

*Candler Hills East*

*Community Development District*

*Meeting Agenda*

*November 21, 2023*

# AGENDA

# *Candler Hills East*

## *Community Development District*

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219 East Livingston Street, Orlando, Florida 32801

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

November 14, 2023

Board of Supervisors  
Candler Hills East Community  
Development District

The Board of Supervisors of the Candler Hills East Community Development District will meet on **Tuesday, November 21, 2023, 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. Approval of Minutes of the August 15, 2023 Meeting
- IV. Consideration of Dewberry Work Authorizations to Provide Professional Consulting Engineering Services
- V. Consideration of Audit Engagement Letter with Berger, Toombs, Elam, Gaines, & Frank
- VI. Ratification of Temporary Easement Agreement with Richard J. Rose
- VII. Presentation of Series 2016 Arbitrage Rebate Calculations Report
- 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

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

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

The regular meeting of the Board of Supervisors of the Candler Hills East Community Development District was held on **Tuesday, August 15, 2023** 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.  
Elmer Greene  
Robert Scherff  
John D. Bain  
George Hill

Chairman  
Vice Chairman  
Assistant Secretary  
Assistant Secretary  
Assistant Secretary

Also present were:

George Flint  
Rachel Wagoner  
Robert (Bo) Stepp  
Andy Jorgenson

District Manager  
District Counsel  
Colen Built  
OTOW

**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 constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. Flint: Anyone can provide comment at this time. Any Candler Hills East comments? Hearing none, we will move on to the next item.

**THIRD ORDER OF BUSINESS**

**Notice for Meeting**

Mr. Flint: You will see in your agenda the affidavit of publication of the legal notice that was advertised for today. Today was advertised as the budget hearing and as a Board meeting. It was advertised twice on July 25<sup>th</sup> and August 2<sup>nd</sup>.

**FOURTH ORDER OF BUSINESS**

**Approval of Minutes of the May 16, 2023 Meeting**

Mr. Flint: Next is approval of the minutes from the May 16, 2023 meeting. Did the Board have any additions, deletions, or corrections to the minutes?

Mr. Scherff: One correction, on page 3, check register is spelled incorrectly.

Mr. Flint: We will get that updated. Thank you, Mr. Scherff.

On MOTION by Mr. Scherff, seconded by Mr. Greene, with all in favor, the Minutes of the May 16, 2023 Meeting, were approved.
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**FIFTH ORDER OF BUSINESS**

**Public Hearing**

**A. Consideration of Resolution 2023-07 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations**

Mr. Flint: We will open the public hearing. This is an opportunity if there are any members of the public that want to provide comment or testimony to the Board on the budget or the assessments associated with the budget, now would be an opportunity to do that. I do not see or hear any wanting to provide comments, so we will close the public comment section and bring it back to the Board. In your agenda you have Resolution 2023-07 which adopts the Fiscal Year 2024 budget. At your last meeting in May you approved a proposed budget and set today as the public hearing for final consideration. It was posted on the District's website and was advertised as required by statute. It was sent to Marion County at least 60 days prior to today. All of the notice requirements were met. The budget itself is attached as exhibit 'A' and is substantially the same as what you saw when you reviewed it back in May. One note, we did email out a revision yesterday just the wrong version had been included in the agenda. There were only two minor differences between what was in the agenda and what we provided you and that is in the insurance line item and the engineering line item. The insurance has gone down a little bit over what we were anticipating back in May and the engineering went up a little bit. The total budget is \$67,411 and

the per unit assessment amounts are remaining the same. Any questions on the resolution or the budget? Hearing none.

On MOTION by Mr. Moherek, seconded by Mr. Bain, with all in favor, Resolution 2023-07 Adopting the Fiscal year 2024 Budget and Relating to the Annual Appropriations, was approved.

**B. Consideration of Resolution 2023-08 Imposing Special Assessments and Certifying an Assessment Roll**

Mr. Flint: This imposes the assessments related to the budget that you just adopted. There are two exhibits attached to that resolution. The first is the budget and the second is the assessment roll. The assessment roll just lists all of the properties within the CDD and the per unit amounts that are being collected on the tax bill for those properties. Any questions or comments from the Board on the resolution, if not is there a motion to approve it? We will close the public hearings.

On MOTION by Mr. Scherff, seconded by Mr. Hill, with all in favor, Resolution 2023-08 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

**SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2023-09  
Designating an Assistant Treasurer of the  
District**

Mr. Flint: This adds Darrin Mossing as an Assistant Treasurer. He is the President of GMS. We are making him an Assistant Treasurer on all of our Districts in the event it is necessary for him to do anything with the Districts bank accounts and become a signer.

On MOTION by Mr. Bain, seconded by Mr. Greene, with all in favor, Resolution 2023-09 Designating Darrin Mossing as Assistant Treasurer of the District, was approved.

**SEVENTH ORDER OF BUSINESS**

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

Mr. Flint: The Master Trustee Indenture for the Districts bond issue requires the Engineer to do an annual inspection of the infrastructure to review the District's budget and the District's insurance policies and produce a letter report with their findings. That was due by the end of June

so subsequent to your May meeting I executed the work authorization. I am just asking the Board to ratify that.

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

**EIGHTH ORDER OF BUSINESS**

**Review and Acceptance of Annual Engineer's Report**

Mr. Flint: You will see the letter report in your agenda as a result of the inspection that they found the infrastructure is being adequately maintained and there are no issues of concern noted.

On MOTION by Mr. Bain, seconded by Mr. Greene, with all in favor, Accepting the Annual Engineer's Report, was approved.

**NINTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Wagoner: I have nothing to report.

**B. District Manager**

**1. Approval of Check Register**

Mr. Flint: You have the check register from May 5, 2023 through July 27, 2023 that totals \$24,374.81. The detailed register is behind the summary. If you have any questions, we can discuss those.

On MOTION by Mr. Moherek, seconded by Mr. Bain, with all in favor, the Check Register for \$24,374.81 was approved.

**2. Balance Sheet and Income Statement**

Mr. Flint: You have the unaudited financials through June 30<sup>th</sup>. You have the combined balance sheet and the statements of revenue and expenditures for your General Fund, Capital Reserve, and Debt Service Fund. There is no action required on these. Are there are any questions on the financial statements.

Mr. Scherff: I noticed that the interest is going up considerably.



Mr. Flint: That is your Debt Service Fund and that money is invested in a money market fund and as you know the interest rates on the money market accounts have increased so the interest earnings are increasing as a result of that.

### **3. Approval of Fiscal Year 2024 Meeting Schedule**

Mr. Flint: You are required to set an annual meeting schedule so you can see the proposed notice that would be advertised. It keeps the meetings at 9:00 a.m. or shortly thereafter as reasonable on the dates that are indicated in the notice so it would be in November, February, May, and August. You can meet more often if needed. If there is a need to have a meeting, we can always schedule a special meeting with the appropriate advertising. Is the Board okay with keeping the same quarterly meetings at 9:00 a.m. at Circle Square Commons?

On MOTION by Mr. Moherek, seconded by Mr. Greene, with all in favor, the Fiscal Year 2024 Meeting Schedule, was approved.

#### **TENTH ORDER OF BUSINESS**

#### **Other Business**

Mr. Flint: Was there any other business? Hearing no comments,

#### **ELEVENTH ORDER OF BUSINESS**

#### **Supervisors Requests**

Mr. Flint: Supervisors Requests? Hearing no comments,

#### **TWELFTH ORDER OF BUSINESS**

#### **Adjournment**

The meeting was adjourned.

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

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION VI

**Sent Via Email: [gflint@gmscfl.com](mailto:gflint@gmscfl.com)**

September 19, 2023

Mr. George Flint  
Candler Hills East Community Development District  
219 East Livingston Street  
Orlando, Florida 32801

Subject:       **Work Authorization Number 2024-1  
Candler Hills East Community Development District  
District Engineering Services**

Dear Mr. Flint:

Dewberry Engineers Inc. is pleased to submit this Work Authorization to provide professional consulting engineering services for the Candler Hills East Community Development District (District). We will provide these services pursuant to our current agreement ("District Engineering Agreement") as follows.

**I.       General Engineering Services**

The District will engage the services of Dewberry Engineers Inc. (Engineer) as District Engineer to perform those services as necessary, pursuant to the District Engineering Agreement, including attendance at Board of Supervisors meetings, review and approval of requisitions, or other activities as directed by the District's Board of Supervisors.

Our fee for this task will be based on time and materials, in accordance with the enclosed Schedule of Charges. We estimate a budget of \$2,000, plus other direct costs.

**II.       Other Direct Costs**

Other direct costs include items such as printing, drawings, travel, deliveries, et cetera. This does not include any of the application fees for the various agencies, which are the owner's responsibility and have not been accounted for in this proposal. We estimate a budget of \$100.

**III.       Additional Services**

Any Additional Services requested that are not a part of this work authorization will be invoiced either on a time and materials basis, in accordance with the enclosed Schedule of Charges, or on a mutually agreed upon fee. Authorization under this task must be in writing.

This proposed Work Authorization, together with the referenced District Engineering Agreement, represents the entire understanding between the District and the Engineer with regard to the referenced Work Authorization. If you wish to accept this Work Authorization, please sign where indicated and return one complete copy to Aimee Powell, Senior Office Administrator in our Orlando office at 800 N. Magnolia

Mr. George Flint  
Candler Hills East CDD  
Work Authorization 2024-1  
September 19, 2023

Avenue, Suite 1000, Orlando, Florida 32803 (or via email at apowell@dewberry.com). Upon receipt, we will promptly schedule our services.

Thank you for choosing Dewberry Engineers Inc. We look forward to working with you and your staff.

Sincerely,



Reinardo Malavé, P.E.  
Associate Vice President

*J:\3OT42\Administrative Jobs\Correspondence\Candler Hills East CDD District Engineering Services – 09-19-2023  
Enclosures*

APPROVED AND ACCEPTED

By: \_\_\_\_\_  
Authorized Representative of  
Candler Hills East Community Development District

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

**STANDARD HOURLY BILLING RATE SCHEDULE****Professional/Technical/Construction/Surveying Services**

<b>LABOR CLASSIFICATION</b>	<b>HOURLY RATES</b>
<b>Professional</b>	
Engineer I, II, III	\$115.00, \$135.00, \$155.00
Engineer IV, V, VI	\$170.00, \$195.00, \$225.00
Engineer VII, VIII, IX	\$250.00, \$275.00, \$305.00
Environmental Specialist I, II, III	\$105.00, \$125.00, \$150.00
Senior Environmental Scientist IV, V, VI	\$170.00, \$190.00, \$210.00
Planner I, II, III	\$105.00, \$125.00, \$150.00
Senior Planner IV, V, VI	\$170.00, \$190.00, \$210.00
Landscape Designer I, II, III	\$105.00, \$125.00, \$150.00
Senior Landscape Architect IV, V, VI	\$170.00, \$190.00, \$210.00
Principal	\$350.00
<b>Technical</b>	
CADD Technician I, II, III, IV, V	\$80.00, \$100.00, \$120.00, \$140.00, \$175.00
Designer I, II, III	\$110.00, \$135.00, \$160.00
Designer IV, V, VI	\$180.00, \$200.00, \$220.00
<b>Construction</b>	
Construction Professional I, II, III	\$125.00, \$155.00, \$185.00
Construction Professional IV, V, VI	\$215.00, \$240.00, \$285.00
<b>Survey</b>	
Surveyor I, II, III	\$68.00, \$83.00, \$98.00
Surveyor IV, V, VI	\$115.00, \$125.00, \$145.00
Surveyor VII, VIII, IX	\$160.00, \$190.00, \$235.00
Senior Surveyor IX	\$290.00
Fully Equipped 1, 2, 3 Person Field Crew	\$145.00, \$175.00, \$230.00
<b>Administration</b>	
Administrative Professional I, II, III, IV	\$70.00, \$95.00, \$115.00, \$145.00
Other Direct Costs (Printing, Postage, Etc.)	Cost + 15%

## SECTION V



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

September 13, 2023

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

## **The Objective and Scope of the Audit of the Financial Statements**

You have requested that Berger, Toombs, Elam, Gaines and Frank (“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, 2023, 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 years ending September 30, 2023, 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



Candler Hills East Community Development District  
September 13, 2023  
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- 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 and Generally Accepted Governmental Auditing Standards.





Candler Hills East Community Development District  
September 13, 2023  
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## **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 13, 2023  
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- 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 engagement 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, which must be completed and filed with the Auditor General within nine (9) months after the end of the fiscal year. If the information is timely provided, the District shall receive a draft by May 15, 2024, and if the draft is timely reviewed by Management, the District shall receive the final audit by June 15, 2024.

## **Other Relevant Information**

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



Candler Hills East Community Development District  
September 13, 2023  
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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, 2023 will not exceed \$3,510, 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  
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### **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 engagement 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.



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

Candler Hills East Community Development District  
September 13, 2023  
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Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

*Berger Toombs Elam  
Gaines + Frank*

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

Confirmed on behalf of the addressee:

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6815 Dairy Road  
Zephyrhills, FL 33542

813.788.2155  
[BodinePerry.com](http://BodinePerry.com)

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

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

November 30, 2022

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, 2022. 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, 2022, 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, PLC, has received a peer review rating of *pass*.



Bodine Perry

(BERGER\_REPORT22)

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,  
ELAM, GAINES AND FRANK AND CANDLER HILLS EAST COMMUNITY  
DEVELOPMENT DISTRICT  
(DATED SEPTEMBER 13, 2023)**

**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 13, 2023**

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



## SECTION VI

**TEMPORARY ACCESS EASEMENT AGREEMENT  
BY AND BETWEEN THE CANDLER HILLS EAST COMMUNITY DEVELOPMENT  
DISTRICT AND RICHARD J. ROSE**

This **Temporary Access Easement Agreement** ("Easement Agreement") is made and entered into this 30<sup>th</sup> day of October 2023, by and between:

**Candler Hills East Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, being situated in City of Orlando, Florida, and whose mailing address is 219 East Livingston Street, Orlando, Florida 32801 (the "District"); and

**Richard J. Rose**, whose mailing address 8882 SW 84<sup>th</sup> Circle, Ocala, Florida 34481 ("Homeowner").

**WITNESSETH**

**WHEREAS**, the District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by an ordinance of Marion County, Florida, County Commission, (the "Ordinance") and is validly existing under the Constitution and laws of the State of Florida; and

**WHEREAS**, the District is the owner of certain lands in Marion County, Florida, more particularly described as Parcel ID 3531+014-007 (the "District Property"); and

**WHEREAS**, Homeowner is the owner of the property with the District having the address of 8882 SW 84<sup>th</sup> Circle, Ocala, Florida 34481 (the "Homeowner's Property"); and

**WHEREAS**, Homeowner has requested that the District grant to it a temporary, non-exclusive easement over a portion of the District Property for the purpose of gaining access to Homeowner's Property for the purpose of trimming an elm tree, and the District is agreeable to granting such an easement on the terms and conditions set forth herein; and

**WHEREAS**, the portion of District Property over which the temporary easement is requested consists of a District Property referred to in **Exhibit A** (the "Easement Property"), attached hereto and made a part hereof.

**NOW, THEREFORE**, in consideration of the sum of Ten and 00/100 Dollars (\$10.00) and other good and valuable consideration and the mutual covenants of the parties, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. **RECITALS.** The foregoing recitals are true and correct and by this reference are incorporated as a material part of this Easement Agreement.

2. **GRANT OF EASEMENT.** The District hereby grants to Homeowner a temporary, non-exclusive easement over, upon, under, through, and across the Easement Property for the

purpose of Homeowner gaining access to his lot for the purpose of trimming an elm tree on the Homeowner's Property (the "Easement"). The Homeowner agrees and acknowledges that, while the District believes it is the owner of the Easement Property depicted on Exhibit A, the District has not verified such ownership and makes no representations or warranties regarding such ownership. It shall be the Homeowner's responsibility to confirm property-ownership to ensure that Homeowner is not using property over which it has not been granted legal access. Additionally, Homeowner agrees and acknowledges that the District makes no representations or warranties that the Easement Property is wide enough or suitable for the Homeowner's needs. To the extent there is any discrepancy in ownership or if the Easement Property is not wide enough or otherwise suitable for the Homeowner's needs, the Homeowner and its contractors assume any and all risk and liability associated with trespassing or any other unauthorized use of non-District-owned property. Homeowner shall be responsible for securing all required permits from Marion County or any other governmental entity or agency having jurisdiction thereof in connection with the trimming of the elm tree on Homeowner's Property. Nothing herein shall be interpreted or construed to grant any easement or other rights, temporary or otherwise, over any property other than the Easement Property

**3. TERM.** Homeowner shall be permitted to use the Easement until the earlier of the completion of trimming of the elm tree at Homeowner's Property or thirty (30) days from the date of this Easement, at which time the Easement shall terminate.

**4. INDEMNIFICATION.**

a. Homeowner agrees to indemnify and hold the District harmless from and against any and all damages, losses or claims, including but not limited to legal fees and expenses, to the extent that such damages, losses or claims are attributable to actions, omissions or negligence in the use of the Easement Property by Homeowner, his agents, employees or independent contractors.

b. Homeowner agrees that nothing contained in this Easement Agreement shall constitute or be construed as a waiver of the District's limitations on liability set forth in Section 768.28, Florida Statutes, and other law.

**5. DAMAGE.** In the event that Homeowner, his respective employees, agents, assignees, or contractors (or their subcontractors, employees or materialmen) cause damage to the Easement Property or any of the improvements located within the Easement Property or causes damage to the District's other property or any improvements located thereon, in the exercise of the easement rights granted herein, Homeowner, at Homeowner's sole cost and expense, agrees to commence and diligently pursue the restoration of the same and the improvements so damaged to as nearly as practical to the original condition and grade, including, without limitation, repair and replacement of any landscaping, hardscaping, plantings, ground cover, irrigation systems, roadways, driveways, sidewalks, parking areas, fences, walks, utility lines, stormwater facilities, pumping facilities, pumps and other structures, within thirty (30) days after receiving written notice of the occurrence of any such damage, and Homeowner shall allow no lien to attach to the Easement Property or any improvements located on said property or District's other property arising out of work performed by, for, or on behalf of Homeowner.

6. **DEFAULT.** A default by any party under this Easement Agreement shall entitle any other to all remedies available at law or in equity, which may include but not be limited to the right of actual damages, injunctive relief and/or specific performance.

7. **ENFORCEMENT OF AGREEMENT.** In the event that either the District or Homeowner seeks to enforce this Easement Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution or appellate proceedings.

8. **NOTICES.** Any notice, demand, consent, authorization, request, approval or other communication that any party is required, or may desire, to give to or make upon the other party pursuant to this Agreement shall be effective and valid only if in writing, signed by the party giving notice and delivered personally to the other parties or sent by express 24-hour guaranteed courier or delivery service or by certified mail of the United States Postal Service, postage prepaid and return receipt requested, addressed to the other party as follows (or to such other place as any party may by notice to the others specify):

To Homeowner: Richard J. Rose  
8882 SW 84<sup>th</sup> Circle  
Ocala, FL 34481

To the District: Candler Hills East Community Development District  
219 East Livingston Street  
Orlando, Florida 32801  
Attn: District Manager

With a copy to: District Counsel  
Gerald R. Colen  
1756 North Belcher Rd  
Clearwater, FL 33756

Notice shall be deemed given when received, except that if delivery is not accepted, notice shall be deemed given on the date of such non-acceptance. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day shall be deemed received on the next business day. If any time for giving notice would otherwise expire on a non-business day, the notice period shall be extended to the next succeeding business day. Saturdays, Sundays and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for Homeowner may deliver Notice on behalf of the District and Homeowner.

9. **THIRD PARTIES.** This Easement Agreement is solely for the benefit of the formal parties hereto, and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Easement Agreement. Nothing in this Easement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy, or claim under or by reason of this Easement

Agreement or any of the provisions or conditions hereof. The District shall be solely responsible for enforcing its rights under this Easement Agreement against any interfering third party. Nothing contained in this Easement Agreement shall limit or impair the District's right to protect their rights from interference by a third party.

**10. ASSIGNMENT.** No party may assign, transfer or license all or any portion of its rights under this Easement Agreement without the prior written consent of the other parties.

**11. CONTROLLING LAW.** This Easement Agreement shall be construed, interpreted and controlled according to the laws of the State of Florida.

**12. PUBLIC RECORDS.** Homeowner understands and agrees that all documents of any kind provided to the District or to District Staff in connection with this Easement Agreement are public records and are to be treated as such in accordance with Florida law.

**13. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Easement Agreement shall not affect the validity or enforceability of the remaining portions of this Easement Agreement, or any part of this Easement Agreement not held to be invalid or unenforceable.

**14. BINDING EFFECT.** This Easement Agreement and all of the provisions, representations, covenants, and conditions contained herein shall be binding upon and inure to the benefit of the parties hereto and their respective successors and permitted assigns.

**15. AUTHORIZATION.** By execution below, the undersigned represent that they have been duly authorized by the appropriate body or official of their respective entity to execute this Easement Agreement, and that each party has complied with all the requirements of law and has full power and authority to comply with the terms and provisions of this instrument.

**16. AMENDMENTS.** Amendments to and waivers of the provisions contained in this Easement Agreement may be made only by an instrument in writing which is executed by all parties hereto.

**17. ENTIRE AGREEMENT.** This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Easement Agreement.

**IN WITNESS WHEREOF,** the parties have caused this instrument to be executed by their duly authorized officers effective as of the day and year first above written.

WITNESS: Samantha Hoxie

Print name: Samantha Hoxie

**CANDLER HILLS EAST COMMUNITY  
DEVELOPMENT DISTRICT**

George S. Flier

Print name: George S. Flier

District Manager

Date: 10/30/27

WITNESS: Richard J. Rose

Print name: Richard J. Rose

**HOMEOWNER RICHARD J. ROSE**

Richard J. Rose

Date: Oct 30, 2023

**Exhibit A**  
**The Easement Property**



nap.



## SECTION VII

# **REBATE REPORT**

**\$3,380,000**

**Candler Hills East Community Development District  
Special Assessment Revenue Refunding Bonds  
Series 2016**

**Dated: November 17, 2016  
Delivered: November 17, 2016**

---

**Rebate Report to the Computation Date  
October 31, 2027  
Reflecting Activity Through  
October 31, 2023**



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# AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane  
Avon, CT 06001  
(T) 860-321-7521  
(F) 860-321-7581

[www.amteccorp.com](http://www.amteccorp.com)

November 7, 2023

Candler Hills East Community Development District  
c/o Ms. Katie Costa  
Director of Operations – Accounting Division  
Governmental Management Services-CF, LLC  
6200 Lee Vista Boulevard, Suite 300  
Orlando, FL 32822

Re: \$3,380,000 Candler Hills East Community Development District, Special Assessment Revenue  
Refunding Bonds, Series 2016

Dear Ms. Costa:

AMTEC has prepared certain computations relating to the above referenced bond issue (the “Bonds”) at the request of the Candler Hills East Community Development District (the “District”).

The scope of our engagement consisted of preparation of the computations shown in the attached schedules to determine the Rebatable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebatable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebatable Arbitrage.

We have scheduled our next Report as of October 31, 2024. Thank you for this engagement and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo  
Senior Vice President

David G. Mancuso, CPA, MBA  
Vice President

## SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the October 31, 2027 Computation Date  
Reflecting Activity from November 17, 2016 through October 31, 2023

<b>Fund Description</b>	<b>Taxable Inv Yield</b>	<b>Net Income</b>	<b>Rebatable Arbitrage</b>
Reserve Account	1.181882%	3,953.73	(10,163.41)
<b>Totals</b>	<b>1.181882%</b>	<b>\$3,953.73</b>	<b>\$(10,163.41)</b>
<b>Bond Yield</b>	<b>3.686688%</b>		
Prior Rebate Liability			(23,006.47)
Rebate Computation Credits			(6,681.34)
<b>Net Rebatable Arbitrage</b>			<b>\$(39,851.22)</b>

**Based upon our computations, no rebate liability exists.**

# **SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS**

## **COMPUTATIONAL INFORMATION**

1. For the purpose of computing Rebatale Arbitrage, investment activity is reflected from November 17, 2016, the date of the closing, to October 31, 2023, the Computation Period. The activity from November 17, 2016 through October 31, 2020 was taken from the prior consultant's rebate report dated November 20, 2020, which included the following (as reported by the initial consultant):
  - a. Cumulative rebate liability from November 17, 2016 through October 31, 2020 - \$(17,815.29).
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between November 17, 2016 and October 31, 2023, the District made periodic payments into the Revenue, Sinking, Principal and Interest Funds (collectively, the "Debt Service Fund") that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12<sup>th</sup> of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Debt Service Fund and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

6. According to the prior consultant's rebate report dated November 20, 2020, the yield on the Bonds is 3.686688%.

## **DEFINITIONS**

### **7. Computation Date**

October 31, 2027.

### **8. Computation Period**

The period beginning on November 17, 2016, the date of the closing, and ending on October 31, 2023, the Computation Date.

## **9. Bond Year**

Each one-year period (or shorter period from the date of issue) that ends at the close of business on October 31<sup>st</sup>, the day in the calendar year that was selected by the Issuer, or the final redemption date of the Bonds.

## **10. Bond Yield**

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

## **11. Taxable Investment Yield**

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

## **12. Issue Price**

The price determined on the basis of the initial offering price to the public at which price a substantial amount of the Bonds were sold.

## **13. Rebatable Arbitrage**

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

## **14. Funds and Accounts**

The Funds and Accounts activity used in the compilation of this Report was provided from the District and U.S. Bank National Association, the Trustee, as follows:

<b>Account</b>	<b>Number</b>
Revenue	226226000
Interest	226226001
Sinking	226226002
Principal	226226003
Reserve	226226004
Prepayment	226226005

## **METHODOLOGY**

### **Bond Yield**

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest from November 17, 2016 through the maturity date of the Bonds.

### **Investment Yield and Rebate Amount**

The methodology used to calculate the Rebatable Arbitrage, as of October 31, 2023, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to October 31, 2027. This figure was then compared to the future value of the deposit of bond proceeds into the various investment Funds at the same yield. The difference between the future values of the two cash flows, on October 31, 2027, is the Rebatable Arbitrage.



\$3,380,000  
Candler Hills East Community Development District  
Special Assessment Revenue Refunding Bonds  
Series 2016  
Reserve Account

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.686688%)
10/31/20	Bal	-115,400.00	-149,026.30
11/03/20		0.49	0.63
12/02/20		0.47	0.61
01/05/21		0.49	0.63
02/02/21		0.49	0.63
03/02/21		0.44	0.56
04/02/21		0.49	0.62
05/03/21		2,718.75	3,446.72
05/04/21		0.47	0.60
06/02/21		0.48	0.61
07/02/21		0.46	0.58
08/03/21		0.48	0.60
09/02/21		0.48	0.60
10/04/21		0.46	0.57
11/01/21		1,393.75	1,735.31
11/02/21		0.48	0.60
12/02/21		0.46	0.57
01/04/22		0.47	0.58
02/02/22		0.47	0.58
03/02/22		0.43	0.53
04/04/22		0.47	0.58
05/02/22		2,287.50	2,796.25
05/03/22		0.46	0.56
06/02/22		0.46	0.56
07/05/22		0.45	0.55
08/02/22		0.46	0.56
09/02/22		71.89	86.82
10/04/22		134.38	161.75
11/01/22		1,106.25	1,327.94
11/02/22		164.84	197.85
12/02/22		172.93	206.93
01/04/23		201.60	240.46
02/02/23		214.46	255.07
03/02/23		194.50	230.63
04/04/23		262.49	310.24
05/02/23		327.52	386.00
05/03/23		1,693.75	1,995.97
06/02/23		334.07	392.52
07/05/23		331.69	388.42
08/02/23		342.75	400.28
09/05/23		347.26	404.19
10/03/23		414.61	481.21

\$3,380,000  
Candler Hills East Community Development District  
Special Assessment Revenue Refunding Bonds  
Series 2016  
Reserve Account

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.686688%)
10/31/23	MMkt Bal	106,200.00	122,909.58
10/31/23	MMkt Acc	428.43	495.84
-----			
10/31/27	TOTALS:	3,953.73	-10,163.41
-----			
ISSUE DATE:	11/17/16	REBATABLE ARBITRAGE:	-10,163.41
COMP DATE:	10/31/27	NET INCOME:	3,953.73
BOND YIELD:	3.686688%	TAX INV YIELD:	1.181882%

\$3,380,000  
Candler Hills East Community Development District  
Special Assessment Revenue Refunding Bonds  
Series 2016  
Prior Rebate Liability

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.686688%)
10/31/20		-17,815.29	-23,006.47
-----			
10/31/27	TOTALS:	-17,815.29	-23,006.47
-----			

ISSUE DATE: 11/17/16    REBATABLE ARBITRAGE: -23,006.47  
COMP DATE: 10/31/27  
BOND YIELD: 3.686688%

\$3,380,000  
Candler Hills East Community Development District  
Special Assessment Revenue Refunding Bonds  
Series 2016  
Rebate Computation Credits

ARBITRAGE REBATE CALCULATION  
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.686688%)
10/31/21		-1,780.00	-2,216.21
10/31/22		-1,830.00	-2,196.73
10/31/23		-1,960.00	-2,268.39
-----			
10/31/27	TOTALS:	-5,570.00	-6,681.34
-----			

ISSUE DATE: 11/17/16    REBATABLE ARBITRAGE: -6,681.34  
COMP DATE: 10/31/27  
BOND YIELD: 3.686688%

## SECTION VIII

## SECTION B

# SECTION 1

# Candler Hills East

## Community Development District

### Summary of Invoices

July 28, 2023 to September 30, 2023

Fund	Date	Check No.'s	Amount
General Fund	8/9/23	1112	\$ 1,046.12
	8/16/23	1113	\$ 1,143.48
	9/13/23	1114	\$ 1,104.97
	9/27/23	1115-1117	\$ 10,860.40
			<u>\$ 14,154.97</u>
Total Amount			\$ 14,154.97



CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
8/09/23	00019	8/01/23	252	202308	310-51300-34000					*	672.42		
			MANAGEMENT FEES AUG23										
		8/01/23	252	202308	310-51300-35200					*	62.50		
			WEBSITE ADMIN AUG23										
		8/01/23	252	202308	310-51300-35100					*	83.33		
			INFORMATION TECH AUG23										
		8/01/23	252	202308	310-51300-31300					*	208.33		
			DISSEMINATION SVCS AUG23										
		8/01/23	252	202308	310-51300-51000					*	.03		
			OFFICE SUPPLIES AUG23										
		8/01/23	252	202308	310-51300-42000					*	19.51		
			POSTAGE AUG23										
									GOVERNMENTAL MANAGEMENT SERVICES			1,046.12	001112
8/16/23	00033	8/11/23	08112023	202308	300-20700-10200					*	1,143.48		
			ASSESS TRANSFER - S2016										
									CANDLER HILLS EAST CDD C/O USBANK			1,143.48	001113
9/13/23	00019	9/01/23	253	202309	310-51300-34000					*	672.42		
			MANAGEMENT FEES SEP23										
		9/01/23	253	202309	310-51300-35200					*	62.50		
			WEBSITE ADMIN SEP23										
		9/01/23	253	202309	310-51300-35100					*	83.33		
			INFORMATION TECH SEP23										
		9/01/23	253	202309	310-51300-31300					*	208.33		
			DISSEMINATION SVCS SEP23										
		9/01/23	253	202309	310-51300-51000					*	25.15		
			OFFICE SUPPLIES SEP23										
		9/01/23	253	202309	310-51300-42000					*	21.44		
			POSTAGE SEP23										
		9/01/23	253	202309	310-51300-42500					*	31.80		
			COPIES SEP23										
									GOVERNMENTAL MANAGEMENT SERVICES			1,104.97	001114
9/27/23	00005	9/22/23	3534	202305	310-51300-31500					*	1,500.00		
			GENERAL COUNSEL MAY23										
		9/26/23	3566	202308	310-51300-31500					*	1,500.00		
			GENERAL COUNSEL AUG23										
									COLEN & WAGONER P.A.			3,000.00	001115
9/27/23	00050	8/31/23	00058160	202308	310-51300-48000					*	334.40		
			NOT OF PH/BUDGET FY24										
									CA FLORIDA HOLDINGS LLC DBA			334.40	001116
9/27/23	00036	9/21/23	19991	202309	300-15500-10100					*	7,526.00		
			FY24 INSURANCE POLICY										
									EGIS INSURANCE ADVISORS, LLC.			7,526.00	001117
									TOTAL FOR BANK A		14,154.97		
									CAND CANDLER HILLS CWRIGHT				

CHECK	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME				STATUS	AMOUNT	....CHECK....	
DATE		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS		AMOUNT	#
TOTAL FOR REGISTER										14,154.97	

## SECTION 2

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

***Unaudited Financial Reporting***  
***September 30, 2023***



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6	<u>Long Term Debt Report</u>
7	<u>Assessment Receipt Schedule</u>

**Candler Hills East**  
**Community Development District**  
**Combined Balance Sheet**  
**September 30, 2023**

	<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	\$ 49,586	\$ -	\$ -	\$ 49,586
<u><b>Investments:</b></u>				
State Board of Administration Series 2016	\$ -	\$ -	\$ 168,515	\$ 168,515
Reserve	\$ -	\$ 106,200	\$ -	\$ 106,200
Revenue	\$ -	\$ 199,207	\$ -	\$ 199,207
Prepayment	\$ -	\$ 23,459	\$ -	\$ 23,459
Assessments Receivable	\$ 1,181	\$ 4,992	\$ -	\$ 6,173
Prepaid Expenses	\$ 8,199	\$ -	\$ -	\$ 8,199
<b>Total Assets</b>	<b>\$ 58,966</b>	<b>\$ 333,859</b>	<b>\$ 168,515</b>	<b>\$ 561,340</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 523	\$ -	\$ -	\$ 523
<b>Total Liabilities</b>	<b>\$ 523</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 523</b>
<b>Fund Balance:</b>				
Assigned for:				
Capital Reserves	\$ -	\$ -	\$ 168,515	\$ 168,515
Nonspendable:				
Deposits and Prepaid Items	\$ 8,199	\$ -	\$ -	\$ 8,199
Restricted for:				
Debt Service 2016	\$ -	\$ 333,859	\$ -	\$ 333,859
Unassigned	\$ 50,244	\$ -	\$ -	\$ 50,244
<b>Total Fund Balances</b>	<b>\$ 58,444</b>	<b>\$ 333,859</b>	<b>\$ 168,515</b>	<b>\$ 560,817</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 58,966</b>	<b>\$ 333,859</b>	<b>\$ 168,515</b>	<b>\$ 561,340</b>

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

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending September 30, 2023**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/23	Thru 09/30/23	Variance
<b><u>Revenues:</u></b>				
Maintenance Assessments	\$ 55,051	\$ 55,051	\$ 56,714	\$ 1,663
Interest	\$ 25	\$ 25	\$ 8	\$ (17)
<b>Total Revenues</b>	<b>\$ 55,076</b>	<b>\$ 55,076</b>	<b>\$ 56,722</b>	<b>\$ 1,646</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	\$ 484	\$ (178)
Engineering	\$ 1,200	\$ 1,200	\$ 2,875	\$ (1,675)
Trustee Fees	\$ 2,050	\$ 2,050	\$ 1,347	\$ 703
Dissemination	\$ 2,500	\$ 2,500	\$ 2,500	\$ 0
Arbitrage	\$ 450	\$ 450	\$ 450	\$ -
Assessment Roll	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Attorney	\$ 6,000	\$ 6,000	\$ 6,110	\$ (110)
Annual Audit	\$ 3,515	\$ 3,515	\$ 3,415	\$ 100
Management Fees	\$ 8,069	\$ 8,069	\$ 8,069	\$ 0
Information Technology	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0
Website Maintenance	\$ 750	\$ 750	\$ 750	\$ -
Telephone	\$ 50	\$ 50	\$ -	\$ 50
Postage	\$ 625	\$ 625	\$ 492	\$ 133
Printing & Binding	\$ 300	\$ 300	\$ 376	\$ (76)
Insurance	\$ 7,572	\$ 7,572	\$ 7,236	\$ 336
Legal Advertising	\$ 700	\$ 700	\$ 472	\$ 228
Other Current Charges	\$ 400	\$ 400	\$ 820	\$ (420)
Office Supplies	\$ 150	\$ 150	\$ 82	\$ 68
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative</b>	<b>\$ 44,812</b>	<b>\$ 44,812</b>	<b>\$ 45,653</b>	<b>\$ (841)</b>
<b><u>Operations &amp; Maintenance</u></b>				
Mulch	\$ 7,650	\$ 7,650	\$ 385	\$ 7,265
Contingency	\$ 3,097	\$ 3,097	\$ 3,637	\$ (540)
Stormwater	\$ 6,500	\$ 6,500	\$ -	\$ 6,500
<b>Total Operations &amp; Maintenance</b>	<b>\$ 17,247</b>	<b>\$ 17,247</b>	<b>\$ 4,022</b>	<b>\$ 6,725</b>
<b>Total Expenditures</b>	<b>\$ 62,059</b>	<b>\$ 62,059</b>	<b>\$ 49,675</b>	<b>\$ 5,884</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (6,983)</b>		<b>\$ 7,048</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 6,983</b>		<b>\$ 51,396</b>	
<b>Fund Balance - Ending</b>	<b>\$ (0)</b>		<b>\$ 58,444</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, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/23	Thru 09/30/23	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 210,807	\$ 210,807	\$ 217,125	\$ 6,318
Assessments - Prepayment	\$ -	\$ -	\$ 21,498	\$ 21,498
Interest	\$ -	\$ -	\$ 9,165	\$ 9,165
<b>Total Revenues</b>	<b>\$ 210,807</b>	<b>\$ 210,807</b>	<b>\$ 247,787</b>	<b>\$ 36,981</b>
<b>Expenditures:</b>				
Special Call - 11/1	\$ -	\$ -	\$ 25,000	\$ (25,000)
Interest - 11/1	\$ 44,075	\$ 44,075	\$ 42,838	\$ 1,238
Principal - 5/1	\$ 125,000	\$ 125,000	\$ 125,000	\$ -
Interest - 5/1	\$ 44,075	\$ 44,075	\$ 44,075	\$ -
<b>Total Expenditures</b>	<b>\$ 213,150</b>	<b>\$ 213,150</b>	<b>\$ 236,913</b>	<b>\$ (23,763)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (2,343)</b>		<b>\$ 10,875</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 201,133</b>		<b>\$ 322,984</b>	
<b>Fund Balance - Ending</b>	<b>\$ 198,789</b>		<b>\$ 333,859</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, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/23	Thru 09/30/23	Variance
<b>Revenues</b>				
Interest	\$ 240	\$ 240	\$ 7,896	\$ 7,656
<b>Total Revenues</b>	<b>\$ 240</b>	<b>\$ 240</b>	<b>\$ 7,896</b>	<b>\$ 7,656</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>\$ 7,896</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 159,504</b>		<b>\$ 160,619</b>	
<b>Fund Balance - Ending</b>	<b>\$ 159,744</b>		<b>\$ 168,515</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	\$ -	\$ 1,442	\$ 20,268	\$ 7,169	\$ 15,969	\$ 5,390	\$ 4,589	\$ 416	\$ -	\$ 291	\$ -	\$ 1,181	\$ 56,714
Interest	\$ 0	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 8
<b>Total Revenues</b>	<b>\$ 0</b>	<b>\$ 1,442</b>	<b>\$ 20,269</b>	<b>\$ 7,171</b>	<b>\$ 15,970</b>	<b>\$ 5,391</b>	<b>\$ 4,590</b>	<b>\$ 417</b>	<b>\$ 1</b>	<b>\$ 291</b>	<b>\$ 1</b>	<b>\$ 1,181</b>	<b>\$ 56,722</b>
<b>Expenditures:</b>													
<b><u>General &amp; Administrative:</u></b>													
Supervisor Fees	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ 4,000
FICA Expense	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ 61	\$ -	\$ 61	\$ -	\$ -	\$ 61	\$ 255	\$ 484
Engineering	\$ -	\$ -	\$ 720	\$ 55	\$ -	\$ -	\$ -	\$ 2,100	\$ -	\$ -	\$ -	\$ -	\$ 2,875
Trustee Fees	\$ -	\$ -	\$ -	\$ 1,347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,347
Dissemination	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 208	\$ 2,500
Arbitrage	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Assessment Roll	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Attorney	\$ -	\$ 1,500	\$ 110	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ 6,110
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,415
Management Fees	\$ 672	\$ 672	\$ 672	\$ 672	\$ 672	\$ 672	\$ 672	\$ 672	\$ 672	\$ 672	\$ 672	\$ 672	\$ 8,069
Information Technology	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 1,000
Website Maintenance	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 750
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 36	\$ 1	\$ 145	\$ -	\$ 8	\$ 46	\$ 87	\$ 57	\$ 3	\$ 69	\$ 20	\$ 21	\$ 492
Printing & Binding	\$ 5	\$ -	\$ 65	\$ 88	\$ -	\$ 120	\$ -	\$ -	\$ 65	\$ -	\$ -	\$ 32	\$ 376
Insurance	\$ 7,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,236
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 334	\$ 138	\$ 472
Other Current Charges	\$ 68	\$ 65	\$ 70	\$ 70	\$ 70	\$ 66	\$ 77	\$ 68	\$ 71	\$ 67	\$ 60	\$ 69	\$ 820
Office Supplies	\$ 28	\$ 0	\$ 28	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 0	\$ 25	\$ 82
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total General &amp; Administrative</b>	<b>\$ 13,574</b>	<b>\$ 4,088</b>	<b>\$ 2,164</b>	<b>\$ 2,587</b>	<b>\$ 2,604</b>	<b>\$ 5,736</b>	<b>\$ 1,191</b>	<b>\$ 5,812</b>	<b>\$ 1,166</b>	<b>\$ 1,162</b>	<b>\$ 4,002</b>	<b>\$ 1,566</b>	<b>\$ 45,653</b>
<b><u>Operations &amp; Maintenance</u></b>													
Mulch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385	\$ 385
Contingency	\$ -	\$ -	\$ 3,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,637
Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operations &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,637</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 385</b>	<b>\$ 4,022</b>
<b>Total Expenditures</b>	<b>\$ 13,574</b>	<b>\$ 4,088</b>	<b>\$ 5,801</b>	<b>\$ 2,587</b>	<b>\$ 2,604</b>	<b>\$ 5,736</b>	<b>\$ 1,191</b>	<b>\$ 5,812</b>	<b>\$ 1,166</b>	<b>\$ 1,162</b>	<b>\$ 4,002</b>	<b>\$ 1,951</b>	<b>\$ 49,675</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (13,574)</b>	<b>\$ (2,646)</b>	<b>\$ 14,468</b>	<b>\$ 4,584</b>	<b>\$ 13,366</b>	<b>\$ (345)</b>	<b>\$ 3,399</b>	<b>\$ (5,395)</b>	<b>\$ (1,166)</b>	<b>\$ (871)</b>	<b>\$ (4,001)</b>	<b>\$ (770)</b>	<b>\$ 7,048</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	\$106,200
Reserve Fund Balance	\$106,200
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)
Less: Special Call 11/1/22	(\$25,000)
Less: Principal Payment 5/1/23	(\$125,000)
<b>Current Bonds Outstanding</b>	<b>\$2,200,000</b>

**CANDLER HILLS EAST**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**SPECIAL ASSESSMENTS FY2023 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
11/4/22	ACH	\$1,112.95	\$22.26	\$0.00	\$0.00	\$1,090.69
11/23/22	ACH	\$358.12	\$7.16	\$0.00	\$0.00	\$350.96
12/16/22	ACH	\$11,191.42	\$223.83	\$0.00	\$0.00	\$10,967.59
12/23/22	ACH	\$9,490.26	\$189.81	\$0.00	\$0.00	\$9,300.45
1/5/23	ACH	\$7,162.43	\$143.25	\$0.00	\$0.00	\$7,019.18
1/30/23	ACH	\$0.00	\$0.00	\$0.00	\$150.26	\$150.26
2/9/23	ACH	\$11,012.30	\$220.25	\$0.00	\$0.00	\$10,792.05
2/27/23	ACH	\$5,282.31	\$105.65	\$0.00	\$0.00	\$5,176.66
3/7/23	ACH	\$4,163.71	\$83.27	\$0.00	\$0.00	\$4,080.44
3/28/23	ACH	\$1,335.86	\$26.72	\$0.00	\$0.00	\$1,309.14
4/4/23	ACH	\$392.62	\$7.85	\$0.00	\$0.00	\$384.77
4/4/23	ACH	\$1,297.98	\$25.96	\$0.00	\$0.00	\$1,272.02
4/4/23	ACH	\$1,644.29	\$32.89	\$0.00	\$0.00	\$1,611.40
4/28/23	ACH	\$1,347.74	\$26.95	\$0.00	\$0.00	\$1,320.79
5/1/23	ACH	\$0.00	\$0.00	\$0.00	\$133.81	\$133.81
5/26/23	ACH	\$288.18	\$5.76	\$0.00	\$0.00	\$282.42
7/17/23	ACH	\$292.38	\$5.85	\$0.00	\$0.00	\$286.53
7/21/23	ACH	\$0.00	\$0.00	\$0.00	\$4.32	\$4.32
11/8/23	ACH	\$ 1,204.89	\$ 24.10	\$0.00	\$0.00	\$ 1,180.79
<b>Total Collected</b>		\$ 57,577.44	\$ 1,151.56	\$ -	\$ 288.39	\$ 56,714.27
Percentage Collected						103%

**DEBT SERVICE**

Gross Assessments      \$223,712.50  
Certified Net Assessments      \$210,289.75  
100%

Date	ACH	Gross Assessments Received	Collection Fee	Commissions Paid	Interest Income	Net Assessments Received
11/4/22	ACH	\$4,775.73	\$95.51	\$0.00	\$0.00	\$4,680.22
						\$0.00
12/16/22	ACH	\$36,300.23	\$726.00	\$0.00	\$0.00	\$35,574.23
12/16/22	ACH	\$36,960.21	\$739.20	\$0.00	\$0.00	\$36,221.01
1/5/23	ACH	\$29,040.13	\$580.80	\$0.00	\$0.00	\$28,459.33
1/30/23	ACH	\$0.00	\$0.00	\$0.00	\$572.40	\$572.40
2/9/23	ACH	\$45,936.27	\$918.73	\$0.00	\$0.00	\$45,017.54
2/29/23	ACH	\$22,704.14	\$454.08	\$0.00	\$0.00	\$22,250.06
3/7/23	ACH	\$14,389.60	\$287.79	\$0.00	\$0.00	\$14,101.81
3/28/23	ACH	\$5,215.69	\$104.31	\$0.00	\$0.00	\$5,111.38
4/4/23	ACH	\$544.49	\$10.89	\$0.00	\$0.00	\$533.60
4/4/23	ACH	\$4,320.48	\$86.41	\$0.00	\$0.00	\$4,234.07
4/4/23	ACH	\$7,395.83	\$147.92	\$0.00	\$0.00	\$7,247.91
4/28/23	ACH	\$5,454.82	\$109.10	\$0.00	\$0.00	\$5,345.72
5/1/23	ACH	\$0.00	\$0.00	\$0.00	\$529.58	\$529.58
5/26/23	ACH	\$1,132.99	\$22.66	\$0.00	\$0.00	\$1,110.33
7/17/23	ACH	\$1,149.48	\$22.99	\$0.00	\$0.00	\$1,126.49
7/21/23	ACH	\$0.00	\$0.00	\$0.00	\$16.99	\$16.99
11/8/23	ACH	\$5,094.04	\$101.88	\$0.00	\$0.00	\$4,992.16
<b>Total Collected</b>		\$ 220,414.13	\$ 4,408.27	\$ -	\$ 1,118.97	\$ 217,124.83
Percentage Collected						103%