Candler Hills East Community Development District

Agenda

November 16, 2021

AGENDA

Community Development District

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

November 9, 2021

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 16, 2021, at 9:00 a.m., or as shortly thereafter as reasonably possible, at the Circle Square Commons, Cultural Center, 8395 SW 80th Street, Ocala, Florida 34481. 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 17, 2021 Meeting
- V. Consideration of Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for Fiscal Year 2021
- VI. Staff Reports
 - A. Attorney
 - B. 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 17, 2021 Board of Supervisors meeting. The minutes are enclosed for your review.

The fifth order of business is consideration of Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for Fiscal Year 2021. 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





The Gainesville Sun | The Ladger Daily Commercial | Ocala StarBanner News Chief | Herald-Tribune PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Candler Hills East Cdd-Gms-Cf 219 E Livingston ST Orlando FL 32801-1508

STATE OF FLORIDA, COUNTY OF MARION

The Star Banner, a newspaper printed and published in the city of Ocala, and of general circulation in the County of Marion, State of Florida, and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issue dated:

09/17/2021

and that the fees charged are legal. Sworn to and subscribed before on 09/17/2021

Legal Clerk

Notary, State of W. County of Brown

My commision expires

Publication Cost:

\$189.84

Order No:

6287398

of Copies:

Customer No:

536676

-1

PO#:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

SARAH BERTELSEN Notary Public State of Wilconsin

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 Flacai Year 2022 of 9:00 AM, or as shortly thereafter as reasonably posible, if the Circle Square Commons, Cuttural Center, 8395 SW 80th Street, Ocale, FL 24476 as follows: November 16, 2021 Pabruary 15, 2022
May 17, 2022
May 17, 2022

Fabruary 15, 2022

August 16, 2022

August 16, 2022

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 angoing 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 of an alternative physical location after 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 be refer to the District's website for the latest information: www.candjethiliseastodd.com.

The meetings may be continued to adule, time, and slace to be specified on the recard of 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 imissiment's should confect the District Office.

Any person requiring special accommodations at these meetings because of a disability or physical imissiment's should confect the District Office.

(407) B41-524 at least forty-eight (49) hours prior to the meeting, if you are hearings or speach impaired, please contact the Florida Relay service 1-805-5-974, for all 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 verbalint record of the praceedings is to be based.

George S. Flint

Governmental Management Services – Gentral Florids, LLC

District Advanger

Governmental Management Services – Gentral Florido, LLC District Manager

6287398

September 17, 2021

SECTION IV

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 17, 2021 at 9:30 a.m. at the Circle Square Commons, 8395 SW 80th Street, Ocala, Florida.

Present and constituting a quorum were:

Philip J. Moherek
Elmer Greene
Robert Scherff
John Bain
Larry Garvin

Chairman
Vice Chairman
Assistant Secretary
Assistant Secretary
Assistant Secretary

Also present were:

George Flint District Manager
Gerald Colen District Counsel
Rachel Wagoner Colen & Wagoner

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll. Five Board members were present at the meeting and a quorum was present.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: Are there any members of the public who want to provide comment for the Candler Hills East CDD? Seeing none,

THIRD ORDER OF BUSINESS

Notice for Meeting

Mr. Flint: This was provided in your agenda package. As required by Florida statutes, the meeting was advertised in the Ocala Star Banner and you have the publication in your agenda.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the May 18, 2021 Meeting

August 17, 2021 Candler Hills East CDD

Mr. Flint: The minutes were included in your agenda package. Does the Board have any comments or corrections to the minutes?

On MOTION by Mr. Garvin, seconded by Mr. Scherff, with all in favor, the Minutes of the May 18, 2021 Board of Supervisors Meeting, were approved.

FIFTH ORDER OF BUSINESS

Public Hearing

On MOTION by Mr. Garvin, seconded by Mr. Bain, with all in favor, the Opening of the Public Hearing, was approved.

A. Consideration of Resolution 2021-06 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations

Mr. Flint: This fiscal year starts on October 1st. The Board previously approved a proposed budget and set today as the date, place, and time of the public hearing for its final consideration. Attached to that is the proposed budget for your consideration. The main change I handed out and updated is page 6. That is your debt service fund. Mr. Bain asked this question at the last meeting. Page 6 reflects the correct number of units, 415 units, as a result of the prepayment of the outstanding debt service. That page has been corrected to reflect the 415 units. The General Fund itself is substantially the same as what you saw when you approved the proposed budget. We just updated our actuals through the end of June and projected the last 3 months of the current fiscal year. It contemplates the per unit assessment amounts would remain the same at \$93 a year. Other than that, since this is a public hearing, I will ask if there are any members of the public who would like to provide comment on the Candler Hills East budget for Fiscal Year 2022. We will close the public comment portion of the public hearing and will bring it back to the Board for discussion and consideration. Are there any questions on the budget for 2022? Understanding that you have seen this before, the Board did have some questions at the last meeting when this proposed budget was approved preliminarily. Any questions from the Board? Hearing none,

On MOTION by Mr. Scherff, seconded by Mr. Greene, with all in favor, Resolution 2021-06 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations, was approved.

August 17, 2021 Candler Hills East CDD

B. Consideration of Resolution 2021-07 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Flint: This is also part of your public hearing. This resolution imposes the annual operating and maintenance assessment. It authorizes staff to certify the assessment roll to Marion County for inclusion on your property tax bill. There are two attachments to this resolution. One is the budget you just approved and the other is the assessment roll that lists all of the properties within the District and their per unit assessment amounts. They would reflect the \$93.26 per unit for O&M and \$550 for debt for the properties that have not prepaid. Any questions on the resolution? Hearing none,

On MOTION by Mr. Bain, seconded by Mr. Moherek, with all in favor, Resolution 2021-07 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

On MOTION by Mr. Bain, seconded by Mr. Moherek, with all in favor, the Closing of the Public Hearing, was approved.

SIXTH ORDER OF BUSINESS

Ratification of Work Authorization with Dewberry for Annual Engineer's Report

Mr. Flint: Under the Master Trust Indenture when the bonds were issued, there is a requirement that the District Engineer review annually the District's infrastructure, review the budget, and review the insurance policy to make sure that the infrastructure is being adequately maintained. There was a statutory deadline for the report to be completed. I did execute this agreement. It is for \$1,300 and I am asking the Board to ratify my action in executing the agreement.

Mr. Garvin: That is the same amount as previous years, correct?

Mr. Flint: Correct. It was the same amount last year. Any questions on the agreement? Seeing none,

On MOTION by Mr. Garvin, seconded by Mr. Scherff, with all in favor, the Work Authorization with Dewberry for Annual Engineer's Report, was ratified.

SEVENTH ORDER OF BUSINESS

Staff Reports

August 17, 2021 Candler Hills East CDD

A. Attorney

Mr. Flint: District Counsel, do you have anything to report?

Mr. Colen: No.

Mr. Flint: Any questions for counsel? Seeing none,

B. District Manager's Report

1. Approval of Check Register

Mr. Flint: You have the approval of the check register and that is provided to you in your agenda package from May 12, 2021 to August 9, 2021. The total is \$5,178.21. Are there any questions on the check register? Hearing none,

On MOTION by Mr. Scherff, seconded by Mr. Bain, with all in favor, the Check Register totaling \$5,178.21 was approved.

2. Balance Sheet and Income Statement

Mr. Flint: You also have the unaudited financial statements through June 30, 2021. There is no action required. If the Board has any questions or comments we can discuss those at this point. Hearing none,

3. Approval of Fiscal Year 2022 Meeting Schedule

Mr. Flint: Each year we are required to approve an annual meeting schedule. We have prepared a schedule that lines up with our past practice of meeting in November, February, May and August. Those dates are indicated in the proposed notice. It would be at 9:00 a.m. in this location on November 16th, February 15th, May 17th, and August 16th. Of course you can change these dates and the frequency if you would like or if you want to keep the same practice then a motion to approve this would be in order.

On MOTION by Mr. Moherek, seconded by Mr. Greene, with all in favor, the Fiscal Year 2022 Meeting Schedule, was approved.

EIGHTH ORDER OF BUSINESS

Other Business

Mr. Flint: Is there any other business or Supervisor's request? Hearing none,

| NINTH | ORDER | OF | BUSINESS |
|-------|-------|-----------|----------|
|-------|-------|-----------|----------|

Supervisor's Requests

There being none, the next item followed.

TENTH ORDER OF BUSINESS

Adjournment

The meeting was adjourned.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V



Certified Public Accountants PL

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

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

September 10, 2021

Candler Hills East Community Development District Governmental Management Services 219 E Livingston Street 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 and each major fund as of and for the year ended September 30, 2021 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, 2021.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but Is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

The Responsibilities of the Auditor

We will conduct our audit in accordance with (GAAS). Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether
due to fraud or error, design and perform audit procedures responsive to those risks, and
obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.



- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances but not for the purpose of
 expressing an opinion on the effectiveness of the District's internal control. 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the reasonable period of time.

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 GAAS.

We will maintain our independence in accordance with the standards of the American Institute of Certified public Accountants.



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

Management is responsible for:

- Identifying and ensuring that the District complies with the laws and regulations applicable
 to its activities, and for informing us about all known violations of such laws or regulations,
 other than those that are clearly inconsequential;
- 2. 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 District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
- 3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers 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.

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

- 1. 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 conclude on subsequent events earlier than the date of the management representation letter referred to below;
- 2. For the design, implementation and maintenance of internal control relevant to the preparations of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and

3. 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 including information relevant to disclosures:
- b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed to allowed for the completion of the audit in accordance with the proposed timeline;



- c. Additional information that we may request from management for the purpose of the audit; and
- d. Unrestricted access to persons within the District 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 arrangement 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.

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.

Records and Assistance

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.

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with George Flint. 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, 2021 will not exceed \$3,415, 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.



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.

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.

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, |
|---|
| Burgu Joonkos Glam Daines + Frank |
| BERGER, TOOMBS, ELAM, GAINES & FRANK J. W. Gaines, CPA |
| Confirmed on behalf of the addressee: |
| |
| |



MBA, CPA, CVA, Partner Marci Reutimann

Judson B. Baggett | 📫 6815 Dairy Road Zephyrhills, FL 33542 3 (813) 788-2155

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. 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, Heutiman & associates, CPAs PA BAGGETT, REUTIMANN & ASSOCIATES, CPAS, PA

ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS, ELAM, GAINES AND FRANK AND CANDLER HILLS EAST COMMUNITY DEVELOPMENT DISTRICT (DATED SEPTEMBER 10, 2021)

<u>Public Records</u>. 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 219 E LIVINGSTON STREET ORLANDO, FL 32801 TELEBUONE: 407 841 5524

TELEPHONE: 407-841-5524

EMAIL: GFLINT@GMSNF.COM

| Auditor: J.W. Gaines | District: Candler Hills East CDD |
|--------------------------|----------------------------------|
| Ву: | By: |
| Title: Director | Title: |
| Date: September 10, 2021 | Date: |



SECTION B

SECTION 1

Candler Hills East Community Development District

Summary of Invoices

August 10, 2021 to November 8, 2021

| Fund | Date | Check No.'s | | Amount |
|-----------------|--------------------|-------------|----------------|-----------|
| | | | | |
| General Fund | 8/24/21 | 1042 | \$ | 1,016.59 |
| | 8/27/21 | 1043 | \$ | 563.90 |
| | 8/31/21 | 1044 | \$ | 7,500.00 |
| | 9/1/21 | 1045 | \$ | 1,300.00 |
| | 9/15/21 | 1046 - 1047 | \$ \$ | 7,873.90 |
| | 9/30/21 | 1048 | \$ | 5,000.00 |
| | 10/8/21 | 1049 | \$ | 215.80 |
| | 10/13/21 | 1050 | \$ | 175.00 |
| | 10/22/21 | 1051 - 1052 | \$ | 4,086.77 |
| | 10/27/21 | 1053 | \$ \$ \$ | 250.00 |
| | 11/3/21 | 1054 | \$ | 189.84 |
| | | | \$ | 28,171.80 |
| Payroll Payroll | <u>August 2021</u> | | | |
| | Elmer Greene | 50248 | \$ | 184.70 |
| | John Bain | 50249 | \$ | 184.70 |
| | Larry Garvin | 50250 | \$ | 200.00 |
| | Philip Moherek | 50251 | \$ | 200.00 |
| | Robert Scherff | 50252 | \$ \$ \$ | 184.70 |
| | | | \$ | 954.10 |
| | | | \$ | 29,125.90 |

| PAGE | | |
|---|---|---|
| RUN 11/09/21 | | |
| YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER | CANDLER HILLS-GENERAL FUND | CONTRACT TO STATE OF THE CONTRACT A STATE |
| AP300R YEAR-TO-DA | *** CHECK DATES 08/10/2021 - 11/08/2021 *** | |

| PAGE 1 | AMOUNT # | | | | | | 59 00 | 1 1 1 1 1 1 | 563 |] ; ; ; ; | | | | | Ŋ | 1 1 1 1 1 1 | 1,300.00 0010 | | 6,731.00 001046 | 1 1 1 1 1 1 | | | | |
|---|-------------------------|---|-----------------------|-------------|--|------------------------|-------------------|---|----------------------------|---|---------------------------------|---|------------------------|---|----------|---|---------------|---------------------------------------|---------------------------------|---|--|-----------------------|---|-----------------------------|
| RUN 11/09/21 | AMOUNT | 621.75 | 83.33 | 291.67 | .03 | 19.81 | | 563.90 | | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 | | 1,300.00 | | 6,731.00 | | 621.75 | 83.33 | 291.67 | 27.65 | 8.55 |
| IPUTER CHECK REGISTER | STATUS | * | * | -je | * | * | SERVICES | ! ! * ! ! | USBANK | ' | * | ÷ | -k | * | | " ! ! ! ! ! ! ! ! ! ! ! ! ! ! ! | | ! ! ! ! ! ! ! ! ! ! ! ! ! ! ! ! ! ! ! | LLC. | ! ! ! * ! ! ! | * | * | * | * |
| YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER :1 *** BANK A CANDLER HILLS CDD | VENDOR NAME SUBCLASS | 00 | 01 | 01 | 01 | 01 | MENTAL MANAGEMENT | | CANDLER HILLS EAST CDD C/O | , , , , , , , , , , , , , | 0 | 0 | 0 | 0 | EN & WAG | | 黑 | | IS INSURANCE ADVISORS, | I I | 0 | 0 | 0 | 0 |
| YEAR-TO-DATE ACCOUI '08/2021 *** CANDLE! BANK A | EXPENSED TO | 222 202108 310-51300-34000 MANACEMENT FFFS - A172 21 | 202108 310-51300-3510 | 222 | 22222222222222222222222222222222222222 | 202108 310-51300-42000 | | 1 202108 300-20700-10200 MENT TXFER - S2016 | | 202108 310-51300-3150 | 748 202105 310-51300-31500 5050 | 49 202102 3150 202102 310-51300-3150 | 202011 310-51300-31500 | 51 202010 310-51300-31500 PREP ATTD BD MTG-8/18/20 | 00 | 8/23/21 1998534 202107 310-51300-31100 ENGINEERS REPORT 2021 | DE | 72109_3 .TAB/PU | | 23 202109 310-51300-34000 MANAGEMENT PRES SED 21 | 23 202109 310-51300-35100 TNFORMATION TECH SEP 21 | - 1 1 | 223 223 202109 310-51300-51000 OFFICE SUPPLIES | 202109 310-51300-42000 E |
| AP300R *** CHECK DATES 08/10/2021 - 11/08/2021 *** | DATE INVOICE | 8/01/21 222 Manage | 8/01/21 222 TNEOBM | 8/01/21 222 | 8/01/21 222 OFFICE | 8/01/21 222 POSTAGE | | 8/27/21 08272021 202108 300 ASSESSMENT TXFER - | | 8/24/21 735 | 8/26/21 748 DDED A | 8/26/21 749 DDFD A | 8/26/21 750 PRED A | 8/26/21 751 PREP A | | 8/23/21 1998534 ENGINE | | 9/10/21 14293 FY22 G | • • • • • • • | 9/01/21 223 MANAGE | 9/01/21 223 TNFORM | 9/01/21 223 DISSEM | 9/01/21 223 OFFICE | 9/01/21 223 POSTAGE |
| AP300R *** CHECK DATES | CHECK VEND# DATE | 8/24/21 00019 | | | | | 1 | 8/27/21 00033 | | 8/31/21 00005 | | | | | 1 | 9/01/21 00040 | | 9/15/21 00036 | | 9/15/21 00019 | | | | |

CAND CANDLER HILLS MBYINGTON

| PAGE 2 | AMOUNT # | 77000000000 | | . 8 | 175.00 001050 | ,022.50 001051 | 1 | | 064.27 0010 | 0.00 0010 | | |
|--|--|---|---------------|------------------------|---|----------------|---|--|--|--|---|------------------------|
| RUN 11/09/21 | AMOUNT | 109.95 | 5,000.00 | 215.80 | 175.00 | 3,022.50 | 640.42 | 50.00 | 15.36 | 1 00. | 1 1899 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 28,171.80 28,171.80 |
| TER CHECK REGISTER | STATUS | * | | | TUNITY | | | * * * • | * | 1 | | BANK A REGISTER |
| YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER 08/10/2021 - 11/08/2021 *** CANDLER HILLS-GENERAL FUND BANK A CANDLER HILLS CDD | INVOICETEXPENSED TO DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS | 9/01/21 223 202109 310-51300-42500 COPIES COPIES | | 1 | 10/01/21 84761 202110 310-51300-54000 SPECIAL DISTRICT FEE FY22 DEPARTMENT OF ECONOMIC OPPORTUNITY | 10/13/21 1715 | .0-51300-34000 .0CT 21 .0-51300-35100 | LINFORMATION TECH- 225 V02110 310- 225 V02110 310- DISSEMINATION SVCS- 225 V02110 310- 225 V02110 310- 0FFICE SUPPLIES | 25 POSTAGE GOVERNMENTAL MANAGEMENT SERVI | 0/15/21 7 202110 310-51300-31300 AMORT SCHEDULE SER2016 DISCLOSURE SERVICES LLC | 9/30/21 00040966 202109 310-51300-48000 NOT.FY22 MERTING DATES LOCAL IQ | TOTAL FOR I |
| AP300R *** CHECK DATES 08/10/2021 | CHECK VEND# DATE | | 9/30/21 00019 | 10/08/21 00050 | 10/13/21 00049 | 10/22/21 00043 | 10/22/21 00019 | | | i | 11/03/21 00050 | |

CAND CANDLER HILLS MBYINGTON



Candler Hills East Community Development District

Unaudited Financial Reporting September 30, 2021



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|-----------------------------|---|
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| Capital Reserve Fund | 4 |
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| | |
| Long-Term Debt | 6 |
| | |
| Assessment Receipt Schedule | 7 |

Community Development District Combined Balance Sheet September 30, 2021

| | General Fund | De | ebt Service Fund | Сарі | ital Reserves Fund | Totals Governmental Funds | | |
|----------------------------------|-----------------|----|---------------------|------|-----------------------|------------------------------|---------|--|
| Assets: | | | | | | | | |
| Cash | | | | | | | | |
| Operating Account | \$ 41,784 | \$ | - | \$ | - | \$ | 41,784 | |
| Series 2016 | | | | · | | • | , | |
| Reserve | \$ - | \$ | 112,681 | \$ | - | \$ | 112,681 | |
| Revenue | \$ _ | \$ | 194,677 | \$ | - | \$ | 194,677 | |
| Prepayment | \$ - | \$ | 57,063 | \$ | _ | \$ | 57,063 | |
| Investment | | - | , | | | * | 57,005 | |
| State Board Administration | \$ _ | \$ | - | \$ | 159,263 | \$ | 159,263 | |
| Prepaid Expenses | \$ 11,731 | \$ | - | \$ | - | \$ | 11,731 | |
| Total Assets | \$ 53,515 | 5 | 364,421 | \$ | 159,263 | \$ | 577,199 | |
| Liabilities: | | | | | | | | |
| Accounts Payable | \$ 406 | \$ | - | \$ | - | \$ | 406 | |
| Total Liabilites | \$ 406 | S | | \$ | | \$ | 406 | |
| Fund Balance: | | | | | | | | |
| Unassigned | \$ 53,109 | \$ | - | \$ | - | \$ | 53,109 | |
| Assigned: | • | | | • | | • | , | |
| Debt Service | \$ - | \$ | 364,421 | \$ | - | \$ | 364,421 | |
| Capital Reserve | \$ • | \$ | - | \$ | 159,263 | \$ | 159,263 | |
| Total Fund Balances | \$ 53,109 | \$ | 364,421 | \$ | 159,263 | \$ | 576,793 | |
| Total Liabilities & Fund Balance | \$ 53,515 | \$ | 364,421 | \$ | 159,263 | \$ | 577.199 | |

Community Development District General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2021

| | | Adopted | | ated Budget | The | Actual | V | ariante |
|---------------------------------|----|---------|--------------------|-------------|------|--------|--------|---------|
| Revenues: | | | | | | | | |
| Assessments - Tax Roll | \$ | 55,051 | \$ | 55,051 | \$ | 55,221 | \$ | 170 |
| Interest | \$ | 25 | \$ | 25 | \$ | 9 | \$ | (16) |
| Total Revenues | \$ | 55,076 | \$ | 55,076 | \$ | 55,230 | S | 154 |
| Expenditures: | | | | | | | | |
| General & Administrative: | | | | | | | | |
| Supervisor Fees | \$ | 4,000 | \$ | 4,000 | \$ | 4,000 | \$ | |
| FICA Expense | \$ | 306 | \$ | 306 | \$ | 184 | \$ | 122 |
| Engineering | \$ | 2,200 | \$ | 2,200 | \$ | 1,300 | \$ | 900 |
| Trustee Fees | \$ | 2,050 | \$ | 2,050 | \$ | 2,020 | \$ | 30 |
| Dissemination | \$ | 3,500 | \$ | 3,500 | \$ | 4,000 | \$ | (500) |
| Arbitrage | \$ | 600 | \$ | 600 | \$ | 600 | \$ | - |
| Assessment Roll | \$ | 5,000 | \$ | 5,000 | \$ | 5,000 | \$ | - |
| Attorney | \$ | 6,000 | \$ | 6,000 | \$ | 7,500 | \$ | (1,500) |
| Annual Audit | \$ | 3,325 | \$ | 3,325 | \$ | 3,325 | \$ | - |
| Management Fees | \$ | 7,461 | \$ | 7,461 | \$ | 7,461 | \$ | - |
| Information Technology | \$ | 600 | \$ | 600 | \$ | 600 | \$ | 0 |
| Website Maintenance | \$ | 400 | \$ | 400 | \$ | 400 | \$ | 0 |
| Telephone | \$ | 50 | \$ | 50 | \$ | - | \$ | 50 |
| Postage | \$ | 1,000 | \$ | 1,000 | \$ | 131 | \$ | 869 |
| Printing & Binding | \$ | 600 | \$ | 600 | \$ | 257 | \$ | 343 |
| Insurance | \$ | 6,850 | \$ | 6,850 | \$ | 6,503 | \$ | 347 |
| Legal Advertising | \$ | 700 | \$ | 700 | \$ | 406 | \$ | 294 |
| Other Current Charges | \$ | 475 | \$ | 475 | \$ | 384 | \$ | 91 |
| Office Supplies | \$ | 150 | \$ | 150 | \$ | 111 | \$ | 39 |
| Dues, Licenses & Subscriptions | \$ | 175 | \$ | 175 | \$ | 175 | \$ | - |
| Total General & Administrative: | \$ | 45,442 | \$ | 45,442 | \$ | 44,357 | \$ | 1,085 |
| Operation and Maintenance | | | | | | | | |
| Contingency | \$ | 9,634 | \$ | 9,634 | \$ | 3,023 | \$ | 6,612 |
| Total O&M Expenses: | \$ | 9,634 | \$ | 9,634 | - \$ | 3,023 | \$ | 6,612 |
| Total Expenditures | \$ | 55,076 | \$ | 55,076 | \$ | 47,379 | 5 | 7,697 |
| Excess Revenues (Expenditures) | \$ | | 1 - 1 - 1 1 - 1 | | \$ | 7,851 | | |
| Fund Balance - Beginning | s | | | | \$ | 45,258 | | |
| Fund Balance - Ending | 5 | 8 . 9 | | | \$ | 53,109 | or 5 m | |

Community Development District Debt Service Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2021

| | | Adopted | Pro | ated Budget | | Actual | | |
|--------------------------------|----|----------|------|-------------|-----|------------|------|----------|
| | | Budget | Thr | u 09/30/21 | Thi | u 09/30/21 | | Variance |
| Revenues: | | | | | | | | |
| Assessments - Tax Roll | \$ | 221,663 | \$ | 221,663 | \$ | 222,424 | \$ | 761 |
| Assessments - Prepayment | \$ | - | \$ | - | \$ | 84,343 | \$ | 84,343 |
| Interest Income | \$ | 100 | \$ | 100 | \$ | 18 | \$ | (82) |
| Total Revenues | \$ | 221,763 | \$ | 221,763 | | \$306,784 | \$ | 85,021 |
| Expenditures: | | | | | | | | |
| Special Call - 11/1 | \$ | 55,000 | \$ | 55,000 | \$ | 65,000 | \$ | (10,000) |
| Interest - 11/1 | \$ | 49,700 | \$ | 49,700 | \$ | 49,700 | \$ | ÷ |
| Principal - 5/1 | \$ | 130,000 | \$ | 130,000 | \$ | 125,000 | \$ | 5,000 |
| Special Call - 5/1 | \$ | 27.5 | \$ | - | \$ | 30,000 | \$ | (30,000) |
| Interest-5/1 | \$ | 49,700 | \$ | 49,700 | \$ | 48,538 | \$ | 1,163 |
| Total Expenditures | \$ | 284,400 | \$ | 284,400 | \$ | 318,238 | 5 | (33,838) |
| Excess Revenues (Expenditures) | \$ | (62,637) | | | \$ | (11,453) | | |
| Fund Balance - Beginning | \$ | 414,776 | | | \$ | 375,875 | | |
| Fund Balance - Ending | S | 352,139 | 0.51 | | 5 | 364,421 | 70.5 | 1317 |

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2021

| | | Adopted | Prora | ited Budget | =1111 | Actual | | |
|--------------------------------|--------|---------|-------|-------------|-------|------------|-------|----------|
| | 1 P. 7 | Budget | Thru | 09/30/21 | The | u 09/30/21 | - 01 | Variance |
| Revenues: | | | | | | | | |
| Interest Income | \$ | 1,500 | \$ | 1,500 | \$ | 263 | \$ | (1,237) |
| Total Revenues | \$ | 1,500 | \$ | 1,500 | \$ | 263 | \$ | (1,237) |
| Expenditures: | | | | | | | | |
| Capital Outlay | \$ | - | \$ | - | \$ | 10,700 | \$ | (10,700) |
| Total Expenditures | \$ | | \$ | | \$ | 10,700 | \$ | (10,700) |
| Excess Revenues (Expenditures) | \$ | 1,500 | , E | 1 45,5 | \$ | (10,437) | | |
| Fund Balance - Beginning | s | 169,748 | | | \$ | 169,700 | | |
| Fund Balance - Ending | \$ | 171,248 | | | \$ | 159,263 | 75. P | |

Candler Hills East
Community Development District
Month to Month

| The second secon | | | The Party of the P | 100 | 10000 | 10.0 | - CONTRACTOR | TO THE PARTY OF TH | 11000 | | 111111111111111111111111111111111111111 | | н | 1000 |
|--|----------------|-------------|--|---------------|---------------|------------|-----------------|--|---------------|------------|---|------------|------------|--------|
| | 130 | | Nov | ne. | III | Feb | March | April | May | June | July | Aug | Sept | Total |
| Revenues | | | | | | | | | | | | | | |
| Assessments - Tax Roll | • | • | 16,326 \$ | 15,179 \$ | 19,274 \$ | 1,547 \$ | 1,252 \$ | 1,262 \$ | 191 \$ | 94 \$ | \$ 96 | | • | 55.221 |
| Interest | • | 45 | \$ | \$ | 23 | 2 \$ | 1 * | 1 * | 1 ** | 0 | • | 1 \$ | 1 * | 6 |
| Total Revenues | \$ | \$ | 16,327 \$ | 15,180 \$ | 19,276 \$ | 1,549 \$ | 1,253 \$ | 1,263 \$ | \$ 161 | \$ 56 | \$ 96 | 1 \$ | 1.8 | 55,230 |
| Expen dtures: | | | | | | | | | | | | | | |
| General & Administrative: | | | | | | | | | | | | | | |
| Supervisor Fees | • | 65 | • | 1,000 \$ | • | , | 1,000 \$ | | 1.000 | • | , | 1.000 | | 4 000 |
| FICA Expense | • | 50 | \$ | 46 \$ | 1 | • | 46 \$ | ** | 46 \$ | | | 46 \$ | 1 | 184 |
| Engineering | • | 47 | 49 | • | 49 | • | ts It | • | ** | 45 | 1,300 \$ | • | , | 1,300 |
| Trustee Fees | • | • | ** | 2,020 \$ | ₩ | •9 | 55 | * | 1 | • | • | 49 | , | 2,020 |
| Dissemination | \$ 542 | • | 292 \$ | \$ 262 | 292 \$ | 292 \$ | \$ 262 | 542 \$ | \$ 262 | \$ 262 | 292 \$ | \$ 262 | 292 \$ | 4,000 |
| Arbitrage | • | 57 . | • | ⇔ ∴ | \$ 009 | \$ | 49 | 59 | ** | • | S | • | • | 009 |
| Assessment Roll | \$ 5,000 | 49 | • | 55 | 5 0 | 49 | \$ \$ | • | 47 | • | 59 | • | • | 2,000 |
| Attorney | \$ 1,500 | • | 1,500 \$ | \$ | • | 1,500 \$ | 10 | 55 | 1,500 \$ | • | • | 1,500 \$ | ** | 7,500 |
| Annual Audit | • | • | 55 | • | 45 | ₩ | 69 | 3,325 \$ | • | • • | 59 | • | • | 3,325 |
| Management Fees | \$ 622 | ~ | 622 \$ | 622 \$ | 622 \$ | 622 \$ | \$ 229 | 622 \$ | 622 \$ | 622 \$ | 622 \$ | \$ 229 | 622 \$ | 7,461 |
| Information Technology | \$ 50 | \$ | 50 \$ | \$0 \$ | \$ 05 | 50 \$ | 20 \$ | 20 | \$ 05 | 50 \$ | \$ 02 | \$ 05 | \$ 05 | 009 |
| Website Maintenance | \$ 33 | • | 33 | 33 \$ | 33 \$ | 33 \$ | 33 | 33 \$ | 33 \$ | 33 \$ | 33 \$ | 33 \$ | 33 \$ | 400 |
| Telephone | • | 44 | 45 | 5 | 57 | • | • | 55 | 59 | 1 | 1 | • | • | , |
| Postage | \$ 2 | ₩. | 1 \$ | 1 \$ | 16 \$ | € | 52 \$ | 10 \$ | 18 \$ | 4 | 44 | 20 \$ | \$ | 131 |
| Printing & Binding | • | ₩, | ** | \$ 95 | \$ | • | 29 \$ | 45 | • | 62 \$ | 1 | is II | 110 \$ | 257 |
| Insurance | \$ 6,503 | 5 7 | 4 9 | € 3 | • | • | 55 | 9 | 55 | ** ' | • | • | 1 | 6,503 |
| Legal Advertising | 44 | ₩ | 1 | 49 | 47 | • | 1 | 19 | ** | • | 1 | 216 \$ | \$ 061 | 406 |
| Other Current Charges | \$ 27 | • | 25 \$ | \$ 92 | 27 \$ | 26 \$ | 27 \$ | 27 \$ | 26 \$ | 35 \$ | 34 \$ | 34 \$ | 70 \$ | 384 |
| Office Supplies | • | s, | \$ | 28 \$ | \$ | 1 | 28 \$ | • | \$ | 28 \$ | , | \$ 0 | 28 \$ | 111 |
| Dues, Licenses & Subscriptions | \$ 175 | 69 | ⇔ | 5 | ••• • | ∽ | s in: | 55 | • | • | • | • | , | 175 |
| Total General & Administrative: | \$ 14,453 | s | 2,523 \$ | 4,174 \$ | 1,640 \$ | 2,523 \$ | 2,177 \$ | 4,608 \$ | 3,587 \$ | 1,126 \$ | 2,331 \$ | 3,812 \$ | 1,403 \$ | 44,357 |
| Operation and Maintenance | | | | | | | | | | | | | | |
| Contingency | • | • | , | • | 49 | 3,023 \$ | ** | • | | ••• | • | • | 1 | 3,023 |
| Total O&M Expenses: | | \$ | * | \$ | \$ - | 3,023 \$ | . \$ | \$. | \$. | \$ | ** | \$. | | 3,023 |
| Total Expenditures | \$ 14,453 | * | 2,523 \$ | 4,174 \$ | 1,640 \$ | 5,545 5 | 2,177 \$ | \$ 809'9 | 3,587 \$ | A,126 \$ | 2,331 \$ | 3,812 \$ | 1,403 \$ | 67,379 |
| Excess Revenues (Expenditures) | \$ (14,453) \$ | | 13,804 \$ | 11,006 \$ | 17,636 | \$ (966'£) | (622) \$ | \$ (3,346) | \$ (968'2) | (1.031) \$ | (2,235) | (3,811) \$ | (1,403) \$ | 7.851 |

Community Development District LONG TERM DEBT REPORT

| SERIES 2016, SPECI | IAL ASSESSMENT BO | ONDS |
|---------------------|------------------------|-------|
| DEIGHO ECTO, OF ECT | TATE UPORTODISTRIBITED | JILDO |

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 \$111,288 RESERVE FUND BALANCE \$112,681

BONDS OUTSTANDING - 11/17/16 \$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)LESS: SPECIAL CALL 11/1/20 (\$65,000) LESS: PRINCIPAL PAYMENT 5/1/21 (\$125,000) LESS: SPECIAL CALL 5/1/21 (\$30,000)

CURRENT BONDS OUTSTANDING \$2,555,000

COMMUNITY DEVELOPMENT DISTRICT Assessment Receipt Schedule FY2021

MAINTENANCE

| Gross Assessments | \$58,565.00 |
|---------------------------|-------------|
| Certified Net Assessments | \$55,051.00 |
| | 100% |

| Date | АСН | | s Assessment Received | • | Collection Fee | nissions Paid | nterest ncome | Net Assessmen Received |
|----------------|------|----|--------------------------|----|-------------------|-------------------------|------------------|---------------------------|
| 11/2/20 | ACII | - | 4.450.05 | | 22.14 | | | |
| 11/3/20 | ACH | \$ | 1,170.27 | \$ | 23.41 | \$ | \$ | \$1,146.86 |
| 11/20/20 | ACH | \$ | 2,238.33 | \$ | 44.77 | \$ | \$ | \$2,193.56 |
| 11/25/20 | ACH | \$ | 13,250.71 | \$ | 265.01 | \$ | \$ - | \$12,985.70 |
| 12/11/20 | ACH | \$ | 13,787.69 | \$ | 275.75 | \$ | \$ - | \$13,511.94 |
| 12/18/20 | ACH | \$ | 1,701.06 | \$ | 34.02 | \$ - | \$ - | \$1,667.04 |
| 1/8/21 | ACH | \$ | 12,265.65 | \$ | 245.31 | \$ - | \$ - | \$12,020.34 |
| 1/13/21 | ACH | \$ | 4,387.00 | \$ | 87.74 | \$ - | \$ - | \$4,299.26 |
| 1/22/21 | ACH | \$ | 3,014.87 | \$ | 60.30 | \$ <u>-</u> | \$ | \$2,954.57 |
| 2/3/21 | ACH | \$ | - | \$ | - | \$ | \$ 13.32 | \$13.32 |
| 2/25/21 | ACH | \$ | 1,565.13 | \$ | 31.30 | \$ - | \$ - | \$1,533.83 |
| 3/12/21 | ACH | \$ | 1,277.64 | \$ | 25.55 | \$ - | \$ - | \$1,252.09 |
| 4/2/21 | ACH | \$ | 276.99 | \$ | 5.54 | \$ - | \$ = | \$271.45 |
| 4/23/21 | ACH | \$ | 1,010.74 | \$ | 20.21 | \$ - | \$ - | \$990.53 |
| 5/13/21 | ACH | \$ | - | \$ | | \$ utcestote Territo | \$ 2.27 | \$2.27 |
| 5/26/21 | ACH | \$ | 192.11 | \$ | 3.84 | \$ - | \$ <u>-</u> | \$188.27 |
| 6/18/21 | ACH | \$ | 96.06 | \$ | 1.92 | \$ | \$ - | \$94.14 |
| 7/2/21 | ACH | \$ | 97.46 | \$ | 1.95 | \$ _ | \$ - | \$95.51 |
| 7/23/21 | ACH | \$ | | \$ | - | \$ | \$ 0.14 | \$0.14 |
| otal Collected | | \$ | 56,331.71 | \$ | 1,126.62 | \$ | \$ 15.73 | \$ 55,220.8 |

DEBT SERVICE

| Gross Assessments | \$235,812.00 |
|---------------------------|--------------|
| Certified Net Assessments | \$221,663.28 |

| | | | | | | | | | 100% |
|--------------------|-----|-----|---------------------------|----|-------------------|-----|------------------|--------------------|----------------------------|
| Date | ACH | Gro | ss Assessment Received | | Collection Fee | Com | missions Paid | Interest Income | Net Assessment Received |
| 11/2/20 | ACH | - | 7.407.00 | _ | | | | | |
| 11/3/20 | ACH | \$ | 5,107.03 | \$ | 102.14 | \$ | | \$ - | \$5,004.89 |
| 11/20/20 | ACH | \$ | 6,336.05 | \$ | 126.72 | \$ | | \$ | \$6,209.33 |
| 11/25/20 | ACH | \$ | 45,936.17 | \$ | 918.72 | \$ | - | \$ _ | \$45,017.45 |
| 12/11/20 | ACH | \$ | 53,328.17 | \$ | 1,066.56 | \$ | <u>-</u> | \$ _ | \$52,261.61 |
| 12/18/20 | ACH | \$ | 6,336.05 | \$ | 126.72 | \$ | - XX | \$ | \$6,209.33 |
| 1/8/21 | ACH | \$ | 56,364.47 | \$ | 1,127.29 | \$ | - | \$ - | \$55,237.18 |
| 1/13/21 | ACH | \$ | 19,008.10 | \$ | 380.16 | \$ | - | \$ - | \$18,627.94 |
| 1/22/21 | ACH | \$ | 12,873.29 | \$ | 257.47 | \$ | - | \$ - | \$12,615.82 |
| 2/3/21 | ACH | \$ | - | \$ | - | \$ | _ | \$ 52.92 | \$52.92 |
| 2/25/21 | ACH | \$ | 6,826.24 | \$ | 136.52 | \$ | | \$ | \$6,689.72 |
| 3/12/21 | ACH | \$ | 6,457.07 | \$ | 129.14 | \$ | - | \$ - | \$6,327.93 |
| 4/2/21 | ACH | \$ | 1,633.50 | \$ | 32.67 | \$ | | \$ | \$1,600.83 |
| 4/23/21 | ACH | \$ | 4,983.04 | \$ | 99.66 | \$ | | \$ - | \$4,883.38 |
| 5/13/21 | ACH | \$ | - | \$ | | \$ | | \$ 11.56 | \$11.56 |
| 5/26/21 | ACH | \$ | 566.52 | \$ | 11.33 | \$ | - | \$ - | \$555.19 |
| 6/18/21 | ACH | \$ | 566.52 | \$ | 1133 | \$ | - | \$ 1100 | \$555.19 |
| 7/2/21 | ACH | \$ | 574.77 | \$ | 11.50 | \$ | - | \$ _ | \$563.27 |
| 7/23/21 | ACH | \$ | - | \$ | _ | \$ | - | \$ 0.63 | \$0.63 |
| otal Collected | | \$ | 226,896.99 | \$ | 4,537.93 | \$ | | \$ 65.11 | \$ 222,424.17 |
| ercentage Collecte | ed | | | | | | | | 100% |