

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

***Agenda Package
Regular Meeting***

***Monday
July 6, 2026
6:15 p.m.***

***Meeting Location:
The WaterGrass Club
32711 Windelstraw Drive
Wesley Chapel, FL 33545***

Note: The Agenda 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

250 International Parkway, Suite 208
Lake Mary, FL 32746
321-263-0132

Board of Supervisors
Epperson Ranch Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Epperson Ranch Community Development District is scheduled for **Monday, July 6, 2026, at 6:15 p.m.** at the **WaterGrass Club**, located at **32711 Windelstraw Drive, Wesley Chapel, Florida, 33545.**

An advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

Should you have any questions regarding the agenda, please contact me at (321) 263-0132 X-536 or hbeckett@vestapropertyservices.com. We look forward to seeing you at the meeting.

Sincerely,

Heath Beckett

Heath Beckett
District Manager

Cc: Attorney
Engineer
Field Services Manager
District Records

Epperson Ranch Community Development District

Board of Supervisors

Dawn Curran-Tubb, Chairman
Christy Bartels, Vice Chairman
Harl Page, Assistant Supervisor
Cherdonna Epps-Gardner, Assistant Supervisor

Staff

Heath Beckett, District Manager
Michael Eckert, District Counsel
Greg Woodcock, District Engineer
Michael Bush, Field Services

Meeting Agenda July 6, 2026, 6:15 p.m.

Call-in Number: +1 (904) 348-0776

Meeting ID: 684 257 747#

1. **Call to Order/Roll Call**
2. **Audience Comments** – *(limited to 3 minutes per individual for agenda items)*
3. **Vendor Reports – Questions from Board Members Only**
 - A. Steadfast Alliance
 - June Waterway Inspection Report [Exhibit 1](#)
 - B. LMP/Juniper
 - Presentation of Hurricane Emergency Plan Response Letter and Rates [Exhibit 2](#)
 - Presentation of Drought Conditions Letter Dated June 11, 2026 [Exhibit 3](#)
4. **Staff Reports – Questions from Board Members Only**
 - A. District Counsel
 - B. District Engineer
 - Presentation of Signage Inventory Report – MUTCD Standards Compliance [Exhibit 4](#)
 - Consideration of ADS Proposal for Tansy Bend Cart Path Flume Installation and Erosion Control - \$4,500.00 [Exhibit 5](#)
 - C. Field Services Manager

D. District Manager

- Presentation and Discussion of Mach Form Comments (updated as of July 2) [Exhibit 6](#)

5. Consent Agenda

- A. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held on June 1, 2026 [Exhibit 7](#)

- B. Consideration for Acceptance – The June 2026 Unaudited Financial Statements [Exhibit 8](#)

6. Business Items

- A. Consideration & Adoption of Resolution 2026-04, Designating Officers [Exhibit 9](#)

- B. Consideration & Adoption of Resolution 2026-05, Designating Signatories [Exhibit 10](#)

- C. Presentation & Acceptance of Final FY 2025 Audited Financial Report [Exhibit 11](#)

7. Discussion Topics

- A. Policy and Procedure for Issuance and Management of RFID Gate Access Stickers [Exhibit 12](#)

8. Supervisors’ Requests

9. Audience Comments (limited to 3 minutes per individual for non-agenda items)

10. Action Items Summary

11. Next Meeting Quorum Check: August 3, 2026 at 6:15 p.m. at the WaterGrass Club, 32711 Windelstraw Drive, Wesley Chapel, FL 33545

Christy Bartels	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
[VACANT]	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Harl Page	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Dawn Curran-Tubb	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Cherdonna Epps-Gardner	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO

12. Adjournment

EXHIBIT 1



Epperson Ranch CDD Aquatics

Inspection Date:

6/26/2026 11:30 AM

Prepared by:

Matt Goldrick

Account Manager

STEADFAST OFFICE:
WWW.STEADFASTENV.COM
813-836-7940

Inspection Report

SITE: 1/2

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

Pond 1 - The filamentous algae is persistent, but regularly treated. Weather conditions are not currently conducive for algal breakdown which explains why it's staying put for so long. Technicians will continue to treat and do what they can to further decay.
No nuisance grasses observed.

Pond 2 - Retention areas dry; terrestrial weeds present on the beds.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	Turbid	Tannic
<u>ALGAE:</u>	N/A	Subsurface Filamentous	<input checked="" type="checkbox"/> Surface Filamentous
		Planktonic	Cyanobacteria
<u>GRASSES:</u>	N/A	<input checked="" type="checkbox"/> Minimal	Moderate Substantial
<u>NUISANCE SPECIES OBSERVED:</u>			
	Torpedo Grass	Pennywort	Babytears Chara
	Hydrilla	Slender Spikerush	<input checked="" type="checkbox"/> Other: Terrestrial

SITE: 3/4

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

Pond 3 - Very mild subsurface algae present. Technicians can likely treat now and clear it before it surfaces.
No nuisance grass observed.

Pond 4 - No algae or nuisance grass observed. Routine monitoring and treatment as needed will continue.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	Turbid	Tannic
<u>ALGAE:</u>	N/A	<input checked="" type="checkbox"/> Subsurface Filamentous	Surface Filamentous
		Planktonic	Cyanobacteria
<u>GRASSES:</u>	<input checked="" type="checkbox"/> N/A	Minimal	Moderate Substantial
<u>NUISANCE SPECIES OBSERVED:</u>			
	Torpedo Grass	Pennywort	Babytears Chara
	Hydrilla	Slender Spikerush	Other:

Inspection Report

SITE: 5/6

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

Pond 5 - No algae or nuisance grass observed. Routine monitoring and treatment as needed will continue.

Pond 6 - The algal bloom present looks fairly fresh. A technician will treat next service to prevent further growth. No nuisance grass observed.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	Turbid	Tannic
<u>ALGAE:</u>	N/A	Subsurface Filamentous	<input checked="" type="checkbox"/> Surface Filamentous
		<input checked="" type="checkbox"/> Planktonic	<input checked="" type="checkbox"/> Cyanobacteria
<u>GRASSES:</u>	<input checked="" type="checkbox"/> N/A	Minimal	Moderate Substantial
<u>NUISANCE SPECIES OBSERVED:</u>			
	Torpedo Grass	Pennywort	Babytears Chara
	Hydrilla	Slender Spikerush	Other:

SITE: 7/8

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

Pond 7 - Nuisance grasses still present but thinning. Treatment will continue until conditions improve. No algae observed.

Pond 8 - No algae or nuisance grass observed. Routine monitoring and treatment as needed will continue.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	Turbid	Tannic
<u>ALGAE:</u>	<input checked="" type="checkbox"/> N/A	Subsurface Filamentous	Surface Filamentous
		Planktonic	Cyanobacteria
<u>GRASSES:</u>	N/A	<input checked="" type="checkbox"/> Minimal	Moderate Substantial
<u>NUISANCE SPECIES OBSERVED:</u>			
	Torpedo Grass	Pennywort	Babytears Chara
	Hydrilla	Slender Spikerush	Other:

Inspection Report

SITE: 9/10

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

Pond 9 - One small patch of growth is present in the northern corner. I'm unsure if it is planktonic algae or floating vegetation. A quick treatment with the appropriate product will clear it quickly.

Pond 10 - Another fresh algal bloom. We may dispatch a technician before the next scheduled service when daily temperatures are expected to increase and feed growth.
No nuisance grass observed.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	Turbid	Tannic
<u>ALGAE:</u>	N/A	Subsurface Filamentous	<input checked="" type="checkbox"/> Surface Filamentous
		Planktonic	Cyanobacteria
<u>GRASSES:</u>	<input checked="" type="checkbox"/> N/A	Minimal	Moderate
<u>NUISANCE SPECIES OBSERVED:</u>			
	Torpedo Grass	Pennywort	Babytears
	Hydrilla	Slender Spikerush	Other:
			Chara

SITE: 11/12

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

Pond 11 - Water levels have dropped to the point of exposing most of the submersed vegetation. This will make it much easier to treat and prevent spread. Aggressive treatments scheduled for next service.
No algae observed.

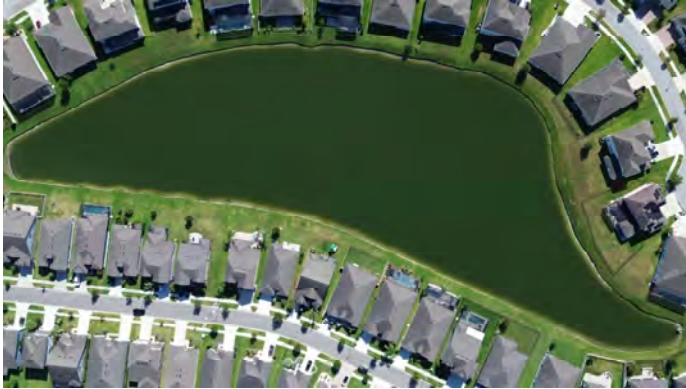
Pond 12 - No algae or nuisance grass observed. Routine monitoring and treatment as needed will continue.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	Turbid	Tannic
<u>ALGAE:</u>	<input checked="" type="checkbox"/> N/A	Subsurface Filamentous	Surface Filamentous
		Planktonic	Cyanobacteria
<u>GRASSES:</u>	N/A	<input checked="" type="checkbox"/> Minimal	Moderate
<u>NUISANCE SPECIES OBSERVED:</u>			
	Torpedo Grass	Pennywort	<input checked="" type="checkbox"/> Babytears
	Hydrilla	Slender Spikerush	Other:
			Chara

Inspection Report

SITE: 13/14

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

No algae or nuisance grass observed in either pond. Routine monitoring and treatment as needed will continue.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	<input type="checkbox"/> Turbid	<input type="checkbox"/> Tannic	
<u>ALGAE:</u>	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Subsurface Filamentous	<input type="checkbox"/> Surface Filamentous	<input type="checkbox"/> Cyanobacteria
		<input type="checkbox"/> Planktonic		
<u>GRASSES:</u>	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Minimal	<input type="checkbox"/> Moderate	<input type="checkbox"/> Substantial
<u>NUISANCE SPECIES OBSERVED:</u>				
	<input type="checkbox"/> Torpedo Grass	<input type="checkbox"/> Pennywort	<input type="checkbox"/> Babytears	<input type="checkbox"/> Chara
	<input type="checkbox"/> Hydrilla	<input type="checkbox"/> Slender Spikerush	<input type="checkbox"/> Other:	

SITE: 15/16

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

Pond 15 - Nuisance grasses still present but thinning. Regular treatment will continue until conditions improve. No algae observed.

Pond 16 - More new algae. This pond will be included in the bonus treatment next week if possible. No nuisance grass observed.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	<input type="checkbox"/> Turbid	<input type="checkbox"/> Tannic	
<u>ALGAE:</u>	<input type="checkbox"/> N/A	<input type="checkbox"/> Subsurface Filamentous	<input checked="" type="checkbox"/> Surface Filamentous	<input checked="" type="checkbox"/> Cyanobacteria
		<input checked="" type="checkbox"/> Planktonic		
<u>GRASSES:</u>	<input type="checkbox"/> N/A	<input checked="" type="checkbox"/> Minimal	<input type="checkbox"/> Moderate	<input type="checkbox"/> Substantial
<u>NUISANCE SPECIES OBSERVED:</u>				
	<input type="checkbox"/> Torpedo Grass	<input checked="" type="checkbox"/> Pennywort	<input type="checkbox"/> Babytears	<input type="checkbox"/> Chara
	<input type="checkbox"/> Hydrilla	<input type="checkbox"/> Slender Spikerush	<input type="checkbox"/> Other:	

Inspection Report

SITE: 17/18

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

No algae or nuisance grass observed in either pond. Routine monitoring and treatment as needed will continue.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	<input type="checkbox"/> Turbid	<input type="checkbox"/> Tannic	
<u>ALGAE:</u>	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Subsurface Filamentous	<input type="checkbox"/> Surface Filamentous	<input type="checkbox"/> Cyanobacteria
		<input type="checkbox"/> Planktonic		
<u>GRASSES:</u>	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Minimal	<input type="checkbox"/> Moderate	<input type="checkbox"/> Substantial
<u>NUISANCE SPECIES OBSERVED:</u>				
	<input type="checkbox"/> Torpedo Grass	<input type="checkbox"/> Pennywort	<input type="checkbox"/> Babytears	<input type="checkbox"/> Chara
	<input type="checkbox"/> Hydrilla	<input type="checkbox"/> Slender Spikerush	<input type="checkbox"/> Other:	

SITE: 19/20

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

No algae or nuisance grass observed in either pond. Routine monitoring and treatment as needed will continue.

Turbidity still present in 19, though I suspect it will begin to clear now that erosion repairs are complete.

<u>WATER:</u>	<input type="checkbox"/> Clear	<input checked="" type="checkbox"/> Turbid	<input type="checkbox"/> Tannic	
<u>ALGAE:</u>	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Subsurface Filamentous	<input type="checkbox"/> Surface Filamentous	<input type="checkbox"/> Cyanobacteria
		<input type="checkbox"/> Planktonic		
<u>GRASSES:</u>	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Minimal	<input type="checkbox"/> Moderate	<input type="checkbox"/> Substantial
<u>NUISANCE SPECIES OBSERVED:</u>				
	<input type="checkbox"/> Torpedo Grass	<input type="checkbox"/> Pennywort	<input type="checkbox"/> Babytears	<input type="checkbox"/> Chara
	<input type="checkbox"/> Hydrilla	<input type="checkbox"/> Slender Spikerush	<input type="checkbox"/> Other:	

Inspection Report

SITE: 21/22

Condition: ✓Excellent Great Good Poor Mixed Condition Improving



Comments:

No algae or nuisance grass observed in either pond. Routine monitoring and treatment as needed will continue.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	Turbid	Tannic	
<u>ALGAE:</u>	<input checked="" type="checkbox"/> N/A	Subsurface Filamentous	Surface Filamentous	
		Planktonic	Cyanobacteria	
<u>GRASSES:</u>	<input checked="" type="checkbox"/> N/A	Minimal	Moderate	Substantial
<u>NUISANCE SPECIES OBSERVED:</u>				
	Torpedo Grass	Pennywort	Babytears	Chara
	Hydrilla	Slender Spikerush	Other:	

SITE: 23/24

Condition: Excellent ✓Great Good Poor Mixed Condition Improving



Comments:

Pond 23 - Early signs of a planktonic algae bloom present. Preventative treatment will be done next service.
No nuisance grass observed.

Pond 24 - One small patch of nuisance grasses present. Treatment next service should clear this quickly.
No algae observed.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	Turbid	Tannic	
<u>ALGAE:</u>	N/A	Subsurface Filamentous	Surface Filamentous	
		<input checked="" type="checkbox"/> Planktonic	Cyanobacteria	
<u>GRASSES:</u>	N/A	<input checked="" type="checkbox"/> Minimal	Moderate	Substantial
<u>NUISANCE SPECIES OBSERVED:</u>				
	Torpedo Grass	Pennywort	Babytears	Chara
	Hydrilla	Slender Spikerush	Other:	

Inspection Report

SITE: 25/26

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

No algae or nuisance grass observed in either pond. Routine monitoring and treatment as needed will continue.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	<input type="checkbox"/> Turbid	<input type="checkbox"/> Tannic	
<u>ALGAE:</u>	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Subsurface Filamentous	<input type="checkbox"/> Surface Filamentous	<input type="checkbox"/> Planktonic
		<input type="checkbox"/> Minimal	<input type="checkbox"/> Moderate	<input type="checkbox"/> Substantial
<u>GRASSES:</u>	<input checked="" type="checkbox"/> N/A			
<u>NUISANCE SPECIES OBSERVED:</u>				
	<input type="checkbox"/> Torpedo Grass	<input type="checkbox"/> Pennywort	<input type="checkbox"/> Babytears	<input type="checkbox"/> Chara
	<input type="checkbox"/> Hydrilla	<input type="checkbox"/> Slender Spikerush	<input type="checkbox"/> Other:	

SITE: 27/28

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

Pond 27 - No algae or nuisance grass observed. Routine monitoring and treatment as needed will continue.

Pond 28 - One small patch of nuisance grasses present; possibly submersed. A technician will inspect and treat accordingly next visit.

No algae observed.

It appears a weir has broken or erosion is occurring on the northern point. Repair needed as it is leading directly into a wetland.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	<input type="checkbox"/> Turbid	<input type="checkbox"/> Tannic	
<u>ALGAE:</u>	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Subsurface Filamentous	<input type="checkbox"/> Surface Filamentous	<input type="checkbox"/> Planktonic
		<input type="checkbox"/> Minimal	<input type="checkbox"/> Moderate	<input type="checkbox"/> Substantial
<u>GRASSES:</u>	<input type="checkbox"/> N/A	<input checked="" type="checkbox"/> Minimal	<input type="checkbox"/> Moderate	<input type="checkbox"/> Substantial
<u>NUISANCE SPECIES OBSERVED:</u>				
	<input type="checkbox"/> Torpedo Grass	<input type="checkbox"/> Pennywort	<input type="checkbox"/> Babytears	<input type="checkbox"/> Chara
	<input type="checkbox"/> Hydrilla	<input type="checkbox"/> Slender Spikerush	<input type="checkbox"/> Other:	

Inspection Report

SITE: 29/30

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

No algae or nuisance grass observed in either pond. Routine monitoring and treatment as needed will continue.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	<input type="checkbox"/> Turbid	<input type="checkbox"/> Tannic	
<u>ALGAE:</u>	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Subsurface Filamentous	<input type="checkbox"/> Surface Filamentous	<input type="checkbox"/> Cyanobacteria
		<input type="checkbox"/> Planktonic		
<u>GRASSES:</u>	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Minimal	<input type="checkbox"/> Moderate	<input type="checkbox"/> Substantial
<u>NUISANCE SPECIES OBSERVED:</u>				
	<input type="checkbox"/> Torpedo Grass	<input type="checkbox"/> Pennywort	<input type="checkbox"/> Babytears	<input type="checkbox"/> Chara
	<input type="checkbox"/> Hydrilla	<input type="checkbox"/> Slender Spikerush	<input type="checkbox"/> Other:	

SITE: 31/32

Condition: Excellent Great Good Poor Mixed Condition Improving



Comments:

No algae or nuisance grass observed in either pond. Routine monitoring and treatment as needed will continue.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	<input type="checkbox"/> Turbid	<input type="checkbox"/> Tannic	
<u>ALGAE:</u>	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Subsurface Filamentous	<input type="checkbox"/> Surface Filamentous	<input type="checkbox"/> Cyanobacteria
		<input type="checkbox"/> Planktonic		
<u>GRASSES:</u>	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Minimal	<input type="checkbox"/> Moderate	<input type="checkbox"/> Substantial
<u>NUISANCE SPECIES OBSERVED:</u>				
	<input type="checkbox"/> Torpedo Grass	<input type="checkbox"/> Pennywort	<input type="checkbox"/> Babytears	<input type="checkbox"/> Chara
	<input type="checkbox"/> Hydrilla	<input type="checkbox"/> Slender Spikerush	<input type="checkbox"/> Other:	

MANAGEMENT SUMMARY



Summer is officially here which means pond conditions will start to turn. The relatively temperate days are behind us and until the drought ends, growing conditions will run wild. Water temperatures are holding above the algae threshold of 85°F which can produce blooms in under 72 hours. No rain to pelt the mats down means decaying algae can remain in ponds far longer than the expected 7-10 days. Expect conditions like these to hold until water levels rise and begin flushing.

I'm finding interesting conditions regarding vegetation. Longer days have been allowing in-water growth (floating and submersed) to boom, but emergent shoreline growth is slow from lack of rain. Most of these in-water plants are affected by the algaecides in our arsenal and can be dealt with simultaneously. The sparse shoreline growth is easily cleared with standard herbicide treatments.

Rainy season is still ahead of us which will add new strain to waterways. All growth will accelerate so technicians are doing everything they can right now to keep conditions manageable before this happens.

Good conditions today considering recent weather. The few ponds with notable algal growth all seem to have bloomed within the past few days. I'm not surprised given daily temperatures this week. All of these ponds are noted for treatment as soon as possible.

Grass growth has fortunately stayed minimal. This means more time to treat the ever-increasing amount of algae we'll begin to see in the next few weeks.

RECOMMENDATIONS

Continue to treat ponds for algae, administer follow-ups to ponds experiencing extended decay times.

Administer treatments to any nuisance grasses growing along exposed shorelines and within beneficial plants.

Continue to apply treatment to overgrown littoral areas.

Avoid over treating ponds, to prevent fish kills or toxic blooms.

Stay alert for debris items that find their way to the pond's shore.

Thank you for choosing Steadfast Environmental!

EXHIBIT 2



Dear Property Owners & Representatives,

At Juniper, we take pride in our ability to respond swiftly and effectively to storms. We understand the complexities that arise after such events, which is why we have developed a comprehensive Storm Readiness Plan to help you prepare as well.

Our plan is a pre-executed agreement that commits both personnel and equipment, allowing us to dispatch resources quickly before and after the storm. Below, you will find a list of our updated rates for the year, along with a summary of the scope of work.

We recommend setting an adequate "not-to-exceed" budget based on historical data to ensure that work can proceed smoothly without delays. After the storm, our team will assist in adjusting the budget after a post-storm damage assessment and will provide weekly expense tracking in collaboration with your authorized representative.

We are committed to ensuring seamless and efficient storm recovery for your property.

Storm Response Rates:

- **\$95.00/hour (All non-arborist functions)**
- **\$425.00/truck for debris hauling***
- **\$130.00/hour for all Juniper owned equipment**Includes operator.**
- **\$72.00/tree staking kit (Standard)**
- **\$100.00/tree staking kit (Large)*****
- **\$7,500.00/day for arbor crew (5-person crew w/ all necessary arbor equipment)**

Debris hauling based on a Juniper service truck. With larger cleanup efforts we can deploy larger debris hauling trucks to reduce expenses. **If larger equipment is needed, such as a heavy loader or crane, it will be quoted at damage assessment. *In unique circumstances, additional staking may be required due to grade, tree species or size. This will be itemized and billed accordingly. Palms, in most circumstances, can be staked with the standard kit.*

Pre-Storm Procedures:

1. Stage equipment on site (if applicable)
2. Appoint Juniper first responders

Post-Storm Procedures:

1. Clearing roadways, exits and any obstructions preventing residents from leaving
2. Clearing debris off homes or property
3. Saving, re-standing and staking downed trees starting with the highest value specimens
4. Clearing debris off common spaces
5. Loss assessment, restoration planning and budgeting

EXHIBIT 3



Account Managers and Valued Clients,

I wanted to provide a brief update regarding the ongoing drought conditions affecting Sarasota, Manatee, and surrounding West Central Florida counties.

Many communities throughout our service area remain under irrigation restrictions that currently allow watering only one day per week. While these restrictions are necessary for water conservation, they can significantly impact the appearance and overall performance of turfgrass and landscape plants during extended periods of below-average rainfall.

One of the most important factors to understand is that irrigation is intended to supplement natural rainfall, not replace it. Even a properly functioning irrigation system cannot fully compensate for prolonged drought conditions when rainfall remains below seasonal averages.

In addition to limited irrigation opportunities, our region is currently experiencing high evaporation rates due to elevated temperatures, extended sunlight exposure, and seasonal wind patterns. Much of the water applied through irrigation is quickly lost through evaporation and plant transpiration before it can provide lasting soil moisture. As a result, many landscapes are exhibiting drought-related stress despite irrigation systems operating according to local restrictions.

Common symptoms being observed throughout the region include:

- Turf thinning and discoloration
- Wilting or curled leaf blades
- Delayed recovery from foot traffic
- Increased weed pressure in stressed areas
- Reduced growth and vigor of ornamental plants
- Premature leaf yellowing or drop
- Increased susceptibility to insect and disease activity

These conditions are not necessarily indicative of irrigation system failures or maintenance deficiencies. In most cases, they are directly related to the environmental stresses associated with prolonged drought and restricted watering schedules.

Florida's rainy season has been slow to begin so far, but consistent rainfall will greatly improve soil moisture levels and overall plant health. Warm-season turf species such as St. Augustine grass typically recover well once adequate rainfall returns and environmental stress is reduced. Zoysia grass will be slow to recover compared to St. Augustine grass (and will go dormant and turn brown without water)

Our teams will continue monitoring property conditions, irrigation performance, insect activity, and disease pressure throughout the summer months. Recommendations will be made as needed to help preserve the long-term health and appearance of your landscape.

Below is the updated Drought Index;

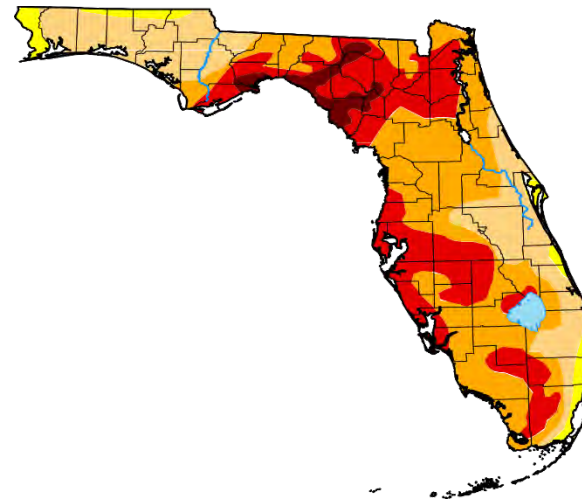
June 9, 2026

(Released Thursday, Jun. 11, 2026)

Valid 8 a.m. EDT

Drought Conditions (Percent Area)

	None	D0-D4	D1-D4	D2-D4	D3-D4	D4
Current	0.01	99.99	95.11	69.79	31.12	3.90
Last Week <i>06-02-2026</i>	0.00	100.00	98.63	81.14	53.10	9.98
3 Months Ago <i>03-10-2026</i>	0.00	100.00	100.00	90.90	72.90	0.00
Start of Calendar Year <i>01-06-2026</i>	0.17	99.83	86.95	38.02	3.55	0.00
Start of Water Year <i>09-30-2025</i>	42.27	57.73	30.65	6.18	0.00	0.00
One Year Ago <i>06-10-2025</i>	35.45	64.55	41.34	27.79	3.74	0.00



Intensity:

- None
- D0 Abnormally Dry
- D1 Moderate Drought
- D2 Severe Drought
- D3 Extreme Drought
- D4 Exceptional Drought

We appreciate your patience and understanding during these challenging environmental conditions. Should you have any questions regarding your property, please feel free to contact us.

Best Regards,

Jayne Atchley
Regional Agronomy Manager
CPCO # JF154449

C | (843) 816-4008

E | jayne.atchley@juniperlandscaping.com

EXHIBIT 4

Epperson Ranch Community Development District Sign Analysis



prepared for:

Epperson Ranch Community Development District
5844 Old Pasco Road
Suite 100
Wesley Chapel, FL 33544

prepared by:

Stantec
380 Park Place Blvd.
Suite 300
Clearwater, FL 33578

June 2026

INTRODUCTION

This report was conducted at the request of the Epperson Ranch Community Development District (CDD) to document the deficiencies of the existing signs within the various neighborhoods. Once the deficiencies are completed and the signs comply with the *Manual on Uniform Traffic Control Devices* (MUTCD), the Pasco County Sheriff's office will be able to enforce the signs on the Epperson Ranch CDD property.

This report includes a field inventory of the signs within the community to determine their compliance with the guidelines of the 2009 Edition of the MUTCD.

Field reviews were conducted by Stantec staff, reviewing existing signs in the Epperson Ranch CDD located off Overpass Road with the entry on Epperson Ranch Blvd., in Pasco County Florida.

The majority of the existing signs within Epperson Ranch CDD are mounted on u-channel, some of the signs are mounted on decorative round poles bordered with decorative trim.



Excerpts from the MUTCD which apply to this inventory are noted below. The figure references of these text excerpts are from the MUTCD showing some of the standards reviewed for compliance.

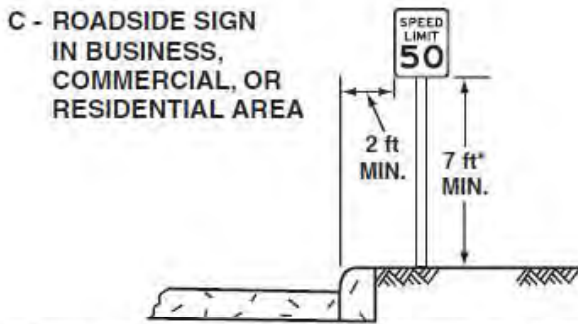
Section 2A.18 Mounting Height

Standard:

05 The minimum height, measured vertically from the bottom of the sign to the top of the curb, or in the absence of curb, measured vertically from the bottom of the sign to the elevation of the near edge of the traveled way, of signs installed at the side of the road in business, commercial, or residential areas where parking or pedestrian movements are likely to occur, or where the view of the sign might be obstructed, shall be 7 feet (see Figure 2A-2).

Option:

06 The height to the bottom of a secondary sign mounted below another sign may be 1 foot less than the height specified in Paragraphs 4 and 5.



*Where parking or pedestrian movements are likely to occur

Section 2B.03 Size of Regulatory Signs

Standard:

01 Except as provided in Section 2A.11, the sizes for regulatory signs shall be as shown in Table 2B-1.

Table 2B-1. Regulatory Sign and Plaque Sizes (Sheet 1 of 4)

Sign or Plaque	Sign Designation	Section	Conventional Road		Expressway	Freeway	Minimum	Oversized
			Single Lane	Multi-Lane				
Stop	R1-1	2B.05	30 x 30*	36 x 36	36 x 36	—	30 x 30*	48 x 48
Yield	R1-2	2B.08	36 x 36 x 36*	48 x 48 x 48	48 x 48 x 48	60 x 60 x 60	30 x 30 x 30*	—
Speed Limit	R2-1	2B.13	24 x 30*	30 x 36	36 x 48	48 x 60	18 x 24*	30 x 36

Section 2B.10 STOP Sign or YIELD Sign Placement

Guidance:

07 STOP or YIELD signs should not be placed farther than 50 feet from the edge of the pavement of the intersected roadway *Guidance:*

08 A sign that is mounted back-to-back with a STOP or YIELD sign should stay within the edges of the STOP or YIELD sign. If necessary, the size of the STOP or YIELD sign should be increased so that any

other sign installed back-to-back with a STOP or YIELD sign remains within the edges of the STOP or YIELD sign.

12 Stop lines that are used to supplement a STOP sign should be located as described in Section 3B.16. Yield lines that are used to supplement a YIELD sign should be located as described in Section 3B.16.

13 Where there is a marked crosswalk at the intersection, the STOP sign should be installed in advance of the crosswalk line nearest to the approaching traffic.

13 Where there is a marked crosswalk at the intersection, the STOP sign should be installed in advance of the crosswalk line nearest to the approaching traffic.

Section 2B.13 Speed Limit Sign (R2-1)

Standard:

02 The Speed Limit (R2-1) sign (see Figure 2B-3) shall display the limit established by law, ordinance, regulation, or as adopted by the authorized agency based on the engineering study. The speed limits displayed shall be in multiples of 5 mph.

Section 3B.16 Stop and Yield Lines

Guidance:

01 Stop lines should be used to indicate the point behind which vehicles are required to stop in compliance with a traffic control signal.

Option:

02 Stop lines may be used to indicate the point behind which vehicles are required to stop in compliance with a STOP (R1-1) sign, a Stop Here For Pedestrians (R1-5b or R1-5c) sign, or some other traffic control device that requires vehicles to stop, except YIELD signs that are not associated with passive grade crossings.

06 Stop lines shall consist of solid white lines extending across approach lanes to indicate the point at which the stop is intended or required to be made.

Guidance:

08 Stop lines should be 12 to 24 inches wide.

10 If used, stop and yield lines should be placed a minimum of 4 feet in advance of the nearest crosswalk line at controlled intersections, except for yield lines at roundabouts as provided for in Section 3C.04 and at midblock crosswalks. In the absence of a marked crosswalk, the stop line or yield line should be placed at the desired stopping or yielding point, but should not be placed more than 30 feet or less than 4 feet from the nearest edge of the intersecting traveled way.

INVENTORY

All existing signage that did not meet the MUTCD specifications were photographed and inventoried with designations of sign type, size, height and offset to edge of sign from the curb. These conditions were compared to the MUTCD minimum requirements previously mentioned to determine compliance and need to adjust/replace the regulatory signs to allow law enforcement to enforce the signs.

The following inventory tables are numbered sequentially based on the sign locations. Street names indicate the intersection and/or cross street where the sign was inventoried. Each table includes a photograph of the existing sign, location, type of sign, height and offset. The MUTCD guidelines, compliance and additional notes are provided for each sign. A *Regulatory Sign* gives notice to road users of traffic laws or regulations and noncompliance signage documented and require modification or repair prior to certification can be submitted for traffic enforcement agreement.

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
1	Fountain Haze Loop	STOP SIGN (R1-1)	30"x30"	30"x30"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-2"	7'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-9"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
2	Palm Song Place	STOP SIGN (R1-1)	30"x30"	30"x30"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-1"	7'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'-3.5"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
3	Yale Harbor Drive	STOP SIGN (R1-1)	30"x30"	30"x30"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-7"	7'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'-1"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
4	Yale Harbor Drive	SPEED LIMIT (R2-1)	24"x30"	24"x30"	YES
		VEHICLE FEEDBACK (W13-20)	18"x24"	24"x30"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			7'-2"	7'-0"	YES
			5'-2"	6'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'-1"	1'-6"	YES



NOTES: Remove SPEED ENFORCED BY RADAR sign.

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
5	Yale Harbor Drive	SPEED HUMP (W17-1)	40"x40"	36"x36"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-6"	7'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-11"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
6	Colada Drift Way	STOP SIGN (R1-1)	30"x30"	30"x30"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-9.5"	7'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'-6"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
7	Colada Drift Way	SPEED LIMIT (R2-1)	24"x30"	24"x30"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-10.5"	7'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'-5"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
8	Pool Compass Loop	HORIZONTAL ALIGNMENT (W1-1)	40"x40"	30"x30"	YES
		ADVISORY SPEED (W13-1P)	18"x18"	18"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			7'-10"	7'-0"	YES
			6'-2"	6'-0"	YES
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-11"	1'-6"	YES



NOTES: Advisory speed sign damaged.

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
9	Pool Compass Loop	SPEED LIMIT (R2-1)	24"x30"	24"x30"	YES
		NO TRAFFIC THRU	12"x18"	24"x30"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			7'-3"	7'-0"	YES
			5'-6.5"	6'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'-4"	1'-6"	YES



NOTES: Remove NO TRAFFIC THRU DEAD END sign.

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
10	Olive Brook Drive	SPEED LIMIT 20 MPH (R2-1)	24"x30"	24"x30"	YES
		SPEED ENFORCED BY RADAR	18"x24"	18"x24"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			7'+	7'-0"	YES
			7'	6'-0"	YES
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			10.5"	1'-6"	NO



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
11	Olive Brook Drive	HORIZONTAL ALIGNMENT (W1-1)	40"x40"	30"x30"	YES
		ADVISORY SPEED (W13-1P)	18"x18"	18"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-10"	7'-0"	NO
			5'-1.5"	6'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-7"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
12	Olive Brook Drive	HORIZONTAL ALIGNMENT (W1-1)	40"x40"	30"x30"	YES
		ADVISORY SPEED (W13-1P)	18"x18"	18"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-11"	7'-0"	NO
			5'-4"	6'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			9"	1'-6"	NO



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
13	Windward Palm Lane	STOP SIGN (R1-1)	30"x30"	30"x30"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			7'-1"	7'-0"	YES
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-11"	1'-6"	YES



NOTES: Realign street signs.

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
14	Tuscan Bay Circle	HORIZONTAL ALIGNMENT (W1-1)	30"x30"	30"x30"	YES
		ADVISORY SPEED (W13-1P)	18"x18"	18"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-5"	7'-0"	NO
			4'-8"	6'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-6.5"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
15	Lago Mist Way	STOP SIGN (R1-1)	30"x30"	30"x30"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			7'+	7'-0"	YES
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-10"	1'-6"	YES



NOTES: No street signs.

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
16	Roma Dune Dr	STOP SIGN (R1-1)	30"x30"	30"x30"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			7'+	7'-0"	YES
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-4"	1'-6"	NO



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
17	Tansy Bend Way	HORIZONTAL ALIGNMENT (W1-1)	40"x40"	30"x30"	YES
		ADVISORY SPEED (W13-1P)	18"x18"	18"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			5'-9.5"	7'-0"	NO
			4'-3"	6'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			8"	1'-6"	NO



NOTES: Top sign damaged.

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
18	Tuscan Bay Cir	HORIZONTAL ALIGNMENT (W1-1)	40"x40"	30"x30"	YES
		ADVISORY SPEED (W13-1P)	18"x18"	18"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-10"	7'-0"	NO
			5'-.5"	6'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-9.5"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
19	Epperson Blvd	SPEED LIMIT (R2-1)	24"x30"	24"x30"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-3.5"	7'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'-4"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
20	Lago Mist Way	STOP SIGN (R1-1)	30"x30"	30"x30"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-5"	7'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'-1"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
21	Epperson Blvd	PEDESTRIAN (W11-2)	40"x40"	40"x30"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-1"	7'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-5"	1'-6"	NO



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
22	Epperson Blvd	GOLF CART (W11-11)	40"x40"	30"x30"	YES
		MERGING AHEAD	24"x18"	12"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-6"	7'-0"	NO
			4'-8"	6'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-8"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
23	Epperson Blvd	GOLF CART (W11-11)	40"x40"	30"x30"	YES
		MERGING AHEAD	24"x18"	12"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-11.5"	7'-0"	NO
			5'-2"	6'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-6.5"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
24	Epperson Blvd	GOLF CART (W11-11)	40"x40"	30"x30"	YES
		MERGING AHEAD	24"x18"	12"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			7'-1"	7'-0"	NO
			5'-3.5"	6'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			0"	1'-6"	NO



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
25	Epperson Blvd	SPEED LIMIT (R2-1)	24"x30"	24"x30"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			4'	7'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-7.5"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
26	Epperson Blvd	KEEP RIGHT (R4-7)			
		NINE BUTTON (OM1-1)			
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met



NOTES: Sign destroyed and needs to be replaced.

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
27	Epperson Blvd	TRAIL CROSSING (W11-15)	40"x40"	24x24	YES
		DIAGONAL ARROW (W16-7P)	24"x12"	12"x9"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			7'-5"	7'-0"	YES
			4'-6.5"	6'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-8"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
28	Epperson Blvd	GOLF CART (W11-11)	40"x40"	30"x30"	YES
		DIAGONAL ARROW (W16-7P)	24"x12"	12"x9"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-3.5"	7'-0"	NO
			5'-2"	6'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			3'-1.5"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
29	Epperson Blvd	KEEP RIGHT (R4-7)	24"x30"	24"x30"	YES
		NINE BUTTON (OM1-1)	24"x24"	18"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-4"	7'-0"	NO
			4'-1"	6'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'-8"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
30	Epperson Blvd	GOLF CART (W11-11)	40"x40"	30"x30"	YES
		MERGING AHEAD	24"x18"	12"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-4"	7'-0"	NO
			4'-6"	6'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
31	Epperson Blvd	SPEED LIMIT 15 MPH (R2-1)	24"x30"	24"x30"	YES
		NO PARKING (R8-3)	24"x24"	24"x24"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			7'+	7'-0"	YES
			5'-6"	6'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-1"	1'-6"	NO



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
32	Tortuga Shore Loop	STOP SIGN (R1-1)	30"x30"	30"x30"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-9"	7'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'-1"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
33	Tortuga Shore Loop	STOP SIGN (R1-1)	30"x30"	30"x30"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-9"	7'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
34	Roma Dune Drive	STOP SIGN (R1-1)	30"x30"	30"x30"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-8.5"	7'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'-1"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
35	Epperson Blvd	YIELD SIGN (R1-2)	36"x36"x36"	36"x36"x36"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			7'-2.5"	7'-0"	YES
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-7.5"	1'-6"	YES



NOTES: Sign is faded and needs to be replaced

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
36	Sweeter Tide Trail	STOP SIGN (R1-1)	30"x30"	30"x30"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-3.5"	7'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-11.5"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
37	Epperson Blvd	CARTS MERGE	24"x18"	12"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			3'-7.5"	4'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-9.5"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
38	Epperson Blvd	CARTS MERGE	18"x24"	12"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			3'-3.5"	4'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-8"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
39	Epperson Blvd	CARTS MERGE	18"x24"	18"x24"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			3'-7"	4'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-9"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
40	Epperson Blvd	CARTS MERGE	18"x24"	12"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			3'-9.5"	4'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-11.5"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
41	Pelican Reed Circle	STOP SIGN (R1-1)	30"x30"	30"x30"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-10"	7'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-6"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
42	Epperson Blvd	TRAIL CROSSING (W11-15)	40"x40"	24x24	YES
		DIAGONAL ARROW (W16-7P)	24"x12"	12"x9"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			7-3.5"	7'-0"	YES
			4'-2"	6'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'-1"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
43	Epperson Blvd	CARTS MERGE	18"x24"	12"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			4'-4"	4'-0"	YES
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-7.5"	1'-6"	YES



NOTES: Replace Sign

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
44	Epperson Blvd	NO CARTS	18"x24"	12"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			3'-2"	4'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			3'-1.5"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
45	Epperson Blvd	NO CARTS	24"x30"	12"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			6'-6"	7'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'-8.5"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
46	Epperson Blvd	STOP SIGN (R1-1)	18"x18"	18"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			3'-9"	4'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'-6"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
47	Parrot Reef Court	STOP SIGN (R1-1)	18"x18"	18"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			3'-9.5"	4'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'-2.5"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
48	Palm Song Place	STOP SIGN (R1-1)	18"x18"	18"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			3'-6.5"	4'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'-3"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
49	Palm Song Place	STOP SIGN (R1-1)	18"x18"	18"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			3'-11"	4'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			4.5"	1'-6"	NO



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
50	Yale Harbor Drive	STOP SIGN (R1-1)	18"x18"	18"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			3'-7"	4'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'-2.5"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
51	Olive Brook Drive	STOP SIGN (R1-1)	18"x18"	18"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			3'-8"	4'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-8"	1'-6"	YES



NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
52	Tuscan Bay Circle	STOP SIGN (R1-1)	18"x18"	18"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			3'-8"	4'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			2'-0.5"	1'-6"	YES



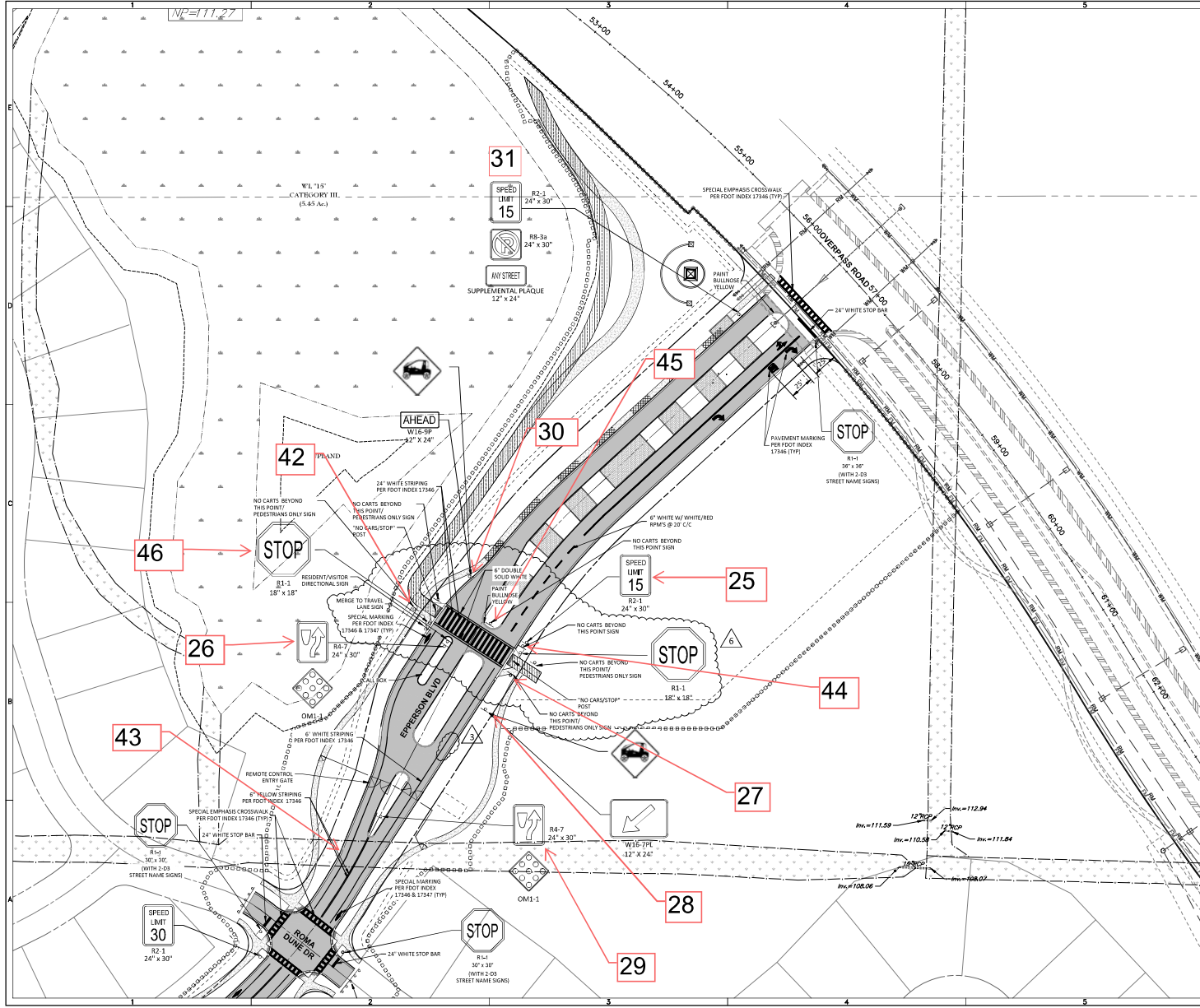
NOTES:

Inventory Sign Number	On Roadway	Sign	Size	MUTCD Minimum Sign Size	MUTCD Minimum Size Met
53	Roma Dune Drive	STOP SIGN (R1-1)	18"x18"	18"x18"	YES
			Height to Bottom of Sign	MUTCD Minimum Height	MUTCD Minimum Height Met
			3'-7"	4'-0"	NO
			Offset from Face of Curb to Edge of Sign	MUTCD Minimum Offset	MUTCD Minimum Offset Met
			1'-3"	1'-6"	NO



NOTES:

PERMITTED DRAWINGS SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT (SWFWMD)
 For construction permits, this permittee shall notify the District
 in writing when construction begins.



GRAPHIC SCALE: 1" = 50'

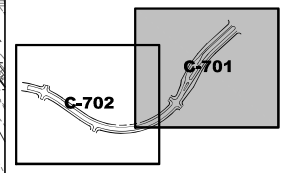
ELEVATIONS BASED ON
 NORTH AMERICAN VERTICAL DATUM 1988
 CONVERSION
 NAVD 83 TO NAVD 23 = +0.82

SIDEWALK LEGEND

- PROPOSED 8' WIDE x 6" THICK FIBER-REINFORCED CONCRETE AT LEAST 3,000 PSI IN STRENGTH CONCRETE SIDEWALK TO BE INSTALLED BY SITE DEVELOPER
- PROPOSED 8' WIDE x 6" THICK FIBER-REINFORCED CONCRETE AT LEAST 3,000 PSI IN STRENGTH SIDEWALK TO BE INSTALLED BY SITE DEVELOPER
- PROPOSED 12' WIDE x 6" THICK FIBER-REINFORCED CONCRETE AT LEAST 3,000 PSI IN STRENGTH ALTERNATIVE VEHICLE TRAILS TO BE INSTALLED BY SITE DEVELOPER

- SIDEWALK NOTES:**
- SIDEWALK INDICATED AS INSTALLED BY DEVELOPER SHALL BE COMPLETED PRIOR TO FINAL INFRASTRUCTURE INSPECTION OR SHALL BE SUBJECT TO COVERAGE UNDER A PERFORMANCE GUARANTEE.
 - SIDEWALK DETECTABLE WARNING SURFACES SHALL BE ALIGNED IN THE DIRECTION OF PEDESTRIAN TRAVEL.

NOTE: SEE SHEET C-105 FOR ENTRY HARDSCAPE FEATURES DETAILS



HEIDT DESIGN
 CONSULTING ENGINEERS
 5906-61 Hickman Rd. P.O. Box 17404
 Tallahassee, FL 32311
 Phone: 904-253-5111
 Fax: 904-253-5112
 www.HeidtDesign.com

**EPPERSON BLVD
 PHASE 1
 SIGNING, PAVEMENT MARKING &
 SIDEWALK PLAN**

DATE	DESCRIPTION

NO.	REVISIONS	DATE	DESCRIPTION

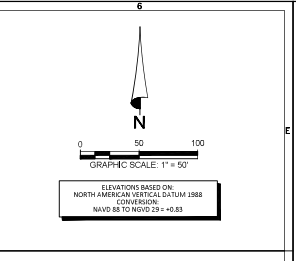
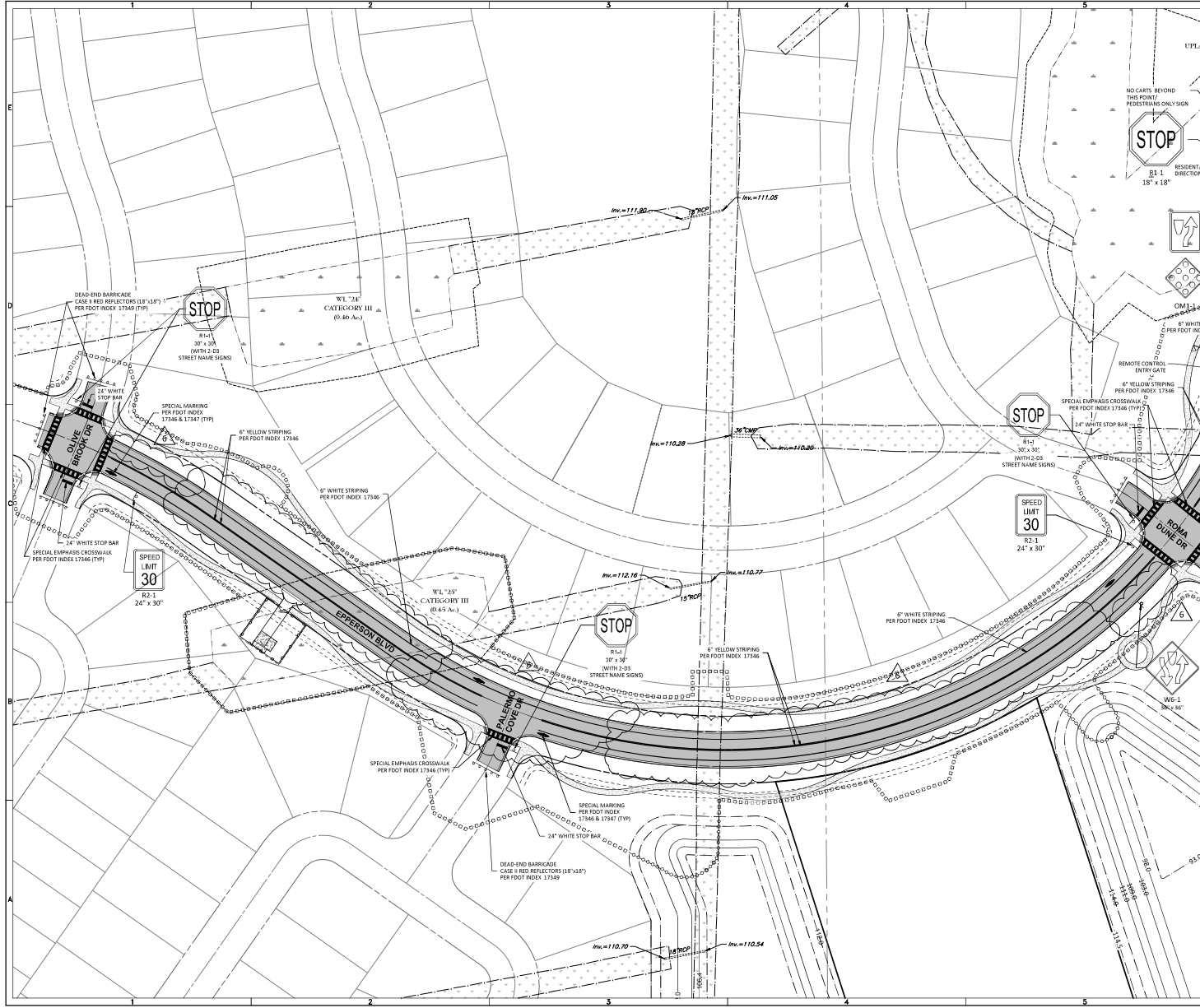
PROJECT NO: M03-EP-1070
 FILE: SP01
 DESIGN BY: CARSON
 DRAWN BY: CERALTE
 FLORIDA PROFESSIONAL ENGINEER

EDWIN J. ROGERS
 DATE:
 REGISTRATION NO.: 50092

C-701

PHOTO COURTESY OF THE FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT) AND THE FLORIDA DEPARTMENT OF HIGHWAYS AND TRANSPORTATION (FDOT)

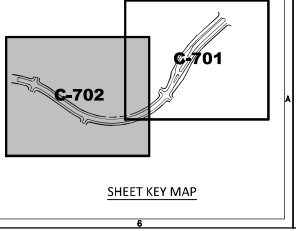
PERMITTED DRAWINGS SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT (SWFWMD)
 For construction permits, this permittee shall notify the District
 in writing when construction begins.



SIDEWALK LEGEND

	PROPOSED 6' WIDE X 6\"/>
	PROPOSED 8' WIDE X 6\"/>
	PROPOSED 12' WIDE X 6\"/>

- SIDEWALK NOTES:**
1. SIDEWALK INDICATED AS INSTALLED BY DEVELOPER SHALL BE COMPLETED PRIOR TO FINAL INFRASTRUCTURE INSPECTION OR SHALL BE SUBJECT TO COVERAGE UNDER A PERFORMANCE GUARANTEE.
 2. SIDEWALK DETECTABLE WARNING SURFACES SHALL BE ALIGNED IN THE DIRECTION OF PEDESTRIAN TRAVEL.



HEIDT DESIGN
 ENGINEERING ARCHITECTURE
 5906-B Rockledge Pkwy
 Palm Beach Gardens, FL 33418
 Office: 561-253-5111
 Fax: 561-256-7022
 www.HeidtDesign.com

**EPPERSON BLVD
 PHASE I
 SIGNING, PAVEMENT MARKING &
 SIDEWALK PLAN**

PREPARED BY: EPPERSON RANCI, LLC

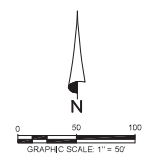
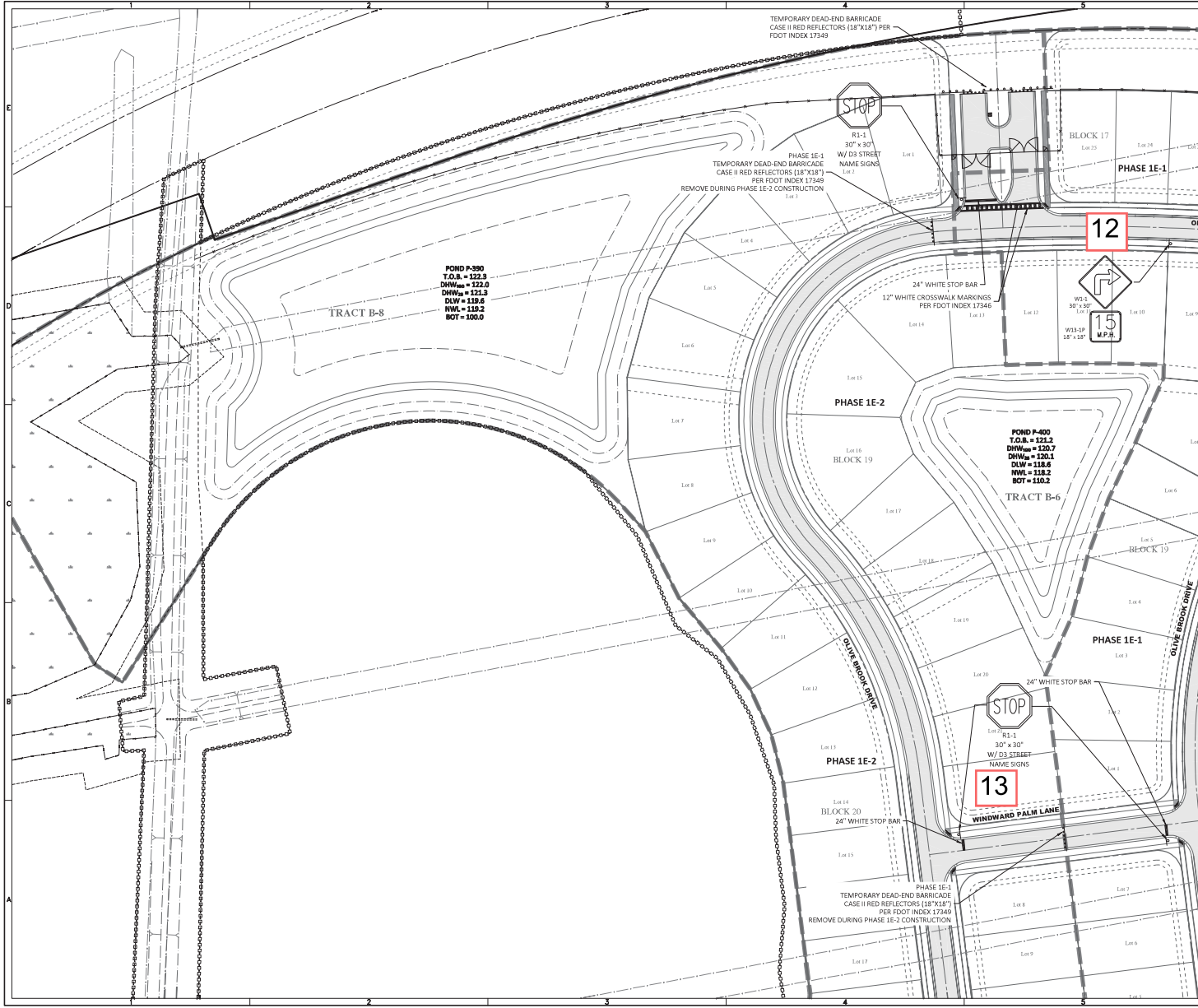
NO.	DATE	DESCRIPTION

PROJECT NO: MDG-EP-1070
 FILE: SPN1
 DESIGN BY: CARSON
 DRAWN BY: CEARLE
 FLORIDA PROFESSIONAL ENGINEER

EDWIN J. ROGERS
 DATE REGISTERED: 5/08/02
C-702

ALL DIMENSIONS UNLESS OTHERWISE NOTED. ALL DISTANCES ARE TO CENTERLINE UNLESS OTHERWISE NOTED. ALL ELEVATIONS ARE TO NAVD 83 UNLESS OTHERWISE NOTED. ALL PAVEMENT MARKINGS AND SIGNING SHALL BE INSTALLED IN ACCORDANCE WITH THE LATEST EDITIONS OF THE MUTCD AND THE FLORIDA DEPARTMENT OF TRANSPORTATION'S (FDOT) STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE APPROPRIATE AGENCIES. THE CONTRACTOR SHALL MAINTAIN ACCESS TO ALL ADJACENT PROPERTIES AND UTILITIES AT ALL TIMES. THE CONTRACTOR SHALL BE RESPONSIBLE FOR PROTECTING ALL EXISTING UTILITIES AND STRUCTURES. THE CONTRACTOR SHALL MAINTAIN ADEQUATE TRAFFIC CONTROL THROUGHOUT THE CONSTRUCTION PERIOD. THE CONTRACTOR SHALL BE RESPONSIBLE FOR RESTORING ALL AREAS TO ORIGINAL OR BETTER CONDITION AFTER COMPLETION OF THE WORK. THE CONTRACTOR SHALL MAINTAIN ADEQUATE RECORD DRAWINGS THROUGHOUT THE CONSTRUCTION PERIOD. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE APPROPRIATE AGENCIES. THE CONTRACTOR SHALL MAINTAIN ACCESS TO ALL ADJACENT PROPERTIES AND UTILITIES AT ALL TIMES. THE CONTRACTOR SHALL BE RESPONSIBLE FOR PROTECTING ALL EXISTING UTILITIES AND STRUCTURES. THE CONTRACTOR SHALL MAINTAIN ADEQUATE TRAFFIC CONTROL THROUGHOUT THE CONSTRUCTION PERIOD. THE CONTRACTOR SHALL BE RESPONSIBLE FOR RESTORING ALL AREAS TO ORIGINAL OR BETTER CONDITION AFTER COMPLETION OF THE WORK. THE CONTRACTOR SHALL MAINTAIN ADEQUATE RECORD DRAWINGS THROUGHOUT THE CONSTRUCTION PERIOD.

PERMITTED DRAWINGS SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT (SWFWMD)
 For construction permits, the Permittee shall notify the District
 in writing when construction begins.



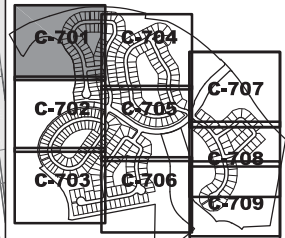
SIDEWALK LEGEND

- PROPOSED CONCRETE SIDEWALK TO BE INSTALLED BY INDIVIDUAL HOUSE CONTRACTOR
- PROPOSED CONCRETE SIDEWALK TO BE INSTALLED BY SITE DEVELOPER
- PROPOSED TRAIL 4\"/>

- SIDEWALK NOTES:**
1. SIDEWALKS INDICATED AS INSTALLED BY DEVELOPER SHALL BE COMPLETED PRIOR TO FINAL INFRASTRUCTURE RESTRICTION OR SHALL BE SUBJECT TO COVERAGE UNDER A PERFORMANCE GUARANTEE.
 2. SIDEWALKS INSTALLED BY BUILDERS SHALL BE COMPLETED PRIOR TO CERTIFICATE OF OCCUPANCY OF ITS CORRESPONDING DWELLING UNIT.
 3. ALL SIDEWALKS SHALL BE 6\"/>

SIGN COUNT

SIGN NAME	DESCRIPTION	QUANTITY
R1-1	30\"/>	
R1-1	18\"/>	
	CARS MERGE WITH VEHICULAR TRAFFIC	5
	NO CARTS BEYOND THIS POINT	1
	NO CARS STOP POST	6
W1-1	30\"/>	
W13-1P	18\"/>	
W14-1	24\"/>	



HEIDT DESIGN
 Civil Engineering & Surveying
 Professional Services & Landscape Architecture
 1800-R Rockingham Place
 Tampa, Florida 33610
 Office: 813-275-1511
 Fax: 813-275-1000
 www.HeidtDesign.com

**EPPELSON RANCH SOUTH
 PHASE I
 SIGNING, PAVEMENT MARKING &
 SIDEWALK PLAN**
 PREPARED BY: EPPELSON RANCH LLC

NO.	DATE	DESCRIPTION

PROJECT NO: MDO-EP-1070
 FILE: SP10
 DESIGN BY: STOLLINGS
 DRAWN BY: STOLLINGS

FLORIDA PROFESSIONAL ENGINEER

This item has been electronically signed and sealed by Edwin J. Rogers, P.E., on 2/15/2017 using a Digital Signature.

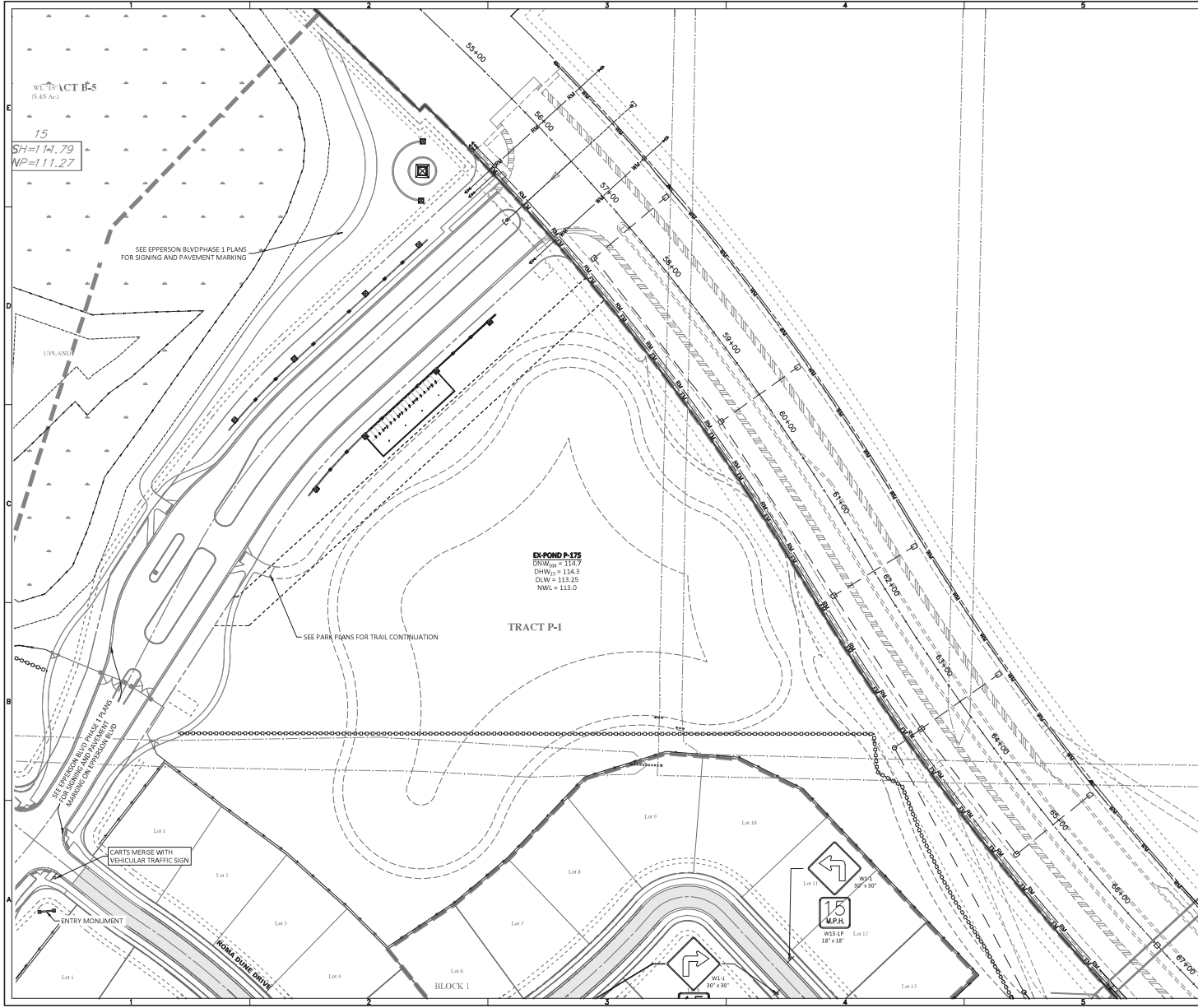
Printed copies of this document are not considered signed and sealed and the signature must be verified on any electronic copies.

EDWIN J. ROGERS
 DATE: 2/15/2017
 REGISTRATION NO.: 50082

C-701

PREPARED FOR: EPPELSON RANCH SOUTH PHASE I SIGNING, PAVEMENT MARKING & SIDEWALK PLAN
 FROM PHG BACK TO PHG

PERMITTED DRAWINGS SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT (SWFWMD)
 For construction permits, the Permittee shall notify the District
 in writing when construction begins.



GRAPHIC SCALE 1" = 50'

SIDEWALK LEGEND

- PROPOSED CONCRETE SIDEWALK TO BE INSTALLED BY INDIVIDUAL HOUSE CONTRACTOR
- ▬ PROPOSED CONCRETE SIDEWALK TO BE INSTALLED BY SITE DEVELOPER
- ▨ PROPOSED TRAIL 4" THICK CONCRETE FIBER REINFORCED 3000 PSI TO BE INSTALLED BY SITE DEVELOPER

SIDEWALK NOTES

1. SIDEWALKS INDICATED AS INSTALLED BY DEVELOPER SHALL BE COMPLETED PRIOR TO FINAL INFRASTRUCTURE INSPECTION OR SHALL BE SUBJECT TO COVERAGE UNDER A PERFORMANCE GUARANTEE.
2. SIDEWALKS INSTALLED BY BUILDERS SHALL BE COMPLETED PRIOR TO CERTIFICATE OF OCCUPANCY OF ITS CORRESPONDING DWELLING UNIT.
3. ALL SIDEWALKS SHALL BE 6" THICK WHERE SIDEWALK IS CROSSED BY A DRIVEWAY.
4. SIDEWALK DETECTABLE WARNING SURFACES SHALL BE INSTALLED IN THE DIRECTION OF PEDESTRIAN TRAVEL.

HEIDT DESIGN
 Civil, Mechanical, Electrical & GIS
 Architectural Services • Landscape Architecture

1816-B Rockledge Place
 Tampa, Florida 33610
 Office: 813-255-5111
 Fax: 813-255-7020
 www.HeidtDesign.com

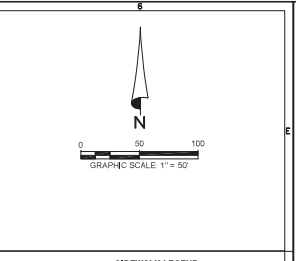
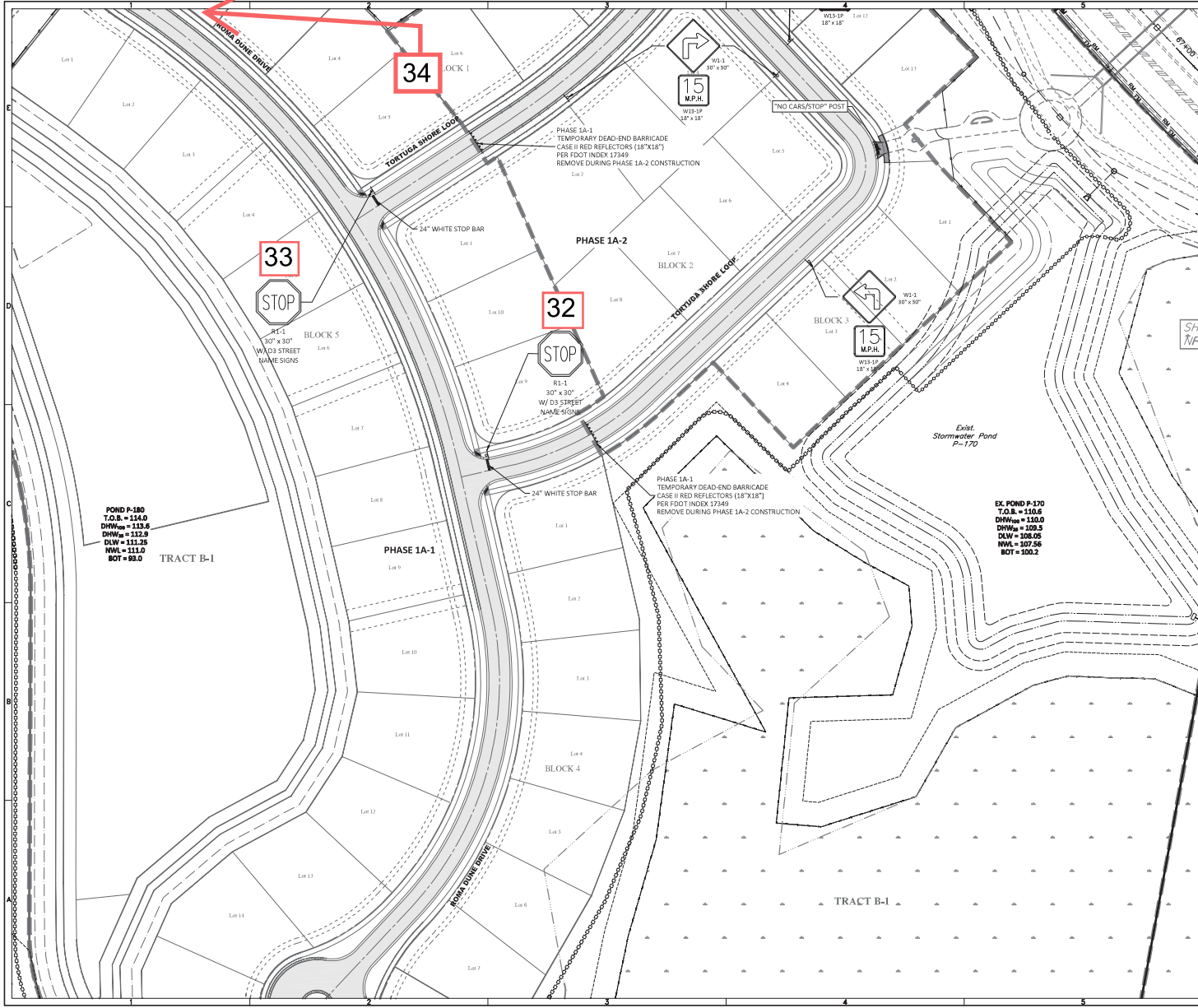
EPPELSON RANCH SOUTH PHASE I SIGNING, PAVEMENT MARKING & SIDEWALK PLAN
 PREPARED BY: EPPELSON RANCH LLC
 DATE: [] DESCRIPTION: []

PROJECT NO: MD0-EP-1070
 FILE: SP01
 DESIGN BY: STOLLINGS
 DRAWN BY: STOLLINGS
 REVIEW DATE: 02/23/2017
 REVIEW ORIGINATOR: []
 DATE: [] DESCRIPTION: []

FLORIDA PROFESSIONAL ENGINEER
 This item has been electronically signed and sealed by Edwin J. Rogers, P.E., on 2/15/2017 using a Digital Signature.
 Printed copies of this document are not considered signed and sealed and the signature must be verified on any electronic copies.
EDWIN J. ROGERS
 DATE: []
 REGISTRATION NO. 50082
C-707

REPRODUCTION OF THIS DRAWING WITHOUT THE WRITTEN PERMISSION OF HEIDT DESIGN IS STRICTLY PROHIBITED.

PERMITTED DRAWINGS SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT (SWFWMD)
 For construction permits, the Permittee shall notify the District
 in writing when construction begins.

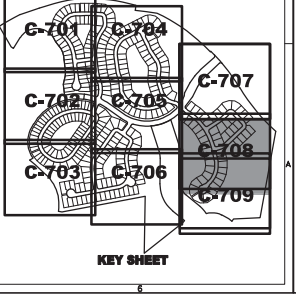


SIDEWALK LEGEND

	PROPOSED CONCRETE SIDEWALK TO BE INSTALLED BY INDIVIDUAL HOUSE CONTRACTOR
	PROPOSED CONCRETE SIDEWALK TO BE INSTALLED BY SITE DEVELOPER
	PROPOSED TRAIL 4" DARK CONCRETE FIBER REINFORCED, 3000 PSI, TO BE INSTALLED BY SITE DEVELOPER

- SIDEWALK NOTES**
1. SIDEWALK INDICATED AS INSTALLED BY DEVELOPER SHALL BE COMPLETED PRIOR TO FINAL INFRASTRUCTURE RESTRICTION OR SHALL BE SUBJECT TO COVERAGE UNDER A PERFORMANCE GUARANTEE.
 2. SIDEWALKS INSTALLED BY BUILDERS SHALL BE COMPLETED PRIOR TO CERTIFICATE OF OCCUPANCY OF ITS CORRESPONDING DEVELOPING UNIT.
 3. ALL SIDEWALKS SHALL BE 6" WIDE WHERE SIDEWALK IS CROSSED BY A DRIVEWAY.
 4. SIDEWALK DETECTABLE WARNING SURFACES SHALL BE PLACED IN THE DIRECTION OF PEDESTRIAN TRAVEL.

DATE	DESCRIPTION



HEIDT DESIGN
 Civil Engineering & Surveying
 Professional Engineer & Surveyor
 Biological Services & Landscape Architecture

1800-H Rockledge Pkwy
 Tampa, Florida 33610
 (813) 942-5151
 Fax: (813) 942-7000

www.HeidtDesign.com

**EPPELSON RANCH SOUTH
 PHASE I
 SIGNING, PAVEMENT MARKING &
 SIDEWALK PLAN**

PREPARED BY: EPPELSON RANCH LLC

PROJECT NO.	MDG-EP-1070
FILE:	SP1
DESIGN BY:	STOLLINGS
DRAWN BY:	STOLLINGS

FLORIDA PROFESSIONAL ENGINEER

This item has been electronically signed and sealed by Edwin J. Rogers, P.E., on 2/15/2017 using a Digital Signature.

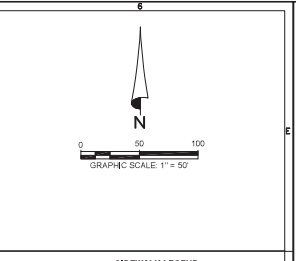
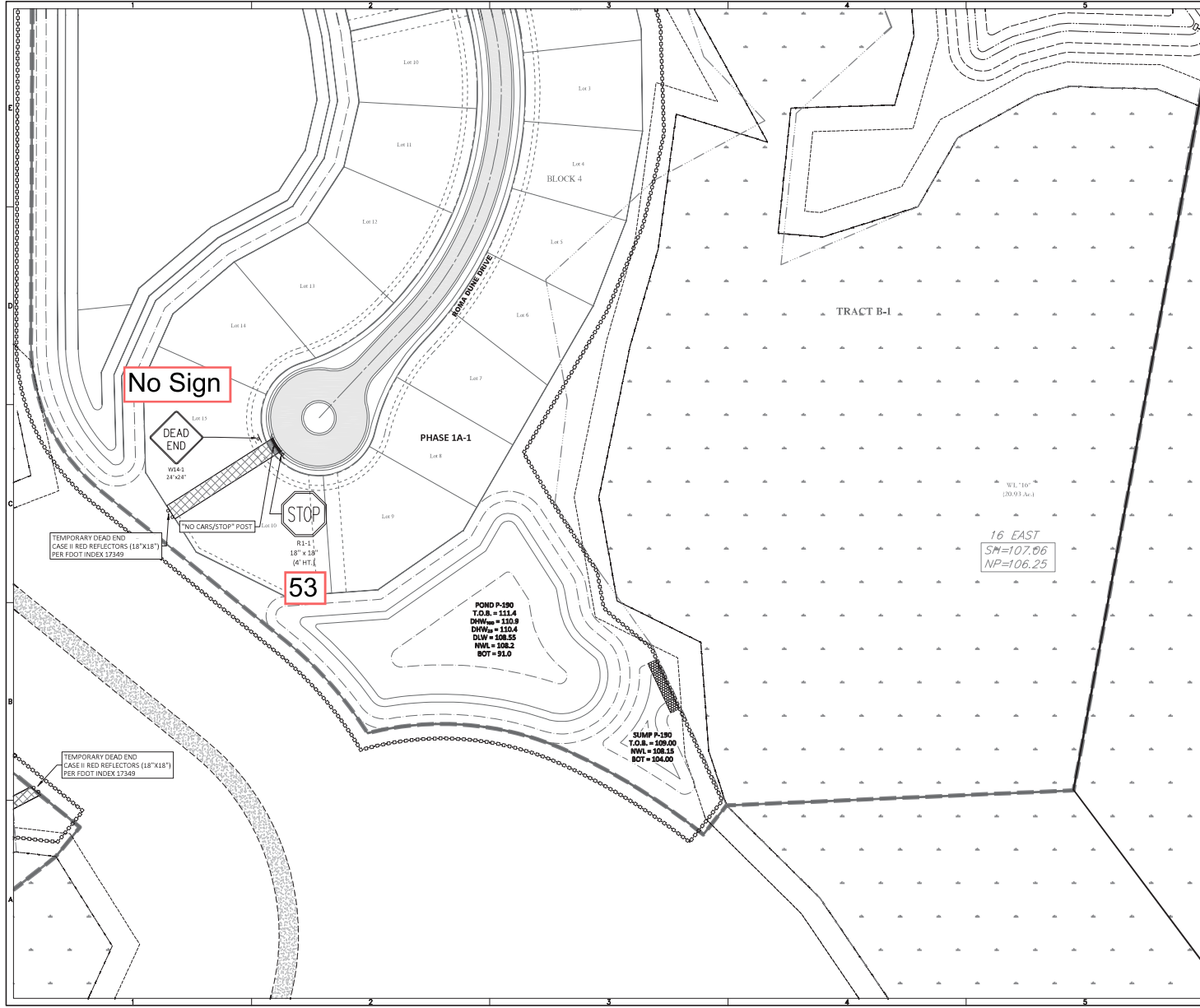
Printed copies of this document are not considered signed and sealed and the signature must be verified on any electronic copies.

EDWIN J. ROGERS
 DATE: 2/15/2017
 REGISTRATION NO.: 50082

C-708

THE INFORMATION CONTAINED HEREIN IS UNCLASSIFIED EXCEPT WHERE SHOWN OTHERWISE. IT IS THE PROPERTY OF HEIDT DESIGN, INC. AND IS LOANED TO YOU BY HEIDT DESIGN, INC. IT IS NOT TO BE REPRODUCED OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, ELECTRONIC OR MECHANICAL, INCLUDING PHOTOCOPYING, RECORDING, OR BY ANY INFORMATION STORAGE AND RETRIEVAL SYSTEM, WITHOUT THE WRITTEN PERMISSION OF HEIDT DESIGN, INC.

PERMITTED DRAWINGS SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT (SWFWMD)
 For construction permits, the Permittee shall notify the District
 in writing when construction begins.



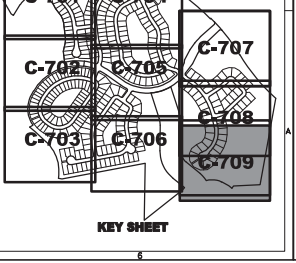
SIDEWALK LEGEND

	PROPOSED CONCRETE SIDEWALK TO BE INSTALLED BY INDIVIDUAL HOUSE CONTRACTOR
	PROPOSED CONCRETE SIDEWALK TO BE INSTALLED BY SITE DEVELOPER
	PROPOSED TRAIL 4" DARK CONCRETE FIBER REINFORCED 3000 PSI TO BE INSTALLED BY SITE DEVELOPER

- SIDEWALK NOTES**
1. SIDEWALK INDICATED AS INSTALLED BY DEVELOPER SHALL BE COMPLETED PRIOR TO FINAL INFRASTRUCTURE INSPECTION OR SHALL BE SUBJECT TO COVERAGE UNDER A PERFORMANCE GUARANTEE.
 2. SIDEWALKS INSTALLED BY BUILDERS SHALL BE COMPLETED PRIOR TO CERTIFICATE OF OCCUPANCY OF ITS CORRESPONDING DWELLING UNIT.
 3. ALL SIDEWALKS SHALL BE 6" WIDE WHERE SIDEWALK IS CROSSED BY A DRIVEWAY.
 4. SIDEWALK DETECTABLE WARNING SURFACES SHALL BE ALIGNED IN THE DIRECTION OF PEDESTRIAN TRAVEL.

DATE	DESCRIPTION

DATE	DESCRIPTION



HEIDT DESIGN
Civil, Mechanical, Electrical & MEP
Professional Engineers & Architects
Biological Services & Landscape Architecture

1816-D Rockledge Place
Rockledge, Florida 32955
Office: 813-275-1511
Fax: 813-275-1020

www.HeidtDesign.com

Professional Engineer License No. 22782
Professional Architect License No. 122000005

**EPPELSON RANCH SOUTH
PHASE I
SIGNING, PAVEMENT MARKING &
SIDEWALK PLAN**

PREPARED BY: EPPELSON RANCH LLC

PROJECT NO.	MD9-EP-1070
FILE:	SPN
DESIGN BY:	STOLLINGS
DRAWN BY:	STOLLINGS

FLORIDA PROFESSIONAL ENGINEER

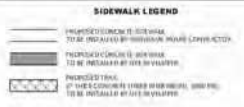
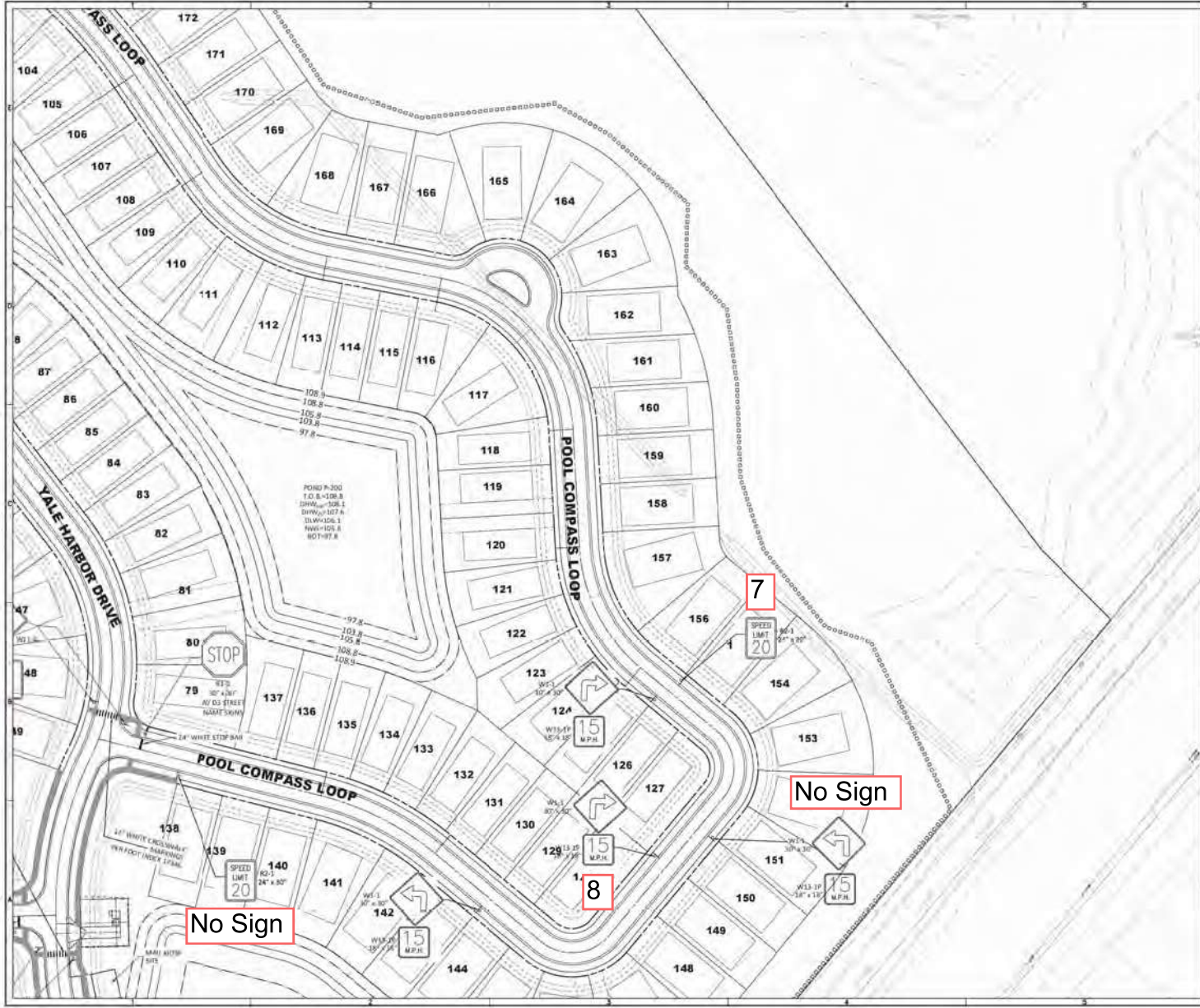
This item has been electronically signed and sealed by Edwin J. Rogers, P.E., on 2/15/2017 using a Digital Signature.

Printed copies of this document are not considered signed and sealed and the signature must be verified on any electronic copies.

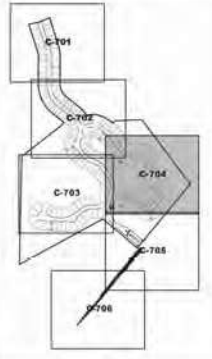
EDWIN J. ROGERS
DATE: 2/15/2017
REGISTRATION NO.: 50982

C-709

PERMITTED DRAWINGS SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT (SWFWMD)
 For construction permits, the Permittee shall notify the District
 in writing when construction begins.



- NOTES:**
1. SIDEWALKS SHALL BE INSTALLED BY THE PERMITTEE. SHALL BE INSTALLED TO THE PROPERTY LINE UNLESS OTHERWISE NOTED OTHERWISE.
 2. SIDEWALKS SHALL BE INSTALLED TO THE PROPERTY LINE UNLESS OTHERWISE NOTED OTHERWISE.
 3. ALL SIDEWALKS SHALL BE 5' WIDE UNLESS OTHERWISE NOTED OTHERWISE.
 4. SIDEWALKS SHALL BE INSTALLED TO THE PROPERTY LINE UNLESS OTHERWISE NOTED OTHERWISE.

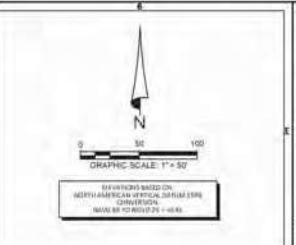
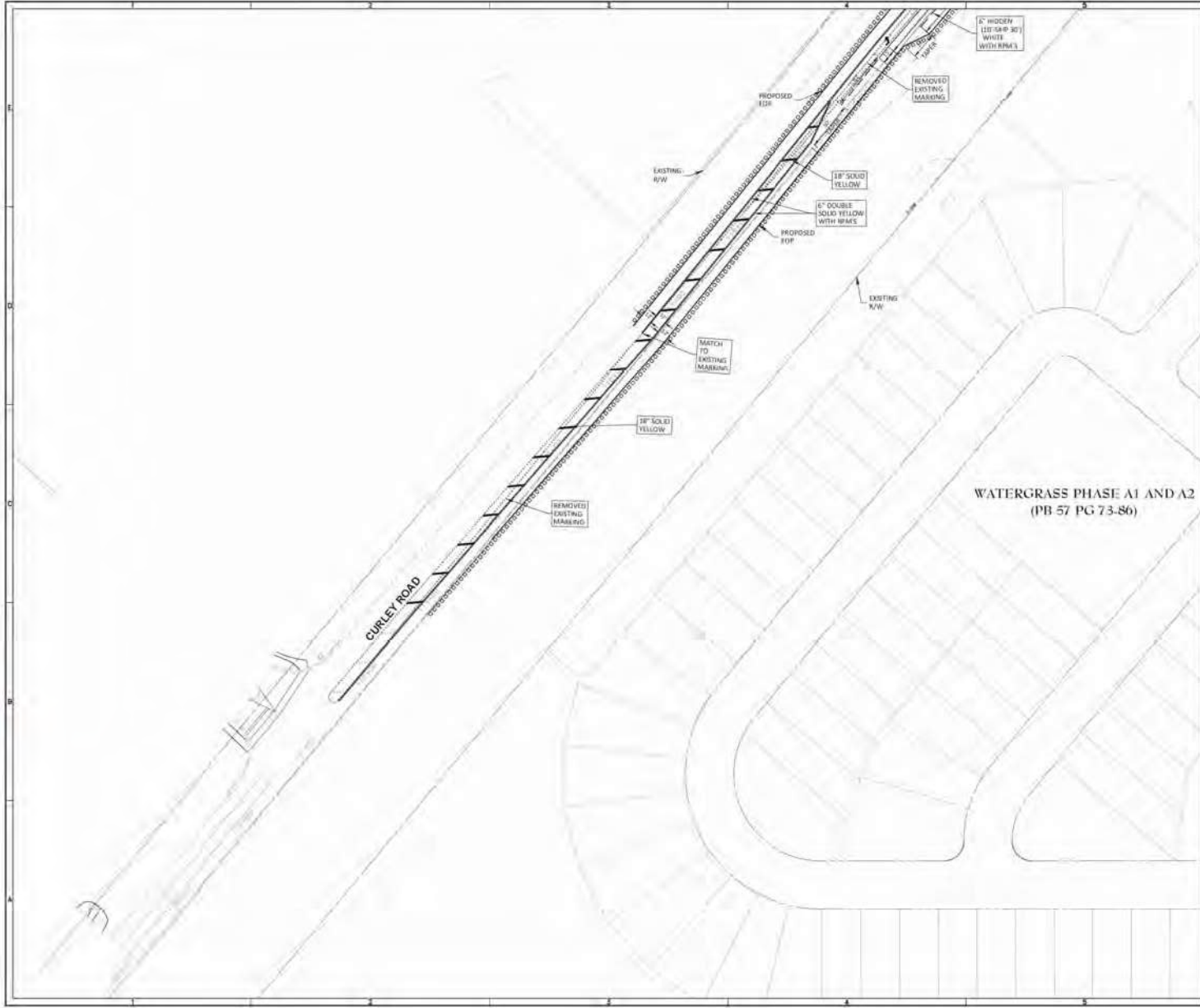


HEIDT DESIGN
 Civil Engineering & Surveying
 Professional Engineer License No. 24712
 Registered Professional Engineer License No. 24712

**EPPELSON RANCH SOUTH
 PHASES 3A, 3B & 3C
 SIGNING, PAVEMENT MARKING &
 SIDEWALK PLAN**
 EPPELSON RANCH LLC

PROJECT NO: M0107-1303
 FILE: C0-704-001
 DESIGN BY: JMK/MS
 DRAWN BY: JMK/MS
 FLORIDA PROFESSIONAL ENGINEER
 BOYAN V. PARDOV
 DATE: 08/14/2024
 REGISTRATION NO: 57798
C-704

PERMITTED DRAWINGS SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT (SWFWMD)
 For construction permits, the Permittee shall notify the District
 in writing when construction begins.



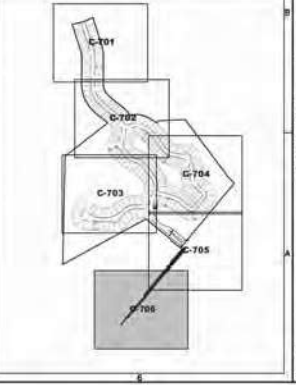
SIDEWALK LEGEND

- PROPOSED CONCRETE SIDEWALK TO BE INSTALLED BY SUB CONTRACTOR
- PROPOSED CONCRETE SIDEWALK TO BE INSTALLED BY THE DEVELOPER
- PROPOSED TRAIL OF 12\"/>

REMARKS NOTES:

1. SIDEWALK PROJECTS TO BE INSTALLED BY DEVELOPER SHALL BE COMPLETED PRIOR TO FINAL PERMITS REVIEW. PERMITS REVIEW SHALL BE CONDUCTED UNDER A PERFORMANCE GUARANTEE.
2. SIDEWALKS INSTALLED BY SUB CONTRACTOR SHALL BE COMPLETED PRIOR TO THE FACTS OF OCCUPANCY TO ALLOW FOR PERMITS REVIEW.
3. ALL SIDEWALKS SHALL BE 4\"/>
- 4. SIDEWALKS SHALL BE 4\"/>
- 5. SIDEWALKS SHALL BE 4\"/>

WATERGRASS PHASE A1 AND A2 (PB 57 PG 73-86)



HEIDT DESIGN
 Civil, Mechanical, Electrical, Plumbing & ITR
 Registered Professional Engineer & Landscape Architect
 11000 N. Tamiami Trail, Suite 100
 Fort Myers, FL 33907
 Phone: 813.221.1111
 Fax: 813.221.1111
 www.heidt.com

EPPELSON RANCH SOUTH PHASES 3A, 3B & 3C SIGNING, PAVEMENT MARKING & SIDEWALK PLAN
 EPPELSON RANCH LLC

PROJECT NO:	MOJ-17-1133
FILE:	CD-17-03-004
DESIGN BY:	EMV/MS
DRAWN BY:	SD/MS
DATE:	11/15/2017
REVISIONS:	

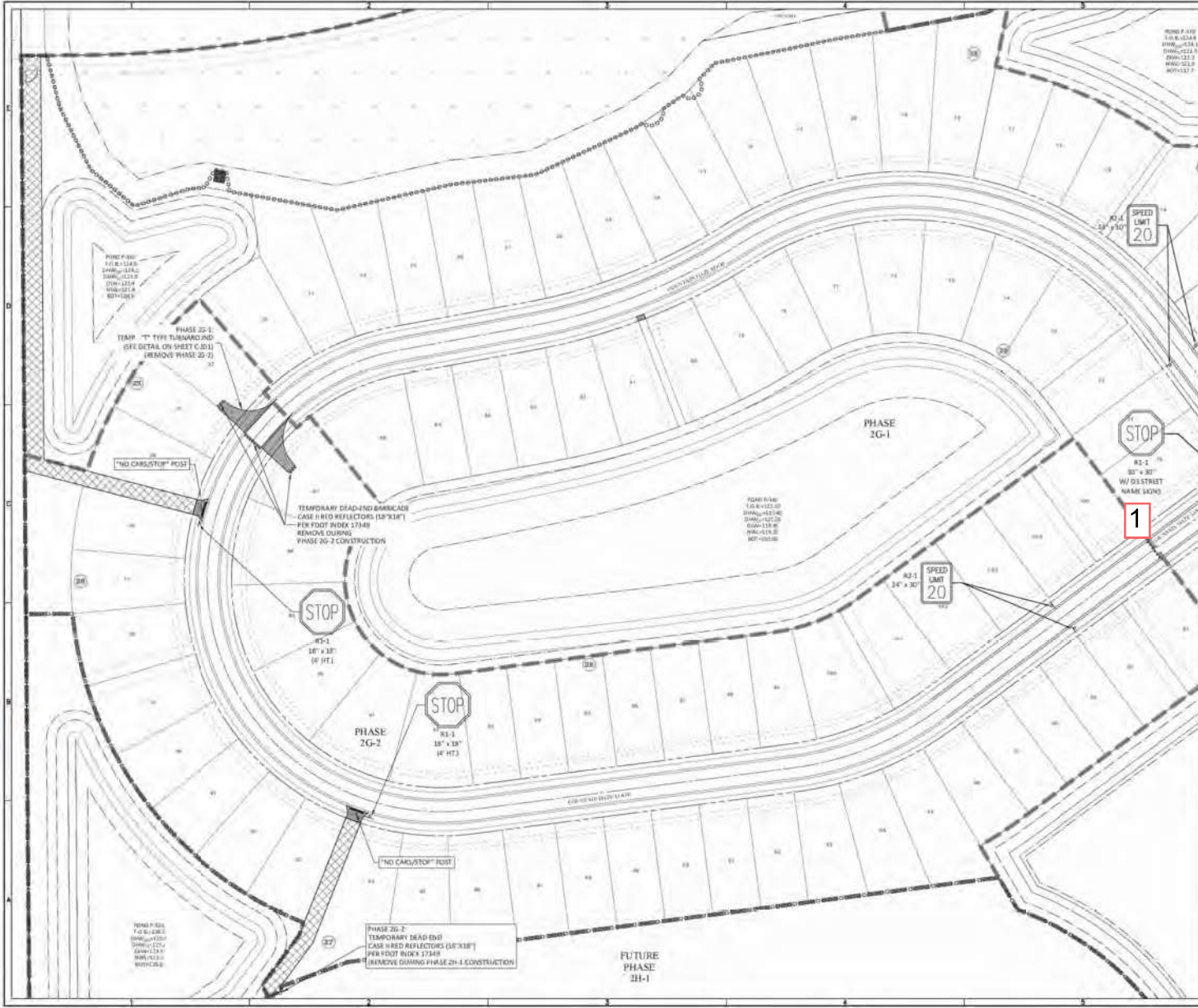
FLORIDA PROFESSIONAL ENGINEER

This seal may be used only in connection with the design and construction of any project for which the holder of this seal is a duly Licensed Professional Engineer. It shall not be used for any other purpose and the holder shall maintain the seal in accordance with the provisions of the Florida Statutes.

BOYAN V. PANGDY
 DATE: 11/15/2017
 REGISTRATION NO: 67798

C-706

PERMITTED DRAWINGS SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT (SWFWMD)
 for construction permits, the Permittee shall notify the District
 in writing when construction begins.



GRAPHIC SCALE 1" = 50'

SIDEWALK LEGEND

- PROPOSED SIDEWALK
- PROPOSED SIDEWALK WITH CURB
- PROPOSED SIDEWALK WITH CURB AND GUTTER
- PROPOSED SIDEWALK WITH CURB AND GUTTER AND BIKEWAY
- PROPOSED SIDEWALK WITH CURB AND GUTTER AND BIKEWAY AND BIKEWAY

SIGNAGE NOTES:

1. SIGNAGE IS INDICATED BY AN INSTALLED STOP SIGN OR SPEED LIMIT SIGN. THE SIGNAGE IS TO BE INSTALLED BY THE CONTRACTOR. THE SIGNAGE IS TO BE SUBJECT TO COORDINATION WITH THE DISTRICT.
2. SIGNAGE IS TO BE INSTALLED BY THE CONTRACTOR. THE SIGNAGE IS TO BE SUBJECT TO COORDINATION WITH THE DISTRICT.
3. ALL SIGNAGE SHALL BE AT LEAST 18" HIGH AND 18" WIDE.
4. SIGNAGE IS TO BE INSTALLED BY THE CONTRACTOR. THE SIGNAGE IS TO BE SUBJECT TO COORDINATION WITH THE DISTRICT.

SHEET KEY MAP

HEIDT DESIGN
 Civil, Mechanical, Electrical, Plumbing, Fire, and Energy Engineers, Inc.
 10000 W. US Highway 1, Suite 100, Fort Myers, FL 33907
 Phone: 813.437.1111
 Fax: 813.437.1112
 www.heidtdesign.com

REGISTERED PROFESSIONAL ENGINEER
 LICENSE NO. 12572
 EXPIRES 12/31/2024

**EPPELSON RANCH SOUTH
 PHASES 2G AND 2G
 SIGNING, PAVEMENT MARKING &
 SIDEWALK PLAN**

DRAWN BY: []
 CHECKED BY: []
 DATE: []
 SCALE: []
 SHEET: []

PROJECT NO.: W-11-11-11
 FILE: 11-11-11-11
 DESIGN BY: []
 DRAWN BY: []

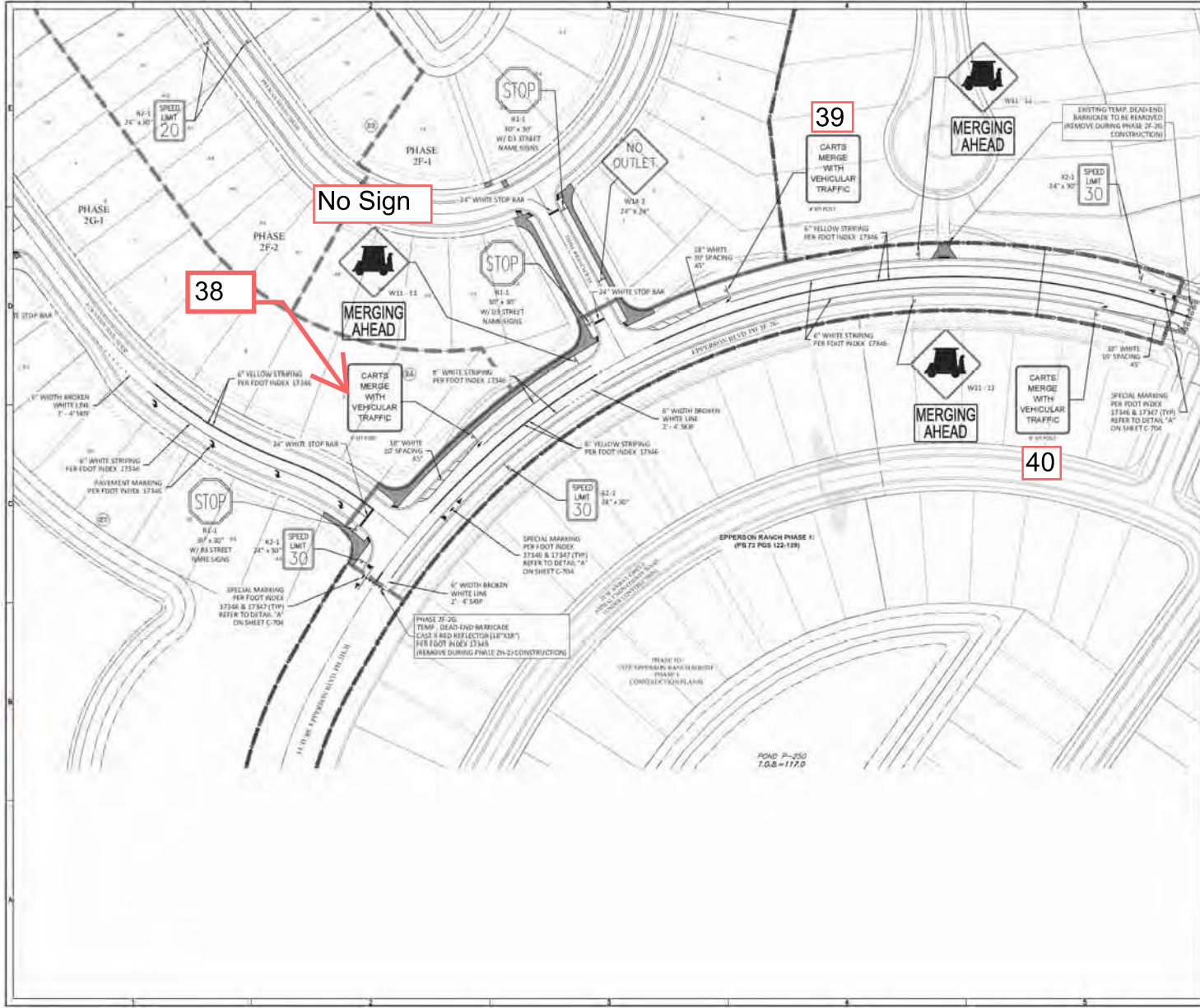
FLORIDA PROFESSIONAL ENGINEER

BOYAN V. PANGOV
 DATE: []
 REGISTRATION NO.: 87788

C-701

ALL DIMENSIONS ARE IN FEET AND DECIMALS THEREOF. UNLESS OTHERWISE SPECIFIED, ALL DIMENSIONS SHALL BE TO FACE UNLESS NOTED OTHERWISE.

PERMITTED DRAWINGS SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT (SWFWMD)
 For construction permits, the Permittee shall notify the District
 in writing when construction begins.



GRAPHIC SCALE 1" = 50'

SIDEWALK LEGEND

- PROPOSED SIDEWALK BY IMPROVEMENT
- PROPOSED SIDEWALK BY IMPROVEMENT TO BE INSTALLED BY THE DEVELOPER
- PROPOSED SIDEWALK BY IMPROVEMENT TO BE INSTALLED BY THE DEVELOPER

DEVELOPER NOTES:

- MARKINGS INDICATED BY AN UNBROKEN WHITE LINE SHALL BE COMPLETED PRIOR TO ANY OTHER WORK AND SHALL BE SUBJECT TO CHANGE UNDER A PERFORMANCE GUARANTEE.
- MARKINGS INDICATED BY A YELLOW STRIPING SHALL BE COMPLETED PRIOR TO ANY OTHER WORK AND SHALL BE SUBJECT TO CHANGE UNDER A PERFORMANCE GUARANTEE.
- ALL SIDEWALKS SHALL BE 6" THICK UNLESS OTHERWISE SPECIFIED BY A DETAIL.
- UNLESS OTHERWISE SPECIFIED, ALL SIDEWALKS SHALL BE AS SHOWN IN THE LATEST EDITION OF THE STANDARD SPECIFICATIONS FOR CONSTRUCTION OF PUBLIC WORKS.

SHEET KEY MAP

HEIDT DESIGN
 Civil, Mechanical, Electrical, & Surveying
 14000 S. W. 10th St., Suite 100
 Miramar, FL 33185
 Phone: 305-235-1111
 Fax: 305-235-1112
 Website: www.heidt.com

**EPPELSON RANCH SOUTH
 PHASES 2F-1 AND 2F-2
 SIGNING, PAVEMENT MARKING &
 SIDEWALK PLAN**

PROJECT NO: W-111-11-1
 FILE: 20-F-G-004
 DESIGN BY: SPECIALIST
 DRAWN BY: EBRAL

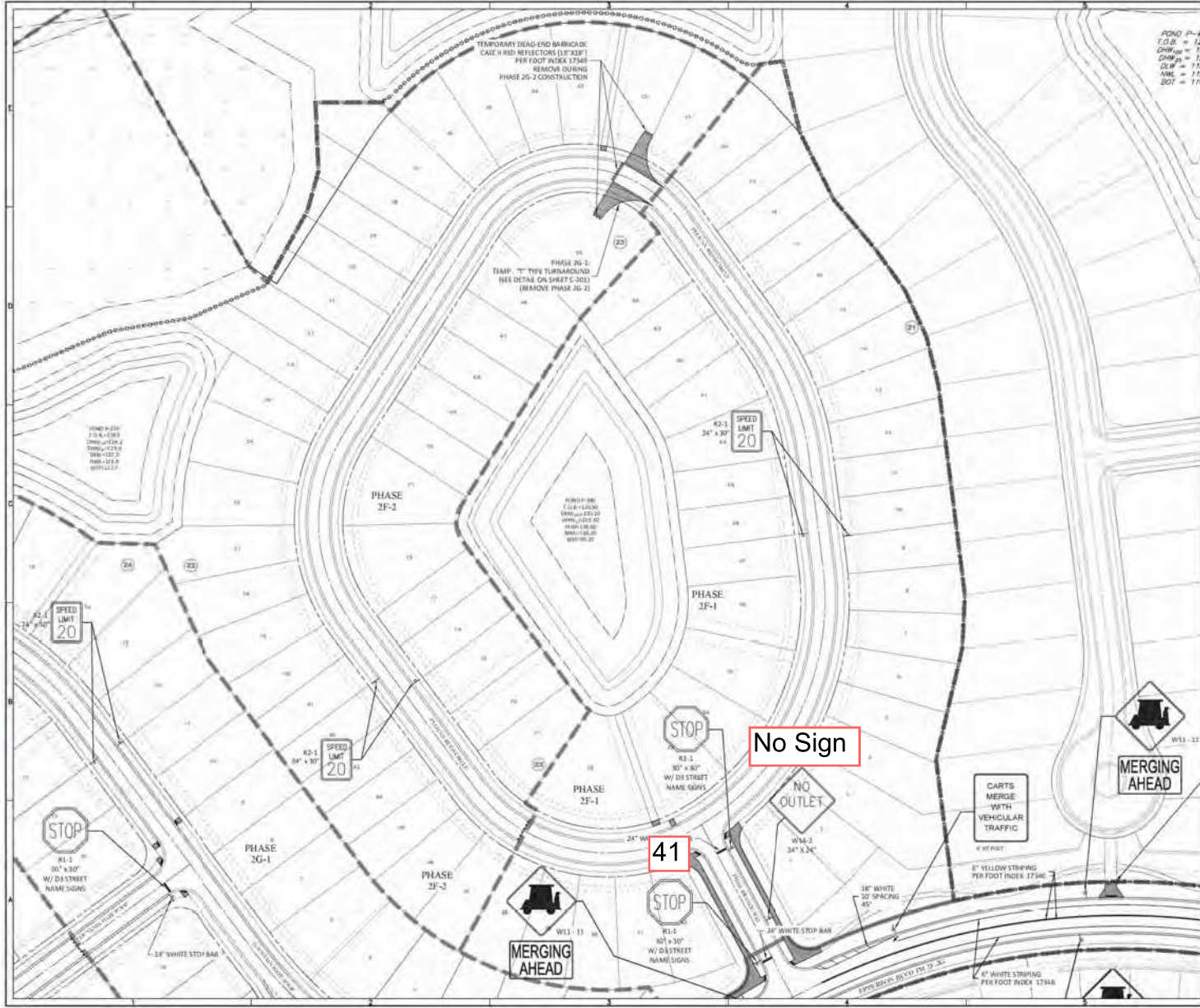
FLORIDA PROFESSIONAL ENGINEER

BOYAN V. FANGUY
 DATE: 08/20/2024
 REGISTRATION NO: 87788

C-702

1. THE INFORMATION CONTAINED HEREIN IS THE PROPERTY OF HEIDT DESIGN. IT IS TO BE USED ONLY FOR THE PROJECT AND SITE SPECIFICALLY IDENTIFIED HEREIN. IT IS NOT TO BE REPRODUCED, COPIED, OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, ELECTRONIC OR MECHANICAL, INCLUDING PHOTOCOPYING, RECORDING, OR BY ANY INFORMATION STORAGE AND RETRIEVAL SYSTEM, WITHOUT THE WRITTEN PERMISSION OF HEIDT DESIGN.

PERMITTED DRAWINGS SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT (SWFWMD)
 For construction permits, the Permittee shall notify the District
 in writing when construction begins.



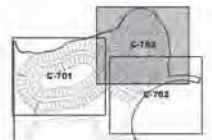
PDNO 21-22
 T.O.B. = 123
 D.M.W. = 124
 D.M.W. = 125
 D.M.W. = 126
 A.M.E. = 127
 S.O.T. = 128



SIDEWALK LEGEND

- PROPOSED SIDEWALK BY IMPROVEMENT
- EXISTING SIDEWALK BY IMPROVEMENT
- PROPOSED SIDEWALK BY IMPROVEMENT TO BE INSTALLED BY THE DEVELOPER
- PROPOSED SIDEWALK BY IMPROVEMENT TO BE INSTALLED BY THE DEVELOPER

- NOTES:**
- UNLESS OTHERWISE NOTED, ALL SIGNAGE SHALL BE COMPLIANT WITH THE FLORIDA SIGNAGE MANUAL AND THE SIGNAGE MANUAL OF THE FEDERAL ROAD ADMINISTRATION.
 - ALL SIGNAGE SHALL BE 48" HIGH UNLESS OTHERWISE NOTED.
 - ALL SIGNAGE SHALL BE 48" HIGH UNLESS OTHERWISE NOTED.
 - UNLESS OTHERWISE NOTED, ALL SIGNAGE SHALL BE 48" HIGH UNLESS OTHERWISE NOTED.



HEIDT DESIGN
 Civil, Mechanical, Electrical, Plumbing, Fire, and Life Safety Engineering
 11111 S. W. 11th St., Suite 100
 Fort Lauderdale, FL 33309
 Phone: (954) 571-1111
 Fax: (954) 571-1112
 www.heidt.com

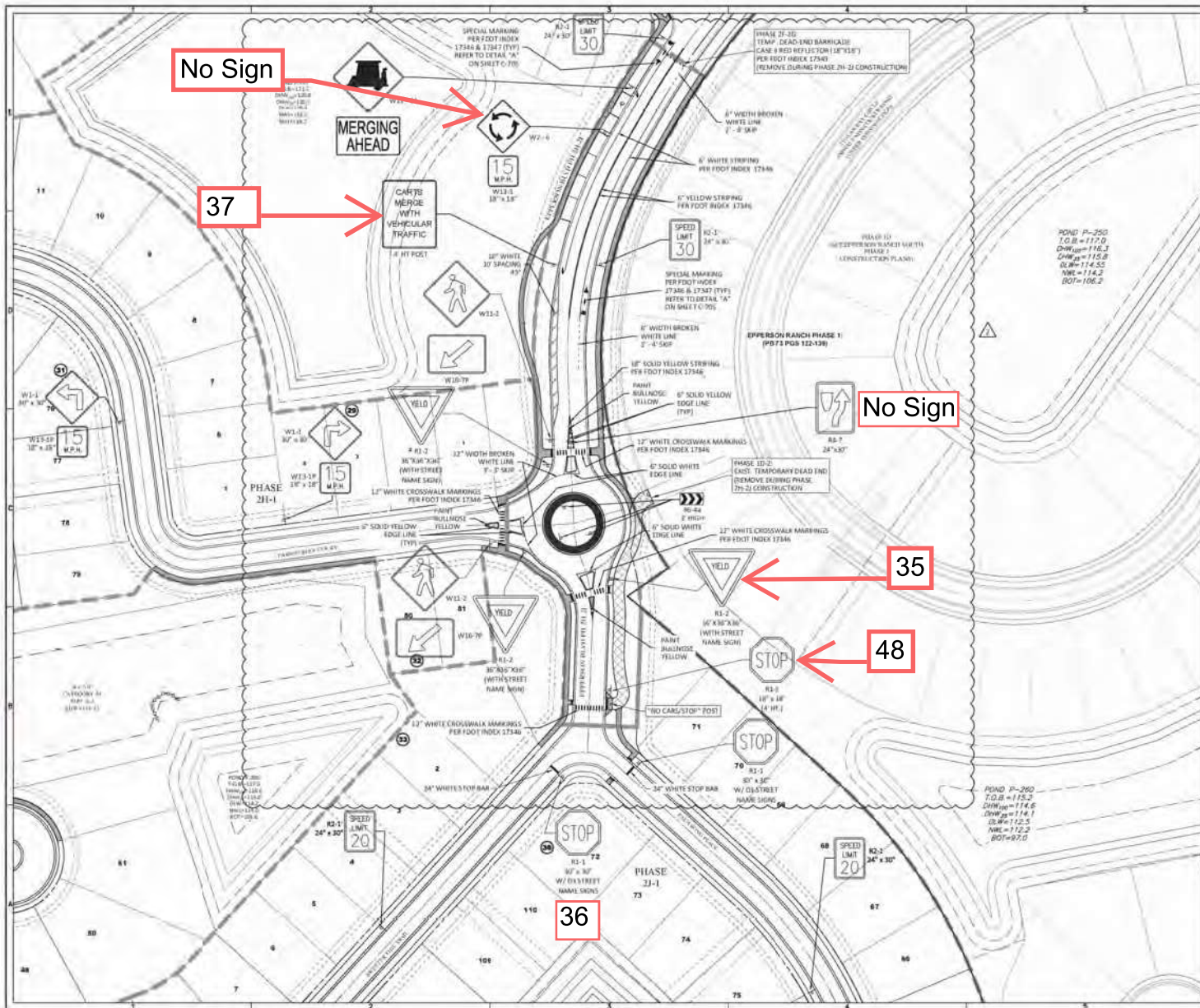
EMPERSON RANCH SOUTH PHASES 2F AND 2G SIGNING, PAVEMENT MARKING & SIDEWALK PLAN
 EMPERSON RANCH LLC

DESIGNER: HEIDT DESIGN
 DATE: 05/15/2024
 DRAWN BY: [Name]
 CHECKED BY: [Name]
 APPROVED BY: [Name]

FLORIDA PROFESSIONAL ENGINEER
 ROYAN V. PAROLY
 DATE: 05/15/2024
 REGISTRATION NO.: 87788

C-703

PERMITTED DRAWINGS SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT (SWFWMD)
 For construction permits, the Permittee shall notify the District
 in writing when construction begins.



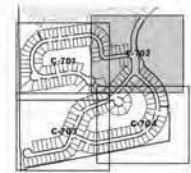
SIDEWALK LEGEND

PAVEMENT CONCRETE SIDEWALK
 TO BE INSTALLED BY CONTRACTOR (PHASE 1) (CONSTRUCTION PLANS)

PAVEMENT CONCRETE SIDEWALK
 TO BE INSTALLED BY THE PERMITTEE

PAVEMENT CONCRETE SIDEWALK
 TO BE INSTALLED BY THE PERMITTEE

- OVERLAP NOTES:**
1. OVERLAP AREAS SHALL BE REVIEWED BY THE PERMITTEE.
 2. THE PERMITTEE SHALL BE RESPONSIBLE FOR THE PROTECTION OF ALL UTILITIES AND STRUCTURES UNDER A POND DRAINAGE.
 3. ALL OVERLAP AREAS SHALL BE CHECKED BY THE PERMITTEE PRIOR TO THE START OF CONSTRUCTION.
 4. OVERLAP AREAS SHALL BE CHECKED BY THE PERMITTEE PRIOR TO THE START OF CONSTRUCTION.



HEIDT DESIGN
 CIVIL ENGINEERING & ARCHITECTURE
 10000 W. BOYD BLVD. SUITE 100
 BOYDTON, FL 32009
 PHONE: 904.241.1111
 FAX: 904.241.1112
 WWW.HEIDTDESIGN.COM

**EPPERSON RANCH SOUTH
 PHASES 2H AND 2I
 SIGNING, PAVEMENT MARKING &
 SIDEWALK PLAN**

PROJECT NO.: M03-09-1347
 FILE: 03D-1-01M
 DESIGN BY: STC/MLG
 CHECKED BY: STC/MLG
 DATE: 08/11/2010

BOYAN V. PARDOV
 DATE: 08/11/2010
 REG. NO.: 8778

C-702

PROJECT NO.: M03-09-1347
 SHEET NO.: C-702
 DATE: 08/11/2010
 DESIGNER: STC/MLG
 CHECKER: STC/MLG
 PERMITTEE: EPPERSON RANCH, LLC
 CONTRACT NO.: 03D-1-01M
 DRAWING NO.: C-702
 SHEET NO.: C-702
 DATE: 08/11/2010

EXHIBIT 5



Proposal for Curb Flume Installation and Erosion Control

Prepared For: Epperson Ranch CDD

Contractor: Advanced Drainage Solutions (ADS)

Date Created: 07/01/2026

Proposal No. : 1287

Project Location: Tansy Bend

Project Overview

Proposal to furnish all labor, equipment, and materials necessary to install one (1) additional reinforced concrete flume at the existing curb location where stormwater is currently collecting. The new flume will improve drainage by directing runoff away from the curb line and into the adjacent drainage area while reducing the potential for future erosion.

Scope of Work

- Installation of one (1) reinforced concrete flume tied into the existing curb and gutter.
- Preparation and grading of the discharge area to promote positive drainage.
- Installation of Mirafi geotextile fabric beneath and behind the flume discharge area.
- Placement of 6"-12" FDOT-approved riprap over the Mirafi fabric to stabilize the slope and prevent future erosion.
- Restoration and cleanup of all disturbed work areas upon completion.

Total Project Cost

\$4,500.00

Exclusions

This scope does not include engineering, permitting, or surveying services; utility relocation or repairs; landscaping beyond basic restoration of disturbed areas; or any repairs required due to unforeseen subsurface conditions.

Workmanship Warranty

ADS LLC warrants that all work performed under this proposal will be free from defects in workmanship for a period of one (1) year from the date of completion. This warranty covers installation and labor only and does not include damage caused by unforeseen conditions or factors beyond contractor control.

Accepted date

Accepted by

EXHIBIT 6

Mach Form Comments (through 07-02)

Date Reported	Type of Complaint	Complaint	Board Direction	Action	Date Closed
20-Dec-24	Sidewalks	Crosswalk in front of main gate on Epperson Blvd near intersection at Overpass is frequently used by drivers as a u-turn space, presenting a danger to pedestrians and golf carts. Requests for concrete bollards to prevent this	Hold for now to see if new traffic light helps	(10/06 meeting) Board opted to review next year	
17-Apr-25	Hardscape	Street Sign at the stop sign on the corner of Windward Palm and Olive Brook Drive was never put back up		Sign is ordered	
11-Jun-25	Hardscape	Concrete bollard on Yale Harbor golf cart path has been knocked down, reported to Bush and Todd who will remove and assess		Heath/Bush work with Site Masters to get this Bollard replaced	
1-Nov-25	Other	Missing Street Sign reported on Palm Song Place and Sweeter Tide		Bush working with Tampa SWAP	
24-Dec-25	Hardscape	Street sign at corner of Yale Harbor Drive and Epperson Boulevard is still missing		Bush is going to work with Tampa SWAP	
10-Jan-26	Other	Parents appear to be taking up all the parking spots by mailboxes waiting for school bus dropoff, resident feels inconvenienced for attempting to check mail	Discussed February designating specific spaces as mailbox only - 5 min parking	Monitor. Bush will be looking into cost of signs.	
10-Mar-26	Tot Lot	Several ant mounds along black plastic borders and fenceline of tot lot		Sent email to Anthony/LMP (June 2026)	
20-Mar-26	Tot Lot	Two large and active ant mounds near drum kit and off the edge of the curved slide at Epperson Blvd playground		Sent email to Anthony/LMP (June 2026)	
25-Mar-26	Tot Lot	Additional large ant hill found bordering bench on side closest to Summer Sun Loop, almost the full length of the concrete pad		Sent email to Anthony/LMP (June 2026)	
20-Apr-26	Tot Lot	Termites or similar-looking winged insects are getting piled up on the mulch behind the match-4 spinner board		Sent email to Anthony/LMP (June 2026)	
3-May-26	Landscaping	High landscaping around the pond between Tansy and Yale Harbor, resident has previously reported this and requested for mowing		Sent email to Anthony/LMP (June 2026)	

Mach Form Comments (through 07-02)

4-May-26	Water Feature (fountain)	Water levels are very low, would like for Cooper Pools to be contacted regarding the auto-fill. Suggests that this may be related to County water pressure		District staff to follow up	
5-May-26	Pet Waste Removal Station	Pet waste station on Overpass near end of cart path by Palm Cove is overflowing		Bush to check	
29-May-26	Sidewalks	New construction on back golf cart path already holding water in multiple areas			
30-May-26	Landscaping	Cart path behind homes on Tansy Bend needs grass trimming along fence lines. Pathway edging on cart path leading to Yale Harbor also needed. Suggests installing drainage to get rid of standing water that has been pooling following recent rains			
30-May-26	Landscaping	Grass trimming not being performed on outside of back fences, abutting pond			
31-May-26	Landscaping	Golf cart path behind Tansy Bend has not been mowed, grass levels are high along pathway			
31-May-26	Hardscape	Epperson Blvd entrance median sign (by split with entry kiosk) was struck			
1-Jun-26	Landscaping	Grass on Parrot Reef Ct pond has not been cut in weeks			
1-Jun-26	Landscaping	Palm trees in median by gates at Yale Harbor entrance needs pruning. Suggests that current palms be replaced with species that can thrive in the specific type of soil/clay in the median			
1-Jun-26	Landscaping	Home is by conservation area and the CDD is responsible for mowing the grass there, has been overgrown over the past month			
2-Jun-26	Landscaping	Overpass Blvd is overgrown with weeds and untrimmed grass			
2-Jun-26	Ponds	Pond behind property on Palm Song Place has unkempt grass, the pond shoreline has heavy erosion, requests aerators similar to those installed at a neighboring pond			
3-Jun-26	Landscaping	Grass overgrown around pond behind property on Yale Harbor Drive, indicates that this is her third attempt at getting the grass trimmed and that this is beginning to interfere with pest control			
9-Jun-26	Landscaping	Grass backing up to fence facing Yale Harbor pond is not being mowed, grass is now growing through fence			

Mach Form Comments (through 07-02)

10-Jun-26	Landscaping	Common area island needs to be mowed and maintained			
11-Jun-26	Water Feature (fountain)	Dead duckling observed floating in fountain, was unable to remove			
11-Jun-26	Dog park	Yellow poles at beginning of Palm Song Place golf cart path have been vandalized, covers removed			
11-Jun-26	Water Feature (fountain)	Requests wildlife ramp in Epperson fountains, had to rescue a family of ducklings that were trapped due to low water levels			
15-Jun-26	Hardscape	Graffiti in tunnel, by exit near Lagoon			
17-Jun-26	Hardscape	New curb behind Tansy Bend has resulted in several puddles of standing water, expresses concerns about path not being properly graded for water flow and standing water leading to further issues if not repaired soon			
22-Jun-26	Hardscape	Graffiti in tunnel, near exit to South			
22-Jun-26	Landscaping	Asks when grasss will be cut on pond area on Olive Brook Drive, nearly a foot high and unsightly			
23-Jun-26	Hardscape	Golf cart path yellow cover over pole not bolted, one is still missing			
26-Jun-26	Hardscape	New drainage is tilted and not working			
28-Jun-26	Ponds	Resident of Pool Compass, asks if fishing is allowed in ponds inside the community			
29-Jun-26	Hardscape	Golf cart pole cover is still missing at Palm Song Place, other one is not bolted/secured properly			
29-Jun-26	Streetlights	Two poles are not working on Epperson Blvd and missing sticker to scan. Between Tot Lot and circle			

EXHIBIT 7

1 **MINUTES OF MEETING**

2 **EPPERSON RANCH**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the Epperson Ranch Community Development
5 District was held on Monday, June 1, 2026 at 6:16 p.m. at The WaterGrass Club, 32711 Windelstraw Drive,
6 Wesley Chapel, Florida, 33545.

7 **FIRST ORDER OF BUSINESS – Roll Call**

8 Mr. Beckett called the meeting to order and conducted roll call.

9 Present and constituting a quorum were:

10 Dawn Curran-Tubb	Board Supervisor, Chairwoman
11 Christy Bartels	Board Supervisor, Vice Chairwoman
12 Harl Page	Board Supervisor, Assistant Secretary
13 Cherdonna Epps-Gardner	Board Supervisor, Assistant Secretary

14 Also present were:

15 Heath Beckett	District Manager, Vesta District Services
16 Michael Bush	Field Services Manager, Vesta District Services
17 Michael Eckert (<i>via phone</i>)	District Counsel, Kutak Rock LLP
18 Greg Woodcock (<i>via phone</i>)	District Engineer, Stantec
19 Kevin Riemensperger	Steadfast Alliance

20
21 *The following is a summary of the discussions and actions taken at the June 1, 2026 Epperson Ranch CDD*
22 *Board of Supervisors Regular Meeting.*

23 **SECOND ORDER OF BUSINESS – Audience Comments – (limited to 3 minutes per individual on**
24 **agenda items only)**

25 An audience member questioned whether there was a mechanical issue with the fountain given the
26 height of the spray heads. Additional comments were made regarding the gates.

27 **THIRD ORDER OF BUSINESS – Field Operations and Amenity Matters**

28 A. Steadfast Alliance

29 ➤ Exhibit 1: May Waterway Inspection Report

30 Mr. Riemensperger presented the report, noting that the region remained in severe drought
31 conditions, which was leading to some trash buildup and increased water turbidity, but
32 recent rainfall was beginning to help. Mr. Riemensperger discussed the fountain with the
33 Board, as well as some delays on midge treatment due to material backorders.

34 B. LMP/Juniper

35 A representative from the landscaping company was not present at the meeting. Mr. Beckett stated
36 that the Board's comments could be taken down in an email message to have them immediately
37 communicated to the vendor.

38 The Board noted a number of landscaping issues throughout the community over the past two to
39 three months, particularly with palm tree trimming along Overpass and the Yale Harbor entrance.
40 Ms. Curran-Tubb noted that the Overpass palms had previously not been trimmed because of
41 construction at the time, but that this construction had since been completed and the trimming still
42 had yet to ensue despite the contract delineating multiple trimmings per year. Ms. Curran-Tubb
43 stressed that the median palm trees needed immediate attention due to the traffic hazard being

44 caused by falling fronds. Additional comments were made regarding a lack of mowing along the
45 ponds, the Tansy Bend cart path, and the bahia grass between the sidewalk and Overpass, as well
46 as neglected edging work along the Tortuga Shore Loop fence, and various reports of ant hills at
47 the Tot Lot.

48 C. Stantec – District Engineer

49 ➤ Exhibit 2: Presentation of Obstructed Easements Review

50 Mr. Woodcock presented the report, noting that this included easements that were partially
51 obstructed as well as fully. Comments were heard from the Board noting complaints
52 centered around Surf Reed Way. The Board additionally discussed maintenance
53 responsibilities across the three Epperson CDDs, and the need for mowing along ponds to
54 reach within 6-12 inches of resident property lines.

55 **FOURTH ORDER OF BUSINESS – Consent Agenda**

56 A. Exhibit 3: Approval of the May 4, 2026 Budget Workshop Meeting Minutes

57 B. Exhibit 4: Approval of the May 4, 2026 Regular Meeting Minutes

58 C. Exhibit 5: Acceptance of the April 2026 Unaudited Financial Report

59 On a MOTION by Ms. Curran-Tubb, SECONDED by Ms. Epps-Gardner, WITH ALL IN FAVOR, the
60 Board approved all items of the consent agenda, for the Epperson Ranch Community Development District.

61 **FIFTH ORDER OF BUSINESS – Business Matters**

62 There being none, the next item followed.

63 **SIXTH ORDER OF BUSINESS – Staff Reports**

64 A. Field Services Manager

65 The Board discussed the Cooper Pools proposal for fountain work that had been approved at the
66 previous meeting. The Board additionally discussed maintenance needs and storage solutions to
67 keep various maintenance materials available with easy access, with Mr. Eckert advising that
68 storage units could be placed on CDD property so long as it was on property where they had the
69 right to construct a unit and that it was consistent with local zoning. Mr. Eckert also noted that they
70 could rent from a dedicated storage unit location, which the Board directed Mr. Bush to look into.
71 Mr. Bush and the Board additionally discussed a quote submitted for pet waste station pickup from
72 Skoops Poop, with Mr. Bush noting the reports that the company would provide for emptying bins.
73 The Board requested for a revised proposal from the company with the corrected station count.

74 B. District Manager

75 ➤ Exhibit 6: Presentation and Discussion of Mach Form Grievances (*updated as of May 29*)

76 The Board went through the list of comments on the Mach Form and requested the removal
77 of closed-out items marked in blue. Ms. Bartels also noted that she had contacted the
78 County regarding a poorly maintained area on Overpass, and though this had been placed
79 on their mow map, their crews had not appeared to have gotten to it. Ms. Bartels stated that
80 she would follow up with the County on June 2.

81 ➤ Reminder to File Form 1 by July 1

82 ➤ Reminder of Qualifying Period for 2026 Election – June 8 at 12 p.m. through June 12 at
83 12 p.m. (Seats #1 and #2)

84 ➤ Next Meeting Quorum Check: July 6, 2026, 6:15 PM at the WaterGrass Club, 32711
85 Windelstraw Drive, Wesley Chapel, FL 33545

86 Ms. Curran-Tubb, Ms. Bartels, and Ms. Epps-Gardner stated that they would be present at
87 the next meeting in person, which would constitute a quorum. Mr. Page stated that he did
88 not believe he would be able to attend the meeting.

89 C. District Counsel

90 Mr. Eckert noted that he had gone in and modified the two agreements used by the CDD regarding
91 deposits and encroachments, and that these had been provided to the District Manager, District
92 Engineer, and Chair. Mr. Eckert also noted that the three bills discussed at the previous meeting
93 (regarding increases to sovereign immunity limits, a new recall process for Supervisors under
94 certain conditions, and online payment requirements) had not yet been signed by the Governor’s
95 office.

96 **SEVENTH ORDER OF BUSINESS – Audience Comments - New Business – (limited to 3 minutes per**
97 *individual)*

98 There being none, the next item followed.

99 **EIGHTH ORDER OF BUSINESS – Supervisor Requests**

100 Ms. Epps-Gardner gave an update on the gates, noting that the current estimated timeframe for
101 getting the gates back closed was mid-July. Ms. Epps-Gardner additionally noted that an FAQs
102 section had been built out on the CDD website, along with gate update announcements. The Board
103 discussed the process needed for new and incoming residents, and the need to specify the policy
104 for what each homeowner would be provided and renters’ responsibility. The Board requested for
105 a workshop meeting to be set for June 29 at 5:30 p.m. for the discussion of gates policies.

106 Ms. Bartels expressed concerns about a portion of the sidewalk entering the Tot Lot which appeared
107 to be crumbling. Mr. Page additionally asked about pressure washing sidewalks, which Mr. Bush
108 stated was on his list along with fences, monuments, and the cart path.

109 **NINTH ORDER OF BUSINESS – Adjournment**

110 Mr. Beckett asked for final questions, comments, or corrections before requesting a motion to
111 adjourn the meeting. There being none, Ms. Epps-Gardner made a motion to adjourn the meeting.

112 On a MOTION by Ms. Epps-Gardner, SECONDED by Ms. Bartels, WITH ALL IN FAVOR, the Board
113 adjourned the meeting at 8:08 p.m. for the Epperson Ranch Community Development District.

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

117 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**
118 **meeting held on _____.**

119

Signature

Signature

Printed Name

Printed Name

120 **Title:** Secretary Assistant Secretary

Title: Chairman Vice Chairman

EXHIBIT 8

*Epperson Ranch
Community Development District*

*Financial Statements
(Unaudited)*

May 31, 2026



Epperson Ranch CDD
Balance Sheet
May 31, 2026

	<u>General Fund</u>	<u>Capital Reserve Fund</u>	<u>Debt Service 2015</u>	<u>Debt Service 2017</u>	<u>TOTAL</u>
1 ASSETS					
2 OPERATING ACCOUNT	\$ 283,577	\$ -	\$ -	\$ -	\$ 283,577
3 MM ACCOUNT	2,067,936	-	-	-	2,067,936
4 TRUST ACCOUNTS:					
5 REVENUE FUND	-	-	482,934	704,686	1,187,620
6 INTEREST FUND	-	-	-	-	-
7 PREPAYMENT FUND	-	-	633	-	633
8 RESERVE FUND	-	-	426,980	624,681	1,051,661
9 ACQ & CONS	-	-	33	566	599
10 ACCOUNTS RECEIVABLE	-	-	-	-	-
11 ASSESSMENTS RECEIVABLE ON-ROLL	9,458	-	2,323	3,398	15,179
12 DUE FROM OTHER FUNDS	-	-	4,788	7,002	11,790
13 UNDEPOSITED FUNDS	-	-	-	-	-
14 PREPAID ITEMS	4,682	-	-	-	4,682
15 UTILITY DEPOSITS	10,919	-	-	-	10,919
16 SOLAR LIGHTING SECURITY DEPOSIT	37,100	-	-	-	37,100
17 TOTAL ASSETS	\$ 2,413,671	\$ -	\$ 917,691	\$ 1,340,333	\$ 4,671,695
18 LIABILITIES					
19 ACCOUNTS PAYABLE	\$ 4,474	\$ -	\$ -	\$ -	\$ 4,474
20 DEFERRED ASSESSMENTS ON-ROLL	9,458	-	2,323	3,398	15,179
21 DUE TO OTHER FUNDS	11,790	-	-	-	11,790
22 TOTAL LIABILITIES	25,722	-	2,323	3,398	31,442
23 FUND BALANCE					
24 NONSPENDABLE					
25 PREPAID & DEPOSITS	52,701	-	-	-	52,701
26 CAPITAL RESERVES	-	-	-	-	-
27 RESERVED - OPERATING CAPITAL	289,708	-	-	-	289,708
28 UNASSIGNED	2,045,541	-	915,368	1,336,935	4,297,844
29 TOTAL FUND BALANCE	2,387,949	-	915,367.77	1,336,935	4,640,253
29 TOTAL LIABILITIES & FUND BALANCE	\$ 2,413,671	\$ -	\$ 917,691	\$ 1,340,333	\$ 4,671,695

Epperson Ranch CDD
General Fund
Statement of Revenues, Expenses, and Changes in Fund Balance
For the period from October 1, 2025 to May 31, 2026

	FY 2026 Amended Budget	FY 2026 Month of May	FY 2026 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
1 REVENUES					
2 General Fund Revenue	\$ 1,738,247	\$ 2,654	\$ 1,728,766	\$ (9,481)	99%
3 Interest Revenue	-	5,979	55,040	55,040	
4 Miscellaneous (Gate Access, Fobs, Etc.)	-	-	3,857	3,857	
5 TOTAL REVENUES	1,738,247	8,633	1,787,662	49,415	103%
6 EXPENDITURES					
7 ADMINISTRATIVE					
8 Supervisors Compensation	12,000	700	4,600	(7,400)	38%
9 Payroll Taxes	918	161	998	80	109%
10 Payroll Service Fees	673	50	350	(323)	52%
11 Management Consulting Services	46,575	3,881	31,050	(15,525)	67%
12 Travel Per Diem	100	-	-	(100)	0%
13 Meeting Room Rental	2,400	125	875	(1,525)	36%
14 Bank Fees	200	-	-	(200)	0%
15 Auditing Services	4,500	-	-	(4,500)	0%
16 Regulatory and Permit Fees	175	-	175	-	100%
17 Legal Advertisements	1,500	-	66	(1,434)	4%
18 Engineering Services	40,500	-	12,341	(28,159)	30%
19 Legal Services	35,000	108	15,247	(19,753)	44%
20 Assessment Collection Fee	150	-	150	-	100%
21 Website Development & Hosting	2,015	247	2,873	858	143%
22 Miscellaneous	2,500	-	24	(2,476)	1%
23 TOTAL ADMINISTRATIVE	149,206	5,272	68,750	(80,456)	46%
24 INSURANCE					
25 Insurance	69,936	-	64,443	(5,493)	92%
26 TOTAL INSURANCE	69,936	-	64,443	(5,493)	92%
27 DEBT SERVICE ADMINISTRATION					
28 Bond Dissemination	5,000	-	5,000	-	100%
29 Trustee Fees	9,105	-	7,657	(1,448)	84%
30 Arbitrage Reporting	1,300	-	1,300	-	100%
31 TOTAL DEBT SERVICE ADMINISTRATION	15,405	-	13,957	(1,448)	91%
32 FIELD OPERATIONS					
33 District Field Tech	25,000	2,083	16,667	(8,333)	67%
34 Handyman Services	18,000	-	7,062	(10,938)	39%
35 Utility - Electricity	16,800	580	3,986	(12,814)	24%
36 Utility - Streetlights	270,600	24,073	169,969	(100,631)	63%
37 Utility - Water	20,000	787	7,014	(12,986)	35%
38 Pet Waste Removal	13,338	1,112	8,892	(4,446)	67%
39 Lake/Pond Maintenance	50,000	2,575	26,762	(23,238)	54%
40 Midge Fly Abatement	50,000	4,040	28,280	(21,720)	57%
41 Landscape Maintenance - Phase 1, 2 & 3	366,862	29,538	236,304	(130,558)	64%
42 Landscape Replacement	47,500	2,320	27,090	(20,410)	57%
43 Irrigation and Repair	30,000	-	6,495	(23,505)	22%
44 Playground Mulch - Ada Compliant	7,500	-	3,692	(3,808)	49%
45 Holiday Lighting	35,000	-	35,024	24	100%
46 Water Feature Cleaning & Maintenance	15,000	900	5,068	(9,932)	34%
47 Gate Maintenance & Repairs	30,000	-	25,299	(4,701)	84%
48 Sidewalk Maintenance & Pressure Washing	55,000	-	-	(55,000)	0%
49 Playground	70,000	-	450	(69,550)	1%
50 Infrastructure Maintenance & Repairs	121,900	-	8,520	(113,380)	7%
51 Tunnel Maintenance	10,000	-	-	(10,000)	0%

	FY 2026 Amended Budget	FY 2026 Month of May	FY 2026 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
52 Drainage Structure Inspection & Repairs	40,000	-	-	(40,000)	0%
53 Security Patrols	5,000	-	-	(5,000)	0%
54 Contingency	78,600	-	1,289	(77,311)	2%
55 TOTAL FIELD OPERATIONS	1,376,100	68,008	617,865	(758,235)	45%
56 AMENITY OPERATIONS					
57 Miscellaneous Amenity Repairs & Main.	5,000	-	-	(5,000)	0%
58 Gate Cell Service	8,000	239	4,887	(3,113)	61%
59 Gate Security Cameras	3,100	918	3,515	415	113%
60 Security Fobs, Clickers and Pedestrian Gate	1,500	-	80	(1,420)	5%
61 TOTAL AMENITY OPERATIONS	17,600	1,157	8,482	(9,118)	48%
62 CAPITAL RESERVES					
63 Reserve Contribution	110,000	4,642	85,487	(24,514)	78%
64 TOTAL CAPITAL RESERVES	110,000	4,642	85,487	(24,514)	78%
65 TOTAL EXPENDITURES	1,738,247	79,078	858,983	(879,264)	49%
66 REVENUES OVER (UNDER) EXPENDITURES	-	(70,446)	928,678	928,678	
67 OTHER FINANCING SOURCES & USES					
68 Transfers In	-	-	454,567	454,567	
69 Transfers Out	-	-	-	-	
70 TOTAL OTHER FINANCING SOURCES & USES	-	-	454,567	454,567	
71 NET CHANGE IN FUND BALANCE	-	(70,446)	1,383,246	1,383,246	
72 Fund Balance - Beginning	611,314		1,004,704	393,390	
73 Transfer In From Reserve to GF	427,458			(427,458)	
74 FUND BALANCE - ENDING - PROJECTED	1,038,772	(70,446)	2,387,949	1,349,177	
75 ANALYSIS OF FUND BALANCE					
76 NON SPENDABLE DEPOSITS					
77 PREPAID & DEPOSITS	-		52,701		
78 CAPITAL RESERVES	-		-		
79 3-MONTH OPERATING CAPITAL	-		289,708		
80 UNASSIGNED	1,038,772		2,045,541		
81 TOTAL FUND BALANCE	\$ 1,038,772		\$ 2,387,949		

Epperson Ranch CDD
Capital Reserve Fund (CRF)
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2025 to May 31, 2026

	FY 2026 Adopted Budget	FY 2026 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget
1 REVENUES			
2 Special Assessments - On Roll (Net)	\$ -	\$ -	\$ -
3 Interest & Miscellaneous	-	-	-
4 TOTAL REVENUES	-	-	-
5 EXPENDITURES			
6 Capital Improvement Plan (Cip)	-	-	-
7 Contingency	-	-	-
8 TOTAL EXPENDITURES	-	-	-
9 REVENUES OVER (UNDER) EXPENDITURES	-	-	-
10 OTHER FINANCING SOURCES & USES			
11 Transfers In	-	-	-
12 Transfers Out	427,458	(454,567)	(882,025)
13 TOTAL OTHER FINANCING SOURCES & USES	427,458	(454,567)	(882,025)
14 NET CHANGE IN FUND BALANCE	427,458	(454,567)	(882,025)
15 Fund Balance - Beginning	427,458	454,567	27,109
16 FUND BALANCE - ENDING - PROJECTED	\$ 854,916	\$ -	\$ (854,916)

Epperson Ranch CDD
Debt Service Fund- Series 2015 A-1
Statement of Revenues, Expenses, and Changes in Fund Balance
For the period from October 1, 2025 to May 31, 2026

	FY 2026 Adopted Budget	FY 2026 Actual Year-to-Date	VARIANCE Over (Under) to Budget
1 REVENUES			
2 Special Assessments - On Roll (Net)	\$ 426,980	\$ 424,657	\$ (2,323)
3 Interest Revenue	-	16,845	16,845
4 Misc. Revenue	-	-	-
5 TOTAL REVENUES	426,980	441,502	14,522
6 EXPENDITURES			
7 Interest Expense			
8 * November 1, 2025	156,713	156,713	-
9 May 1, 2026	153,248	153,248	-
10 November 1, 2026	153,248	-	(153,248)
11 Principal Retirement			
12 November 1, 2026	120,000	110,000	(10,000)
13 TOTAL EXPENDITURES	426,495	419,960	(6,535)
14 REVENUES OVER (UNDER) EXPENDITURES	485	21,542	21,057
15 OTHER FINANCING SOURCES & USES			
16 Transfers In	-	-	-
17 Transfers Out	-	-	-
18 TOTAL OTHER FINANCING SOURCES & USES	-	-	-
19 NET CHANGE IN FUND BALANCE	485	21,542	21,057
20 Fund Balance - Beginning	761,311	893,793	132,482
21 FUND BALANCE - ENDING - PROJECTED	\$ 761,796	\$ 915,335	\$ 153,539

* financed by prior year revenues

Epperson Ranch CDD
Debt Service Fund- Series 2017 A-1
Statement of Revenues, Expenses, and Changes in Fund Balance
For the period from October 1, 2025 to May 31, 2026

	FY 2026 Adopted Budget	FY 2026 Actual Year-to-Date	VARIANCE Over (Under) to Budget
1 REVENUES			
2 Special Assessments - On Roll (Net)	\$ 624,431	\$ 621,034	\$ (3,398)
3 Interest Revenue	-	24,496	24,496
4 Misc. Revenue	-	-	-
5 TOTAL REVENUES	624,431	645,530	21,098
6 EXPENDITURES			
7 Interest Expense			
8 * November 1, 2025	221,466	221,466	0
9 May 1, 2026	216,966	216,966	-
10 November 1, 2026	216,966	-	(216,966)
11 Principal Retirement			
12 November 1, 2026	190,000	180,000	(10,000)
13 TOTAL EXPENDITURES	623,931	618,431	(5,500)
14 REVENUES OVER (UNDER) EXPENDITURES	500	27,098	26,598
15 OTHER FINANCING SOURCES & USES			
16 Transfers In	-	-	-
17 Transfers Out	-	-	-
18 TOTAL OTHER FINANCING SOURCES & USES	-	-	-
19 NET CHANGE IN FUND BALANCE	500	27,098	26,598
20 Fund Balance - Beginning	1,127,063	1,309,271	182,208
21 FUND BALANCE - ENDING - PROJECTED	\$ 1,127,563	\$ 1,336,369	\$ 208,807

* financed by prior year revenues

**Epperson Ranch CDD
Check Register - FY2026**

Date	Number	Name	Memo	Deposits	Payments	Balance
09/30/2025		Beginning of Year				185,974.01
10/01/2025	100601	Steadfast Contractors Alliance, LLC	Invoice: SA-15039 (Reference: Routine Aquatic Maintenance.)		2,575.00	183,399.01
10/01/2025	100602	Landscape Maintenance Professionals	Invoice: 356126 (Reference: #333098 - Epperson Ranch CDD 2025/2026 Maintenance Contract Septembe...		29,538.00	153,861.01
10/02/2025	100603	SchoolNow	Invoice: INV-SN-985 (Reference: Website Hosting.)		1,515.00	152,346.01
10/02/2025	100604	ECS Integrations LLC	Invoice: 103082 (Reference: Camera Management for Main-Yale-Olive.) Invoice: 103083 (Referenc...		2,415.00	149,931.01
10/02/2025	100605	Tampa Bay Poo Patrol, LLC	Invoice: 4339 (Reference: Pet Waste Station.)		1,111.50	148,819.51
10/06/2025	100606	Steadfast Contractors Alliance, LLC	Invoice: SA-16005 (Reference: 2025 TREATMENT Oct25.)		4,040.00	144,779.51
10/06/2025	100607	Landscape Maintenance Professionals	Invoice: 360560 (Reference: #360976 - Repair Controller Alarms at dog park.) Invoice: 360561 ...		1,211.90	143,567.61
10/07/2025	100608	Vesta District Services	Invoice: 428930 (Reference: Oct25 Management fees.)		6,006.25	137,561.36
10/07/2025	100609	Gig Fiber, LLC	Invoice: 5299 (Reference: Epperson Ranch CDD - Amendment #1 - Entrance Bridge_Oct 2025.) Invo...		463.50	137,097.86
10/07/2025	01ACH100725	DOORKING, INC.	Reference: Gate cell service 08.02.25- 09.01.25		165.80	136,932.06
10/08/2025	3692	Egis Insurance & Risk Advisors	Insurance FY Policy # 100125245 10/01/25-10/01/26		64,443.00	72,489.06
10/14/2025	01ACH101425	PASCO COUNTY UTILITIES SERVICES BRANCH	31077 Epperson Blvd 08.07.25- 09.08.25		362.07	72,126.99
10/14/2025	02ACH101425	PASCO COUNTY UTILITIES SERVICES BRANCH	7315 Yale Harbor Dr 08.07.25- 09.08.25		165.24	71,961.75
10/14/2025	03ACH101425	PASCO COUNTY UTILITIES SERVICES BRANCH	31756 Overpass Reclaim Rd 08.07.25- 09.08.25		34.02	71,927.73
10/14/2025	100610	Vesta District Services	Invoice: 428977 (Reference: FY?2026 Dissemination Agent Fee.) Invoice: 429047 (Reference: Bill...		5,382.59	66,545.14
10/14/2025	100611	ECS Integrations LLC	Invoice: 103183 (Reference: Tech replaced the tag camera with a new one under warranty. The came...		157.00	66,388.14
10/14/2025	100612	Watergrass CDD II	Invoice: 03681 (Reference: October Meeting Room Rental 10/06/2025.)		125.00	66,263.14
10/14/2025			Deposit	1,182.50		67,445.64
10/16/2025	100613	Stantec Consulting Services, Inc	Invoice: 2466261 (Reference: Engineering service.)		126.39	67,319.25
10/16/2025	100614	Spinelli Electric, Inc.	Invoice: SPG-ES-1002 (Reference: South Gate Door Repair (Epperson Ranch South), includes gear-bo...		3,500.00	63,819.25
10/17/2025	01ACH101725	Withlacoochee River Electric	7851 Curley Rd 09.04.25- 10.03.25		4,449.79	59,369.46
10/17/2025	02ACH101725	Withlacoochee River Electric	31263 Palm Song Pl (Pond) 09.04.25- 10.03.25		73.09	59,296.37
10/17/2025	03ACH101725	Withlacoochee River Electric	31650 Epperson Blvd (Fountain) 09.04.25- 10.03.25		65.66	59,230.71
10/17/2025	04ACH101725	Withlacoochee River Electric	7315 Yale Harbor Dr 09.04.25- 10.03.25		53.61	59,177.10
10/17/2025	05ACH101725	Withlacoochee River Electric	8109 Sandbay Ridge Dr (gate) 09.04.25- 10.03.25		52.32	59,124.78
10/17/2025	06ACH101725	Withlacoochee River Electric	30498 Summer Sun Loop (Pond) 09.04.25- 10.03.25		45.65	59,079.13
10/17/2025	07ACH101725	Withlacoochee River Electric	31077 Epperson Blvd 09.04.25- 10.03.25		41.56	59,037.57
10/17/2025	08ACH101725	Withlacoochee River Electric	31425 Epperson Blvd 09.04.25- 10.03.25		40.16	58,997.41
10/17/2025	101725BOS1	Christy M Bartels	BOS MTG 10/6/25		184.70	58,812.71
10/17/2025	101725BOS2	Dawn Curran Tubb	BOS MTG 10/6/25		184.70	58,628.01
10/17/2025	101725BOS3	Engage PEO	BOS MTG 10/6/25		141.80	58,486.21
10/17/2025	101725BOS4	Harl D. Page	BOS MTG 10/6/25		184.70	58,301.51
10/20/2025			Funds Transfer	100,000.00		158,301.51
10/22/2025	100615	Contact One	Invoice: 251001164101 (Reference: Monthly services and Thanksgiving.)		59.00	158,242.51
10/23/2025	100616	Straley Robin Vericker	Invoice: 27361 (Reference: Legal services.)		274.50	157,968.01
10/30/2025	3691	American Mulch & Soil	EWf Playground Mulch		3,692.00	154,276.01
10/31/2025		End of Month		101,182.50	132,880.50	154,276.01
11/01/2025	3693	Decorative Holiday Lighting	25' Christmas Tree Rental		1,115.00	153,161.01
11/03/2025	100617	Steadfast Contractors Alliance, LLC	Invoice: SA-16038 (Reference: Routine Aquatic Maintenance.)		2,575.00	150,586.01
11/03/2025	100618	Landscape Maintenance Professionals	Invoice: 361534 (Reference: #333098 - Epperson Ranch CDD 2025/2026 Maintenance Contract October ...		29,538.00	121,048.01
11/05/2025	01ACH110525	DOORKING, INC.	Reference: Gate cell service 10.02.25- 11.01.25		165.80	120,882.21
11/06/2025	100619	ECS Integrations LLC	Invoice: 103266 (Reference: Camera Management for Main-Yale-Olive.)		150.00	120,732.21
11/06/2025	100620	Steadfast Contractors Alliance, LLC	Invoice: SA-16920 (Reference: 2025 TREATMENT.)		4,040.00	116,692.21
11/06/2025	100621	Landscape Maintenance Professionals	Invoice: 363951 (Reference: #365976 - Controller C Decoder alarm.)		1,013.50	115,678.71
11/06/2025	100622	Tampa Bay Poo Patrol, LLC	Invoice: 4564 (Reference: Pet waste station maintenance.)		1,111.50	114,567.21
11/06/2025	100623	Kutak Rock LLP	Invoice: 3642924 (Reference: Professional legal services rendered.)		1,326.00	113,241.21
11/06/2025			Deposit	187.89		113,429.10
11/06/2025			Deposit	19,979.98		133,409.08
11/10/2025	100624	Vesta District Services	Invoice: 429498 (Reference: Monthly Management fees.)		6,006.25	127,402.83
11/10/2025	100625	Landscape Maintenance Professionals	Invoice: 367226 (Reference: #371413 - Middle Island overpass road.)		452.77	126,950.06
11/10/2025	100626	Gig Fiber, LLC	Invoice: 5543 (Reference: Epperson Ranch CDD - Amendment #1 - Entrance Bridge_Nov 2025.) Invo...		19,055.00	107,895.06
11/10/2025	100627	Juniper Landscaping of Florida, LLC	Invoice: 367227 (Reference: #371415 - Controller A Overpass rd.)		912.58	106,982.48
11/10/2025			Deposit	0.08		106,982.56
11/12/2025	100628	Spinelli Electric, Inc.	Invoice: ES-1025 - OCT 30, 25 (Reference: property maintenance 9/29/25- 10/22/25.)		2,105.00	104,877.56

Date	Number	Name	Memo	Deposits	Payments	Balance
11/13/2025	01ACH111325	PASCO COUNTY UTILITIES SERVICES BRANCH	31756 Overpass Reclaim Rd 09.08.25- 10.08.25		84.84	104,792.72
11/13/2025	02ACH111325	PASCO COUNTY UTILITIES SERVICES BRANCH	7315 Yale Harbor Dr 9.8.25- 10.8.25		176.75	104,615.97
11/13/2025	03ACH111325	PASCO COUNTY UTILITIES SERVICES BRANCH	31077 Epperson Blvd 9.8.25- 10.8.25		293.91	104,322.06
11/14/2025	111425BOS1	Cherdonna Epps-Gardner	BOS MTG 11/3/25		184.70	104,137.36
11/14/2025	111425BOS2	Christy M Bartels	BOS MTG 11/3/25		184.70	103,952.66
11/14/2025	111425BOS3	Dawn Curran Tubb	BOS MTG 11/3/25		184.70	103,767.96
11/14/2025	111425BOS4	Engage PEO	BOS MTG 11/3/25		172.40	103,595.56
11/14/2025	111425BOS5	Harl D. Page	BOS MTG 11/3/25		184.70	103,410.86
11/14/2025			Deposit	84,090.50		187,501.36
11/19/2025			Deposit	12,634.00		200,135.36
11/19/2025			Deposit	2,900.00		203,035.36
11/20/2025			Deposit	67,410.87		270,446.23
11/21/2025	01ACH112125	Withlacoochee River Electric	7851 Curley Rd 10.03.25- 11.03.25		4,439.00	266,007.23
11/21/2025	02ACH112125	Withlacoochee River Electric	31650 Epperson Blvd (Fountain) 10.03.25- 11.03.25		59.79	265,947.44
11/21/2025	03ACH112125	Withlacoochee River Electric	7315 Yale Harbor Dr 10.03.25- 11.03.25		52.30	265,895.14
11/21/2025	04ACH112125	Withlacoochee River Electric	31077 Epperson Blvd 10.03.25- 11.03.25		41.64	265,853.50
11/21/2025	05ACH112125	Withlacoochee River Electric	8109 Sandbay Ridge Dr (gate) 10.03.25- 11.03.25		51.35	265,802.15
11/21/2025	06ACH112125	Withlacoochee River Electric	31263 Palm Song Pl (Pond) 10.03.25- 11.03.25		54.73	265,747.42
11/21/2025	07ACH112125	Withlacoochee River Electric	30498 Summer Sun Loop (Pond) 10.03.25- 11.03.25		50.51	265,696.91
11/21/2025	08ACH112125	Withlacoochee River Electric	31425 Epperson Blvd 10.03.25- 11.03.25		40.16	265,656.75
11/21/2025	3694	FLORIDA DEPT OF ECONOMIC OPPORTUNIT	FY 2025/2026 Special District Fee Invoice/Update Form		175.00	265,481.75
11/25/2025	100629	Straley Robin Vericker	Invoice: 27529 (Reference: legal services.)		122.00	265,359.75
11/25/2025	100630	Stantec Consulting Services, Inc	Invoice: 2481858 (Reference: Engineering services.)		1,786.00	263,573.75
11/25/2025	100631	Vesta District Services	Invoice: 429436 (Reference: billable Expenses Oct25.)		1,110.90	262,462.85
11/25/2025	100632	Contact One	Invoice: 251101164101 (Reference: monthly service and holiday charge.)		59.00	262,403.85
11/25/2025	100633	Spinelli Electric, Inc.	Invoice: ERS-FNT-20251115-NOV (Reference: Fountain repair ? vandalism incident (flat rate).)		500.00	261,903.85
11/25/2025	100634	Kutak Rock LLP	Invoice: 3657133 (Reference: legal services.)		4,122.26	257,781.59
11/26/2025			Deposit	1,777.09		259,558.68
11/26/2025			Deposit	48,381.33		307,940.01
11/30/2025		End of Month		237,361.74	83,697.74	307,940.01
12/02/2025	100635	Steadfast Contractors Alliance, LLC	Invoice: SA-16962 (Reference: Routine Aquatic Maintenance.)		2,575.00	305,365.01
12/02/2025	100636	Juniper Landscaping of Florida, LLC	Invoice: 365794 (Reference: #333098 - Epperson Ranch CDD 2025/2026 Maintenance Contract November...		29,538.00	275,827.01
12/02/2025	100638	Holiday Outdoor Decor	Invoice: INV22702 (Reference: Holiday lighting.)		13,459.00	262,368.01
12/02/2025	100639	Steadfast Contractors Alliance, LLC	Invoice: SA-17804 (Reference: 2025 TREATMENT.)		4,040.00	258,328.01
12/02/2025	100640	Juniper Landscaping of Florida, LLC	Invoice: 370582 (Reference: #372445 - Epperson Ranch Winter flower installation.)		2,320.00	256,008.01
12/02/2025	100641	ECS Integrations LLC	Invoice: 103343 (Reference: Camera Management for Main-Yale-Olive.)		150.00	255,858.01
12/03/2025	100642	Gig Fiber, LLC	Invoice: 5753 (Reference: Epperson Ranch CDD - Amendment #2 - Entrance Bridge_Dec 2025.) Invo...		19,055.00	236,803.01
12/03/2025	100643	Steadfast Contractors Alliance, LLC	Invoice: SA-17843 (Reference: Routine Aquatic Maintenance.)		2,695.00	234,108.01
12/03/2025	100644	Tampa Bay Poo Patrol, LLC	Invoice: 4768 (Reference: pet waste station maintenance.)		1,111.50	232,996.51
12/05/2025			Deposit	2,234,536.07		2,467,532.58
12/05/2025	01ACH120525	DOORKING, INC.	Reference: Gate cell service 11.2.25- 12.01.25		165.80	2,467,366.78
12/10/2025	100646	Steadfast Contractors Alliance, LLC	Invoice: SA-18045 (Reference: Replacement of Faulty Compressor.)		1,001.00	2,466,365.78
12/10/2025	100647	Spinelli Electric, Inc.	Invoice: SPG-251211-ERS (Reference: Property Maintenance.)		2,257.20	2,464,108.58
12/10/2025	100649	Juniper Landscaping of Florida, LLC	Invoice: 372425 (Reference: Tree Removal.)		866.40	2,463,242.18
12/10/2025	100650	Romaner Graphics	Invoice: 22926 (Reference: Left curve sign.)		120.00	2,463,122.18
12/10/2025	01ACH121025	PASCO COUNTY UTILITIES SERVICES BRANCH	31756 Overpass Reclaim Rd 10.08.25- 11.07.25		521.16	2,462,601.02
12/10/2025	02ACH121025	PASCO COUNTY UTILITIES SERVICES BRANCH	7315 Yale Harbor Dr 10.09.25- 11.07.25		212.10	2,462,388.92
12/10/2025	03ACH121025	PASCO COUNTY UTILITIES SERVICES BRANCH	31077 Epperson Blvd 10.08.25- 11.07.25		343.40	2,462,045.52
12/11/2025			Funds Transfer - Earn Interest on Tax Deposits		2,320,000.00	142,045.52
12/11/2025	100651	LLS Tax Solutions Inc.	Invoice: 003955 (Reference: Arbitrage Services.)		650.00	141,395.52
12/11/2025			Deposit	184,052.45		325,447.97
12/11/2025			Deposit	3,920.11		329,368.08
12/12/2025	121225BOS1	Cherdonna Epps-Gardner	BOS MTG 12/12/25		84.70	329,283.38
12/12/2025	121225BOS2	Christy M Bartels	BOS MTG 12/12/25		184.70	329,098.68
12/12/2025	121225BOS3	Dawn Curran Tubb	BOS MTG 12/12/25		184.70	328,913.98
12/12/2025	121225BOS4	Engage PEO	BOS MTG 12/12/25		272.40	328,641.58
12/12/2025	121225BOS5	Harl D. Page	BOS MTG 12/12/25		184.70	328,456.88
12/15/2025	100652	Vesta District Services	Invoice: 429986 (Reference: Management Fees Dec 25.)		6,006.25	322,450.63

Date	Number	Name	Memo	Deposits	Payments	Balance
12/18/2025	100653	Kutak Rock LLP	Invoice: 3673116 (Reference: General Counsel Nov 25.)		4,083.36	318,367.27
12/18/2025			Deposit	2,153.98		320,521.25
12/18/2025			Deposit	19,847.53		340,368.78
12/19/2025	01ACH121925	Withlacoochee River Electric	31425 Epperson Blvd 11.03.25- 12.03.25		41.01	340,327.77
12/19/2025	02ACH121925	Withlacoochee River Electric	30498 Summer Sun Loop (Pond) 11.03.25- 12.03.25		50.30	340,277.47
12/19/2025	03ACH121925	Withlacoochee River Electric	31263 Palm Song Pl (Pond) 11.03.25- 12.03.25		45.12	340,232.35
12/19/2025	04ACH121925	Withlacoochee River Electric	8109 Sandbay Ridge Dr (gate) 11.03.25- 12.03.25		49.76	340,182.59
12/19/2025	05ACH121925	Withlacoochee River Electric	31077 Epperson Blvd 11.03.25- 12.03.25		41.54	340,141.05
12/19/2025	06ACH121925	Withlacoochee River Electric	7315 Yale Harbor Dr 11.03.25- 12.03.25		52.63	340,088.42
12/19/2025	07ACH121925	Withlacoochee River Electric	31650 Epperson Blvd (Fountain) 11.03.25- 12.03.25		123.54	339,964.88
12/19/2025	08ACH121925	Withlacoochee River Electric	7851 Curley Rd 11.03.25- 12.03.25		4,440.27	335,524.61
12/23/2025	100654	Cooper Pools Inc.	Invoice: 2025-1568 (Reference: STENNER PUMP 45 SERIES INCLUDES INSTALLATION 1 YEAR WARRA		688.00	334,836.61
12/26/2025			Deposit	956.54		335,793.15
12/29/2025	100655	Stantec Consulting Services, Inc	Invoice: 2498806 (Reference: Engineering Services Nov 25.)		3,223.38	332,569.77
12/30/2025	3696	Watergrass CDD II			250.00	332,319.77
12/30/2025	100656	ECS Integrations LLC	Invoice: 103416 (Reference: Gate Remotes.)		80.00	332,239.77
12/30/2025	100657	Juniper Landscaping of Florida, LLC	Invoice: 370286 (Reference: Landscape Maintenance Dec 25.)		29,538.00	302,701.77
12/31/2025	End of Month			2,445,466.68	2,450,704.92	302,701.77
01/06/2026	01ACH010626	DOORKING, INC.	Reference: Gate cell service 12.2.25- 1.1.26		165.80	302,535.97
01/06/2026	100658	Cooper Pools Inc.	Invoice: 2026-1068 (Reference: Commercial Monthly Fountain Service January 2026.)		650.00	301,885.97
01/06/2026	100660	Steadfast Contractors Alliance, LLC	Invoice: SA-18628 (Reference: Erosion repair on pond 11 at Epperson Ranch CDD.)		4,988.00	296,897.97
01/06/2026	100661	Gig Fiber, LLC	Invoice: 5955 (Reference: Solar Equipment Lease Jan 26.) Invoice: 5953 (Reference: Solar Equi...		19,055.00	277,842.97
01/06/2026	100662	ECS Integrations LLC	Invoice: 103443 (Reference: Camera Management.) Invoice: 103445 (Reference: Wireless Internet...		2,415.00	275,427.97
01/06/2026	100663	Tampa Bay Poo Patrol, LLC	Invoice: 4983 (Reference: Pet waste station maintenance Jan 26.)		1,111.50	274,316.47
01/06/2026	100664	Lane's Outdoor Services LLC	Invoice: 120825 (Reference: Installation and take down of Christmas lights/leasing of materials.)		20,450.00	253,866.47
01/07/2026	01ACH010726	PASCO COUNTY UTILITIES SERVICES BRANCH	31756 Overpass Reclaim Rd 11.07.25- 12.09.25		527.22	253,339.25
01/07/2026	02ACH010726	PASCO COUNTY UTILITIES SERVICES BRANCH	7315 Yale Harbor Dr 11.07.25- 12.09.25		256.54	253,082.71
01/07/2026	03ACH010726	PASCO COUNTY UTILITIES SERVICES BRANCH	31077 Epperson Blvd 11.07.25- 12.09.25		573.68	252,509.03
01/07/2026	3697	US Bank CM-9690	Trustee fees Series 2017 11/01/25-10/31/26		4,256.13	248,252.90
01/07/2026	3698	US Bank CM-9690	Trustee fees 2015A-1/A-2/A-3 11/01/25-10/31/26		3,448.00	244,804.90
01/09/2026			Deposit	32,204.20		277,009.10
01/09/2026			Deposit	2,776.67		279,785.77
01/09/2026			Deposit	2,000.11		281,785.88
01/12/2026	100665	Steadfast Contractors Alliance, LLC	Invoice: SA-19027 (Reference: JAN26 Midge fly treatment.)		4,040.00	277,745.88
01/12/2026	100666	Watergrass CDD II	Invoice: 04119 (Reference: January Meeting Room Rental 01/05/2026.)		125.00	277,620.88
01/12/2026	100667	Vesta District Services	Invoice: 430303 (Reference: JAN26 District Management services.)		6,006.25	271,614.63
01/15/2026	100668	Vesta District Services	Invoice: 430386 (Reference: Billable Expenses - Dec 2025.)		793.99	270,820.64
01/15/2026	100669	Kutak Rock LLP	Invoice: 3687106 (Reference: legal services Dec25.)		2,734.50	268,086.14
01/15/2026	100670	Spinelli Electric, Inc.	Invoice: SPG-20251223-ERS-015 (Reference: Labor ? property maintenance.)		600.00	267,486.14
01/16/2026	011626PR1	Cherdonna Epps-Gardner	BOS MTG 1/5/26		84.70	267,401.44
01/16/2026	011626PR2	Dawn Curran Tubb	BOS MTG 1/5/26		184.70	267,216.74
01/16/2026	011626PR3	Engage PEO	BOS MTG 1/5/26		241.80	266,974.94
01/16/2026	011626PR4	Harl D. Page	BOS MTG 1/5/26		184.70	266,790.24
01/23/2026	01ACH012326	Withlacoochee River Electric	7851 Curley Rd 12.03.25-01.06.26		4,449.13	262,341.11
01/23/2026	02ACH012326	Withlacoochee River Electric	31650 Epperson Blvd (Fountain) 12.03.25- 01.06.26		298.00	262,043.11
01/23/2026	03ACH012326	Withlacoochee River Electric	31263 Palm Song Pl (Pond) 12.03.25- 01.06.26		89.14	261,953.97
01/23/2026	04ACH012326	Withlacoochee River Electric	7315 Yale Harbor Dr 12.03.25- 01.06.26		59.59	261,894.38
01/23/2026	05ACH012326	Withlacoochee River Electric	8109 Sandbay Ridge Dr (gate) 12.03.25- 01.06.26		55.57	261,838.81
01/23/2026	06ACH012326	Withlacoochee River Electric	30498 Summer Sun Loop (Pond) 12.03.25- 01.06.26		51.14	261,787.67
01/23/2026	07ACH012326	Withlacoochee River Electric	31425 Epperson Blvd (Butterfly garden/ Holiday Lights) 12.03.25- 01.06.26		42.28	261,745.39
01/23/2026	08ACH012326	Withlacoochee River Electric	31077 Epperson Blvd 12.03.25- 01.06.26		42.17	261,703.22
01/28/2026	100671	Steadfast Contractors Alliance, LLC	Invoice: SA-19329 (Reference: Jan26 Routine Aquatic Maintenance.)		2,575.00	259,128.22
01/28/2026	100672	Contact One	Invoice: 260101164101 (Reference: Monthly gate service Jan26.)		51.07	259,077.15
01/29/2026	100673	Rosco's Security LLC	Invoice: INV/2026/00002 (Reference: Service on Timesheet On-site evaluation/assessment for Epper...		545.00	258,532.15
01/29/2026	100674	Envera Systems	Invoice: IN00004970 (Reference: Passive Video System Installation (50% Deposit).) Invoice: IN...		44,244.83	214,287.32
01/30/2026	100675	Juniper Landscaping of Florida, LLC	Invoice: 375590 (Reference: #333098 - Epperson Ranch CDD 2025/2026 Maintenance Contract January ...		51,121.20	163,166.12
1/31/2026	End of Month			36,980.98	176,516.63	163,166.12
02/04/2026	100676	Steadfast Contractors Alliance, LLC	Invoice: SA-19644 (Reference: Once A month treatments of surface aduicide to the ponds of Eppe...		4,040.00	159,126.12

Date	Number	Name	Memo	Deposits	Payments	Balance
02/04/2026	100677	Vesta District Services	Invoice: 430647 (Reference: FEB26 District Management services.)		6,006.25	153,119.87
02/04/2026	100678	Tampa Bay Poo Patrol, LLC	Invoice: 5233 (Reference: Feb26 Pet Waste Station Maintenance.)		1,111.50	152,008.37
02/04/2026	100679	ECS Integrations LLC	Invoice: 103616 (Reference: Camera Management for Main-Yale-Olive.)		150.00	151,858.37
02/04/2026	100680	Cooper Pools Inc.	Invoice: 2026-1162 (Reference: Commercial Monthly Fountain Service February 2026.)		650.00	151,208.37
02/05/2026	100682	Gig Fiber, LLC	Invoice: 6167 (Reference: Solar Equipment Lease Income - Amendment #2 - Entrance Bridge_Feb 2026...		19,055.00	132,153.37
02/05/2026	01ACH020526	DOORKING, INC.	Reference: Gate cell service 01.02.26- 02.01.26		184.80	131,968.57
02/10/2026	100683	Stantec Consulting Services, Inc	Invoice: 2518156 (Reference: Engineering services.)		2,001.22	129,967.35
02/10/2026	100684	Watergrass CDD II	Invoice: 04289 (Reference: February Meeting Room Rental 02/02/2026.)		125.00	129,842.35
02/11/2026	01ACH021126	PASCO COUNTY UTILITIES SERVICES BRANCH	31077 Epperson Blvd 12.09.25- 1.08.26		441.37	129,400.98
02/11/2026	02ACH021126	PASCO COUNTY UTILITIES SERVICES BRANCH	7315 Yale Harbor Dr 12.09.25- 01.08.26		218.16	129,182.82
02/11/2026	03ACH021126	PASCO COUNTY UTILITIES SERVICES BRANCH	31756 Overpass Reclaim Rd 12.09.25- 01.08.26		299.97	128,882.85
02/11/2026			Deposit	27,293.98		156,176.83
02/11/2026			Deposit	1,234.78		157,411.61
02/13/2026	100685	Contact One	Invoice: 251201164101 (Reference: Monthly Service Charges- New Years holiday charge.)		59.00	157,352.61
02/13/2026	021326BOS1	Cherdonna Epps-Gardner	BOS MTG 2/2/26		84.70	157,267.91
02/13/2026	021326BOS2	Christy M Bartels	BOS MTG 2/2/26		184.70	157,083.21
02/13/2026	021326BOS3	Dawn Curran Tubb	BOS MTG 2/2/26		184.70	156,898.51
02/13/2026	021326BOS4	Engage PEO	BOS MTG 2/2/26		272.40	156,626.11
02/13/2026	021326BOS5	Harl D. Page	BOS MTG 2/2/26		184.70	156,441.41
02/17/2026	100686	Vesta District Services	Invoice: 430883 (Reference: billable Expenses JAN26.)		24.58	156,416.83
02/18/2026	3699	MIKE FASANO PASCO COUNTY TAX COLLECTOR	Negative Distribution		23.54	156,393.29
02/20/2026	01ACH022026	Withlacoochee River Electric	31425 Epperson Blvd 01.06.26- 02.04.26		40.16	156,353.13
02/20/2026	02ACH022026	Withlacoochee River Electric	30498 Summer Sun Loop (Pond) 01.06.26- 02.04.26		49.56	156,303.57
02/20/2026	03ACH022026	Withlacoochee River Electric	8109 Sandbay Ridge Dr (gate) 01.06.26- 02.04.26		48.60	156,254.97
02/20/2026	04ACH022026	Withlacoochee River Electric	31077 Epperson Blvd 01.06.26- 02.04.26		41.43	156,213.54
02/20/2026	05ACH022026	Withlacoochee River Electric	7315 Yale Harbor Dr 01.06.26- 02.04.26		52.63	156,160.91
02/20/2026	06ACH022026	Withlacoochee River Electric	31650 Epperson Blvd (Fountain) 01.06.26- 02.04.26		222.01	155,938.90
02/20/2026	07ACH022026	Withlacoochee River Electric	7851 Curley Rd 01.06.26- 02.04.26		4,438.36	151,500.54
02/20/2026	08ACH022026	Withlacoochee River Electric	31263 Palm Song Pl (Pond) 01.06.26- 02.04.26		81.64	151,418.90
02/23/2026	100687	Contact One	Invoice: 260201164101 (Reference: Monthly service - Gate cell service.)		49.00	151,369.90
02/24/2026	100688	Juniper Landscaping of Florida, LLC	Invoice: 383190 (Reference: 372915 - November 2025 Irrigation Repair- Controller E-Decoder Repla...		3,522.46	147,847.44
02/26/2026	100689	Steadfast Contractors Alliance, LLC	Invoice: SA-19605 (Reference: Routine Aquatic Maintenance.)		2,575.00	145,272.44
02/26/2026	100690	Juniper Landscaping of Florida, LLC	Invoice: 380972 (Reference: 333098 - Epperson Ranch CDD 2025/2026 Maintenance Contract February ...		29,538.00	115,734.44
02/27/2026	3700	LLS Tax Solutions Inc.	Arbitrage Services Series 2017A-1 & 2017A-2		650.00	115,084.44
2/28/2026		End of Month		28,528.76	76,610.44	115,084.44
03/02/2026	100691	Venturesin.com, Inc.	Invoice: 48094 (Reference: Web Hosting.)		205.00	114,879.44
03/02/2026	100692	Vesta District Services	Invoice: 431094 (Reference: Management fee services Mar26.)		6,006.25	108,873.19
03/02/2026	100693	ECS Integrations LLC	Invoice: 103703 (Reference: Camera Management for Main-Yale-Olive.)		150.00	108,723.19
03/03/2026	100694	Envera Systems	Invoice: IN00005142 (Reference: Epperson Ranch-Gate Solutions.)		27,648.09	81,075.10
03/03/2026	100695	Tampa Bay Poo Patrol, LLC	Invoice: 5429 (Reference: pet waste station maintenance.)		1,111.50	79,963.60
03/04/2026	100696	Watergrass CDD II	Invoice: 04377 (Reference: March Meeting Room Rental 03/02/2026.)		125.00	79,838.60
03/04/2026	100697	Kutak Rock LLP	Invoice: 3704156 (Reference: legal services.)		890.00	78,948.60
03/05/2026	01ACH030526	DOORKING, INC.	Reference: Gate cell service 02.02.26- 03.01.26		184.80	78,763.80
03/06/2026	100698	Gig Fiber, LLC	Invoice: 6394 (Reference: Amendment #1 - Entrance Bridge_March 2026.) Invoice: 6395 (Referenc...		19,055.00	59,708.80
03/06/2026	100699	Stantec Consulting Services, Inc	Invoice: 2524909 (Reference: Engineering services.)		4,256.51	55,452.29
03/10/2026	3701	PASCO COUNTY PROPERTY APPRAISER	Annual renewal fee		150.00	55,302.29
03/10/2026	3702	Brick By the Mile Inc.	Deposit for entry tower repair		2,250.00	53,052.29
03/11/2026	3703	Rosco's Security LLC	50% Deposit on Gate Repairs		7,762.76	45,289.53
03/11/2026	100700	Tampa Swap LLC	Invoice: 002 (Reference: playground maintenance.)		450.00	44,839.53
03/11/2026	100701	Vesta District Services	Invoice: 431334 (Reference: Billable Expenses - Feb 2026.)		233.20	44,606.33
03/11/2026	01ACH031126	PASCO COUNTY UTILITIES SERVICES BRANCH	31756 Overpass Reclaim Rd 01.08.26- 02.06.26		126.25	44,480.08
03/11/2026	02ACH031126	PASCO COUNTY UTILITIES SERVICES BRANCH	7315 Yale Harbor Dr 01.08.26- 02.06.26		84.84	44,395.24
03/11/2026	03ACH031126	PASCO COUNTY UTILITIES SERVICES BRANCH	31077 Epperson Blvd 01.08.26- 02.06.26		135.34	44,259.90
03/12/2026			Deposit	9,863.75		54,123.65
03/12/2026			Deposit	1,487.72		55,611.37
03/19/2026	100702	Envera Systems	Invoice: IN00005177 (Reference: Contract Permit.) Invoice: IN00005179 (Reference: Contract Pe...		1,605.81	54,005.56
03/19/2026			Funds Transfer	120,000.00		174,005.56
03/20/2026	01ACH032026	Withlacoochee River Electric	7851 Curley Rd 02.04.26- 03.04.26		4,438.26	169,567.30

Date	Number	Name	Memo	Deposits	Payments	Balance
03/20/2026	02ACH032026	Withlacoochee River Electric	31650 Epperson Blvd (Fountain) 02.04.26- 03.04.26		209.98	169,357.32
03/20/2026	03ACH032026	Withlacoochee River Electric	31263 Palm Song Pl (Pond) 02.04.26- 03.04.26		79.74	169,277.58
03/20/2026	04ACH032026	Withlacoochee River Electric	7315 Yale Harbor Dr 02.04.26- 03.04.26		51.04	169,226.54
03/20/2026	05ACH032026	Withlacoochee River Electric	30498 Summer Sun Loop (Pond) 02.04.26- 03.04.26		49.04	169,177.50
03/20/2026	06ACH032026	Withlacoochee River Electric	8109 Sandbay Ridge Dr (gate) 02.04.26- 03.04.26		48.29	169,129.21
03/20/2026	07ACH032026	Withlacoochee River Electric	31077 Epperson Blvd 02.04.26- 03.04.26		41.54	169,087.67
03/20/2026	08ACH032026	Withlacoochee River Electric	31425 Epperson Blvd 02.04.26- 03.04.26		40.16	169,047.51
03/20/2026	032026BOS1	Cherdonna Epps-Gardner	BOS MTG 3/2/26		84.70	168,962.81
03/20/2026	032026BOS2	Christy M Bartels	BOS MTG 3/2/26		184.70	168,778.11
03/20/2026	032026BOS3	Dawn Curran Tubb	BOS MTG 3/2/26		184.70	168,593.41
03/20/2026	032026BOS4	Engage PEO	BOS MTG 3/2/26		272.40	168,321.01
03/20/2026	032026BOS5	Harl D. Page	BOS MTG 3/2/26		184.70	168,136.31
03/23/2026	100703	Kutak Rock LLP	Invoice: 3715914 (Reference: Legal Services Feb 26.)		3,187.74	164,948.57
03/23/2026	100704	Contact One	Invoice: 260301164101 (Reference: Monthly service.)		49.00	164,899.57
03/24/2026	100705	Tampa Swap LLC	Invoice: 007 (Reference: General Maintenance services.)		875.00	164,024.57
03/26/2026	100706	Cooper Pools Inc.	Invoice: 2026-1205 (Reference: Commercial Monthly Fountain Service March 2026.)		650.00	163,374.57
03/26/2026	100707	Steadfast Contractors Alliance, LLC	Invoice: SA-20637 (Reference: Routine Aquatic Maintenance.)		2,575.00	160,799.57
03/26/2026	100708	Juniper Landscaping of Florida, LLC	Invoice: 385422 (Reference: - Epperson Ranch CDD 2025/2026 Maintenance Contract March 2026.)		29,538.00	131,261.57
03/27/2026	100709	Steadfast Contractors Alliance, LLC	Invoice: SA-21806 (Reference: SE1366 Epperson Ranch Adulticide 2024.)		4,040.00	127,221.57
03/30/2026	3704	Venturesin.com, Inc.			615.00	126,606.57
3/31/2026	End of Month			131,351.47	119,829.34	126,606.57
04/01/2026	100710	Steadfast Contractors Alliance, LLC	Invoice: SA-21700 (Reference: Quarterly Aeration Filter Changes.)		40.00	126,566.57
04/06/2026			Funds Transfer	1,040,000.00		1,166,566.57
04/06/2026	3705	US Bank Tax distribution			1,038,752.44	127,814.13
04/06/2026	100711	Gig Fiber, LLC	Invoice: 6620 (Reference: Solar Equipment Lease Income - Amendment #1 - Entrance Bridge_April 20...		19,055.00	108,759.13
04/06/2026	100712	Stantec Consulting Services, Inc	Invoice: 2541963 (Reference: Engineering services.)		1,074.22	107,684.91
04/06/2026	100713	Steadfast Contractors Alliance, LLC	Invoice: SA-22072 (Reference: Routine Aquatic Maintenance - March Quarterly Prorated.)		13.33	107,671.58
04/06/2026	100714	Vesta District Services	Invoice: 431775 (Reference: Apr26 Management fees.)		6,006.25	101,665.33
04/06/2026	100715	Tampa Bay Poo Patrol, LLC	Invoice: 5674 (Reference: Apr26 Pet Waste station maintenance.)		1,111.50	100,553.83
04/07/2026	01ACH040726	DOORKING, INC.	Reference: Gate cell service 03.02.26- 04.01.26		171.80	100,382.03
04/08/2026	100716	Tampa Swap LLC	Invoice: 011 (Reference: Wednesday - Asphalt Repair (Entrance Area) (\$200).)		200.00	100,182.03
04/09/2026			Deposit	113.64		100,295.67
04/09/2026			Deposit	17,669.68		117,965.35
04/09/2026			Deposit	9,237.65		127,203.00
04/10/2026	100717	Steadfast Contractors Alliance, LLC	Invoice: SA-20686 (Reference: Midget Fly Abatement.)		4,040.00	123,163.00
04/10/2026	100718	ECS Integrations LLC	Invoice: 103823 (Reference: Camera Management for Main-Yale-Olive.) Invoice: 103825 (Referenc...		675.00	122,488.00
04/10/2026	100719	Rosco's Security LLC	Invoice: INV/2026/00009 (Reference: Epperson Boulevard Gate- gate repair.) Invoice: INV/2026/...		10,042.76	112,445.24
04/10/2026	100720	Envera Systems	Invoice: IN00005285 (Reference: Permit Park/Playground.)		433.75	112,011.49
04/13/2026	01ACH041326	PASCO COUNTY UTILITIES SERVICES BRANCH	31077 Epperson Blvd 02.06.26- 03.10.26		357.54	111,653.95
04/13/2026	02ACH041326	PASCO COUNTY UTILITIES SERVICES BRANCH	7315 Yale Harbor Dr 02.06.26- 03.10.26		223.21	111,430.74
04/13/2026	03ACH041326	PASCO COUNTY UTILITIES SERVICES BRANCH	31756 Overpass Reclaim Rd 02.06.26- 03.10.26		410.06	111,020.68
04/16/2026	100721	Cooper Pools Inc.	Invoice: 2026-1349 (Reference: Commercial Monthly Fountain Service April 2026.)		650.00	110,370.68
04/16/2026	100722	ECS Integrations LLC	Invoice: 103828 (Reference: Wireless Internet Solution VZ (billed quarterly).) Invoice: 10382...		1,740.00	108,630.68
04/16/2026	100723	Tampa Swap LLC	Invoice: 014 (Reference: Installed Street Signs.)		75.00	108,555.68
04/16/2026	100724	Vesta District Services	Invoice: 431912 (Reference: Billable Expenses - Mar 2026.)		1,125.54	107,430.14
04/16/2026	100725	Brick By the Mile Inc.	Invoice: 575016 (Reference: Entry Tower Repair.)		2,250.00	105,180.14
04/20/2026	100726	Tampa Swap LLC	Invoice: 020 (Reference: Post Removal.)		75.00	105,105.14
04/22/2026	100727	Contact One	Invoice: 260401164101 (Reference: gate service and holiday charge (Memorial Day).)		72.50	105,032.64
04/24/2026	01ACH042426	Withlacoochee River Electric	7851 Curley Rd 03.04.26- 04.06.26		4,448.21	100,584.43
04/24/2026	02ACH042426	Withlacoochee River Electric	31650 Epperson Blvd (Fountain) 03.04.26- 04.06.26		247.96	100,336.47
04/24/2026	03ACH042426	Withlacoochee River Electric	31263 Palm Song Pl (Pond) 03.04.26- 04.06.26		87.29	100,249.18
04/24/2026	04ACH042426	Withlacoochee River Electric	7315 Yale Harbor Dr 03.04.26- 04.06.26		56.80	100,192.38
04/24/2026	05ACH042426	Withlacoochee River Electric	8109 Sandbay Ridge Dr (gate) 03.04.26- 04.06.26		55.84	100,136.54
04/24/2026	06ACH042426	Withlacoochee River Electric	30498 Summer Sun Loop (Pond) 03.04.26- 04.06.26		50.79	100,085.75
04/24/2026	07ACH042426	Withlacoochee River Electric	31077 Epperson Blvd 03.04.26- 04.06.26		47.04	100,038.71
04/24/2026	08ACH042426	Withlacoochee River Electric	31425 Epperson Blvd 03.04.26- 04.06.26		40.16	99,998.55
04/27/2026	100728	Juniper Landscaping of Florida, LLC	Invoice: 392690 (Reference: #393426 - March 2026 Completed Wet Check Repairs-Controller E.) I...		593.85	99,404.70
04/27/2026	100729	BUSINESS OBSERVER	Invoice: 26-00878P (Reference: Legal Advertising - Supervisors Workshop Meeting.)		65.63	99,339.07

Date	Number	Name	Memo	Deposits	Payments	Balance
04/29/2026	100730	Steadfast Contractors Alliance, LLC	Invoice: SA-21769 (Reference: Routine Aquatic Maintenance Apr26.)		2,575.00	96,764.07
04/29/2026	100731	Juniper Landscaping of Florida, LLC	Invoice: 390357 (Reference: 383456 - Epperson Ranch CDD - 2026/2027 Landscape Maintenance Contra...		29,538.00	67,226.07
4/30/2026		End of Month		1,067,020.97	1,126,401.47	67,226.07
05/01/2026	100732	Steadfast Contractors Alliance, LLC	Invoice: SA-22917 (Reference: Midget Fly treatment.)		4,040.00	63,186.07
05/05/2026	01ACH050526	DOORKING, INC.	Reference: Gate cell service 04.02.26- 05.01.26		171.80	63,014.27
05/05/2026	100733	Tampa Bay Poo Patrol, LLC	Invoice: 5908 (Reference: Pet Waste Station Maintenance May26.)		1,111.50	61,902.77
05/05/2026	100734	Venturesin.com, Inc.	Invoice: 48207 (Reference: Website hosting.)		205.00	61,697.77
05/05/2026	100735	Cooper Pools Inc.	Invoice: 2026-1403 (Reference: Commercial Monthly Fountain Service May 2026.)		650.00	61,047.77
05/05/2026	100736	ECS Integrations LLC	Invoice: 104009 (Reference: Camera Management for Main-Yale-Olive.)		150.00	60,897.77
05/12/2026	100737	Cooper Pools Inc.	Invoice: 1638 (Reference: Technician Ken advised turned auto fill on fully, filled pH barrel, te...		250.00	60,647.77
05/12/2026	100738	Vesta District Services	Invoice: 432467 (Reference: Management fee services May26.)		6,006.25	54,641.52
05/12/2026			Deposit	2,995.82		57,637.34
05/12/2026			Deposit	1,263.80		58,901.14
05/13/2026	01ACH051326	PASCO COUNTY UTILITIES SERVICES BRANCH	31077 Epperson Blvd 03.10.26- 04.09.26		356.53	58,544.61
05/13/2026	02ACH051326	PASCO COUNTY UTILITIES SERVICES BRANCH	7315 Yale Harbor Dr 03.10.26- 04.09.26		200.99	58,343.62
05/13/2026	03ACH051326	PASCO COUNTY UTILITIES SERVICES BRANCH	31756 Overpass Reclaim Rd 03.10.26- 04.09.26		383.80	57,959.82
05/13/2026			Funds Transfer	300,000.00		357,959.82
05/13/2026	100739	Gig Fiber, LLC	Invoice: 6862 (Reference: Solar Equipment Lease Income - Amendment #1 - Entrance Bridge_May 2026...		19,624.80	338,335.02
05/15/2026	100740	Watergrass CDD II	Invoice: 04426 (Reference: May Meeting Room Rental 05/04/2026.)		125.00	338,210.02
05/15/2026	100741	Envera Systems	Invoice: IN00005365 (Reference: Epperson Ranch-Gate Solutions.) Invoice: 768646 (Reference: M...		7,396.26	330,813.76
05/15/2026	100742	Kutak Rock LLP	Invoice: 3745816 (Reference: Professional Legal Services Rendered.)		107.50	330,706.26
05/15/2026	100743	SDV Electric LLC	Invoice: 5/4/2026 - 1 (Reference: Power to Hoffman box.)		4,642.00	326,064.26
05/15/2026	051526BOS1	Cherdonna Epps-Gardner	BOS MTG 5/4/26		84.70	325,979.56
05/15/2026	051526BOS2	Christy M Bartels	BOS MTG 5/4/26		184.70	325,794.86
05/15/2026	051526BOS3	Dawn Curran Tubb	BOS MTG 5/4/26		184.70	325,610.16
05/15/2026	051526BOS4	Engage PEO	BOS MTG 5/4/26		272.40	325,337.76
05/15/2026	051526BOS5	Harl D. Page	BOS MTG 5/4/26		184.70	325,153.06
05/19/2026	100744	Vesta District Services	Invoice: 432423 (Reference: Billable Expenses - Apr 2026.)		1,014.10	324,138.96
05/19/2026	01ACH051926	Spectrum- Charter Communications			288.85	323,850.11
05/19/2026	02ACH051926	Spectrum- Charter Communications			391.02	323,459.09
05/19/2026	03ACH051926	Spectrum- Charter Communications			65.16	323,393.93
05/19/2026	04ACH051926	Spectrum- Charter Communications			288.79	323,105.14
05/21/2026	100745	Contact One	Invoice: 260501164101 (Reference: Gate Cell service.)		67.25	323,037.89
05/21/2026	100746	Juniper Landscaping of Florida, LLC	Invoice: 397299 (Reference: Irrigation Repair from Inspection (May, 2026).)		2,320.00	320,717.89
05/22/2026	01ACH052226	Withlacoochee River Electric	7851 Curley Rd 04.06.26- 05.05.26		4,448.11	316,269.78
05/22/2026	02ACH052226	Withlacoochee River Electric	31650 Epperson Blvd (Fountain) 04.06.26- 05.05.26		228.75	316,041.03
05/22/2026	03ACH052226	Withlacoochee River Electric	31263 Palm Song Pl (Pond) 04.06.26- 05.05.26		81.49	315,959.54
05/22/2026	04ACH052226	Withlacoochee River Electric	7315 Yale Harbor Dr 04.06.26-05.05.26		64.10	315,895.44
05/22/2026	05ACH052226	Withlacoochee River Electric	8109 Sandbay Ridge Dr (gate) 04.06.26- 05.05.26		63.99	315,831.45
05/22/2026	06ACH052226	Withlacoochee River Electric	31077 Epperson Blvd 04.06.26- 05.05.26		52.40	315,779.05
05/22/2026	07ACH052226	Withlacoochee River Electric	30498 Summer Sun Loop (Pond) 04.06.26- 05.05.26		49.39	315,729.66
05/22/2026	08ACH052226	Withlacoochee River Electric	31425 Epperson Blvd 04.06.26- 05.05.26		40.16	315,689.50
05/29/2026	100747	Steadfast Contractors Alliance, LLC	Invoice: SA-22880 (Reference: Routine Aquatic Maintenance May26.)		2,575.00	313,114.50
05/29/2026	100748	Juniper Landscaping of Florida, LLC	Invoice: 394395 (Reference: #383456 - Epperson Ranch CDD - 2026/2027 Landscape Maintenance Contr...		29,538.00	283,576.50
5/31/2026		End of Month		304,259.62	87,909.19	283,576.50

EXHIBIT 9

RESOLUTION 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT DESIGNATING CERTAIN OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, the Board of Supervisors of the District desires to designate certain Officers of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. _____ is appointed Chairman.

SECTION 2. _____ is appointed Vice Chairman.

SECTION 3. Heath Beckett is appointed Secretary.
_____ is appointed Assistant Secretary.
_____ is appointed Assistant Secretary.
_____ is appointed Assistant Secretary.
Christian Dimaculangan is appointed Assistant Secretary.
Christine Richie is appointed Treasurer.
Patricia Kehr is appointed Assistant Treasurer.
Scott Smith is appointed Assistant Treasurer.

SECTION 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 6th day of July, 2026.

ATTEST:

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chairperson/Vice Chairperson, Board of Supervisors

EXHIBIT 10

RESOLUTION 2026-05

**A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE
EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT
DESIGNATING SIGNATORIES FOR THE DISTRICT'S
OPERATING BANK ACCOUNT(S); AND PROVIDING 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, pursuant to Chapter 190, Florida Statutes, the funds of the District shall be disbursed by the Treasurer and by other such person(s) as may be authorized by the Board; and

WHEREAS, the Board has previously established a local operating bank account for the District; and

WHEREAS, the Board has previously designated authorized signatories on the bank account; and

WHEREAS, the Board desires to rescind and repeal the prior designation and designate new signatories on the account.

**NOW BE IT THEREFORE RESOLVED BY THE BOARD OF SUPERVISORS OF
THE EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT THAT:**

SECTION 1. Vesta District Services is directed to maintain a local bank account for the District.

SECTION 2. Christine Richie, Treasurer, Patricia Kehr, Assistant Treasurer, and Scott Smith, Assistant Treasurer, shall be appointed as signors on the account.

SECTION 3. Christine Richie, Treasurer and Patricia Kehr, Assistant Treasurer, and Scott Smith, Assistant Treasurer, are authorized to open and close accounts and transfer the funds if needed as set forth herein or as otherwise directed by the Board.

SECTION 4. All previous signers on the District's accounts shall be automatically removed effective as of July 6, 2026.

SECTION 5. This Resolution shall take effect on July 6, 2026, and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 6th day of July, 2026.

ATTEST:

**EPPERSON RANCH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair, Board of Supervisors

EXHIBIT 11

Communication with Those Charged with Governance

Epperson Ranch Community Development District

We have audited the financial statements of Epperson Ranch Community Development District, for the year ended September 30, 2025, and have issued our report thereon dated June 18, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our meeting about planning matters. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Epperson Ranch Community Development District are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Epperson Ranch Community Development District's financial statements were:

Management's estimate of depreciation is based on accounting practices of the District.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of debt.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all material misstatements, if applicable. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 18, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

This information is intended solely for the use of those charged with financial oversight and management of Epperson Ranch Community Development District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



DiBartolomeo, McBee, Hartley and Barnes, P.A.
Fort Pierce, Florida
June 18, 2026

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

**EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025**

CONTENTS

	<u>PAGE</u>
Independent Auditors’ Report.....	1-3
Management’s Discussion and Analysis	4-8
Government-wide Financial Statements:	
Statement of Net Position	9
Statement of Activities.....	10
Fund Financial Statements:	
Balance Sheet – Governmental Funds	11
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	12
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	13
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	14
Notes to the Financial Statements.....	15-27
Required Supplementary Information	
Statement of Revenues and Expenditures – Budget and Actual – General Fund.....	28
Notes to Required Supplementary Information	29
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	30-31
Independent Auditor’s Report on Compliance with the Requirements of Section 218.415, Florida Statutes, Required by Rule 10.556 (10) of the Auditor General of the State of Florida	32
Auditor’s Management Letter Required by Chapter 10.550, Florida Statutes	33-35

INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Epperson Ranch Community Development District
Pasco County, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Epperson Ranch Community Development District, Pasco County, Florida ("District") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 18, 2026, on our consideration of the Epperson Ranch Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 18, 2026 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

June 18, 2026

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

Our discussion and analysis of Epperson Ranch Community Development District, Pasco County, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$23,816,980.
- The change in the District's total net position in comparison with the prior fiscal year was (\$507,351), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$3,662,919. A portion of fund balance is restricted for debt service and future capital repairs and replacement, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund. All funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

Statement of Net Position

	2025	2024
Current assets	\$ 3,700,431	\$ 3,187,598
Capital assets	35,880,828	37,307,864
Total assets	<u>39,581,259</u>	<u>40,495,462</u>
Current liabilities	770,451	763,110
Long-term liabilities	14,993,828	15,408,021
Total liabilities	<u>15,764,279</u>	<u>16,171,131</u>
Net position		
Net invested in capital assets	20,468,524	21,501,496
Restricted for debt service	1,888,601	1,783,501
Restricted for capital projects	585	562
Unrestricted	1,459,270	1,038,772
Total net position	<u>\$ 23,816,980</u>	<u>\$ 24,324,331</u>

The District's net position decreased during the most recent fiscal year. The majority of the change represents the degree to which ongoing cost of operations exceeded program revenues.

Key elements of the District's change in net position are reflected in the following table:

Change in Net Position

	2025	2024
Program revenues	\$ 2,839,721	\$ 2,486,324
General revenues	40,281	135,413
Total revenues	<u>2,880,002</u>	<u>2,621,737</u>
Expenses		
General government	200,791	195,662
Maintenance and Operations	2,449,475	2,307,029
Interest on long-term debt	737,087	658,383
Total expenses	<u>3,387,353</u>	<u>3,161,074</u>
Change in net position	(507,351)	(539,337)
Net position - beginning of year	24,324,331	24,863,668
Net position - end of year	<u>\$ 23,816,980</u>	<u>\$ 24,324,331</u>

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was \$3,387,353, which consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by assessments.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had \$35,819,746 invested in capital assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had \$15,412,304 Bonds outstanding and lease liability for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2026, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Epperson Ranch Community Development District's Finance Department at 250 International Parkway, Suite 208, Lake Mary, Florida 32746.

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
September 30, 2025

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	\$ 1,438,870
Assessments receivable	12,635
Investments	2,198,797
Deposits	48,019
Prepaid items	2,110
Capital assets:	
Non-depreciable	61,082
Depreciable	33,567,476
Right to use lease - Lighting	2,252,270
TOTAL ASSETS	\$ 39,581,259
LIABILITIES	
Accounts payable and accrued expenses	\$ 37,512
Accrued interest payable	314,463
Bonds and leases payable, due within one year	418,476
Bonds and leases payable, due in more than one year	14,993,828
TOTAL LIABILITIES	15,764,279
NET POSITION	
Net investment in capital assets	20,468,524
Restricted for:	
Debt service	1,888,601
Capital projects	585
Unrestricted	1,459,270
TOTAL NET POSITION	\$ 23,816,980

The accompanying notes are an integral part of this financial statement

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for	Operating	Capital	Revenues and
		Services	Grants and	Grants and	Changes in Net
			Contributions	Contributions	Position
					Governmental
					Activities
Governmental activities					
General government	\$ 200,791	\$ 200,791	\$ -	\$ -	\$ -
Maintenance and operations	2,449,475	1,501,309	-	23	(948,143)
Interest on long-term debt	737,087	1,060,758	76,840	-	400,511
Total governmental activities	<u>\$ 3,387,353</u>	<u>\$ 2,762,858</u>	<u>\$ 76,840</u>	<u>\$ 23</u>	<u>(547,632)</u>
General revenues:					
					40,281
					<u>40,281</u>
					(507,351)
Net position - October 1, 2024					<u>24,324,331</u>
Net position - September 30, 2025					<u>\$ 23,816,980</u>

The accompanying notes are an integral part of this financial statement

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
September 30, 2025

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
<u>ASSETS</u>				
Cash and cash equivalents	\$ 1,438,870	\$ -	\$ -	\$ 1,438,870
Investments	-	2,198,212	585	2,198,797
Assessments receivable	7,783	4,852	-	12,635
Deposits	48,019	-	-	48,019
Prepaid items	2,110	-	-	2,110
TOTAL ASSETS	<u>\$ 1,496,782</u>	<u>\$ 2,203,064</u>	<u>\$ 585</u>	<u>\$ 3,700,431</u>
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts payable and accrued expenses	\$ 37,512	\$ -	\$ -	\$ 37,512
TOTAL LIABILITIES	<u>37,512</u>	<u>-</u>	<u>-</u>	<u>37,512</u>
FUND BALANCES				
Nonspendable:				
Deposits and prepaid items	50,129	-	-	50,129
Restricted for:				
Debt service	-	2,203,064	-	2,203,064
Capital projects	-	-	585	585
Unassigned	1,409,141	-	-	1,409,141
TOTAL FUND BALANCES	<u>1,459,270</u>	<u>2,203,064</u>	<u>585</u>	<u>3,662,919</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,496,782</u>	<u>\$ 2,203,064</u>	<u>\$ 585</u>	<u>\$ 3,700,431</u>

The accompanying notes are an integral part of this financial statement

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025

Total Governmental Fund Balances in the Balance Sheet	\$ 3,662,919
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	41,811,222
Less accumulated depreciation	(5,930,394)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(314,463)
Unamortized bond discount	208,402
Lease liability	(2,350,706)
Governmental bonds payable	<u>(13,270,000)</u>
Net Position of Governmental Activities	<u><u>\$ 23,816,980</u></u>

The accompanying notes are an integral part of this financial statement

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2025

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
REVENUES				
Assessments	\$ 1,702,100	\$ 1,060,758	\$ -	\$ 2,762,858
Investment earnings	40,281	76,840	23	117,144
TOTAL REVENUES	<u>1,742,381</u>	<u>1,137,598</u>	<u>23</u>	<u>2,880,002</u>
EXPENDITURES				
General government	200,791	-	-	200,791
Maintenance and operations	838,010	-	-	838,010
Capital outlay	61,082	-	-	61,082
Debt				
Principal	123,347	275,000	-	398,347
Interest expense	98,653	763,914	-	862,567
TOTAL EXPENDITURES	<u>1,321,883</u>	<u>1,038,914</u>	<u>-</u>	<u>2,360,797</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>420,498</u>	<u>98,684</u>	<u>23</u>	<u>519,205</u>
FUND BALANCE				
Beginning of year	<u>1,038,772</u>	<u>2,104,380</u>	<u>562</u>	<u>3,143,714</u>
End of year	<u>\$ 1,459,270</u>	<u>\$ 2,203,064</u>	<u>\$ 585</u>	<u>\$ 3,662,919</u>

The accompanying notes are an integral part of this financial statement

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds	\$ 519,205
Amount reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets are depreciated over their estimated useful lives:	
Capital outlay	61,082
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the Statement of Net Position and are eliminated in the Statement of Activities:	
Reduction of long term lease liability	123,347
Payments on long-term debt	275,000
Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported expenditures in the governmental funds:	
Current year provision for depreciation	(1,488,118)
Provision for amortization of bond discount	(4,283)
Change in accrued interest payable	6,416
Change in Net Position of Governmental Activities	\$ (507,351)

The accompanying notes are an integral part of this financial statement

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Epperson Ranch Community Development District ("District") was created on July 8, 2014 by Pasco County Ordinance 14-13 pursuant to the Uniform Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. All of the Board members are affiliated with the Developer. The Supervisors are elected on an at large basis by the qualified electors of the property owners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing Improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other Items not included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the economic financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting.

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operating and Maintenance Assessments are based upon an adopted budget and levied annually. Debt Service Assessments are levied when Bonds are issued and certified for collection on an annual basis. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before March 31 each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest of long-term debt.

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets (continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land improvements	20
Roads	40
Infrastructure	30
Landscape	20
RTU - lighting lease	20
Equipment, fixtures and equipment	10-20

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue/Deferred Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

Assignments of fund balance represent tentative management plans that are subject to change.

Committed fund balance - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance - Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position (continued)

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE C - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances, including certificates of deposit, were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held.

The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2025:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
Money Market Mutual Funds - First American Treasury Obligation CL Y	\$ 2,198,797	S&P AAAM	Weighted average of the fund portfolio: 48 days
Total Investments	<u>\$ 2,198,797</u>		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

Credit risk - For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

Concentration risk - The District places no limit on the amount the District may invest in anyone issuer.

Interest rate risk - The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Fair Value Measurement - When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- Level 1: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- Level 2: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- Level 3: Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

NOTE E – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables for the fiscal year ended September 30, 2025 were as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
General	\$ -	\$ 454,567
Debt service	454,567	-
Total	<u>\$ 454,567</u>	<u>\$ 454,567</u>

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and debt service fund relate to a request from the Board. Subsequent to year end, the District started transferring the funds back.

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE F - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
Governmental activities:				
Capital assets, not being depreciated:				
Construction in process	\$ -	\$ 61,082	\$ -	\$ 61,082
Total capital assets, not being depreciated	-	61,082	-	61,082
Capital assets, being depreciated				
Land improvements	\$ 22,600	\$ -	\$ -	\$ 22,600
Roads	7,428,277	-	-	7,428,277
Infrastructure	24,899,234	-	-	24,899,234
Landscape	6,529,706	-	-	6,529,706
RTU - lighting lease	2,815,338	-	-	2,815,338
Furniture, fixtures and equipment	54,985	-	-	54,985
Total capital assets, being depreciated	41,750,140	-	-	41,750,140
Less accumulated depreciation and amortization for:				
Land improvements	2,386	1,130	-	3,516
Roads	556,923	185,707	-	742,630
Infrastructure	2,474,095	829,974	-	3,304,069
Landscape	979,455	326,485	-	1,305,940
RTU - lighting lease	422,301	140,767	-	563,068
Furniture, fixtures and equipment	7,116	4,055	-	11,171
Total accumulated depreciation	4,442,276	1,488,118	-	5,930,394
Total capital assets, being depreciated - net	37,307,864	(1,488,118)	-	35,819,746
Governmental activities capital assets - net	\$ 37,307,864	\$ (1,427,036)	\$ -	\$ 35,880,828

Depreciation expense of \$1,488,118 was charged to maintenance and operations.

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$36,668,176. The infrastructure will include roadways, water management control, sewer and wastewater management, water supply, landscaping and hardscaping, undergrounding of electrical power and certain offsite improvements. A portion of the project costs are expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District.

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE G - LEASES

The District leases solar lighting. The District recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. The interest rate on the lease is based on the District's incremental borrowing rate of 3.75%. The details of these leases are listed below:

Describe	Date	Payment Terms	Monthly Payment Amount	Interest Rate	Total Lease Liability	Balance 09/30/2025
Phase 1	3/1/2019	20 Years	\$ 4,800	3.75%	\$ 717,259	\$ 594,368
Phase 2	6/1/2019	20 Years	6,050	3.75%	912,913	759,592
Phase 3	12/1/2019	20 Years	2,900	3.75%	445,968	373,955
Phase 4	2/1/2020	20 Years	3,300	3.75%	510,614	429,223
Phase 5	3/1/2020	20 Years	550	3.75%	85,362	71,843
Phase 6	7/1/2020	20 Years	500	3.75%	78,539	66,414
Phase 7	5/1/2021	20 Years	350	3.75%	56,578	48,374
Phase 8	6/1/2021	20 Years	50	3.75%	8,105	6,937
			<u>\$ 18,500</u>		<u>\$2,815,338</u>	<u>\$2,350,706</u>

The annual requirements to amortize the principal and interest of the lease liability as of September 30, 2025 are as follows:

September 30,	Principal	Interest	Total
2026	\$ 128,476	\$ 93,524	\$ 222,000
2027	133,817	88,183	222,000
2028	139,380	82,620	222,000
2029	145,174	76,826	222,000
2030	151,210	70,790	222,000
2031-2035	855,730	254,270	1,110,000
2036-2040	794,105	67,145	861,250
2041	2,814	39	2,853
	<u>\$ 2,350,706</u>	<u>\$ 733,397</u>	<u>\$ 3,084,103</u>

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE H – LONG-TERM LIABILITIES

\$5,800,000 Capital Improvement Revenue Bonds, Series 2015A-1 – On October 15, 2015, the District issued \$5,800,000 in Capital Improvement Revenue Bonds, Series 2015A-1. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable in annual principal installments through November 2046. The Bonds bear interest at 6.3% payable semi-annually on the first day of each May and November. Principal is due serially each November 1, commencing November 2018.

\$9,205,000 Capital Improvement Revenue Bonds, Series 2017A-1 – On October 23, 2017, the District issued \$9,205,000 in Capital Improvement Revenue Bonds, Series 2017A-1. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable in annual principal installments through November 2048. The Bonds bear interest ranging from 5.0% to 5.375% payable semi-annually on the first day of each May and November. Principal is due serially each November 1, commencing November 2019.

The Series 2015A-1 and 2017A-1 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2015A-1 and 2017A-1 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District is in compliance with those requirements of the Bond Indenture at September 30, 2025.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2025:

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Lease liability	\$ 2,474,053	\$ -	\$ 123,347	\$ 2,350,706	\$ 128,476
Capital Improvement Revenue Bonds, Series 2015 A-1	5,080,000	-	105,000	4,975,000	110,000
Capital Improvement Revenue Bonds, Series 2017 A-1	8,465,000	-	170,000	8,295,000	180,000
	16,019,053	-	398,347	15,620,706	418,476
Unamortized bond discount	(212,685)	-	(4,283)	(208,402)	-
	<u>\$ 15,806,368</u>	<u>\$ -</u>	<u>\$ 394,064</u>	<u>\$ 15,412,304</u>	<u>\$ 418,476</u>

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE H – LONG-TERM LIABILITIES (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 290,000	\$ 748,549	\$ 1,038,549
2027	310,000	732,211	1,042,211
2028	325,000	714,744	1,039,744
2029	345,000	696,306	1,041,306
2030	360,000	676,480	1,036,480
2031-2035	2,135,000	3,038,574	5,173,574
2036-2040	2,815,000	2,331,456	5,146,456
2041-2045	3,740,000	1,393,449	5,133,449
2046-2049	2,950,000	291,688	3,241,688
	<u>\$ 13,270,000</u>	<u>\$ 10,623,457</u>	<u>\$ 23,893,457</u>

NOTE I - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE J - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

NOTE K - CONCENTRATION

The Districts activity is dependent upon the continued involvement of the Developer and assessment revenues, the loss of which could have a material adverse effect on the District operations.

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2025

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES			
Assessments	\$ 1,660,506	\$ 1,702,100	\$ 41,594
Investment earnings	-	40,281	40,281
TOTAL REVENUES	1,660,506	1,742,381	81,875
 EXPENDITURES			
Current			
General government	225,536	200,791	24,745
Maintenance and operations	1,434,970	838,010	596,960
Capital outlay	-	61,082	(61,082)
Debt			
Principal	-	123,347	(123,347)
Interest	-	98,653	(98,653)
TOTAL EXPENDITURES	1,660,506	1,321,883	338,623
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	420,498	\$ 420,498
 FUND BALANCES			
Beginning of year		1,038,772	
End of year		\$ 1,459,270	

* Original and final budget.

The accompanying notes are an integral part of this financial statement

EPPERSON RANCH COMMUNITY DEVELOPMENT DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors, Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

The accompanying notes are an integral part of this financial statement

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

To the Board of Supervisors
Epperson Ranch Community Development District
Pasco County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Epperson Ranch Community Development District, as of September 30, 2025 and for the year ended September 30, 2025, which collectively comprise Epperson Ranch Community Development District's basic financial statements and have issued our report thereon dated June 18, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

June 18, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF
SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE
AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
Epperson Ranch Community Development District
Pasco County, Florida

We have examined Epperson Ranch Community Development District, Pasco County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Epperson Ranch Community Development District, Pasco County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
June 18, 2026

Management Letter

To the Board of Supervisors
Epperson Ranch Community Development District
Pasco County, Florida

Report on the Financial Statements

We have audited the financial statements of the Epperson Ranch Community Development District (“District”) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 18, 2026.

Auditors’ Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those report, which are dated June 18, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the District's geographical boundaries during the fiscal year under audit.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Epperson Ranch Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as 3.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 2.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$9,200.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$268,560.
- e. Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1 of the fiscal year being reported, together with total expenditures for such project as \$126,863.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Epperson Ranch Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$940 to \$2,495 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$2,762,858.
- c. The total amount of outstanding bonds issued by the district as \$13,270,000.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 18, 2026

EXHIBIT 12

Policy and Procedure for Issuance and Management of RFID Gate Access Stickers

1. Purpose

The purpose of this policy is to establish a standardized process for issuing, managing, replacing, and deactivating Radio Frequency Identification (RFID) stickers used to access the community's gated entrances. This policy is intended to maintain the security of the community while providing authorized residents with convenient access.

2. Scope

This policy applies to:

- Homeowners
- Approved tenants/renters
- Property owners leasing their homes
- Property management staff
- Homeowners Association (HOA) Board and designated management personnel

3. Policy

Only authorized residents may receive RFID gate access stickers. RFID stickers remain the property of the Association and are issued solely for the purpose of accessing community gates.

Each RFID is uniquely assigned to a specific property and resident and may not be transferred, loaned, sold, or shared with unauthorized individuals.

4. Eligibility

Homeowners

Homeowners in good standing are eligible to receive RFID stickers upon:

- Verification of ownership.
- Completion of the RFID Access Request Form provided by Epperson CDD.
- Payment of any applicable fees established by the board.

Renters/Tenants

Renters may receive RFID stickers only after:

- The homeowner has registered the tenant with the HOA.

- A current lease agreement or proof of tenancy has been provided.
- The tenant completes the RFID Access Request Form.
- Any applicable fees have been paid.

5. Documentation Required

Applicants shall provide:

- Government-issued photo identification.
- Proof of residency or ownership.
- Current contact information.
- Vehicle information, including:
 - Make
 - Model
 - Color
 - License plate number (if applicable)

6. Number of RFID Stickers

Epperson CDD may issue up to 2 RFID stickers per residence/homeowner.

Additional stickers may be approved at the discretion of the Epperson CDD upon written request and payment of applicable fees.

7. Fees

The Board may establish fees for:

- Initial issuance of up to 2 RFID stickers will be at no charge
- Additional RFID stickers
- Lost or stolen RFID replacement
- Damaged RFID replacement

Upcoming fees shall be published in the Epperson CDD. TBD

8. New Car Purchase

Residents must report the change of vehicles with RFID stickers immediately.

Upon notification:

- The old RFID will be deactivated.
- A replacement may be issued after payment of the replacement fee.
- The Epperson CDD is not responsible for unauthorized use occurring before the vehicle change is reported.

9. Damaged RFID Stickers

Damaged RFID stickers should be reported or returned to the Epperson CDD.

If the damage is determined to be normal wear and tear, the Epperson CDD may replace the RFID at no cost or at a reduced fee as determined by Board policy.

10. Property Sale or Change in Occupancy

Upon:

- Sale of the property,
- Termination of tenancy,
- Eviction,
- Change in occupants,

all RFID stickers associated with the departing resident shall be deactivated.

New residents must complete the application process before RFID access is granted.

11. Misuse

RFID privileges may be suspended or revoked for:

- Sharing RFID stickers with unauthorized individuals.
- Attempting to duplicate or alter RFID stickers.
- Using RFID stickers for unauthorized access.
- Allowing unauthorized vehicles to enter the community.
- Violating Association rules regarding gate access.

Additional disciplinary action may be taken in accordance with the Association's governing documents.

12. Privacy

Information collected during the RFID registration process shall be used solely for community security and administrative purposes.

Resident information shall be maintained securely and accessed only by authorized Association personnel.

13. Recordkeeping

The Association shall maintain records including:

- RFID serial number
- Resident name

- Property address
- Date issued
- Date returned or deactivated
- Replacement history
- Associated vehicles

These records shall be retained in accordance with the established records retention policy.

14. Responsibility of Residents

Residents are responsible for:

- Safeguarding RFID stickers.
- Reporting changes in residency or ownership.
- Updating vehicle information.
- Reporting lost or damaged RFID stickers immediately.

15. Enforcement

Failure to comply with this policy may result in:

- Suspension of RFID privileges.
- Revocation of gate access. (Not sure if I should include because they will still have access through the Cellgate App)

16. Effective Date

This policy becomes effective upon adoption by the Board of Directors and supersedes all previous RFID access policies.

Adopted by the Board of Directors on: _____

Board President: _____

Secretary: _____