

*Eden Hills*  
*Community Development District*

*Agenda*

*March 10, 2021*

# AGENDA

# *Eden Hills*

## *Community Development District*

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219 E. Livingston St., Orlando, Florida 32801

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

March 3, 2021

**Board of Supervisors  
Eden Hills  
Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of the **Eden Hills Community Development District** will be held **Wednesday, March 10, 2021 at 5:00 PM** at **Lake Alfred Public Library, 245 N Seminole Ave., Lake Alfred, FL 33850**

**Call-In Information:** 1-646-876-9923

**Meeting ID:** 955 4805 1903

Following is the advance agenda for the meeting:

### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period (<sup>1</sup>Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the January 13, 2021 Board of Supervisors Meeting and Audit Committee Meeting
4. Consideration of Resolution 2021-04 Appointing Treasurer and Assistant Treasurer
5. Consideration of Notice of Phase 2 RFP for Construction Services and Approval of Evaluation Criteria
6. Consideration of Uniform Collection Agreement with Polk County Tax Collector
7. Consideration of Fee Increase Letter for District Counsel Services from Hopping, Green & Sams
8. Ratification of Audit Engagement Letter from Berger, Toombs, Elam, Gaines & Frank
9. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report

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<sup>1</sup> Comments will be limited to three (3) minutes

- i. Approval of Check Register
- ii. Balance Sheet and Income Statement
- iii. Ratification of Summary of Series 2020 Requisitions #12 to #16; #18 to #22

10. Other Business

11. Supervisors Requests and Audience Comments

12. Adjournment

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items. Speakers must fill out a Request to Speak form and submit it to the District Manager prior to the beginning of the meeting.

The third order of business is the approval of minutes of the January 13, 2021 Board of Supervisors Meeting and Audit Committee Meeting. A copy of both minutes is enclosed for your review.

The fourth order of business is the Consideration of Resolution 2021-04 Appointing Treasurer and Assistant Treasurer. A copy of the resolution is enclosed for your review.

The fifth order of business is the Consideration of Notice of Phase 2 RFP for Construction Services and Approval of Evaluation Criteria. A copy of the notice is enclosed for your review.

The sixth order of business is the Consideration of Uniform Collection Agreement with Polk County Tax Collector. A copy of the agreement is enclosed for your review.

The seventh order of business is the Consideration of Fee Increase Letter for District Counsel Services from Hopping, Green & Sams. A copy of the letter is enclosed for your review.

The eighth order of business is the Ratification of Audit Engagement Letter from Berger, Toombs, Elam, Gaines & Frank . A copy of the letter is enclosed for your review.

The ninth order of business is Staff Reports. Section C is the District Manager's Report. Sub-Section 1 includes the check register for approval and Sub-Section 2 includes the balance sheet and income statement. Sub-Section 3 includes the Ratification of Summary of Series 2020 Requisitions #12 to #16 and #18 to #22. The summary is enclosed for your review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please do not hesitate to contact me.

Sincerely,

Jill Burns  
District Manager

CC: Roy Van Wyk, District Counsel  
Enclosures

# MINUTES

# BOS Meeting

**MINUTES OF MEETING  
EDEN HILLS  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Eden Hills Community Development District was held Wednesday, **January 13, 2021** at 5:10 p.m. at 346 East Central Ave., Winter Haven, FL.

Present and constituting a quorum:

Rennie Heath  
Matthew Cassidy  
Jack Berry

Chairman  
Assistant Secretary  
Assistant Secretary

Also present were:

Jill Burns  
Michelle Rigoni

District Manager, GMS  
District Counsel, HGS

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the meeting to order and called the roll. Three supervisors were present constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There were no members of the public on the conference call line or joining via Zoom.

**THIRD ORDER OF BUSINESS**

**Approval of the Minutes of the November 19, 2020 Board of Supervisors Meeting and Audit Committee Meeting**

Ms. Burns asked for a motion to approve both sets of minutes.

On MOTION by Mr. Heath, seconded by Mr. Berry, with all in favor, the Minutes of the November 19, 2020 Board of Supervisors Meeting and Audit Committee Meeting, were approved.
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**FOURTH ORDER OF BUSINESS****Consideration of Resolution 2021-02  
Ratifying the Series 2020 Bonds**

Ms. Burns noted that the District had issued bonds on November 24<sup>th</sup>, adding that the resolution ratified, confirmed, and approved all actions of the District officers and staff related to the issuance of the Series 2020 bonds. She asked for a motion to approve.

On MOTION by Mr. Berry, seconded by Mr. Cassidy, with all in favor, the Resolution 2021-02 Ratifying the Series 2020 Bonds, was approved.

**FIFTH ORDER OF BUSINESS****Consideration of Amended and Restated  
Disclosure of Public Financing**

Ms. Burns noted that it would be recorded in the public record and was updated to include the terms of the bonds that were just previously issued. She asked for a motion authorizing counsel to record.

On MOTION by Mr. Heath, seconded by Mr. Berry, with all in favor, Authorizing Counsel to Record the Amended and Restated Disclosure of Public Financing, was approved.

**SIXTH ORDER OF BUSINESS****Consideration of Resolution 2021-03  
Directing Chairman and District Staff to  
File a Petition Amending District  
Boundaries**

Ms. Burns noted that the total acres within the District had been updated to 25.74 acres and added that the Parcel ID and legal description were attached to the resolution under Exhibit 'A'. Ms. Burns pulled up the map and parcel ID on the screen for the Board to see.

On MOTION by Mr. Heath, seconded by Mr. Berry, with all in favor, Resolution 2021-03 Directing Chairman and District Staff to File a Petition Amending District Boundaries, was approved.

**SEVENTH ORDER OF BUSINESS****Consideration of Boundary Amendment  
Funding Agreement**

Ms. Burns stated that the agreement was with Eden Hills Edition, LLC and that under the terms of the agreement, the funds provided by the Developer would not be reimbursed to the District. She asked for a motion to approve the agreement.

On MOTION by Mr. Heath, seconded by Mr. Berry, with all in favor, the Boundary Amendment Funding Agreement, was approved.

**EIGHTH ORDER OF BUSINESS****Consideration of Assignment of Personnel  
Leasing Agreement**

Ms. Burns stated that the Board had previously approved and Personnel Leasing Agreement in April of 2020 with JMBI Real Estate, LLC, but that since then they had started receiving invoices from Highland Sumner, LLC, after the agreement was transferred. However, she explained that the Personnel Leasing Agreement had not been transferred over, so that was what they were doing in the current discussion. She asked for a motion to approve.

On MOTION by Mr. Heath, seconded by Mr. Berry, with all in favor, the Assignment of Personnel Leasing Agreement to Highland Sumner, LLC, was approved.

**NINTH ORDER OF BUSINESS****Consideration of Memorandum from  
Hopping, Green & Sams Regarding E-  
Verify Requirements in 2021**

Ms. Rigoni explained that there was federal and state law that prohibited any person from knowingly hiring unauthorized persons to work in the U.S., adding that CDD's as public employers were required to comply with the statute. She noted that the CDD was required to enroll in the E-Verify system. She stated that this was just to inform that they would take procedural steps to comply with the regulations, including that the District Manager would enroll the District in the E-Verify system and file a memorandum of understanding that outlined the CCD's responsibilities. She added that going forward, they would also include a standard contractual position that would require all of the contractors to also comply.

On MOTION by Mr. Berry, seconded by Mr. Cassidy, with all in favor, the Authorization for the District Manager to Enroll in the E-Verify System and Execute the Memorandum of Understanding , was approved.

**TENTH ORDER OF BUSINESS**

**Ratification of 2021 Data Sharing and Usage Agreement with Polk County Property Appraiser**

Ms. Burns stated that the property appraiser required the District to enter into an agreement each year stating that they would not disclose exempt parcels. She asked for a motion to ratify the agreement.

On MOTION by Mr. Berry, seconded by Mr. Cassidy, with all in favor, the Data Sharing and Usage Agreement with Polk County Property Appraiser, was ratified.

**ELEVENTH ORDER OF BUSINESS**

**Ratification of Non-Ad Valorem Contract Agreement with Polk County Property Appraiser**

Ms. Burns stated that the property appraiser would send them all of the parcels within the District and would use the tax bill in order to collect the District's assessments. She asked for a motion to approve.

On MOTION by Mr. Berry, seconded by Mr. Cassidy, with all in favor, the of Non-Ad Valorem Contract Agreement with Polk County Property Appraiser, was ratified.

**TWELTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Rigoni had nothing to report.

**B. Engineer**

Mr. Wood was not present for the meeting.

**C. District Manager's Report****i. Approval of the Check Register**

Ms. Burns stated that the check register was included in the agenda package, totaling \$379.50. She asked for a motion to approve.

On MOTION by Mr. Berry, seconded by Mr. Cassidy, with all in favor, the Check Register, totaling \$379.50, was approved.

**ii. Balance Sheet and Income Statement**

Ms. Burns presented the financials and asked for any questions. The Board had no questions.

**iii. Ratification of Summary of Series 2020 Requisitions #1-#11; #17**

Ms. Burns noted that the requisitions had already been approved, so she asked for a motion to ratify.

On MOTION by Mr. Berry, seconded by Mr. Heath, with all in favor, the Summary of Series 2020 Requisitions #1-#11; #17, were ratified.

**iv. Selection of Auditor**

Ms. Burns noted that in the Audit Committee meeting the Board had ranked Berger Toombs as #1 and Grau & Associates as #2.

On MOTION by Mr. Berry, seconded by Mr. Cassidy, with all in favor, the Acceptance of the Rankings of the Audit Committee and the Selection of Berger Toombs, was approved.

**THIRTEENTH ORDER OF BUSINESS****Adjournment**

Ms. Burns adjourned the meeting.

On MOTION by Mr. Heath, seconded by Mr. Berry, with all in favor, the meeting was adjourned.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

# Audit Committee Meeting

**MINUTES OF MEETING  
EDEN HILLS  
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Eden Hills Community Development District was held Wednesday, **January 13, 2021** at 1:15 p.m. at 346 East Central Ave., Winter Haven, FL.

Present and constituting a quorum:

Rennie Heath  
Matthew Cassidy  
Jack Berry

Chairman  
Assistant Secretary  
Assistant Secretary

Also present were:

Jill Burns  
Michelle Rigoni

District Manager (GMS)  
District Counsel (Hopping, Green & Sams)

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the meeting to order and called the roll.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Burns recognized that no public was present.

**THIRD ORDER OF BUSINESS**

**Review of Proposals and Tally of Audit  
Committee Members Rankings**

**A.     Grau & Associates**

**B.     Berger, Toombs, Elam, Gaines & Frank**

Mr. Heath presented the proposals from both firms and noted that as far as the availability of personnel, both firms were ranked at 20. For experience and understanding of scope they had also received the same amount of points. He added that the ability to provide required services category was also at the same number of points for both firms. However, he noted that there was a price difference between the two firms. Grau & Associates had received 19 points due to their price being higher and Berger Toombs received 20 points because they were slightly less

expensive. Mr. Heath noted that gave Grau & Associates 99 out of 100 points, and Berger & Toombs the full 100 points. This gave Berger and Toombs the 1<sup>st</sup> ranking.

Ms. Burns asked for a motion to accept the rankings.

On MOTION by Mr. Berry, seconded by Mr. Cassidy, with all in favor, Accepting the Rankings of the Chairman with Berger Toombs #1 and Grau & Associates #2, was approved.
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**FOURTH ORDER OF BUSINESSES**

**Adjournment**

Ms. Burns adjourned the meeting

On MOTION by Mr. Heath, seconded by Mr. Berry, with all in favor, the meeting was adjourned.
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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION IV



**RESOLUTION 2021-04**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR THE REMOVAL AND APPOINTMENT OF TREASURER AND ASSISTANT TREASURER OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Eden Hills Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within the City of Lake Alfred, Florida; and

**WHEREAS**, the Board of Supervisors of the District desires to provide for the removal and appointment of a Treasurer and Assistant Treasurer.

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

Section 1. George Flint is appointed Treasurer effective immediately. Effective immediately, the existing Treasurer, Ariel Lovera, is removed.

Section 2. Katie Costa is appointed Assistant Treasurer effective immediately. Effective immediately, the existing Assistant Treasurer, Jill Burns, is removed.

Section 3. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 10<sup>th</sup> DAY OF MARCH 2021.**

**ATTEST:**

**EDEN HILLS COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
**SECRETARY/ASSISTANT SECRETARY**

\_\_\_\_\_  
**CHAIR**

## SECTION V

**EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT**  
**REQUEST FOR PROPOSALS**

**CONSTRUCTION SERVICES FOR PROJECT IMPROVEMENTS (PHASE 2)**  
**POLK COUNTY, FLORIDA**

Notice is hereby given that the Eden Hills Community Development District (“District”) will receive proposals for the following District project:

Project construction site work for Phase 2, including offsite improvements, stormwater management, utilities, roadway, entry features, and parks and amenities.

The Project Manual will be available beginning Monday, March 15, 2021 at 8:00 AM EST at the offices of the Eden Hills Community Development District’s Engineer, Wood & Associates Engineering, LLC, located at 1925 Bartow Road, Lakeland, Florida 33801 or by calling (863) 940-2040 or emailing [bids@woodcivil.com](mailto:bids@woodcivil.com). Each Project Manual will include, but not be limited to, the Request for Proposals, proposal and contract documents, and construction plans and specifications.

The District reserves the right to reject any and all proposals, make modifications to the work, award the contract in whole or in part with or without cause, provide for the delivery of the project in phases, and waive minor or technical irregularities in any Proposal, as it deems appropriate, if it determines in its discretion that it is in the District’s best interests to do so. Each proposal shall be accompanied by a proposal guarantee in the form of a proposal bond or certified cashier’s check in an amount not less than five percent (5%) of the total bid to be retained in the event the successful proposer fails to execute a contract with the District and file the requisite Performance and Payment Bonds and insurance within fourteen (14) calendar days after the receipt of the Notice of Award.

Any person who wishes to protest the Project Manual, or any component thereof, shall file with the District a written notice of protest within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the Project Manual is made available, and shall file a formal written protest with the District within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the date of timely filing the initial notice of protest. Filing will be perfected and deemed to have occurred upon receipt by the District Engineer directed to Dennis Wood at [bids@woodcivil.com](mailto:bids@woodcivil.com). Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object to or protest the contents of the District’s Project Manual. The formal written protest shall state with particularity the facts and law upon which the protest is based.

Ranking of proposals will be made on the basis of qualifications according to the evaluation criteria contained within the Project Manual; however, please note that proposals received from firms failing to meet the following minimum qualifications/requirements will not be considered or evaluated: (1) Proposer will have constructed three (3) improvements similar in quality and scope with a minimum of \$1,000,000 in total volume construction cost within the last five (5) years; (2) Proposer will have minimum bonding capacity of \$1,000,000 from a surety company acceptable to the District; (3) Proposer is authorized to do business in Florida; and (4) Proposer is registered with Polk County and is a licensed contractor in the State of Florida.

Any and all questions relative to this project shall be directed in email only to bids@woodcivil.com no later than **3:00 PM EST, on Friday, April 9, 2021.**

Firms desiring to provide services for this project must submit one (1) original and (1) electronic copy in PDF included with the submittal package of the required proposal no later than **3:00 PM EST, Friday, April 16, 2021**, at the offices of Wood & Associates Engineering, LLC, 1925 Bartow Road Lakeland, Florida 33801. Proposals shall be submitted in a sealed opaque package, shall bear the name of the proposer on the outside of the package and shall identify the name of the project. Proposals will be **opened at a public meeting to be held at 3:00 PM EST, Friday, April 16, 2021**, at the offices of Wood & Associates Engineering, LLC, 1925 Bartow Road, Lakeland, Florida 33801. No official action will be taken at the meeting. Proposals received after the time and date stipulated above will be returned un-opened to the proposer. Any proposal not completed as specified or missing the required proposal documents as provided in the Project Manual may be disqualified.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law. If held in person, there may be occasions when one or more Board Supervisors or staff members will participate by telephone. At the above location will be present a speaker telephone so that any Board Supervisor or staff member can attend the meeting and be fully informed of the discussions taking place either in person or by telephone communication. The meeting may be continued in progress without additional notice to a time, date, and location stated on the record.

Any person requiring special accommodations to participate in this meeting is asked to advise the District Manager's Office at (407) 841-5524, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Eden Hills Community Development District  
District Manager

**Run Date:      March 15, 2021**

**EDEN HILLS COMMUNITY DEVELOPMENT DISTRICT**  
**EVALUATION CRITERIA**

**CONSTRUCTION SERVICES FOR PHASE 2 MASTER INFRASTRUCTURE IMPROVEMENTS**  
**POLK COUNTY, FLORIDA**

**PERSONNEL** **(5 POINTS)**

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E.g., geographic location of firm's headquarters; adequacy and capabilities of key personnel, including the project manager and field supervisor; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.

**EXPERIENCE** **(15 POINTS)**

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E.g., past record and experience of the respondent in self performing similar projects; past performance for this District and other community development district's in other contracts; character, integrity, reputation of respondent, etc.;

**UNDERSTANDING SCOPE OF WORK** **(20 POINTS)**

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Demonstration of the Proposer's understanding of the project requirements.

**FINANCIAL CAPABILITY** **(10 POINTS)**

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Extent to which the proposal demonstrates the adequacy of the Proposer's financial resources and stability as a business entity, necessary to complete the services required.

**SCHEDULE** **(25 POINTS)**

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Demonstration of Proposer's understanding (through presentation in the proposal of a milestone schedule) of how to meet the required substantial and final completion dates. Consideration will be given to proposers that indicate an ability to credibly complete the project in advance of the required substantial and final completion dates without a premium cost for accelerated work.

**PRICE** **(25 POINTS)**

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Points available for price will be allocated as follows:

15 Points will be awarded to the Proposer submitting the lowest cost proposal for completing the work. All other Proposers will receive a percentage of this amount based upon the difference between the Proposer's bid and the low proposer.

10 Points are allocated for the reasonableness of unit prices and balance of proposer.

**TOTAL POINTS** **(100 POINTS)**

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## SECTION VI

UNIFORM COLLECTION  
AGREEMENT  
DISTRICT

THIS AGREEMENT made and entered into this 10 day of, March 2021 by and between Eden Hills Community Development District (“District”), whose address is 219 East Livingston Street Orlando FL 32801 and the Honorable Joe G. Tedder, State Constitutional Tax Collector in and for the Polk County Political Subdivision, whose address is Polk County Tax Collectors Office, P.O. Box 1189, Bartow, Florida 33831-1189 (“Tax Collector”).

SECTION I

Findings and Determinations

The parties find and determine:

1. District is authorized to impose and levy, and by appropriate Resolution has expressed its intent to use the statutory uniform methodology of collection for, certain non-ad valorem special assessments for Eden Hills Community Development District as authorized by constitutional and statutory municipal home rule and by section 197.3632, Florida Statutes (2012) and Rule 12D-18, Florida Administrative Code.

2. The term “Assessments” means those certain levies by the District which purport to constitute non-ad valorem special assessments for Eden Hills CDD improvements and related systems, facilities and services pursuant to Ordinance 19-1422 a non-ad valorem special assessment is lienable under Section 4, Article X, Florida Constitution, if it results in a special benefit peculiar to the parcels of property involved, over and above general community benefit, as a result of a logical connection to the property involved from the system, facility and service provided by the District and if it is apportioned to the property fairly and reasonably.

3. The uniform statutory collection methodology is provided in section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code (“uniform methodology”), with its enforcement provisions, including the use of tax certificates and tax deeds for enforcing against any delinquencies; and

4. The uniform methodology is more fair to the delinquent property owner than traditional lien foreclosure methodology.

5. The uniform methodology provides for more efficiency of collection by virtue of the Assessment being on the official tax notice issued by the Tax Collector which will produce positive economic benefits to the District and its citizens; and

6. The uniform methodology, through use of the official tax notice, will tend to eliminate confusion.

7. The Tax Collector, as the State Constitutional Officer for the county political subdivision, charged by general law in Chapter 197, Florida Statutes, and related rules and regulations, to function as the agent of the Florida Department of Revenue for purposes of the uniform methodology for the Assessments.

8. The sole and exclusive responsibility to determine, impose and levy the Assessments and to determine that it is a legal, constitutional and lienable non-ad valorem special assessment for Eden Hills CDD and related systems, facilities and services is that of the District and no other person, entity or officer.

## SECTION II

### Applicable Law and Regulations

1. Section 2, Article VIII, Florida Constitution; Chapter 170, Florida Statutes; sections 197.3631, 3632 and 3635, Florida Statutes; Rule 12D-18, Florida Administrative Code; and all other applicable provisions of constitutional and statutory law, govern the exercise by the District of its local self-government power to render and pay for municipal services.

2. Section 1(d), Article VIII, Florida Constitution; Chapter 197, Florida and other applicable provisions of constitutional and statutory law apply to Tax Collector in his capacity as a state constitutional county officer and agent of the Florida Department of Revenue for purpose the of collecting and enforcing the collection of non-ad valorem special assessments levied by District.

3. Section 197.3631, Florida Statutes, constitutes supplemental authority for District to levy non-ad valorem assessments including such non-ad valorem special assessments as the “Assessments” for Eden Hills CDD and related systems, facilities and services.

4. Section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code, have provisions that apply both to District and to Tax Collector, as well as, to the Department of Revenue and the Property Appraiser in and for the county.

## SECTION III

### Purpose

The purpose of this Agreement under Rule 12D-18, Florida Administrative Code, is to establish the terms and conditions under which the Tax Collector shall collect and enforce the collection of those certain non-ad valorem special assessments, the “Assessments,” levied by District to include compensation by District to the Tax Collector for actual costs of collection pursuant to section 197.3632(8)(c), Florida Statutes; payment by District of any costs involved in separate mailings because of non-merger of any non-ad valorem special assessment roll as certified by the Chair of the Board of Eden Hills Community Development District



or his or her designee, pursuant to section 197.3632(7), Florida Statutes; and reimbursement by District for necessary administrative costs, including, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming which attend all of the collection and enforcement duties imposed upon the Tax Collector by the uniform methodology, as provided in section 197.3632(2), Florida Statutes.

#### SECTION IV

##### Term

The term of this Agreement shall commence upon execution, effective for 2021 tax notice purposes, and shall continue and extend uninterrupted from year-to-year, automatically renewed for successive periods not to exceed one (1) year each, unless District shall inform the Tax Collector, as well as Property Appraiser and the Department of Revenue, by 10 January of each calendar year, if District intends to discontinue using the uniform methodology for such Assessments pursuant to section 197.3632(6), Florida Statutes (2012) and Rule 12D-18.006(3), Florida Administrative Code, using form DR-412 promulgated by the Florida Department of Revenue.

#### SECTION V

##### Duties and Responsibilities of District

District agrees, covenants and contracts to:

1. Compensate the Tax Collector for collections on behalf of the special assessment district in the amount of two percent (2%) on the balance pursuant to 192.091(2)(b), Florida Statutes and 12D-18.004(2), Florida Administrative Code. The Authority agrees the 2% will be deducted from the balance at the time of each distribution.

2. To pay for or alternatively to reimburse the Tax Collector for any separate tax notice necessitated by the inability of the Tax Collector to merge the non-ad valorem special assessment roll certified by District pursuant to section 197.3632(7), Florida Statutes and Rule 12D-18.004(2) Florida Administrative Code.

3. District upon being timely billed shall pay directly for necessary advertising relating to implementation of the uniform non-ad valorem special assessment law pursuant to sections 197.3632 and 197.3635, Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code.

4. By 15 September of each calendar year, the Chair of the Board of the Eden Hills Community Development District, or his or her designee, shall certify,  
using DR Form 408 to the Tax Collector the non-ad valorem assessment ("Assessment") roll on compatible electronic medium, tied to the property parcel identification number, and otherwise in conformance with the ad valorem tax rolls submitted by the Property Appraiser in July to the Department of Revenue. District, or its agent on behalf of District, shall post the non-ad valorem special assessment for each parcel on the said non-ad valorem assessment roll and shall exercise

its responsibility that such non-ad valorem assessment roll be free of errors and omissions. Section 197.3632(10), Florida Statutes, and Rule 12D-18.006, Florida Administrative Code.

5. District agrees to abide by and implement its duties under the uniform law pursuant to all the provisions of sections 197.3632 and 197.3635, Florida Statutes, or its successor of statutory provisions and all applicable rules promulgated by the Department of Revenue and their successor rules.

6. District acknowledges that the Tax Collector has no duty, authority or responsibility in the imposition and levy of any non-ad valorem special assessments, including the District's "Assessment" and that it is the sole responsibility and duty of District to follow all procedural and substantive requirements for the levy and imposition of constitutionally lienable non-ad valorem special assessments, including the Assessments.

7. District shall indemnify and hold harmless Tax Collector to the extent of any legal action which may be filed in local, state or federal courts against Tax Collector regarding the imposition, levy, roll preparation and certification of the Assessments; District shall pay for or reimburse Tax Collector for fees for legal services rendered to Tax Collector with regard to any such legal action. Nothing herein shall be deemed or construed as a waiver of sovereign immunity by the Tax Collector or the District, and the parties shall have and maintain at all times and for all purposes any and all rights, immunities and protections available under controlling legal precedent as provided under Section 768.28, Florida Statute, or its successor and as provided under other applicable law.

## SECTION VI

### Duties of the Tax Collector

1. The Tax Collector or its agent shall merge timely the legally certified "Assessment" roll of the District with all non-ad valorem assessment rolls, merge said rolls with the tax roll, prepare a collection roll and prepare a combined notice (the tax notice) for both ad valorem taxes and non-ad valorem special assessments for all levying authorities within the county political subdivision, pursuant to sections 197.3632 and 197.3635, Florida Statutes, and its successor provisions, and any applicable rules, and their successor rules, promulgated by the Department of Revenue, and in accordance with any specific ordinances or resolutions adopted by district, so long as said ordinances and resolutions shall themselves each and every one clearly state intent to use the uniform method for collecting such assessments and so long as they are further not inconsistent with, or contrary to, the provisions of sections 197.3632 and 197.3635, Florida Statutes, and their successor provisions, and any applicable rules.

2. Tax Collector shall collect the Assessments of District as certified by the Chair of the Eden Hills Community Development District or his or her designee, to the Tax Collector no later than 15 September of each calendar year on compatible electronic medium, tied to the property identification number for each parcel, and in the format used in July by the Property

Appraiser for the ad valorem rolls submitted to the Department of Revenue, using, DR Form 408, and free of errors or omissions.

3. The Tax Collector agrees to cooperate with District in implementation of the uniform methodology for collecting Assessments pursuant to sections 197.3632 and 197.3635, Florida Statutes, and any successor provisions and applicable rules. The Tax Collector shall not accept any non-ad valorem assessment roll for the Assessments of District that is not officially, timely and legally certified to the Tax Collector pursuant to Chapter 197, Florida Statutes, and Rule 12D-18, Florida Administrative Code.

4. If the Tax Collector discovers errors or omissions on such roll, Tax Collector may request District to file a corrected roll or a correction of the amount of any assessment and District shall bear the cost of any such error or omission.

5. If Tax Collector determines that a separate mailing is authorized pursuant to section 197.3632(7), Florida Statutes, and any applicable rules promulgated by the Department of Revenue, and any successor provision to said law or rules, the Tax Collector shall either mail a separate notice of the particular non-ad valorem special assessment ("Assessment") or shall direct District to mail such a separate notice. In making this decision, the Tax Collector shall consider all costs to District and to the taxpayers of such a separate mailing as well as the adverse effect to the taxpayers of delay in multiple notices. If such a separate mailing is effected, District shall bear all costs associated with the separate notice for the non-ad valorem special assessment that could not be merged, upon timely billing by the Tax Collector.

## SECTION VII

### Entire Agreement

1. The parties shall perform all their obligations under this agreement in accordance with good faith and prudent practice.

2. This agreement constitutes the entire agreement between the parties with respect to the subject matter contained herein and may not be amended, modified or rescinded, unless otherwise provided in this Agreement, except in writing and signed by all the parties hereto. Should any provision of this Agreement be declared to be invalid, the remaining provisions of this Agreement shall remain in full force and effect, unless such provision found to be invalid alter substantially the benefits of the Agreement for either of the parties or renders the statutory and regulatory obligations unperformable.

3. This Agreement shall be governed by the laws of the State of Florida.

4. Written notice shall be given to the parties at the following addresses, or such other place or person as each of the parties shall designate by similar notice:

- a. As to Tax Collector: Address Joe G. Tedder  
P.O. Box 1189  
Bartow, FL 33831-1189
- b. As to District: Address Eden Hills Community Development District  
219 East Livingston Street  
Orlando FL 32801

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals and such of them as are corporations have caused these presents to be signed by their duly authorized officers.

ATTEST:

**POLK COUNTY TAX COLLECTOR**

\_\_\_\_\_  
Joe G. Tedder, Tax Collector

By: \_\_\_\_\_  
Joe G. Tedder  
Printed Name

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

ATTEST:

\_\_\_\_\_

By: \_\_\_\_\_  
Printed Name

ATTEST:

\_\_\_\_\_

By: \_\_\_\_\_  
Printed Name

As authorized for execution by the District \_\_\_\_\_ Chairman \_\_\_\_\_ of \_\_\_\_\_  
at its \_\_\_\_\_ March 10, 2021 \_\_\_\_\_ regular meeting. Eden Hills CDD

## SECTION VII

# Hopping Green & Sams

Attorneys and Counselors

January 28, 2021

Eden Hills Community Development District  
c/o Governmental Management Services-Central Florida  
219 East Livingston Street  
Orlando, Florida 32801

Re: Eden Hills Community Development District

Dear District Manager:

The fee agreement in place between our firm and the District contemplates annual adjustments to the hourly billing after an annual evaluation by our firm. The firm is respectfully submitting this notification of increase in our standard hourly rates. The District will still benefit from a reduction in hourly rates as an existing client of the firm. My hourly rate will be \$365. The hourly rate of the associate most likely to provide services to the District will adjust from \$265 to \$285. The rate for paralegal services will be \$160. The updated hourly rates will become effective with the February billing statement, covering January 2021 time.

As always, we will continue to implement cost-effective strategies to minimize legal expenses for the District while at the same time providing thoughtful and comprehensive services.

If you have any questions, please feel free to call. We thank you for the opportunity to be of service.

Sincerely,



Roy Van Wyk

RVW/lk

cc: Rennie Heath, Chairman

Accepted:

\_\_\_\_\_  
Chair, Board of Supervisors

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

## SECTION VIII



**Berger, Toombs, Elam,  
Gaines & Frank**

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

January 15, 2021

Eden Hills Community Development District  
Governmental Management Services, LLC  
219 East Livingston Street  
Orlando, FL 32801

**The Objective and Scope of the Audit of the Financial Statements**

You have requested that we audit the financial statements of Eden Hills Community Development District (the "District"), which comprise governmental activities and each major fund for the General Fund as of and for the year ended September 30, 2020, 2021, 2022, 2023, and 2024 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2020, with four (4) annual renewals for the years ending September 30, 2021, 2022, 2023, and 2024 if mutually agreed upon by both parties.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

**The Responsibilities of the Auditor**

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. 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.

Fort Pierce / Stuart

Member AICPA

Member AICPA Division for CPA Firms  
Private Companies practice Section

Member FICPA





Eden Hills Community Development District  
January 15, 2021  
Page 2

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements.

In making our risk assessments, we consider internal control relevant to Eden Hills Community Development District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit.

The funds that you have told us are maintained by Eden Hills Community Development District and that are to be included as part of our audit are listed below:

1. General Fund



Eden Hills Community Development District  
January 15, 2021  
Page 3

### **The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework**

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
4. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
  - b. Additional information that we may request from management for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and;
2. That it believes 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.



Eden Hills Community Development District  
January 15, 2021  
Page 4

Management is responsible for identifying and ensuring that Eden Hills Community Development District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is 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 entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others. Management is also responsible for providing planned corrective actions on auditors' recommendations included in the audit report, if any.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

#### **Records and Assistance**

If circumstances arise relating to the condition of the Eden Hills Community Development District's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion, issuing a report, or withdrawing from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Eden Hills Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected.

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Jill Burns. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report. The audit should be completed and filed with the Auditor General within nine (9) months after the end of the fiscal year. If the information is timely provided, the District shall receive a draft by May 15, 2021, and if the draft is timely reviewed by management, the District shall receive the final audit by June 15, 2021.

#### **Other Relevant Information**

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.



Eden Hills Community Development District  
January 15, 2021  
Page 5

Either party may unilaterally terminate this agreement, with or without cause, upon thirty (30) days written notice subject to the condition that the District will pay all invoices for services rendered prior to the date of termination.

#### **Fees, Costs and Access to Workpapers**

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2020 will not exceed \$2,875, unless the scope of the engagement is changed, the assistance which Eden Hills Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment. If mutually agreed upon by both parties, the fee for the year ended September 30, 2021 will not exceed \$2,875, for the years ended September 30, 2022 and 2023 will not exceed \$2,975, for the year ended September 30, 2024 will not exceed \$3,100.

In the event we are requested or authorized by Eden Hills Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for Eden Hills Community Development District, Eden Hills Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information, except as provided in the public records addendum attached hereto. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Additionally, see attached addendum regarding public records.

Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.



Eden Hills Community Development District  
January 15, 2021  
Page 6

### **Information Security – Miscellaneous Terms**

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Eden Hills Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. Eden Hills Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Eden Hills Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

### **Reporting**

We will issue a written report upon completion of our audit of Eden Hills Community Development District's financial statements. Our report will be addressed to the Board of Eden Hills Community Development District. 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, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on Eden Hills Community Development District's financial statements, we will also issue the following types of reports:

- Reports on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any internal control findings and/or noncompliance which could have a material effect on the financial statements;
- Management letter required by the Auditor General, State of Florida; and
- Attestation reports required by the Auditor General, State of Florida.

This letter and any addendums hereto constitute the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and Eden Hills Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants FL

Eden Hills Community Development District  
January 15, 2021  
Page 7

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

*Berger Toombs Elam  
Gaines & Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK  
J. W. Gaines, CPA

Confirmed on behalf of the addressee:

*Bill Burnz*  
*February 26, 2021*



Judson B. Baggett  
MBA, CPA, CVA, Partner  
Marci Reutimann  
CPA, Partner

6815 Dairy Road  
Zephyrhills, FL 33542  
(813) 788-2155  
(813) 782-8606

## Report on the Firm's System of Quality Control

To the Partners  
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

October 30, 2019

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [aicpa.org/prsummary](http://aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

*Baggett, Reutimann & Associates, CPAs PA*  
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA  
Signed Electronically by Baggett, Reutimann & Associates, CPAs PA, (S: 1816) email: [grb@baggett-re.com](mailto:grb@baggett-re.com)

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,  
ELAM, GAINES AND FRANK AND EDEN HILLS COMMUNITY  
DEVELOPMENT DISTRICT  
(DATED JANUARY 15, 2021)**

**Public Records.** Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that 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 completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.



**IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:**

**GMS-CF, LLC  
219 EAST LIVINGSTON STREET  
ORLANDO, FL 32801  
TELEPHONE: 407-841-5524  
EMAIL: JBURNS@GMSCF.COM**

**Auditor: J.W. Gaines**

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

**Title: Director**

**Date: January 15, 2021**

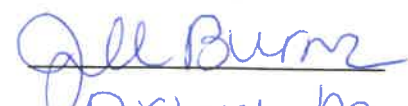


**District: Eden Hills CDD**

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

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

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

  
**District Manager**  
**2/24/21**

## SECTION IX

# SECTION C

# SECTION 1

**EDEN HILLS**  
**Community Development District**

Summary of Checks

January 1, 2021 to March 2, 2021

Bank	Date	Check No.'s	Amount	
General Fund	1/28/21	62-68	\$	10,805.26
	1/29/21	69	\$	1,500.00
	2/11/21	70	\$	3,440.87
	2/17/21	71	\$	1,500.00
	2/26/21	72	\$	484.65
			\$	17,730.78
			\$	<b>17,730.78</b>

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
1/28/21	00008	11/01/20	18 202011 310-51300-34000	MANAGEMENT FEES NOV/2020	*	2,916.67	
		11/01/20	18 202011 310-51300-35100	INFORMATION TECH NOV/2020	*	100.00	
		11/01/20	18 202011 300-13100-10200	DISSEMINATION NOV/2020	*	416.67-	
		11/01/20	18 202011 310-51300-51000	OFFICE SUPPLIES	*	.06	
		11/01/20	18 202011 310-51300-42000	POSTAGES	*	1.00	
		12/01/20	20 202012 310-51300-34000	MANAGEMENT FEE DEC/2020	*	2,916.67	
		12/01/20	20 202012 310-51300-35100	INFORMATION TECH DEC/2020	*	100.00	
		12/01/20	20 202012 310-51300-51000	OFFICE SUPPLIES	*	2.56	
		12/01/20	20 202012 310-51300-42000	POSTAGES	*	1.00	
		12/01/20	20 202012 310-51300-42500	COPIES	*	3.30	
GOVERNMENTAL MANAGEMENT SERVICES						5,624.59	000062
1/28/21	00007	9/29/20	117304 202008 310-51300-31500	MONTHLY GENERAL COUNSEL	*	745.50	
		11/30/20	118750 202010 310-51300-31500	PREPARE/REVIEW/ATTEND	*	265.50	
		12/17/20	119101 202011 310-51300-31500	REVIEW/CONFER/PREPARE	*	2,560.00	
HOPPING GREEN & SAMS						3,571.00	000063
1/28/21	00004	11/19/20	JB111920 202011 310-51300-11000	SUPERVISOR FEE 11/19/20	*	200.00	
JACK BERRY III						200.00	000064
1/28/21	00002	11/19/20	LS111920 202011 310-51300-11000	SUPERVISOR FEE 11/19/20	*	200.00	
LAUREN SCHWENK						200.00	000065
1/28/21	00005	11/19/20	MC111920 202011 310-51300-11000	SUPERVISOR FEE 11/19/20	*	200.00	
MATTHEW CASSIDY						200.00	000066
1/28/21	00001	11/19/20	RH111920 202011 310-51300-11000	SUPERVISOR FEE 11/19/20	*	200.00	
RENNIE HEATH						200.00	000067
EDEN EDEN HILLS KCOSTA							

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/28/21	00010	11/25/20 1043045	202011 310-51300-48000	NOTICE OF BOS MEETING	*	809.67	
THE LEDGER/NEWS CHIEF							809.67 000068
1/29/21	00012	1/29/21 01292021	202101 310-51300-49100	BOUNDARY AMENDMENT FEE	*	1,500.00	
POLK COUNTY BOCC							1,500.00 000069
2/11/21	00008	1/01/21 21	202101 310-51300-34000	MANAGMENT FEES JAN 2021	*	2,916.67	
		1/01/21 21	202101 310-51300-35100	INFORMATION TECH JAN2021	*	100.00	
		1/01/21 21	202101 310-51300-31300	DISSEMINATION AGENT SVC	*	416.67	
		1/01/21 21	202101 310-51300-51000	OFFICE SUPPLIES	*	2.53	
		1/01/21 21	202101 310-51300-42000	POSTAGE	*	.50	
		1/01/21 21	202101 310-51300-42500	COPIES	*	4.50	
GOVERNMENTAL MANAGEMENT SERVICES							3,440.87 000070
2/17/21	00013	2/16/21 02162021	202102 310-51300-49100	BOUNDARY AMENDMENT FEE	*	1,500.00	
CITY OF LAKE ALFRED							1,500.00 000071
2/26/21	00010	1/31/21 1044501	202101 310-51300-48000	NOT AUDITOR SEL 1/6/21	*	484.65	
THE LEDGER/NEWS CHIEF							484.65 000072
TOTAL FOR BANK A						17,730.78	
TOTAL FOR REGISTER						17,730.78	

## SECTION 2



***Eden Hills***  
***Community Development District***

***Unaudited Financial Reporting***  
***January 31, 2021***



# Table of Contents

1	<u>Balance Sheet</u>
2-3	<u>General Fund</u>
4	<u>Debt Service Fund - Series 2020</u>
5	<u>Capital Projects Fund - Series 2020</u>
6	<u>Month to Month</u>

**Eden Hills**  
**Community Development District**  
**Combined Balance Sheet**  
**January 31, 2021**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>				
<u>Cash</u>				
Operating Account	\$ 9,758	\$ -	\$ -	\$ 9,758
<u>Series 2020</u>				
Reserve	\$ -	\$ 172,075	\$ -	\$ 172,075
Revenue	\$ -	\$ 1	\$ -	\$ 1
Interest	\$ -	\$ 49,946	\$ -	\$ 49,946
Construction	\$ -	\$ -	\$ 658,278	\$ 658,278
Cost of Issuance	\$ -	\$ -	\$ 900	\$ 900
<b>Total Assets</b>	<b>\$ 9,758</b>	<b>\$ 222,022</b>	<b>\$ 659,178</b>	<b>\$ 890,957</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 5,388	\$ -	\$ -	\$ 5,388
Retainage Payable	\$ -	\$ -	\$ 40,475	\$ 40,475
Due to Developer	\$ -	\$ -	\$ 378,372	\$ 378,372
<b>Total Liabilities</b>	<b>\$ 5,388</b>	<b>\$ -</b>	<b>\$ 418,847</b>	<b>\$ 424,235</b>
<b>Fund Balances:</b>				
Unassigned	\$ 4,369	\$ -	\$ -	\$ 4,369
Restricted for Debt Service	\$ -	\$ 222,022	\$ -	\$ 222,022
Assigned for Capital Projects	\$ -	\$ -	\$ 240,331	\$ 240,331
<b>Total Fund Balances</b>	<b>\$ 4,369</b>	<b>\$ 222,022</b>	<b>\$ 240,331</b>	<b>\$ 466,722</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 9,758</b>	<b>\$ 222,022</b>	<b>\$ 659,178</b>	<b>\$ 890,957</b>

**Eden Hills**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending January 31, 2021**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/21	Thru 01/31/21	Variance
<b><u>Revenues</u></b>				
Developer Contributions	\$ 184,965	\$ 20,000	\$ 20,000	\$ -
<b>Total Revenues</b>	<b>\$ 184,965</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 12,000	\$ 4,000	\$ 800	\$ 3,200
Engineering	\$ 20,000	\$ -	\$ -	\$ -
Attorney	\$ 25,000	\$ 8,333	\$ 4,126	\$ 4,208
Annual Audit	\$ 3,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 650	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ 1,667	\$ 417	\$ 1,250
Trustee Fees	\$ 3,550	\$ -	\$ -	\$ -
Management Fees	\$ 35,000	\$ 11,667	\$ 11,667	\$ (0)
Information Technology	\$ 2,350	\$ 400	\$ 400	\$ -
Telephone	\$ 250	\$ 83	\$ 7	\$ 77
Postage & Delivery	\$ 850	\$ 283	\$ 5	\$ 279
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Printing & Binding	\$ 1,000	\$ 8	\$ 8	\$ -
Legal Advertising	\$ 10,000	\$ 1,294	\$ 1,294	\$ -
Other Current Charges	\$ 1,000	\$ 505	\$ 505	\$ -
Boundary Amendment Expenses	\$ -	\$ -	\$ 1,663	\$ (1,663)
Office Supplies	\$ 500	\$ 167	\$ 5	\$ 161
Travel Per Diem	\$ 550	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative:</b>	<b>\$ 130,875</b>	<b>\$ 33,582</b>	<b>\$ 26,071</b>	<b>\$ 7,512</b>

**Eden Hills**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending January 31, 2021**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/21	Thru 01/31/21	Variance
<b><u>Operations and Maintenance Expenses</u></b>				
<b>Field Services</b>				
Property Insurance	\$ 5,000	\$ -	\$ -	\$ -
Field Management	\$ 10,000	\$ -	\$ -	\$ -
Landscape Maintenance	\$ 18,640	\$ -	\$ -	\$ -
Landscape Replacement	\$ 2,000	\$ -	\$ -	\$ -
Streetlights	\$ 8,400	\$ -	\$ -	\$ -
Electric	\$ 1,500	\$ -	\$ -	\$ -
Water & Sewer	\$ 700	\$ -	\$ -	\$ -
Sidewalk & Asphalt Maintenance	\$ 350	\$ -	\$ -	\$ -
Irrigation Repairs	\$ 2,000	\$ -	\$ -	\$ -
General Repairs & Maintenance	\$ 3,500	\$ -	\$ -	\$ -
Contingency	\$ 2,000	\$ -	\$ -	\$ -
<b>Total Operations and Maintenance Expenses</b>	<b>\$ 54,090</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 184,965</b>	<b>\$ 33,582</b>	<b>\$ 26,071</b>	<b>\$ 7,512</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ (6,071)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 10,440</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 4,369</b>	

**Eden Hills**  
**Community Development District**  
**Debt Service Fund - Series 2020**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending January 31, 2021**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/21	Thru 01/31/21	Variance
<b>Revenues</b>				
Interest	\$ -	\$ -	\$ 1	\$ 1
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ -	\$ -	\$ -	\$ -
Principal - 5/1	\$ -	\$ -	\$ -	\$ -
Interest - 5/1	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Sources/(Uses)</b>				
Bond Proceeds	\$ -	\$ -	\$ 222,021	\$ 222,021
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 222,021</b>	<b>\$ 222,021</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ 222,022</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 222,022</b>	

**Eden Hills**  
**Community Development District**  
**Capital Projects Fund - Series 2020**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending January 31, 2021**

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/21	Thru 01/31/21	Variance
<b><u>Revenues</u></b>				
Interest	\$ -	\$ -	\$ 9	\$ 9
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9</b>	<b>\$ 9</b>
<b><u>Expenditures:</u></b>				
Capital Outlay	\$ -	\$ -	\$ 1,451,381	\$ (1,451,381)
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ 262,276	\$ (262,276)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,713,657</b>	<b>\$ (1,713,657)</b>
<b><u>Other Financing Sources/(Uses)</u></b>				
Bond Proceeds	\$ -	\$ -	\$ 2,737,100	\$ 2,737,100
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,737,100</b>	<b>\$ 2,737,100</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ 1,023,453</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ (783,123)</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 240,331</b>	

**Eden Hills**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<b>Revenues</b>													
Developer Contributions	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20,000
<b>Total Revenues</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>20,000</b>
<b>Expenditures:</b>													
<b><u>General &amp; Administrative:</u></b>													
Supervisor Fees	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	800
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney	\$ 266	\$ 2,560	\$ 1,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,126
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ -	\$ -	\$ -	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	417
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11,667
Information Technology	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	400
Telephone	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7
Postage & Delivery	\$ 2	\$ 1	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Printing & Binding	\$ -	\$ -	\$ 3	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8
Legal Advertising	\$ -	\$ 810	\$ -	\$ 485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,294
Other Current Charges	\$ -	\$ 265	\$ 120	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	505
Boundary Amendment Expenses	\$ -	\$ -	\$ 163	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,663
Office Supplies	\$ 0	\$ 0	\$ 3	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
<b>Total General &amp; Administrative:</b>	<b>\$ 8,466</b>	<b>\$ 7,452</b>	<b>\$ 4,606</b>	<b>\$ 5,546</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>26,071</b>
<b><u>Operations and Maintenance Expenses</u></b>													
<b>Field Services</b>													
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Field Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 8,466</b>	<b>\$ 7,452</b>	<b>\$ 4,606</b>	<b>\$ 5,546</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>26,071</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 11,534</b>	<b>\$ (7,452)</b>	<b>\$ (4,606)</b>	<b>\$ (5,546)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(6,071)</b>



## SECTION 3

Requisition	Payee/Vendor	Amount
12	Tucker Paving, Inc.	\$ 232,223.09
13	Ferguson Waterworks	\$ 64,186.28
14	Forterra	\$ 12,650.00
15	Heath Construction & Management, LLC	\$ 3,000.00
16	Wood & Associates Engineering, LLC	\$ 772.50
18	Horner Environmental Professionals, Inc.	\$ 1,200.00
19	Highland Sumner	\$ 3,000.00
20	Greenberg Traurig	\$ 713.50
21	Highland Sumner	\$ 3,000.00
22	City of Lake Alfred	\$ 953.78
	TOTAL	\$ 321,699.15