

*Candler Hills East Community  
Development District*

*Agenda*

*November 15, 2022*

# AGENDA

# *Candler Hills East*

## *Community Development District*

---

219 East Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

November 8, 2022

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 15, 2022, 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. Consideration of Resolution 2023-01 Declaring a Vacancy in Seat # 4
- V. Approval of Minutes of the August 16, 2022 Meeting
- VI. Consideration of Fiscal Year 2022 Audit Engagement Letter
- VII. Consideration of Resolution 2023-02 Amending the Fiscal Year 2022 Budget
- VIII. Staff Reports
  - A. Attorney
  - B. District Manager
    1. Approval of Check Register
    2. Balance Sheet and Income Statement
- IX. Other Business
- X. Supervisors Requests
- XI. 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 consideration of resolution 2023-01 declaring a vacancy in Seat #4. A copy of the resolution is enclosed for your review.

The fifth order of business is the approval of the minutes from the August 16, 2022 Board of Supervisors meeting. The minutes are enclosed for your review.

The sixth order of business is the consideration of the Fiscal Year 2022 Audit Engagement letter from Berger, Toombs, Elam, Gaines & Frank. The letter is enclosed for review.

The seventh order of business is the consideration of resolution 2023-02 amending the Fiscal Year 2022 Budget. A copy of the resolution is enclosed for your review.

The eighth order of business is Staff Reports. Section 1 of the District Managers Report includes the check register for approval. 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 Flint*

George S. Flint  
District Manager

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

## SECTION III

# LOCALiQ

The Gainesville Sun | The Ledger  
Daily Commercial | Ocala StarBanner  
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

## **PROOF OF PUBLICATION**

Candler Hills East Cdd-Gms-Cf  
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 issues dated or by publication on the newspaper's website, if authorized, on:

09/15/2022

and that the fees charged are legal.  
Sworn to and subscribed before on 09/15/2022

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$146.90

Order No: 7775841

Customer No: 536676

PO #:

**THIS IS NOT AN INVOICE!**

*Please do not use this form for payment remittance.*

SARAH BERTELSEN  
Notary Public  
State of Wisconsin

## **CANDLER HILLS EAST COMMUNITY DEVELOPMENT DISTRICT 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 2023 at 9:00 AM, or as shortly thereafter as reasonably possible, at the Circle Square Commons, Cultural Center, 8395 SW 80th Street, Ocala, FL 34476 as follows:

November 15, 2022

February 21, 2023

May 16, 2023

August 15, 2023

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained from the District Manager, at 219 E. Livingston Street, Orlando, FL 32801. Additionally, interested parties may refer to the District's website for the latest information: [www.candlerhillseastcdd.com](http://www.candlerhillseastcdd.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) 841-5524 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service 1-800-955-8770, for aid in contacting the District Office.

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

George S. Flint  
Governmental Management  
Services - Central Florida, LLC  
District Manager  
September 15, 2022 #7775841

## SECTION IV

## **RESOLUTION 2023-01**

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CANDLER HILLS EAST COMMUNITY DEVELOPMENT DISTRICT DECLARING VACANCY IN SEAT #4 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 8, 2022, three (3) 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 one (1) 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 seat 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 seat is hereby declared vacant effective as of November 15, 2022:

Seat # 4 (previously held by Larry Garvin)

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



**PASSED AND ADOPTED** this 15<sup>th</sup> day of November, 2022.

ATTEST:

**CANDLER HILLS EAST COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson

# MINUTES

**MINUTES OF MEETING  
CANDLER HILLS EAST  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Candler Hills East Community Development District was held on **Tuesday, August 16, 2022** at 9:00 a.m. at the Circle Square Commons, 8395 SW 80<sup>th</sup> Street, Ocala, Florida.

Present and constituting a quorum were:

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

Also present were:

George Flint	District Manager
Gerald Colen	District Counsel

**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 would like to provide comments to the Candler Hills East CDD Board? Hearing none,

**THIRD ORDER OF BUSINESS**

**Notice for Meeting**

Mr. Flint: The notice of the meeting is in your agenda. It was advertised on July 25<sup>th</sup>, 21 and 14 days in advance of today as required by statute.

**FOURTH ORDER OF BUSINESS**

**Approval of Minutes of the May 17, 2022 Meeting**

Mr. Flint: Next is approval of the minutes from the May 17, 2022 meeting. Did 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 17, 2022 Meeting, were approved.

**FIFTH ORDER OF BUSINESS**

**Public Hearing**

Mr. Flint: Is there a motion to open the public hearing?

On MOTION by Mr. Moherek, seconded by Mr. Greene, with all in favor, Opening the Public Hearing, was approved.

Mr. Flint: The public hearing is open. Are there any members of the public that would like to provide comment or testimony for the Board on the budget or the assessments? Hearing none, we will close the public comment portion.

**A. Consideration of Resolution 2022-02 Adopting the Fiscal Year 2023 Budget and Relating to the Annual Appropriations**

Mr. Flint: This resolution adopts the Fiscal Year 2023 Budget, which starts October 1. It's attached and there are blanks in the resolution which will be filled in. Assuming there are no changes made to the budget; it will be filled in in accordance with the exhibit. The total annual budget for the CDD is \$62,059. It includes \$55,051 in O&M assessments and the use of about \$7,000 in carry-forward to balance the budget. The per unit assessment amounts remain the same at \$93 a year.

Mr. Scherff: I have several questions. Engineering was originally budgeted \$2,200 but now we are only budgeting to \$1,200. Why is that?

Mr. Flint: Based on actual experience, if we didn't have a stormwater report and some of the other items, there is an annual report that is required under the trust indenture in which the Engineer charges \$1,200 to do the site inspection. Assuming they don't attend any meetings or nothing else comes up, that covers the cost of that annual report that they are required to prepare.

Mr. Scherff: The other question I have is what is the stormwater \$6,500?

Mr. Flint: That is a contingency line. If anything comes up with the structures, or you get a sinkhole or anything like that, that will provide the funding. Any other questions? Hearing none,

On MOTION by Mr. Moherek, seconded by Mr. Bain, with all in favor, Resolution 2022-02 Adopting the Fiscal Year 2023 Budget and Relating to the Annual Appropriations, was approved.

**B. Consideration of Resolution 2022-03 Imposing Special Assessments and Certifying an Assessment Roll**

Mr. Flint: This has two exhibits. The first is the budget that you just approved, and the second is the assessment roll that lists the individual properties within the District and the assessment amounts. As I indicated, the O&M assessment would remain the same as it has been in the current year. This confirms the action of adopting the budget and authorizes us to certify the assessments to the county. Is there a motion to approve?

Mr. Greene: Do we ever send out a notice on an annual basis to residents that tell them they have the option to pay off their bonds?

Mr. Flint: No, we don't typically send a notice out. We do periodically get prepayments, and that is evidenced by the number of units that still pay the 2016 debt. There are more homes in the community than there are units that are paying debt service. It's a fixed number until July 15<sup>th</sup> because it must be paid off in time to take it off at the tax roll so that it doesn't get on your November 1<sup>st</sup> tax bill. So, if there is anyone who is interested in prepaying the remaining par amount, they can contact my office and we will provide them with the dollar amount and the instructions on how to go about doing that.

On MOTION by Mr. Scherff, seconded by Mr. Bain, with all in favor, Resolution 2022-03 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

Mr. Flint: Is there a motion to close the public hearing?

On MOTION by Mr. Garvin, seconded by Mr. Greene, with all in favor, Closing the Public Hearing, was approved.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Mr. Flint: Anything from District Counsel?

Mr. Colen: None.

Mr. Flint: Thank you.

**B. District Manager**

**1. Approval of Check Register**

Mr. Flint: You have the approval of the check register for May 10<sup>th</sup> through August 9<sup>th</sup> for \$17,923.63. The detailed register is behind the summary. If there are any questions, we can discuss those.

Mr. Greene: June 29<sup>th</sup> on the check register has a “Boston General Electronic Meeting” line item. What is that?

Mr. Flint: That is the newspaper company, and that is the cost for noticing the meeting.

On <b>MOTION</b> by Mr. Greene, seconded by Mr. Bain, with all in favor, the Check Register for \$17,923.63, was approved.
----------------------------------------------------------------------------------------------------------------------------

**2. Balance Sheet and Income Statement**

Mr. Flint: We have also provided you with the unaudited financial statements through June 30, 2022. There is no action required by the Board. We are almost 100% collected on our on-roll assessments. It looks like we have \$108 remaining to collect that should exceed \$55,000 once the tax certificate sales are taken into account. Our actual expenses on a prorated basis are below, so we are in good shape.

**3. Approval of Fiscal Year 2023 Meeting Schedule**

Mr. Flint: In the past, you’ve met in November, February, May, and August at 9:00 a.m. in this location. We can increase or decrease the frequency or leave it the same. In the event that we would need to meet in addition to these days, it’s not a problem for the Board to call a special meeting.

Mr. Scherff: Why is the August meeting on the 4<sup>th</sup> Tuesday?

Mr. Flint: I’m not sure, but you can either leave it as we have it here, or if you all what to change that to the 15<sup>th</sup>. I would say change it to the 15<sup>th</sup> so that it’s consistent.

On **MOTION** by Mr. Garvin seconded by Mr. Greene, with all in favor, the Fiscal Year 2023 Meeting Schedule, with the August Meeting Moving to the 15<sup>th</sup>, was approved.

**SEVENTH ORDER OF BUSINESS**

**Other Business**

Mr. Flint: Those were all the business items we had, was there anything else the Board wanted to discuss that is not on the agenda?

**EIGHTH ORDER OF BUSINESS**

**Supervisors Requests**

There being none, the next item followed.

**NINTH ORDER OF BUSINESS**

**Adjournment**

The meeting was adjourned.

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

---

Secretary/Assistant Secretary

---

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

September 25, 2022

Candler Hills East Community Development District  
Governmental Management Services, LLC  
6200 Lee Vista Boulevard, Suite 300  
Orlando, FL 32822

## **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, (the "District"), which comprise governmental activities and each major fund as of and for the year ended September 30, 2022, 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, 2022 and thereafter if mutually agreed upon by Candler Hills East Community Development District and Berger, Toombs, Elam, Gaines & Frank.

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.

Fort Pierce / Stuart

Member AICPA

Member AICPA Division for CPA Firms  
Private Companies practice Section

Member FICPA



Candler Hills East Community Development District  
September 25, 2022  
Page 2

- 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.



Candler Hills East Community Development District  
September 25, 2022  
Page 3

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

Management is responsible for:

1. 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;



Candler Hills East Community Development District  
September 25, 2022  
Page 4

- 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 of 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.



Candler Hills East Community Development District  
September 25, 2022  
Page 5

### **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, 2022 will not exceed \$3,415 unless the scope of the engagement is changed, the assistance which of 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 of 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 of Candler Hills East Community Development District, of 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  
September 25, 2022  
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.

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.

### **Retention of Records**

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this engagement letter, we will provide to you a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and nonfinancial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards or to exercise our rights under this engagement letter. Any such records retained by us will be subject to the confidentiality obligations set forth herein and destroyed in accordance with our record retention policies.



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

Candler Hills East Community Development District  
September 25, 2022  
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:

---

  

---



Judson B. Baggett  
MBA, CPA, CVA, Partner  
Marci Reutimann  
CPA, Partner

6815 Dairy Road  
Zephyrhills, FL 33542  
(813) 788-2155  
(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. U.S. 18161 email [jbaggett@brap.com](mailto:jbaggett@brap.com)



**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,  
ELAM, GAINES AND FRANK AND CANDLER HILLS EAST COMMUNITY  
DEVELOPMENT DISTRICT  
(DATED SEPTEMBER 25, 2022)**

**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  
6200LEE VISTA BLVD, SUITE 300  
ORLANDO, FL 32822  
TELEPHONE: 407-841-5524  
EMAIL: GFLINT@GMSNF.COM**

**Auditor: J.W. Gaines**

**District: Candler Hills East CDD**

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

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

**Title: Director**

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

**Date: September 25, 2022**

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

## SECTION VII

**RESOLUTION 2023-02**

**A RESOLUTION AMENDING THE CANDLER HILLS  
EAST COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET FOR FISCAL YEAR 2022**

WHEREAS, the Board of Supervisors, hereinafter referred to as the “Board”, of the Candler Hills East Community Development District, hereinafter referred to as the “District”, adopted a General Fund Budget for the Fiscal Year 2022, and

WHEREAS, the Board desires to amend the budgeted revenues and expenditures approved for Fiscal Year 2022.

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

1. The General Fund Budget for Fiscal Year 2022 is hereby amended in accordance with Exhibit “A” attached.
2. This resolution shall become effective this 15<sup>th</sup> day of November, 2022 and be reflected in the monthly and Fiscal Year End 9/30/2022 Financial Statements and Audit Report of the District.

Adopted this 15<sup>th</sup> day of November, 2022.

---

Chairman/Vice Chairman

---

Secretary/Assistant Secretary

***Candler Hills East***  
***Community Development District***

***Amended Budget***  
***FY 2022***



# Table of Contents

1	<u>General Fund</u>
---	---------------------

**Candler Hills East**  
**Community Development District**  
**Amended Budget**  
**General Fund**

Description	Adopted Budget FY2022	Increase/ (Decrease)	Amended Budget FY2022	Projected FY2022
<b><u>Revenues</u></b>				
Maintenance Assessments	\$ 55,051	\$ 179	\$ 55,230	\$ 55,230
Interest	\$ 25	\$ (15)	\$ 10	\$ 10
Carry Forward Surplus	\$ -	\$ 8,308	\$ 8,308	\$ 8,308
<b>Total Revenues</b>	<b>\$ 55,076</b>	<b>\$ 8,472</b>	<b>\$ 63,548</b>	<b>\$ 63,548</b>
<b><u>Expenditures</u></b>				
<b><u>General &amp; Administrative</u></b>				
Supervisor Fees	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
FICA Expense	\$ 306	\$ -	\$ 306	\$ 184
Engineering	\$ 2,200	\$ 2,800	\$ 5,000	\$ 4,375
Trustee Fees	\$ 2,050	\$ -	\$ 2,050	\$ 2,020
Dissemination	\$ 3,500	\$ 117	\$ 3,617	\$ 3,617
Arbitrage	\$ 450	\$ -	\$ 450	\$ 450
Assessment Roll	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Attorney	\$ 6,000	\$ 1,000	\$ 7,000	\$ 6,113
Annual Audit	\$ 3,415	\$ -	\$ 3,415	\$ 3,415
Management Fees	\$ 7,685	\$ -	\$ 7,685	\$ 7,685
Information Technology	\$ 800	\$ -	\$ 800	\$ 800
Website Maintenance	\$ 600	\$ -	\$ 600	\$ 600
Telephone	\$ 50	\$ -	\$ 50	\$ -
Postage	\$ 1,000	\$ -	\$ 1,000	\$ 472
Printing & Binding	\$ 300	\$ -	\$ 300	\$ 291
Insurance	\$ 7,153	\$ -	\$ 7,153	\$ 6,731
Legal Advertising	\$ 700	\$ -	\$ 700	\$ 612
Other Current Charges	\$ 400	\$ 600	\$ 1,000	\$ 785
Office Supplies	\$ 150	\$ -	\$ 150	\$ 84
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ 175	\$ 175
<b>Total General &amp; Administrative:</b>	<b>\$ 45,934</b>	<b>\$ 4,517</b>	<b>\$ 50,451</b>	<b>\$ 47,409</b>
<b><u>Operations &amp; Maintenance</u></b>				
Mulch	\$ 6,045	\$ 3,955	\$ 10,000	\$ 9,545
Contingency	\$ 3,097	\$ -	\$ 3,097	\$ -
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 9,142</b>	<b>\$ 3,955</b>	<b>\$ 13,097</b>	<b>\$ 9,545</b>
<b>Total Expenditures</b>	<b>\$ 55,076</b>	<b>\$ 8,472</b>	<b>\$ 63,548</b>	<b>\$ 56,954</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,595</b>

## SECTION VIII



## SECTION B

# SECTION 1

# Candler Hills East

## Community Development District

### Summary of Invoices

August 10, 2022 to November 6, 2022

Fund	Date	Check No.'s	Amount
General Fund	8/12/22	1075-1077	\$ 2,181.32
	9/19/22	1078-1080	\$ 13,620.56
	10/28/22	1081-1083	\$ 769.94
	10/31/22	1084	\$ 1,285.19
			<hr/>
			\$ 17,857.01
			<hr/>
			\$ 17,857.01

\*\*\* CHECK DATES 08/10/2022 - 11/06/2022 \*\*\*  
 CANDLER HILLS-GENERAL FUND  
 BANK A CANDLER HILLS CDD

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/12/22	00040	7/15/22 2147498	202206 310-51300-31100	ENGINEER SERVICES - JUN22	*	1,122.50	
				DEWBERRY ENGINEERS, INC.			1,122.50 001075
8/12/22	00004	8/02/22 7-838-68	202207 310-51300-42000	DELIVERY 7/29/22	*	57.33	
				FEDEX			57.33 001076
8/12/22	00019	8/01/22 235	202208 310-51300-34000	MANAGEMENT FEES AUG 22	*	640.42	
		8/01/22 235	202208 310-51300-35200	WEBSITE ADMIN AUG 22	*	50.00	
		8/01/22 235	202208 310-51300-35100	INFO TECHNOLOGY AUG 22	*	66.67	
		8/01/22 235	202208 310-51300-31300	DISSEMINATION AUG 22	*	208.33	
		8/01/22 235	202208 310-51300-42000	POSTAGE	*	36.07	
				GOVERNMENTAL MANAGEMENT SERVICES			1,001.49 001077
9/19/22	00036	8/26/22 16460	202209 300-15500-10100	FY23 GEN.LIAB/PUBLIC OFFC	*	7,236.00	
				EGIS INSURANCE ADVISORS, LLC.			7,236.00 001078
9/19/22	00019	9/01/22 236	202209 310-51300-34000	MANAGEMENT FEES - SEP 22	*	640.42	
		9/01/22 236	202209 310-51300-35200	WEBSIE ADMIN - SEP 22	*	50.00	
		9/01/22 236	202209 310-51300-35100	INFORMATION TECH - SEP 22	*	66.67	
		9/01/22 236	202209 310-51300-31300	DISSEMINATION SVCS SEP 22	*	208.33	
		9/01/22 236	202209 310-51300-51000	OFFICE SUPPLIES	*	.21	
		9/01/22 236	202209 310-51300-42000	POSTAGE	*	51.88	
		9/01/22 236	202209 310-51300-42500	COPIES	*	82.05	
		9/15/22 237	202209 300-15500-10100	FY23 ASSESSMENT ROLL CRTF	*	5,000.00	
				GOVERNMENTAL MANAGEMENT SERVICES			6,099.56 001079
9/19/22	00040	8/26/22 2161583	202207 310-51300-31100	ENGINEER SERVICES - JUL22	*	285.00	
				DEWBERRY ENGINEERS, INC.			285.00 001080
				CAND CANDLER HILLS CWRIGHT			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/28/22	00049	10/03/22 86666	202210 310-51300-54000	SPECIAL DISTRICT FEE FY23	*	175.00	
				DEPARTMENT OF ECONOMIC OPPORTUNITY			175.00 001081
10/28/22	00047	9/30/22 9	202209 310-51300-31300	AMORT SCHEDULE - SER 2016	*	100.00	
				DISCLOSURE SERVICES LLC			100.00 001082
10/28/22	00050	8/31/22 00048462	202207 310-51300-48000	NOT FY23 BUDGET ADOPT MTG	*	348.04	
		9/30/22 00049245	202209 310-51300-48000	NOTICE OF MEETING DATES	*	146.90	
				CA FLORIDA HOLDINGS LLC			494.94 001083
10/31/22	00033	10/28/22 10282022	202210 300-20700-10200	ASSESSMENT TRANSFER-SER16	*	1,285.19	
				CANDLER HILLS EAST CDD C/O USBANK			1,285.19 001084
TOTAL FOR BANK A						17,857.01	
TOTAL FOR REGISTER						17,857.01	

CAND CANDLER HILLS CWRIGHT

## SECTION 2

***Candler Hills East***  
***Community Development District***

***Unaudited Financial Reporting***  
***September 30, 2022***



# Table of Contents

1	<u>Balance Sheet</u>
2	<u>General Fund</u>
3	<u>Debt Service Fund Series 2016</u>
4	<u>Capital Reserve Fund</u>
5	<u>Month to Month</u>
6	<u>Long Term Debt Report</u>
7	<u>Assessment Receipt Schedule</u>



**Candler Hills East**  
**Community Development District**  
**Combined Balance Sheet**  
**September 30, 2022**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>				
<u><b>Cash:</b></u>				
Operating Account	\$ 47,225	\$ -	\$ -	\$ 47,225
<u><b>Investments:</b></u>				
State Board of Administration Series 2016	\$ -	\$ -	\$ 159,444	\$ 159,444
Reserve	\$ -	\$ 109,000	\$ -	\$ 109,000
Revenue	\$ -	\$ 189,666	\$ -	\$ 189,666
Prepayment	\$ -	\$ 23,033	\$ -	\$ 23,033
Due from General Fund	\$ -	\$ 1,285	\$ -	\$ 1,285
Prepaid Expenses	\$ 12,236	\$ -	\$ -	\$ 12,236
<b>Total Assets</b>	<b>\$ 59,461</b>	<b>\$ 322,984</b>	<b>\$ 159,444</b>	<b>\$ 541,888</b>
<b>Liabilities:</b>				
Due to Debt Service	\$ 1,285	\$ -	\$ -	\$ 1,285
<b>Total Liabilities</b>	<b>\$ 1,285</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,285</b>
<b>Fund Balance:</b>				
Assigned for:				
Capital Reserves	\$ -	\$ -	\$ 159,444	\$ 159,444
Nonspendable:				
Deposits and Prepaid Items	\$ 12,236	\$ -	\$ -	\$ 12,236
Restricted for:				
Debt Service 2016	\$ -	\$ 322,984	\$ -	\$ 322,984
Unassigned	\$ 45,940	\$ -	\$ -	\$ 45,940
<b>Total Fund Balances</b>	<b>\$ 58,176</b>	<b>\$ 322,984</b>	<b>\$ 159,444</b>	<b>\$ 540,603</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 59,461</b>	<b>\$ 322,984</b>	<b>\$ 159,444</b>	<b>\$ 541,888</b>

**Candler Hills East**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending September 30, 2022**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
<b>Revenues:</b>				
Maintenance Assessments	\$ 55,051	\$ 55,051	\$ 55,230	\$ 179
Interest	\$ 25	\$ 25	\$ 10	\$ (15)
<b>Total Revenues</b>	<b>\$ 55,076</b>	<b>\$ 55,076</b>	<b>\$ 55,240</b>	<b>\$ 164</b>
<b>Expenditures:</b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
FICA Expense	\$ 306	\$ 306	\$ 184	\$ 122
Engineering	\$ 2,200	\$ 2,200	\$ 4,375	\$ (2,175)
Trustee Fees	\$ 2,050	\$ 2,050	\$ 2,020	\$ 30
Dissemination	\$ 3,500	\$ 3,500	\$ 3,517	\$ (17)
Arbitrage	\$ 450	\$ 450	\$ 450	\$ -
Assessment Roll	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Attorney	\$ 6,000	\$ 6,000	\$ 3,113	\$ 2,888
Annual Audit	\$ 3,415	\$ 3,415	\$ 3,415	\$ -
Management Fees	\$ 7,685	\$ 7,685	\$ 7,685	\$ (0)
Information Technology	\$ 800	\$ 800	\$ 800	\$ (0)
Website Maintenance	\$ 600	\$ 600	\$ 600	\$ -
Telephone	\$ 50	\$ 50	\$ -	\$ 50
Postage	\$ 1,000	\$ 1,000	\$ 472	\$ 528
Printing & Binding	\$ 300	\$ 300	\$ 291	\$ 9
Insurance	\$ 7,153	\$ 7,153	\$ 6,731	\$ 422
Legal Advertising	\$ 700	\$ 700	\$ 118	\$ 582
Other Current Charges	\$ 400	\$ 400	\$ 785	\$ (385)
Office Supplies	\$ 150	\$ 150	\$ 84	\$ 66
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative</b>	<b>\$ 45,934</b>	<b>\$ 45,934</b>	<b>\$ 43,814</b>	<b>\$ 2,120</b>
<b><u>Operations &amp; Maintenance</u></b>				
Mulch	\$ 6,045	\$ 6,045	\$ 6,360	\$ (315)
Contingency	\$ 3,097	\$ 3,097	\$ -	\$ 3,097
<b>Total Operations &amp; Maintenance</b>	<b>\$ 9,142</b>	<b>\$ 9,142</b>	<b>\$ 6,360</b>	<b>\$ 2,782</b>
<b>Total Expenditures</b>	<b>\$ 55,076</b>	<b>\$ 55,076</b>	<b>\$ 50,174</b>	<b>\$ 4,902</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ 5,067</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 53,109</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 58,176</b>	

# Candler Hills East

## Community Development District

### Debt Service Fund Series 2016

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 214,426	\$ 214,426	\$ 215,124	\$ 698
Assessments - Prepayment	\$ -	\$ -	\$ 40,280	\$ 40,280
Interest	\$ -	\$ -	\$ 227	\$ 227
<b>Total Revenues</b>	<b>\$ 214,426</b>	<b>\$ 214,426</b>	<b>\$ 255,631</b>	<b>\$ 41,205</b>
<b>Expenditures:</b>				
Special Call - 11/1	\$ 45,000	\$ 45,000	\$ 60,000	\$ (15,000)
Interest - 11/1	\$ 46,588	\$ 46,588	\$ 46,588	\$ -
Principal - 5/1	\$ 125,000	\$ 125,000	\$ 125,000	\$ -
Special Call - 5/1	\$ -	\$ -	\$ 20,000	\$ (20,000)
Interest - 5/1	\$ 46,588	\$ 46,588	\$ 45,481	\$ 1,106
<b>Total Expenditures</b>	<b>\$ 263,175</b>	<b>\$ 263,175</b>	<b>\$ 297,069</b>	<b>\$ (33,894)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (48,749)</b>		<b>\$ (41,438)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 240,773</b>		<b>\$ 364,421</b>	
<b>Fund Balance - Ending</b>	<b>\$ 192,023</b>		<b>\$ 322,984</b>	

# Candler Hills East

## Community Development District

### Capital Reserves Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
<b>Revenues</b>				
Interest	\$ 240	\$ 240	\$ 181	\$ (59)
<b>Total Revenues</b>	<b>\$ 240</b>	<b>\$ 240</b>	<b>\$ 181</b>	<b>\$ (59)</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 240</b>		<b>\$ 181</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 159,269</b>		<b>\$ 159,263</b>	
<b>Fund Balance - Ending</b>	<b>\$ 159,509</b>		<b>\$ 159,444</b>	

**Candler Hills East**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Maintenance Assessments	\$ -	\$ 1,224	\$ 27,859	\$ 21,910	\$ 1,222	\$ 1,210	\$ 1,377	\$ 118	\$ 23	\$ 287	\$ -	\$ -	\$ 55,230
Interest	\$ 0	\$ 0	\$ 1	\$ 2	\$ 2	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0	\$ 10
<b>Total Revenues</b>	<b>\$ 0</b>	<b>\$ 1,225</b>	<b>\$ 27,860</b>	<b>\$ 21,912</b>	<b>\$ 1,224</b>	<b>\$ 1,211</b>	<b>\$ 1,377</b>	<b>\$ 119</b>	<b>\$ 24</b>	<b>\$ 287</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 55,240</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ 4,000
FICA Expense	\$ -	\$ 46	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ 46	\$ -	\$ 184
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,968	\$ 1,123	\$ 285	\$ -	\$ -	\$ 4,375
Trustee Fees	\$ -	\$ -	\$ 2,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,020
Dissemination	\$ 542	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 392	\$ 292	\$ 208	\$ 208	\$ 208	\$ 208	\$ 3,517
Arbitrage	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Assessment Roll	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Attorney	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,113
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,415
Management Fees	\$ 640	\$ 640	\$ 640	\$ 640	\$ 640	\$ 640	\$ 640	\$ 640	\$ 640	\$ 640	\$ 640	\$ 640	\$ 7,685
Information Technology	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 800
Website Maintenance	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 600
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 15	\$ 10	\$ 4	\$ 14	\$ 1	\$ 19	\$ 59	\$ 90	\$ 114	\$ 57	\$ 36	\$ 52	\$ 472
Printing & Binding	\$ -	\$ -	\$ 51	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ 123	\$ -	\$ -	\$ 82	\$ 291
Insurance	\$ 6,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,731
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118	\$ -	\$ -	\$ -	\$ -	\$ 118
Other Current Charges	\$ 57	\$ 56	\$ 70	\$ 68	\$ 65	\$ 58	\$ 70	\$ 68	\$ 70	\$ 67	\$ 68	\$ 70	\$ 785
Office Supplies	\$ 0	\$ -	\$ 28	\$ 0	\$ 0	\$ 28	\$ 0	\$ 0	\$ 28	\$ -	\$ -	\$ 0	\$ 84
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total General &amp; Administrative</b>	<b>\$ 13,277</b>	<b>\$ 3,661</b>	<b>\$ 3,671</b>	<b>\$ 1,131</b>	<b>\$ 3,773</b>	<b>\$ 4,604</b>	<b>\$ 1,279</b>	<b>\$ 5,338</b>	<b>\$ 2,421</b>	<b>\$ 1,375</b>	<b>\$ 2,115</b>	<b>\$ 1,169</b>	<b>\$ 43,814</b>
<b>Operations &amp; Maintenance</b>													
Mulch	\$ 3,023	\$ -	\$ -	\$ -	\$ 3,338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,360
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operations &amp; Maintenance</b>	<b>\$ 3,023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,338</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,360</b>
<b>Total Expenditures</b>	<b>\$ 16,300</b>	<b>\$ 3,661</b>	<b>\$ 3,671</b>	<b>\$ 1,131</b>	<b>\$ 7,110</b>	<b>\$ 4,604</b>	<b>\$ 1,279</b>	<b>\$ 5,338</b>	<b>\$ 2,421</b>	<b>\$ 1,375</b>	<b>\$ 2,115</b>	<b>\$ 1,169</b>	<b>\$ 50,174</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (16,299)</b>	<b>\$ (2,436)</b>	<b>\$ 24,188</b>	<b>\$ 20,782</b>	<b>\$ (5,886)</b>	<b>\$ (3,393)</b>	<b>\$ 99</b>	<b>\$ (5,219)</b>	<b>\$ (2,398)</b>	<b>\$ (1,088)</b>	<b>\$ (2,115)</b>	<b>\$ (1,169)</b>	<b>\$ 5,067</b>

# 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	\$109,000
Reserve Fund Balance	\$109,000
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)
Less: Special Call 11/1/21	(\$60,000)
Less: Principal Payment 5/1/22	(\$125,000)
Less: Special Call 5/1/22	(\$20,000)
<b>Current Bonds Outstanding</b>	<b>\$2,350,000</b>

**Candler Hills East**  
**Community Development District**  
**Special Assessments FY2022 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
11/4/21	ACH	\$ 1,159.82	\$ 23.20	\$ -	\$ -	\$ 1,136.62
11/24/21	ACH	\$ 89.53	\$ 1.79	\$ -	\$ -	\$ 87.74
12/17/21	ACH	\$ 12,713.43	\$ 254.27	\$ -	\$ -	\$ 12,459.16
12/22/21	ACH	\$ 15,714.08	\$ 314.28	\$ -	\$ -	\$ 15,399.80
1/3/22	ACH	\$ 3,223.09	\$ 64.46	\$ -	\$ -	\$ 3,158.63
1/10/22	ACH	\$ 17,010.90	\$ 340.22	\$ -	\$ -	\$ 16,670.68
1/21/22	ACH	\$ 2,117.78	\$ 42.36	\$ -	\$ -	\$ 2,075.42
1/28/22	ACH	\$ -	\$ -	\$ -	\$ 5.52	\$ 5.52
2/25/22	ACH	\$ 1,246.53	\$ 24.93	\$ -	\$ -	\$ 1,221.60
3/29/22	ACH	\$ 1,234.91	\$ 24.70	\$ -	\$ -	\$ 1,210.21
4/1/22	ACH	\$ 485.15	\$ 9.70	\$ -	\$ -	\$ 475.45
4/25/22	ACH	\$ 914.31	\$ 18.29	\$ -	\$ -	\$ 896.02
4/29/22	ACH	\$ -	\$ -	\$ -	\$ 5.20	\$ 5.20
5/27/22	ACH	\$ 120.70	\$ 2.41	\$ -	\$ -	\$ 118.29
6/17/22	ACH	\$ 23.47	\$ 0.47	\$ -	\$ -	\$ 23.00
7/15/22	ACH	\$292.38	\$5.85	\$0.00	\$0.00	\$286.53
7/25/22	ACH	\$0.00	\$0.00	\$0.00	\$0.25	\$0.25
<b>Total Collected</b>		\$ 56,346.08	\$ 1,126.93	\$ -	\$ 10.97	\$ 55,230.12
Percentage Collected						100%

**Debt Service**

Gross Assessments \$ 228,112.50  
 Certified Net Assessments \$ 214,425.75  
 100%

Date	ACH	Gross Assessments Received	Collection Fee	Commissions Paid	Interest Income	Net Assessments Received
11/4/21	ACH	\$ 4,978.01	\$ 99.56	\$ -	\$ -	\$ 4,878.45
12/17/22	ACH	\$ 41,712.32	\$ 834.25	\$ -	\$ -	\$ 40,878.07
12/22/21	ACH	\$ 58,880.92	\$ 1,177.62	\$ -	\$ -	\$ 57,703.30
1/3/22	ACH	\$ 16,896.16	\$ 337.92	\$ -	\$ -	\$ 16,558.24
1/10/22	ACH	\$ 70,224.39	\$ 1,404.49	\$ -	\$ -	\$ 68,819.90
1/21/22	ACH	\$ 9,132.27	\$ 182.65	\$ -	\$ -	\$ 8,949.62
1/28/22	ACH	\$ -	\$ -	\$ -	\$ 21.45	\$ 21.45
2/25/22	ACH	\$ 5,076.39	\$ 101.53	\$ -	\$ -	\$ 4,974.86
3/29/22	ACH	\$ 5,126.86	\$ 102.54	\$ -	\$ -	\$ 5,024.32
4/1/22	ACH	\$ 2,178.01	\$ 43.56	\$ -	\$ -	\$ 2,134.45
4/25/22	ACH	\$ 3,975.35	\$ 79.51	\$ -	\$ -	\$ 3,895.84
4/29/22	ACH	\$ -	\$ -	\$ -	\$ 22.27	\$ 22.27
6/17/22	ACH	\$ 138.43	\$ 2.77	\$ -	\$ -	\$ 135.66
7/15/22	ACH	\$ 1,149.51	\$ 22.99	\$ -	\$ -	\$1,126.52
7/25/22	ACH	\$ -	\$ -	\$ -	\$ 0.74	\$0.74
<b>Total Collected</b>		\$ 219,468.62	\$ 4,389.39	\$ -	\$ 44.46	\$ 215,123.69
Percentage Collected						100%