750.00	2,704.31
08/06/2015	2040	PASCO COUNTY PROPERTY A	Tax Assessment Collection Fee		700.00	2,004.31
08/06/2015	2041	Straley & Robin	Legal Svcs thru 7/15/15		636.90	1,367.41
08/06/2015	2042	TIMES PUBLISHING COMPANY	Legal Ad		258.28	1,109.13
08/14/2015		Deposit	Refund- Tax Collector	50.00		1,159.13
08/26/2015	2045	PASCO COUNTY PROPERTY A	Tax Collection Fee		50.00	1,109.13
08/31/2015	49	ADP PAYROLL SERVICES	ADP fee - Aug 2015		37.50	1,071.63
09/03/2015	2046	RESIDENCE INN TAMPA NORTH	Rental Room - 9/22/2015		180.00	891.63
09/11/2015	2047	RESIDENCE INN TAMPA NORTH	Meeting Room - 10/6/15		180.00	711.63
09/11/2015		Deposit	GF 2015-11 & 12	9,145.10		9,856.73
09/11/2015	2048	DPFG	CDD/Field Mgmt - Sept		4,750.00	5,106.73
09/11/2015	2049	Straley & Robin	Legal Svcs		1,744.55	3,362.18
09/11/2015		Deposit	CF 2015-10	8,680.00		12,042.18
09/11/2015	2050	Florida Design Consultants	2015-10 CF		8,680.00	3,362.18
09/21/2015	2051	TIMES PUBLISHING COMPANY	Legal Ad		88.58	3,273.60

EPPERSON RANCH CDD
Check Register
FY 2015

Date	Num	Name	Memo	Deposits	Disbursements	New Acct Balance
09/22/2015	ACH9222015	ADP PAYROLL SERVICES	BOS Mtg - 8/4/15		204.90	3,068.70
09/22/2015	ACH9222015	ANTHONY BRANNAN	BOS Mtg - 8/4/15		174.17	2,894.53
09/22/2015	50023	IRA DRAPER	BOS Mtg - 8/4/15		191.36	2,703.17
09/22/2015	ACH9222015	LORI PRICE	BOS Mtg - 8/4/15		163.87	2,539.30
09/22/2015	50024	MICHAEL LAWSON	BOS Mgt 8/4/15		184.70	2,354.60
09/24/2015		Deposit	CF 2015-08	3,974.00		6,328.60
09/24/2015	2052	Willis of Alabama, Inc	2015-08 CF		3,974.00	2,354.60
09/30/2015	51	Reclass	Reclass from 1101001	52.62		2,407.22
09/30/2015	51	Reclass	Reclass from 1101001 to 1101002		52.62	2,354.60
09/30/2015	ACH9302015	ADP PAYROLL SERVICES	BOS Mtg - 9/1/15		94.23	2,260.37
09/30/2015	ACH9302015	ANTHONY BRANNAN	BOS Mtg - 9/1/15		194.45	2,065.92
09/30/2015	5001	IRA DRAPER	BOS Mtg - 9/1/15		184.70	1,881.22
09/30/2015	ACH9302015	LORI PRICE	BOS Mtg - 9/1/15		183.87	1,697.35
EOM Balance						1,697.35