

Candler Hills East

Community Development District

Meeting Agenda

February 20, 2024

AGENDA

Candler Hills East

Community Development District

219 East Livingston Street, Orlando, Florida 32801

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

February 12, 2024

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, February 20, 2024, at 9:00 a.m., or as shortly thereafter as reasonably possible, at the Circle Square Commons, Cypress Hall, 8395 SW 80th 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 November 21, 2023 Meeting
- IV. Ratification of Temporary Access Easement Agreement with James Moore
- V. Staff Reports
 - A. Attorney
 - B. District Manager
 1. Approval of Check Register
 2. Balance Sheet and Income Statement
 3. Presentation of Information Regarding Ethics Training and Financial Disclosure
- VI. Other Business
- VII. Supervisors Requests
- VIII. 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

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, November 21, 2023** at 9:10 a.m. at the Circle Square Commons, 8395 SW 80th Street, Ocala, Florida.

Present and constituting a quorum were:

Elmer Greene	Vice Chairman
John Bain	Assistant Secretary
George Hill	Assistant Secretary

Also present were:

George Flint	District Manager
Gerald Colen	District Counsel
Robert (Bo) Stepp	Colen Built
Brandon Sites	OTOW
Mary Anne Lylum	OTOW
Andy Jorgenson	OTOW

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: It appears that only staff and Board members are present.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the August 15,
2023 Meeting**

Mr. Flint: Next is approval of the minutes from the August 15, 2023 meeting. Did the Board have any additions, deletions, or corrections to the minutes? Hearing none.

On MOTION by Mr. Bain, seconded by Mr. Hill, with all in favor, the Minutes of the August 15, 2023 Meeting, were approved.

FOURTH ORDER OF BUSINESS

Consideration of Dewberry Work Authorizations to Provide Professional Consulting Engineering Services

Mr. Flint: This is the annual work authorization for any work that may be required during the course of the year. It is based on an hourly basis with an estimated budget of \$2,000 and expenses of \$100.

Mr. Bain: They are not due for any annual report or anything like that?

Mr. Flint: They may have to do an annual inspection in the spring and it is around \$1,500. There is an annual inspection that has to be done under the Trust Indenture for the bonds.

On MOTION by Mr. Greene, seconded by Mr. Bain, with all in favor, the Dewberry Work Authorizations to Provide Professional Consulting Engineering Services, was approved.

FIFTH ORDER OF BUSINESS

Consideration of Audit Engagement Letter with Berger, Toombs, Elam, Gaines & Frank

Mr. Flint: This is an annual engagement letter with a not to exceed of \$3,510.

Mr. Bain: When we approved them before it was a three-year deal wasn't it?

Mr. Flint: We are doing five now.

Mr. Bain: There is an attached letter from Bodine Perry as part of this, is this verifying that their procedures are good? At the bottom it says in effect for the year ending May 31, 2022. Is there an update on that letter?

Mr. Flint: We can ask them for one.

On MOTION by Mr. Bain, seconded by Mr. Greene, with all in favor, the Audit Engagement Letter with Berger, Toombs, Elam, Gaines & Frank Subject to the Update of the Bodine Perry Letter, was approved.

SIXTH ORDER OF BUSINESS**Ratification of Temporary Easement Agreement with Richard J. Rose**

Mr. Flint: This is at 8882 South West 84 Circle. He was having some tree work done and in order to do the tree work the tree company needed to come across CDD property. The tree is on his property that was being worked on. The easement agreement was subject to him having any approvals he needed from the HOA or anybody else. He noted due to the timeframe and how often the Board meets, he executed this as the District Manager and asking the Board to ratify it.

On MOTION by Mr. Bain, seconded by Mr. Greene, with all in favor, the Temporary Easement Agreement with Richard J. Rose, was ratified.

SEVENTH ORDER OF BUSINESS**Presentation of Series 2016 Arbitrage Rebate Calculation Report**

Mr. Flint: The IRS requires that the District report every five years whether they have earned more interest than paid which would be an arbitrage issue. The computation is done annually. You all approved the agreement with AMTEC to do this. There is a net rebatable arbitrage of -\$39,851.

On MOTION by Mr. Greene, seconded by Mr. Bain, with all in favor, the Series 2016 Arbitrage Rebate Calculation Report, was approved.

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

Mr. Flint: Jerry, anything?

Mr. Colen: I don't have anything.

B. District Manager**1. Approval of Check Register**

Mr. Flint: You have the check register from July 28, 2023 through September 30, 2023 that totals \$14,154.97. Any questions on the check register?

On MOTION by Mr. Greene, seconded by Mr. Hill, with all in favor, the Check Register for \$14,154.97 was approved.

2. Balance Sheet and Income Statement

Mr. Flint: You have the unaudited financials through September 30th. There is no action required by the Board on this. As of September 30th, there was about \$50,000 in the operating account and \$169,000 in the capital reserve. If there are any questions, those can be discussed. Hearing none.

NINTH ORDER OF BUSINESS

Other Business

Mr. Flint: Was there any other business? Hearing no comments, the next item followed.

TENTH ORDER OF BUSINESS

Supervisors Requests

Mr. Flint: Supervisors Requests? Hearing no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Adjournment

The meeting was adjourned.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

**TEMPORARY ACCESS EASEMENT AGREEMENT
BY AND BETWEEN THE CANDLER HILLS EAST COMMUNITY DEVELOPMENT
DISTRICT AND JAMES MOORE**

This **Temporary Access Easement Agreement** ("Easement Agreement") is made and entered into this 21 day of December 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

James Moore, whose mailing address 8884 SW 84th 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 8884 SW 84th 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 removing an oak 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 removing of an oak 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 removing of the oak 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 removing of the oak 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: James Moore
8884 SW 84th 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: Syanne Hall

Print name: Syanne Hall

**CANDLER HILLS EAST COMMUNITY
DEVELOPMENT DISTRICT**

George S. Flier

Print name: George S. Flier
District Manager

Date: 12/21/23

WITNESS: Nicole Celani

Print name: NICOLE CELANI

HOMEOWNER – James Moore

James Moore

Date: 20-Dec-2023

Exhibit A
The Easement Property



SECTION V

SECTION B

SECTION 1

Candler Hills East

Community Development District

Summary of Invoices

October 1, 2023 to January 31, 2024

Fund	Date	Check No.'s	Amount
General Fund	10/11/23	1118	\$ 385.00
	10/19/23	1119-1121	\$ 6,655.07
	11/1/23	1122	\$ 137.86
	11/8/23	1123	\$ 450.00
	11/15/23	1124	\$ 1,094.37
	11/29/23	1125	\$ 1,500.00
	12/13/23	1126-1127	\$ 6,098.59
	1/10/24	1128	\$ 1,080.07
	1/19/24	1129	\$ 171,144.41
	1/31/24	1130	\$ 4,335.00
			<hr/>
			\$ 192,880.37
Total Amount			\$ 192,880.37

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/11/23	00043	9/15/23 3526	202309 320-53800-46100		*	385.00	
		700 BALES OF PINESTRAW		EVERGLADES PINESTRAW, INC.			385.00 001118
10/19/23	00049	10/02/23 88643	202310 310-51300-54000		*	175.00	
		SPECIAL DISTRICT FEE FY24		DEPARTMENT OF ECONOMIC OPPORTUNITY			175.00 001119
10/19/23	00047	9/29/23 10	202310 310-51300-31300		*	100.00	
		AMORT SCHEDULE SER2016		DISCLOSURE SERVICES LLC			100.00 001120
10/19/23	00019	9/30/23 255	202310 310-51300-31700		*	5,300.00	
		ASSESSMENT ROLL FY24					
		10/01/23 254	202310 310-51300-34000		*	712.75	
		MANAGEMENT FEES OCT23					
		10/01/23 254	202310 310-51300-35200		*	62.50	
		WEBSITE ADMIN OCT23					
		10/01/23 254	202310 310-51300-35100		*	83.33	
		INFORMATION TECH OCT23					
		10/01/23 254	202310 310-51300-31300		*	220.83	
		DISSEMINATION SVCS OCT23					
		10/01/23 254	202310 310-51300-51000		*	.03	
		OFFICE SUPPLIES OCT23					
		10/01/23 254	202310 310-51300-42000		*	.63	
		POSTAGE OCT23		GOVERNMENTAL MANAGEMENT SERVICES			6,380.07 001121
11/01/23	00050	9/30/23 00059093	202309 310-51300-48000		*	137.86	
		NOTICE OF MEETING DATES		CA FLORIDA HOLDINGS LLC DBA			137.86 001122
11/08/23	00051	11/07/23 6675-11-	202311 310-51300-31400		*	450.00	
		ARBITRGE SER. 2016 FY24		AMTEC			450.00 001123
11/15/23	00019	11/01/23 256	202311 310-51300-34000		*	712.75	
		MANAGEMENT FEES NOV23					
		11/01/23 256	202311 310-51300-35200		*	62.50	
		WEBSITE ADMIN NOV23					
		11/01/23 256	202311 310-51300-35100		*	83.33	
		INFORMATION TECH NOV23					
		11/01/23 256	202311 310-51300-31300		*	220.83	
		DISSEMINATION SVCS NOV23					
		11/01/23 256	202311 310-51300-51000		*	.12	
		OFFICE SUPPLIES NOV23					

CAND CANDLER HILLS CWRIGHT

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		11/01/23 256	202311 310-51300-42000		*	14.84	
		POSTAGE NOV23					
				GOVERNMENTAL MANAGEMENT SERVICES			1,094.37 001124
11/29/23 00005		11/26/23 3803	202311 310-51300-31500		*	1,500.00	
		GENERAL COUNSEL NOV23					
				COLEN & WAGONER P.A.			1,500.00 001125
12/13/23 00033		12/08/23 12082023	202312 300-20700-10200		*	4,992.16	
		ASSESS TRANSFER - S2016					
				CANDLER HILLS EAST CDD C/O USBANK			4,992.16 001126
12/13/23 00019		12/01/23 257	202312 310-51300-34000		*	712.75	
		MANAGEMENT FEES DEC23					
		12/01/23 257	202312 310-51300-35200		*	62.50	
		WEBSITE ADMIN DEC23					
		12/01/23 257	202312 310-51300-35100		*	83.33	
		INFORMATION TECH DEC23					
		12/01/23 257	202312 310-51300-31300		*	220.83	
		DISSEMINATION SVCS DEC23					
		12/01/23 257	202312 310-51300-51000		*	22.65	
		OFFICE SUPPLIES DEC23					
		12/01/23 257	202312 310-51300-42000		*	3.17	
		POSTAGE DEC23					
		12/01/23 257	202312 310-51300-42500		*	1.20	
		COPIES DEC23					
				GOVERNMENTAL MANAGEMENT SERVICES			1,106.43 001127
1/10/24 00019		1/01/24 258	202401 310-51300-34000		*	712.75	
		MANAGEMENT FEES JAN24					
		1/01/24 258	202401 310-51300-35200		*	62.50	
		WEBSITE ADMIN JAN24					
		1/01/24 258	202401 310-51300-35100		*	83.33	
		INFORMATION TECH JAN24					
		1/01/24 258	202401 310-51300-31300		*	220.83	
		DISSEMINATION SVCS JAN24					
		1/01/24 258	202401 310-51300-51000		*	.03	
		OFFICE SUPPLIES JAN24					
		1/01/24 258	202401 310-51300-42000		*	.63	
		POSTAGE JAN24					
				GOVERNMENTAL MANAGEMENT SERVICES			1,080.07 001128
1/19/24 00033		1/19/24 01192024	202401 300-20700-10200		*	171,144.41	
		ASSESS TRANSFER - S2016					
				CANDLER HILLS EAST CDD C/O USBANK			171,144.41 001129
				CAND CANDLER HILLS CWRIGHT			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/31/24	00043	1/29/24 4363	202301 320-53800-46100		*	4,335.00	
850 BALES OF PINESTRAW				EVERGLADES PINESTRAW, INC.			4,335.00 001130

TOTAL FOR BANK A						192,880.37	
TOTAL FOR REGISTER						192,880.37	

SECTION 2

Candler Hills East
Community Development District

Unaudited Financial Reporting
December 31, 2023



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
December 31, 2023

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
<u>Cash:</u>				
Operating Account	\$ 255,563	\$ -	\$ -	\$ 255,563
<u>Investments:</u>				
State Board of Administration Series 2016	\$ -	\$ -	\$ 170,911	\$ 170,911
Reserve	\$ -	\$ 106,200	\$ -	\$ 106,200
Revenue	\$ -	\$ 164,737	\$ -	\$ 164,737
Prepayment	\$ -	\$ 15,717	\$ -	\$ 15,717
Due from General Fund	\$ -	\$ 171,144	\$ -	\$ 171,144
Due from Other	\$ 255	\$ -	\$ -	\$ 255
Total Assets	\$ 255,817	\$ 457,799	\$ 170,911	\$ 884,527
Liabilities:				
Accounts Payable	\$ 4,427	\$ -	\$ -	\$ 4,427
Due to Debt Service	\$ 171,144	\$ -	\$ -	\$ 171,144
Total Liabilities	\$ 175,571	\$ -	\$ -	\$ 175,571
Fund Balance:				
Assigned for:				
Capital Reserves	\$ -	\$ -	\$ 170,911	\$ 170,911
Restricted for:				
Debt Service 2016	\$ -	\$ 457,799	\$ -	\$ 457,799
Unassigned	\$ 80,246	\$ -	\$ -	\$ 80,246
Total Fund Balances	\$ 80,246	\$ 457,799	\$ 170,911	\$ 708,956
Total Liabilities & Fund Balance	\$ 255,817	\$ 457,799	\$ 170,911	\$ 884,527

Candler Hills East
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/23	Thru 12/31/23	Variance
<u>Revenues:</u>				
Maintenance Assessments	\$ 55,051	\$ 45,736	\$ 45,736	\$ -
Interest	\$ -	\$ -	\$ 2	\$ 2
Total Revenues	\$ 55,051	\$ 45,736	\$ 45,738	\$ 2
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 4,000	\$ 1,000	\$ 600	\$ 400
FICA Expense	\$ 306	\$ 77	\$ 46	\$ 31
Engineering	\$ 4,000	\$ 1,000	\$ -	\$ 1,000
Trustee Fees	\$ 2,050	\$ 673	\$ 673	\$ -
Dissemination	\$ 2,650	\$ 663	\$ 762	\$ (100)
Arbitrage	\$ 450	\$ 450	\$ 450	\$ -
Assessment Roll	\$ 5,300	\$ 5,300	\$ 5,300	\$ -
Attorney	\$ 6,500	\$ 1,625	\$ 1,500	\$ 125
Annual Audit	\$ 3,515	\$ -	\$ -	\$ -
Management Fees	\$ 8,553	\$ 2,138	\$ 2,138	\$ -
Information Technology	\$ 1,000	\$ 250	\$ 250	\$ 0
Website Maintenance	\$ 750	\$ 188	\$ 188	\$ -
Telephone	\$ 50	\$ 13	\$ -	\$ 13
Postage	\$ 625	\$ 156	\$ 19	\$ 138
Printing & Binding	\$ 300	\$ 75	\$ 1	\$ 74
Insurance	\$ 7,960	\$ 7,960	\$ 7,526	\$ 434
Legal Advertising	\$ 700	\$ 175	\$ -	\$ 175
Other Current Charges	\$ 860	\$ 215	\$ 203	\$ 12
Office Supplies	\$ 150	\$ 38	\$ 23	\$ 15
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 49,894	\$ 22,169	\$ 19,855	\$ 2,315
<u>Operations & Maintenance</u>				
Mulch	\$ 7,920	\$ 1,980	\$ -	\$ 1,980
Contingency	\$ 3,097	\$ 774	\$ -	\$ 774
Stormwater	\$ 6,500	\$ 1,625	\$ -	\$ 1,625
Total Operations & Maintenance	\$ 17,517	\$ 4,379	\$ -	\$ 2,754
Total Expenditures	\$ 67,411	\$ 26,549	\$ 19,855	\$ 5,069
Excess (Deficiency) of Revenues over Expenditures	\$ (12,360)		\$ 25,883	
Fund Balance - Beginning	\$ 12,360		\$ 54,363	
Fund Balance - Ending	\$ (0)		\$ 80,246	

Candler Hills East

Community Development District

Debt Service Fund Series 2016

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/23	Thru 12/31/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 209,773	\$ 171,144	\$ 171,144	\$ -
Assessments - Prepayment	\$ -	\$ -	\$ 15,420	\$ 15,420
Interest	\$ -	\$ -	\$ 4,038	\$ 4,038
Total Revenues	\$ 209,773	\$ 171,144	\$ 190,603	\$ 19,458
Expenditures:				
Special Call - 11/1	\$ -	\$ -	\$ 25,000	\$ (25,000)
Interest - 11/1	\$ 41,663	\$ 41,663	\$ 41,663	\$ -
Principal - 5/1	\$ 125,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 41,663	\$ -	\$ -	\$ -
Total Expenditures	\$ 208,325	\$ 41,663	\$ 66,663	\$ (25,000)
Excess (Deficiency) of Revenues over Expenditures	\$ 1,448		\$ 123,940	
Fund Balance - Beginning	\$ 214,840		\$ 333,859	
Fund Balance - Ending	\$ 216,288		\$ 457,799	

Candler Hills East

Community Development District

Capital Reserves Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/23	Thru 12/31/23	Variance
Revenues				
Interest	\$ 1,500	\$ 125	\$ 2,396	\$ 2,271
Total Revenues	\$ 1,500	\$ 125	\$ 2,396	\$ 2,271
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 1,500		\$ 2,396	
Fund Balance - Beginning	\$ 167,992		\$ 168,515	
Fund Balance - Ending	\$ 169,492		\$ 170,911	

Candler Hills East
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Maintenance Assessments	\$ -	\$ 439	\$ 45,297	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,736
Interest	\$ 0	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2
Total Revenues	\$ 0	\$ 439	\$ 45,298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,738
Expenditures:													
<i>General & Administrative:</i>													
Supervisor Fees	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
FICA Expense	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 673
Dissemination	\$ 321	\$ 221	\$ 221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 762
Arbitrage	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Assessment Roll	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300
Attorney	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 713	\$ 713	\$ 713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,138
Information Technology	\$ 83	\$ 83	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
Website Maintenance	\$ 63	\$ 63	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 188
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 1	\$ 15	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19
Printing & Binding	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Insurance	\$ 7,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,526
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 67	\$ 67	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 203
Office Supplies	\$ 0	\$ 0	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 14,921	\$ 3,757	\$ 1,176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,855
<i>Operations & Maintenance</i>													
Mulch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operations & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 14,921	\$ 3,757	\$ 1,176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,855
Excess Revenues (Expenditures)	\$ (14,921)	\$ (3,318)	\$ 44,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,883

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)
Less: Special Call 11/1/23	(\$25,000)
Current Bonds Outstanding	\$2,175,000

CANDLER HILLS EAST
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENTS FY2024 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
11/30/23	ACH	\$447.67	\$8.95	\$0.00	\$0.00	\$ 438.72
12/12/23	ACH	\$23,636.27	\$472.73	\$0.00	\$0.00	\$ 23,163.54
12/29/23	ACH	\$11,572.78	\$231.46	\$0.00	\$0.00	\$ 11,341.32
12/29/23	ACH	\$11,012.39	\$220.25	\$0.00	\$0.00	\$ 10,792.14
Total Collected		\$ 46,669.11	\$ 933.39	\$ -	\$ -	\$ 45,735.72
Percentage Collected						83%

DEBT SERVICE

Gross Assessments \$ 222,062.50
Certified Net Assessments \$ 208,738.75
100%

Date	ACH	Gross Assessments Received	Collection Fee	Commissions Paid	Interest Income	Net Assessments Received
11/30/23	ACH	\$1,056.00	\$21.12	\$0.00	\$0.00	\$ 1,034.88
12/12/23	ACH	\$81,840.57	\$1,636.81	\$0.00	\$0.00	\$ 80,203.76
12/29/23	ACH	\$46,332.34	\$926.65	\$0.00	\$0.00	\$ 45,405.69
12/29/23	ACH	\$45,408.25	\$908.17	\$0.00	\$0.00	\$ 44,500.08
Total Collected		\$ 174,637.16	\$ 3,492.75	\$ -	\$ -	\$ 171,144.41
Percentage Collected						82%

SECTION 3

Ethics Training Requirements

As of January 1, 2024, all Board Supervisors of Florida Community special districts are required to complete four (4) hours of ethics training each year that addresses at a minimum, s. 8, Art. II of the State Constitution, the Code of Ethics for Public Officers and Employees, and the public records and public meetings laws of Florida. The purpose of this email is to notify you of free, on-demand resources available to Board Supervisors to satisfy this requirement. Further information regarding the requisite training is available on the Florida Commission on Ethics' ("COE") website.

Free Training Resources

The COE has produced several free, online training tutorials that will satisfy the ethics component of the annual training. The on-demand videos are available at the link below. Further, the website provides additional links to resources that Supervisors can access to complete the training requirements.

Florida Commission on Ethics Training Resources -
<https://ethics.state.fl.us/Training/Training.aspx>

Please note that the COE-produced content only provides free training for the ethics component of the annual training. However, the Office of the Attorney General of the State of Florida offers a free, two-hour online audio course that covers the Sunshine Law and Public Records Act components of the requisite training. The on-demand audio course is available at the link below.

Office of the Attorney General Training Resources –
<https://www.myfloridalegal.com/open-government/training>

Compliance

Each year when Supervisors complete the required financial disclosure form (Form 1 Statement of Financial Interests), Supervisors must mark a box confirming that he or she has completed the ethics training requirements. At this time there is no requirement to submit a certificate; however, the COE advises that Supervisors keep a record of all trainings completed (including date and time of completion), in the event Supervisors are ever asked to provide proof of completion. The training is a calendar year requirement and corresponds to the form year. So, Supervisors will not report their 2024 training until they fill out their Form 1 for the 2025 year.

We have received multiple inquiries as to whether Board Supervisors are required to annually file Form 6 in addition to Form 1. Currently, Board Supervisors continue to be exempt from the requirement to file Form 6.

Finally, with respect to the annual filing of Form 1, beginning this year the Commission on Ethics will be requiring electronic submission of Form 1. Filers, including Board Supervisors, should be receiving an email directly from the Commission on Ethics, providing detailed information about the electronic filing process and the upcoming deadline of July 1, 2024. Note the submission of the forms will no longer be handled through county Supervisor of Election's offices.