

*Candler Hills East Community  
Development District*

*Agenda*

*November 17, 2020*

# AGENDA

# *Candler Hills East*

## *Community Development District*

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219 East Livingston Street, Orlando, Florida 32801  
Phone: 407-841-5524 – Fax: 407-839-1526

November 10, 2020

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 17, 2020, at 9:00 a.m., or as shortly thereafter as reasonably possible, at the Circle Square Commons, Cultural Center, 8395 SW 80<sup>th</sup> Street, Ocala, Florida 34481.** Following is the advance agenda for the meeting:

- I. Roll Call
- II. Public Comment Period
- III. Notice for Meeting
- IV. Organizational Matters
  - A. Administration of Oaths of Office to Newly Elected Board Members
  - B. Consideration of Resolution 2021-01 Declaring a Vacancy in Seats #2 and #3 with terms ending November 2024
  - C. Appointment of Individuals to Fulfill the Board Vacancies in Seats #2 and #3 with terms ending November 2024
  - D. Election of Officers
  - E. Consideration of Resolution 2021-02 Electing Officers
- V. Approval of Minutes of the August 18, 2020 Meeting
- VI. Consideration of Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for Fiscal Year 2020
- VII. Staff Reports
  - A. Attorney
  - B. District Manager
    - 1. Approval of Check Register
    - 2. Balance Sheet and Income Statement
- VIII. Other Business
- IX. Supervisors Requests
- X. 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 organizational matters. Section A is administration of oaths of office to newly elected Board Members. Section B is consideration of resolution 2021-01 declaring a vacancy in Seats #2 and #3 with terms ending November 2024. Section C is appointment of

individual to fulfill the Board Vacancies in Seats #2 and #3 with terms ending November 2024. Section D is electing officers. Section E is consideration of resolution 2021-02 electing officers.

The fifth order of business is the approval of the minutes from the August 18, 2020 Board of Supervisors meeting. The minutes are enclosed for your review.

The sixth order of business is consideration of agreement with Berger, Toombs, Elam, Gaines & Frank to provide auditing services for Fiscal Year 2020. A copy of the agreement is enclosed for your review.

The seventh 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

Star-Banner  
Published – Daily  
Ocala, Marion County, Florida

STATE OF FLORIDA  
COUNTY OF MARION

Before the undersigned, a Notary Public of Said County and State, Rina Kanemoto 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 2021 at 9:00 AM, or as

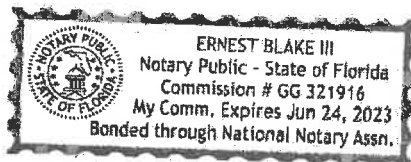
was published in said newspaper in the issues of:

9/23 1x, s9/30 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 30th day of September A.D., 2020



  
Notary Public  
Ernest Blake III

(Print, Type or Stamp Name of Notary Public)

Ad #: A000973561

0001

## LEGALS

### 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 2021 at 9:00 AM, or as shortly thereafter as reasonably possible, at the Circle Square Commons, Cultural Center, 6395 SW 80th Street, Ocala, FL 34476 as follows:

November 17, 2020  
February 16, 2021  
May 18, 2021  
August 17, 2021

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. Please note that due to the ongoing nature of the COVID-19 public health emergency, it may be necessary to hold the above referenced meetings utilizing communications media technology in order to protect the health and safety of the public or held at an alternative physical location other than the location indicated above. To that end, anyone wishing to participate in such meetings should contact the District Manager's Office prior to each meeting to confirm the applicable meeting access and/or location information. Additionally, interested parties may refer to the District's website for the latest information: [www.candlerhilleastcd.com](http://www.candlerhilleastcd.com).

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) 841-5624 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 23, 30, 2020  
#A000973561

## SECTION IV

## SECTION B



## **RESOLUTION 2021-01**

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CANDLER HILLS EAST COMMUNITY DEVELOPMENT DISTRICT DECLARING VACANCY IN SEATS #2 AND #3 ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.**

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

**WHEREAS**, on November 3, 2020, two (2) members of the Board of Supervisors (the “Board”) were to be elected by the Qualified Electors of the District, as that term is defined in Section 190.003, Florida Statutes; and

**WHEREAS**, the District published a notice of qualifying period set by the Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

**WHEREAS**, at the close of the qualifying period no Qualified Electors qualified to run for two (2) of the seats available for election by the Qualified Electors of the District; and

**WHEREAS**, pursuant to Section 190.006(3)(b), Florida Statutes, the Board shall declare such seats as vacant, effective the second Tuesday following the general election; and

**WHEREAS**, a Qualified Elector is to be appointed to the vacant seat within 90 days thereafter; and

**WHEREAS**, the Board finds that it is in the best interests of the District to adopt this Resolution declaring the seat available for election as vacant.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CANDLER HILLS EAST COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** The following seats are hereby declared vacant effective as of November 17, 2020:

Seat # 2 (previously held by Elmer Greene)

Seat # 3 (previously held by Philip J. Moherek)

**SECTION 2.** This Resolution shall become effective upon its passage.

**PASSED AND ADOPTED** this 17<sup>th</sup> day of November, 2020.

**ATTEST:**

**CANDLER HILLS EAST COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson

## SECTION E

**RESOLUTION 2021-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
CANDLER HILLS EAST COMMUNITY DEVELOPMENT  
DISTRICT ELECTING THE OFFICERS OF THE DISTRICT AND  
PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Candler Hills East Community Development District (the “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 (“Board”) desires to elect the Officers of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF  
SUPERVISORS OF THE CANDLER HILLS EAST COMMUNITY  
DEVELOPMENT DISTRICT:**

**Section 1.** \_\_\_\_\_ is elected Chairperson.

**Section 2.** \_\_\_\_\_ is elected Vice-Chairperson.

**Section 3.** \_\_\_\_\_ is elected Secretary.

**Section 4.** \_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.

**Section 5.** \_\_\_\_\_ is elected Treasurer.

**Section 6.** \_\_\_\_\_ is elected Assistant Treasurer.

**Section 7.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 17<sup>th</sup> day of November, 2020.

**ATTEST:**

**CANDLER HILLS EAST COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson/Vice-Chairperson

## SECTION V

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 18, 2020 at 9:00 a.m. via Zoom Video Conferencing, pursuant to Executive Orders 20-52, 20-69, 20-112, 20-150, 20-179, 20-193 and 20-246 issued by Governor DeSantis on March 9, 2020, March 20, 2020, April 29, 2020, June 23, 2020, July 30, 2020, August 7, 2020, and September 30, 2020 respectively, and any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*.

Present and constituting a quorum were:

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

Also present were:

George Flint	District Manager
Rachel Wagoner	District Counsel
Gerald Colen	District Counsel
Lynette Vermillion	On Top Of The World Communities
Philip Hisey	On Top Of The World Communities
Robert Stepp	On Top Of The World Communities
Tricia Adams	GMS

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Flint called the meeting to order and called the roll. Five Board members were present, via Zoom, and a quorum was present. I don't see District Counsel yet but there isn't a lot on the agenda so I don't want to hold up the meeting.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. Flint: Do we have any members of the public that would like to provide comment? I don't see any members of the public that want to provide comment, we just have Board members and staff present on the Zoom call.

### **THIRD ORDER OF BUSINESS**

#### **Notice for Meeting**

Mr. Flint: The notice of the meeting is in your agenda package.

### **FOURTH ORDER OF BUSINESS**

#### **Approval of Minutes of the May 19, 2020 Meeting**

Mr. Flint: Did the Board have any comments or corrections to the minutes?

Mr. Scherff: I have two comments I want to make on the minutes. First of all, the proposal with Sharp Site Services to regrade and resod the pond inlets. Was that done?

Mr. Hisey: I have been working with them. They were supposed to have it completed by the end of July, but all the rain has caused these retention ponds to be a wet mucky situation. I was actually in those retention ponds today and they are in progress still. They are probably 80% complete.

Mr. Scherff: I have not seen an invoice on the check register, so I wondered if that had been done.

Mr. Hisey: No sir, it is not complete.

Mr. Scherff: The other question I have, have Mr. Moherek and Mr. Greene put in their bids for being on the Board again?

Mr. Greene: Yes, I mailed mine in. This is Elmer.

Mr. Moherek: I mailed mine in and they gave me a response back, thank you. I asked them if I needed a \$25 check and they said no.

Mr. Scherff: Oh, that doesn't sound good Phil.

Mr. Garvin: I agree if you recall, that's what happened to me last year when I went down and I talked to the lady and I said well I think I owe you \$25 and she said, "no, you're good" and that's how I got bungled up.

Mr. Greene: Yes, I went down and I gave them the paperwork and I signed everything right there. I said do you need a check for \$25 and they said no. I said is there anything that you need? She said "No, you're good to go." That's what the young lady told me when I was there.

Mr. Bain: Anybody running against you guys?

Mr. Flint: No, there is no one qualified for either of those seats. Mr. Garvin qualified unopposed for his seat and Mr. Greene, records show no one qualified for those seats. If they are interested in continuing to serve on the Board what we will need to do is the Board will need to reappoint them after the November election.

Mr. Garvin: If you remember that's what happened to me because they require you to pay that \$25. It's confusing down there in the office I think but I think George is dead on.

Mr. Flint: Effective the second week after the election Mr. Greene and Mr. Moherek's seats are officially vacant. However, they hold those seats as holdover Board members and then at the next Board meeting, the other three Board members can reappoint them to their seats. If they decide they don't want to stay on, then you can consider somebody else. I am sorry about that confusion. It sounds like they need some help at the Supervisor of Elections Office. I've never had this happen with any other District. Anything else on the minutes?

On MOTION by Mr. Scherff, seconded by Mr. Bain, with all in favor, the Minutes of the May 19, 2020 Board of Supervisors Meeting, were approved.

## **FIFTH ORDER OF BUSINESS**

### **Public Hearing**

#### **A. Consideration of Resolution 2020-02 Adopting the Fiscal Year 2021 Budget and Relating to the Annual Appropriations**

Mr. Flint: We will go ahead and open the public hearing. Are there any public comments of the Fiscal Year 2021 budget? I don't see anyone on the Zoom call raising their hand so I will move on to review the resolution. The Board previously approved a proposed budget and you set today for the public hearing, and you met all the noticing requirements per the statutes. The budget is actually flat. The per unit assessment amounts are not recommended to change. The per unit assessment amounts in this proposed budget would stay \$93. The total in this proposed budget is \$55,076. Are there any questions on the proposed budget? If there are no questions is there a motion to approve Resolution 2020-02?

On MOTION by Mr. Greene, seconded by Mr. Scherff, with all in favor, Resolution 2020-02 Adopting the Fiscal Year 2021 Budget and Relating to the Annual Appropriations, was approved.



**B. Consideration of Resolution 2020-03 Imposing Special Assessments and Certifying an Assessment Roll**

Mr. Flint: Next is the resolution that imposes the assessments related to this budget. There are two exhibits that are attached to it; the budget that was just approved and the other is the Assessment Roll which lists each property and the assessment amounts. This allows us to collect the \$93. Any questions on the resolution?

Mr. Scherff: It's exactly the same as last year only the dates and numbers have changed.

On MOTION by Mr. Garvin, seconded by Mr. Scherff, with all in favor, Resolution 2020-03 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

**SIXTH ORDER OF BUSINESS****Staff Reports****A. Attorney**

Mr. Flint: The attorney is not on the call, so we will move on to the next item.

**B. District Manager's Report****1. Approval of Check Register**

Mr. Flint: You have approval of the check register for May 12, 2020 through August 11, 2020 and it totals \$13,814.34. The detail history is behind the summary. Are there any questions?

Mr. Garvin: It looks pretty simple this quarter.

On MOTION by Mr. Bain, seconded by Mr. Scherff, with all in favor, the Check Register totaling \$13,814.34, was approved.

**2. Balance Sheet and Income Statement**

Mr. Flint: You have the unaudited balance sheet and income statement. There is no action required by the Board on these, but if you have any questions we can discuss them. You can see we are basically 100% collected on our assessments and our expenses are under our prorated budget.

**3. Approval of Fiscal Year 2021 Meeting Schedule**

Mr. Flint: This meeting schedule would continue to have the meetings at 9:00 a.m. at Circle Square Commons in November, February, May, and August. You can choose to change

the date place and time and frequency if you would like to. If you want to keep the same, then a motion to approve will be in order.

Mr. Scherff: It's what we have so I think we should continue with it.

On MOTION by Mr. Greene, seconded by Mr. Garvin, with all in favor, the Fiscal Year 2021 Meeting Schedule, was approved.

**SEVENTH ORDER OF BUSINESS**

**Other Business**

Mr. Flint: That's all we had on the agenda. Is there anything else the Board wanted to discuss?

Mr. Scherff: No, I guess once again we want to thank you for your job that you and your crew do. You keep us going, keep us straight, and you do a great job. I just want you to know that we feel that way.

Mr. Flint: I appreciate that.

**EIGHTH ORDER OF BUSINESS**

**Supervisor's Requests**

Mr. Flint: If there is nothing else, we will move to the next item.

**NINTH ORDER OF BUSINESS**

**Adjournment**

The meeting was adjourned.

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

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION VI



# 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

August 18, 2020

George S. Flint, District Manager  
Governmental Management Services, LLC  
9145 Narcoossee Road, Suite A206  
Orlando, FL 32827

## **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 and each major fund for the General Fund as of and for the year ended September 30, 2020 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, 2020.

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.

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.

Fort Pierce / Stuart

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Private Companies practice Section

Member FICPA



Candler Hills East Community Development District  
August 18, 2020  
Page 2

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



Candler Hills East Community Development District  
September 5, 2019  
Page 3

### **The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework**

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentations of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. 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; and
4. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
  - b. Additional information that we may request from management for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

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:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and
2. 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  
August 18, 2020  
Page 4

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, and for informing us about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud 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 suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.

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

Because Berger, Toombs, Elam, Gaines & Frank will rely on Candler Hills East Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, Candler Hills East Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of Candler Hills East Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

### **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.

Candler Hills East Community Development District

August 18, 2020

Page 5

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Teresa Viscarra. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

#### **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.

Either party may unilaterally terminate this agreement, with or without cause, upon sixty (60) days written notice subject to the condition that the District will pay all invoices for services rendered prior to the date of termination.

#### **Fees, Costs and Access to Workpapers**

Our fees for the 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, 2020 will not exceed \$3,325, 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 audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information. 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.





Candler Hills East Community Development District  
August 18, 2020  
Page 6

### **Information Security – Miscellaneous Terms**

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Candler Hills East Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. Candler Hills East Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Candler Hills East Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

### **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.

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;
- Management letter required by the Auditor General, State of Florida; and
- Attestation reports required by the Auditor General, State of Florida.

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.



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants FL

Candler Hills East Community Development District  
August 18, 2020  
Page 7

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*

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

Confirmed on behalf of the addressee:

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Judson B. Baggett | 6815 Dairy Road  
MBA, CPA, CVA, Partner | Zephyrhills, FL 33542  
Marci Reutimann | (813) 788-2155  
CPA, Partner | (813) 782-8606

## Report on the Firm's System of Quality Control

To the Partners

October 30, 2019

Berger, Toombs, Elam, Gaines & Frank, CPAs, PL  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [aicpa.org/prsummary](http://aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

*Baggett, Reutimann & Associates, CPAs, PA*  
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA  
Signed Electronically by Baggett, Reutimann & Associates, CPAs, PA. CN: J18161 dated 10/30/2019 10:00:00 AM

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,  
ELAM, GAINES AND FRANK AND CANDLER HILLS EAST COMMUNITY  
DEVELOPMENT DISTRICT  
(DATED AUGUST 18, 2020)**

**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-CF, LLC  
135 W. Central Blvd., Suite 320  
Orlando, FL 32801  
TELEPHONE: 407-841-5524  
EMAIL: GFLINT@GMSNF.COM**

**Auditor: J.W. Gaines**

**District: Candler Hills East CDD**

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

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

**Title: Director**

**Title:** \_\_\_\_\_

**Date: August 18, 2020**

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

## SECTION VII

## SECTION B

# SECTION 1



# Candler Hills East Community Development District

## Summary of Invoices

August 12, 2020 to September 30, 2020

Fund	Date	Check No.'s	Amount
General Fund	8/12/20	1010	\$ 1,500.00
	8/28/20	1011-1012	\$ 1,174.85
	9/4/20	1013	\$ 6,503.00
	9/9/20	1014	\$ 1,076.40
	9/11/20	1015	\$ 43.84
	9/22/20	1016	\$ 5,000.00
	9/23/20	1017	\$ 3,022.50
	9/25/20	1018	\$ 45.24
			<hr/> \$ 18,365.83
Payroll	<u>August 2020</u>		
	Elmer Greene	50228	\$ 184.70
	John Bain	50229	\$ 184.70
	Larry Garvin	50230	\$ 200.00
	Philip Moherek	50231	\$ 200.00
	Robert Scherff	50232	\$ 184.70
			<hr/> \$ 954.10
			<hr/> <b>\$ 19,319.93</b>

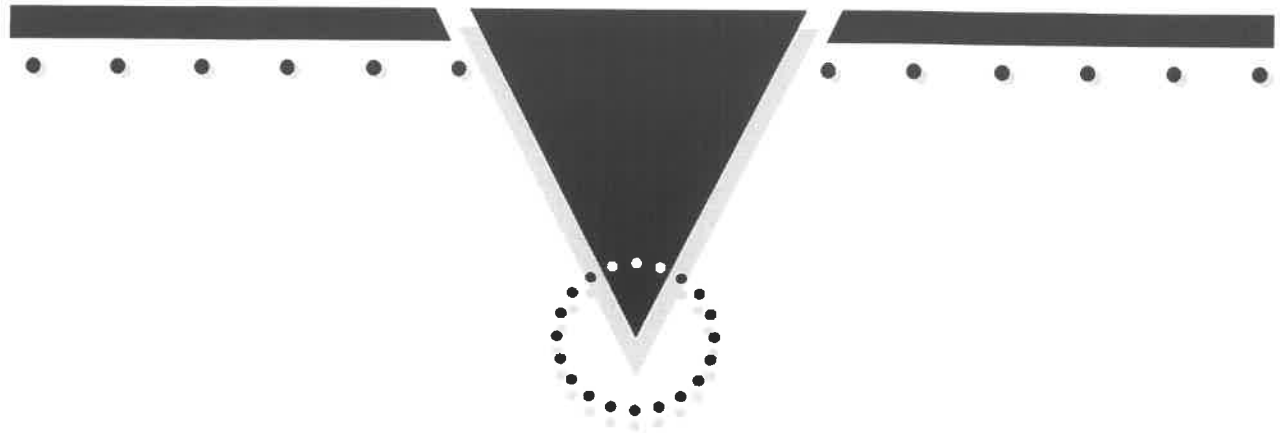


CHECK DATE	VEND#	.....INVOICE DATE	.....INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
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TOTAL FOR REGISTER 18,365.83

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## SECTION 2



# Candler Hills East Community Development District

Unaudited Financial Reporting  
September 30, 2020



# Table of Contents

<b>1</b>	<b><u>Balance Sheet</u></b>
<b>2</b>	<b><u>General Fund</u></b>
<b>3</b>	<b><u>Debt Service Fund</u></b>
<b>4</b>	<b><u>Capital Reserve Fund</u></b>
<b>5</b>	<b><u>Month to Month</u></b>
<b>6</b>	<b><u>Long-Term Debt</u></b>
<b>7</b>	<b><u>Assessment Receipt Schedule</u></b>

# Candler Hills East

## Community Development District

### Combined Balance Sheet

For the Period Ended September 30, 2020

	General Fund	Governmental Fund Types		Totals (Memorandum Only) 2020
		Debt Service	Capital Reserves	
<b><u>ASSETS:</u></b>				
CASH	\$34,047	---	---	\$34,047
PREPAID EXPENSE	\$11,503	---	---	\$11,503
SERIES 2016				
RESERVE	---	\$115,400	---	\$115,400
REVENUE	---	\$199,459	---	\$199,459
PREPAYMENTS	---	\$61,015	---	\$61,015
<b><u>INVESTMENTS - OPERATIONS</u></b>				
SBA ACCOUNT	---	---	\$169,700	\$169,700
<b>TOTAL ASSETS</b>	<b>\$45,550</b>	<b>\$375,875</b>	<b>\$169,700</b>	<b>\$591,124</b>
<b><u>LIABILITIES:</u></b>				
ACCOUNTS PAYABLE	\$292	---	---	\$292
<b><u>FUND BALANCES:</u></b>				
RESTRICTED FOR DEBT SERVICE	---	\$375,875	---	\$375,875
ASSIGNED	---	---	\$169,700	\$169,700
UNASSIGNED	\$45,258	---	---	\$45,258
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$45,550</b>	<b>\$375,875</b>	<b>\$169,700</b>	<b>\$591,124</b>

# Candler Hills East

## COMMUNITY DEVELOPMENT DISTRICT

### General Fund

#### Statement of Revenues & Expenditures

For the Period Ended September 30, 2020

	ADOPTED BUDGET	PRORATED THRU 9/30/20	ACTUAL THRU 9/30/20	VARIANCE
<b><u>REVENUES:</u></b>				
MAINTENANCE ASSESSMENTS	\$55,051	\$55,051	\$55,310	\$259
INTEREST	\$25	\$25	\$27	\$2
<b>TOTAL REVENUES</b>	<b>\$55,076</b>	<b>\$55,076</b>	<b>\$55,336</b>	<b>\$260</b>
<b><u>EXPENDITURES:</u></b>				
<b><u>ADMINISTRATIVE:</u></b>				
SUPERVISOR FEES	\$4,000	\$4,000	\$4,000	\$0
FICA EXPENSE	\$306	\$306	\$184	\$122
ENGINEERING	\$2,200	\$2,200	\$1,100	\$1,100
TRUSTEE FEES	\$2,050	\$2,050	\$2,020	\$30
DISSEMINATION	\$3,500	\$3,500	\$3,700	(\$200)
ARBITRAGE	\$600	\$600	\$600	\$0
ASSESSMENT ROLL	\$5,000	\$5,000	\$5,000	\$0
ATTORNEY	\$6,000	\$6,000	\$7,000	(\$1,000)
ANNUAL AUDIT	\$3,510	\$3,510	\$3,325	\$185
MANAGEMENT FEES	\$7,461	\$7,461	\$7,461	\$0
INFORMATION TECHNOLOGY	\$1,000	\$1,000	\$1,000	\$0
TELEPHONE	\$50	\$50	\$0	\$50
POSTAGE	\$1,000	\$1,000	\$927	\$73
PRINTING & BINDING	\$600	\$600	\$206	\$394
INSURANCE	\$6,646	\$6,646	\$6,193	\$453
LEGAL ADVERTISING	\$700	\$700	\$1,052	(\$352)
OTHER CURRENT CHARGES	\$475	\$475	\$319	\$156
OFFICE SUPPLIES	\$150	\$150	\$87	\$63
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
<b>TOTAL ADMINISTRATIVE</b>	<b>\$45,423</b>	<b>\$45,423</b>	<b>\$44,349</b>	<b>\$1,074</b>
<b><u>MAINTENANCE:</u></b>				
RETENTION PONDS/OWL PRESERVE DRA	\$0	\$0	\$0	\$0
CONTINGENCIES	\$9,653	\$9,653	\$6,045	\$3,608
<b>TOTAL MAINTENANCE</b>	<b>\$9,653</b>	<b>\$9,653</b>	<b>\$6,045</b>	<b>\$3,608</b>
<b>TOTAL EXPENDITURES</b>	<b>\$55,076</b>	<b>\$55,076</b>	<b>\$50,394</b>	<b>\$4,682</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$4,942</b>	
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>		<b>\$40,316</b>	
<b>FUND BALANCE - ENDING</b>	<b>\$0</b>		<b>\$45,258</b>	



**Candler Hills East**  
**Community Development District**  
**Debt Service Fund Series 2016**  
For the Period Ended September 30, 2020

ADOPTED BUDGET	PRORATED THRU 9/30/20	ACTUAL THRU 9/30/20	VARIANCE
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**REVENUES:**

ASSESSMENTS - TAX ROLL	\$226,834	\$226,834	\$227,947	\$1,113
ASSESSMENTS - PREPAYMENTS	\$0	\$0	\$69,408	\$69,408
INTEREST	\$500	\$500	\$292	(\$208)

<b>TOTAL REVENUES</b>	<b>\$227,334</b>	<b>\$227,334</b>	<b>\$297,646</b>	<b>\$70,312</b>
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**EXPENDITURES:**

**SERIES 2016**

SPECIAL CALL - 11/1	\$20,000	\$20,000	\$25,000	(\$5,000)
INTEREST - 11/1	\$51,750	\$51,750	\$51,750	\$0
PRINCIPAL - 5/1	\$125,000	\$125,000	\$125,000	\$0
INTEREST - 5/1	\$51,750	\$51,750	\$51,300	\$450
SPECIAL CALL - 5/1	\$0	\$0	\$10,000	(\$10,000)

<b>TOTAL EXPENDITURES</b>	<b>\$248,500</b>	<b>\$248,500</b>	<b>\$263,050</b>	<b>(\$14,550)</b>
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EXCESS REVENUES (EXPENDITURES)	(\$21,166)		\$34,596	
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FUND BALANCE - BEGINNING	\$223,143		\$341,278	
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FUND BALANCE - ENDING	\$201,977		\$375,875	
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**Candler Hills East**  
**Community Development District**  
**Capital Reserves Fund**  
For the Period Ended September 30, 2020

ADOPTED BUDGET	PRORATED THRU 9/30/20	ACTUAL THRU 9/30/20	VARIANCE
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**REVENUES:**

TRANSFER IN	\$0	\$0	\$0	\$0
INTEREST	\$3,000	\$3,000	\$1,989	(\$1,011)
<b>TOTAL REVENUES</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$1,989</b>	<b>(\$1,011)</b>

**EXPENDITURES:**

CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS REVENUES (EXPENDITURES)	\$3,000		\$1,989	
FUND BALANCE - BEGINNING	\$167,759		\$167,711	
FUND BALANCE - ENDING	\$170,759		\$169,700	

# 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
<b>REVENUES:</b>													
MAINTENANCE ASSESSMENTS	\$1,045	\$14,477	\$16,057	\$18,974	\$14,74	\$1,253	\$1,467	\$371	\$0	\$191	\$0	\$0	\$55,310
INTEREST	\$1	\$2	\$3	\$5	\$5	\$2	\$2	\$2	\$2	\$2	\$1	\$0	\$27
<b>TOTAL REVENUES</b>	<b>\$1,046</b>	<b>\$14,479</b>	<b>\$16,060</b>	<b>\$18,979</b>	<b>\$14,79</b>	<b>\$1,255</b>	<b>\$1,469</b>	<b>\$373</b>	<b>\$2</b>	<b>\$193</b>	<b>\$1</b>	<b>\$0</b>	<b>\$55,336</b>

#### EXPENDITURES:

#### ADMINISTRATIVE:

SUPERVISOR FEE	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$4,000
FICA	\$0	\$46	\$0	\$0	\$46	\$0	\$0	\$46	\$0	\$0	\$46	\$0	\$184
ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,100	\$0	\$0	\$0	\$1,100
TRUSTEE FEES	\$0	\$0	\$2,020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,020
DISSEMINATION	\$392	\$292	\$292	\$292	\$292	\$392	\$292	\$292	\$292	\$292	\$292	\$292	\$3,700
ARBITRAGE	\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600
ASSESSMENT ROLL	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
ATTORNEY	\$1,500	\$1,500	\$0	\$0	\$1,500	\$0	\$0	\$1,500	\$0	\$0	\$1,000	\$0	\$7,000
ANNUAL AUDIT	\$0	\$3,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,325
MANAGEMENT FEES	\$622	\$622	\$622	\$622	\$622	\$622	\$622	\$622	\$622	\$622	\$622	\$622	\$7,461
INFORMATION TECHNOLOGY	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$1,000
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$3	\$195	\$40	\$9	\$226	\$20	\$7	\$48	\$10	\$51	\$255	\$63	\$927
PRINTING & BINDING	\$3	\$1	\$70	\$1	\$4	\$83	\$1	\$2	\$7	\$0	\$0	\$35	\$206
INSURANCE	\$6,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,193
LEGAL ADVERTISING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$343	\$0	\$417	\$0	\$292	\$1,052
OTHER CURRENT CHARGES	\$27	\$26	\$26	\$28	\$27	\$26	\$27	\$27	\$26	\$27	\$26	\$27	\$319
OFFICE SUPPLIES	\$0	\$0	\$28	\$0	\$1	\$28	\$0	\$0	\$3	\$0	\$0	\$28	\$87
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
<b>TOTAL ADMINISTRATIVE</b>	<b>\$13,998</b>	<b>\$7,690</b>	<b>\$3,181</b>	<b>\$1,034</b>	<b>\$3,801</b>	<b>\$1,254</b>	<b>\$1,032</b>	<b>\$3,961</b>	<b>\$2,142</b>	<b>\$1,491</b>	<b>\$3,324</b>	<b>\$1,441</b>	<b>\$44,349</b>

#### MAINTENANCE:

#### CONTINGENCIES

\$0	\$0	\$0	\$0	\$0	\$3,023	\$0	\$0	\$0	\$0	\$0	\$0	\$3,023	\$6,045
<b>TOTAL MAINTENANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,023</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,023</b>	<b>\$6,045</b>

#### TOTAL EXPENDITURES

\$13,998	\$7,690	\$3,181	\$1,034	\$6,823	\$1,254	\$1,032	\$3,961	\$2,142	\$1,491	\$3,324	\$4,463	\$50,394
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#### EXCESS REVENUES (EXPENDITURES)

(\$12,951)	\$6,789	\$12,878	\$17,945	(\$5,344)	\$1	\$437	(\$3,588)	(\$2,141)	(\$1,298)	(\$3,323)	(\$4,463)	\$4,942
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**Candler Hills East**  
**Community Development District**  
**LONG TERM DEBT REPORT**

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	\$117,000	
RESERVE FUND BALANCE	\$116,700	
BONDS OUTSTANDING - 11/17/2016		\$3,380,000
LESS: PRINCIPAL PAYMENT 5/1/17		(\$55,000)
LESS: SPECIAL CALL 5/1/17		(\$55,000)
LESS: SPECIAL CALL 11/1/17		(\$55,000)
LESS: PRINCIPAL PAYMENT 5/1/18		(\$125,000)
LESS: SPECIAL CALL 5/1/18		(\$10,000)
LESS: SPECIAL CALL 11/1/18		(\$25,000)
LESS: PRINCIPAL PAYMENT 5/1/19		(\$105,000)
LESS: SPECIAL CALL 5/1/19		(\$15,000)
LESS: SPECIAL CALL 11/1/19		(\$25,000)
LESS: PRINCIPAL PAYMENT 5/1/20		(\$125,000)
LESS: SPECIAL CALL 5/1/20		(\$10,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$2,775,000</b>

# CANDLER HILLS EAST COMMUNITY DEVELOPMENT DISTRICT

## SPECIAL ASSESSMENTS FY2020 RECEIPTS

### MAINTENANCE

Gross Assessments \$ 58,567.28  
Certified Net Assessments \$ 55,053.24  
100%

Date	ACH	Gross Assessments Received	Collection Fee	Commissions Paid	Interest Income	Net Assessments Received
10/30/19	ACH	\$ 1,066.59	\$ 21.33	\$ -	\$ -	\$ 1,045.26
11/15/19	ACH	\$ 4,387.09	\$ 87.74	\$ -	\$ -	\$ 4,299.35
11/25/19	ACH	\$ 10,385.60	\$ 207.71	\$ -	\$ -	\$ 10,177.89
12/9/19	ACH	\$ 12,176.26	\$ 243.53	\$ -	\$ -	\$ 11,932.73
12/13/19	ACH	\$ 4,207.94	\$ 84.16	\$ -	\$ -	\$ 4,123.78
1/3/20	ACH	\$ 14,414.48	\$ 288.29	\$ -	\$ -	\$ 14,126.19
1/10/20	ACH	\$ 23.74	\$ 0.47	\$ -	\$ -	\$ 23.27
1/28/20	ACH	\$ 3,944.23	\$ 78.88	\$ -	\$ -	\$ 3,865.35
1/29/20	ACH	\$ 979.00	\$ 19.58	\$ -	\$ -	\$ 959.42
2/6/20	ACH	\$ -	\$ -	\$ -	\$ 71.20	\$ 71.20
2/14/20	ACH	\$ 1,431.64	\$ 28.63	\$ -	\$ -	\$ 1,403.01
3/13/20	ACH	\$ 1,278.54	\$ 25.57	\$ -	\$ -	\$ 1,252.97
4/2/20	ACH	\$ 301.46	\$ 6.03	\$ -	\$ -	\$ 295.43
4/24/20	ACH	\$ 1,184.56	\$ 23.69	\$ -	\$ -	\$ 1,160.87
4/24/20	ACH	\$ -	\$ -	\$ -	\$ 10.30	\$ 10.30
5/22/20	ACH	\$ 378.63	\$ 7.57	\$ -	\$ -	\$ 371.06
7/2/20	ACH	\$ 194.92	\$ 3.90	\$ -	\$ -	\$ 191.02
7/23/20	ACH	\$ -	\$ -	\$ -	\$ 0.44	\$ 0.44
Total Collected		\$ 56,354.68	\$ 1,127.08	\$ -	\$ 81.94	\$ 55,309.54
Percentage Collected		100%				

### DEBT SERVICE

Gross Assessments \$ 241,312.50  
Certified Net Assessments \$ 226,833.75  
100%

Date	ACH	Gross Assessments Received	Collection Fee	Commissions Paid	Interest Income	Net Assessments Received
10/30/19	ACH	\$ 4,805.83	\$ 96.12	\$ -	\$ -	\$ 4,709.71
11/15/19	ACH	\$ 13,200.04	\$ 264.00	\$ -	\$ -	\$ 12,936.04
11/25/19	ACH	\$ 39,600.29	\$ 792.01	\$ -	\$ -	\$ 38,808.28
12/9/19	ACH	\$ 50,688.38	\$ 1,013.77	\$ -	\$ -	\$ 49,674.61
12/13/19	ACH	\$ 19,536.09	\$ 390.72	\$ -	\$ -	\$ 19,145.37
1/3/20	ACH	\$ 62,172.32	\$ 1,243.45	\$ -	\$ -	\$ 60,928.87
1/28/20	ACH	\$ 16,257.31	\$ 325.15	\$ -	\$ -	\$ 15,932.16
1/29/20	ACH	\$ 3,612.43	\$ 72.25	\$ -	\$ -	\$ 3,540.18
2/6/20	ACH	\$ -	\$ -	\$ -	\$ 289.62	\$ 289.62
2/14/20	ACH	\$ 5,775.68	\$ 115.51	\$ -	\$ -	\$ 5,660.17
3/13/20	ACH	\$ 7,001.59	\$ 140.03	\$ -	\$ -	\$ 6,861.56
4/2/20	ACH	\$ 1,633.47	\$ 32.67	\$ -	\$ -	\$ 1,600.80
4/24/20	ACH	\$ 5,713.98	\$ 114.28	\$ -	\$ -	\$ 5,599.70
4/24/20	ACH	\$ -	\$ -	\$ -	\$ 53.45	\$ 53.45
5/22/20	ACH	\$ 1,100.00	\$ 22.00	\$ -	\$ -	\$ 1,078.00
7/2/20	ACH	\$ 1,149.48	\$ 22.99	\$ -	\$ -	\$ 1,126.49
7/23/20	ACH	\$ -	\$ -	\$ -	\$ 1.71	\$ 1.71
Total Collected		\$ 232,246.89	\$ 4,644.95	\$ -	\$ 344.78	\$ 227,946.72