

*Old Hickory  
Community Development District*

*Agenda*

*November 7, 2022*

# AGENDA

# *Old Hickory*

## *Community Development District*

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219 E. Livingston Street, Orlando, Florida 32801

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

October 31, 2022

Board of Supervisors  
Old Hickory Community  
Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Old Hickory Community Development District will be held **Monday, November 7, 2022 at 1:00 p.m. at the Oasis Club at ChampionsGate, 1520 Oasis Club Blvd., ChampionsGate, FL 33896.** Following is the advance agenda for the regular meeting:

1. Roll Call
2. Public Comment Period
3. Organizational Matters
  - A. Administration of Oaths of Office to Newly Elected Supervisors
  - B. Consideration of Resolution 2023-02 Canvassing and Certifying the Results of Landowners' Election
  - C. Election of Officers
  - D. Consideration of Resolution 2023-03 Electing Officers
4. Approval of Minutes of the October 3, 2022 Meeting
5. Ratification of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2022
6. Discussion of Pending Plat Conveyances
7. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
8. Other Business
9. Supervisor's Requests
10. Adjournment

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,

*George S. Flint*

George S. Flint  
District Manager

Cc: Jan Carpenter, District Counsel  
David Reid, District Engineer

Enclosures

## SECTION III

## SECTION B

## RESOLUTION 2023-02

### A RESOLUTION CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF THE OLD HICKORY COMMUNITY DEVELOPMENT DISTRICT HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES

**WHEREAS**, pursuant to Section 190.006(2), Florida Statute, a landowners' meeting is required to be held within 90 days of the District's creation and every two years following the creation of a Community Development District for the purpose of electing three (3) supervisors for the District; and

**WHEREAS**, following proper notice of once a week for 2 consecutive weeks in a newspaper of general circulation in the area of the District, the last day of such publication to be not fewer than 14 days or more than 28 days before the date of the election, such landowners meeting was held on **November 1, 2022**, at which the below-recited persons were duly elected by virtue of the votes cast in their respective favor; and

**WHEREAS**, the Board of Supervisors by means of this Resolution desire to canvas the votes and declare and certify the results of said election;

### NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE OLD HICKORY COMMUNITY DEVELOPMENT DISTRICT:

1. The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as follows:

<u>Supervisor</u>	<u># of Votes</u>	<u>Terms</u>
<u>Jarred Cornell</u>	<u>75</u>	4 Year Term
<u>Rob Bonin</u>	<u>75</u>	4 Year Term
<u>Juan Vasquez</u>	<u>74</u>	2 Year Term

2. The terms of office shall commence immediately upon the adoption of this Resolution:

Adopted this 7<sup>th</sup> day of November, 2022.

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Secretary/ Assistant Secretary

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Chairman/Vice Chairman



# SECTION D

**RESOLUTION 2023-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
OLD HICKORY COMMUNITY DEVELOPMENT DISTRICT  
ELECTING THE OFFICERS OF THE DISTRICT AND  
PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Old Hickory Community Development District (the “District”) is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

**WHEREAS**, the Board of Supervisors of the District (“Board”) desires to elect the Officers of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF  
SUPERVISORS OF THE OLD HICKORY COMMUNITY  
DEVELOPMENT DISTRICT:**

**Section 1.** \_\_\_\_\_ is elected Chairperson.

**Section 2.** \_\_\_\_\_ is elected Vice-Chairperson.

**Section 3.** \_\_\_\_\_ is elected Secretary.

**Section 4.** \_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.

**Section 5.** \_\_\_\_\_ is elected Treasurer.

**Section 6.** \_\_\_\_\_ is elected Assistant Treasurer.

**Section 7.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 7<sup>th</sup> day of November, 2022.

**ATTEST:**

**OLD HICKORY COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson/Vice-Chairperson

# MINUTES

MINUTES OF MEETING  
OLD HICKORY  
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Old Hickory Community Development District was held Monday, October 3, 2022 at 1:00 p.m. at the Oasis Club at ChampionsGate 1520 Oasis Club Blvd. ChampionsGate, FL.

Present and constituting a quorum were:

Lane Register	Chairman
Adam Morgan	Vice Chairman
Rob Bonin	Assistant Secretary
Jarred Cornell	Assistant Secretary

Also present were:

George Flint	District Manager, GMS
Kristen Trucco	District Counsel
Amanda Udstad	Hamilton Engineering & Surveying
Alan Scheerer	Field Manager
Juan Vasquez	Elected as Assistant Secretary

**FIRST ORDER OF BUSINESS**

**Roll Call**

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

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. Flint noted that they did not have any members of the public other than staff and Board members.

**THIRD ORDER OF BUSINESS**

**Organizational Matters**

**A. Acceptance of Resignation from Karen Morgan and Appointment of Individual to Fulfill the Board Vacancy with a Term Ending November 2022**

Mr. Flint noted that he received a resignation from Karen Morgan for her seat with the term ending November 2022.

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, Accepting the Resignation from Ms. Karen Morgan, was approved.

Mr. Morgan nominated Juan Vasquez to the vacant seat.

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, Nominating Mr. Juan Vasquez to the Board of Supervisors, was approved.

**B. Administration of Oath of Office to Newly Appointed Board Member(s)**

Mr. Flint asked if this was Mr. Vasquez's first Board. Mr. Vasquez responded that it was his first Board. Ms. Trucco reviewed the Public Records Law, Sunshine Law, and the Ethics Law. She noted that he was considered an elected government official under the Florida Law. She stated that he was subject to the Sunshine Law and any Board business or items that could come before this Board was prohibited from speaking with another Board Supervisor outside of one of these publicly noticed meetings. She noted that her office had already sent him an informational packet. She advised him to look through the packet and if he had any questions to feel free to reach out to her or Mr. Flint.

Mr. Flint swore Mr. Vasquez in. He also reviewed the Form 1 document with Mr. Vasquez stating that it was an important form that had to be filed within 30 days of today with the Supervisor of Elections in the County that Mr. Vasquez lived in. He suggested that Mr. Vasquez have proof of the filing. He also explained that as a Board member, he was entitled to \$200 a meeting compensation. He stated that there was a W-4 and an I-9 form in the documents that he was receiving. He noted that those two forms needed to come to his office because they processed the payments for the Board attendance. He also noted again that the Form 1 would go to the Supervisor of Elections. He stated that he would give Mr. Vasquez his card if he had any questions.

**C. Consideration of Resolution 2023-01 Electing an Assistant Secretary**

Mr. Flint noted that if the Board wanted to make Mr. Vasquez an Assistant Secretary like Ms. Morgan was, they have Resolution 2023-01 that would accomplish that.

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, Resolution 2023-01 Electing Juan Vasquez as an Assistant Secretary, was approved.

**FOURTH ORDER OF BUSINESS**

**Approval of Minutes of the September 12, 2022 Meeting**

Mr. Flint presented the September 12, 2022 meeting minutes and asked for any comments, corrections, or changes. The Board had no changes.

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, the Minutes of the September 12, 2022 Meeting, were approved.

**FIFTH ORDER OF BUSINESS**

**Discussion of Pending Plat Conveyances**

Mr. Register stated that they had one pending.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Trucco had nothing further to report.

**B. Engineer**

There being none, the next item followed.

**C. District Manager's Report**

**i. Approval of Check Register**

Mr. Flint presented the check register for \$30,543.57. The Board had no questions.

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, the Check Register totaling \$30,543.57, was approved.

**ii. Balance Sheet and Income Statement**

Mr. Flint presented the unaudited financials through the end of August.

**SEVENTH ORDER OF BUSINESS**

**Other Business**

There being none, the next item followed.

**EIGHTH ORDER OF BUSINESS**

**Supervisor's Requests**

There being none, the next item followed.

**NINTH ORDER OF BUSINESS**

**Adjournment**

Mr. Flint asked for a motion to adjourn the meeting.

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, the meeting was adjourned.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION V





**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
[www.graucpa.com](http://www.graucpa.com)

October 6, 2022

Board of Supervisors  
Old Hickory Community Development District  
219 East Livingston Street  
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Old Hickory Community Development District, City of St. Cloud, Florida ("the District") for the fiscal year ended September 30, 2022. 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 Old Hickory Community Development District as of and for the fiscal year ended September 30, 2022. 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 2022 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.

**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@GMSOFL.COM, PH: (407) 841-5524.**

Our fee for these services will not exceed \$4,500 for the September 30, 2022 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically 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.

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.

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 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Old Hickory 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 Old Hickory Community Development District.

By:  \_\_\_\_\_

Title:  \_\_\_\_\_

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



**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



**AICPA**

Peer Review  
Program

**AICPA Peer Review Program**  
Administered in Florida  
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau  
Grau & Associates  
951 Yamato Rd Ste 280  
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, 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, 2022. 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  
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

## SECTION VII

# SECTION C

# SECTION 1



# Old Hickory

## Community Development District

### Summary of Checks

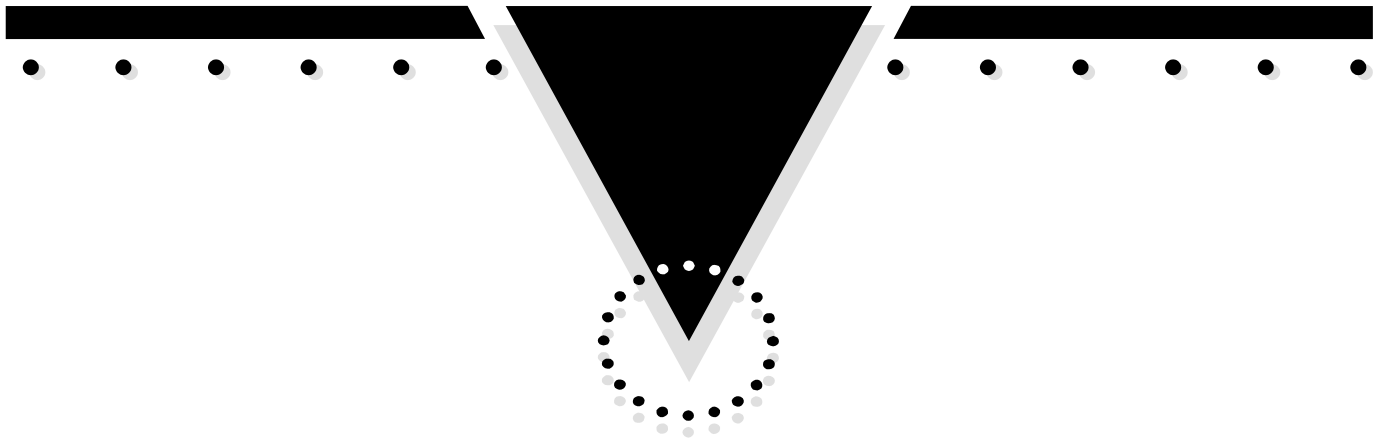
October 1, 2022 to October 31, 2022

Bank	Date	Check #	Amount
General Fund	10/6/22	196	\$ 8,464.00
	10/13/22	197-199	\$ 7,482.69
	10/20/22	200	\$ 271.25
			<hr/> \$ 16,217.94
Payroll Fund	<u>October 2022</u>		
	Adam Morgan	50023	\$ 184.70
	D. Lane Register	50024	\$ 184.70
	Jarred Cornell	50025	\$ 184.70
	Juan Vasquez	50026	\$ 184.70
	Patrick Bonin Jr.	50027	\$ 184.70
			<hr/> \$ 923.50
			<hr/> <b>\$ 17,141.44</b>

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
10/06/22	00009	10/01/22 15077	202210 320-53800-46200	LAWN MAINTENANCE OCT22	*	8,464.00	
				FLORALAWN 2, LLC			8,464.00 000196
10/13/22	00010	9/30/22 205998	202209 320-53800-47000	AQUATIC PLANT MGMT SEP22	*	1,295.00	
				APPLIED AQUATICS MANAGEMENT INC			1,295.00 000197
10/13/22	00001	10/01/22 53	202210 310-51300-34000	MANAGEMENT FEES OCT22	*	3,062.50	
		10/01/22 53	202210 310-51300-35300	WEBSITE ADMIN OCT22	*	66.67	
		10/01/22 53	202210 310-51300-35100	INFORMATION TECH OCT22	*	108.33	
		10/01/22 53	202210 310-51300-31300	DISSEMINATION FEE OCT22	*	291.67	
		10/01/22 53	202210 310-51300-51000	OFFICE SUPPLIES	*	.21	
		10/01/22 53	202210 310-51300-42000	POSTAGE	*	3.61	
		10/01/22 53	202210 310-51300-42500	COPIES	*	7.65	
		10/01/22 54	202210 320-53800-12000	FIELD MANAGEMENT OCT22	*	1,312.50	
		10/01/22 54	202210 310-51300-42000	AMERICAN EXPRESS-MAIL NOT	*	407.57	
				GOVERNMENTAL MANAGEMENT SERVICES			5,260.71 000198
10/13/22	00002	10/12/22 106178	202209 310-51300-31500	PH4 PLAT/APPLIED AQUATIC	*	926.98	
				LATHUM, LUNA, EDEN & BEAUDINE			926.98 000199
10/20/22	00005	9/26/22 61264824	202209 310-51300-48000	NOT OF FY23 MEETING DATES	*	271.25	
				ORLANDO SENTINEL			271.25 000200
TOTAL FOR BANK A						16,217.94	
TOTAL FOR REGISTER						16,217.94	

OLDH OLD HICKORY CD TVISCARRA

## SECTION 2



# **Old Hickory**

## **Community Development District**

**Unaudited Financial Reporting**  
**September 30, 2022**



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**Old Hickory**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**BALANCE SHEET**  
**September 30, 2022**

	General Fund	Debt Service Fund	Capital Projects Fund	Total 2022
<b><u>ASSETS:</u></b>				
CASH	\$156,514	---	---	\$156,514
PREPAID EXPENSES	\$12,043	---	---	\$12,043
<b><u>INVESTMENTS</u></b>				
SERIES 2020				
RESERVE	---	\$178,050	---	\$178,050
REVENUE	---	\$123,841	---	\$123,841
PREPAYMENT	---	\$3,600	---	\$3,600
<b>TOTAL ASSETS</b>	<b>\$168,557</b>	<b>\$305,491</b>	<b>\$0</b>	<b>\$474,048</b>
<b><u>LIABILITIES:</u></b>				
ACCOUNTS PAYABLE	\$2,493	---	---	\$2,493
<b><u>FUND EQUITY:</u></b>				
FUND BALANCES:				
RESTRICTED FOR DEBT SERVICE	---	\$305,491	---	\$305,491
RESTRICTED FOR CAPITAL PROJECTS	---	---	\$0	\$0
UNASSIGNED	\$166,064	---	---	\$166,064
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$168,557</b>	<b>\$305,491</b>	<b>\$0</b>	<b>\$474,048</b>

# Old Hickory

## COMMUNITY DEVELOPMENT DISTRICT

### GENERAL FUND

#### Statement of Revenues & Expenditures

For The Period Ending September 30, 2022

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/22	ACTUAL THRU 9/30/22	VARIANCE
<b><u>REVENUES:</u></b>				
SPECIAL ASSESSMENTS	\$232,162	\$232,162	\$234,713	\$2,551
DIRECT ASSESSMENTS	\$155,636	\$155,636	\$155,636	\$0
DEVELOPER CONTRIBUTIONS	\$0	\$0	\$6,522	\$6,522
<b>TOTAL REVENUES</b>	<b>\$387,798</b>	<b>\$387,798</b>	<b>\$396,871</b>	<b>\$9,073</b>
<b><u>EXPENDITURES:</u></b>				
<b><u>ADMINISTRATIVE:</u></b>				
SUPERVISOR FEES	\$12,000	\$12,000	\$4,000	\$8,000
FICA EXPENSE	\$918	\$918	\$306	\$612
ENGINEERING	\$12,000	\$12,000	\$3,853	\$8,147
ATTORNEY	\$25,000	\$25,000	\$5,737	\$19,263
ARBITRAGE	\$0	\$0	\$450	(\$450)
DISSEMINATION	\$3,500	\$3,500	\$3,600	(\$100)
ANNUAL AUDIT	\$4,400	\$4,400	\$4,400	\$0
TRUSTEE FEES	\$0	\$0	\$4,041	(\$4,041)
MANAGEMENT FEES	\$35,000	\$35,000	\$35,000	(\$0)
INFORMATION TECHNOLOGY	\$1,050	\$1,050	\$1,050	\$0
WEBSITE MAINTENANCE	\$600	\$600	\$600	\$0
TELEPHONE	\$300	\$300	\$0	\$300
POSTAGE	\$1,000	\$1,000	\$204	\$796
INSURANCE	\$5,500	\$5,500	\$5,251	\$249
PRINTING & BINDING	\$1,000	\$1,000	\$171	\$829
LEGAL ADVERTISING	\$2,500	\$2,500	\$4,439	(\$1,939)
OTHER CURRENT CHARGES	\$1,000	\$1,000	\$485	\$515
OFFICE SUPPLIES	\$625	\$625	\$4	\$621
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$175	\$175	\$0
<b>TOTAL ADMINISTRATIVE</b>	<b>\$106,568</b>	<b>\$106,568</b>	<b>\$73,766</b>	<b>\$32,802</b>
<b><u>FIELD:</u></b>				
FIELD SERVICES	\$15,000	\$15,000	\$15,000	\$0
PROPERTY INSURANCE	\$5,000	\$5,000	\$1,271	\$3,729
ELECTRIC	\$1,500	\$1,500	\$360	\$1,140
STREETLIGHTS	\$90,000	\$90,000	\$0	\$90,000
WATER & SEWER	\$20,000	\$20,000	\$6,425	\$13,575
LANDSCAPE MAINTENANCE	\$119,724	\$119,724	\$101,718	\$18,006
LANDSCAPE CONTINGENCY	\$1,500	\$1,500	\$6,227	(\$4,727)
LAKE MAINTENANCE	\$16,006	\$16,006	\$15,540	\$466
IRRIGATION REPAIRS	\$2,500	\$2,500	\$10,159	(\$7,659)
REPAIRS & MAINTENANCE	\$2,500	\$2,500	\$0	\$2,500
WALLS, ENTRY & MONUMENTS	\$2,500	\$2,500	\$0	\$2,500
CONTINGENCY	\$5,000	\$5,000	\$5,510	(\$510)
<b>TOTAL FIELD</b>	<b>\$281,230</b>	<b>\$281,230</b>	<b>\$162,210</b>	<b>\$119,020</b>
<b>TOTAL EXPENDITURES</b>	<b>\$387,798</b>	<b>\$387,798</b>	<b>\$235,976</b>	<b>\$151,822</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$160,895</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$5,169</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$166,064</b>	

# Old Hickory

## COMMUNITY DEVELOPMENT DISTRICT

### DEBT SERVICE FUND

#### SERIES 2020

#### Statement of Revenues & Expenditures

For The Period Ending September 30, 2022

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/22	ACTUAL THRU 9/30/22	VARIANCE
<b><u>REVENUES:</u></b>				
SPECIAL ASSESMENTS	\$213,186	\$213,186	\$215,528	\$2,343
DIRECT ASSESSMENTS	\$142,914	\$142,914	\$142,914	\$0
PREPAYMENT ASSESSMENTS	\$0	\$0	\$13,304	\$13,304
INTEREST	\$0	\$0	\$956	\$956
<b>TOTAL REVENUES</b>	<b>\$356,100</b>	<b>\$356,100</b>	<b>\$372,702</b>	<b>\$16,602</b>
<b><u>EXPENDITURES:</u></b>				
INTEREST - 12/15	\$114,925	\$114,925	\$114,925	\$0
PRINCIPAL - 06/15	\$125,000	\$125,000	\$125,000	\$0
INTEREST - 06/15	\$114,925	\$114,925	\$114,925	\$0
SPECIAL CALL - 09/15	\$0	\$0	\$10,000	(\$10,000)
INTEREST - 09/15	\$0	\$0	\$100	(\$100)
<b>TOTAL EXPENDITURES</b>	<b>\$354,850</b>	<b>\$354,850</b>	<b>\$364,950</b>	<b>(\$10,100)</b>
<b><u>OTHER SOURCES/(USES)</u></b>				
TRANSFER IN/(OUT)	\$0	\$0	\$4	\$4
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4</b>	<b>\$4</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$1,250</b>		<b>\$7,756</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$119,688</b>		<b>\$297,734</b>	
<b>FUND BALANCE - Ending</b>	<b>\$120,938</b>		<b>\$305,491</b>	



# Old Hickory

## COMMUNITY DEVELOPMENT DISTRICT

### CAPITAL PROJECTS FUND

#### SERIES 2020

#### Statement of Revenues & Expenditures

For The Period Ending September 30, 2022

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/22	ACTUAL THRU 9/30/22	VARIANCE
<b><u>REVENUES:</u></b>				
INTEREST	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>				
CAPITAL OUTLAY - CONSTRUCTION	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>OTHER SOURCES/(USES)</u></b>				
TRANSFER IN/(OUT)	\$0	\$0	(\$4)	(\$4)
<b>TOTAL OTHER SOURCES/(USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$4)</b>	<b>(\$4)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>(\$4)</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$4</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$0</b>	

## Old Hickory Community Development District

### REVENUES:

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
SPECIAL ASSESSMENTS	\$0	\$2,121	\$121,583	\$19,676	\$58,834	\$22,877	\$3,559	\$1,509	\$3,693	\$861	\$0	\$0	\$234,713
DIRECT ASSESSMENTS	\$0	\$155,636	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$155,636
DEVELOPER CONTRIBUTIONS	\$6,522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,522
<b>TOTAL REVENUES</b>	<b>\$6,522</b>	<b>\$157,757</b>	<b>\$121,583</b>	<b>\$19,676</b>	<b>\$58,834</b>	<b>\$22,877</b>	<b>\$3,559</b>	<b>\$1,509</b>	<b>\$3,693</b>	<b>\$861</b>	<b>\$0</b>	<b>\$0</b>	<b>\$396,871</b>

### EXPENDITURES:

#### ADMINISTRATIVE:

SUPERVISOR FEES	\$400	\$0	\$0	\$0	\$400	\$400	\$400	\$400	\$0	\$0	\$1,200	\$800	\$4,000
FICA EXPENSE	\$31	\$0	\$0	\$0	\$31	\$31	\$31	\$31	\$0	\$0	\$92	\$61	\$306
ENGINEERING	\$190	\$0	\$0	\$0	\$380	\$285	\$95	\$765	\$1,638	\$0	\$500	\$0	\$3,853
ATTORNEY	\$845	\$50	\$0	\$230	\$448	\$1,208	\$768	\$289	\$0	\$332	\$641	\$927	\$5,737
ARBITRAGE	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450
DISSEMINATION	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$392	\$292	\$3,600
ANNUAL AUDIT	\$0	\$0	\$1,500	\$2,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,400
TRUSTEE FEES	\$0	\$4,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,041
MANAGEMENT FEES	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$35,000
INFORMATION TECHNOLOGY	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$1,050
WEBSITE ADMINISTRATION	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$600
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$8	\$5	\$8	\$15	\$13	\$8	\$17	\$20	\$17	\$11	\$10	\$74	\$204
INSURANCE	\$5,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,251
PRINTING & BINDING	\$38	\$21	\$0	\$0	\$0	\$21	\$22	\$3	\$11	\$0	\$54	\$0	\$171
LEGAL ADVERTISING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,168	\$0	\$271	\$4,439
OTHER CURRENT CHARGES	\$36	\$31	\$39	\$43	\$38	\$31	\$39	\$74	\$39	\$39	\$39	\$39	\$485
OFFICE SUPPLIES	\$1	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
DUES, LICENSES & SUBSCRIPTIONS	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175

#### FIELD:

FIELD SERVICES	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$15,000
PROPERTY INSURANCE	\$1,271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,271
ELECTRIC	\$32	\$32	\$32	\$0	\$34	\$32	\$32	\$33	\$32	\$35	\$34	\$33	\$360
STREETLIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WATER & SEWER	\$1,806	\$890	\$152	\$179	\$266	\$234	\$123	\$170	\$211	\$746	\$0	\$1,648	\$6,425
LANDSCAPE MAINTENANCE	\$6,921	\$8,464	\$8,464	\$8,464	\$8,464	\$8,464	\$8,803	\$8,803	\$8,803	\$8,803	\$8,803	\$8,464	\$101,718
LANDSCAPE CONTINGENCY	\$0	\$0	\$0	\$0	\$897	\$3,150	\$0	\$0	\$2,180	\$0	\$0	\$0	\$6,227
LAKE MAINTENANCE	\$1,295	\$1,295	\$1,295	\$1,295	\$1,295	\$1,295	\$1,295	\$1,295	\$1,295	\$1,295	\$1,295	\$1,295	\$15,540
IRRIGATION REPAIRS	\$1,570	\$0	\$280	\$0	\$4,193	\$435	\$738	\$48	\$0	\$1,427	\$1,469	\$0	\$10,159
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WALLS, ENTRY & MONUMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$0	\$3,150	\$0	\$0	\$1,475	\$0	\$0	\$0	\$370	\$0	\$515	\$5,510

<b>TOTAL EXPENDITURES</b>	<b>\$24,915</b>	<b>\$19,425</b>	<b>\$19,516</b>	<b>\$17,722</b>	<b>\$21,053</b>	<b>\$21,664</b>	<b>\$16,958</b>	<b>\$16,527</b>	<b>\$18,820</b>	<b>\$21,822</b>	<b>\$18,831</b>	<b>\$18,723</b>	<b>\$235,976</b>
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<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$18,393)</b>	<b>\$138,331</b>	<b>\$102,067</b>	<b>\$1,954</b>	<b>\$37,781</b>	<b>\$1,213</b>	<b>(\$13,399)</b>	<b>(\$15,018)</b>	<b>(\$15,127)</b>	<b>(\$20,961)</b>	<b>(\$18,831)</b>	<b>(\$18,723)</b>	<b>\$160,895</b>
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**Old Hickory  
Community Development District  
Developer Contributions/Due from Developer**

<b>Funding Request #</b>	<b>Prepared Date</b>	<b>Payment Received Date</b>	<b>Check Amount</b>	<b>Total Funding Request</b>	<b>General Fund Portion (21)*</b>	<b>General Fund Portion (22)</b>	<b>Over and (short) Balance Due</b>
13	8/30/21	9/17/21	\$ 8,317.18	\$ 8,317.18	\$ 1,795.18	\$ 6,522.00	\$ -
14	9/19/21	10/1/21	\$ 15,090.17	\$ 15,090.17	\$ 15,090.17	\$ -	\$ -
15	10/24/21	11/19/21	\$ 4,989.79	\$ 4,989.79	\$ 4,989.79	\$ -	\$ -
Due from Developer			\$ 28,397.14	\$ 28,397.14	\$ 21,875.14	\$ 6,522.00	\$ -

**Total Developer Contributions FY22**

**\$ 6,522.00**

**\*FY21 column total figures do not include FY21 Funding Requests #1-12.**

**OLD HICKORY**  
**COMMUNITY DEVELOPMENT DISTRICT**

**LONG TERM DEBT REPORT**

SERIES 2020, SPECIAL ASSESSMENT BONDS		
INTEREST RATE:	2.500%, 3.000%, 4.000%, 4.000%	
MATURITY DATE:	6/15/2050	
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$178,050	
RESERVE FUND BALANCE	\$178,050	
BONDS OUTSTANDING - 10/21/20		\$6,245,000
LESS: PRINCIPAL PAYMENT 06/15/21		(\$120,000)
LESS: PRINCIPAL PAYMENT 06/15/22		(\$125,000)
LESS: SPECIAL CALL 09/15/22		(\$10,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$5,990,000</b>

**OLD HICKORY  
COMMUNITY DEVELOPMENT DISTRICT**

**SPECIAL ASSESSMENT RECEIPTS - FY2022**

**TAX COLLECTOR**

Gross Assessments \$ 473,777 \$ 246,983 \$ 226,795  
Net Assessments \$ 445,350 \$ 232,164 \$ 213,187

Date Received	Dist.	Gross Assessments Received	Discounts/ Penalties	Commissions Paid	Interest Income	Net Amount Received	General Fund 52.13%	Debt Service Series 2020 47.87%	Total 100%
11/22/21	ACH	\$ 4,324.69	\$ 172.99	\$ 83.03	\$ -	\$ 4,068.67	\$ 2,121.02	\$ 1,947.65	\$ 4,068.67
12/8/21	ACH	\$ 141,490.64	\$ 5,659.69	\$ 2,716.62	\$ -	\$ 133,114.33	\$ 69,393.20	\$ 63,721.13	\$ 133,114.33
12/22/21	ACH	\$ 106,396.04	\$ 4,238.34	\$ 2,043.16	\$ -	\$ 100,114.54	\$ 52,190.24	\$ 47,924.30	\$ 100,114.54
1/10/22	ACH	\$ 39,716.30	\$ 1,202.57	\$ 770.27	\$ -	\$ 37,743.46	\$ 19,675.86	\$ 18,067.60	\$ 37,743.46
2/10/22	ACH	\$ 117,566.91	\$ 2,404.33	\$ 2,303.25	\$ -	\$ 112,859.33	\$ 58,834.16	\$ 54,025.17	\$ 112,859.33
3/10/22	ACH	\$ 45,622.98	\$ 842.39	\$ 895.62	\$ -	\$ 43,884.97	\$ 22,877.47	\$ 21,007.50	\$ 43,884.97
4/8/22	ACH	\$ 7,018.92	\$ 52.65	\$ 139.32	\$ -	\$ 6,826.95	\$ 3,558.93	\$ 3,268.02	\$ 6,826.95
5/9/22	ACH	\$ 2,952.97	\$ -	\$ 59.06	\$ -	\$ 2,893.91	\$ 1,508.61	\$ 1,385.30	\$ 2,893.91
6/8/22	ACH	\$ 1,807.37	\$ -	\$ 36.15	\$ -	\$ 1,771.22	\$ 923.35	\$ 847.87	\$ 1,771.22
6/17/22	ACH	\$ 5,422.11	\$ -	\$ 108.44	\$ -	\$ 5,313.67	\$ 2,770.04	\$ 2,543.63	\$ 5,313.67
7/8/22	ACH	\$ 1,754.73	\$ 70.19	\$ 33.69	\$ -	\$ 1,650.85	\$ 860.60	\$ 790.25	\$ 1,650.85
<b>Totals</b>		\$ 474,073.66	\$ 14,643.15	\$ 9,188.61	\$ -	\$ 450,241.90	\$ 234,713.48	\$ 215,528.42	\$ 450,241.90

**DIRECT BILLED ASSESSMENTS**

Lennar Homes LLC

\$298,549.77

\$155,635.57

\$142,914.20

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	Operation & Maintenance	Debt Service Series 2020
11/22/21	11/1/21	1712974	\$ 149,274.89	\$ 149,274.89	\$ 77,817.79	\$ 71,457.10
11/22/21	2/1/22	1712974	\$ 74,637.44	\$ 74,637.44	\$ 38,908.89	\$ 35,728.55
11/22/21	5/1/22	1712974	\$ 74,637.44	\$ 74,637.44	\$ 38,908.89	\$ 35,728.55
			\$ 298,549.77	\$ 298,549.77	\$ 155,635.57	\$ 142,914.20