

*Candler Hills East*

*Community Development District*

*Meeting Agenda*

*October 15, 2024*

# 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

October 8, 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, October 15, 2024, at 9:00 a.m., or as shortly thereafter as reasonably possible, at Live Oak Hall, 8413 SW 80<sup>th</sup> St, Suites 7 & 8, 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 20, 2024 Meeting
- IV. Appointment of Audit Committee and Chairman
- V. Staff Reports
  - A. Attorney
  - B. District Manager
    1. Approval of Check Register
    2. Balance Sheet and Income Statement
- VI. Other Business
- VII. Supervisors Requests
- VIII. Adjournment

### **Audit Committee Meeting**

1. Roll Call
2. Public Comment Period
3. Audit Services
  - A. Approval of Request for Proposals and Selection Criteria
  - B. Approval of Notice of Request for Proposals for Audit Services
  - C. Public Announcement of Opportunity to Provide Audit Services
4. 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, August 20, 2024** 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:

Phillip J. Moherek, Sr.	Chairman
Elmer Greene	Vice Chairman
Robert Scherff	Assistant Secretary
George Hill	Assistant Secretary

Also present were:

George Flint	District Manager
Robert Szozda	Field Manager
Rachel Wagoner	District Counsel
Andy Jorgenson	OTOW
Robert Stepp	Colen Built

**FIRST ORDER OF BUSINESS**

**Roll Call**

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

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. Flint: This is an opportunity for any members of the public to provide comment to the Board on anything on the agenda or not on the agenda that they would like to bring to the Board's attention.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the May 21, 2024 Meeting**

Mr. Flint: Next is approval of the minutes from the May 21, 2024, meeting. Did the Board have any comments or corrections to the minutes?

On MOTION by Mr. Scherff, seconded by Mr. Greene, with all in favor, the Minutes of the May 21, 2024, Meeting, were approved as amended.

**FOURTH ORDER OF BUSINESS**

**Public Hearing**

Mr. Flint: This is the public hearing to consider adoption of your Fiscal Year 2025 budget and imposing the assessments. Is there a motion to open the public hearing?

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

**A. Public Comment Period**

Mr. Flint: Your public hearing is open.

**B. Consideration of Resolution 2024-02 Adopting the Fiscal Year 2025 Budget and Relating to the Annual Appropriations**

Mr. Flint: The Board previously approved a proposed budget and you set today for the public hearing for its final consideration and the proposed budget is attached to Resolution 2024-02. It contemplates the per unit assessment amounts would remain the same at \$93 a year. You can see we are using about \$14,000 in carry forward to balance this budget. The expenses that are reflected in the proposed 2025 column have not changed since you saw it back in the spring. Are there any questions on the resolution or the proposed budget?

Mr. Scherff: Am I correct in assuming that the increase for your management fee is in there?

Mr. Flint: It is in there and the way our contract works is if you approve the budget then it gets implemented. If you don't want to approve the increase in this budget then it won't be implemented. Is that a motion then to approve the resolution?

On MOTION by Mr. Scherff, seconded by Mr. Moherek, with all in favor, Resolution 2024-02 Adopting the Fiscal Year 2025 Budget and Relating to the Annual Appropriations, was approved.

**C. Consideration of Resolution 2024-03 Imposing Special Assessments and Certifying an Assessment Roll**

Mr. Flint: The next resolution is part of this public hearing as well. It actually imposes the assessments that are reflected in the budget that you just approved. There are two exhibits to this. The first one is the budget that you just approved and the second one is the assessment roll that reflects all of the properties within Candler and the per unit assessment amounts. Any questions on the resolution or exhibits. It is just implementing what you just adopted.

Mr. Scherff: I went back to last year and it's exactly the same as last year, only updated.

Mr. Flint: Yes. You can see in the debt column any where there are zeros, those lots have chosen to prepay the debt. If there are no questions, is there a motion to approve Resolution 2024-03?

On MOTION by Mr. Scherff, seconded by Mr. Greene, with all in favor, Resolution 2024-03 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

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

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

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2024-04  
Declaring Vacancies in Certain Seats**

Mr. Flint: There were two seats with terms expiring in November of 2024, Mr. Greene's seat and Mr. Moherek's. Someone went to the Supervisor of Elections and they qualified for Mr. Greene's seat therefore they will be elected unopposed starting the second Tuesday after November which is November 19<sup>th</sup>. That seat is not addressed in this resolution because someone had qualified unopposed for that seat. They will take office in November after the current term expires. Mr. Moherek's seat which his seat #3, no one qualified to run for that seat. What happens in that instance is the Board needs to declare the seat vacant as of the second Tuesday after the

election in November so Mr. Moherek is still a member of the Board until November 19<sup>th</sup>. What this resolution does is it basically indicates that seat is declared vacant as of November 19<sup>th</sup>. At that point if Mr. Moherek wants to continue to serve, the Board could reappoint him to the seat or appoint another qualified elector to the seat. This resolution is just declaring his seat vacant as of November 19<sup>th</sup>. Any questions on the resolution. Is there a motion to approve it?

On MOTION by Mr. Greene, seconded by Mr. Scherff, with all in favor, Resolution 2024-04 Declaring Vacancies in Certain Seats, was approved.

**SIXTH ORDER OF BUSINESS**

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

Mr. Flint: Dewberry is the District Engineer and there is a requirement in the Trust Indenture for the bonds that requires the District Engineer to do an annual inspection and also to review the District’s budget, their insurance policy, and make sure that the District is properly maintaining its infrastructure. This work authorization approved that. Because there was a timeline to get that done, I had executed this back in April and just asking for the Board to ratify that action.

Mr. Scherff: I notice that its shows \$3,000 but we budgeted \$4,000.

Mr. Flint: The \$4,000 is just for annual, its an allowance basically for engineering work. This expense would be applied to that line item. There could be other hourly work that the engineer may perform that would be expensed against that line item. Any questions, otherwise, is there a motion to ratify?

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

**SEVENTH ORDER OF BUSINESS**

**Approval of Fiscal Year 2025 Meeting Schedule**

Mr. Flint: The Board is required to approve an annual meeting schedule. We have prepared the one enclosed in your agenda based on your current practice. It has four meetings being in November, February, May and August at 9:00 a.m. in this location. You can continue with that



practice or you could meet more often if you chose too, change the location, etc. If you are comfortable with the current practice then you could consider approving this notice.

Mr. Scherff: I don't see any reason for a change. Everything has worked out for many years.

Mr. Flint: Is that a motion?

Mr. Scherff: I will make a motion to approve it as it is. It is the third Tuesday of those months.

Mr. Flint: Correct.

On MOTION by Mr. Scherff, seconded by Mr. Hill, with all in favor, the Fiscal Year 2025 Meeting Schedule, was approved.

**EIGHTH ORDER OF BUSINESS**

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

Mr. Flint: This is the result of that work authorization. The engineers have reviewed the insurance and reviewed the budget and in the second paragraph you can see that they have concluded the infrastructure is being maintained in reasonably good repair.

On MOTION by Mr. Moherek, seconded by Mr. Scherff, with all in favor, Acceptance of the Annual Engineer's Report, was approved.

**NINTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Mr. Flint: Anything Rachel?

Ms. Wagoner: I don't have anything.

**B. District Manager**

**1. Adoption of District Goals and Objectives**

Mr. Flint: The legislature in the last session adopted a new requirement that requires Special District's to adopt goals, objectives, and performance measurements. It does not provide a lot of guidance so we have some latitude in how we do that. That is required to be done by October 1<sup>st</sup> of each year and then it is reported by December 1<sup>st</sup> of each year. This initial go around, you would approve this by October 1<sup>st</sup> of this year and then it would be reported on December 1, 2025. It would get posted on the Districts website. It is not transmitted to any state agency. There

is no oversight agency at this point that is reviewing these but we are required to do it. We came up with some standard goals and objectives that we believe meet the requirement and they are items that the District is already obligated to perform. We have broken them into three categories. The first being community, communication and engagement. The second being infrastructure and facilities maintenance. The third is financial transparency and accountability. Under the community, communication and engagement, the first goal deals with public meeting compliance. The objective is the Districts Board of Supervisors would meet at least three times a year.

Mr. Scherff: Why three and not four?

Mr. Flint: Three is really the minimum. You could set it at four if you wanted too. It is possible to get the District's work done in three meetings. You have four scheduled. If for some reason you cancelled one of those then you wouldn't meet the objective. We try to set these at a level that they are achievable and there is no issue with meeting them. If you wanted to make it four, you certainly could.

Mr. Scherff: I was just curious as to why it was three and not four.

Mr. Flint: We are just trying to set it at the minimum. The next one would be notice of meeting compliance. The District is required to advertise these meetings in the newspaper and also have to post it on the website. This objective would deal with meeting those requirements. The third is access to public records, record compliance and making sure that we are maintaining the District's records properly. On the infrastructure and facilities maintenance, there are two goals. The first one field management, district management, and site inspections and the second one being the annual inspection that the engineer is required to perform. The third is dealing with financial transparency and accountability and the first goal is dealing with the annual budget preparation and adoption. The second dealing with the unaudited financials that are prepared and the third dealing with your annual audit. If the Board is comfortable with these, you could consider a motion to approve these or if you want to make changes, we can do that as well.

Mr. Scherff: I would assume this was developed within all of the different CDD's that you deal with and it sounds like a good complete list. I commend you.

Mr. Flint: Thank you. We try to develop a standard set that met the October 1<sup>st</sup> timeframe. Obviously, you could improve on these and make them more detailed if you wanted too. But for the purposes of complying with the law and the October 1<sup>st</sup> deadline, we felt this was a good start.

On **MOTION** by Mr. Scherff, seconded by Mr. Moherek, with all in favor, the Adoption of District Goals and Objectives, was approved.

**2. Approval of Check Register**

Mr. Flint: The next item is your check register. You have the summary of invoices from May 1<sup>st</sup> through August 5<sup>th</sup> for the general fund and Board meeting compensation. Those total \$16,271.27. You will see a significant portion of that is moving debt service assessment revenue to the Trustee. Where it says Candler Hills East in care of US Bank, that is just moving assessment revenue. Any questions on the check register? Is there a motion to approve it?

On **MOTION** by Mr. Greene seconded by Mr. Scherff, with all in favor, the Check Register, was approved.

**3. Balance Sheet and Income Statement**

Mr. Flint: You have the unaudited financials through June 30<sup>th</sup>. If there are any questions on those, we can discuss them. There is no action required.

Mr. Scherff: We are still solvent, right?

Mr. Flint: Yes, you can see in the general fund, we have \$70,000 in the operating account and capital reserve fund has \$176,000 in it. It is invested in the State Board of Administration. The District doesn't have a lot of expenses and your assessment levels are fairly low so it's a fairly streamlined budget.

**TENTH ORDER OF BUSINESS**

**Other Business**

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

**ELEVENTH ORDER OF BUSINESS**

**Supervisors Requests**

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

**TWELFTH ORDER OF BUSINESS**

**Adjournment**

The meeting was adjourned.

On **MOTION** by Mr. Greene, seconded by Mr. Scherff, with all in favor, the meeting adjourned at 9:15 a.m.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

# SECTION V

# SECTION B

# SECTION 1

# Candler Hills East Community Development District

## Summary of Invoices

August 6, 2024 to September 30, 2024

Fund	Date	Check No.'s	Amount
General Fund	8/15/24	1147	\$ 1,129.01
	8/28/24	1148	\$ 6,750.00
	9/4/24	1149	\$ 1,500.00
	9/11/24	1150-1151	\$ 4,769.34
	9/18/24	1152-1153	\$ 1,448.70
	9/25/24	1154	\$ 5,565.00
			\$ 21,162.05
	<u>Supervisor Fees - May 2024</u>		
	Elmer L. Greene	50306	\$ 184.70
	George C. Hill	50307	\$ 184.70
	Phillip J. Moherek	50308	\$ 200.00
	Robert H. Scherff	50309	\$ 184.70
			\$ 754.10
<b>Total Amount</b>			<b>\$ 21,916.15</b>



CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/15/24	00019	8/01/24	265	202408 310-51300-34000	MANAGEMENT FEES AUG24	*	712.75		
8/01/24		265	202408 310-51300-35200	WEBSITE ADMIN AUG24		*	62.50		
8/01/24		265	202408 310-51300-35100	INFORMATION TECH AUG24		*	83.33		
8/01/24		265	202408 310-51300-31300	DISSEMINATION SVCS AUG24		*	220.83		
8/01/24		265	202408 310-51300-51000	OFFICE SUPPLIES AUG24		*	.18		
8/01/24		265	202408 310-51300-42000	POSTAGE AUG24		*	49.42		
GOVERNMENTAL MANAGEMENT SERVICES								1,129.01	001147
8/28/24	00036	8/23/24	24611	202408 300-15500-10100	FY25 INSURANCE POLICY	*	6,750.00		
EGIS INSURANCE ADVISORS, LLC.								6,750.00	001148
9/04/24	00005	8/21/24	5038	202408 310-51300-31500	GENERAL COUNSEL AUG24	*	1,500.00		
COLEN & WAGONER P.A.								1,500.00	001149
9/11/24	00033	9/11/24	09112024	202409 300-20700-10200	ASSESS TRANSFER S2016	*	1,077.34		
CANDLER HILLS EAST CDD C/O USBANK								1,077.34	001150
9/11/24	00043	8/29/24	5011	202408 320-53800-46100	710 BALES OF PINESTRAW	*	3,692.00		
EVERGLADES PINESTRAW, INC.								3,692.00	001151
9/18/24	00054	8/31/24	00066425	202408 310-51300-48000	PH/ADOPT FY25 BUDGET	*	336.40		
GANNETT MEDIA CORP DBA GANNETT								336.40	001152
9/18/24	00019	9/01/24	266	202409 310-51300-34000	MANAGEMENT FEES SEP24	*	712.75		
9/01/24		266	202409 310-51300-35200	WEBSITE ADMIN SEP24		*	62.50		
9/01/24		266	202409 310-51300-35100	INFORMATION TECH SEP24		*	83.33		
9/01/24		266	202409 310-51300-31300	DISSEMINATION SVCS SEP24		*	220.83		
9/01/24		266	202409 310-51300-51000	OFFICE SUPPLIES SEP24		*	30.12		
9/01/24		266	202409 310-51300-42000	POSTAGE SEP24		*	2.77		
GOVERNMENTAL MANAGEMENT SERVICES								1,112.30	001153
CAND CANDLER HILLS CWRIGHT									

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #	
9/25/24	00019	9/15/24 267	202409 300-15500-10100	ASSESSMENT ROLL FY25	*	5,565.00		
-----								
GOVERNMENTAL MANAGEMENT SERVICES							5,565.00	001154
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TOTAL FOR BANK A						21,162.05		
TOTAL FOR REGISTER						21,162.05		

# SECTION 2

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

***Unaudited Financial Reporting***  
***August 31, 2024***



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**Candler Hills East**  
**Community Development District**  
**Combined Balance Sheet**  
**August 31, 2024**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>				
<b>Cash:</b>				
Operating Account	\$ 60,480	\$ -	\$ -	\$ 60,480
<b>Investments:</b>				
State Board of Administration Series 2016	\$ -	\$ -	\$ 177,313	\$ 177,313
Reserve	\$ -	\$ 105,400	\$ -	\$ 105,400
Revenue	\$ -	\$ 212,124	\$ -	\$ 212,124
Prepayment	\$ -	\$ 10,452	\$ -	\$ 10,452
Due from General Fund	\$ -	\$ 1,077	\$ -	\$ 1,077
Due from Other	\$ 255	\$ -	\$ -	\$ 255
Prepaid Expenses	\$ 7,087	\$ -	\$ -	\$ 7,087
<b>Total Assets</b>	<b>\$ 67,822</b>	<b>\$ 329,054</b>	<b>\$ 177,313</b>	<b>\$ 574,189</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 5,651	\$ -	\$ -	\$ 5,651
Due to Debt Service	\$ 1,077	\$ -	\$ -	\$ 1,077
<b>Total Liabilities</b>	<b>\$ 6,728</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,728</b>
<b>Fund Balance:</b>				
Assigned for:				
Capital Reserves	\$ -	\$ -	\$ 177,313	\$ 177,313
Nonspendable:				
Deposits and Prepaid Items	\$ 7,087	\$ -	\$ -	\$ 7,087
Restricted for:				
Debt Service 2016	\$ -	\$ 329,054	\$ -	\$ 329,054
Unassigned	\$ 54,007	\$ -	\$ -	\$ 54,007
<b>Total Fund Balances</b>	<b>\$ 61,094</b>	<b>\$ 329,054</b>	<b>\$ 177,313</b>	<b>\$ 567,461</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 67,822</b>	<b>\$ 329,054</b>	<b>\$ 177,313</b>	<b>\$ 574,189</b>

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

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending August 31, 2024**

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
<b>Revenues:</b>				
Maintenance Assessments	\$ 55,051	\$ 55,051	\$ 54,280	\$ (771)
Interest	\$ -	\$ -	\$ 9	\$ 9
<b>Total Revenues</b>	<b>\$ 55,051</b>	<b>\$ 55,051</b>	<b>\$ 54,288</b>	<b>\$ (763)</b>
<b>Expenditures:</b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 4,000	\$ 3,667	\$ 3,400	\$ 267
FICA Expense	\$ 306	\$ 281	\$ 214	\$ 66
Engineering	\$ 4,000	\$ 3,667	\$ 1,370	\$ 2,297
Trustee Fees	\$ 2,050	\$ 2,050	\$ 2,357	\$ (307)
Dissemination	\$ 2,650	\$ 2,650	\$ 2,629	\$ 21
Arbitrage	\$ 450	\$ 450	\$ 450	\$ -
Assessment Roll	\$ 5,300	\$ 5,300	\$ 5,300	\$ -
Attorney	\$ 6,500	\$ 6,500	\$ 6,000	\$ 500
Annual Audit	\$ 3,515	\$ 3,515	\$ 3,510	\$ 5
Management Fees	\$ 8,553	\$ 7,840	\$ 7,840	\$ -
Information Technology	\$ 1,000	\$ 917	\$ 917	\$ -
Website Maintenance	\$ 750	\$ 688	\$ 688	\$ -
Telephone	\$ 50	\$ 46	\$ -	\$ 46
Postage	\$ 625	\$ 573	\$ 150	\$ 423
Printing & Binding	\$ 300	\$ 275	\$ 1	\$ 274
Insurance	\$ 7,960	\$ 7,960	\$ 7,526	\$ 434
Legal Advertising	\$ 700	\$ 642	\$ 456	\$ 186
Other Current Charges	\$ 860	\$ 860	\$ 829	\$ 31
Office Supplies	\$ 150	\$ 138	\$ 54	\$ 84
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative</b>	<b>\$ 49,894</b>	<b>\$ 48,191</b>	<b>\$ 43,866</b>	<b>\$ 4,325</b>
<b><u>Operations &amp; Maintenance</u></b>				
Mulch	\$ 7,920	\$ 7,920	\$ 8,027	\$ (107)
Contingency	\$ 3,097	\$ 2,839	\$ -	\$ 2,839
Stormwater	\$ 6,500	\$ 5,958	\$ -	\$ 5,958
<b>Total Operations &amp; Maintenance</b>	<b>\$ 17,517</b>	<b>\$ 16,717</b>	<b>\$ 8,027</b>	<b>\$ 8,690</b>
<b>Total Expenditures</b>	<b>\$ 67,411</b>	<b>\$ 64,909</b>	<b>\$ 51,893</b>	<b>\$ 13,016</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (12,360)</b>		<b>\$ 2,395</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 12,360</b>		<b>\$ 58,698</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 61,094</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 August 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/24	Thru 08/31/24	Variance
<b>Revenues:</b>				
Assessments - Tax Roll	\$ 209,773	\$ 209,773	\$ 205,369	\$ (4,404)
Assessments - Prepayment	\$ -	\$ -	\$ 25,700	\$ 25,700
Interest	\$ -	\$ -	\$ 16,976	\$ 16,976
<b>Total Revenues</b>	<b>\$ 209,773</b>	<b>\$ 209,773</b>	<b>\$ 248,045</b>	<b>\$ 38,272</b>
<b>Expenditures:</b>				
Special Call - 11/1	\$ -	\$ -	\$ 25,000	\$ (25,000)
Interest - 11/1	\$ 41,663	\$ 41,663	\$ 41,663	\$ -
Special Call - 5/1	\$ -	\$ -	\$ 20,000	\$ (20,000)
Principal - 5/1	\$ 125,000	\$ 125,000	\$ 125,000	\$ -
Interest - 5/1	\$ 41,663	\$ 41,663	\$ 41,188	\$ 475
<b>Total Expenditures</b>	<b>\$ 208,325</b>	<b>\$ 208,325</b>	<b>\$ 252,850</b>	<b>\$ (44,525)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 1,448</b>		<b>\$ (4,805)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 214,840</b>		<b>\$ 333,859</b>	
<b>Fund Balance - Ending</b>	<b>\$ 216,288</b>		<b>\$ 329,054</b>	



# Candler Hills East

## Community Development District

### Capital Reserves Fund

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

For The Period Ending August 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/24	Thru 08/31/24	Variance
<b>Revenues</b>				
Interest	\$ 1,500	\$ 1,500	\$ 8,798	\$ 7,298
<b>Total Revenues</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 8,798</b>	<b>\$ 7,298</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>\$ 1,500</b>		<b>\$ 8,798</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 167,992</b>		<b>\$ 168,515</b>	
<b>Fund Balance - Ending</b>	<b>\$ 169,492</b>		<b>\$ 177,313</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	\$ -	\$ 439	\$ 45,297	\$ 4,019	\$ 2,147	\$ 724	\$ 1,250	\$ 222	\$ 182	\$ 1	\$ -	\$ -	\$ 54,280
Interest	\$ 0	\$ 0	\$ 1	\$ 2	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ -	\$ 9
<b>Total Revenues</b>	<b>\$ 0</b>	<b>\$ 439</b>	<b>\$ 45,298</b>	<b>\$ 4,020</b>	<b>\$ 2,148</b>	<b>\$ 725</b>	<b>\$ 1,251</b>	<b>\$ 222</b>	<b>\$ 183</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 54,288</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ -	\$ 600	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 800	\$ -	\$ 3,400
FICA Expense	\$ -	\$ 46	\$ -	\$ -	\$ 61	\$ -	\$ -	\$ 61	\$ -	\$ -	\$ 46	\$ -	\$ 214
Engineering	\$ 1,275	\$ -	\$ -	\$ -	\$ -	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,370
Trustee Fees	\$ 673	\$ -	\$ 1,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,357
Dissemination	\$ 321	\$ 221	\$ 221	\$ 221	\$ 221	\$ 221	\$ 321	\$ 221	\$ 221	\$ 221	\$ 221	\$ -	\$ 2,629
Arbitrage	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Assessment Roll	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300
Attorney	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ 6,000
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,510
Management Fees	\$ 713	\$ 713	\$ 713	\$ 713	\$ 713	\$ 713	\$ 713	\$ 713	\$ 713	\$ 713	\$ 713	\$ -	\$ 7,840
Information Technology	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ 917
Website Maintenance	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ -	\$ 688
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 1	\$ 15	\$ 3	\$ 1	\$ 6	\$ 3	\$ 1	\$ 25	\$ 42	\$ 4	\$ 49	\$ -	\$ 150
Printing & Binding	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Insurance	\$ 7,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,526
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120	\$ -	\$ -	\$ 336	\$ -	\$ 456
Other Current Charges	\$ 67	\$ 67	\$ 70	\$ 70	\$ 79	\$ 78	\$ 81	\$ 80	\$ 80	\$ 80	\$ 78	\$ -	\$ 829
Office Supplies	\$ 0	\$ 0	\$ 23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30	\$ 0	\$ 0	\$ -	\$ 54
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total General &amp; Administrative</b>	<b>\$ 16,196</b>	<b>\$ 3,757</b>	<b>\$ 2,860</b>	<b>\$ 1,150</b>	<b>\$ 3,727</b>	<b>\$ 4,766</b>	<b>\$ 1,261</b>	<b>\$ 3,865</b>	<b>\$ 1,232</b>	<b>\$ 1,164</b>	<b>\$ 3,890</b>	<b>\$ -</b>	<b>\$ 43,866</b>
<b>Operations &amp; Maintenance</b>													
Mulch	\$ -	\$ -	\$ -	\$ 4,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,692	\$ -	\$ 8,027
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operations &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,335</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,692</b>	<b>\$ -</b>	<b>\$ 8,027</b>
<b>Total Expenditures</b>	<b>\$ 16,196</b>	<b>\$ 3,757</b>	<b>\$ 2,860</b>	<b>\$ 5,485</b>	<b>\$ 3,727</b>	<b>\$ 4,766</b>	<b>\$ 1,261</b>	<b>\$ 3,865</b>	<b>\$ 1,232</b>	<b>\$ 1,164</b>	<b>\$ 7,582</b>	<b>\$ -</b>	<b>\$ 51,893</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (16,196)</b>	<b>\$ (3,318)</b>	<b>\$ 42,438</b>	<b>\$ (1,464)</b>	<b>\$ (1,579)</b>	<b>\$ (4,041)</b>	<b>\$ (10)</b>	<b>\$ (3,643)</b>	<b>\$ (1,049)</b>	<b>\$ (1,162)</b>	<b>\$ (7,581)</b>	<b>\$ -</b>	<b>\$ 2,395</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	\$105,400	
Reserve Fund Balance	\$105,400	
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)
Less: Principal Payment 5/1/24		(\$125,000)
Less: Special Call 5/1/24		(\$20,000)
<b>Current Bonds Outstanding</b>		<b>\$2,030,000</b>

**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	\$ -	\$ -	\$ 438.72
12/12/23	ACH	\$ 23,636.27	\$ 472.73	\$ -	\$ -	\$ 23,163.54
12/29/23	ACH	\$ 11,572.78	\$ 231.46	\$ -	\$ -	\$ 11,341.32
12/29/23	ACH	\$ 11,012.39	\$ 220.25	\$ -	\$ -	\$ 10,792.14
1/26/24	ACH	\$ -	\$ -	\$ -	\$ 187.12	\$ 187.12
1/26/24	ACH	\$ 3,909.76	\$ 78.20	\$ -	\$ -	\$ 3,831.56
2/16/24	ACH	\$ 2,190.63	\$ 43.81	\$ -	\$ -	\$ 2,146.82
3/15/24	ACH	\$ 738.64	\$ 14.77	\$ -	\$ -	\$ 723.87
4/26/24	ACH	\$ 1,275.93	\$ 25.52	\$ -	\$ -	\$ 1,250.41
5/10/24	ACH	\$ 192.12	\$ 3.84	\$ -	\$ -	\$ 188.28
5/10/24	ACH	\$ 33.37	\$ -	\$ -	\$ -	\$ 33.37
6/21/24	ACH	\$ 185.59	\$ 3.71	\$ -	\$ -	\$ 181.88
7/15/24	ACH	\$ -	\$ -	\$ -	\$ 0.80	\$ 0.80
						\$ -
<b>Total Collected</b>		\$ 55,195.15	\$ 1,103.24	\$ -	\$ 187.92	\$ 54,279.83
Percentage Collected						99%

**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	\$ -	\$ -	\$ 1,034.88
12/12/23	ACH	\$ 81,840.57	\$ 1,636.81	\$ -	\$ -	\$ 80,203.76
12/29/23	ACH	\$ 46,332.34	\$ 926.65	\$ -	\$ -	\$ 45,405.69
12/29/23	ACH	\$ 45,408.25	\$ 908.17	\$ -	\$ -	\$ 44,500.08
1/26/24	ACH	\$ -	\$ -	\$ -	\$ 702.47	\$ 702.47
1/26/24	ACH	\$ 14,665.44	\$ 293.31	\$ -	\$ -	\$ 14,372.13
2/16/24	ACH	\$ 9,157.69	\$ 183.15	\$ -	\$ -	\$ 8,974.54
3/15/24	ACH	\$ 2,722.50	\$ 54.45	\$ -	\$ -	\$ 2,668.05
4/26/24	ACH	\$ 5,286.81	\$ 105.74	\$ -	\$ -	\$ 5,181.07
5/10/24	ACH	\$ 1,132.97	\$ 22.66	\$ -	\$ -	\$ 1,110.31
5/10/24	ACH	\$ 138.87	\$ -	\$ -	\$ -	\$ 138.87
6/21/24	ACH	\$ 1,094.50	\$ 21.89	\$ 0.00	\$ 0.00	\$ 1,072.61
7/15/24	ACH	\$ -	\$ -	\$ -	\$ 4.73	\$ 4.73
<b>Total Collected</b>		\$ 208,835.94	\$ 4,173.95	\$ -	\$ 707.20	\$ 205,369.19
Percentage Collected						98%

# AUDIT COMMITTEE MEETING

# SECTION III

# SECTION A

**CANDLER HILLS EAST COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**Annual Audit Services for Fiscal Year 2024**  
Marion County, Florida

**INSTRUCTIONS TO PROPOSE**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than **Friday, November 8, 2024, at 2:00 P.M.**, at the offices of District Manager, located at 219 E. Livingston Street, Orlando, FL 32801. Proposals will be publicly opened at that time.

**SECTION 2. FAMILIARITY WITH THE LAW.** By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules, and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

**SECTION 3. QUALIFICATIONS OF PROPOSER.** The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

**SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL.** Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) hard copy and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services - Candler Hills East Community Development District" on the face of it.

**SECTION 6. MODIFICATION AND WITHDRAWAL.** Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

**SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

**SECTION 8. PROPOSAL.** In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.



**SECTION 9. BASIS OF AWARD/RIGHT TO REJECT.** The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

**SECTION 10. CONTRACT AWARD.** Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

**SECTION 11. LIMITATION OF LIABILITY.** Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

**SECTION 12. MISCELLANEOUS.** All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed: list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The cost of the provision of the services under the proposal for Fiscal Years 2024, 2025, 2026, 2027 and 2028. The District intends to enter into five (5) separate one-year agreements.
- E. Provide a proposed schedule for performance of audit.

**SECTION 13. PROTESTS.** Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid plans, specifications or contract documents.

**SECTION 14. EVALUATION OF PROPOSALS.** The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

## AUDITOR SELECTION EVALUATION CRITERIA

**1. *Ability of Personnel.* (20 Points)**

(E.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

**2. *Proposer's Experience.* (20 Points)**

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation, of respondent, etc.)

**3. *Understanding of Scope of Work.* (20 Points)**

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

**4. *Ability to Furnish the Required Services.* (20 Points)**

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required (E.g. the existence of any natural disaster plan for business operations).

**5. *Price.* (20 Points)**

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.

# SECTION B

# *Candler Hills East*

## *Community Development District*

219 E. Livingston Street, Orlando, FL 32801

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

### **CANDLER HILLS EAST COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Candler Hills East Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the Fiscal Year ending September 30, 2024, with an option for four additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Marion County and has a general administrative operating fund.

The Auditing entity submitting a proposal must be duly licensed under Chapter 173, Florida Statutes and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) hard copy and one (1) electronic copy of their proposal to GMS - CF, LLC, District Manager, 219 E. Livingston Street, Orlando, FL 32801, telephone (407) 841-5524, in an envelope marked on the outside "**Auditing Services - Candler Hills East Community Development District.**" Proposals must be received by **Friday, November 8, 2024, 2:00 P.M.**, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

George S. Flint  
Governmental Management Services - Central Florida, LLC  
District Manager