

*Candler Hills East
Community Development District*

Agenda

November 21, 2017

AGENDA

Candler Hills East

Community Development District

135 W. Central Blvd., Suite 320, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

November 14, 2017

Board of Supervisors
Candler Hills East Community
Development District

The Board of Supervisors of the Candler Hills East Community Development District will meet on **Tuesday, November 21, 2017 at 9:00 a.m., or as shortly thereafter as reasonably possible, at the Circle Square Commons, Cultural Center, 8395 SW 80th Street, Ocala, FL.** Following is the advance agenda for the meeting:

- I. Roll Call
- II. Public Comment Period
- III. Notice for Meeting
- IV. Approval of Minutes of the August 15, 2017 Meeting
- V. Consideration of Agreement with Berger, Toombs, Elam, Gaines & Frank for Auditing Services for Fiscal Year 2017
- VI. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager
 1. Approval of Check Register
 2. Balance Sheet and Income Statement
- VII. Other Business
- VIII. Supervisors Requests
- IX. Adjournment

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

Enclosed under the third order of business is the affidavit of publication associated with the public notice for this meeting.

The fourth order of business is the approval of the minutes from the August 15, 2017 meeting. The minutes are enclosed for your review.

The fifth order of business is the consideration of agreement with Berger, Toombs, Elam, Gaines & Frank for auditing services. A copy of the agreement is enclosed for your review.

The sixth order of business is Staff Reports. Section 1 of the District Managers Report includes the check register for approval and Section 2 includes the balance sheet and income statement for your review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,



George S. Flint
District Manager

Cc: Gerald Colen, District Counsel
Ken Colen, On Top of the World
Guy Woolbright, On Top of the World
Lynette Vermillion, On Top of the World
Darrin Mossing, GMS

SECTION III

AFFIDAVIT OF PUBLICATION

RECEIVED

SEP 25 2017

Star-Banner

Published – Daily

Ocala, Marion County, Florida

BY: _____

STATE OF FLORIDA
COUNTY OF MARION

Before the undersigned, a Notary Public of Said County and State, Destiney Knight who on oath says that they are an authorized employee of the Star-Banner, a daily newspaper published at Ocala, in Marion County, Florida; that the attached copy of advertisement, being a notice in the matter of

NOTICE OF MEETING DATES CANDLER HILLS EAST COMMUNITY DEVELOPMENT DISTRICT *The Board of Supervisors of the Candler Hills East Community Development District will hold their regularly scheduled public meetings for the Fiscal Year 2018 at 9:00 AM, or as sh*

was published in said newspaper in the issues of:

9/21 1x

Affiant further says that the said STAR-BANNER is a daily newspaper published at Ocala, in said Marion County, Florida, and that the said newspaper has heretofore been continuously published in said Marion County, Florida, daily, and has been entered as second class mail matter at the post office in Ocala in said Marion County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the person of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this 21 day of September, A.D., 2017

Harmony Stalter
Notary Public
HARMONY STALTER

(Print, Type or Stamp Name of Notary Public)



Ad #: A000918500

NOTICE OF MEETING DATES CANDLER HILLS EAST COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Candler Hills East Community Development District will hold their regularly scheduled public meetings for the Fiscal Year 2018 at 9:00 AM, or as shortly thereafter as reasonably possible, at the Circle Square Commons, Cultural Center, 8395 SW 80th Street, Ocala, FL 34476 as follows:

November 21, 2017
February 20, 2018

Exception: May 15, 2018 – Meeting held at Live Oak Hall
Exception: August 21, 2018 – Meeting held at Live Oak Hall

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained from the District Manager, at 135 W. Central Blvd., Suite 320, Orlando, FL 32801.

The meetings may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when one or more Supervisors will participate by telephone. Any person requiring special accommodations at these meetings because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

George S. Flint
Governmental Management Services –
Central Florida, LLC
District Manager

September 21, 2017
#A000918500

MINUTES

MINUTES OF MEETING
CANDLER HILLS EAST
COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors of the Candler Hills East Community Development District was held on Tuesday, August 15, 2017 at 9:00 a.m. at the Circle Square Commons Cultural Center at 8395 S.W. 80th Street, Ocala, Florida.

Present and constituting a quorum were:

Philip J. Moherek	Chairman (by phone)
Elmer Greene	Vice Chairman (by phone)
Robert Scherff	Assistant Secretary
John Bain	Assistant Secretary
Larry Garvin	Assistant Secretary

Also present were:

George Flint	District Manager
Gerald Colen	District Counsel
Philip Hisey	OTOW
Lynette Vermillion	OTOW

Due to a technical issue with the audio, these minutes have been summarized.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Public Comment Period

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Notice for Meeting

Mr. Flint stated that the public hearing and meeting of August 15, 2017 was advertised in the Ocala Star Banner. Proof of Publication was in the agenda package.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the May 16, 2017 Meeting

Mr. Flint asked for any additions, corrections or deletions to the minutes.

On MOTION by Mr. Scherff, seconded by Mr. Bain, with all in favor, the minutes of the May 16, 2017 meeting, were approved.

FIFTH ORDER OF BUSINESS

Public Hearing

Mr. Flint asked for a motion to open the public hearing.

On MOTION by Mr. Scherff, seconded by Mr. Bain, with all in favor, the public hearing was opened.

A. Consideration of Resolution 2017-05 Adopting the Fiscal Year 2018 Budget and Relating to the Annual Appropriations

Mr. Flint presented Resolution 2017-05, adopting the Fiscal Year 2018 Budget and the annual appropriations.

Discussion ensued and Mr. Flint asked for a motion to adopt Resolution 2017-05.

On MOTION by Mr. Scherff, seconded by Mr. Moherek, with all in favor, adopting Resolution 2017-05 Adopting the Fiscal Year 2018 Budget and Relating to the Annual Appropriations, was approved.

B. Consideration of Resolution 2017-06 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Flint presented Resolution 2017-06, imposing special assessments and certifying the Assessment Roll.

Discussion ensued and Mr. Flint asked for a motion to adopt Resolution 2017-06.

On MOTION by Mr. Scherff, seconded by Mr. Bain, with all in favor, adopting Resolution 2017-06 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

Mr. Flint closed the public hearing.

SIXTH ORDER OF BUSINESS

**Ratification of Agreement with
Dewberry, Inc. to Provide Annual
Engineer's Report**

Mr. Flint presented the Dewberry Engineers Inc. Agreement to provide the Annual Engineer's Report

Discussion ensued and Mr. Flint asked for a motion to ratify the approval of the Dewberry Agreement.

On MOTION by Mr. Scherff, seconded by Mr. Bain, with all in favor, ratification of the Agreement with Dewberry, Inc. to provide the Annual Engineer's Report, was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

There being none, the next item followed.

C. District Manager's Report

1. Approval of Check Register

Mr. Flint presented the Check Register, which included Checks #832 through #845 for the General Fund and the Payroll Register, which totaled \$23,991.92. The detail was behind the summary.

Discussion ensued and Mr. Flint asked for a motion to approve the Check Register.

On MOTION by Mr. Scherff, seconded by Mr. Bain, with all in favor, approving the Check Register, was approved.

2. Balance Sheet and Income Statement

Mr. Flint presented the Unaudited Financial Statements through July 31st. No action was required by the Board.

3. Presentation of Final Arbitrage Report for Series 2006 Bonds

Mr. Flint presented the Final Arbitrage Report for the Series 2006 Bonds.

Discussion ensued and Mr. Flint asked for a motion to accept the Final Arbitrage Report for the Series 2006 Bonds.

On MOTION by Mr. Garvin, seconded by Mr. Scherff, with all in favor, approving the Final Arbitrage Report for the Series 2006 Bonds, was accepted.

4. Approval of Fiscal Year 2018 Meeting Schedule

Mr. Flint presented the Fiscal Year 2018 meeting schedule, which included four dates; November 21, 2017, February 20, 2018, May 15, 2018 and August 21, 2018.

Discussion ensued.

The recording commenced.

Mr. Moherek: I will advise if I cannot attend the meetings.

On MOTION by Mr. Scherff, seconded by Mr. Garvin, with all in favor, approving the Fiscal Year 2018 meeting schedule, was approved.

EIGHTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Supervisor's Requests

There being none, the next item followed.

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Scherff, seconded by Mr. Bain, with all in favor, the meeting adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

November 13, 2017

George S. Flint, District Manager
Governmental Management Services
135 W. Central Blvd., Suite 320
Orlando, FL 32801

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Candler Hills East Community Development District, which comprise governmental activities, each major fund and the budgetary comparison for the General Fund as of and for the year ended September 30, 2017 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2017.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

The Responsibilities of the Auditor

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Fort Pierce / Stuart

Member AICPA

Member AICPA Division For CPA Firms
Private Companies Practice Section

Member FICPA



Candler Hills East Community Development District
November 13, 2017
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Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. The determination of abuse is subjective; therefore, Government Auditing Standards do not expect us to provide reasonable assurance of detecting abuse.

In making our risk assessments, we consider internal control relevant to Candler Hills East Community Development District's preparation and fair presentation of the financial statements 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit.

The funds that you have told us are maintained by Candler Hills East Community Development District and that are to be included as part of our audit are listed below:

1. General Fund
2. Debt Service Fund
3. Capital Projects Fund

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit including among other items:

- a) That management has fulfilled its responsibilities as set out in the terms of this letter; and;
- b) That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.



Candler Hills East Community Development District
November 13, 2017
Page 3

Management is responsible for identifying and ensuring that Candler Hills East Community Development District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud or abuse, and for informing us about all known or suspected fraud or abuse affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud or abuse could have a material effect on the financial statements or compliance. Management is also responsible for informing us of its knowledge of any allegations of fraud or abuse or suspected fraud or abuse affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, or others.

The Board is responsible for informing us of its views about the risks of fraud or abuse within the entity, and its knowledge of any fraud or abuse or suspected fraud or abuse affecting the entity.

Candler Hills East Community Development District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, Candler Hills East Community Development District agrees to contact us before it includes our reports or otherwise makes reference to us, in any public or private securities offering.

Candler Hills East Community Development District's Records and Assistance

If circumstances arise relating to the condition of the Candler Hills East Community Development District's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion, issuing a report, or withdrawing from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Candler Hills East Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

Other Relevant Information

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.



Candler Hills East Community Development District
November 13, 2017
Page 4

Fees, Costs and Access to Workpapers

Our fees for the audit and accounting services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2017 will not exceed \$3,405 unless the scope of the engagement is changed, the assistance which Candler Hills East Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment.

In the event we are requested or authorized by Candler Hills East Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for Candler Hills East Community Development District, Candler Hills East Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.

Reporting

We will issue a written report upon completion of our audit of Candler Hills East Community Development District's financial statements. Our report will be addressed to the Board of Candler Hills East Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.



Candler Hills East Community Development District
November 13, 2017
Page 5

In addition to our report on Candler Hills East Community Development District's financial statements, we will also issue the following types of reports:

- Reports on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any internal control findings and/or noncompliance which could have a material effect on the financial statements.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and Candler Hills East Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

BERGER, TOOMBS, ELAM, GAINES & FRANK
J. W. Gaines, CPA

Confirmed on behalf of the addressee:

**ADDENDUM TO ENGAGEMENT LETTER
DATED NOVEMBER 13, 2017**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**GMS-SF, LLC
135 WEST CENTRAL BLVD.
ORLANDO, FL 32801
TELEPHONE: 954-721-8681
EMAIL: _____**

Auditor: J. W. Gaines

District: Candler Hills East

By: _____

By: _____

Title: Director

Title: _____

Date: November 13, 2017

Date: _____

SECTION VI

1

1

Candler Hills East Community Development District

Summary of Invoices

August 08, 2017 to November 14, 2017

Fund	Date	Check No.'s	Amount
General Fund	8/8/17	846	\$ 906.43
	8/9/17	847	\$ 1.99
	8/17/17	848-849	\$ 6,375.64
	8/24/17	850-852	\$ 5,863.88
	9/6/17	853	\$ 1,007.57
	9/19/17	854	\$ 5,000.00
	10/6/17	855	\$ 943.56
	10/12/17	856-857	\$ 2,261.54
	10/19/17	858-859	\$ 4,341.28
	11/2/17	860-861	\$ 5,063.61
			\$ 31,765.50
Payroll	<u>August 2017</u>		
	Elmer Greene	50171	\$ 184.70
	John Bain	50172	\$ 184.70
	Larry Garvin	50173	\$ 200.00
	Philip Moherek	50174	\$ 200.00
	Robert Scherff	50175	\$ 184.70
			\$ 954.10
			\$ 32,719.60

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/08/17	00019	8/01/17 166	201708 310-51300-34000	MANAGEMENT FESS AUG17	*	603.67	
		8/01/17 166	201708 310-51300-35100	INFO TECHNOLOGY AUG17	*	83.33	
		8/01/17 166	201708 310-51300-31300	DISSEMINATION FEES AUG17	*	208.33	
		8/01/17 166	201708 310-51300-51000	OFFICE SUPPLIES	*	.18	
		8/01/17 166	201708 310-51300-42000	POSTAGE	*	2.82	
		8/01/17 166	201708 310-51300-42500	COPIES	*	8.10	
				GOVERNMENTAL MANAGEMENT SERVICES			906.43 000846
8/09/17	00033	8/03/17 08032017	201707 300-20700-10200	FY17 DEBT ASSESSMENTS	*	1.99	
				CANDLER HILLS EAST CDD C/O USBANK			1.99 000847
8/17/17	00036	8/17/17 5760	201708 300-15500-10100	INSURANCE PREMIUM-FY18	*	6,042.00	
				EGIS INSURANCE ADVISORS, LLC.			6,042.00 000848
8/17/17	00002	8/01/17 A914888	201707 310-51300-48000	NOT.OF HEARING FY18 BDGT	*	333.64	
				OCALA STAR BANNER			333.64 000849
8/24/17	00005	8/15/17 08152017	201708 310-51300-31500	PREP & ATTEND CDD MEETING	*	1,500.00	
				COLEN & WAGONER P.A.			1,500.00 000850
8/24/17	00004	8/15/17 5-897-84	201708 310-51300-42000	DELIVERY 8/8/17	*	197.60	
				FEDEX			197.60 000851
8/24/17	00041	8/19/17 3261	201708 320-53800-47000	POND MOWING - AUG17	*	4,166.28	
				SHARP SITE SERVICES, LLC			4,166.28 000852
9/06/17	00019	9/01/17 167	201709 310-51300-34000	MANAGEMENT FEES SEP17	*	603.67	
		9/01/17 167	201709 310-51300-35100	INFO TECHNOLOGY SEP17	*	83.33	
		9/01/17 167	201709 310-51300-31300	DISSEMINATION FEE SEP17	*	208.33	
		9/01/17 167	201709 310-51300-51000	OFFICE SUPPLIES	*	28.19	

CAND CANDLER HILLS BPEREGRINO

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 11/14/17
 *** CHECK DATES 08/08/2017 - 11/14/2017 *** CANDLER HILLS-GENERAL FUND
 BANK A CANDLER HILLS CDD

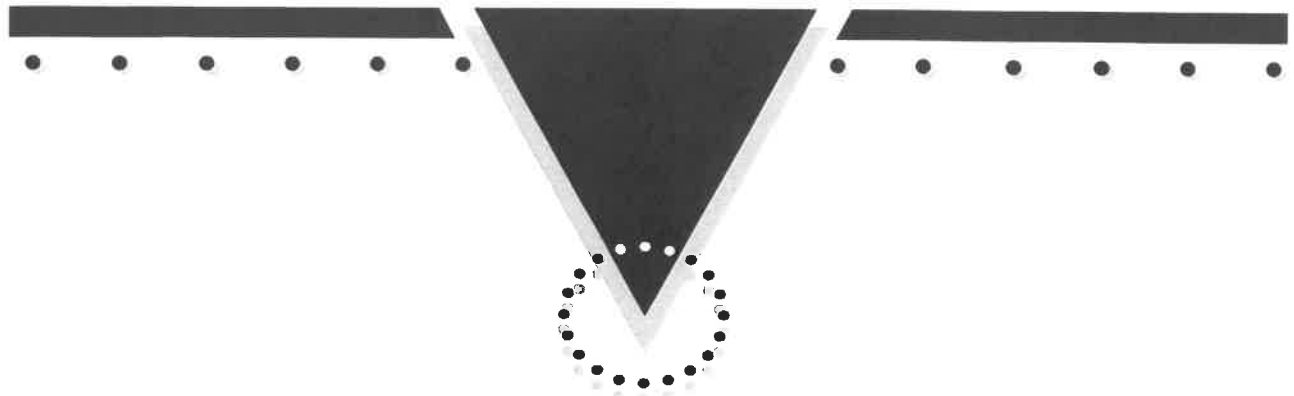
PAGE 2

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		9/01/17 167	201709 310-51300-42000		*	21.05	
		POSTAGE					
		9/01/17 167	201709 310-51300-42500		*	63.00	
		COPIES					
				GOVERNMENTAL MANAGEMENT SERVICES			1,007.57 000853
9/19/17 00019		9/18/17 168	201709 300-15500-10100		*	5,000.00	
		FY18 ASSESSMENT ROLL CERT					
				GOVERNMENTAL MANAGEMENT SERVICES			5,000.00 000854
10/06/17 00019		10/02/17 169	201710 310-51300-34000		*	603.67	
		MANAGEMENT FEES OCT17					
		10/02/17 169	201710 310-51300-35100		*	83.33	
		INFO TECHNOLOGY OCT17					
		10/02/17 169	201710 310-51300-31300		*	208.33	
		DISSEMINATION FEE OCT17					
		10/02/17 169	201710 310-51300-51000		*	.69	
		OFFICE SUPPLIES					
		10/02/17 169	201710 310-51300-42000		*	30.21	
		POSTAGE					
		10/02/17 169	201710 310-51300-42500		*	11.10	
		COPIES					
		10/02/17 169	201710 310-51300-41000		*	6.23	
		TELEPHONE					
				GOVERNMENTAL MANAGEMENT SERVICES			943.56 000855
10/12/17 00043		10/02/17 11271	201710 320-53800-49000		*	2,135.90	
		530 BALES OF PINESTRAW					
				EVERGLADES PINESTRAW, INC.			2,135.90 000856
10/12/17 00002		9/24/17 8189984	201709 310-51300-48000		*	125.64	
		FY18 NOTICE OF MEETINGS					
				OCALA STAR BANNER			125.64 000857
10/19/17 00005		10/05/17 70569	201710 310-51300-54000		*	175.00	
		SPECIAL DISTRICT FEE-FY18					
				COLEN & WAGONER P.A.			175.00 000858
10/19/17 00041		9/30/17 3297	201709 320-53800-47000		*	4,166.28	
		POND MOWING-SEP17					
				SHARP SITE SERVICES, LLC			4,166.28 000859
11/02/17 00019		11/01/17 170	201711 310-51300-34000		*	603.67	
		MANAGEMENT FEES NOV17					
		11/01/17 170	201711 310-51300-35100		*	83.33	
		INFO TECHNOLOGY NOV17					

CAND CANDLER HILLS BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		11/01/17 170	201711 310-51300-31300		*	208.33	
			DISSEMINATION FEE NOV17				
		11/01/17 170	201711 310-51300-51000		*	.12	
			OFFICE SUPPLIES				
		11/01/17 170	201711 310-51300-42000		*	1.88	
			POSTAGE				
GOVERNMENTAL MANAGEMENT SERVICES							897.33 000860
11/02/17	00041	10/24/17 3335	201710 320-53800-47000		*	4,166.28	
			POND MOWING - OCT17				
SHARP SITE SERVICES, LLC							4,166.28 000861
TOTAL FOR BANK A						31,765.50	
TOTAL FOR REGISTER						31,765.50	

CAND CANDLER HILLS BPEREGRINO



Candler Hills East Community Development District

Unaudited Financial Reporting
October 31, 2017



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Candler Hills East
Community Development District
Combined Balance Sheet
For the Period Ended October 31, 2017

	Governmental Fund Types			Totals
	General Fund	Debt Service	Capital Reserves	(Memorandum Only) 2018
ASSETS:				
CASH	\$35,760	---	---	\$35,760
INVESTMENTS - BONDS				
SERIES 2016				
RESERVE	---	\$120,281	---	\$120,281
REVENUE	---	\$186,486	---	\$186,486
PREPAYMENTS	---	\$54,919	---	\$54,919
COSTS OF ISSUANCE	---	---	---	\$0
INVESTMENTS - OPERATIONS				
SBA ACCOUNT	---	---	\$160,644	\$160,644
DUE FROM GENERAL FUND	---	\$6,127	---	\$6,127
TOTAL ASSETS	\$35,760	\$367,813	\$160,644	\$564,218
LIABILITIES:				
ACCOUNTS PAYABLE	\$4,166	---	---	\$4,166
DUE TO DEBT SERVICE	\$6,127	---	---	\$6,127
CONTRACTS PAYABLE	---	---	---	\$0
FUND BALANCES:				
RESTRICTED FOR DEBT SERVICE	---	\$367,813	---	\$367,813
RESTRICTED FOR CAPITAL PROJECTS	---	---	---	\$0
ASSIGNED	---	---	\$160,644	\$160,644
UNASSIGNED	\$25,467	---	---	\$25,467
TOTAL LIABILITIES & FUND EQUITY	\$35,760	\$367,813	\$160,644	\$564,218

Candler Hills East

COMMUNITY DEVELOPMENT DISTRICT

General Fund

Statement of Revenues & Expenditures

For the Period Ended October 31, 2017

	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/17	ACTUAL THRU 10/31/17	VARIANCE
REVENUES:				
MAINTENANCE ASSESSMENTS	\$105,046	\$2,470	\$2,470	\$0
INTEREST	\$50	\$4	\$1	(\$3)
TRANSFER IN	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$105,096	\$2,475	\$2,472	(\$3)
EXPENDITURES:				
ADMINISTRATIVE:				
SUPERVISOR FEES	\$4,000	\$333	\$0	\$333
FICA EXPENSE	\$306	\$26	\$0	\$26
ENGINEERING	\$2,200	\$183	\$0	\$183
TRUSTEE FEES	\$2,050	\$0	\$0	\$0
DISSEMINATION	\$3,500	\$292	\$208	\$83
ARBITRAGE	\$600	\$0	\$0	\$0
ASSESSMENT ROLL	\$5,000	\$5,000	\$5,000	\$0
ATTORNEY	\$6,000	\$500	\$0	\$500
ANNUAL AUDIT	\$3,405	\$0	\$0	\$0
MANAGEMENT FEES	\$7,244	\$604	\$604	(\$0)
INFORMATION TECHNOLOGY	\$1,000	\$83	\$83	\$0
TELEPHONE	\$50	\$4	\$6	(\$2)
POSTAGE	\$800	\$67	\$30	\$36
PRINTING & BINDING	\$800	\$67	\$11	\$56
INSURANCE	\$6,646	\$6,646	\$6,042	\$604
LEGAL ADVERTISING	\$700	\$58	\$0	\$58
OTHER CURRENT CHARGES	\$475	\$40	\$27	\$13
OFFICE SUPPLIES	\$150	\$13	\$1	\$12
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
TOTAL ADMINISTRATIVE	\$45,101	\$14,090	\$12,187	\$1,903
MAINTENANCE:				
RETENTION PONDS/OWL PRESERVE DRA	\$49,995	\$4,166	\$4,166	(\$0)
CONTINGENCIES	\$10,000	\$833	\$2,136	(\$1,303)
TOTAL MAINTENANCE	\$59,995	\$5,000	\$6,302	(\$1,303)
TOTAL EXPENDITURES	\$105,096	\$19,089	\$18,489	\$600
EXCESS REVENUES (EXPENDITURES)	\$0		(\$16,018)	
FUND BALANCE - BEGINNING	\$0		\$41,485	
FUND BALANCE - ENDING	\$0		\$25,467	

Candler Hills East
Community Development District
Debt Service Fund Series 2016
For the Period Ended October 31, 2017

ADOPTED BUDGET	PRORATED THRU 10/31/17	ACTUAL THRU 10/31/17	VARIANCE
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REVENUES:

ASSESSMENTS - TAX ROLL	\$234,100	\$6,127	\$6,127	\$0
INTEREST	\$100	\$8	\$59	\$51
TOTAL REVENUES	\$234,200	\$6,135	\$6,186	\$51

EXPENDITURES:

SERIES 2016

INTEREST - 11/1	\$55,606	\$0	\$0	\$0
SPECIAL CALL - 11/1	\$45,000	\$0	\$0	\$0
PRINCIPAL - 5/1	\$125,000	\$0	\$0	\$0
INTEREST - 5/1	\$55,606	\$0	\$0	\$0
SPECIAL CALL - 5/1	\$0	\$0	\$0	\$0

TOTAL EXPENDITURES	\$281,213	\$0	\$0	\$0
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OTHER SOURCES & USES

INTERFUND TRANSFERS IN/(OUT)	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES & USES	\$0	\$0	\$0	\$0

EXCESS REVENUES (EXPENDITURES)	(\$47,013)	\$6,186		
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FUND BALANCE - BEGINNING	\$225,910	\$361,627		
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FUND BALANCE - ENDING	\$178,898	\$367,813		
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Candler Hills East
Community Development District
Capital Reserves Fund
For the Period Ended October 31, 2017

ADOPTED BUDGET	PRORATED THRU 10/31/17	ACTUAL THRU 10/31/17	VARIANCE
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REVENUES:

INTEREST	\$400	\$33	\$185	\$152
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TOTAL REVENUES	\$400	\$33	\$185	\$152
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EXPENDITURES:

CAPITAL OUTLAY	\$0	\$0	\$0	\$0
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TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
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EXCESS REVENUES (EXPENDITURES)	\$400		\$185	
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FUND BALANCE - BEGINNING	\$160,451		\$160,459	
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FUND BALANCE - ENDING	\$160,851		\$160,644	
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Candler Hills East
COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND
Month to Month Detail

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
REVENUES:													
MAINTENANCE ASSESSMENTS	\$2,470	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,470
INTEREST	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
TRANSFER IN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$2,472	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,472
EXPENDITURES:													
ADMINISTRATIVE:													
SUPERVISOR FEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FICA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRUSTEE FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISSEMINATION	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208
ARBITRAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASSESSMENT ROLL	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
ATTORNEY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ANNUAL AUDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MANAGEMENT FEES	\$604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$604
INFORMATION TECHNOLOGY	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
TELEPHONE	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
POSTAGE	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
PRINTING & BINDING	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
INSURANCE	\$6,042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,042
LEGAL ADVERTISING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER CURRENT CHARGES	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27
OFFICE SUPPLIES	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
TOTAL ADMINISTRATIVE	\$12,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,187
MAINTENANCE:													
RETENTION PONDS/OWL PRESERVE DRA	\$4,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,166
CONTINGENCIES	\$2,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,136
TOTAL MAINTENANCE	\$6,302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,302
TOTAL EXPENDITURES	\$18,489	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,489
EXCESS REVENUES (EXPENDITURES)	(\$16,018)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$16,018)

Candler Hills East
Community Development District
LONG TERM DEBT REPORT

SERIES 2006A, SPECIAL ASSESSMENT BONDS		
INTEREST RATE:	5.45%	
MATURITY DATE:	5/1/2037	
RESERVE FUND DEFINITION	6.816% of Outstanding Bonds	
RESERVE FUND REQUIREMENT	\$0	
RESERVE FUND BALANCE	\$0	
BONDS OUTSTANDING - 9/30/13		\$4,600,000
LESS: PRINCIPAL PAYMENT 11/1/13 (Prepayment)		(\$235,000)
LESS: PRINCIPAL PAYMENT 5/1/14 (Mandatory)		(\$95,000)
LESS: PRINCIPAL PAYMENT 5/1/14 (Prepayment)		(\$110,000)
LESS: PRINCIPAL PAYMENT 11/1/14 (Prepayment)		(\$70,000)
LESS: PRINCIPAL PAYMENT 5/1/15 (Mandatory)		(\$95,000)
LESS: PRINCIPAL PAYMENT 5/1/15 (Prepayment)		(\$105,000)
LESS: PRINCIPAL PAYMENT 11/1/15 (Prepayment)		(\$170,000)
LESS: PRINCIPAL PAYMENT 5/1/16 (Mandatory)		(\$95,000)
LESS: PRINCIPAL PAYMENT 5/1/16 (Prepayment)		(\$40,000)
LESS: PRINCIPAL PAYMENT 11/1/16 (Prepayment)		(\$125,000)
LESS: BOND PAYOFF 12/19/16		(\$3,460,000)
CURRENT BONDS OUTSTANDING		\$0

SERIES 2016, SPECIAL ASSESSMENT BONDS		
INTEREST RATE:	2.531%, 3.750%, 4.000%	
MATURITY DATE:	5/1/2037	
RESERVE FUND DEFINITION	50% of Maximum Annual Debt Service	
RESERVE FUND REQUIREMENT	\$120,281	
RESERVE FUND BALANCE	\$120,281	
BONDS OUTSTANDING - 11/17/2016		\$3,380,000
LESS: PRINCIPAL PAYMENT 5/1/17 (Mandatory)		(\$55,000)
LESS: PRINCIPAL PAYMENT 5/1/17 (Prepayment)		(\$55,000)
CURRENT BONDS OUTSTANDING		\$3,270,000

SPECIAL ASSESSMENTS FY2018 RECEIPTS

Gross Assessments	\$111,784.00
Certified Net Assessments:	\$ 105,076.96
	100%

DEBT SERVICE

Date	ACH	Gross Assessments Received	Collection Fee	Commissions Paid	Interest Income	Net Assessments Received
10/30/17	ACH	\$6,251.86	\$125.04	\$0.00	\$0.00	\$6,126.82
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Collected		\$ 6,251.86	\$ 125.04	\$ -	\$ -	\$ 6,126.82
Percentage Collected						3%