

Candler Hills East

Community Development District

Meeting Agenda

November 18, 2025

AGENDA

Candler Hills East

Community Development District

219 East Livingston Street, Orlando, Florida 32801

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

November 11, 2025

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 18, 2025, at 9:00 a.m., or as shortly thereafter as reasonably possible, at the Circle Square Commons, Cultural Center, 8395 SW 80th Street, Ocala, Florida 34481.** Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the August 19, 2025 Board of Supervisors Meeting
4. Staff Reports
 - A. Attorney
 - B. District Manager's Report
 1. Consideration of Check Register
 2. Balance Sheet and Income Statement
5. Supervisor's Requests
 - A. Discussion Items Sent by Supervisor Paul Jenkins
6. Other Business
7. 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 19, 2025** at 9:00 a.m. at the Circle Square Commons, 8395 SW 80th Street, Ocala, Florida.

Present and constituting a quorum were:

John Bain	Chairman
George Hill	Vice Chairman
Elmer Greene	Assistant Secretary
Robert Scherff	Assistant Secretary
Paul Jenkins	Assistant Secretary

Also present were:

George Flint	District Manager
Rachel Wagoner	District Counsel
Robert Stepp	Colen Built
Rob Szozda	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order at 9:00 a.m. and called roll. All five Board members present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: Next is public comment period. This is the general public comment for anything on the agenda or not on the agenda that the public can bring to the Board's attention. Hearing no comments, we will move on.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the May 20, 2025
Board of Supervisors Meeting**

Mr. Flint: The next item is approval of the minutes from May 20th. Did the Board have any comments or corrections to the minutes?

Mr. Bain: Yes, I would just like to say how much we appreciate the detail that you went into the minutes and the accuracy on them. I have no comments.

On MOTION by Mr. Bain, seconded by Mr. Hill, with all in favor, the Minutes of the May 20, 2025 Board of Supervisor Meeting, were approved.

FOURTH ORDER OF BUSINESS

Public Hearing

Mr. Flint: That brings us to item four which is the public hearing to consider the adoption of the budget and imposition of the annual assessments. Is there a motion to open the hearings?

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

A. Consideration of Resolution 2025-04 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations

Mr. Flint: The first hearing is to consider the adoption of the budget. If the Board recalls back on May 20th, you approved a proposed budget and you set today as the date for the public hearing. The proposed budget does not contemplate any changes in your annual assessment; it remains at \$93 per house. The administrative costs actually went down by about \$300. The O&M costs remain the same and you balanced the budget with \$14,135 in carryforward surplus. We are carrying forward money from the current year to next year, so that shouldn't be a problem to use that carryforward to balance the budget. We continue to monitor that each year.

Mr. Bain: So, there are no changes to the total units that you know of?

Mr. Flint: No. On the O&M it won't change. The debt will change if people choose to pay their debt assessment off. That number can go down over time, but the O&M, unless there is a replat or someone splits a lot, or something like that, it won't change. Every property gets the O&M assessment. Not all the properties get the debt assessment because some were prepaid.

Mr. Scherff: I have a question, George. Where does it show where we pay down the bond? How does that work?

Mr. Flint: We have the assessment roll that is attached and it will show zero. We track the properties that have prepaid their debt and if they have prepaid their debt, they don't get assessed the debt assessment.

Mr. Scherff: Okay, thank you.

Mr. Flint: It's \$550 a year. If they have prepaid it, they only pay the O&M fees.

Mr. Bain: I haven't seen that roll before, there is a lot of no maintenance, no assessment.

Mr. Flint: Yes, this shows every parcel. Some of them are owned by the CDD.

Mr. Bain: I wondered about that.

Mr. Flint: The ones that aren't getting O&M are common area properties. And the ones that aren't getting debt are those that have prepaid for that. Are there any questions on the proposed budget? We will go ahead and call for any public comment. Any public comment on the budget? Hearing none we will close public comment and bring it back to the Board. Is there any discussion on the resolution or the budget?

On MOTION by Mr. Bain, seconded by Mr. Scherff, with all in favor, Resolution 2025-04 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations, was approved.

B. Consideration of Resolution 2025-05 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Flint: Item B is the public hearing to impose the assessments associated with the budget that you just approved. This resolution includes the budget and also the assessment roll that is included in your agenda as exhibits. It is a public hearing, and I'll open the floor for any public comment on the assessments. Hearing none, we'll close public comment and bring it back to the Board. Any discussion on the assessment resolution? Is there a motion to approve it?

On MOTION by Mr. Greene, seconded by Mr. Bain, with all in favor, Resolution 2025-05 Imposing Special Assessments and Certifying an Assessment Roll, was approved.
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Mr. Flint: Is there a motion to close the hearings?

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

FIFTH ORDER OF BUSINESS**Presentation of Fiscal Year 2024 Audit Report**

Mr. Flint: Item five is the presentation of the Fiscal Year 2024 audit report. As a government entity, the CDD is required to have an annual independent auditor performed. You selected Grau to provide those independent audit services. If you refer to page 28, which is the last page of the audit, if there were any findings and recommendations from the auditor they would be reflected there. You can see there are no current or prior year findings. We have complied with the provisions of the Auditor General that they are required to review. So, it is a clean audit. If the Board has any questions on the audit, we can discuss those.

Mr. Scherff: I just want to make a comment that we appreciate the work that you and your group do to get this kind of audit report.

Mr. Flint: Thank you, I will pass that on. Any other comments? Is there a motion to accept the audit report and ratify its transmittal to the State of Florida?

On MOTION by Mr. Bain, seconded by Mr. Greene, with all in favor, the Fiscal Year 2024 Audit Report, was approved.

SIXTH ORDER OF BUSINESS**Consideration of Engagement Letter for Professional Audit Services from Grau & Associates**

Mr. Flint: Each year you enter into an engagement letter with Grau to perform the audit and you can see it is for a not to exceed of \$3,300. That is consistent with their proposal and with your budget. Are there any questions on the engagement letter? If not, is there a motion to approve it.

On MOTION by Mr. Scherff, seconded by Mr. Hill, with all in favor, The Engagement Letter for Professional Audit Services from Grau & Associates, was approved.

SEVENTH ORDER OF BUSINESS**Staff Report****A. Attorney**

Ms. Wagoner: I have nothing to report at this time.

B. District Manager

i. Consideration of Check Register

Mr. Flint: You have the check register which was in your agenda from May 14th to July 23rd. These are check numbers 1177 through 1185 totaling \$77,540.49 and then the Board meeting compensation.

Mr. Scherff: What is that \$50,000 to the State Board of Administration?

Mr. Flint: That is moving money into the investment account for the general fund.

Mr. Scherff: That's what I thought, but I just wanted to be sure.

Mr. Flint: Yes, the State Board of Administration is an investment pool that is operated by the Governor and Cabinet, and it earns between 4 and 4 ½% right now. And it is liquid. It's conservative. We can access the money in less than 24 hours. So, it's not tied up like a CD would be or something like that.

Mr. Jenkins: On the Engineer Report, do we have a bid from the engineer to perform the services?

Mr. Flint: They submitted a proposal and I negotiated it down. It is something that they provide every year.

Mr. Jenkins: Do we have one for next year?

Mr. Flint: Not yet. If the Board chooses, we can get prices from more than one. Typically, it is done by the District Engineer for the District. Currently the District engineer is Dewberry. Originally they were Bower Singleton and they were bought by Dewberry. So, that's why they prepare the report because they are the District engineer. If the Board wants to get proposals from firms other than the District engineer, we can do that.

Mr. Jenkins: They would have to calculate all the pond sizes and so on and so forth.

Mr. Flint: Well, they were involved way back in the original design. The annual inspection does not review calculations, it's just looking at are they being maintained, are we budgeting appropriately, are we carrying the adequate insurance. All of that. They are not reviewing calculations. They are doing a site visit and inspection.

Mr. Jenkins: This is for our CDD requirement.

Mr. Flint: Yes, the trust indenture associated with the bonds requires that the infrastructure be inspected annually by the engineer and that is what this is.

Mr. Jenkins: My suggestion is that we get a proposal from them for the annual inspection and for SWFWMD inspection and see what we've got. If it's within reason, why get more bids? They do a good job.

Mr. Flint: When it comes up for next year, this report is due in June of each year, so we have some time until the next one is due. I'd have to review the permit to know when the water management District certification is due and then there is a five-year State inspection that is also required.

Mr. Jenkins: Does SWFWMD require every year and State?

Mr. Flint: No, SWFWMD is usually every five-years. And then there is actually a State requirement that is every five-years too on top of SWFWMD.

Mr. Jenkins: Okay, so we've got three reports that we have to prepare.

Mr. Flint: One is annual and you have the ERP permit that is due periodically. Which usually is every five-years. And then you've got the State requirement which is every five-years. They aren't necessarily the same five-years.

Mr. Jenkins: Okay, so I want to work on getting some type of proposals for those obligations.

Mr. Flint: Okay, the next time they are due, we'll make sure we'll get more than one price.

Mr. Jenkins: We lump them all together because aren't they making an inspection once a year for the CDD and for SWFMD and it's inspecting the same things.

Mr. Flint: Yeah, there might be some economies of scale to do both of those at the same time. I don't know all three are going to line up. Two of the three will line up at a time so we can look at that. Sounds good. Any other comments or questions on the check register? If not, is there a motion to approve it?

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

ii. Balance Sheet and Income Statement

Mr. Flint: Next is the unaudited financials through June 30th. There is no action required on these. If the Board has any questions, we can discuss those.

Mr. Scherff: Are there any unusual charges, or is everything looking pretty good?

Mr. Flint: We are 100% collected on assessments. Our actual expenses are under our prorated budget. Everything is inline. If there aren't any questions, we will move on.

iii. District Goals & Objectives

a. Presentation of Fiscal Year 2025 Authorizing Chair to Execute

Mr. Flint: The District Goals and Objectives are the 2025 goals and objectives you previously approved. Those have to be reported annually and posted on the District's website. We won't have another meeting likely before the end of the Fiscal Year, so what we are asking under this item is that the Board consider a motion delegating authority to the Chair to execute that final report.

On MOTION by Mr. Bain, seconded by Mr. Hill, with all in favor, Presentation of Fiscal Year 2025 Authorizing Chair to Execute, was approved.
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b. Adoption of Fiscal Year 2026 Goals & Objectives

Mr. Flint: And then you are required to adopt goals and objectives annually, so we have provided you proposed goals and objectives for FY26 which mirror the goals and objectives you adopted in FY25. If the Board is okay with these, you can approve them. If not, we can modify them.

Mr. Scherff: I would assume that you did this for all your Districts. You kind of got together and decided what they should all have. They are kind of boilerplate which I think is great.

Mr. Flint: These are standard. Last year we did it this way because it was the first year. We wanted to have goals and objectives that were achievable and all these items, you are statutorily required to do. For example, if you don't finish the audit by June 30th, you're not going to meet this but statutes require your audit has to be done by June 30th. So, I think these are good basic goals and objectives. Of course, Districts could get more complicated if they wanted to but I think this meets the statutory requirement. Is there a motion to approve them?

On MOTION by Mr. Jenkins, seconded by Mr. Scherff, with all in favor, Adoption of Fiscal Year Goals & Objectives, was approved.

iv. Approval of Fiscal Year 2026 Meeting Schedule

Mr. Flint: Each year you're required to approve an annual meeting schedule. Historically, you have met four times a year in the months of November, February, May, and August in this location at 9:00 a.m. We have provided the dates consistent with that in this notice. If you are comfortable with the notice, you can approve this. If not it can be modified.

On MOTION by Mr. Scherff, seconded by Mr. Hill, with all in favor, the Fiscal Year 2026 Meeting Schedule, was approved.

EIGHTH ORDER OF BUSINESS**Supervisor's Requests****A. Supervisor Jenkins's Email and District Manager's Response**

Mr. Flint: Item eight, I included information Supervisor Jenkins had submitted in an email after the last Board meeting asking for various documents and information. I responded to Mr. Jenkins and I included backup information with the email and I just wanted to make sure that all the Board members had the benefit of the information. If there was any discussion needed, we would place it on the agenda. Any discussion on the email or exhibits?

Mr. Scherff: I have a curious question. I got a drawing of number four and number five. What do those yellow circles represent?

Mr. Flint: Those are where the pine straw is installed.

Mr. Scherff: Oh, okay.

Mr. Flint: I worked with Andy on that. He provided these aerials. Any aerial that includes a yellow circle, that is where the pine straw is being installed. One of Mr. Jenkins's questions was where the pine straw is being installed.

Mr. Bain: Excellent.

Mr. Jenkins: We're responsible for all of the stormwater systems including the grates in the roadway, the pipes under the ground, and the and the mitered end.

Mr. Flint: The pipe to the pond, the engineer's opinion is that it is the CDDs but the inlet and everything is part of the road system. If there is an issue with the pipe to the pond, the mitered end in the pond or the pond itself, that would be a CDD issue.

Mr. Jenkins: Okay, now we do have a mitered end section that is starting to be eroded that's not in the pond but it goes into the golf course.

Mr. Flint: I would need to look at that to see if it is one of these structures that is identified in the permit. I'll be happy to look at that and see if it's one of the ones we are responsible for.

Mr. Jenkins: I'll put an arrow here on this drawing, as to where the pond drains into the golf course or so is not identifies as a pond or any type of extension that the District identified as the golf course.

Mr. Flint: It is only the structures that are on this map and it doesn't look like that structure is identified.

Mr. Jenkins: So, on that loop, on that course there is a section there is no drainage responsibility for us?

Mr. Flint: No, this map shows the structures we are responsible for.

Mr. Jenkins: So, that was not included in the SWFWMD permit?

Mr. Flint: No.

Mr. Jenkins: So, who is responsible for repairing that?

Mr. Flint: That would be the golf course. I'll be happy to look at it again because this is the first time it's been brought up. It's not one of the structures that our engineer inspected under our water management District permit. I'll be happy to follow up on it and respond back to the Board.

Mr. Jenkins: Who is responsible for the road maintenance?

Mr. Flint: The HOA.

Mr. Jenkins: The water lines and the sewer are with Bay Laurel. Now we have the streetlight and the electric for the streetlight. Who is responsible for that?

Mr. Flint: Probably the HOA. It's not CDD because the CDD doesn't own the roads. It's typically whoever owns the roads pays the streetlights.

Mr. Jenkins: The Reclaimed waterlines and mains, is that the Bay Laurel?

Mr. Flint: Yes.

Mr. Jenkins: Okay, so then the breaker line from the mainline to the landscaping, who is responsible for that?

Mr. Flint: Probably the HOA. Whoever owns the irrigation system. It's not the CDD.

Mr. Jenkins: The one question I have is, we have the golf course, that's a lot of ground that are surrounding the retention pond. Why are they not paying any O&M to maintain the drainage system?

Mr. Flint: When the original engineer's report was prepared and the assessment methodology was prepared there was a determination that they weren't going to be assessed and I would assume that part of that reasoning is that they're capturing all their own stormwater. And probably on their own property.

Mr. Jenkins: Well then, the stormwater kind of runs from place to place.

Mr. Flint: These are dry ponds.

Mr. Jenkins: But that one street, it will flow from pond to pond. It's not a sacred system.

Mr. Flint: It may, but it's not like a wet pond system.

Mr. Jenkins: So can we revisit the idea that they should be contributing something to the maintenance of the dry ponds and the stormwater system? They present a good portion of the landmass. They have 202 acres and the total CDD is like 500 and something.

Mr. Flint: Because of the fact that it's a golf course and they've got all that pervious area there is not a significant impact on the CDD stormwater system. When the bonds were issued, the original engineer's report was prepared that the golf course was not included in the assessment area that was assessed for the stormwater improvements, so that's why they are not being assessed.

Mr. Jenkins: Well, if you take water being runoff, the roads actually runoff more water.

Mr. Flint: Do you want to spend money to have an engineer come out and redo an analysis? Because that's what you would end up having to do.

Mr. Jenkins: I don't know if it's really based on analysis.

Mr. Flint: It is based on analysis. You have to have a basis for that.

Mr. Jenkins: The roads drain and they belong to the HOA. I believe I can't find anything on the listing of property showing where the roads come out. When you look at all the parcels back here on the one section. There is a section that lists all of our parcels. There is no section showing the roads. Everything else is identified as landscape buffers, dry retention ponds, the roadway, 80th and so forth. Even the gateway system. That was added. But there is nothing showing that the road system itself is part of the inside of the partial of the CDD that is taken care of by someone else.

Mr. Flint: So, what is your point about the roads not being included? Are you suggesting that we assess the HOA for the runoff from the roads?

Mr. Jenkins: Well, what I'm asking is, we should have some type of documentation that the HOA is taking care of the roads.

Mr. Flint: It's not our responsibility. We don't own the roads. We own the stormwater system. We don't have a responsibility to make sure that the HOA has documented their ownership.

Mr. Jenkins: My contention is that the roadways are located inside Candler Hill East and when you look up all these assessments here, the roadway itself is not listed within any of these. So how do we know that they are not...if these are not listed, they should be listed as a partial in here. We've got everything listed as a partial in here. Including roads that are in here Candler Hills West. We've got 14 listings under here that are actually Candler Hills West.

Mr. Flint: I'm sure if you went back to the plat, the plat would show that the HOA owns the roads.

Mr. Stepp: Mr. Manager, for the record Robert Stepp (8435 Southwest 80th Street), which is Colen Built Development offices. My name is Robert Stepp, a lot of you know me, I'm the VP of development for Colen Built. It is matter of public record, the stormwater reports. For when all of Candler Hills and Indigo PUD were designed. You can make a public records request to the Southwest Florida Water Management District Marion County office. And you can have those initial designs. And in those designs, now I will warn you, they read like stereo instructions, in those designs, you will have all of the identified areas. All of the quantified runoff and the responsible entities located within that report. Now, you guys may recall that at some point in the past this body and the Candler Hills HOA body entered into a maintenance agreement for these areas. Informing yourself on that agreement may also help to clear up this issue some. Those are the three points of information I think that you would really find your answers in.

Mr. Jenkins: So where would you find the maintenance agreement?

Mr. Stepp: The maintenance agreement should be...

Mr. Flint: I provided you a copy of the maintenance agreement between the CDD and the HOA.

Mr. Stepp: That is a CDD public record. The original design is a Southwest Florida Water Management District public record and it's also subject to Marion County Review so you can request it through Marion County Stormwater Division as well.

Mr. Jenkins: Okay, so the only agreement we had between the HOA and Candler is the one that you provided me, correct?

Mr. Flint: Yes.

Mr. Jenkins: One last question. If we have a stormwater system, shouldn't we be establishing some type of reserve? Because the engineer's report is showing that we could have a larger reserve than what we are carrying.

Mr. Flint: The only real expenses, if you see we have a capital reserve fund of \$189,831. The only expenses we typically incur related to the stormwater system would be any repair to any mitered ends, structures, anything like that. If you would like next year to propose an increase to the annual assessments so we can fund a reserve, I think the Board can consider that. At this point, there was a period of time where we were contributing to a capital reserve, but rather than increasing assessments, the Board decided to keep the assessments level and continue to balance the budget. We periodically review our carry forward and anything more than a 90-day operating reserve, the Board would have the ability to transfer to your capital reserve. And we have done that periodically in the past. So, if you have cash in excess of 90-days, the Board can consider moving it to that capital reserve. Right now, you have about \$200,000 in that reserve. These are concrete pipes and concrete mitered ends. It's not like a roof on a building or something like that that you need to replace every 15 or 20 years. These pipes have a life expectancy of 50 years. We do occasionally have mitered ends that crack or might need to be repaired. You might have erosion like in this picture that would need to be repaired. But other than that, there is no major expenses.

Mr. Bain: What about ground depressions?

Mr. Flint: The ground depressions, if you were here for the Indigo meeting, you saw that we do periodically get surface depression, if you want to call them that rather than a sinkhole. But those will come up periodically as well.

Mr. Bain: And we would be responsible for that repair?

Mr. Flint: Yes. Our landscape contract, if it's below a certain size they repair it under their contract if it's larger than a certain size then we have to deal with it. Any small hole, the landscape contractor would fill under their contract. I forget what the threshold is. Three feet? Three by Three. Anything more than three by three, we would have to repair separately. Any other comments or questions on the email?

NINTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

Adjournment

The meeting was adjourned.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION B

SECTION 1

Candler Hills East

Community Development District

Summary of Invoices

August 5, 2025 to October 31, 2025

Fund	Date	Check No.'s	Amount
General Fund	8/20/25	1185-1189	\$ 9,994.47
	9/3/25	1190-1191	\$ 1,518.90
	9/18/25	1192-1194	\$ 8,981.93
	9/29/25	1195	\$ 2,020.31
	10/8/25	1196	\$ 5,732.00
	10/15/25	1197-1198	\$ 1,471.65
	10/22/25	1199	\$ 153.42
	10/29/25	1200	\$ 100.00
			\$ 29,972.68
<u>Supervisor Fees - September 2025</u>			
	Elmer L. Greene	50328	\$ 184.70
	George C. Hill	50329	\$ 184.70
	Paul H. Jenkins	50330	\$ 184.70
	John D. Bain	50331	\$ 184.70
	Robert H. Scherff	50332	\$ 184.70
			\$ 923.50
Total Amount			\$ 30,896.18

AP300R
*** CHECK NOS. 001186-001200

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
CANDLER HILLS-GENERAL FUND
BANK A CANDLER HILLS CDD

RUN 11/10/25

PAGE 1

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
8/20/25	00040	7/30/25 22457114	202506 310-51300-31100	ANNUAL ENGINEER REPORT DEWBERRY ENGINEERS INC.	*	2,999.40	2,999.40 001186
8/20/25	00043	8/19/25 6511	202508 320-53800-46100	725 BALES OF PINESTRAW EVERGLADES PINESTRAW, INC.	*	3,770.00	3,770.00 001187
8/20/25	00019	8/01/25 278	202508 310-51300-34000	MANAGEMENT FEES-AUG25	*	819.67	
		8/01/25 278	202508 310-51300-35200	WEBSITE MANAGEMENT-AUG25	*	65.67	
		8/01/25 278	202508 310-51300-35100	INFORMATION TECH-AUG25	*	87.50	
		8/01/25 278	202508 310-51300-31300	DISSEMINATION SVCS-AUG25	*	231.92	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			1,204.76 001188
8/20/25	00022	12/24/24 7587986	202412 310-51300-32300	TRUSTEE FEE FY25	*	1,683.59	
		12/24/24 7587986	202412 300-15500-10100	TRUSTEE FEE FY26	*	336.72	
				USBANK			2,020.31 001189
9/03/25	00005	8/21/25 6609	202508 310-51300-31500	GENERAL COUNSEL AUG25	*	1,500.00	
				COLEN & WAGONER PA			1,500.00 001190
9/03/25	00033	9/03/25 09032025	202509 300-20700-10200	ASSESSMENT TRANSFER-S2016	*	18.90	
				CANDLER HILLS EAST CDD C/O USBANK			18.90 001191
9/18/25	00036	8/25/25 28934	202509 300-15500-10100	FY26 INSURANCE POLICY	*	7,155.00	
				EGIS INSURANCE ADVISORS, LLC.			7,155.00 001192
9/18/25	00054	8/31/25 00073003	202508 310-51300-48000	FY26 BUDGET MTG	*	357.30	
				GANNETT MEDIA CORP DBA GANNETT			357.30 001193
9/18/25	00019	9/01/25 279	202509 310-51300-34000	MANAGEMENT FEES-SEP25	*	819.67	
		9/01/25 279	202509 310-51300-35200	WEBSITE MANAGEMENT-SEP25	*	65.67	
		9/01/25 279	202509 310-51300-35100	INFORMATION TECH-SEP25	*	87.50	

CAND CANDLER HILLS CWRIGHT

AP300R
*** CHECK NOS. 001186-001200

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
CANDLER HILLS-GENERAL FUND
BANK A CANDLER HILLS CDD

RUN 11/10/25

PAGE 2

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
		9/01/25 279	202509 310-51300-31300		*	231.92	
		DISSEMINATION SVCS-SEP25					
		9/01/25 279	202509 310-51300-51000		*	.09	
		OFFICE SUPPLIES					
		9/01/25 279	202509 310-51300-42000		*	51.78	
		POSTAGE					
		9/01/25 279	202509 310-51300-42500		*	213.00	
		COPIES					
				GOVERNMENTAL MANAGEMENT SERVICES-CF			1,469.63 001194
9/29/25 00056		9/26/25 09262025	202509 300-20700-10300		*	2,020.31	
		REIMBURS TRUSTEE - B2016					
				BAY LAUREL CENTER CDD			2,020.31 001195
10/08/25 00019		9/15/25 280	202510 310-51300-31700		*	5,732.00	
		ASSESSMENT ROLL FY26					
				GOVERNMENTAL MANAGEMENT SERVICES-CF			5,732.00 001196
10/15/25 00049		10/01/25 92765	202510 310-51300-54000		*	175.00	
		SPECIAL DISTRICT FEE FY26					
				FLORIDA DEPARTMENT OF COMMERCE			175.00 001197
10/15/25 00019		10/01/25 281	202510 310-51300-34000		*	844.25	
		MANAGEMENT FEES-OCT25					
		10/01/25 281	202510 310-51300-35200		*	67.67	
		WEBSITE MANAGEMENT-OCT25					
		10/01/25 281	202510 310-51300-35100		*	90.17	
		INFORMATION TECH-OCT25					
		10/01/25 281	202510 310-51300-31300		*	238.83	
		DISSEMINATION SVCS-OCT25					
		10/01/25 281	202510 310-51300-51000		*	.24	
		OFFICE SUPPLIES					
		10/01/25 281	202510 310-51300-42000		*	55.49	
		POSTAGE					
				GOVERNMENTAL MANAGEMENT SERVICES-CF			1,296.65 001198
10/22/25 00054		9/30/25 00073511	202509 310-51300-48000		*	153.42	
		NOT OF BOS MTG 9/18/25					
				GANNETT MEDIA CORP DBA GANNETT			153.42 001199
10/29/25 00047		10/23/25 14	202510 310-51300-31300		*	100.00	
		AMORT SCHEDULE SER2016					
				DISCLOSURE SERVICES LLC			100.00 001200
				TOTAL FOR BANK A		29,972.68	
				CAND CANDLER HILLS CWRIGHT			

AP300R
*** CHECK NOS. 001186-001200

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
CANDLER HILLS-GENERAL FUND
BANK A CANDLER HILLS CDD

RUN 11/10/25

PAGE 3

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

29,972.68

CAND CANDLER HILLS CWRIGHT

SECTION 2

Candler Hills East
Community Development District

Unaudited Financial Reporting
September 30, 2025



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7	<u>Assessment Receipt Schedule</u>

Candler Hills East
Community Development District
Combined Balance Sheet
September 30, 2025

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 15,556	\$ -	\$ -	\$ 15,556
State Board of Administration	\$ 30,661	\$ -	\$ -	\$ 30,661
Investments:				
State Board of Administration	\$ -	\$ -	\$ 186,420	\$ 186,420
Series 2016				
Reserve	\$ -	\$ 103,200	\$ -	\$ 103,200
Revenue	\$ -	\$ 261,887	\$ -	\$ 261,887
Prepayment	\$ -	\$ 19,680	\$ -	\$ 19,680
Prepaid Expenses	\$ 7,492	\$ -	\$ -	\$ 7,492
Total Assets	\$ 53,709	\$ 384,767	\$ 186,420	\$ 624,896
Liabilities:				
Accounts Payable	\$ 153	\$ -	\$ -	\$ 153
Total Liabilities	\$ 153	\$ -	\$ -	\$ 153
Fund Balance:				
Assigned for:				
Capital Reserves	\$ -	\$ -	\$ 186,420	\$ 186,420
Restricted for:				
Debt Service 2016	\$ -	\$ 384,767	\$ -	\$ 384,767
Unassigned	\$ 46,064	\$ -	\$ -	\$ 46,064
Total Fund Balances	\$ 53,556	\$ 384,767	\$ 186,420	\$ 624,742
Total Liabilities & Fund Balance	\$ 53,709	\$ 384,767	\$ 186,420	\$ 624,896

Candler Hills East
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/25	Thru 09/30/25	Variance
<u>Revenues:</u>				
Maintenance Assessments	\$ 55,051	\$ 55,051	\$ 55,559	\$ 508
Interest	\$ -	\$ -	\$ 668	\$ 668
Total Revenues	\$ 55,051	\$ 55,051	\$ 56,227	\$ 1,176
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 4,000	\$ 4,000	\$ 4,600	\$ (600)
FICA Expense	\$ 306	\$ 306	\$ 337	\$ (31)
Engineering	\$ 4,000	\$ 4,000	\$ 2,999	\$ 1,001
Trustee Fees	\$ 2,050	\$ 2,050	\$ 2,020	\$ 30
Dissemination	\$ 2,783	\$ 2,783	\$ 2,983	\$ (200)
Arbitrage	\$ 450	\$ 450	\$ 450	\$ -
Assessment Roll	\$ 5,565	\$ 5,565	\$ 5,565	\$ -
Attorney	\$ 6,500	\$ 6,500	\$ 7,730	\$ (1,230)
Annual Audit	\$ 3,515	\$ 3,515	\$ 3,200	\$ 315
Management Fees	\$ 9,836	\$ 9,836	\$ 9,836	\$ (0)
Information Technology	\$ 1,050	\$ 1,050	\$ 1,050	\$ -
Website Maintenance	\$ 788	\$ 788	\$ 788	\$ (0)
Telephone	\$ 50	\$ 50	\$ -	\$ 50
Postage	\$ 625	\$ 625	\$ 221	\$ 404
Printing & Binding	\$ 300	\$ 300	\$ 308	\$ (8)
Insurance	\$ 8,278	\$ 8,278	\$ 6,750	\$ 1,528
Legal Advertising	\$ 700	\$ 700	\$ 957	\$ (257)
Other Current Charges	\$ 860	\$ 860	\$ 944	\$ (84)
Office Supplies	\$ 150	\$ 150	\$ 31	\$ 119
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 51,981	\$ 51,981	\$ 50,944	\$ 1,037
<u>Operations & Maintenance</u>				
Mulch	\$ 7,920	\$ 7,920	\$ 7,540	\$ 380
Contingency	\$ 3,097	\$ 3,097	\$ -	\$ 3,097
Stormwater	\$ 6,500	\$ 6,500	\$ -	\$ 6,500
Total Operations & Maintenance	\$ 17,517	\$ 17,517	\$ 7,540	\$ 9,977
Total Expenditures	\$ 69,498	\$ 69,498	\$ 58,484	\$ 11,014
Excess (Deficiency) of Revenues over Expenditures	\$ (14,447)		\$ (2,257)	
Fund Balance - Beginning	\$ 14,447		\$ 55,813	
Fund Balance - Ending	\$ -		\$ 53,556	

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, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/25	Thru 09/30/25	Variance
Revenues:				
Assessments - Tax Roll	\$ 206,154	\$ 206,154	\$ 207,587	\$ 1,433
Assessments - Prepayment	\$ -	\$ -	\$ 38,621	\$ 38,621
Interest	\$ 8,881	\$ 8,881	\$ 15,911	\$ 7,030
Total Revenues	\$ 215,035	\$ 215,035	\$ 262,118	\$ 47,083
Expenditures:				
Special Call - 11/1	\$ -	\$ -	\$ 15,000	\$ (15,000)
Interest - 11/1	\$ 39,469	\$ 39,469	\$ 39,081	\$ 388
Special Call - 5/1	\$ -	\$ -	\$ 25,000	\$ (25,000)
Principal - 5/1	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Interest - 5/1	\$ 39,469	\$ 39,469	\$ 38,781	\$ 688
Total Expenditures	\$ 168,938	\$ 168,938	\$ 207,863	\$ (38,925)
Excess (Deficiency) of Revenues over Expenditures	\$ 46,097		\$ 54,256	
Fund Balance - Beginning	\$ 213,355		\$ 330,511	
Fund Balance - Ending	\$ 259,453		\$ 384,767	

Candler Hills East

Community Development District

Capital Reserves Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/25	Thru 09/30/25	Variance
Revenues				
Interest	\$ 4,473	\$ 4,473	\$ 8,330	\$ 3,857
Total Revenues	\$ 4,473	\$ 4,473	\$ 8,330	\$ 3,857
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 4,473		\$ 8,330	
Fund Balance - Beginning	\$ 177,461		\$ 178,090	
Fund Balance - Ending	\$ 181,934		\$ 186,420	

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	\$ -	\$ 1,996	\$ 11,143	\$ 24,369	\$ 13,410	\$ 2,399	\$ 1,338	\$ 520	\$ 381	\$ 4	\$ -	\$ -	\$ 55,559
Interest	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 153	\$ 190	\$ 186	\$ 132	\$ 668
Total Revenues	\$ 0	\$ 1,996	\$ 11,144	\$ 24,370	\$ 13,411	\$ 2,400	\$ 1,338	\$ 521	\$ 534	\$ 194	\$ 186	\$ 132	\$ 56,227
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ 1,000	\$ 600	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	\$ 4,600
FICA Expense	\$ 61	\$ 46	\$ -	\$ -	\$ -	\$ 77	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ 77	\$ 337
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,999	\$ -	\$ -	\$ -	\$ 2,999
Trustee Fees	\$ 337	\$ -	\$ 1,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,020
Dissemination	\$ 332	\$ 232	\$ 232	\$ 232	\$ 232	\$ 232	\$ 332	\$ 232	\$ 232	\$ 232	\$ 232	\$ 232	\$ 2,983
Arbitrage	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Assessment Roll	\$ 5,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,565
Attorney	\$ 1,500	\$ 1,500	\$ -	\$ 230	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ 7,730
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200
Management Fees	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ 820	\$ 9,836
Information Technology	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 1,050
Website Maintenance	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 788
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 3	\$ 3	\$ 11	\$ 2	\$ 6	\$ 47	\$ 25	\$ 1	\$ 52	\$ 20	\$ -	\$ 52	\$ 221
Printing & Binding	\$ -	\$ -	\$ 2	\$ 0	\$ -	\$ 92	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ 213	\$ 308
Insurance	\$ 6,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,750
Legal Advertising	\$ 289	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 357	\$ 153	\$ 957
Other Current Charges	\$ 82	\$ 82	\$ 81	\$ 81	\$ 86	\$ 86	\$ 89	\$ 84	\$ 84	\$ -	\$ 56	\$ 133	\$ 944
Office Supplies	\$ 0	\$ 0	\$ 30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 0	\$ 31
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 17,066	\$ 4,043	\$ 3,013	\$ 1,518	\$ 5,297	\$ 3,206	\$ 1,418	\$ 3,866	\$ 4,341	\$ 1,225	\$ 3,118	\$ 2,833	\$ 50,944
<u>Operations & Maintenance</u>													
Mulch	\$ -	\$ -	\$ -	\$ 3,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,770	\$ -	\$ 7,540
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operations & Maintenance	\$ -	\$ -	\$ -	\$ 3,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,770	\$ -	\$ 7,540
Total Expenditures	\$ 17,066	\$ 4,043	\$ 3,013	\$ 5,288	\$ 5,297	\$ 3,206	\$ 1,418	\$ 3,866	\$ 4,341	\$ 1,225	\$ 6,888	\$ 2,833	\$ 58,484
Excess Revenues (Expenditures)	\$ (17,066)	\$ (2,047)	\$ 8,131	\$ 19,082	\$ 8,114	\$ (806)	\$ (80)	\$ (3,345)	\$ (3,807)	\$ (1,031)	\$ (6,702)	\$ (2,701)	\$ (2,257)

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	\$103,200
Reserve Fund Balance	\$103,200
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)
Less: Principal Payment 5/1/24	(\$125,000)
Less: Special Call 5/1/24	(\$20,000)
Less: Special Call 11/1/24	(\$15,000)
Less: Principal Payment 5/1/25	(\$90,000)
Less: Special Call 5/1/25	(\$25,000)
Current Bonds Outstanding	\$1,900,000

CANDLER HILLS EAST
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENTS FY2025 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
11/8/24	ACH	\$1,230.96	\$24.62	\$0.00	\$0.00	\$1,206.34
11/27/24	ACH	\$805.79	\$16.12	\$0.00	\$0.00	\$789.67
12/18/25	ACH	\$5,730.02	\$114.60	\$0.00	\$0.00	\$5,615.42
12/27/24	ACH	\$5,640.45	\$112.81	\$0.00	\$0.00	\$5,527.64
1/3/25	ACH	\$7,520.67	\$150.41	\$0.00	\$0.00	\$7,370.26
1/14/25	ACH	\$13,542.25	\$270.85	\$0.00	\$0.00	\$13,271.40
1/22/25	ACH	\$0.00	\$0.00	\$0.00	\$189.92	\$189.92
1/31/25	ACH	\$3,609.17	\$72.18	\$0.00	\$0.00	\$3,536.99
2/14/25	ACH	\$11,304.12	\$226.08	\$0.00	\$0.00	\$11,078.04
2/28/25	ACH	\$2,379.60	\$47.59	\$0.00	\$0.00	\$2,332.01
3/4/25	ACH	\$1,893.80	\$37.88	\$0.00	\$0.00	\$1,855.92
3/14/25	ACH	\$553.99	\$11.08	\$0.00	\$0.00	\$542.91
4/22/25	ACH	\$1,364.82	\$27.30	\$0.00	\$0.00	\$1,337.52
5/22/25	ACH	\$431.84	\$8.64	\$0.00	\$0.00	\$423.20
5/22/25	ACH	\$0.00	\$0.00	\$0.00	\$97.11	\$97.11
6/23/25	ACH	\$96.06	\$1.92	\$0.00	\$0.00	\$94.14
6/24/25	ACH	\$292.38	\$5.85	\$0.00	\$0.00	\$286.53
7/16/25	ACH	\$0.00	\$0.00	\$0.00	\$4.19	\$4.19
Total Collected		\$ 56,395.92	\$ 1,127.93	\$ -	\$ 291.22	\$ 55,559.21
Percentage Collected						101%

DEBT SERVICE

Gross Assessments	\$218,762.50
Certified Net Assessments	\$205,636.75
	100%

Date	ACH	Gross Assessments Received	Collection Fee	Commissions Paid	Interest Income	Net Assessments Received
11/8/24	ACH	\$5,232.17	\$104.64	\$0.00	\$0.00	\$5,127.53
11/27/24	ACH	\$1,584.00	\$31.68	\$0.00	\$0.00	\$1,552.32
12/18/24	ACH	\$19,008.12	\$380.16	\$0.00	\$0.00	\$18,627.96
12/27/24	ACH	\$21,120.07	\$422.40	\$0.00	\$0.00	\$20,697.67
1/3/25	ACH	\$29,040.24	\$580.80	\$0.00	\$0.00	\$28,459.44
1/14/25	ACH	\$48,048.24	\$960.96	\$0.00	\$0.00	\$47,087.28
1/22/25	ACH	\$0.00	\$0.00	\$0.00	\$705.49	\$705.49
1/31/25	ACH	\$13,091.26	\$261.83	\$0.00	\$0.00	\$12,829.43
2/14/25	ACH	\$46,464.23	\$929.28	\$0.00	\$0.00	\$45,534.95
2/28/25	ACH	\$8,694.60	\$173.89	\$0.00	\$0.00	\$8,520.71
3/4/25	ACH	\$7,811.52	\$156.23	\$0.00	\$0.00	\$7,655.29
3/14/25	ACH	\$2,177.96	\$43.56	\$0.00	\$0.00	\$2,134.40
4/22/25	ACH	\$4,724.68	\$94.49	\$0.00	\$0.00	\$4,630.19
5/22/25	ACH	\$1,413.70	\$28.27	\$0.00	\$0.00	\$1,385.43
5/22/25	ACH	\$0.00	\$0.00	\$0.00	\$374.75	\$374.75
6/23/25	ACH	\$566.48	\$11.33	\$0.00	\$0.00	\$555.15
6/24/25	ACH	\$1,724.23	\$34.48	\$0.00	\$0.00	\$1,689.75
7/16/25	ACH	\$0.00	\$0.00	\$0.00	\$18.90	\$18.90
Total Collected		\$ 210,701.50	\$ 4,214.00	\$ -	\$ 1,099.14	\$ 207,586.64
Percentage Collected						101%

SECTION V

SECTION A



Begin forwarded message:

From: Paul Jenkins <Thepauljenkins@outlook.com>
Subject: Candler Hill CDD Meeting Dec
Date: October 20, 2025 at 12:12:38 PM EDT
To: George Flint <gflint@gmscfl.com>

Good morning George,

Could you please add these two items to the December CDD meeting agenda.

1. Start charging the Candler Hills Golf Course their portion of the O & M Assessment for the Candler Hills East CDD. This O & M assessment should be added to the county tax roll.
2. I would like to form a committee to meet with the Candler Hills Homeowner's Association to request them to take over the responsibilities that are covered by our two budget items mulch and storm water. I would like them to take over the responsibilities for the Swiftmud Permit and the engineering responsibility for the mandatory filing a report every five years to Swiftmud. The CDD will continue to pay the engineering cost for filing reports needed for the bond.

My goal is to be able to dissolve the CDD when the bond is paid off.

Attached is my reasoning and explanation for the request. Also attached is the Candler Hills Homeowners Budget. We have the Candler Hills East CDD budget in our previous book.

I did not include the tax information I have taken from the county records. I am not sure every homeowner's tax information should be presented at our meeting all though it is all part of public records available on the county tax record website.

I will bring my copy to the meeting.

Paul Jenkins

8826 SW 86th Ct

Ocala, FL 34481

(352)502-3402

thepauljenkins@outlook.com



Proposal for O and M Assessment Inclusion and HOA Responsibilities

Motion to Include Golf Course in O and M Assessment

At the December board meeting, I would like to propose a motion to include an assessment for Operations and Maintenance (O and M) applicable to the golf course. This assessment should be listed in the next assessment assigned to the country for collection, with an annual amount of \$761.00.

Equitable Assessment Methodology

By utilizing this methodology, all parties—including homeowners and the golf course—are assessed equitably according to their respective property values. This process promotes transparency and consistency in the allocation of O and M expenses, helping to maintain the integrity of the community's funding model and ensuring that neither individual homeowners nor the golf course bear an undue share of the district's operational costs.

Assessment Calculation

The O and M assessment value should be set at 1.3% of the total assessed value, determined by the proportion of Total TAX Value as reported by the Marion County Property Appraiser. The following figures are provided:

- Total Tax Value of Candler Hills properties (including the Golf Course):
\$110,571,828.00
- Total Tax Value of the Golf Course: \$1,452,000.00

With a CDD budget of \$58,565, the calculated annual O and M assessment for the golf course is \$761.00.

Rationale for Including the Golf Course

There are several reasons for including the golf course in the O and M assessment:

- CDD funds were used to install infrastructure for Candler Hills East, including roads, water and sewer systems, landscape buffers, site development (such as home sites and retention ponds), and building sites for restaurants and the pro shop. Additionally, the golf course received rough grading and sod installation as part of these improvements.
- The cost of these improvements was divided among the lots and passed on to homeowners, with payment made either at the time of home purchase or by the owner of the golf course when the lot assessments were made.

Contributions Toward Operations and Maintenance

Homeowners who have paid off their initial lot assessments continue to contribute to the Operations and Maintenance (O and M) expenses of the Community Development District (CDD). Similarly, the golf course, having fulfilled its property assessment obligations, should

also contribute to the O and M budget. This contribution should be proportional to the golf course's value relative to the overall CDD.

To ensure a fair distribution, land value will be calculated using county property appraiser assessments. This method has been chosen to provide an accurate and impartial approach for both homeowners and the golf course.

Board Vote and Committee Formation

I request that the board vote on this proposal at our next meeting.

Committee Formation

I request that the board form a committee to meet with the HOA to request the HOA take over Mulch and Stormwater responsibility of the CDD.

Additionally, I propose forming a committee to meet with the Candler Hills HOA to request that they assume responsibility for pine straw installation, CDD retention pond maintenance, and the engineer report required by SWIFTMUD. The CDD will continue to supply engineering reports as required by the Bond.

HOA Budget and Cost Sharing

The total annual budget for the HOA Roads and Landscape Common area is annually \$920,468.21, and Irrigation, and Maintenance of Common areas is annually \$54,014.40 for a total annual cost of 974,487.61. This amount covers all Candle Hill Homeowner areas. This results in an **annual** cost for these two items being \$544.99 per year per resident for each Candler Hills HOA member.

Candler Hills East CDD residences are required to pay \$7920.00 for Mulch and \$6500.00 for Stormwater for and total of \$14,420.00 **annually** or a \$22.96 per residence **annually assessment** to the CDD for the same Items that are covered in the Candler Hills HOA.

The residence of Candle Hills East CDD feels it would be more equitable if the mulch and stormwater cost were paid by the Candler Hill HOA.

If these costs were shared equally by all HOA residents, the HOA fee for the items would increase the HOA budget portion for these items to \$558.75 annually.

This would amount to **sixty-eight cents increase in the monthly assessment** to all Candler Hill HOA members.

The Candler Hill East CDD assessment will reduce from \$93.00 to \$65.00.

By removing the cost of the mulch, storm water and transferring the SWIFT MUD reporting responsibility that is required every five years to the HOA, the Candle Hill East CDD can be dissolved after all the CDD bond is paid off in full.

This will leave all Candler Hill Residence under the Candler Hill Homeowner Association only. After all we are all one community.

Candler Hills Neighborhood Association, Inc.

Annual Budget

Calendar Year 2025

		Buildout	Year End 2025	Year End 2024
Average Number of Homes in Association		2,820	1,772	1,697
Revenues:	Carry forward of Projected Cash Balance		\$ -	\$ -
Note 1	Neighborhood Association Resident Fees		\$ 7,129,588.55	\$ 6,294,290.79
Note 2	On Top of The World Developer Contribution		\$ 777,130.12	\$ 791,180.42
	Total Revenue & Cash Carry Forward		\$ 7,906,718.68	\$ 7,085,471.22
Expenses:				
Note 3	Direct Services			
	Garbage/Debris Collection		\$ 353,950.70	\$ 329,145.38
	Gate Operations		\$ 163,759.00	\$ 285,945.28
	Insurance		\$ 30,105.42	\$ 21,150.15
	Roads and Landscaped Common Areas		\$ 920,468.21	\$ 554,703.33
	Total Direct Services		\$ 1,468,283.32	\$ 1,190,944.14
Note 4	Management Service Fees & Expenses			
	Services Agreement		\$ 1,433,954.46	\$ 1,181,371.37
	Operating Expenses		\$ 3,674,991.28	\$ 3,487,346.67
	Total Management Service Fees & Expenses		\$ 5,108,945.74	\$ 4,668,718.05
Note 5	Professional Fees			
	Legal Fees - Enforcement		\$ 5,000.00	\$ 8,450.00
	Accounting		\$ 19,060.00	\$ 19,060.00
	Total Professional Fees		\$ 24,060.00	\$ 27,510.00
	Electricity for Street Lights		\$ 82,414.46	\$ 76,423.30
Note 6	Circle Square Master Association Fees		\$ 1,163,395.75	\$ 1,070,266.77
Note 7	Irrigation & Maintenance - Common Areas		\$ 54,019.40	\$ 49,163.97
	Taxes and Licenses		\$ 5,600.00	\$ 2,445.00
	Total Expenses		\$ 7,906,718.68	\$ 7,085,471.22
	Net Association Surplus		\$ -	\$ -
	Monthly Assessment - Candler Hills NA		\$ 371.84	\$ 348.04
	Monthly Developer Contribution		\$ (35.55)	\$ (35.56)
	Net Monthly Homeowner Assessment		\$ 336.29	\$ 312.48

See Notes to Annual Budget on reverse side