

*Old Hickory
Community Development District*

Agenda

September 16, 2024

AGENDA

Old Hickory

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

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

September 9, 2024

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, September 16, 2024 at 10:00 a.m., or as shortly thereafter as reasonably possible, 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. Approval of Minutes of the August 19, 2024 Meeting
4. Consideration of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2024
5. Consideration of Landscape Maintenance Agreement with Floralawn
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - i. Discussion of Pending Plat Conveyances
 - ii. Status of Permit Transfers
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - D. Field Manager's Report
7. Other Business
8. Supervisor's Requests
9. 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

MINUTES

MINUTES OF MEETING
OLD HICKORY
COMMUNITY DEVELOPMENT DISTRICT

A regular meeting of the Board of Supervisors of the Old Hickory Community Development District was held Monday, August 19, 2024 at 10:00 a.m. at the Oasis Club at ChampionsGate 1520 Oasis Club Blvd. ChampionsGate, FL.

Present and constituting a quorum were:

Lane Register <i>by phone</i>	Chairman
Adam Morgan	Vice Chairman
Rob Bonin	Assistant Secretary
Kathryn Farr	Assistant Secretary
Michelle Dudley	Appointed as Assistant Secretary

Also present were:

George Flint	District Manager
Kristen Trucco	District Counsel
Dave Reid <i>by phone</i>	District Engineer
Alan Scheerer	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll. There were three Board members present in person constituting a quorum. Mr. Register joined by phone.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint noted they just have Board members and staff present at the meeting.

SIXTH ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Resignation of Supervisor Cornell, Seat No. 3, Term Expiring Nov. 2026

**This item was moved up and taken out of order.*

Mr. Flint asked for a motion to accept Supervisor Cornell's resignation.

On MOTION by Mr. Morgan, seconded by Ms. Farr, with all in favor, the Resignation of Supervisor Cornell, Seat No. 3, Term Expiring Nov. 2026, was approved.

B. Appointment of Individual to Fulfill Board Vacancy of Seat No. 3

Mr. Flint asked if there were any nominations to fill the Board vacancy. Mr. Morgan stated that he would like to nominate Michelle Dudley.

On MOTION by Mr. Morgan, seconded by Ms. Farr, with all in favor, the Appointment of Michelle Dudley to Fulfill Board Vacancy Seat No. 3, was approved.

C. Administration of Oath of Office to Newly Appointed Supervisor

Mr. Flint swore in Ms. Dudley.

D. Consideration of Resolution 2024-04 Appointing an Assistant Secretary

Mr. Flint asked for a motion to approve the resolution appointing Michelle Dudley as an Assistant Secretary.

On MOTION by Mr. Morgan, seconded by Ms. Farr, with all in favor, Resolution 2024-04 Appointing Michelle Dudley as an Assistant Secretary, was approved.

THIRD ORDER OF BUSINESS

Approval of Minutes of the July 15, 2024 Meeting

Mr. Flint presented the July 15, 2024, meeting minutes and asked for any comments or corrections from the Board. The Board had no changes to the minutes.

On MOTION by Mr. Morgan, seconded by Ms. Farr, with all in favor, the Minutes of the July 15, 2024, Meeting, were approved, as presented.

FOURTH ORDER OF BUSINESS

Consideration of Professional Engineering Services Agreement with Dewberry Engineers, Inc.

Mr. Flint stated Dave Reid stepped down and they sent out an RFQ, where Dewberry was selected.

On MOTION by Mr. Morgan, seconded by Ms. Dudley, with all in favor, the Professional Engineering Services Agreement with Dewberry Engineers, Inc., was approved.

FIFTH ORDER OF BUSINESS

Public Hearing

Mr. Flint asked for a motion to open the hearing.

On MOTION by Mr. Morgan, seconded by Ms. Farr, with all in favor, the Public Hearing was opened.

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

Mr. Flint presented the budget found in the agenda. He asked for any questions, comments or concerns.

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

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

Mr. Flint presented the resolution. He stated this will certify the assessment for the budget the Board just approved.

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

On MOTION by Mr. Morgan, seconded by Ms. Farr, with all in favor, the Public Hearing was closed.

SEVENTH ORDER OF BUSINESS

Adoption of District Goals & Objectives

Mr. Flint reviewed the proposed goals and objectives for the District, and asked the Board for any questions, comments, or concerns.

On MOTION by Mr. Morgan, seconded by Ms. Dudley, with all in favor, Adoption of District Goals & Objectives, was approved.

EIGHTH ORDER OF BUSINESS

Ratification of Transfer of Environmental Resource Permit

Mr. Flint stated this was signed by Mr. Bonin on behalf of Lennar.

On MOTION by Mr. Morgan, seconded by Ms. Dudley, with all in favor, the Transfer of Environmental Resource Permit, was ratified.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Trucco noted they are working on conveying the final tracts that are coming to the CDD.

B. Engineer

- i. Discussion of Pending Platt Conveyances**
- ii. Status of Permit Transfers**

Mr. Reid noted this will be his last meeting.

C. District Manager’s Report

- i. Approval of Check Register**

Mr. Flint presented the check register through July for \$19,234.18. He asked for any questions.

On MOTION by Mr. Morgan, seconded by Ms. Dudley, with all in favor, the Check Register, was approved.

- ii. Balance Sheet and Income Statement**

Mr. Flint presented the unaudited financials through the end of August. He asked for any questions to discuss. Hearing no questions, the next item followed.

- iii. Approval of Fiscal Year 2025 Meeting Schedule**

Mr. Flint stated the meeting will be held on the 3rd Monday of each month at 10:00 a.m.

On MOTION by Mr. Morgan, seconded by Ms. Dudley, with all in favor, the Fiscal Year 2025 Meeting Schedule, was approved.

D. Field Manager’s Report

Mr. Scheerer noted he had a request from the president of the HOA to meet with him. He stated HOA wants to restrain the benches and color the ponds.

TENTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Supervisor’s Requests

There being no comments, the next item followed.

TWELFTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV



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

September 9, 2024

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, 2024. 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, 2024. 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 2024 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 relating 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 \$4,700 for the September 30, 2024 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 2022 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: _____



Florida Institute of Certified Public Accountants

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



Peer Review
Program

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

March 17, 2023

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 March 16, 2023, 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, 2025. 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

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

SECTION V



734 South Combee Road
Lakeland, FL 33801

863-668-0494 – Phone
863-668-0495 – Fax

www.floralawn.com

Old Hickory CDD

2023 Hickory Tree Rd
St. Cloud, FL 34771

September 11, 2024

Proposal valid for 60 days

We sincerely appreciate the opportunity to propose how Floralawn can help enhance the quality of your landscape. Our proposal includes integrating a custom maintenance plan to meet the needs and demands of your property while considering service expectations and community budget.

We hereby propose the following for your review:

Landscape Management - Common

Service	Monthly	Yearly
Landscape Maintenance	\$5,518.74	\$66,224.88
Mulch	\$695.25	\$8,343.00
Monthly Irrigation Inspection	\$432.60	\$5,191.20
Shrub Fertilization Program	\$482.04	\$5,784.48
Total	\$7,128.63	\$85,543.56

Landscape Management - Phase 3

Service	Monthly	Yearly
Landscape Maintenance	\$973.35	\$11,680.20
Mulch	\$330.63	\$3,967.56
Monthly Irrigation Inspection	\$123.60	\$1,483.20
Shrub Fertilization Program	\$82.40	\$988.80
Lawn Fertilization Program	\$10.30	\$123.60
Playground Mulch	\$69.01	\$828.12
Total	\$1,589.29	\$19,071.48

Landscape Management - Phase 4

Service	Monthly	Yearly
Landscape Maintenance	\$2,235.10	\$26,821.20
Mulch	\$108.15	\$1,297.80
Monthly Irrigation Inspection	\$247.20	\$2,966.40
Shrub Fertilization Program	\$331.66	\$3,979.92
St Augustine Fertilization Program	\$151.41	\$1,816.92
Bermuda Fertilization	\$79.31	\$951.72
Bermuda Aeration and Overseed	\$38.11	\$457.32
Total	\$3,190.94	\$38,291.28

Total for Old Hickory CDD

	Monthly	Yearly
Total Price for Old Hickory CDD 2025 Calendar Year	\$11,908.86	\$142,906.32

SECTION VI

SECTION C

SECTION 1

Old Hickory Community Development District

Summary of Invoices

August 01, 2024 - August 31, 2024

Fund	Date	Check No.'s	Amount
General Fund			
	8/1/24	362	\$ 11,987.91
	8/7/24	363-366	3,588.83
	8/14/24	367-369	6,119.75
	8/20/24	370	1,334.00
	8/28/24	371-373	4,936.04
			<hr/>
			\$ 27,966.53
Payroll			
	<u>August 2024</u>		
	Adam Morgan	50073	\$ 184.70
	Patrick Bonin Jr.	50074	\$ 184.70
			<hr/>
			\$ 369.40
TOTAL			\$ 28,335.93

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #	
8/01/24	00009	7/23/24 26796	202406 320-53800-46400	RPR 11 NOZZ/BUBBLR/7SPRAY	*	425.91		
		8/01/24 27028	202408 320-53800-46200	LAWN MAINTNENACE AUG24	*	11,562.00		
							FLORALAWN 2, LLC	11,987.91 000362
8/07/24	00010	7/31/24 221615	202407 320-53800-47000	AQUATIC PLANT MGMT JUL24	*	1,334.00		
							APPLIED AQUATICS MANAGEMENT INC	1,334.00 000363
8/07/24	00016	8/03/24 5605	202407 320-53800-47100	RPR/INST.4DOGPARK BENCHES	*	1,285.00		
							BERRY CONSTRUCTION INC.	1,285.00 000364
8/07/24	00009	7/30/24 26888	202407 320-53800-46400	RPR 2NOZZ/7SPRAY/BUBBLER	*	182.33		
							FLORALAWN 2, LLC	182.33 000365
8/07/24	00022	7/03/24 023068.0	202406 310-51300-31100	ANN.RPT/CDD MTG/INSP.RPT	*	787.50		
							MADDEN, MOORHEAD & STOKES LLC	787.50 000366
8/14/24	00001	8/01/24 102	202408 310-51300-34000	MANAGEMENT FEES AUG24	*	3,246.25		
		8/01/24 102	202408 310-51300-35300	WEBSITE ADMIN AUG24	*	100.00		
		8/01/24 102	202408 310-51300-35100	INFORMATION TECH AUG24	*	150.00		
		8/01/24 102	202408 310-51300-31300	DISSEMINATION FEE AUG24	*	291.67		
		8/01/24 102	202408 310-51300-51000	OFFICE SUPPLIES	*	.06		
		8/01/24 102	202408 310-51300-42000	POSTAGE	*	29.37		
		8/01/24 102	202408 310-51300-42500	COPIES	*	2.25		
		8/01/24 103	202408 320-53800-12000	FIELD MANAGEMENT AUG24	*	1,391.25		
							GOVERNMENTAL MANAGEMENT SERVICES	5,210.85 000367
8/14/24	00002	8/13/24 130415	202407 310-51300-31500	REV.AGDA/PHONE MTG/TSKLST	*	141.40		
		8/13/24 130416	202407 310-51300-31500	FINALIZE PLAT/TRACTS/TITL	*	467.50		
							LATHUM, LUNA, EDEN & BEAUDINE	608.90 000368

OLDH OLD HICKORY CD TVISCARRA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/14/24	00024	7/05/24	2039	202407	320	53800	47100		PRS.WSH/TREAT-PLYGRD/BNCH	*	300.00	300.00	000369
PRESSURE WASH THIS													
8/20/24	00010	8/15/24	221995	202408	320	53800	47000		AQUATIC PLANT MGMT AUG24	*	1,334.00	1,334.00	000370
APPLIED AQUATICS MANAGEMENT INC													
8/28/24	00009	8/19/24	27363	202408	320	53800	46300		RPLC MAG.TREE-HIT BY CAR	*	786.15	786.15	000371
FLORALAWN 2, LLC													
8/28/24	00022	5/28/24	023068.0	202405	310	51300	31100		MTG/MAP/ANN.RPT/BILL SALE	*	739.05		
		8/26/24	23MMS068	202407	310	51300	31100		SITE VISIT/MNT RPT/EXHBIT	*	2,823.84		
MADDEN, MOORHEAD & STOKES LLC												3,562.89	000372
8/28/24	00005	8/06/24	98113654	202408	310	51300	48000		NOT.FY24/25 BGT/MTG 08/19	*	587.00	587.00	000373
ORLANDO SENTINEL													
TOTAL FOR BANK A											27,966.53		
TOTAL FOR REGISTER											27,966.53		

OLDH OLD HICKORY CD TVISCARRA

SECTION 2

Old Hickory
Community Development District

Unaudited Financial Reporting
August 31, 2024



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Old Hickory
Community Development District
Balance Sheet
August 31, 2024

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash - Truist Bank	\$ 143,496	\$ -	\$ 143,496
Investments:			
Series 2020			
Reserve	\$ -	\$ 177,750	\$ 177,750
Revenue	\$ -	\$ 168,303	\$ 168,303
Prepayment	\$ -	\$ 4,232	\$ 4,232
State Board of Administration	\$ 177,511	\$ -	\$ 177,511
Total Assets	\$ 321,006	\$ 350,286	\$ 671,292
Liabilities:			
Accounts Payable	\$ 385	\$ -	\$ 385
Total Liabilities	\$ 385	\$ -	\$ 385
Fund Balances:			
Restricted For Debt Service 2020	\$ -	\$ 350,286	\$ 350,286
Unassigned	\$ 320,622	\$ -	\$ 320,622
Total Fund Balances	\$ 320,622	\$ 350,286	\$ 670,907
Total Liabilities & Fund Equity	\$ 321,006	\$ 350,286	\$ 671,292

Old Hickory

Community Development District

General Fund

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/24	Thru 08/31/24	Variance
Revenues:				
Special Assessments	\$ 451,730	\$ 451,730	\$ 453,218	\$ 1,488
Interest	\$ -	\$ -	\$ 12,511	\$ 12,511
Total Revenues	\$ 451,730	\$ 451,730	\$ 465,729	\$ 13,999
Expenditures:				
Administrative:				
Supervisor Fees	\$ 12,000	\$ 11,000	\$ 5,000	\$ 6,000
FICA Expense	\$ 918	\$ 842	\$ 383	\$ 459
Engineering Fees	\$ 12,000	\$ 11,000	\$ 4,770	\$ 6,230
Attorney	\$ 25,000	\$ 22,917	\$ 3,285	\$ 19,632
Arbitrage	\$ 450	\$ 450	\$ 450	\$ -
Dissemination	\$ 3,500	\$ 3,208	\$ 3,208	\$ (0)
Annual Audit	\$ 5,100	\$ 5,100	\$ 4,600	\$ 500
Trustee Fees	\$ 4,050	\$ 4,050	\$ 4,041	\$ 9
Assessment Administration	\$ 5,300	\$ 5,300	\$ 5,300	\$ -
Management Fees	\$ 38,955	\$ 35,709	\$ 35,709	\$ -
Information Technology	\$ 1,800	\$ 1,650	\$ 1,650	\$ -
Website Maintenance	\$ 1,200	\$ 1,100	\$ 1,100	\$ -
Telephone	\$ 50	\$ 46	\$ -	\$ 46
Postage	\$ 1,000	\$ 917	\$ 135	\$ 781
Insurance	\$ 6,210	\$ 6,210	\$ 5,843	\$ 367
Printing & Binding	\$ 500	\$ 458	\$ 32	\$ 426
Legal Advertising	\$ 2,500	\$ 2,292	\$ 1,110	\$ 1,181
Other Current Charges	\$ 600	\$ 550	\$ 601	\$ (51)
Office Supplies	\$ 150	\$ 138	\$ 17	\$ 121
Property Appraiser	\$ 500	\$ 500	\$ 221	\$ 279
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total Administrative:	\$ 121,958	\$ 113,610	\$ 77,630	\$ 35,981
Operations & Maintenance				
Field Operations	\$ 16,695	\$ 15,304	\$ 15,304	\$ -
Property Insurance	\$ 2,500	\$ 2,500	\$ 2,311	\$ 189
Electric	\$ 1,500	\$ 1,375	\$ 309	\$ 1,066
Streetlights	\$ 101,430	\$ 92,978	\$ 82,865	\$ 10,113
Water & Sewer	\$ 24,940	\$ 22,862	\$ 29,816	\$ (6,954)
Landscape Maintenance	\$ 142,393	\$ 130,527	\$ 118,898	\$ 11,629
Landscape Contingency	\$ 7,500	\$ 6,875	\$ 786	\$ 6,089
Irrigation Repairs	\$ 7,500	\$ 6,875	\$ 8,148	\$ (1,273)
Lake Maintenance	\$ 16,464	\$ 15,092	\$ 14,674	\$ 418
Repairs & Maintenance	\$ 2,500	\$ 2,292	\$ 2,160	\$ 132
Walls, Entry & Monuments	\$ 2,500	\$ 2,292	\$ -	\$ 2,292
Contingency	\$ 3,850	\$ 3,529	\$ -	\$ 3,529
Total Operations & Maintenance:	\$ 329,772	\$ 302,499	\$ 275,271	\$ 27,229
Total Expenditures	\$ 451,730	\$ 416,110	\$ 352,900	\$ 63,209
Excess Revenues (Expenditures)	\$ -		\$ 112,829	
Fund Balance - Beginning	\$ -		\$ 207,793	
Fund Balance - Ending	\$ -		\$ 320,622	

Old Hickory

Community Development District

Debt Service Fund - Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/24	Thru 08/31/24	Variance
Revenues:				
Special Assessments	\$ 356,100	\$ 356,100	\$ 356,483	\$ 383
Interest	\$ 7,500	\$ 6,875	\$ 20,192	\$ 13,317
Total Revenues	\$ 363,600	\$ 362,975	\$ 376,675	\$ 13,700
Expenditures:				
Series 2020				
Interest - 12/15	\$ 111,538	\$ 111,538	\$ 111,538	\$ -
Principal - 06/15	\$ 130,000	\$ 130,000	\$ 130,000	\$ -
Interest - 06/15	\$ 111,538	\$ 111,538	\$ 111,538	\$ -
Total Expenditures	\$ 353,075	\$ 353,075	\$ 353,075	\$ -
Other Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ 10,525		\$ 23,600	
Fund Balance - Beginning	\$ 144,553		\$ 326,686	
Fund Balance - Ending	\$ 155,078		\$ 350,286	

Old Hickory
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Revenues:													
Assessments	\$ -	\$ 20,394	\$ 410,983	\$ 5,294	\$ 5,111	\$ 4,139	\$ 2,991	\$ 1,077	\$ 3,230	\$ -	\$ -	\$ -	\$ 453,218
Interest	\$ -	\$ -	\$ -	\$ 1,373	\$ 1,989	\$ 1,772	\$ 1,657	\$ 1,708	\$ 1,474	\$ 1,306	\$ 1,231	\$ -	\$ 12,511
Total Revenues	\$ -	\$ 20,394	\$ 410,983	\$ 6,667	\$ 7,100	\$ 5,911	\$ 4,648	\$ 2,785	\$ 4,704	\$ 1,306	\$ 1,231	\$ -	\$ 465,729
Expenditures:													
Administrative:													
Supervisor Fees	\$ -	\$ -	\$ 600	\$ -	\$ 600	\$ 800	\$ 800	\$ 800	\$ 600	\$ 600	\$ 200	\$ -	\$ 5,000
FICA Expense	\$ -	\$ -	\$ 46	\$ -	\$ 46	\$ 61	\$ 61	\$ 61	\$ 46	\$ 46	\$ 15	\$ -	\$ 383
Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105	\$ 315	\$ 739	\$ 788	\$ 2,824	\$ -	\$ -	\$ 4,770
Attorney	\$ -	\$ -	\$ 159	\$ 120	\$ 275	\$ 531	\$ 349	\$ 777	\$ 466	\$ 609	\$ -	\$ -	\$ 3,285
Arbitrage	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ -	\$ 3,208
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,600	\$ -	\$ -	\$ -	\$ -	\$ 4,600
Trustee Fees	\$ -	\$ 4,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,041
Assessment Administration	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300
Management Fees	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ -	\$ 35,709
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ 1,650
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ 1,100
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 23	\$ 8	\$ 3	\$ 13	\$ 31	\$ 2	\$ 3	\$ 3	\$ 8	\$ 11	\$ 29	\$ -	\$ 135
Insurance	\$ 5,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,843
Printing & Binding	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ 3	\$ 5	\$ 14	\$ 2	\$ 3	\$ 2	\$ -	\$ 32
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 523	\$ -	\$ -	\$ 587	\$ -	\$ 1,110
Other Current Charges	\$ 39	\$ 47	\$ 47	\$ 38	\$ 41	\$ 41	\$ 56	\$ 51	\$ 41	\$ 56	\$ 145	\$ -	\$ 601
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 17
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ 221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 221
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total Administrative:	\$ 15,618	\$ 7,884	\$ 4,642	\$ 3,976	\$ 5,002	\$ 5,330	\$ 5,378	\$ 11,356	\$ 5,739	\$ 7,937	\$ 4,767	\$ -	\$ 77,630
Operations & Maintenance													
Field Operations	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ -	\$ 15,304
Property Insurance	\$ 2,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67	\$ -	\$ 2,311
Electric	\$ 23	\$ 49	\$ 28	\$ 29	\$ 28	\$ 29	\$ 22	\$ 22	\$ 27	\$ 26	\$ 26	\$ -	\$ 309
Streetlights	\$ 7,334	\$ 7,495	\$ 7,533	\$ 7,541	\$ 7,566	\$ 7,591	\$ 7,563	\$ 7,571	\$ 7,569	\$ 7,566	\$ 7,537	\$ -	\$ 82,865
Water & Sewer	\$ 2,938	\$ 2,307	\$ 2,179	\$ 1,690	\$ 2,027	\$ 1,402	\$ -	\$ 3,757	\$ 2,321	\$ 1,359	\$ 9,835	\$ -	\$ 29,816
Landscape Maintenance	\$ 8,464	\$ 8,464	\$ 11,301	\$ 11,301	\$ 11,301	\$ 11,301	\$ 11,301	\$ 11,301	\$ 11,301	\$ 11,301	\$ 11,562	\$ -	\$ 118,898
Landscape Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 786	\$ -	\$ 786
Irrigation Repairs	\$ 3,530	\$ 1,420	\$ 436	\$ 218	\$ 477	\$ 176	\$ 965	\$ -	\$ 426	\$ 182	\$ 318	\$ -	\$ 8,148
Lake Maintenance	\$ 1,334	\$ 1,334	\$ 1,334	\$ 1,334	\$ 1,334	\$ 1,334	\$ 1,334	\$ 1,334	\$ 1,334	\$ 1,334	\$ 1,334	\$ -	\$ 14,674
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 190	\$ -	\$ -	\$ -	\$ -	\$ 1,970	\$ -	\$ -	\$ 2,160
Walls, Entry & Monuments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operations & Maintenance:	\$ 27,258	\$ 22,460	\$ 24,203	\$ 23,504	\$ 24,314	\$ 23,224	\$ 22,576	\$ 25,376	\$ 24,369	\$ 25,130	\$ 32,856	\$ -	\$ 275,271
Total Expenditures	\$ 42,877	\$ 30,344	\$ 28,845	\$ 27,480	\$ 29,316	\$ 28,554	\$ 27,954	\$ 36,732	\$ 30,108	\$ 33,067	\$ 37,623	\$ -	\$ 352,900
Excess Revenues (Expenditures)	\$ (42,877)	\$ (9,950)	\$ 382,138	\$ (20,813)	\$ (22,215)	\$ (22,643)	\$ (23,306)	\$ (33,948)	\$ (25,404)	\$ (31,761)	\$ (36,392)	\$ -	\$ 112,829

Old Hickory

Community Development District

Long Term Debt Report

SERIES 2020, SPECIAL ASSESSMENT BONDS		
OPTIONAL REDEMPTION DATE:	6/15/2030	
INTEREST RATE:	2.500%, 3.000%, 4.000%, 4.000%	
MATURITY DATE:	6/15/2050	
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$177,750	
RESERVE FUND BALANCE	\$177,750	
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)
LESS: PRINCIPAL PAYMENT 06/15/23		(\$130,000)
LESS: PRINCIPAL PAYMENT 06/15/24		(\$130,000)
CURRENT BONDS OUTSTANDING		\$5,730,000

Old Hickory
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2024

Gross Assessments \$ 480,563.05 \$ 377,991.00 \$ 858,554.05
 Net Assessments \$ 451,729.27 \$ 355,311.54 \$ 807,040.81

ON ROLL ASSESSMENTS

55.97% 44.03% 100.00%

Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	O&M Portion	2020 Debt Service Asmt	Total
11/10/23	ACH	\$624.35	\$11.83	\$32.77	\$0.00	\$579.75	\$324.51	\$255.24	\$579.75
11/24/23	ACH	\$38,110.60	\$731.73	\$1,524.40	\$0.00	\$35,854.47	\$20,069.01	\$15,785.46	\$35,854.47
12/11/23	ACH	\$778,521.79	\$14,947.62	\$31,140.38	\$0.00	\$732,433.79	\$409,969.08	\$322,464.71	\$732,433.79
12/22/23	ACH	\$1,905.53	\$36.97	\$57.17	\$0.00	\$1,811.39	\$1,013.90	\$797.49	\$1,811.39
01/10/24	ACH	\$7,622.12	\$147.88	\$228.68	\$0.00	\$7,245.56	\$4,055.60	\$3,189.96	\$7,245.56
01/10/24	ACH	\$1,593.36	\$30.90	\$47.80	\$0.00	\$1,514.66	\$847.81	\$666.85	\$1,514.66
01/31/24	ACH	\$0.00	\$0.00	\$0.00	\$697.68	\$697.68	\$390.52	\$307.16	\$697.68
02/08/24	ACH	\$9,527.65	\$186.36	\$209.61	\$0.00	\$9,131.68	\$5,111.32	\$4,020.36	\$9,131.68
03/08/24	ACH	\$7,622.12	\$150.92	\$76.22	\$0.00	\$7,394.98	\$4,139.23	\$3,255.75	\$7,394.98
04/08/24	ACH	\$3,811.06	\$76.22	\$0.00	\$0.00	\$3,734.84	\$2,090.52	\$1,644.32	\$3,734.84
04/08/24	ACH	\$1,593.35	\$31.87	\$0.00	\$0.00	\$1,561.48	\$874.02	\$687.46	\$1,561.48
04/19/24	ACH	\$0.00	\$0.00	\$0.00	\$46.97	\$46.97	\$26.29	\$20.68	\$46.97
05/08/24	ACH	\$1,962.69	\$39.25	\$0.00	\$0.00	\$1,923.44	\$1,076.62	\$846.82	\$1,923.44
06/10/24	ACH	\$1,962.70	\$39.26	\$0.00	\$0.00	\$1,923.44	\$1,076.62	\$846.82	\$1,923.44
06/18/24	ACH	\$3,925.40	\$0.00	\$78.50	\$0.00	\$3,846.90	\$2,153.25	\$1,693.65	\$3,846.90
TOTAL		\$ 858,782.72	\$ 16,430.81	\$ 33,395.53	\$ 744.65	\$ 809,701.03	\$ 453,218.30	\$ 356,482.73	\$ 809,701.03

100.33%	Net Percent Collected
\$ (2,660.22)	Balance Remaining to Collect