Candler Hills East

Community Development District

Meeting Agenda

August 18, 2026

AGENDA

Candler Hills East
Community Development District

219 East Livingston Street, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

August 11, 2026

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, August 18, 2026, at 9:00 a.m., or as shortly thereafter as reasonably possible, at Circle Square Commons, 8395 SW 80th St., 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 May 19, 2026 Board of Supervisors Meeting
4. Public Hearing
   A. Consideration of Resolution 2026-02 Adopting the Fiscal Year 2027 Budget and Relating to the Annual Appropriations
   B. Consideration of Resolution 2026-03 Imposing Special Assessments and Certifying an Assessment Roll
5. Consideration of Audit Engagement Letter
6. Staff Reports
   A. Attorney
   B. Engineer
      i. Presentation of Annual Engineer's Report
   C. District Manager
      i. Consideration of Check Register
      ii. Balance Sheet and Income Statement
      iii. Consideration of Fiscal Year 2027 Meeting Schedule
      iv. Goals and Objectives
         a. Adoption of Fiscal Year 2027 Goals & Objectives
         b. Review and Approval of Fiscal Year 2026 Goals & Objectives and Authorizing Chair to Execute Final Form
      v. Form 1 Filing Reminder
7. Supervisor's Requests

8. Other Business

9. 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, May 19, 2026** at 9:00 a.m. at Live Oak Hall, 8413 SW 80th Street, Suites 7 & 8, Ocala, Florida.

Present and constituting a quorum were:

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

Also present were:

George Flint	District Manager
Rob Szozda	Field Manager
Gerald Colen	District Counsel
Bryan Schmalz	BLCDD
Rachel Wagoner	District Counsel
Andy Jorgenson	On Top of the World
Guy Woolbright	

FIRST ORDER OF BUSINESS **Roll Call**

Mr. Flint called the meeting to order at 9:00 a.m. and called roll. There were four Board members present in person constituting a quorum and one Board member joining by phone.

SECOND ORDER OF BUSINESS **Public Comment Period**

Mr. Flint: Next would be public comment, this is for the Candler Hills East Community Development District. Are there any members of the public have any comment for the Board? Hearing no comments, we will move on to the next item.

THIRD ORDER OF BUSINESS **Approval of Minutes of the February 17, 2026 Board of Supervisors Meeting**

Mr. Flint: Next item is approval of the minutes from your February 17 meeting. Did the Board have any comments or corrections to the minutes?

Mr. Scherff: I'll make a motion to accept the minutes as published.

On MOTION by Mr. Scherff, seconded by Mr. Bain, with all in favor, the Minutes of the February 17, 2026, Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS **Consideration of Resolution 2026-01 Approving the Fiscal Year 2027 Proposed Budget and Setting a Public Hearing**

Mr. Flint: Next is consideration of Resolution 2026-01 approving the proposed Fiscal Year 2027 budget and setting a public hearing. As the Board recalls, your budget adoption process is a two-step process. The first step being approving what's called a proposed budget, which is not binding on the Board and then setting the date, place, and time of the public hearing for its final consideration. As long as the proposed per unit assessment amount does not increase between now and the public hearing, you're fine. You can make whatever changes necessary to this document. It can be considered a first draft for your review with the final adoption being at the public hearing. The proposed public hearing date is your August 18, 2026 meeting at 9:00 a.m. in this location. That's your regular August meeting date that's referenced in the resolution. Attached as Exhibit A is the proposed budget. You'll see under revenue, the maintenance assessments have changed slightly from $55,051 in the current year to $55,360. I'll explain that in a moment. We're using carry forward to balance the budget in lieu of increasing assessments and that tends to work from year to year because not all the line items get fully expended. You have to budget some expenses that are allowances for unknowns and may not fully be realized. On the general administrative expenses, they've gone up by about $8,000, about $7,500. A large part of that is you'll notice the engineering line item. Again, this is a budget, but in 2027 you'll have two reports that are due. One is the annual report required by the Master Trust Indenture. You have the five-year stormwater report required by the state. The initial one was done in 2022. As you remember, there was a statutory change that obligated the District to prepare a comprehensive report with the 20-year outlook on your stormwater system, and that has to be updated every five years. We've added some money there in anticipation of that. That can be adjusted again between now and the public hearing, if it needs to be adjusted. The management fee related line items have increased by 5%. You're not approving that today, but we've included it in the recommended proposed budget. You'll see several line items that are associated with the management agreement have been adjusted to reflect that. The insurance has gone up by about $400 and that is based on a projection from Florida Insurance Alliance on what they believe the premium will be for FY 2027. We kept the O&M expenses the same as the current year. If you look down at the assessments, you'll see the per unit assessment is proposed to remain the same at $93.26 a year. However, there are 3.5 additional ERUs reflected here. Those 3.5 ERUs are associated with the golf course. We went back and reviewed the master assessment methodology when the bonds were issued and actually 3.5 ERUs were assigned to the golf course property. For purposes of the debt service, there was a developer contribution that was recognized to pay down the benefit received from those improvements. The golf course was not assessed any debt based on the developer contribution paying that debt down. But it did recognize 3.5 ERUs associated with the golf course. So, we have added that in here. I will note that the District receives a significant amount of in kind services from the golf course and I would estimate in the tens of thousands of dollars and would easily offset this amount. It's possible that the owner of the golf course may come forward seeking payment for those services on a going-forward basis or a recognition of that offsetting this 3.5 ERUs. I just mentioned that. The proposed budget, it also includes the debt service fund and the capital reserve fund which we're projecting a carry forward of $191,000 and then an additional interest, estimated interest income and there's no budgeted expenses related to the capital reserve fund at this point. Any questions on the proposed budget from the Board?

Mr. Jenkins: I have a question. Have we been able to contact our engineers to see about getting a quote for the services coming up next year?

Mr. Flint: No, because those reports are both due in June of 2027. But I can reach out. Again, this is a budget number for initial discussion, it can be adjusted in August. So, between now and August, I can reach out to the engineer and see if we can achieve some economies of scale by doing both reports together.

Mr. Jenkins: We would at least like to know what it is. Is $10,000 enough or $10,000 more?

Mr. Flint: It should be enough based on what they're charging for the indenture report and what they charge for the initial report in 2022. There's been inflation between now and 2022, but the update of that report should not require the same effort that the initial report did. So, I'm hoping it'll come in less.

Mr. Jenkins: Okay.

Mr. Bain: Looking at the number of units that you explained, you explained why we have, what is it, three and a half new units. If that comes back to us from the golf course or whoever that says, “Oh, well, if you do that, we'll do this.” Do we have time to change it back? Or will that affect the assessment per unit cost? Or do we have enough to carry that elsewhere?

Mr. Flint: There’s time to adjust it between now and August.

Mr. Bain: Yes.

Mr. Flint: And one of the adjustments might be that we recognize a contribution equivalent to 3.5 times $93. I know they can demonstrate in kind services that exceed that.

Mr. Bain: Yes.

Mr. Flint: Then that would be an offset that would equal out and we could probably take that out of the engineering line because I think $10,000 is probably more than what we need. But between now and August, as I get additional information, we can make those adjustments. I don't know if we do have a representative developer here, whether they want to provide any input. Mr. Woolbright is indicating that he has no input at this time. Any other questions or discussion understanding that there'll be an opportunity to make additional changes to the budget between now and at the August hearing.

Mr. Scherff: One little question. Over on page five, it shows total units of 387.75. The .75 seems to be odd.

Mr. Flint: Yeah, that's the debt service fund. There has been lots that have paid off. I will check that. It's strange that it's a fraction.

Mr. Scherff: Yeah, that’s what I was thinking.

Mr. Flint: But the numbers won't match. Your general fund and your debt service fund numbers aren't going to match because you've had people that have chosen to prepay the debt on their property.

Mr. Scherff: I understand that.

Mr. Flint: I'll get an answer and I'll email it out as to why that is .75.

Mr. Scherff: I was just curious.

Mr. Flint: We could have had a partial pay down. I'm not sure. That's a good question. Any other questions or discussion? If not, is there a motion to approve Resolution 2026-01?

On MOTION by Mr. Bain, seconded by Mr. Scherff, with all in favor, Resolution 2026-01 Approving the Fiscal Year 2027 Proposed Budget and Setting a Public Hearing, was approved.

FIFTH ORDER OF BUSINESS **Review and Acceptance of the Fiscal Year 2025 Audit Report**

Mr. Flint: The next item is review and acceptance of the Fiscal Year 2025 audit report. FY25 ended on September 30, 2025. As a government entity, you're required to have an annual independent audit, and you went through a RFQ process as prescribed by statutes and selected Grau & Associates as your independent auditor. The last page of their report, which is page 28, is the report to management. If there were any findings or recommendations, they would be reflected there. And you can see there are no current or prior year findings and recommendations and that we've complied with the provisions of the Auditor General that they are required to review. So, it is a clean audit with no findings. If there are any questions on the report, I'll try to answer those. If not, I'd ask for a motion to accept the report and authorize it to be transmitted to the state.

Mr. Bain: I'd just like to say thank you for keeping all our books in order, as usual.

Mr. Scherff: Yes, thank you very much.

Mr. Bain: And making it simple. It was a difficult read, but the last page says it all.

Mr. Flint: That's the one I look at.

Mr. Bain: I move to accept.

On MOTION by Mr. Bain, seconded by Mr. Jenkins, with all in favor, Accepting the Fiscal Year 2025 Audit Report, was approved.

SIXTH ORDER OF BUSINESS **Staff Report**

A. Attorney

Mr. Flint: District counsel, any report for the Board?

Mr. Wagoner: I have nothing.

B. Engineer

1. Consideration of Work Authorization 2026-01 for Annual Engineer's Report

Mr. Flint: The engineer is not here, but there is a work authorization from the engineer for the preparation of the annual trust indenture report. It's due by June 30th. It's something that when the bonds were issued, the master trust indenture requires that the District have the engineer prepare a report annually reviewing the condition of the infrastructure, ensuring that we're properly budgeting for maintenance, we carry the proper insurance, etc. So, this report involves a site visit as well as review of our insurance and our budget. Any questions on the work authorization? Is there a motion to approve it?

Mr. Jenkins: I'll make a motion to approve it.

On MOTION by Mr. Jenkins, seconded by Mr. Greene, with all in favor, Work Authorization 2026-01 for Annual Engineer's Report, was approved.

C. District Manager's Report

i. Consideration of Check Register

Mr. Flint: The first item under my report is the check register. And this is from February 1 through April 30 for the general fund and the Board Supervisor fees. It totals $83,943.78. The detailed register is behind the summary. You can see some entries are indicated as Candler Hills East CDD, care of U.S. bank. Those are transfers of the debt service assessment money we received from the county to the trustees, so those aren't true expenses. It's just the transfer of that assessment revenue. Any questions on the check register?

Mr. Scherff: No. It looks pretty simple to me.

Mr. Flint: Is there a motion to approve it?

Mr. Bain: Motion to approve.

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

ii. Balance Sheet and Income Statement

Mr. Flint: You have the unaudited financial report through March 31. There's no action required by the Board. If there are any discussion, we can have that. You'll see you have the combined balance sheet reflecting the general fund, debt service fund and capital reserve fund. You have the statement of revenue and expenditures for each of those funds. You also have a month-to-month general fund showing revenue and expenses month to month, as well as the long-term debt report and special assessment receipts report. On the general fund, you can see our actual administrative expenses are under our prorated for the first six months. We don't have any O&M expenses reflected. Any questions on the financials?

Mr. Jenkins: I've got a question. Under legal advertising, who do we use to advertise for meetings?

Mr. Flint: It's the Ocala StarBanner. It has to be a newspaper of general circulation, so the StarBanner is where we advertise.

Mr. Jenkins: Do they also put it in the OTOW papers?

Mr. Flint: We don't. We try to limit to our legal obligations because the concern is if we start going beyond what we're legally required to advertise and then for some reason people become reliant on that and then it doesn't get run, we're trying to avoid a claim. If the Board directs me to do that, we will. But in the past, when this issue has come up, counsel has advised against it. We do have on the District's website the meeting schedules on there. The agendas are on there. Copies of the budgets are on there, copies of the audits. You know, all that information is reflected on the website. But we typically don't go beyond the legal requirement as far as advertising goes.

Mr. Bain: Does the StarBanner reflect a good circulation? Because it's changing all the time. Do we have to review that? Do they put it in their online version that they put out as well?

Mr. Greene: Yes.

Mr. Bain: They do? Have you seen it?

Mr. Flint: Yeah. If there's an alternative to the StarBanner in this area that qualifies as a newspaper of general circulation, it could be used. Sometimes we run into issues because those newspapers are not dailies they may be weeklies. Then it becomes a timing issue of getting the notice in.

iii. Review of Fiscal Year 2025 Engineer’s Report

iv. Review of Summary of Engineer’s Report

Mr. Flint: I think Mr. Jenkins had asked that I put the 2025 inspection report in the agenda. I think this was previously emailed to the Board after the last meeting. I've also put it in the agenda. There's no action on this. But the combination of this, which is the annual trust indenture requirement, and then the next tab is an email to Mr. Jenkins back in February of 2025. You can see the second paragraph; I explained the other requirements. And the CDD stormwater infrastructure is subject to a Water Management District permit issued by the Southwest Florida Water Management District. Periodic certifications are required to be submitted. The next certification is due in 2027. It's actually due in December of 2027, which is in FY28. A copy of that certification is on the next page. And then I also reference the new State of Florida requirement under section 403.9302. That initial report was submitted in 2022. That's also attached. The next report that's due every five years would be by June 30th of 2027. So, the indenture report and this five-year update are both due June 30 of 2027. I will ask the District engineer if they would take that into account and their pricing to perform that work. Any other questions on or discussion on items C3 and C4? Okay.

v. General Election Qualifying Period and Procedures

Mr. Flint: The next tab is an informational sheet regarding the general election. The District has seats. There are five seats, and every two years, either three seats or two seats come up for election, they're staggered. This Board is fully transitioned to general election and has been for some time. So, any Board member that is interested in running or any member of the public who is considered a general elector, which means they're registered to vote with their address in Candler Hills East as their primary residence, would need to qualify through the Supervisor of Elections office. And the qualifying period is from June 8 to June 12. The requirements are indicated on that informational sheet and that's in the agenda. It will be on the website. Mr. Bain's seat, Mr. Hill's seat, and Mr. Scherff's seat are all up in November. Any questions on the general election? Okay.

Mr. Scherff: The three of us have an appointment.

Mr. Flint: When it transitions to general election, I have no involvement, it's all the Supervisor of Elections Office. The only thing we do is we tell them what seats are coming up, we have to run a notice in the newspaper, and so we meet those obligations. But beyond that, they handle the election process.

vi. Presentation of Registered Voters – 992

Mr. Flint: The last item under my report is the number of registered voters. This is a statutory requirement that we announce the number of registered voters as of April 15 of each year, and you can see there are 992 reflected by the Supervisor of Elections. That's important. Earlier on, when the District transitions from landowner elected to general election, that number has to be 250. Obviously, you met that a long time ago.

SEVENTH ORDER OF BUSINESS Supervisor's Requests

Mr. Flint: Anything else the Board wants to discuss that's not on the agenda?

Mr. Jenkins: Yeah. I got something, residents of the Candler Hill neighborhood, we belong to the HOA. And our HOA fees cover for all the residents in Candler Hill. All the garbage picked up equally. All the gate operations we pay for equally. All the insurance we pay for equally. All the electric street lights is assessed equally. Management fees, professional fees, Circle Square Master association. All these, if you're inside of the Candler Hill, you automatically belong to the HOA. You automatically contribute to all these. What's different is where we got the irrigation maintenance of common areas. We pay the same as what everybody else pays inside the Candler Hill neighborhood, but we pay an additional 10% because we belong to the Candler Hill CDD, because we pay for mainly for ponds, which is not included in the expenses there. And we pay for the mulch and landscaping of the ponds. Now, the Candler Hill Association outside of Candler Hill East, they have an additional 18 ponds. Now we pay for all the maintenance, our share, of all the maintenance for the 18 ponds in the HOA. So, my contention is the residents of Candler Hill East CDD pays an additional 10% of their fees for maintenance and management of the ponds because they're not included in the HOA fees. I would like to have our attorney see if they could meet with the Candler Hill HOA and represent us to see if they would pick up taking care of our pond and the mulch as they do in all the other neighborhoods inside Candler Hill. I'd like to make a motion to see if there's anybody else agrees with that.

Mr. Flint: Okay, we have a motion. Is there a second? It appears your motion dies for lack of a second. Any other discussion on that or any other issue?

Mr. Bain: Well, it goes back to our contract to be agreed upon a few years ago about cutting the grass in the ponds was taken over and as a result, our maintenance fees went down at that time. So, all we are doing with our $92 is the mulch associated with inlets and outlets and maintaining. All I can say in that matter is that it's a different structure for the west than it is for the east, and we don't know what people were paying for the lots in the west. They may have been paying more and paid for all the things that we've got in the east within that structure. We don't know. All we know is that the bond was taken out and we were left with maintenance and repair maintenance fee, because you have to look after that, because that's part of our business.

Mr. Jenkins: We have a maintenance fee which is associated in paying off the bond that we owe because our purchase cost was reduced by the lot cost, and that was development. Instead of using traditional financing and putting in the price of the home, he put it into a CDD, which is a common practice. But the thing of it is, the maintenance of ponds is required in all of these areas of the Candler Hill East and in the HOA. So, we're paying for the share in the HOA and we're paying an additional share in Candler Hill East because we're paying for all of that. And that accumulates to where we pay probably about additional, in my quick calculation, an additional 10% of the management service fee for the irrigation, water and maintenance in the common areas. We pay an additional 10% because we're paying for all of our own in there. And I only think it'd be fair that all the ponds are paid for and taken care of by the HOA, including the engineer reports, because they can be combined in all the ponds, including the mulch. Now, they're already mowing it, and that is great. But I think it's time that we look at a community because the community has grown. We have what, about 18, yeah, we're up to 1848 residents in the Candler Hills area. We represent, what was it, 300 and some homes. So, we're paying a larger proportion of that cost, and I think it should all be, to be fair, put under the HOA, Homeowner’s Association. We would still be contributing to it because once our bond is paid off, there's no reason for the CDD to continue to exist. There's no reason for that management fee and so forth to continue on. It's needed right now because there's various requirements that we have to do in order to pay off. We have to set up the assessment, we have to collect the assessments, we have to follow all the rules, we have to pay off the debt. So, there's a lot of work just in managing the debt service to pay these off. That's why we have a management service handling that for us. But to have a management service, we're not really managing anything. Well, we're hiring our engineer, but we're not doing anything as far as the mulch or the mowing or anything like that. We've already turned that over to the HOA. So, I would think that the HOA should be handling all the ponds for us so that we'll just. Only thing that would be left for the CDD is to pay off our bond, which is our total responsibility because we had a reduction in our purchase prices of our homes because the lot cost was associated with the CDD cost.

Mr. Flint: Just to clarify, there were 628 homes.

Mr. Jenkins: Okay. I’m sorry.

Mr. Flint: The debt service number is 375. Okay. Is there any other discussion on that issue? I think we had a motion that died for lack of a second on that. Any other business or supervisor's requests?

EIGHTH ORDER OF BUSINESS Other Business

There being no comments, and the next item followed.

NINTH ORDER OF BUSINESS Adjournment

Mr. Flint: Is there a motion to adjourn?

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 A

RESOLUTION 2026-02

THE ANNUAL APPROPRIATION RESOLUTION OF THE CANDLER HILLS EAST COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2026, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Candler Hills East Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (the "Proposed Budget"), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, the Board set August 18, 2026, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1, of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

Section 1. Budget

a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

b. That the District Manager's Proposed Budget, attached hereto as Exhibit "A," as amended by the Board, is hereby adopted in accordance with the provisions of

Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2026 and/or revised projections for Fiscal Year 2027.

c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for Candler Hills East Community Development District for the Fiscal Year Ending September 30, 2027," as adopted by the Board of Supervisors on August 18, 2026.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Candler Hills East Community Development District, for the fiscal year beginning October 1, 2026, and ending September 30, 2027, the sum of **$_________________** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	**$_________________**
DEBT SERVICE FUND(S) – SERIES 2016	**$_________________**
TOTAL ALL FUNDS	**$_________________**

Section 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.

b. Board may authorize an appropriation from the unappropriated balance of any fund.

c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand ($10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than

$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 18th day of August, 2026.

ATTEST:	**CANDLER HILLS EAST COMMUNITY DEVELOPMENT DISTRICT**
______________________________	By:____________________________
Secretary	Its:____________________________

Candler Hills East

Community Development District

Proposed Budget

FY 2027

Table of Contents

Candler Hills East

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 6/30/26	Projected Next 3 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Maintenance Assessments	$ 55,051	$ 55,529	$ -	$ 55,529	$ 55,360
Interest	$ -	$ 1,443	$ 361	$ 1,804	$ -
Carry Forward Surplus	$ 14,135	$ 53,556	$ -	$ 53,556	$ 21,730
Total Revenues	**$ 69,186**	**$ 110,528**	**$ 361**	**$ 110,889**	**$ 77,090**
Expenditures					
General & Administrative					
Supervisor Fees	$ 4,000	$ 3,169	$ 1,000	$ 4,169	$ 4,000
FICA Expenditure	$ 306	$ 214	$ 77	$ 291	$ 306
Engineering	$ 4,000	$ 1,655	$ 2,000	$ 3,655	$ 10,000
Trustee Fees	$ 2,255	$ 2,110	$ -	$ 2,110	$ 2,255
Dissemination	$ 2,866	$ 2,349	$ 717	$ 3,066	$ 3,009
Arbitrage	$ 450	$ 450	$ -	$ 450	$ 450
Assessment Administration	$ 5,732	$ 5,732	$ -	$ 5,732	$ 6,019
Attorney	$ 6,500	$ 4,500	$ 2,000	$ 6,500	$ 6,500
Annual Audit	$ 3,300	$ 3,300	$ -	$ 3,300	$ 3,400
Management Fees	$ 10,131	$ 7,598	$ 2,532	$ 10,130	$ 10,638
Information Technology	$ 1,082	$ 812	$ 270	$ 1,082	$ 1,136
Website Maintenance	$ 812	$ 609	$ 204	$ 813	$ 853
Telephone	$ 50	$ -	$ 50	$ 50	$ 50
Postage	$ 625	$ 279	$ 195	$ 474	$ 625
Printing & Binding	$ 250	$ 261	$ 100	$ 361	$ 250
Insurance	$ 7,425	$ 7,155	$ -	$ 7,155	$ 7,871
Legal Advertising	$ 700	$ 129	$ 571	$ 700	$ 700
Other Current Charges	$ 860	$ 462	$ 234	$ 696	$ 860
Office Supplies	$ 150	$ 1	$ 20	$ 21	$ 150
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total General & Administrative:	**$ 51,669**	**$ 40,961**	**$ 9,970**	**$ 50,930**	**$ 59,246**
Operations & Maintenance					
Mulch	$ 7,920	$ 3,710	$ 4,210	$ 7,920	$ 7,920
Contingency	$ 3,097	$ -	$ 1,549	$ 1,549	$ 3,097
Stormwater	$ 6,500	$ -	$ 3,250	$ 3,250	$ 6,500
Contractual Services	$ -	$ -	$ -	$ -	$ 326
Total Operations & Maintenance:	**$ 17,517**	**$ 3,710**	**$ 9,009**	**$ 12,719**	**$ 17,844**
Total Expenditures	**$ 69,186**	**$ 44,671**	**$ 18,979**	**$ 63,649**	**$ 77,090**
Excess Revenues/(Expenditures)	$ -	$ 65,858	$ (18,618)	$ 47,240	$ -

	FY2023	FY2024	FY2025	FY2026	FY2027
Net Assessments	$55,051	$55,051	$55,051	$55,051	$55,360
Discounts & Collections (6%)	$3,514	$3,514	$3,514	$3,514	$3,534
Gross Assessments	$58,565	$58,565	$58,565	$58,565	$58,894
Total Units	628	628	628	628	631.50
Assessments per Unit	$93.26	$93.26	$93.26	$93.26	$93.26

Candler Hills East
Community Development District
General Fund Budget

Revenues:

Maintenance Assessments

The District will levy a non-ad valorem special assessment on all taxable property within the District, to fund all General Operating and Maintenance Expenditures for the Fiscal Year.

Interest

The District receives interest earnings from its cash balance in the Truist operating account.

Carry Forward

Represents amount used to offset the District's fiscal year expenditure.

Expenditures:

Administrative:

Supervisor Fees

The Florida Statutes allows each board member to receive $200 per meeting not to exceed $4,800 in one year. This amount is based on 5 Supervisors attending 4 monthly meetings.

FICA Expenditure

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

Engineering

The District's engineer, Dewberry Engineers, Inc., will be providing general engineering services to the District, e.g., attendance and preparation for monthly meetings, reviewing invoices, and various projects assigned as directed by the Board of Supervisors. The District currently has an agreement with Dewberry Engineers, Inc.

Trustee Fees

The District issued Series 2016 Special Assessment Refunding Bonds that are administered by a Trustee at US Bank.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b) (5) which relates to additional reporting requirements for unrated bond issues. Governmental Management Services – CF, LLC is contracted for this service.

Arbitrage

The District has contracted with AMTEC to annually calculate the District's Arbitrage Rebate Liability on the Series 2016 Special Assessment Refunding Bonds.

Candler Hills East
Community Development District
General Fund Budget

Assessment Administration

Governmental Management Services – Central Florida, LLC serves as the District's collection agent and certifies the District's non-ad valorem assessments with the Marion County Tax Collector's Office.

Attorney

The District's legal counsel, Colen and Wagoner P. A., provides general legal services to the District, i.e., attendance and preparation for monthly meetings, review operating and maintenance contracts, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The District has contracted with Grau & Associates for this service.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services – Central Florida, LLC. The services include, but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reporting, annual audits, etc.

Information Technology

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.
Governmental Management Services-Central Florida, LLC, provides these services.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc. Governmental Management Services-Central Florida, LLC, provides these services.

Telephone

Represents cost for telephone and fax machine.

Postage

Mailing of Board Meeting agenda packages, overnight deliveries, checks for vendors and any other required correspondence.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Insurance

The District's general liability & public officials liability insurance policy is with Florida Insurance Alliance. The Florida Insurance Alliance specializes in providing insurance coverage to governmental agencies.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Other Current Charges

Bank charges and any other miscellaneous expenses that are incurred during the year.

Office Supplies

The District incurs charges for supplies that need to be purchased during the fiscal year, including copier and printer toner cartridges, paper, file folders, binders, pens, paper clips, and other such office supplies.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Department of Economic Opportunity for $175. This is the only expense under this category for the District.

Maintenance:

Mulch

Represents costs related to mulch installed in the District.

Contingency

To record the cost of any maintenance expenses not properly classified in any of the other accounts.

Stormwater

Represent cost for stormwater expenses in the District.

Candler Hills East

Community Development District

Proposed Budget

Debt Service Fund Series 2016

Description	Adopted Budget FY2026	Actuals Thru 6/30/26	Projected Next 3 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - Tax Roll	$ 206,154	$ 203,285	$ -	$ 203,285	$ 199,950
Assessments - Prepayments	$ -	$ 9,009	$ -	$ 9,009	$ -
Interest Income	$ 7,422	$ 11,009	$ 2,752	$ 13,761	$ 6,881
Carry Forward Surplus	$ 274,654	$ 283,867	$ -	$ 283,867	$ 266,516
Total Revenues	**$ 488,230**	**$ 507,170**	**$ 2,752**	**$ 509,922**	**$ 473,346**
Expenditures					
General & Administrative:					
Special Call - 11/1	$ -	$ 25,000	$ -	$ 25,000	$ -
Interest - 11/1	$ 36,944	$ 36,944	$ -	$ 36,944	$ 33,725
Principal - 5/1	$ 130,000	$ 130,000	$ -	$ 130,000	$ 130,000
Special Call - 5/1	$ -	$ 15,000	$ -	$ 15,000	$ -
Interest - 5/1	$ 36,944	$ 36,463	$ -	$ 36,463	$ 33,725
Total Expenditures	**$ 203,888**	**$ 243,406**	**$ -**	**$ 243,406**	**$ 197,450**
Excess Revenues/(Expenditures)	$ 284,342	$ 263,763	$ 2,752	$ 266,516	$ 275,896

Interest - Nov 1, 2027	$ 31,288
Net Assessments	$199,950
Discounts & Collections (6%)	$12,763
Gross Assessments	$212,713
Total Units	386.75
Assessments per Unit	$550

Candler Hills East

Community Development District

Series 2016 Special Assessment Bonds

Amortization Schedule

Date	Balance		Prinicpal		Interest		Total	
11/01/26	$	1,730,000.00	$	-	$	33,725.00		
05/01/27	$	1,730,000.00	$	130,000.00	$	33,725.00	$	197,450.00
11/01/27	$	1,600,000.00	$	-	$	31,287.50		
05/01/28	$	1,600,000.00	$	135,000.00	$	31,287.50	$	197,575.00
11/01/28	$	1,465,000.00	$	-	$	28,756.25		
05/01/29	$	1,465,000.00	$	140,000.00	$	28,756.25	$	197,512.50
11/01/29	$	1,325,000.00	$	-	$	26,131.25		
05/01/30	$	1,325,000.00	$	145,000.00	$	26,131.25	$	197,262.50
11/01/30	$	1,180,000.00	$	-	$	23,412.50		
05/01/31	$	1,180,000.00	$	150,000.00	$	23,412.50	$	196,825.00
11/01/31	$	1,030,000.00	$	-	$	20,600.00		
05/01/32	$	1,030,000.00	$	155,000.00	$	20,600.00	$	196,200.00
11/01/32	$	875,000.00	$	-	$	17,500.00		
05/01/33	$	875,000.00	$	160,000.00	$	17,500.00	$	195,000.00
11/01/33	$	715,000.00	$	-	$	14,300.00		
05/01/34	$	715,000.00	$	170,000.00	$	14,300.00	$	198,600.00
11/01/34	$	545,000.00	$	-	$	10,900.00		
05/01/35	$	545,000.00	$	175,000.00	$	10,900.00	$	196,800.00
11/01/35	$	370,000.00	$	-	$	7,400.00		
05/01/36	$	370,000.00	$	180,000.00	$	7,400.00	$	194,800.00
11/01/36	$	190,000.00	$	-	$	3,800.00		
05/01/37	$	190,000.00	$	190,000.00	$	3,800.00	$	197,600.00
			$	**1,730,000.00**	**$**	**435,625.00**	**$**	**2,165,625.00**

Candler Hills East

Community Development District

Proposed Budget

Capital Reserves Fund

Description	Adopted Budget FY2026	Actuals Thru 6/30/26	Projected Next 3 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Interest Income	$ 3,914	$ 5,565	$ 1,391	$ 6,956	$ 3,478
Carry Forward Surplus	$ 185,918	$ 186,420	$ -	$ 186,420	$ 193,376
Total Revenues	**$ 189,831**	**$ 191,985**	**$ 1,391**	**$ 193,376**	**$ 196,854**
Expenditures					
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Excess Revenues/(Expenditures)	$ 189,831	$ 191,985	$ 1,391	$ 193,376	$ 196,854

SECTION B

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CANDLER HILLS EAST COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Candler Hills East Community Development District ("the District") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Marion County, Florida (the "County"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District ("Board") hereby determines to undertake various operations and maintenance activities described in the District's budget for Fiscal Year 2026-2027 ("Operations and Maintenance Budget"), attached hereto as Exhibit "A" and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District's budget for Fiscal Year 2026-2027; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, The District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots pursuant to the Uniform Method and which is also indicated on Exhibit "A"; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("Uniform Method"); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Candler Hills East Community Development District (the "Assessment Roll") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll on platted property to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibits "A" and "B."

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibits "A" and "B." The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method. The District shall also collect its previously levied debt service assessment pursuant to the Uniform method, as indicated on Exhibits "A" and "B."

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds there from shall be paid to the Candler Hills East Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep appraised of all updates made to the County property roll by Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Candler Hills East Community Development District.

PASSED AND ADOPTED this 18th day of August, 2026.

ATTEST:

CANDLER HILLS EAST COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/ Assistant Secretary

By:__________________________________

Its:__________________________________

Candler Hills East CDD
FY 27 Assessment Roll

PARCEL	Units	O&M	Debt	Total
3530-0000-07		$0.00	$0.00	$0.00
3530-0000-21		$0.00	$0.00	$0.00
3530-0000-26		$0.00	$0.00	$0.00
3531+003-012		$0.00	$0.00	$0.00
3531+003-029		$0.00	$0.00	$0.00
3531+005-039		$0.00	$0.00	$0.00
3531+009-021		$0.00	$0.00	$0.00
3531+012-013		$0.00	$0.00	$0.00
3531+014-007		$0.00	$0.00	$0.00
3531+019-019		$0.00	$0.00	$0.00
3531-0001-00	3.5	$326.41	$0.00	$326.41
3531-0001-01		$0.00	$0.00	$0.00
3531-002-006		$0.00	$0.00	$0.00
3531-0120001		$0.00	$0.00	$0.00
3531-0120002		$0.00	$0.00	$0.00
3531-0120003		$0.00	$0.00	$0.00
3531-0120004		$0.00	$0.00	$0.00
3531-0120005		$0.00	$0.00	$0.00
3531-0120006		$0.00	$0.00	$0.00
3531-0120007		$0.00	$0.00	$0.00
3531-0120008		$0.00	$0.00	$0.00
3531-0120009		$0.00	$0.00	$0.00
3531-0120010		$0.00	$0.00	$0.00
3531-0120011		$0.00	$0.00	$0.00
3531-0120012		$0.00	$0.00	$0.00
3531-0120013		$0.00	$0.00	$0.00
3531-012-002		$0.00	$0.00	$0.00
3531-012-003		$0.00	$0.00	$0.00
3531-012-004		$0.00	$0.00	$0.00
3531-012-006		$0.00	$0.00	$0.00
3531-012-007		$0.00	$0.00	$0.00
3531-012-008		$0.00	$0.00	$0.00
3531-012-009		$0.00	$0.00	$0.00
3531-012-010		$0.00	$0.00	$0.00
3531-012-012		$0.00	$0.00	$0.00
3531-012-013		$0.00	$0.00	$0.00
3531-012-014		$0.00	$0.00	$0.00
3531-012-016		$0.00	$0.00	$0.00
3531-012-017		$0.00	$0.00	$0.00
3531-012-019		$0.00	$0.00	$0.00
3531-012-021		$0.00	$0.00	$0.00
3531-012-022		$0.00	$0.00	$0.00
3531-012-023		$0.00	$0.00	$0.00
3531-012-024		$0.00	$0.00	$0.00
3531-012-025		$0.00	$0.00	$0.00
3531-012-026		$0.00	$0.00	$0.00
3531-012-027		$0.00	$0.00	$0.00
3531-012-028		$0.00	$0.00	$0.00
3531-012-029		$0.00	$0.00	$0.00
3531-012-101		$0.00	$0.00	$0.00
3531-012-102		$0.00	$0.00	$0.00
3531-012-111		$0.00	$0.00	$0.00
3531-012-112		$0.00	$0.00	$0.00
3531-012-151		$0.00	$0.00	$0.00
3531-012-152		$0.00	$0.00	$0.00
3531-0122-03	1	$93.26	$550.00	$643.26

PARCEL	Units	O&M	Debt	Total
3531-0122-04	1	$93.26	$550.00	$643.26
3531-0122-05	1	$93.26	$0.00	$93.26
3531-0122-06	1	$93.26	$550.00	$643.26
3531-0122-07	1	$93.26	$550.00	$643.26
3531-0122-08	1	$93.26	$0.00	$93.26
3531-0122-09	1	$93.26	$550.00	$643.26
3531-0122-10	1	$93.26	$550.00	$643.26
3531-0122-11	1	$93.26	$550.00	$643.26
3531-0122-12	1	$93.26	$550.00	$643.26
3531-0122-13	1	$93.26	$0.00	$93.26
3531-0122-14	1	$93.26	$0.00	$93.26
3531-0122-15	1	$93.26	$0.00	$93.26
3531-0122-16	1	$93.26	$0.00	$93.26
3531-0122-17	1	$93.26	$550.00	$643.26
3531-0122-18	1	$93.26	$0.00	$93.26
3531-0122-19	1	$93.26	$0.00	$93.26
3531-0122-20	1	$93.26	$0.00	$93.26
3531-0122-21	1	$93.26	$0.00	$93.26
3531-0122-22	1	$93.26	$0.00	$93.26
3531-0122-23	1	$93.26	$0.00	$93.26
3531-0122-24	1	$93.26	$0.00	$93.26
3531-0122-25	1	$93.26	$0.00	$93.26
3531-0122-26	1	$93.26	$0.00	$93.26
3531-0122-27	1	$93.26	$0.00	$93.26
3531-0122-28	1	$93.26	$0.00	$93.26
3531-0122-29	1	$93.26	$0.00	$93.26
3531-0122-30	1	$93.26	$0.00	$93.26
3531-0122-31	1	$93.26	$0.00	$93.26
3531-0122-32	1	$93.26	$0.00	$93.26
3531-0122-33	1	$93.26	$0.00	$93.26
3531-0122-34	1	$93.26	$0.00	$93.26
3531-0122-35	1	$93.26	$0.00	$93.26
3531-0122-36	1	$93.26	$0.00	$93.26
3531-0122-37	1	$93.26	$0.00	$93.26
3531-0122-38	1	$93.26	$0.00	$93.26
3531-0122-39	1	$93.26	$0.00	$93.26
3531-0122-40	1	$93.26	$0.00	$93.26
3531-0123009		$0.00	$0.00	$0.00
3531-0123-01	1	$93.26	$0.00	$93.26
3531-0123-02	1	$93.26	$0.00	$93.26
3531-0123-03	1	$93.26	$0.00	$93.26
3531-0123-04	1	$93.26	$0.00	$93.26
3531-0123-05	1	$93.26	$0.00	$93.26
3531-0123-06	1	$93.26	$0.00	$93.26
3531-0123-07	1	$93.26	$0.00	$93.26
3531-0123-08	1	$93.26	$550.00	$643.26
3531-0123-09	1	$93.26	$0.00	$93.26
3531-0123-10	1	$93.26	$550.00	$643.26
3531-0123-11	1	$93.26	$0.00	$93.26
3531-0123-12	1	$93.26	$550.00	$643.26
3531-0123-13	1	$93.26	$0.00	$93.26
3531-0123-14	1	$93.26	$550.00	$643.26
3531-0123-15	1	$93.26	$550.00	$643.26
3531-0123-16	1	$93.26	$0.00	$93.26
3531-0123-17	1	$93.26	$550.00	$643.26
3531-0123-18	1	$93.26	$550.00	$643.26
3531-0123-19	1	$93.26	$550.00	$643.26
3531-0123-20	1	$93.26	$550.00	$643.26
3531-0123-21	1	$93.26	$550.00	$643.26

PARCEL	Units	O&M	Debt	Total
3531-0123-22	1	$93.26	$550.00	$643.26
3531-0123-23	1	$93.26	$0.00	$93.26
3531-0123-24	1	$93.26	$550.00	$643.26
3531-0123-25	1	$93.26	$0.00	$93.26
3531-0123-26	1	$93.26	$550.00	$643.26
3531-0123-27	1	$93.26	$0.00	$93.26
3531-0123-28	1	$93.26	$550.00	$643.26
3531-0123-29	1	$93.26	$0.00	$93.26
3531-0123-30	1	$93.26	$550.00	$643.26
3531-0123-31	1	$93.26	$550.00	$643.26
3531-0123-32	1	$93.26	$0.00	$93.26
3531-0124-10	1	$93.26	$0.00	$93.26
3531-0124-11	1	$93.26	$0.00	$93.26
3531-0124-12	1	$93.26	$0.00	$93.26
3531-0124-13	1	$93.26	$0.00	$93.26
3531-0124-14	1	$93.26	$0.00	$93.26
3531-0124-15	1	$93.26	$550.00	$643.26
3531-0124-16	1	$93.26	$550.00	$643.26
3531-0124-17	1	$93.26	$550.00	$643.26
3531-0124-18	1	$93.26	$550.00	$643.26
3531-0124-19	1	$93.26	$550.00	$643.26
3531-0124-20	1	$93.26	$0.00	$93.26
3531-0124-21	1	$93.26	$0.00	$93.26
3531-012-501		$0.00	$0.00	$0.00
3531-012-502		$0.00	$0.00	$0.00
3531-013-002		$0.00	$0.00	$0.00
3531-013-101		$0.00	$0.00	$0.00
3531-013-102		$0.00	$0.00	$0.00
3531-013-103		$0.00	$0.00	$0.00
3531-0180001		$0.00	$0.00	$0.00
3531-0180002		$0.00	$0.00	$0.00
3531-0201-01	1	$93.26	$550.00	$643.26
3531-0201-02	1	$93.26	$550.00	$643.26
3531-0201-03	1	$93.26	$0.00	$93.26
3531-0201-04	1	$93.26	$550.00	$643.26
3531-0201-05	1	$93.26	$550.00	$643.26
3531-0201-06	1	$93.26	$550.00	$643.26
3531-0201-07	1	$93.26	$550.00	$643.26
3531-0201-08	1	$93.26	$550.00	$643.26
3531-0201-09	1	$93.26	$550.00	$643.26
3531-0201-10	1	$93.26	$0.00	$93.26
3531-0201-11	1	$93.26	$550.00	$643.26
3531-0201-12	1	$93.26	$0.00	$93.26
3531-0201-13	1	$93.26	$0.00	$93.26
3531-0201-14	1	$93.26	$0.00	$93.26
3531-0201-15	1	$93.26	$550.00	$643.26
3531-0201-16	1	$93.26	$0.00	$93.26
3531-0201-17	1	$93.26	$550.00	$643.26
3531-0201-18	1	$93.26	$550.00	$643.26
3531-0201-19	1	$93.26	$550.00	$643.26
3531-0201-20	1	$93.26	$550.00	$643.26
3531-0201-21	1	$93.26	$550.00	$643.26
3531-0201-22	1	$93.26	$0.00	$93.26
3531-0201-23	1	$93.26	$550.00	$643.26
3531-0201-24	1	$93.26	$550.00	$643.26
3531-0201-25	1	$93.26	$550.00	$643.26
3531-0201-26	1	$93.26	$550.00	$643.26
3531-0201-27	1	$93.26	$550.00	$643.26
3531-0201-28	1	$93.26	$0.00	$93.26

PARCEL	Units	O&M	Debt	Total
3531-0201-29	1	$93.26	$550.00	$643.26
3531-0201-30	1	$93.26	$550.00	$643.26
3531-0201-31	1	$93.26	$0.00	$93.26
3531-0201-32	1	$93.26	$550.00	$643.26
3531-0201-33	1	$93.26	$550.00	$643.26
3531-0201-34	1	$93.26	$0.00	$93.26
3531-0201-35	1	$93.26	$550.00	$643.26
3531-0201-36	1	$93.26	$550.00	$643.26
3531-0201-37	1	$93.26	$550.00	$643.26
3531-0201-38	1	$93.26	$550.00	$643.26
3531-0201-39	1	$93.26	$550.00	$643.26
3531-0201-40	1	$93.26	$550.00	$643.26
3531-0202-01	1	$93.26	$550.00	$643.26
3531-0202-02	1	$93.26	$550.00	$643.26
3531-0202-03	1	$93.26	$550.00	$643.26
3531-0202-04	1	$93.26	$0.00	$93.26
3531-0202-05	1	$93.26	$550.00	$643.26
3531-0202-06	1	$93.26	$0.00	$93.26
3531-0202-07	1	$93.26	$550.00	$643.26
3531-0202-08	1	$93.26	$550.00	$643.26
3531-0202-09	1	$93.26	$550.00	$643.26
3531-0202-10	1	$93.26	$0.00	$93.26
3531-0202-11	1	$93.26	$550.00	$643.26
3531-0202-12	1	$93.26	$550.00	$643.26
3531-0202-13	1	$93.26	$0.00	$93.26
3531-0202-14	1	$93.26	$550.00	$643.26
3531-0202-15	1	$93.26	$550.00	$643.26
3531-0202-16	1	$93.26	$550.00	$643.26
3531-0202-17	1	$93.26	$550.00	$643.26
3531-0202-18	1	$93.26	$0.00	$93.26
3531-0202-19	1	$93.26	$550.00	$643.26
3531-0202-20	1	$93.26	$550.00	$643.26
3531-0202-21	1	$93.26	$0.00	$93.26
3531-0202-22	1	$93.26	$550.00	$643.26
3531-0202-23	1	$93.26	$550.00	$643.26
3531-0303-01	1	$93.26	$0.00	$93.26
3531-0303-02	1	$93.26	$550.00	$643.26
3531-0303-03	1	$93.26	$0.00	$93.26
3531-0303-04	1	$93.26	$0.00	$93.26
3531-0303-05	1	$93.26	$550.00	$643.26
3531-0303-06	1	$93.26	$550.00	$643.26
3531-0303-07	1	$93.26	$550.00	$643.26
3531-0303-08	1	$93.26	$550.00	$643.26
3531-0303-09	1	$93.26	$550.00	$643.26
3531-0303-10	1	$93.26	$550.00	$643.26
3531-0303-11	1	$93.26	$0.00	$93.26
3531-0303-12	1	$93.26	$550.00	$643.26
3531-0303-13	1	$93.26	$550.00	$643.26
3531-0303-14	1	$93.26	$550.00	$643.26
3531-0303-15	1	$93.26	$550.00	$643.26
3531-0303-16	1	$93.26	$550.00	$643.26
3531-0303-17	1	$93.26	$550.00	$643.26
3531-0303-18	1	$93.26	$0.00	$93.26
3531-0303-19	1	$93.26	$550.00	$643.26
3531-0303-20	1	$93.26	$550.00	$643.26
3531-0303-21	1	$93.26	$0.00	$93.26
3531-0303-22	1	$93.26	$0.00	$93.26
3531-0303-23	1	$93.26	$550.00	$643.26
3531-0303-24	1	$93.26	$0.00	$93.26

PARCEL	Units	O&M	Debt	Total
3531-0303-25	1	$93.26	$550.00	$643.26
3531-0303-26	1	$93.26	$0.00	$93.26
3531-0303-27	1	$93.26	$550.00	$643.26
3531-0303-28	1	$93.26	$0.00	$93.26
3531-0303-29	1	$93.26	$0.00	$93.26
3531-0303-30	1	$93.26	$0.00	$93.26
3531-0303-31	1	$93.26	$0.00	$93.26
3531-0303-32	1	$93.26	$0.00	$93.26
3531-0303-33	1	$93.26	$0.00	$93.26
3531-0303-34	1	$93.26	$0.00	$93.26
3531-0303-35	1	$93.26	$550.00	$643.26
3531-0303-36	1	$93.26	$550.00	$643.26
3531-0303-37	1	$93.26	$550.00	$643.26
3531-0303-38	1	$93.26	$550.00	$643.26
3531-0303-39	1	$93.26	$0.00	$93.26
3531-0304-01	1	$93.26	$0.00	$93.26
3531-0304-02	1	$93.26	$0.00	$93.26
3531-0304-03	1	$93.26	$0.00	$93.26
3531-0304-04	1	$93.26	$550.00	$643.26
3531-0304-05	1	$93.26	$550.00	$643.26
3531-0304-06	1	$93.26	$550.00	$643.26
3531-0304-07	1	$93.26	$550.00	$643.26
3531-0304-08	1	$93.26	$0.00	$93.26
3531-0304-09	1	$93.26	$0.00	$93.26
3531-0304-10	1	$93.26	$550.00	$643.26
3531-0304-11	1	$93.26	$550.00	$643.26
3531-0304-12	1	$93.26	$550.00	$643.26
3531-0304-13	1	$93.26	$0.00	$93.26
3531-0304-14	1	$93.26	$0.00	$93.26
3531-0304-15	1	$93.26	$550.00	$643.26
3531-0304-16	1	$93.26	$550.00	$643.26
3531-0304-17	1	$93.26	$550.00	$643.26
3531-0304-18	1	$93.26	$550.00	$643.26
3531-0304-19	1	$93.26	$0.00	$93.26
3531-0304-20	1	$93.26	$550.00	$643.26
3531-0304-21	1	$93.26	$0.00	$93.26
3531-0304-22	1	$93.26	$0.00	$93.26
3531-0304-23	1	$93.26	$550.00	$643.26
3531-0304-24	1	$93.26	$550.00	$643.26
3531-0304-25	1	$93.26	$0.00	$93.26
3531-0304-26	1	$93.26	$550.00	$643.26
3531-0304-27	1	$93.26	$550.00	$643.26
3531-0304-28	1	$93.26	$0.00	$93.26
3531-0304-29	1	$93.26	$550.00	$643.26
3531-0405-01	1	$93.26	$550.00	$643.26
3531-0405-02	1	$93.26	$550.00	$643.26
3531-0405-03	1	$93.26	$550.00	$643.26
3531-0405-04	1	$93.26	$550.00	$643.26
3531-0405-05	1	$93.26	$550.00	$643.26
3531-0405-06	1	$93.26	$550.00	$643.26
3531-0405-07	1	$93.26	$0.00	$93.26
3531-0405-08	1	$93.26	$550.00	$643.26
3531-0405-09	1	$93.26	$550.00	$643.26
3531-0405-10	1	$93.26	$550.00	$643.26
3531-0405-11	1	$93.26	$550.00	$643.26
3531-0405-12	1	$93.26	$0.00	$93.26
3531-0405-13	1	$93.26	$550.00	$643.26
3531-0405-14	1	$93.26	$0.00	$93.26
3531-0405-15	1	$93.26	$550.00	$643.26

PARCEL	Units	O&M	Debt	Total
3531-0405-16	1	$93.26	$550.00	$643.26
3531-0405-17	1	$93.26	$550.00	$643.26
3531-0405-18	1	$93.26	$550.00	$643.26
3531-0405-19	1	$93.26	$0.00	$93.26
3531-0405-20	1	$93.26	$0.00	$93.26
3531-0405-21	1	$93.26	$0.00	$93.26
3531-0405-22	1	$93.26	$550.00	$643.26
3531-0405-23	1	$93.26	$550.00	$643.26
3531-0405-24	1	$93.26	$550.00	$643.26
3531-0405-25	1	$93.26	$412.50	$505.76
3531-0405-26	1	$93.26	$0.00	$93.26
3531-0405-27	1	$93.26	$550.00	$643.26
3531-0405-28	1	$93.26	$0.00	$93.26
3531-0405-29	1	$93.26	$550.00	$643.26
3531-0405-30	1	$93.26	$550.00	$643.26
3531-0405-31	1	$93.26	$550.00	$643.26
3531-0405-32	1	$93.26	$0.00	$93.26
3531-0405-33	1	$93.26	$550.00	$643.26
3531-0405-34	1	$93.26	$0.00	$93.26
3531-0405-35	1	$93.26	$550.00	$643.26
3531-0405-36	1	$93.26	$0.00	$93.26
3531-0405-37	1	$93.26	$0.00	$93.26
3531-0405-38	1	$93.26	$550.00	$643.26
3531-0405-39	1	$93.26	$550.00	$643.26
3531-0406-01	1	$93.26	$550.00	$643.26
3531-0406-02	1	$93.26	$550.00	$643.26
3531-0406-03	1	$93.26	$550.00	$643.26
3531-0406-04	1	$93.26	$550.00	$643.26
3531-0406-05	1	$93.26	$550.00	$643.26
3531-0406-06	1	$93.26	$550.00	$643.26
3531-0406-07	1	$93.26	$0.00	$93.26
3531-0406-08	1	$93.26	$0.00	$93.26
3531-0406-09	1	$93.26	$0.00	$93.26
3531-0406-10	1	$93.26	$550.00	$643.26
3531-0406-11	1	$93.26	$550.00	$643.26
3531-0406-12	1	$93.26	$0.00	$93.26
3531-0406-13	1	$93.26	$550.00	$643.26
3531-0406-14	1	$93.26	$550.00	$643.26
3531-0406-15	1	$93.26	$550.00	$643.26
3531-0406-16	1	$93.26	$0.00	$93.26
3531-0406-17	1	$93.26	$0.00	$93.26
3531-0406-18	1	$93.26	$550.00	$643.26
3531-0507-01	1	$93.26	$0.00	$93.26
3531-0507-02	1	$93.26	$550.00	$643.26
3531-0507-03	1	$93.26	$550.00	$643.26
3531-0507-04	1	$93.26	$0.00	$93.26
3531-0507-05	1	$93.26	$0.00	$93.26
3531-0507-06	1	$93.26	$0.00	$93.26
3531-0507-07	1	$93.26	$550.00	$643.26
3531-0507-08	1	$93.26	$550.00	$643.26
3531-0507-09	1	$93.26	$550.00	$643.26
3531-0507-10	1	$93.26	$550.00	$643.26
3531-0507-11	1	$93.26	$0.00	$93.26
3531-0507-12	1	$93.26	$0.00	$93.26
3531-0507-13	1	$93.26	$0.00	$93.26
3531-0507-14	1	$93.26	$550.00	$643.26
3531-0507-15	1	$93.26	$550.00	$643.26
3531-0507-16	1	$93.26	$550.00	$643.26
3531-0507-17	1	$93.26	$550.00	$643.26

PARCEL	Units	O&M	Debt	Total
3531-0507-18	1	$93.26	$550.00	$643.26
3531-0507-19	1	$93.26	$550.00	$643.26
3531-0507-20	1	$93.26	$0.00	$93.26
3531-0507-21	1	$93.26	$0.00	$93.26
3531-0507-22	1	$93.26	$550.00	$643.26
3531-0507-23	1	$93.26	$550.00	$643.26
3531-0507-24	1	$93.26	$550.00	$643.26
3531-0507-25	1	$93.26	$0.00	$93.26
3531-0507-26	1	$93.26	$550.00	$643.26
3531-0507-27	1	$93.26	$0.00	$93.26
3531-0507-28	1	$93.26	$550.00	$643.26
3531-0507-29	1	$93.26	$550.00	$643.26
3531-0507-30	1	$93.26	$550.00	$643.26
3531-0507-31	1	$93.26	$0.00	$93.26
3531-0507-32	1	$93.26	$0.00	$93.26
3531-0507-33	1	$93.26	$0.00	$93.26
3531-0507-34	1	$93.26	$550.00	$643.26
3531-0507-35	1	$93.26	$550.00	$643.26
3531-0507-36	1	$93.26	$550.00	$643.26
3531-0507-37	1	$93.26	$550.00	$643.26
3531-0507-38	1	$93.26	$550.00	$643.26
3531-0507-39	1	$93.26	$550.00	$643.26
3531-0508-01	1	$93.26	$0.00	$93.26
3531-0508-02	1	$93.26	$550.00	$643.26
3531-0508-03	1	$93.26	$0.00	$93.26
3531-0508-04	1	$93.26	$550.00	$643.26
3531-0508-05	1	$93.26	$550.00	$643.26
3531-0508-06	1	$93.26	$550.00	$643.26
3531-0508-07	1	$93.26	$0.00	$93.26
3531-0508-08	1	$93.26	$0.00	$93.26
3531-0508-09	1	$93.26	$550.00	$643.26
3531-0508-10	1	$93.26	$550.00	$643.26
3531-0508-11	1	$93.26	$550.00	$643.26
3531-0508-12	1	$93.26	$0.00	$93.26
3531-0508-13	1	$93.26	$550.00	$643.26
3531-0508-14	1	$93.26	$550.00	$643.26
3531-0508-15	1	$93.26	$550.00	$643.26
3531-0508-16	1	$93.26	$550.00	$643.26
3531-0508-17	1	$93.26	$550.00	$643.26
3531-0508-18	1	$93.26	$0.00	$93.26
3531-0508-19	1	$93.26	$0.00	$93.26
3531-0508-20	1	$93.26	$0.00	$93.26
3531-0508-21	1	$93.26	$550.00	$643.26
3531-0508-22	1	$93.26	$550.00	$643.26
3531-0508-23	1	$93.26	$0.00	$93.26
3531-0508-24	1	$93.26	$0.00	$93.26
3531-0508-25	1	$93.26	$550.00	$643.26
3531-0508-26	1	$93.26	$0.00	$93.26
3531-0508-27	1	$93.26	$550.00	$643.26
3531-0609-01	1	$93.26	$550.00	$643.26
3531-0609-02	1	$93.26	$550.00	$643.26
3531-0609-03	1	$93.26	$550.00	$643.26
3531-0609-04	1	$93.26	$550.00	$643.26
3531-0609-05	1	$93.26	$550.00	$643.26
3531-0609-06	1	$93.26	$550.00	$643.26
3531-0609-07	1	$93.26	$550.00	$643.26
3531-0609-08	1	$93.26	$550.00	$643.26
3531-0609-09	1	$93.26	$550.00	$643.26
3531-0609-10	1	$93.26	$550.00	$643.26

PARCEL	Units	O&M	Debt	Total
3531-0609-11	1	$93.26	$550.00	$643.26
3531-0609-12	1	$93.26	$550.00	$643.26
3531-0609-13	1	$93.26	$550.00	$643.26
3531-0609-14	1	$93.26	$550.00	$643.26
3531-0609-15	1	$93.26	$550.00	$643.26
3531-0609-16	1	$93.26	$550.00	$643.26
3531-0609-17	1	$93.26	$0.00	$93.26
3531-0609-18	1	$93.26	$550.00	$643.26
3531-0609-19	1	$93.26	$550.00	$643.26
3531-0609-20	1	$93.26	$550.00	$643.26
3531-0609-21	1	$93.26	$550.00	$643.26
3531-0609-22	1	$93.26	$550.00	$643.26
3531-0609-23	1	$93.26	$0.00	$93.26
3531-0609-24	1	$93.26	$550.00	$643.26
3531-0609-25	1	$93.26	$550.00	$643.26
3531-0609-26	1	$93.26	$550.00	$643.26
3531-0609-27	1	$93.26	$0.00	$93.26
3531-0609-28	1	$93.26	$0.00	$93.26
3531-0609-29	1	$93.26	$550.00	$643.26
3531-0609-30	1	$93.26	$550.00	$643.26
3531-0609-31	1	$93.26	$550.00	$643.26
3531-0609-32	1	$93.26	$550.00	$643.26
3531-0609-33	1	$93.26	$0.00	$93.26
3531-0609-34	1	$93.26	$0.00	$93.26
3531-0609-35	1	$93.26	$550.00	$643.26
3531-0609-36	1	$93.26	$0.00	$93.26
3531-0609-37	1	$93.26	$550.00	$643.26
3531-0609-38	1	$93.26	$550.00	$643.26
3531-0609-39	1	$93.26	$0.00	$93.26
3531-0609-40	1	$93.26	$550.00	$643.26
3531-0609-41	1	$93.26	$550.00	$643.26
3531-0609-42	1	$93.26	$0.00	$93.26
3531-0609-43	1	$93.26	$0.00	$93.26
3531-0609-44	1	$93.26	$550.00	$643.26
3531-0609-45	1	$93.26	$550.00	$643.26
3531-0609-46	1	$93.26	$550.00	$643.26
3531-0609-47	1	$93.26	$0.00	$93.26
3531-0609-48	1	$93.26	$0.00	$93.26
3531-0609-49	1	$93.26	$550.00	$643.26
3531-0609-50	1	$93.26	$550.00	$643.26
3531-0609-51	1	$93.26	$550.00	$643.26
3531-0609-52	1	$93.26	$550.00	$643.26
3531-0609-53	1	$93.26	$550.00	$643.26
3531-0610-01	1	$93.26	$550.00	$643.26
3531-0610-02	1	$93.26	$0.00	$93.26
3531-0610-03	1	$93.26	$550.00	$643.26
3531-0610-04	1	$93.26	$0.00	$93.26
3531-0610-05	1	$93.26	$0.00	$93.26
3531-0610-06	1	$93.26	$0.00	$93.26
3531-0610-07	1	$93.26	$0.00	$93.26
3531-0610-08	1	$93.26	$0.00	$93.26
3531-0610-09	1	$93.26	$550.00	$643.26
3531-0610-10	1	$93.26	$550.00	$643.26
3531-0610-11	1	$93.26	$550.00	$643.26
3531-0610-12	1	$93.26	$0.00	$93.26
3531-0610-13	1	$93.26	$0.00	$93.26
3531-0610-14	1	$93.26	$550.00	$643.26
3531-0610-15	1	$93.26	$550.00	$643.26
3531-0610-16	1	$93.26	$550.00	$643.26

PARCEL	Units	O&M	Debt	Total
3531-0610-17	1	$93.26	$550.00	$643.26
3531-0610-18	1	$93.26	$0.00	$93.26
3531-0610-19	1	$93.26	$550.00	$643.26
3531-0610-20	1	$93.26	$0.00	$93.26
3531-0610-21	1	$93.26	$550.00	$643.26
3531-0610-22	1	$93.26	$550.00	$643.26
3531-0610-23	1	$93.26	$550.00	$643.26
3531-0610-24	1	$93.26	$0.00	$93.26
3531-0610-25	1	$93.26	$0.00	$93.26
3531-0610-26	1	$93.26	$550.00	$643.26
3531-0610-27	1	$93.26	$550.00	$643.26
3531-0610-28	1	$93.26	$550.00	$643.26
3531-0610-29	1	$93.26	$550.00	$643.26
3531-0610-30	1	$93.26	$550.00	$643.26
3531-0610-31	1	$93.26	$550.00	$643.26
3531-0610-32	1	$93.26	$550.00	$643.26
3531-0610-33	1	$93.26	$550.00	$643.26
3531-0610-34	1	$93.26	$550.00	$643.26
3531-0610-35	1	$93.26	$0.00	$93.26
3531-0610-36	1	$93.26	$550.00	$643.26
3531-0610-37	1	$93.26	$550.00	$643.26
3531-0610-38	1	$93.26	$0.00	$93.26
3531-0610-39	1	$93.26	$550.00	$643.26
3531-0712-01	1	$93.26	$550.00	$643.26
3531-0712-02	1	$93.26	$0.00	$93.26
3531-0712-03	1	$93.26	$550.00	$643.26
3531-0712-04	1	$93.26	$550.00	$643.26
3531-0712-05	1	$93.26	$0.00	$93.26
3531-0712-06	1	$93.26	$550.00	$643.26
3531-0712-07	1	$93.26	$550.00	$643.26
3531-0712-08	1	$93.26	$0.00	$93.26
3531-0712-09	1	$93.26	$550.00	$643.26
3531-0712-10	1	$93.26	$0.00	$93.26
3531-0712-11	1	$93.26	$550.00	$643.26
3531-0712-12	1	$93.26	$550.00	$643.26
3531-0712-13	1	$93.26	$550.00	$643.26
3531-0712-14	1	$93.26	$0.00	$93.26
3531-0712-15	1	$93.26	$550.00	$643.26
3531-0712-16	1	$93.26	$0.00	$93.26
3531-0712-17	1	$93.26	$0.00	$93.26
3531-0712-18	1	$93.26	$0.00	$93.26
3531-0712-19	1	$93.26	$550.00	$643.26
3531-0712-20	1	$93.26	$550.00	$643.26
3531-0712-21	1	$93.26	$550.00	$643.26
3531-0712-22	1	$93.26	$550.00	$643.26
3531-0712-23	1	$93.26	$550.00	$643.26
3531-0712-24	1	$93.26	$0.00	$93.26
3531-0712-25	1	$93.26	$550.00	$643.26
3531-0712-26	1	$93.26	$550.00	$643.26
3531-0712-27	1	$93.26	$0.00	$93.26
3531-0712-28	1	$93.26	$550.00	$643.26
3531-0813-01	1	$93.26	$550.00	$643.26
3531-0813-02	1	$93.26	$0.00	$93.26
3531-0813-03	1	$93.26	$550.00	$643.26
3531-0813-04	1	$93.26	$550.00	$643.26
3531-0813-05	1	$93.26	$0.00	$93.26
3531-0813-06	1	$93.26	$0.00	$93.26
3531-0813-11	1	$93.26	$0.00	$93.26
3531-0813-12	1	$93.26	$0.00	$93.26

PARCEL	Units	O&M	Debt	Total
3531-0813-13	1	$93.26	$550.00	$643.26
3531-0813-14	1	$93.26	$550.00	$643.26
3531-0813-15	1	$93.26	$0.00	$93.26
3531-0814-01	1	$93.26	$550.00	$643.26
3531-0814-02	1	$93.26	$0.00	$93.26
3531-0814-03	1	$93.26	$550.00	$643.26
3531-0814-04	1	$93.26	$550.00	$643.26
3531-0814-05	1	$93.26	$550.00	$643.26
3531-0814-06	1	$93.26	$0.00	$93.26
3531-0814-07	1	$93.26	$0.00	$93.26
3531-0814-08	1	$93.26	$550.00	$643.26
3531-0814-09	1	$93.26	$550.00	$643.26
3531-0814-10	1	$93.26	$550.00	$643.26
3531-0814-11	1	$93.26	$550.00	$643.26
3531-0814-12	1	$93.26	$550.00	$643.26
3531-0814-13	1	$93.26	$550.00	$643.26
3531-0814-14	1	$93.26	$0.00	$93.26
3531-0814-15	1	$93.26	$0.00	$93.26
3531-0814-16	1	$93.26	$550.00	$643.26
3531-0814-17	1	$93.26	$0.00	$93.26
3531-0814-18	1	$93.26	$0.00	$93.26
3531-0814-19	1	$93.26	$0.00	$93.26
3531-0814-20	1	$93.26	$550.00	$643.26
3531-0814-21	1	$93.26	$550.00	$643.26
3531-0814-22	1	$93.26	$550.00	$643.26
3531-0814-23	1	$93.26	$0.00	$93.26
3531-0814-24	1	$93.26	$0.00	$93.26
3531-0814-25	1	$93.26	$0.00	$93.26
3531-0814-26	1	$93.26	$550.00	$643.26
3531-0814-27	1	$93.26	$550.00	$643.26
3531-0814-28	1	$93.26	$0.00	$93.26
3531-0814-29	1	$93.26	$0.00	$93.26
3531-0814-30	1	$93.26	$0.00	$93.26
3531-0814-31	1	$93.26	$550.00	$643.26
3531-0814-32	1	$93.26	$0.00	$93.26
3531-0814-33	1	$93.26	$550.00	$643.26
3531-0814-34	1	$93.26	$550.00	$643.26
3531-0814-35	1	$93.26	$550.00	$643.26
3531-0814-36	1	$93.26	$550.00	$643.26
3531-0814-41	1	$93.26	$0.00	$93.26
3531-0814-45	1	$93.26	$550.00	$643.26
3531-0814-46	1	$93.26	$0.00	$93.26
3531-0814-47	1	$93.26	$0.00	$93.26
3531-0814-48	1	$93.26	$0.00	$93.26
3531-0814-49	1	$93.26	$0.00	$93.26
3531-0814-50	1	$93.26	$0.00	$93.26
3531-0815-01	1	$93.26	$0.00	$93.26
3531-0815-02	1	$93.26	$550.00	$643.26
3531-0815-03	1	$93.26	$0.00	$93.26
3531-0815-04	1	$93.26	$550.00	$643.26
3531-0815-05	1	$93.26	$550.00	$643.26
3531-0815-06	1	$93.26	$550.00	$643.26
3531-0815-07	1	$93.26	$0.00	$93.26
3531-0815-08	1	$93.26	$550.00	$643.26
3531-0815-09	1	$93.26	$550.00	$643.26
3531-0815-10	1	$93.26	$550.00	$643.26
3531-0815-11	1	$93.26	$550.00	$643.26
3531-0815-12	1	$93.26	$550.00	$643.26
3531-0916-01	1	$93.26	$550.00	$643.26

PARCEL	Units	O&M	Debt	Total
3531-0916-02	1	$93.26	$550.00	$643.26
3531-0916-03	1	$93.26	$0.00	$93.26
3531-0916-04	1	$93.26	$0.00	$93.26
3531-0916-05	1	$93.26	$550.00	$643.26
3531-0916-06	1	$93.26	$0.00	$93.26
3531-0916-07	1	$93.26	$0.00	$93.26
3531-0916-08	1	$93.26	$0.00	$93.26
3531-0916-09	1	$93.26	$0.00	$93.26
3531-0916-10	1	$93.26	$0.00	$93.26
3531-0916-11	1	$93.26	$0.00	$93.26
3531-0916-12	1	$93.26	$0.00	$93.26
3531-0916-13	1	$93.26	$0.00	$93.26
3531-0916-14	1	$93.26	$550.00	$643.26
3531-0916-15	1	$93.26	$0.00	$93.26
3531-0916-16	1	$93.26	$550.00	$643.26
3531-0916-17	1	$93.26	$550.00	$643.26
3531-0916-18	1	$93.26	$550.00	$643.26
3531-0916-19	1	$93.26	$550.00	$643.26
3531-0916-20	1	$93.26	$0.00	$93.26
3531-0916-21	1	$93.26	$0.00	$93.26
3531-0916-22	1	$93.26	$550.00	$643.26
3531-0916-23	1	$93.26	$550.00	$643.26
3531-0916-24	1	$93.26	$550.00	$643.26
3531-0916-25	1	$93.26	$0.00	$93.26
3531-0916-26	1	$93.26	$550.00	$643.26
3531-0916-27	1	$93.26	$550.00	$643.26
3531-0917-01	1	$93.26	$550.00	$643.26
3531-0917-02	1	$93.26	$0.00	$93.26
3531-0917-03	1	$93.26	$550.00	$643.26
3531-0917-04	1	$93.26	$550.00	$643.26
3531-1018-01	1	$93.26	$550.00	$643.26
3531-1018-02	1	$93.26	$550.00	$643.26
3531-1018-03	1	$93.26	$550.00	$643.26
3531-1018-04	1	$93.26	$550.00	$643.26
3531-1018-05	1	$93.26	$0.00	$93.26
3531-1018-06	1	$93.26	$550.00	$643.26
3531-1018-07	1	$93.26	$550.00	$643.26
3531-1018-08	1	$93.26	$0.00	$93.26
3531-1018-09	1	$93.26	$550.00	$643.26
3531-1018-10	1	$93.26	$550.00	$643.26
3531-1018-11	1	$93.26	$550.00	$643.26
3531-1018-12	1	$93.26	$0.00	$93.26
3531-1018-13	1	$93.26	$0.00	$93.26
3531-1018-14	1	$93.26	$0.00	$93.26
3531-1018-15	1	$93.26	$0.00	$93.26
3531-1018-16	1	$93.26	$0.00	$93.26
3531-1018-17	1	$93.26	$550.00	$643.26
3531-1018-18	1	$93.26	$0.00	$93.26
3531-1018-19	1	$93.26	$550.00	$643.26
3531-1018-20	1	$93.26	$550.00	$643.26
3531-1018-21	1	$93.26	$550.00	$643.26
3531-1018-22	1	$93.26	$0.00	$93.26
3531-1018-23	1	$93.26	$0.00	$93.26
3531-1018-24	1	$93.26	$550.00	$643.26
3531-1018-25	1	$93.26	$550.00	$643.26
3531-1018-26	1	$93.26	$550.00	$643.26
3531-1018-27	1	$93.26	$550.00	$643.26
3531-1018-28	1	$93.26	$550.00	$643.26
3531-1019-01	1	$93.26	$550.00	$643.26

PARCEL	Units	O&M	Debt	Total
3531-1019-02	1	$93.26	$550.00	$643.26
3531-1019-03	1	$93.26	$550.00	$643.26
3531-1019-04	1	$93.26	$550.00	$643.26
3531-1019-05	1	$93.26	$0.00	$93.26
3531-1019-06	1	$93.26	$550.00	$643.26
3531-1019-07	1	$93.26	$0.00	$93.26
3531-1019-08	1	$93.26	$550.00	$643.26
3531-1019-09	1	$93.26	$550.00	$643.26
3531-1019-10	1	$93.26	$550.00	$643.26
3531-1019-11	1	$93.26	$550.00	$643.26
3531-1019-12	1	$93.26	$550.00	$643.26
3531-1019-13	1	$93.26	$550.00	$643.26
3531-1019-14	1	$93.26	$550.00	$643.26
3531-1019-15	1	$93.26	$550.00	$643.26
3531-1019-16	1	$93.26	$0.00	$93.26
3531-1019-17	1	$93.26	$550.00	$643.26
3531-1019-18	1	$93.26	$550.00	$643.26
3531-1019-19	1	$93.26	$0.00	$93.26
3531-1020-01	1	$93.26	$550.00	$643.26
3531-1020-02	1	$93.26	$0.00	$93.26
3531-1020-03	1	$93.26	$550.00	$643.26
3531-1020-04	1	$93.26	$550.00	$643.26
3531-1020-05	1	$93.26	$550.00	$643.26
3531-1020-06	1	$93.26	$550.00	$643.26
3531-1020-07	1	$93.26	$550.00	$643.26
3531-1020-08	1	$93.26	$550.00	$643.26
3531-1020-09	1	$93.26	$550.00	$643.26
3531-1020-10	1	$93.26	$550.00	$643.26
3531-1020-11	1	$93.26	$550.00	$643.26
3531-1020-12	1	$93.26	$550.00	$643.26
3531-1021-01	1	$93.26	$0.00	$93.26
3531-1021-02	1	$93.26	$550.00	$643.26
3531-1021-03	1	$93.26	$0.00	$93.26
3531-1021-04	1	$93.26	$550.00	$643.26
3531-1021-05	1	$93.26	$550.00	$643.26
3531-1021-06	1	$93.26	$550.00	$643.26
3531-1021-07	1	$93.26	$550.00	$643.26
3531-1021-08	1	$93.26	$550.00	$643.26
3531-1021-09	1	$93.26	$550.00	$643.26
3531-1021-10	1	$93.26	$0.00	$93.26
3531-1021-11	1	$93.26	$0.00	$93.26
3531-1021-12	1	$93.26	$550.00	$643.26
3531-1021-13	1	$93.26	$550.00	$643.26
3531-1021-14	1	$93.26	$550.00	$643.26
3531-1021-15	1	$93.26	$550.00	$643.26
3531-1021-16	1	$93.26	$0.00	$93.26
Total Gross Assessments	631.5	$58,893.69	$212,712.50	$271,606.19

Total Net Assessments		$55,360.07	$199,949.75	$255,309.82

SECTION V

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

July 29, 2026

Board of Supervisors
Candler Hills East Community Development District
219 East Livingston Street
Orlando, Florida 32801

We are pleased to confirm our understanding of the services we are to provide Candler Hills East Community Development District, Marion County, Florida (“the District”) for the fiscal year ended September 30, 2026. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Candler Hills East Community Development District as of and for the fiscal year ended September 30, 2026. In addition, we will examine the District’s compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2026 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement the District’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District’s RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management’s Discussion and Analysis

2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor’s report will not provide an opinion or any assurance on that information:

1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District’s financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards.*

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed $3,400 for the September 30, 2026 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Candler Hills East Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates

____

Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Candler Hills East Community Development District.

By: ____________________________________

Title: __________________________________

Date: __________________________________

Florida Institute of Certified Public Accountants

Peer Review Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

SECTION VI

SECTION B

SECTION 1

Dewberry

Dewberry Engineers Inc.
800 N. Magnolia Ave, Suite 1000
Orlando, FL 32803

407.843.5120
407.649.8664 fax
www.dewberry.com

Sent via Email: Gflint@gmscfl.com

June 26, 2026

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

Subject: **District Engineer's Report - 2026**
Candler Hills East Community Development District
Bond Series 2016
Section 9.21 of the Master Trust Indenture

Dear Mr. Flint:

In accordance with Section 9.21 of the Master Trust Indenture for the Candler Hills East Community Development District (CDD), we have completed our annual review of the portions of the project within this CDD as constructed to date. We find, based on said inspection and our knowledge of the community, that those portions of the infrastructure are being maintained in reasonably good repair.

We have reviewed the Operation and Maintenance Budget for the Fiscal Year 2027 and believe that it is sufficient for the proper operation and maintenance of the Candler Hills East CDD.

In addition, and in accordance with Section 9.21 of the Master Trust Indenture, we have reviewed the current limits of insurance coverage, and we believe that this is adequate for the community.

Should you have any questions or require additional information, please contact me at (321) 354-9656.

Sincerely,

Reinardo Malavé, P.E.
District Engineer
Candler Hills East Community Development District

RM:ap
J:\3OT42_Administrative Jobs\REPORTS\Annual Engineer's Report\Candler Hills District Engineer's Report 2026 – 06-26-2026

SECTION C

SECTION 1

Candler Hills East
Community Development District

Summary of Invoices

May 1, 2026 to July 31, 2026

Fund	Date	Check No.'s		Amount
General Fund				
	5/6/26	1214-1215	$	3,810.00
	5/13/26	1216-1217	$	4,576.92
	6/3/26	1218-1219	$	1,628.56
	6/9/26	1220-1221	$	369.40
	6/17/26	1222-1223	$	7,552.02
	7/15/26	1224-1225	$	2,899.01
	7/21/26	1226	$	3,905.04
			$	24,740.95
	Supervisor Fees			
	Elmer L. Greene	50342	$	184.70
	George C. Hill	50343	$	184.70
	Paul H. Jenkins	50344	$	184.70
	John D. Bain	50345	$	184.70
	Robert H. Scherff	50346	$	184.70
			$	923.50
		Total Amount	**$**	**25,664.45**

*** CHECK DATES 05/01/2026 - 07/31/2026 *** CANDLER HILLS-GENERAL FUND
BANK A CANDLER HILLS CDD

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/06/26	00047	4/14/26	15	202604	310-51300-31300		*	100.00		
			AMORT SCHEDULE SER2016							
						DISCLOSURE SERVICES LLC			100.00	001214
5/06/26	00043	2/25/26	7392	202602	320-53800-46100		*	3,710.00		
			700 BALES OF PINESTRAW							
						EVERGLADES PINESTRAW, INC.			3,710.00	001215
5/13/26	00019	5/01/26	288	202605	310-51300-34000		*	844.25		
			MANAGEMENT FEES-MAY26							
		5/01/26	288	202605	310-51300-35200		*	67.67		
			WEBSITE MANAGEMENT-MAY26							
		5/01/26	288	202605	310-51300-35100		*	90.17		
			INFORMATION TECH-MAY26							
		5/01/26	288	202605	310-51300-31300		*	238.83		
			DISSEMINATION SVCS-MAY26							
		5/01/26	288	202605	310-51300-51000		*	.03		
			OFFICE SUPPLIES							
		5/01/26	288	202605	310-51300-42000		*	35.97		
			POSTAGE							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			1,276.92	001216
5/13/26	00026	12/01/25	28288	202512	310-51300-32200		*	3,300.00		
			AUDIT FYE 09/30/25							
						GRAU & ASSOCIATES			3,300.00	001217
6/03/26	00005	5/21/26	7734	202605	310-51300-31500		*	1,500.00		
			GENERAL COUNSEL-MAY26							
						COLEN & WAGONER PA			1,500.00	001218
6/03/26	00058	5/31/26	00077349	202605	310-51300-48000		*	128.56		
			NOT OF BOS MTG 05/11/26							
						USA TODAY MEDIA CORP			128.56	001219
6/09/26	00059	5/19/26	GH051920	202605	310-51300-11000		*	184.70		
			REISSUED CK#50343							
						GEORGE C. HILL			184.70	001220
6/09/26	00060	5/19/26	RS051920	202605	310-51300-11000		*	184.70		
			REISSUED CK#50346 BOS MTG							
						ROBERT SCHERFF			184.70	001221
6/17/26	00033	6/17/26	06172026	202606	300-20700-10200		*	6,087.49		
			ASSESSMENT TRANSFER-S2016							
						CANDLER HILLS EAST CDD CO USBANK			6,087.49	001222

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
6/17/26	00019	6/01/26	289	202606	310-51300-34000		*	844.25		
			MANAGEMENT FEES-JUN26							
		6/01/26	289	202606	310-51300-35200		*	67.67		
			WEBSITE MANAGEMENT-JUN26							
		6/01/26	289	202606	310-51300-35100		*	90.17		
			INFORMATION TECH-JUN26							
		6/01/26	289	202606	310-51300-31300		*	238.83		
			DISSEMINATION SVCS-JUN26							
		6/01/26	289	202606	310-51300-51000		*	.24		
			OFFICE SUPPLIES							
		6/01/26	289	202606	310-51300-42000		*	65.12		
			POSTAGE							
		6/01/26	289	202606	310-51300-42500		*	158.25		
			COPIES							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			1,464.53	001223
7/15/26	00040	7/13/26	22495615	202606	310-51300-31100		*	1,655.00		
			ANNUAL ENGINEER REPORT							
						DEWBERRY ENGINEERS INC.			1,655.00	001224
7/15/26	00019	7/01/26	290	202607	310-51300-34000		*	844.25		
			MANAGEMENT FEES-JUL26							
		7/01/26	290	202607	310-51300-35200		*	67.67		
			WEBSITE MANAGEMENT-JUL26							
		7/01/26	290	202607	310-51300-35100		*	90.17		
			INFORMATION TECH-JUL26							
		7/01/26	290	202607	310-51300-31300		*	238.83		
			DISSEMINATION SVCS-JUL26							
		7/01/26	290	202607	310-51300-51000		*	.12		
			OFFICE SUPPLIES							
		7/01/26	290	202607	310-51300-42000		*	2.97		
			POSTAGE							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			1,244.01	001225
7/21/26	00033	7/21/26	07212026	202607	300-20700-10200		*	3,905.04		
			ASSESSMENT TRANSFER-S2016							
						CANDLER HILLS EAST CDD CO USBANK			3,905.04	001226

TOTAL FOR BANK A	24,740.95
TOTAL FOR REGISTER	24,740.95

SECTION 2

Candler Hills East

Community Development District

Unaudited Financial Reporting

June 30, 2026

Table of Contents

Candler Hills East

Community Development District

Combined Balance Sheet

June 30, 2026

		General Fund		*Debt Service Fund*		*Capital Reserve Fund*		*Totals Governmental Funds*
Assets:								
Cash:								
Operating Account	$	49,734	$	-	$	-	$	49,734
State Board of Administration	$	21,329	$	-	$	-	$	21,329
Investments:								
State Board of Administration	$	-	$	-	$	191,985	$	191,985
Series 2016								
Reserve	$	-	$	100,900	$	-	$	100,900
Revenue	$	-	$	259,804	$	-	$	259,804
Prepayment	$	-	$	54	$	-	$	54
Due from General Fund	$	-	$	3,905	$	-	$	3,905
Prepaid Expenses	$	355	$	-	$	-	$	355
Total Assets	**$**	**71,418**	**$**	**364,663**	**$**	**191,985**	**$**	**628,066**
Liabilities:								
Accounts Payable	$	1,655	$	-	$	-	$	1,655
Due to Debt Service	$	3,905	$	-	$	-	$	3,905
Total Liabilites	**$**	**5,560**	**$**	**-**	**$**	**-**	**$**	**5,560**
Fund Balance:								
Assigned for:								
Capital Reserves	$	-	$	-	$	191,985	$	191,985
Nonspendable:								
Deposits and Prepaid Items	$	355	$	-	$	-	$	355
Restricted for:								
Debt Service 2016	$	-	$	364,663	$	-	$	364,663
Unassigned	$	65,503	$	-	$	-	$	65,503
Total Fund Balances	**$**	**65,858**	**$**	**364,663**	**$**	**191,985**	**$**	**622,506**
Total Liabilities & Fund Balance	$	71,418	$	364,663	$	191,985	$	628,066

Candler Hills East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Maintenance Assessments	$ 55,051	$ 55,051	$ 55,529	$ 478
Interest	$ -	$ -	$ 1,443	$ 1,443
Total Revenues	**$ 55,051**	**$ 55,051**	**$ 56,973**	**$ 1,922**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 4,000	$ 3,000	$ 3,169	$ (169)
FICA Expense	$ 306	$ 230	$ 214	$ 15
Engineering	$ 4,000	$ 3,000	$ 1,655	$ 1,345
Trustee Fees	$ 2,255	$ 2,255	$ 2,110	$ 145
Dissemination	$ 2,866	$ 2,150	$ 2,349	$ (200)
Arbitrage	$ 450	$ 450	$ 450	$ -
Assessment Roll	$ 5,732	$ 5,732	$ 5,732	$ -
Attorney	$ 6,500	$ 4,875	$ 4,500	$ 375
Annual Audit	$ 3,300	$ 3,300	$ 3,300	$ -
Management Fees	$ 10,131	$ 7,598	$ 7,598	$ 0
Information Technology	$ 1,082	$ 811	$ 812	$ -
Website Maintenance	$ 812	$ 609	$ 609	$ (0)
Telephone	$ 50	$ 38	$ -	$ 38
Postage	$ 625	$ 469	$ 279	$ 189
Printing & Binding	$ 250	$ 188	$ 261	$ (73)
Insurance	$ 7,425	$ 7,425	$ 7,155	$ 270
Legal Advertising	$ 700	$ 525	$ 129	$ 396
Other Current Charges	$ 860	$ 645	$ 462	$ 183
Office Supplies	$ 150	$ 113	$ 1	$ 111
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative	**$ 51,669**	**$ 43,586**	**$ 40,961**	**$ 2,625**
Operations & Maintenance				
Mulch	$ 7,920	$ 5,940	$ 3,710	$ 2,230
Contingency	$ 3,097	$ 2,323	$ -	$ 2,323
Stormwater	$ 6,500	$ 4,875	$ -	$ 4,875
Total Operations & Maintenance	**$ 17,517**	**$ 13,138**	**$ 3,710**	**$ 9,428**
Total Expenditures	**$ 69,186**	**$ 56,724**	**$ 44,671**	**$ 12,053**
Excess (Deficiency) of Revenues over Expenditures	$ (14,135)		$ 12,302	
Fund Balance - Beginning	$ 14,135		$ 53,556	
Fund Balance - Ending	$ -		$ 65,858	

Candler Hills East

Community Development District

Debt Service Fund Series 2016

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Assessments - Tax Roll	$ 206,154	$ 206,154	$ 203,285	$ (2,869)
Assessments - Prepayment	$ -	$ -	$ 9,009	$ 9,009
Interest	$ 7,422	$ 7,422	$ 11,009	$ 3,587
Total Revenues	**$ 213,576**	**$ 213,576**	**$ 223,303**	**$ 9,727**
Expenditures:				
Interest - 11/1	$ 36,944	$ 36,944	$ 36,944	$ -
Special Call - 11/1	$ -	$ -	$ 25,000	$ (25,000)
Special Call - 5/1	$ -	$ -	$ 15,000	$ (15,000)
Principal - 5/1	$ 130,000	$ 130,000	$ 130,000	$ -
Interest - 5/1	$ 36,944	$ 36,944	$ 36,463	$ 482
Total Expenditures	**$ 203,888**	**$ 203,888**	**$ 243,406**	**$ (39,519)**
Excess (Deficiency) of Revenues over Expenditures	$ 9,688		$ (20,104)	
Fund Balance - Beginning	$ 274,654		$ 384,767	
Fund Balance - Ending	$ 284,342		$ 364,663	

Candler Hills East

Community Development District

Capital Reserves Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues				
Interest	$ 3,914	$ 3,914	$ 5,565	$ 1,651
Total Revenues	**$ 3,914**	**$ 3,914**	**$ 5,565**	**$ 1,651**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ 3,914**		**$ 5,565**	
Fund Balance - Beginning	**$ 185,918**		**$ 186,420**	
Fund Balance - Ending	**$ 189,831**		**$ 191,985**	

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	$ -	$ 1,526	$ 13,161	$ 30,350	$ 7,827	$ 206	$ 1,433	$ 56	$ 971	$ -	$ -	$ -	$ 55,529
Interest	$ 112	$ 85	$ 71	$ 246	$ 221	$ 179	$ 204	$ 171	$ 155	$ -	$ -	$ -	$ 1,443
Total Revenues	**$ 112**	**$ 1,610**	**$ 13,232**	**$ 30,596**	**$ 8,048**	**$ 385**	**$ 1,637**	**$ 226**	**$ 1,126**	**$ -**	**$ -**	**$ -**	**$ 56,973**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ -	$ -	$ 800	$ -	$ 1,000	$ -	$ -	$ 1,369	$ -	$ -	$ -	$ -	$ 3,169
FICA Expense	$ -	$ -	$ 61	$ -	$ 77	$ -	$ -	$ 77	$ -	$ -	$ -	$ -	$ 214
Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,655	$ -	$ -	$ -	$ 1,655
Trustee Fees	$ 337	$ -	$ 1,773	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,110
Dissemination	$ 339	$ 239	$ 239	$ 239	$ 239	$ 239	$ 339	$ 239	$ 239	$ -	$ -	$ -	$ 2,349
Arbitrage	$ -	$ -	$ 450	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 450
Assessment Roll	$ 5,732	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,732
Attorney	$ -	$ 1,500	$ 1,500	$ -	$ -	$ -	$ -	$ 1,500	$ -	$ -	$ -	$ -	$ 4,500
Annual Audit	$ -	$ -	$ 3,300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,300
Management Fees	$ 844	$ 844	$ 844	$ 844	$ 844	$ 844	$ 844	$ 844	$ 844	$ -	$ -	$ -	$ 7,598
Information Technology	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ -	$ -	$ -	$ 812
Website Maintenance	$ 68	$ 68	$ 68	$ 68	$ 68	$ 68	$ 68	$ 68	$ 68	$ -	$ -	$ -	$ 609
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Postage	$ 55	$ 2	$ 71	$ 20	$ 8	$ 21	$ -	$ 36	$ 65	$ -	$ -	$ -	$ 279
Printing & Binding	$ -	$ -	$ -	$ -	$ -	$ 99	$ 3	$ -	$ 158	$ -	$ -	$ -	$ 261
Insurance	$ 7,155	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,155
Legal Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 129	$ -	$ -	$ -	$ -	$ 129
Other Current Charges	$ 78	$ 57	$ 74	$ 42	$ 39	$ 40	$ 39	$ 54	$ 39	$ -	$ -	$ -	$ 462
Office Supplies	$ 0	$ 0	$ -	$ 0	$ 0	$ 0	$ -	$ 0	$ 0	$ -	$ -	$ -	$ 1
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total General & Administrative	**$ 14,873**	**$ 2,801**	**$ 9,270**	**$ 1,303**	**$ 2,365**	**$ 1,401**	**$ 1,383**	**$ 4,405**	**$ 3,159**	**$ -**	**$ -**	**$ -**	**$ 40,961**
Operations & Maintenance													
Mulch	$ -	$ -	$ -	$ -	$ 3,710	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,710
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Stormwater	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Operations & Maintenance	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,710**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,710**
Total Expenditures	**$ 14,873**	**$ 2,801**	**$ 9,270**	**$ 1,303**	**$ 6,075**	**$ 1,401**	**$ 1,383**	**$ 4,405**	**$ 3,159**	**$ -**	**$ -**	**$ -**	**$ 44,671**
Excess Revenues (Expenditures)	$ (14,762)	$ (1,190)	$ 3,962	$ 29,293	$ 1,973	$ (1,017)	$ 254	$ (4,179)	$ (2,033)	$ -	$ -	$ -	$ 12,302

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	$100,900	
Reserve Fund Balance	$100,900	
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)
Less: Special Call 11/1/25		($25,000)
Less: Principal Payment 5/1/26		($130,000)
Less: Special Call 5/1/26		($15,000)
Current Bonds Outstanding		**$1,730,000**

CANDLER HILLS EAST

COMMUNITY DEVELOPMENT DISTRICT

SPECIAL ASSESSMENTS FY2026 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
11/25/25	ACH	$447.66	$8.95	$0.00	$0.00	$438.71
11/25/25	ACH	$1,109.38	$22.19	$0.00	$0.00	$1,087.19
12/19/25	ACH	$6,088.05	$121.76	$0.00	$0.00	$5,966.29
12/31/25	ACH	$7,341.53	$146.83	$0.00	$0.00	$7,194.70
1/7/26	ACH	$10,027.37	$200.55	$0.00	$0.00	$9,826.82
1/16/26	ACH	$8,919.29	$178.39	$0.00	$0.00	$8,740.90
1/20/26	ACH	$0.00	$0.00	$0.00	$200.83	$200.83
1/30/26	ACH	$11,818.07	$236.36	$0.00	$0.00	$11,581.71
2/18/26	ACH	$6,703.38	$134.07	$0.00	$0.00	$6,569.31
2/27/26	ACH	$1,283.22	$25.66	$0.00	$0.00	$1,257.56
3/20/26	ACH	$209.89	$4.20	$0.00	$0.00	$205.69
4/24/26	ACH	$1,462.21	$29.24	$0.00	$0.00	$1,432.97
5/5/26	ACH	$0.00	$0.00	$0.00	$55.57	$55.57
6/9/26	ACH	$96.06	$1.92	$0.00	$0.00	$94.14
6/1/26	ACH	$479.37	$9.59	$0.00	$0.00	$469.78
6/26/26	ACH	$415.45	$8.31	$0.00	$0.00	$407.14
Total Collected		$ 56,400.93	$ 1,128.02	$ -	$ 256.40	$ 55,529.31
Percentage Collected						101%

DEBT SERVICE

Gross Assessments	$214,362.50
Certified Net Assessments	$201,500.75
	100%

Date	ACH	Gross Assessments Received	Collection Fee	Commissions Paid	Interest Income	Net Assessments Received
11/25/25	ACH	$1,055.97	$21.12	$0.00	$0.00	$1,034.85
11/25/25	ACH	$4,148.29	$82.97	$0.00	$0.00	$4,065.32
12/19/25	ACH	$19,008.02	$380.16	$0.00	$0.00	$18,627.86
12/31/25	ACH	$24,288.02	$485.76	$0.00	$0.00	$23,802.26
1/7/26	ACH	$36,960.15	$739.20	$0.00	$0.00	$36,220.95
1/16/26	ACH	$33,976.76	$679.54	$0.00	$0.00	$33,297.22
1/20/26	ACH	$0.00	$0.00	$0.00	$706.89	$706.89
1/30/26	ACH	$46,992.11	$939.84	$0.00	$0.00	$46,052.27
2/18/26	ACH	$24,943.94	$498.88	$0.00	$0.00	$24,445.06
2/27/26	ACH	$4,598.17	$91.96	$0.00	$0.00	$4,506.21
3/20/26	ACH	$544.50	$10.89	$0.00	$0.00	$533.61
4/24/26	ACH	$5,442.13	$108.84	$0.00	$0.00	$5,333.29
5/5/26	ACH	$0.00	$0.00	$0.00	$199.03	$199.03
6/9/26	ACH	$566.50	$11.33	$0.00	$0.00	$555.17
6/1/26	ACH	$2,260.48	$45.21	$0.00	$0.00	$2,215.27
6/26/26	ACH	$1,724.26	$34.49	$0.00	$0.00	$1,689.77
Total Collected		$ 206,509.30	$ 4,130.19	$ -	$ 905.92	$ 203,285.03
Percentage Collected						101%

SECTION 3

NOTICE OF MEETING DATES
CANDLER HILLS EAST COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the ***Candler Hills East Community Development District*** will hold their regularly scheduled public meetings for the **Fiscal Year 2027** at **9:00 AM, or as shortly thereafter as reasonably possible, at the Circle Square Commons, Cultural Center, 8395 SW 80th Street, Ocala, FL 34476** as follows:

November 17, 2026
February 16, 2027
May 18, 2027
August 17, 2027

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained from the District Manager, at 219 E. Livingston Street, Orlando, FL 32801.

The meetings may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at these meetings because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service 1-800-955-8770, for aid in contacting the District Office.

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

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

SECTION 4

SECTION a

Candler Hills East Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of three board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:____________________________ Date:________________

Print Name:__________________________________

Candler Hills East Community Development District

District Manager:____________________________

Print Name:__________________________________ Date:________________

Candler Hills East Community Development District

SECTION b

Candler Hills East Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of three board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

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Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

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Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____________________________ Date:________________

Print Name:__________________________________

Candler Hills East Community Development District

District Manager:_____________________________

Print Name:__________________________________ Date:________________

Candler Hills East Community Development District