

*Rhodine Road North
Community Development District*

Meeting Agenda

July 14, 2022

AGENDA

Rhodine Road North

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

July 7, 2022

**Board of Supervisors
Rhodine Road North
Community Development District**

Dear Board Members:

A meeting of the Board of Supervisors of the **Rhodine Road North Community Development District** will be held **Thursday, July 14, 2022 at 1:30 PM** at the Holiday Inn Express & Suites, 2102 N. Park Rd., Plant City, FL 33563.

Those members of the public wishing to attend the meeting can do so using the information below:

Zoom Video Link: <https://us06web.zoom.us/j/85424355741>

Zoom Call-In Number: 1-646-876-9923

Meeting ID: 854 2435 5741

Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period (¹Speakers 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 April 14, 2022 Board of Supervisors Meeting
4. Public Hearings
 - A. Public Hearing on the Adoption of the Fiscal Year 2023 Budget
 - i. Consideration of Resolution 2022-10 Adopting the District's Fiscal Year 2023 Budget and Appropriating Funds
 - B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments
 - i. Consideration of Resolution 2022-11 Imposing Special Assessments and Certifying an Assessment Roll
5. Consideration of Resolution 2022-12 Designation of Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2023
6. Consideration of Proposal from AMTEC for Arbitrage Rebate Services
7. Presentation of Fiscal Year 2021 Audit Report

¹ Comments will be limited to three (3) minutes

8. Staff Reports
 - A. Attorney
 - B. Engineer
 - i. Ratification of Stormwater and Wastewater Management Analysis Reports
 - C. Field Manager's Report
 - i. Consideration of Proposal for Amenity Drainage System
 - ii. Consideration of Quote for Amenity Cameras (*to be provided under separate cover*)
 - D. District Manager's Report
 - i. Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Ratification of Series 2019 Fiscal Year 2022 Funding Requests #5 and #6
 - iv. Presentation of Number of Registered Voters—201
9. Other Business
10. Supervisors Requests and Audience Comments
11. Adjournment

MINUTES

**MINUTES OF MEETING
RHODINE ROAD NORTH
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Rhodine Road North Community Development District was held on Thursday, **April 14, 2022** at 1:35 p.m. at the Holiday Inn Express & Suites, 2102 N. Park Rd., Plant City, Florida.

Present and constituting a quorum:

Brian Walsh	Chairman
Milton Andrade	Vice Chairman
Phillip Allende	Assistant Secretary
Jeff Shenefield	Assistant Secretary
Garret Parkinson	Assistant Secretary

Also present were:

Jill Burns	District Manager/GMS
Meredith Hammock	District Counsel, KE Law Group
Clayton Smith	GMS

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order. Five Supervisors were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns stated that there were no members of the public present or joining via Zoom at this time.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the January 12, 2022, Board of Supervisors Meeting

Ms. Burns asked for any comments, questions, or corrections on the January 12, 2022 Board of Supervisors meeting minutes. The Board had no changes to the minutes.

On MOTION by Mr. Andrade, seconded by Mr. Allende, with all in favor, the Minutes of the January 12, 2022 Board of Supervisors Meeting, were approved.
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FOURTH ORDER OF BUSINESS

**Consideration of Resolution 2022-06
Ratifying the Series 2022 Bonds**

Ms. Burns stated that since they last met, they closed on the bonds for the Cole Parcel. This resolution ratifies, confirms, and approves all the actions of the District officers and staff in relation to the closing of the Series 2022 bonds.

On MOTION by Mr. Andrade, seconded by Mr. Allende, with all in favor, Resolution 2022-06 Ratifying the Series 2022 Bonds, was approved.

FIFTH ORDER OF BUSINESS

**Consideration of Amended and Restated
Disclosure of Public Financing**

Ms. Burns stated that they would be looking for a motion to authorize this to be recorded. She stated that this just adds that newest issuance to the existing notice.

On MOTION by Mr. Walsh, seconded by Mr. Parkinson, with all in favor, Amended and Restated Disclosure of Public Financing, was approved.

SIXTH ORDER OF BUSINESS

**Consideration of Notice of Special
Assessments**

Ms. Burns stated that this will be recorded to put potential property owners on notice of the lean on the property for this assessment area.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, Notice of Special Assessments, was approved.

SEVENTH ORDER OF BUSINESS

**Consideration of Resolution 2022-07
Declaring the Series 2019 Project Complete
and Finalizing Assessments**

Ms. Burns stated that the scope of the project for the engineer's report for the Series 2019 project was completed and that there was a certificate in the report from the District engineer that stated it was complete. She noted that there was a final assessment roll attached as well as the debt service requirements that was adopted at the time of the issuance. There are no funds left remaining in that construction account.

On MOTION by Mr. Walsh, seconded by Mr. Allende, with all in favor, Resolution 2022-07 Declaring the Series 2019 Project Complete and Finalizing Assessments , was approved.

EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2022-08 Approving the Proposed Fiscal Year 2022/2023 Budget (Suggested Date: July 14, 2022), Declaring Special Assessments, and Setting the Public Hearings on the Fiscal Year 2022/2023 Budget and Imposition of Operations and Maintenance Assessments on the Cole Parcel

Ms. Burns noted that this is for the Cole Parcel, so the budget that was included in the package was not contemplating an assessment increase on the platted lots for everything that was collected on roll for the current year. She stated that the assessment hearing was for the increase on just the Cole Parcel that was assessed last year at the undeveloped rate and will be collected at the platted rate now that there is bond debt and going to be residents in those properties. The hearing is for the assessment increase is just to that section.

Ms. Burns stated that she would go through a couple of items. She noted that it's relatively the same because they had amenity estimates and everything included already for the current year. The biggest change is they added the field expenses related to the landscape replacement, streetlights and lake maintenance for the Cole Parcel. She noted that she anticipated that those would come online. She stated that Mr. Smith got an estimate from the landscaper on adding that area based on the plans that they had. She noted that these figures are based on the District's existing vendors. Other than that, there was not a lot of changes to the budget. She noted that they are adjusting for actuals so the Board would keep the assessments the same for the upcoming year. She noted that they also started to increase the capital reserve transfer to start to build the reserves for the District. She stated that they have \$40,000 set aside. The CDD doesn't own the roads in this one, so it is a little lower than some other Districts they do. She stated that they don't have to increase and they can start to build the reserves. She stated that this should account for all areas once they are brought online. Mr. Shenefield asked if \$841 is the net amount. Ms. Burns answered yes and the amount on roll is \$895.41 and that is what everyone was paying in those existing areas that were collected on roll. She stated that based on the time of plat, they have the Cole Parcel

being directly collected. They will do that on a collection schedule. She noted that they usually do twice a year. She stated that the amount listed on the top of the revenue portion is \$162,446 and will be direct bill rather than a collected on the roll.

Mr. Shenefield asked if it could be done quarterly. Ms. Burns answered that yes if that is what he preferred. Mr. Shenefield asked what their other options were. Ms. Burns answered that they usually do twice a year. She stated that depending on the timing of the tax roll, they would do an initial October payment and then they would do the other one later in the year. She stated that sometimes they line them up with the debt service assessments. Mr. Parkinson’s stated to do twice a year. Ms. Burns stated that they will put that in the resolution when they do the assessment resolution and will note any directly collected properties and that will have the schedule on there. When they set the hearing date for July, that is when they will approve it. She stated that the date they have is July 14th at 1:30 p.m. at their current location.

On MOTION by Mr. Andrade, seconded by Mr. Allende, with all in favor, Resolution 2022-08 Approving the Proposed Fiscal Year 2022/2023 Budget, Declaring Special Assessments, and Setting the Public Hearings on the Fiscal Year 2022/2023 Budget and Imposition of Operations and Maintenance Assessments on the Cole Parcel on July 14, 2022 at 1:30 p.m., was approved.

NINTH ORDER OF BUSINESS

**Consideration of Resolution 2022-09
Authorizing the Use of Electronic Documents
and Signatures**

Ms. Burns stated that this would allow them to use DocuSign for most of the District’s documents rather than getting a bunch of printed signed copies.

On MOTION by Mr. Shenefield, seconded by Mr. Andrade, with all in favor, Resolution 2022-09 Authorizing the Use of Electronic Documents and Signatures, was approved.

TENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Hammock had nothing further.

B. Engineer

The District Engineer was not in attendance.

C. Field Manager's Report

Mr. Smith stated that they installed the solar lights and are mocking them up for now. He stated that they work great and are bright. He stated that they will work and that they are going to finalize all the locations and make a complete finalized look.

Mr. Smith noted that they have some major issues with the amenity drainage around the front of the amenity building. He stated that as you can see from the pictures when they have heavy rain all the mulch washes onto the pool deck. He stated that the janitorial company cleaned it up and it wasn't too much to clean up, but that he is working toward a solution to keep the mulch off the pool deck. Ms. Burns asked if they could do rock. Mr. Smith answered that they could do rock, or they need better drainage, or they need something to block the mulch from getting onto the pool deck when it rains. He stated that all around the pool there are a few areas that are holding water. He noted that he is trying to come up with a solution for all of that.

i. Consideration of Quote for Pond Fish Stocking

Mr. Smith referred to a picture from his handout of the amenity building with some midges on it and he wanted to put it up to the Board on how to proceed with that. He stated that the option was there. He stated that side items are removing barbed wire fence. He noted that they found some areas around the large pond and some other areas where there are chunks of barbed wire fence left. He noted that this was next to a common area where people may walk dogs, etc. He noted that they would move forward with that as well.

Mr. Smith presented the fish stocking quote again from the handout. Ms. Burns stated that they discussed it at the last meeting and that they were going to wait and see where they were for the budget for the fiscal year before approving. She noted that the Board seemed to approve of trying at least one of the ponds to see how it worked, but they wanted to wait until they are a little further in the fiscal year because they are going to use contingency. Ms. Burns stated that they have their contingency for the general field items and they have about \$2,200 in that. She stated that they have an amenity contingency and it wouldn't necessarily fall under that line item, but the midges are around the amenity and is an issue in that area. Mr. Smith stated that they are increasing most of these items for next year. Ms. Burns stated that they have \$4,500 in the amenity contingency and have only spent \$1,000 roughly. She noted that they would have to monitor the contingency line items going forward if anything else were to come up. Mr. Smith noted that the

biggest cost going forward is the janitor repairs. He stated there are ways to do that to be cost effective.

Mr. Allende asked if there had been any recent complaints. Mr. Smith stated that yes, they had received a complaint after the meeting, but it was only that one since January. Ms. Burns asked if there was an option to do fewer ponds. Mr. Smith stated that yes, he can knock off the big pond and that would be a huge portion of it. He noted that it was at least 10-12 acres, and it would cut it about in half. He stated that they can start there and do the big pond in October. Mr. Andrade asked if they knew where the complaint came from and asked if it was by the amenity or was it everywhere. Mr. Smith stated that the last complaint was closer to the area of pond 7. He noted that they had another one that was up Stone Pine, but that would be covered by the large pond. Mr. Shenefield asked if they know for certain there is no outfall on these ponds where the fish would disappear or flow to another location. Mr. Smith stated that he wasn't sure about that, but as far as connecting the ponds, he was under the assumption that they would be connected. He noted that as far as leaving the property entirely, he wasn't sure. He stated that it would depend on the outfall. He stated that if it was high water level outfall, then no, they typically would not go out of that. Ms. Burns stated that they would table this and put it on the next agenda to monitor and see where they are at with the amenity drainage at that point.

D. District Manager's Report

i. Check Register

Ms. Burns stated that this if from January 6th through April 6th and it is \$74,901.43.

On MOTION by Mr. Andrade, seconded by Mr. Parkinson, with all in favor, the Check Register for \$74,901.43, was approved.

ii. Balance Sheet and Income Statement

Ms. Burns stated that financial statements are included in the packet for review. There was no action necessary from the Board. She noted that those are through February.

ELEVENTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

**TWELFTH ORDER OF BUSINESS Supervisors Requests and Audience
 Comments**

There being none, the next item followed.

THIRTEENTH ORDER OF BUSINESS Adjournment

The meeting was adjourned.

On MOTION by Mr. Andrade, seconded by Mr. Shenefield, with all in favor, the meeting was adjourned.

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION IV

SECTION A

SECTION 1

RESOLUTION 2022-10

THE ANNUAL APPROPRIATION RESOLUTION OF THE RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2022, submitted to the Board of Supervisors (“**Board**”) of the Rhodine Road North Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

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

- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Rhodine Road North Community Development District for the Fiscal Year Ending September 30, 2023.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2022/2023, the sum of \$ _____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND - SERIES 2019	\$ _____
DEBT SERVICE FUND – SERIES 2022	\$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2022/2023 or within 60 days following the end of the Fiscal Year 2022/2023 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.

- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 14th day of July, 2022.

ATTEST:

**RHODINE ROAD NORTH
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2022/2023 Budget

Rhodine Road North
Community Development District

Proposed Budget
FY2023



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Rhodine Road North
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2022	Actuals Thru 5/31/22	Projected Next 4 Months	Total Thru 9/30/22	Proposed Budget FY2023
Revenues					
Assessments - Tax Roll	\$ 337,516	\$ 328,985	\$ 8,531	\$ 337,516	\$ 337,517
Assessments - Direct	\$ 56,856	\$ 56,855	\$ -	\$ 56,855	\$ 162,446
Boundary Amendment Contributions	\$ -	\$ 5,284	\$ -	\$ 5,284	\$ -
Other Income	\$ -	\$ 3,120	\$ -	\$ 3,120	\$ -
Total Revenues	\$ 394,372	\$ 394,244	\$ 8,531	\$ 402,775	\$ 499,963
Expenditures					
<i>Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 3,600	\$ 4,000	\$ 7,600	\$ 12,000
Engineering	\$ 20,000	\$ 118	\$ 16,667	\$ 16,784	\$ 20,000
Attorney	\$ 30,000	\$ 13,309	\$ 10,000	\$ 23,309	\$ 30,000
Annual Audit	\$ 4,500	\$ 4,500	\$ -	\$ 4,500	\$ 6,100
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Arbitrage	\$ 900	\$ -	\$ 900	\$ 900	\$ 900
Dissemination	\$ 6,000	\$ 4,017	\$ 2,000	\$ 6,017	\$ 6,750
Trustee Fees	\$ 7,100	\$ 2,788	\$ 4,312	\$ 7,100	\$ 7,100
Management Fees	\$ 36,050	\$ 24,033	\$ 12,017	\$ 36,050	\$ 36,750
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 800	\$ 400	\$ 1,200	\$ 1,200
Telephone	\$ 300	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 1,000	\$ 346	\$ 333	\$ 680	\$ 1,000
Insurance	\$ 6,000	\$ 5,570	\$ -	\$ 5,570	\$ 6,684
Copies	\$ 1,000	\$ 40	\$ 333	\$ 374	\$ 1,000
Legal Advertising	\$ 10,000	\$ 1,930	\$ 3,000	\$ 4,930	\$ 5,000
Other Current Charges	\$ 5,000	\$ 1,018	\$ 960	\$ 1,978	\$ 3,000
Office Supplies	\$ 625	\$ 26	\$ 208	\$ 234	\$ 625
Travel Per Diem	\$ 660	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative	\$ 149,310	\$ 68,470	\$ 55,730	\$ 124,200	\$ 145,084

Rhodine Road North
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2022	Actuals Thru 5/31/22	Projected Next 4 Months	Total Thru 9/30/22	Proposed Budget FY2023
<i>Operations & Maintenance</i>					
Field Expenditures					
Property Insurance	\$ 5,000	\$ 6,014	\$ -	\$ 6,014	\$ 12,000
Field Management	\$ 15,000	\$ 10,000	\$ 5,000	\$ 15,000	\$ 15,750
Landscape Maintenance	\$ 80,650	\$ 54,017	\$ 26,883	\$ 80,900	\$ 92,650
Landscape Replacement	\$ 5,000	\$ -	\$ 1,667	\$ 1,667	\$ 18,500
Lake Maintenance	\$ 9,180	\$ 6,120	\$ 3,060	\$ 9,180	\$ 12,180
Streetlights	\$ 33,600	\$ 20,887	\$ 11,654	\$ 32,541	\$ 46,800
Electric	\$ 3,000	\$ 239	\$ 200	\$ 439	\$ 3,000
Water & Sewer	\$ 3,300	\$ 722	\$ 800	\$ 1,522	\$ 3,300
Irrigation Repairs	\$ 5,000	\$ 583	\$ 1,667	\$ 2,249	\$ 5,000
General Repairs & Maintenance	\$ 5,000	\$ 99	\$ 3,333	\$ 3,433	\$ 10,000
Contingency	\$ 2,298	\$ 276	\$ 2,167	\$ 2,443	\$ 6,500
Subtotal Field Expenditures	\$ 167,028	\$ 98,957	\$ 56,430	\$ 155,388	\$ 225,680
Amenity Expenditures					
Amenity - Electric	\$ 14,400	\$ 3,400	\$ 1,920	\$ 5,320	\$ 5,400
Amenity - Water	\$ 3,500	\$ 713	\$ 560	\$ 1,273	\$ 3,500
Internet	\$ 3,000	\$ 413	\$ 240	\$ 653	\$ 1,000
Playground/Furniture Lease	\$ 14,454	\$ 9,636	\$ 4,818	\$ 14,454	\$ 14,454
Pest Control	\$ 720	\$ -	\$ 240	\$ 240	\$ 720
Janitorial Services	\$ 8,580	\$ 3,130	\$ 1,800	\$ 4,930	\$ 5,850
Security Services	\$ 7,500	\$ 3,000	\$ 8,798	\$ 11,798	\$ 26,395
Pool Maintenance	\$ 10,380	\$ 6,920	\$ 3,460	\$ 10,380	\$ 10,380
Amenity Access Management	\$ 5,000	\$ 3,333	\$ 1,667	\$ 5,000	\$ 5,000
Amenity Repairs & Maintenance	\$ 1,000	\$ 135	\$ 3,333	\$ 3,468	\$ 10,000
Contingency	\$ 4,500	\$ 957	\$ 2,167	\$ 3,124	\$ 6,500
Subtotal Amenity Expenditures	\$ 73,034	\$ 31,637	\$ 29,003	\$ 60,640	\$ 89,199
Total Operations & Maintenance	\$ 240,062	\$ 130,594	\$ 85,433	\$ 216,028	\$ 314,879
<i>Other Expenditures</i>					
Capital Reserve - Transfer	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 40,000
Total Other Expenses	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 40,000
Total Expenditures	\$ 394,372	\$ 199,064	\$ 146,164	\$ 345,228	\$ 499,963
Excess Revenues/(Expenditures)	\$ -	\$ 195,180	\$ (137,632)	\$ 57,548	\$ -

Net Assessments	\$499,963
Add: Discounts & Collections 6%	\$31,913
Gross Assessments	<u>\$531,876</u>
Assessable Units	594
Gross Per Unit Assessment	\$895.41
Net Per Unit Assessment	\$841.69

Rhodine Road North Community Development District General Fund Budget

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during the fiscal year.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

Engineering

The District's engineer, Absolute Engineering, Inc., provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel, KE Law Group, PLLC, provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The District is currently contracted with Grau & Associates for these services.

Assessment Administration

The District is contracted with Governmental Management Services – Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District is contracted with AMTEC, an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on its Series 2019 and 2022 bond series.

Rhodine Road North Community Development District General Fund Budget

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon the Series 2019 and 2022 bond series. Governmental Management Services – Central Florida, LLC completes these reporting requirements.

Description	Monthly	Annually
Dissemination Agent Fees	\$500	\$6,000
Amortization Schedules		\$750
Total		\$6,750

Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

Management Fees

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

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc. Governmental Management Services – Central Florida, LLC provides these systems.

Website Maintenance

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

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Copies

Printing agenda items for board meetings, printing of computerized checks, stationary, envelopes, etc.

Rhodine Road North Community Development District General Fund Budget

Legal Advertising

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

Other Current Charges

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

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Field Expenditures

Property Insurance

The District’s property insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Field Management

The District is contracted with Governmental Management Services-Central Florida, LLC for onsite field management of contracts for the District such as landscape and lake maintenance. Services include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

The District has contracted with Cardinal Landscaping Services of Tampa to provide maintenance of the landscaping within the District. These services include mowing, edging, trimming, weed and disease control, fertilization, pest control, pruning, and irrigation inspections.

Description	Monthly	Annually
Landscape Maintenance	\$6,471	\$77,650
Landscape Maintenance - Amenity	\$250	\$3,000
Estimated Additional Areas	\$1,000	\$12,000
Total		\$92,650

Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District.

Rhodine Road North Community Development District General Fund Budget

Lake Maintenance

The District has contracted with Remson Aquatics for the care and maintenance of its lakes which includes shoreline grass, brush and vegetation control.

Description	Monthly	Annually
Lake Maintenance	\$765	\$9,180
Estimated Additional Areas	\$250	\$3,000
Total		\$12,180

Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Electric

Represents current and estimated electric charges of common areas throughout the District.

Water & Sewer

Represents current and estimated costs for water and refuse services provided for common areas throughout the District.

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas. These can include pressure washing, and repairs to fences, monuments, lighting and other assets.

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

Amenity Expenditures

Amenity - Electric

Represents estimated electric charges for the District's amenity facility.

Amenity - Water

Represents estimated water charges for the District's amenity facility.

Internet

Represents the cost of internet service for the amenity facility. These services are provided by Frontier.

Rhodine Road North Community Development District General Fund Budget

Playground/Furniture Lease

The District has entered into a leasing agreement with Navitas, Inc. for a playground and pool furniture installed in the community.

Pest Control

Description	Monthly	Annually
Playground & Furniture Lease	\$1,205	<u>\$14,454</u>
Total		\$14,454

The District will incur costs for pest control treatments to its amenity facilities.

Janitorial Services

Represents the costs to provide janitorial services for the District’s amenity facilities three times a week. These services are provided by JNJ Cleaning Services.

Description	Monthly	Annually
Janitorial Services	\$450	\$5,400
Additional Services		<u>\$450</u>
Total		\$5,850

Security Services

Represents the estimated cost of contracting a monthly security service for the District’s amenity facilities as well as maintaining security systems in place.

Pool Maintenance

Suncoast Pool Service has been contracted to provide regular cleaning and treatments of the District’s pool. These services include chemical treatments, debris removal, vacuuming, tile cleaning, skimming and equipment operational checks.

Description	Monthly	Annually
Pool Maintenance – 3 days per week	\$865	<u>\$10,380</u>
Total		\$10,380

Amenity Access Management

Represents the cost of managing access to the District’s amenity facility.

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District’s amenity facilities and equipment.

Rhodine Road North
Community Development District
General Fund Budget

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any amenity category.

Other Expenses:

Capital Reserve - Transfer

Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.

Rhodine Road North
Community Development District
Proposed Budget
Series 2019 Debt Service Fund

Description	Adopted Budget FY2022	Actuals Thru 5/31/22	Projected Next 4 Months	Total Thru 9/30/22	Proposed Budget FY2023
Revenues					
Assessments - Tax Roll	\$ 509,963	\$ 494,903	\$ 12,834	\$ 507,737	\$ 507,737
Assessments - Prepayments	\$ -	\$ 29,875	\$ -	\$ 29,875	\$ -
Interest	\$ -	\$ 27	\$ -	\$ 27	\$ -
Carry Forward Surplus	\$ 212,024	\$ 478,265	\$ -	\$ 478,265	\$ 218,256
Total Revenues	\$ 721,987	\$ 1,003,070	\$ 12,834	\$ 1,015,904	\$ 725,993
Expenditures					
Interest Expense - 11/1	\$ 182,494	\$ 182,494	\$ -	\$ 182,494	\$ 179,156
Special Call - 2/1	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
Interest Expense - 2/1	\$ -	\$ 350	\$ -	\$ 350	\$ -
Principal Expense - 5/1	\$ 145,000	\$ 145,000	\$ -	\$ 145,000	\$ 150,000
Interest Expense - 5/1	\$ 182,494	\$ 181,794	\$ -	\$ 181,794	\$ 179,156
Special Call - 5/1	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
Total Expenditures	\$ 509,988	\$ 544,638	\$ -	\$ 544,638	\$ 508,313
Other Financing Sources/(Uses)					
Transfer In/(Out)	\$ -	\$ (253,011)	\$ -	\$ (253,011)	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ (253,011)	\$ -	\$ (253,011)	\$ -
Excess Revenues/(Expenditures)	\$ 211,999	\$ 205,422	\$ 12,834	\$ 218,256	\$ 217,680

Interest Expense 11/1/23	\$ 176,531
Total	\$ 176,531

Rhodine Road North
Community Development District
Series 2019 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/22	\$ 7,925,000.00	\$ -	\$ 179,156.25	\$ 179,156.25
05/01/23	\$ 7,925,000.00	\$ 150,000.00	\$ 179,156.25	
11/01/23	\$ 7,775,000.00	\$ -	\$ 176,531.25	\$ 505,687.50
05/01/24	\$ 7,775,000.00	\$ 155,000.00	\$ 176,531.25	
11/01/24	\$ 7,620,000.00	\$ -	\$ 173,818.75	\$ 505,350.00
05/01/25	\$ 7,620,000.00	\$ 160,000.00	\$ 173,818.75	
11/01/25	\$ 7,460,000.00	\$ -	\$ 170,618.75	\$ 504,437.50
05/01/26	\$ 7,460,000.00	\$ 165,000.00	\$ 170,618.75	
11/01/26	\$ 7,295,000.00	\$ -	\$ 167,318.75	\$ 502,937.50
05/01/27	\$ 7,295,000.00	\$ 175,000.00	\$ 167,318.75	
11/01/27	\$ 7,120,000.00	\$ -	\$ 163,818.75	\$ 506,137.50
05/01/28	\$ 7,120,000.00	\$ 180,000.00	\$ 163,818.75	
11/01/28	\$ 6,940,000.00	\$ -	\$ 160,218.75	\$ 504,037.50
05/01/29	\$ 6,940,000.00	\$ 190,000.00	\$ 160,218.75	
11/01/29	\$ 6,750,000.00	\$ -	\$ 156,418.75	\$ 506,637.50
05/01/30	\$ 6,750,000.00	\$ 195,000.00	\$ 156,418.75	
11/01/30	\$ 6,555,000.00	\$ -	\$ 152,518.75	\$ 503,937.50
05/01/31	\$ 6,555,000.00	\$ 205,000.00	\$ 152,518.75	
11/01/31	\$ 6,350,000.00	\$ -	\$ 147,906.25	\$ 505,425.00
05/01/32	\$ 6,350,000.00	\$ 215,000.00	\$ 147,906.25	
11/01/32	\$ 6,135,000.00	\$ -	\$ 143,068.75	\$ 505,975.00
05/01/33	\$ 6,135,000.00	\$ 225,000.00	\$ 143,068.75	
11/01/33	\$ 5,910,000.00	\$ -	\$ 138,006.25	\$ 506,075.00
05/01/34	\$ 5,910,000.00	\$ 235,000.00	\$ 138,006.25	
11/01/34	\$ 5,675,000.00	\$ -	\$ 132,718.75	\$ 505,725.00
05/01/35	\$ 5,675,000.00	\$ 245,000.00	\$ 132,718.75	
11/01/35	\$ 5,430,000.00	\$ -	\$ 127,206.25	\$ 504,925.00
05/01/36	\$ 5,430,000.00	\$ 255,000.00	\$ 127,206.25	
11/01/36	\$ 5,175,000.00	\$ -	\$ 121,468.75	\$ 503,675.00
05/01/37	\$ 5,175,000.00	\$ 270,000.00	\$ 121,468.75	
11/01/37	\$ 4,905,000.00	\$ -	\$ 115,393.75	\$ 506,862.50
05/01/38	\$ 4,905,000.00	\$ 280,000.00	\$ 115,393.75	
11/01/38	\$ 4,625,000.00	\$ -	\$ 109,093.75	\$ 504,487.50
05/01/39	\$ 4,625,000.00	\$ 295,000.00	\$ 109,093.75	
11/01/39	\$ 4,330,000.00	\$ -	\$ 102,456.25	\$ 506,550.00
05/01/40	\$ 4,330,000.00	\$ 305,000.00	\$ 102,456.25	
11/01/40	\$ 4,025,000.00	\$ -	\$ 95,593.75	\$ 503,050.00
05/01/41	\$ 4,025,000.00	\$ 320,000.00	\$ 95,593.75	
11/01/41	\$ 3,705,000.00	\$ -	\$ 87,993.75	\$ 503,587.50
05/01/42	\$ 3,705,000.00	\$ 335,000.00	\$ 87,993.75	
11/01/42	\$ 3,370,000.00	\$ -	\$ 80,037.50	\$ 503,031.25
05/01/43	\$ 3,370,000.00	\$ 355,000.00	\$ 80,037.50	
11/01/43	\$ 3,015,000.00	\$ -	\$ 71,606.25	\$ 506,643.75
05/01/44	\$ 3,015,000.00	\$ 370,000.00	\$ 71,606.25	
11/01/44	\$ 2,645,000.00	\$ -	\$ 62,818.75	\$ 504,425.00

Rhodine Road North
Community Development District
Series 2019 Special Assessment Bonds
Amortization Schedule

Date	Balance	Prinicipal	Interest	Total
05/01/45	\$ 2,645,000.00	\$ 390,000.00	\$ 62,818.75	
11/01/45	\$ 2,255,000.00	\$ -	\$ 53,556.25	\$ 506,375.00
05/01/46	\$ 2,255,000.00	\$ 410,000.00	\$ 53,556.25	
11/01/46	\$ 1,845,000.00	\$ -	\$ 43,818.75	\$ 507,375.00
05/01/47	\$ 1,845,000.00	\$ 430,000.00	\$ 43,818.75	
11/01/47	\$ 1,415,000.00	\$ -	\$ 33,606.25	\$ 507,425.00
05/01/48	\$ 1,415,000.00	\$ 450,000.00	\$ 33,606.25	
11/01/48	\$ 965,000.00	\$ -	\$ 22,918.75	\$ 506,525.00
05/01/49	\$ 965,000.00	\$ 470,000.00	\$ 22,918.75	
11/01/49	\$ 495,000.00	\$ -	\$ 11,756.25	\$ 504,675.00
05/01/50	\$ 495,000.00	\$ 495,000.00	\$ 11,756.25	\$ 506,756.25
		\$ 7,925,000.00	\$ 6,402,887.50	\$ 14,327,887.50

Rhodine Road North
Community Development District
Proposed Budget
Series 2022 Debt Service Fund

Description	Adopted Budget FY2022	Actuals Thru 5/31/22	Projected Next 4 Months	Total Thru 9/30/22	Proposed Budget FY2023
Revenues					
Assessments - Tax Roll	\$ -	\$ -	\$ -	\$ -	\$ 260,220
Interest	\$ -	\$ 0	\$ -	\$ 0	\$ -
Carry Forward Surplus	\$ -	\$ -	\$ -	\$ -	\$ 82,063
Total Revenues	\$ -	\$ 0	\$ -	\$ 0	\$ 342,283
Expenditures					
Interest Expense - 11/1	\$ -	\$ -	\$ -	\$ -	\$ 82,063
Principal Expense - 5/1	\$ -	\$ -	\$ -	\$ -	\$ 95,000
Interest Expense - 5/1	\$ -	\$ 43,767	\$ -	\$ 43,767	\$ 82,063
Total Expenditures	\$ -	\$ 43,767	\$ -	\$ 43,767	\$ 259,125
Other Financing Sources/(Uses)					
Bond Proceeds	\$ -	\$ 255,939	\$ -	\$ 255,939	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ 255,939	\$ -	\$ 255,939	\$ -
Excess Revenues/(Expenditures)	\$ -	\$ 212,173	\$ -	\$ 212,173	\$ 83,158

Interest Expense 11/1/23	\$ 80,828
Total	\$ 80,828

Product	Assessable Units	Maximum Annual Debt Service	Net Assessment Per Unit	Gross Assessment Per Unit
Single Family 40	97	\$ 116,320	\$1,199	\$1,276
Single Family 50	96	\$ 143,900	\$1,499	\$1,595
	193	\$ 260,220		

Rhodine Road North
Community Development District
Series 2022 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/22	\$ 4,680,000.00	\$ -	\$ 82,062.50	\$ 125,829.17
05/01/23	\$ 4,680,000.00	\$ 95,000.00	\$ 82,062.50	
11/01/23	\$ 4,585,000.00	\$ -	\$ 80,827.50	\$ 257,890.00
05/01/24	\$ 4,585,000.00	\$ 95,000.00	\$ 80,827.50	
11/01/24	\$ 4,490,000.00	\$ -	\$ 79,592.50	\$ 255,420.00
05/01/25	\$ 4,490,000.00	\$ 100,000.00	\$ 79,592.50	
11/01/25	\$ 4,180,000.00	\$ -	\$ 78,292.50	\$ 257,885.00
05/01/26	\$ 4,180,000.00	\$ 105,000.00	\$ 78,292.50	
11/01/26	\$ 4,180,000.00	\$ -	\$ 76,927.50	\$ 260,220.00
05/01/27	\$ 4,180,000.00	\$ 105,000.00	\$ 76,927.50	
11/01/27	\$ 4,180,000.00	\$ -	\$ 75,562.50	\$ 257,490.00
05/01/28	\$ 4,180,000.00	\$ 110,000.00	\$ 75,562.50	
11/01/28	\$ 4,070,000.00	\$ -	\$ 73,912.50	\$ 259,475.00
05/01/29	\$ 4,070,000.00	\$ 110,000.00	\$ 73,912.50	
11/01/29	\$ 3,960,000.00	\$ -	\$ 72,262.50	\$ 256,175.00
05/01/30	\$ 3,960,000.00	\$ 115,000.00	\$ 72,262.50	
11/01/30	\$ 3,845,000.00	\$ -	\$ 70,537.50	\$ 257,800.00
05/01/31	\$ 3,845,000.00	\$ 120,000.00	\$ 70,537.50	
11/01/31	\$ 3,605,000.00	\$ -	\$ 68,737.50	\$ 259,275.00
05/01/32	\$ 3,605,000.00	\$ 120,000.00	\$ 68,737.50	
11/01/32	\$ 3,605,000.00	\$ -	\$ 66,937.50	\$ 255,675.00
05/01/33	\$ 3,605,000.00	\$ 125,000.00	\$ 66,937.50	
11/01/33	\$ 3,480,000.00	\$ -	\$ 64,875.00	\$ 256,812.50
05/01/34	\$ 3,480,000.00	\$ 130,000.00	\$ 64,875.00	
11/01/34	\$ 3,350,000.00	\$ -	\$ 62,730.00	\$ 257,605.00
05/01/35	\$ 3,350,000.00	\$ 135,000.00	\$ 62,730.00	
11/01/35	\$ 3,215,000.00	\$ -	\$ 60,502.50	\$ 258,232.50
05/01/36	\$ 3,215,000.00	\$ 140,000.00	\$ 60,502.50	
11/01/36	\$ 3,075,000.00	\$ -	\$ 58,192.50	\$ 258,695.00
05/01/37	\$ 3,075,000.00	\$ 145,000.00	\$ 58,192.50	
11/01/37	\$ 2,930,000.00	\$ -	\$ 55,800.00	\$ 258,992.50
05/01/38	\$ 2,930,000.00	\$ 150,000.00	\$ 55,800.00	
11/01/38	\$ 2,780,000.00	\$ -	\$ 53,325.00	\$ 259,125.00
05/01/39	\$ 2,780,000.00	\$ 155,000.00	\$ 53,325.00	
11/01/39	\$ 2,625,000.00	\$ -	\$ 50,767.50	\$ 259,092.50
05/01/40	\$ 2,625,000.00	\$ 160,000.00	\$ 50,767.50	
11/01/40	\$ 2,130,000.00	\$ -	\$ 48,127.50	\$ 258,895.00
05/01/41	\$ 2,130,000.00	\$ 165,000.00	\$ 48,127.50	
11/01/41	\$ 2,130,000.00	\$ -	\$ 45,405.00	\$ 258,532.50
05/01/42	\$ 2,130,000.00	\$ 170,000.00	\$ 45,405.00	
11/01/42	\$ 2,130,000.00	\$ -	\$ 42,600.00	\$ 258,005.00
05/01/43	\$ 2,130,000.00	\$ 175,000.00	\$ 42,600.00	
11/01/43	\$ 1,955,000.00	\$ -	\$ 39,100.00	\$ 256,700.00

Rhodine Road North
Community Development District
Series 2022 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
05/01/44	\$ 1,955,000.00	\$ 185,000.00	\$ 39,100.00	
11/01/44	\$ 1,770,000.00	\$ -	\$ 35,400.00	\$ 259,500.00
05/01/45	\$ 1,770,000.00	\$ 190,000.00	\$ 35,400.00	
11/01/45	\$ 1,580,000.00	\$ -	\$ 31,600.00	\$ 257,000.00
05/01/46	\$ 1,580,000.00	\$ 200,000.00	\$ 31,600.00	
11/01/46	\$ 1,380,000.00	\$ -	\$ 27,600.00	\$ 259,200.00
05/01/47	\$ 1,380,000.00	\$ 205,000.00	\$ 27,600.00	
11/01/47	\$ 1,175,000.00	\$ -	\$ 23,500.00	\$ 256,100.00
05/01/48	\$ 1,175,000.00	\$ 215,000.00	\$ 23,500.00	
11/01/48	\$ 960,000.00	\$ -	\$ 19,200.00	\$ 257,700.00
05/01/49	\$ 960,000.00	\$ 225,000.00	\$ 19,200.00	
11/01/49	\$ 735,000.00	\$ -	\$ 14,700.00	\$ 258,900.00
05/01/50	\$ 735,000.00	\$ 235,000.00	\$ 14,700.00	
11/01/50	\$ 500,000.00	\$ -	\$ 10,000.00	\$ 259,700.00
05/01/51	\$ 500,000.00	\$ 245,000.00	\$ 10,000.00	
11/01/51	\$ 255,000.00	\$ -	\$ 5,100.00	\$ 260,100.00
05/01/52	\$ 255,000.00	\$ 255,000.00	\$ 5,100.00	\$ 260,100.00
		\$ 4,680,000.00	\$ 3,148,355.00	\$ 7,872,121.67

Rhodine Road North
Community Development District
Proposed Budget
Capital Reserve Fund

Description	Proposed Budget FY2022	Actuals Thru 5/31/22	Projected Next 4 Months	Total Thru 9/30/22	Proposed Budget FY2023
Revenues					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Carry Forward Surplus	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Expenditures					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/(Uses)					
Transfer In/(Out)	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 40,000
Total Other Financing Sources/(Uses)	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 40,000
Excess Revenues/(Expenditures)	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 45,000

SECTION B

SECTION 1

RESOLUTION 2022-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2022/2023; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Rhodine Road North Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Hillsborough County, Florida (“**County**”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

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

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

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2022/2023; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B,”** and to certify the portion of the Assessment Roll related to certain developed property (“**Tax Roll Property**”) to the County Tax Collector pursuant to the Uniform

Method and to directly collect the portion of the Assessment Roll relating to the remaining property (“**Direct Collect Property**”), all as set forth in **Exhibit “B;**” and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits “A” and “B,”** is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 170, 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

A. SECTION 3. COLLECTION. Tax Roll Assessments. The operations and maintenance special assessments imposed on the Tax Roll Property and the previously levied debt service special assessments shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits “A” and “B.”**

B. Direct Bill Assessments. The operations and maintenance assessments imposed on the Direct Collect Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits “A” and “B.”** Assessments directly collected by the District are due in full on December 1, 2022; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 25% due no later than October 1, 2022, 25% due no later than December 1, 2022, 25% due no later than February 1, 2023 and 25% due no later than May 1, 2023. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2022/2023, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the

assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

C. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

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

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

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 14th day of July, 2022.

ATTEST:

**RHODINE ROAD NORTH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Budget

Exhibit B: Assessment Roll (Uniform Method)

Assessment Roll (Direct Collect)

Rhodine Road North
Community Development District

Proposed Budget
FY2023



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Rhodine Road North
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2022	Actuals Thru 5/31/22	Projected Next 4 Months	Total Thru 9/30/22	Proposed Budget FY2023
Revenues					
Assessments - Tax Roll	\$ 337,516	\$ 328,985	\$ 8,531	\$ 337,516	\$ 337,517
Assessments - Direct	\$ 56,856	\$ 56,855	\$ -	\$ 56,855	\$ 162,446
Boundary Amendment Contributions	\$ -	\$ 5,284	\$ -	\$ 5,284	\$ -
Other Income	\$ -	\$ 3,120	\$ -	\$ 3,120	\$ -
Total Revenues	\$ 394,372	\$ 394,244	\$ 8,531	\$ 402,775	\$ 499,963

Expenditures

Administrative

Supervisor Fees	\$ 12,000	\$ 3,600	\$ 4,000	\$ 7,600	\$ 12,000
Engineering	\$ 20,000	\$ 118	\$ 16,667	\$ 16,784	\$ 20,000
Attorney	\$ 30,000	\$ 13,309	\$ 10,000	\$ 23,309	\$ 30,000
Annual Audit	\$ 4,500	\$ 4,500	\$ -	\$ 4,500	\$ 6,100
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Arbitrage	\$ 900	\$ -	\$ 900	\$ 900	\$ 900
Dissemination	\$ 6,000	\$ 4,017	\$ 2,000	\$ 6,017	\$ 6,750
Trustee Fees	\$ 7,100	\$ 2,788	\$ 4,312	\$ 7,100	\$ 7,100
Management Fees	\$ 36,050	\$ 24,033	\$ 12,017	\$ 36,050	\$ 36,750
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 800	\$ 400	\$ 1,200	\$ 1,200
Telephone	\$ 300	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 1,000	\$ 346	\$ 333	\$ 680	\$ 1,000
Insurance	\$ 6,000	\$ 5,570	\$ -	\$ 5,570	\$ 6,684
Copies	\$ 1,000	\$ 40	\$ 333	\$ 374	\$ 1,000
Legal Advertising	\$ 10,000	\$ 1,930	\$ 3,000	\$ 4,930	\$ 5,000
Other Current Charges	\$ 5,000	\$ 1,018	\$ 960	\$ 1,978	\$ 3,000
Office Supplies	\$ 625	\$ 26	\$ 208	\$ 234	\$ 625
Travel Per Diem	\$ 660	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative	\$ 149,310	\$ 68,470	\$ 55,730	\$ 124,200	\$ 145,084

Rhodine Road North
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2022	Actuals Thru 5/31/22	Projected Next 4 Months	Total Thru 9/30/22	Proposed Budget FY2023
<i>Operations & Maintenance</i>					
Field Expenditures					
Property Insurance	\$ 5,000	\$ 6,014	\$ -	\$ 6,014	\$ 12,000
Field Management	\$ 15,000	\$ 10,000	\$ 5,000	\$ 15,000	\$ 15,750
Landscape Maintenance	\$ 80,650	\$ 54,017	\$ 26,883	\$ 80,900	\$ 92,650
Landscape Replacement	\$ 5,000	\$ -	\$ 1,667	\$ 1,667	\$ 18,500
Lake Maintenance	\$ 9,180	\$ 6,120	\$ 3,060	\$ 9,180	\$ 12,180
Streetlights	\$ 33,600	\$ 20,887	\$ 11,654	\$ 32,541	\$ 46,800
Electric	\$ 3,000	\$ 239	\$ 200	\$ 439	\$ 3,000
Water & Sewer	\$ 3,300	\$ 722	\$ 800	\$ 1,522	\$ 3,300
Irrigation Repairs	\$ 5,000	\$ 583	\$ 1,667	\$ 2,249	\$ 5,000
General Repairs & Maintenance	\$ 5,000	\$ 99	\$ 3,333	\$ 3,433	\$ 10,000
Contingency	\$ 2,298	\$ 276	\$ 2,167	\$ 2,443	\$ 6,500
Subtotal Field Expenditures	\$ 167,028	\$ 98,957	\$ 56,430	\$ 155,388	\$ 225,680
Amenity Expenditures					
Amenity - Electric	\$ 14,400	\$ 3,400	\$ 1,920	\$ 5,320	\$ 5,400
Amenity - Water	\$ 3,500	\$ 713	\$ 560	\$ 1,273	\$ 3,500
Internet	\$ 3,000	\$ 413	\$ 240	\$ 653	\$ 1,000
Playground/Furniture Lease	\$ 14,454	\$ 9,636	\$ 4,818	\$ 14,454	\$ 14,454
Pest Control	\$ 720	\$ -	\$ 240	\$ 240	\$ 720
Janitorial Services	\$ 8,580	\$ 3,130	\$ 1,800	\$ 4,930	\$ 5,850
Security Services	\$ 7,500	\$ 3,000	\$ 8,798	\$ 11,798	\$ 26,395
Pool Maintenance	\$ 10,380	\$ 6,920	\$ 3,460	\$ 10,380	\$ 10,380
Amenity Access Management	\$ 5,000	\$ 3,333	\$ 1,667	\$ 5,000	\$ 5,000
Amenity Repairs & Maintenance	\$ 1,000	\$ 135	\$ 3,333	\$ 3,468	\$ 10,000
Contingency	\$ 4,500	\$ 957	\$ 2,167	\$ 3,124	\$ 6,500
Subtotal Amenity Expenditures	\$ 73,034	\$ 31,637	\$ 29,003	\$ 60,640	\$ 89,199
Total Operations & Maintenance	\$ 240,062	\$ 130,594	\$ 85,433	\$ 216,028	\$ 314,879
<i>Other Expenditures</i>					
Capital Reserve - Transfer	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 40,000
Total Other Expenses	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 40,000
Total Expenditures	\$ 394,372	\$ 199,064	\$ 146,164	\$ 345,228	\$ 499,963
Excess Revenues/(Expenditures)	\$ -	\$ 195,180	\$ (137,632)	\$ 57,548	\$ -

Net Assessments	\$499,963
Add: Discounts & Collections 6%	\$31,913
Gross Assessments	<u>\$531,876</u>
Assessable Units	594
Gross Per Unit Assessment	\$895.41
Net Per Unit Assessment	\$841.69

Rhodine Road North Community Development District General Fund Budget

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during the fiscal year.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

Engineering

The District's engineer, Absolute Engineering, Inc., provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel, KE Law Group, PLLC, provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The District is currently contracted with Grau & Associates for these services.

Assessment Administration

The District is contracted with Governmental Management Services – Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District is contracted with AMTEC, an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on its Series 2019 and 2022 bond series.

Rhodine Road North Community Development District General Fund Budget

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon the Series 2019 and 2022 bond series. Governmental Management Services – Central Florida, LLC completes these reporting requirements.

Description	Monthly	Annually
Dissemination Agent Fees	\$500	\$6,000
Amortization Schedules		\$750
Total		\$6,750

Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

Management Fees

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

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc. Governmental Management Services – Central Florida, LLC provides these systems.

Website Maintenance

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

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Copies

Printing agenda items for board meetings, printing of computerized checks, stationary, envelopes, etc.

Rhodine Road North Community Development District General Fund Budget

Legal Advertising

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

Other Current Charges

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

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Field Expenditures

Property Insurance

The District’s property insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Field Management

The District is contracted with Governmental Management Services-Central Florida, LLC for onsite field management of contracts for the District such as landscape and lake maintenance. Services include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

The District has contracted with Cardinal Landscaping Services of Tampa to provide maintenance of the landscaping within the District. These services include mowing, edging, trimming, weed and disease control, fertilization, pest control, pruning, and irrigation inspections.

Description	Monthly	Annually
Landscape Maintenance	\$6,471	\$77,650
Landscape Maintenance - Amenity	\$250	\$3,000
Estimated Additional Areas	\$1,000	\$12,000
Total		\$92,650

Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District.

Rhodine Road North Community Development District General Fund Budget

Lake Maintenance

The District has contracted with Remson Aquatics for the care and maintenance of its lakes which includes shoreline grass, brush and vegetation control.

Description	Monthly	Annually
Lake Maintenance	\$765	\$9,180
Estimated Additional Areas	\$250	\$3,000
Total		\$12,180

Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Electric

Represents current and estimated electric charges of common areas throughout the District.

Water & Sewer

Represents current and estimated costs for water and refuse services provided for common areas throughout the District.

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas. These can include pressure washing, and repairs to fences, monuments, lighting and other assets.

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

Amenity Expenditures

Amenity - Electric

Represents estimated electric charges for the District's amenity facility.

Amenity - Water

Represents estimated water charges for the District's amenity facility.

Internet

Represents the cost of internet service for the amenity facility. These services are provided by Frontier.

Rhodine Road North Community Development District General Fund Budget

Playground/Furniture Lease

The District has entered into a leasing agreement with Navitas, Inc. for a playground and pool furniture installed in the community.

Pest Control

Description	Monthly	Annually
Playground & Furniture Lease	\$1,205	<u>\$14,454</u>
Total		\$14,454

The District will incur costs for pest control treatments to its amenity facilities.

Janitorial Services

Represents the costs to provide janitorial services for the District’s amenity facilities three times a week. These services are provided by JNJ Cleaning Services.

Description	Monthly	Annually
Janitorial Services	\$450	\$5,400
Additional Services		<u>\$450</u>
Total		\$5,850

Security Services

Represents the estimated cost of contracting a monthly security service for the District’s amenity facilities as well as maintaining security systems in place.

Pool Maintenance

Suncoast Pool Service has been contracted to provide regular cleaning and treatments of the District’s pool. These services include chemical treatments, debris removal, vacuuming, tile cleaning, skimming and equipment operational checks.

Description	Monthly	Annually
Pool Maintenance – 3 days per week	\$865	<u>\$10,380</u>
Total		\$10,380

Amenity Access Management

Represents the cost of managing access to the District’s amenity facility.

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District’s amenity facilities and equipment.

Rhodine Road North
Community Development District
General Fund Budget

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any amenity category.

Other Expenses:

Capital Reserve - Transfer

Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.

Rhodine Road North
Community Development District
Proposed Budget
Series 2019 Debt Service Fund

Description	Adopted Budget FY2022	Actuals Thru 5/31/22	Projected Next 4 Months	Total Thru 9/30/22	Proposed Budget FY2023
Revenues					
Assessments - Tax Roll	\$ 509,963	\$ 494,903	\$ 12,834	\$ 507,737	\$ 507,737
Assessments - Prepayments	\$ -	\$ 29,875	\$ -	\$ 29,875	\$ -
Interest	\$ -	\$ 27	\$ -	\$ 27	\$ -
Carry Forward Surplus	\$ 212,024	\$ 478,265	\$ -	\$ 478,265	\$ 218,256
Total Revenues	\$ 721,987	\$ 1,003,070	\$ 12,834	\$ 1,015,904	\$ 725,993
Expenditures					
Interest Expense - 11/1	\$ 182,494	\$ 182,494	\$ -	\$ 182,494	\$ 179,156
Special Call - 2/1	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
Interest Expense - 2/1	\$ -	\$ 350	\$ -	\$ 350	\$ -
Principal Expense - 5/1	\$ 145,000	\$ 145,000	\$ -	\$ 145,000	\$ 150,000
Interest Expense - 5/1	\$ 182,494	\$ 181,794	\$ -	\$ 181,794	\$ 179,156
Special Call - 5/1	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
Total Expenditures	\$ 509,988	\$ 544,638	\$ -	\$ 544,638	\$ 508,313
Other Financing Sources/(Uses)					
Transfer In/(Out)	\$ -	\$ (253,011)	\$ -	\$ (253,011)	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ (253,011)	\$ -	\$ (253,011)	\$ -
Excess Revenues/(Expenditures)	\$ 211,999	\$ 205,422	\$ 12,834	\$ 218,256	\$ 217,680

Interest Expense 11/1/23	\$ 176,531
Total	\$ 176,531

Rhodine Road North
Community Development District
Series 2019 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/22	\$ 7,925,000.00	\$ -	\$ 179,156.25	\$ 179,156.25
05/01/23	\$ 7,925,000.00	\$ 150,000.00	\$ 179,156.25	
11/01/23	\$ 7,775,000.00	\$ -	\$ 176,531.25	\$ 505,687.50
05/01/24	\$ 7,775,000.00	\$ 155,000.00	\$ 176,531.25	
11/01/24	\$ 7,620,000.00	\$ -	\$ 173,818.75	\$ 505,350.00
05/01/25	\$ 7,620,000.00	\$ 160,000.00	\$ 173,818.75	
11/01/25	\$ 7,460,000.00	\$ -	\$ 170,618.75	\$ 504,437.50
05/01/26	\$ 7,460,000.00	\$ 165,000.00	\$ 170,618.75	
11/01/26	\$ 7,295,000.00	\$ -	\$ 167,318.75	\$ 502,937.50
05/01/27	\$ 7,295,000.00	\$ 175,000.00	\$ 167,318.75	
11/01/27	\$ 7,120,000.00	\$ -	\$ 163,818.75	\$ 506,137.50
05/01/28	\$ 7,120,000.00	\$ 180,000.00	\$ 163,818.75	
11/01/28	\$ 6,940,000.00	\$ -	\$ 160,218.75	\$ 504,037.50
05/01/29	\$ 6,940,000.00	\$ 190,000.00	\$ 160,218.75	
11/01/29	\$ 6,750,000.00	\$ -	\$ 156,418.75	\$ 506,637.50
05/01/30	\$ 6,750,000.00	\$ 195,000.00	\$ 156,418.75	
11/01/30	\$ 6,555,000.00	\$ -	\$ 152,518.75	\$ 503,937.50
05/01/31	\$ 6,555,000.00	\$ 205,000.00	\$ 152,518.75	
11/01/31	\$ 6,350,000.00	\$ -	\$ 147,906.25	\$ 505,425.00
05/01/32	\$ 6,350,000.00	\$ 215,000.00	\$ 147,906.25	
11/01/32	\$ 6,135,000.00	\$ -	\$ 143,068.75	\$ 505,975.00
05/01/33	\$ 6,135,000.00	\$ 225,000.00	\$ 143,068.75	
11/01/33	\$ 5,910,000.00	\$ -	\$ 138,006.25	\$ 506,075.00
05/01/34	\$ 5,910,000.00	\$ 235,000.00	\$ 138,006.25	
11/01/34	\$ 5,675,000.00	\$ -	\$ 132,718.75	\$ 505,725.00
05/01/35	\$ 5,675,000.00	\$ 245,000.00	\$ 132,718.75	
11/01/35	\$ 5,430,000.00	\$ -	\$ 127,206.25	\$ 504,925.00
05/01/36	\$ 5,430,000.00	\$ 255,000.00	\$ 127,206.25	
11/01/36	\$ 5,175,000.00	\$ -	\$ 121,468.75	\$ 503,675.00
05/01/37	\$ 5,175,000.00	\$ 270,000.00	\$ 121,468.75	
11/01/37	\$ 4,905,000.00	\$ -	\$ 115,393.75	\$ 506,862.50
05/01/38	\$ 4,905,000.00	\$ 280,000.00	\$ 115,393.75	
11/01/38	\$ 4,625,000.00	\$ -	\$ 109,093.75	\$ 504,487.50
05/01/39	\$ 4,625,000.00	\$ 295,000.00	\$ 109,093.75	
11/01/39	\$ 4,330,000.00	\$ -	\$ 102,456.25	\$ 506,550.00
05/01/40	\$ 4,330,000.00	\$ 305,000.00	\$ 102,456.25	
11/01/40	\$ 4,025,000.00	\$ -	\$ 95,593.75	\$ 503,050.00
05/01/41	\$ 4,025,000.00	\$ 320,000.00	\$ 95,593.75	
11/01/41	\$ 3,705,000.00	\$ -	\$ 87,993.75	\$ 503,587.50
05/01/42	\$ 3,705,000.00	\$ 335,000.00	\$ 87,993.75	
11/01/42	\$ 3,370,000.00	\$ -	\$ 80,037.50	\$ 503,031.25
05/01/43	\$ 3,370,000.00	\$ 355,000.00	\$ 80,037.50	
11/01/43	\$ 3,015,000.00	\$ -	\$ 71,606.25	\$ 506,643.75
05/01/44	\$ 3,015,000.00	\$ 370,000.00	\$ 71,606.25	
11/01/44	\$ 2,645,000.00	\$ -	\$ 62,818.75	\$ 504,425.00

Rhodine Road North
Community Development District
Series 2019 Special Assessment Bonds
Amortization Schedule

Date	Balance	Prinicipal	Interest	Total
05/01/45	\$ 2,645,000.00	\$ 390,000.00	\$ 62,818.75	
11/01/45	\$ 2,255,000.00	\$ -	\$ 53,556.25	\$ 506,375.00
05/01/46	\$ 2,255,000.00	\$ 410,000.00	\$ 53,556.25	
11/01/46	\$ 1,845,000.00	\$ -	\$ 43,818.75	\$ 507,375.00
05/01/47	\$ 1,845,000.00	\$ 430,000.00	\$ 43,818.75	
11/01/47	\$ 1,415,000.00	\$ -	\$ 33,606.25	\$ 507,425.00
05/01/48	\$ 1,415,000.00	\$ 450,000.00	\$ 33,606.25	
11/01/48	\$ 965,000.00	\$ -	\$ 22,918.75	\$ 506,525.00
05/01/49	\$ 965,000.00	\$ 470,000.00	\$ 22,918.75	
11/01/49	\$ 495,000.00	\$ -	\$ 11,756.25	\$ 504,675.00
05/01/50	\$ 495,000.00	\$ 495,000.00	\$ 11,756.25	\$ 506,756.25
		\$ 7,925,000.00	\$ 6,402,887.50	\$ 14,327,887.50

Rhodine Road North
Community Development District
Proposed Budget
Series 2022 Debt Service Fund

Description	Adopted Budget FY2022	Actuals Thru 5/31/22	Projected Next 4 Months	Total Thru 9/30/22	Proposed Budget FY2023
Revenues					
Assessments - Tax Roll	\$ -	\$ -	\$ -	\$ -	\$ 260,220
Interest	\$ -	\$ 0	\$ -	\$ 0	\$ -
Carry Forward Surplus	\$ -	\$ -	\$ -	\$ -	\$ 82,063
Total Revenues	\$ -	\$ 0	\$ -	\$ 0	\$ 342,283
Expenditures					
Interest Expense - 11/1	\$ -	\$ -	\$ -	\$ -	\$ 82,063
Principal Expense - 5/1	\$ -	\$ -	\$ -	\$ -	\$ 95,000
Interest Expense - 5/1	\$ -	\$ 43,767	\$ -	\$ 43,767	\$ 82,063
Total Expenditures	\$ -	\$ 43,767	\$ -	\$ 43,767	\$ 259,125
Other Financing Sources/(Uses)					
Bond Proceeds	\$ -	\$ 255,939	\$ -	\$ 255,939	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ 255,939	\$ -	\$ 255,939	\$ -
Excess Revenues/(Expenditures)	\$ -	\$ 212,173	\$ -	\$ 212,173	\$ 83,158

Interest Expense 11/1/23	\$ 80,828
Total	\$ 80,828

Product	Assessable Units	Maximum Annual Debt Service	Net Assessment Per Unit	Gross Assessment Per Unit
Single Family 40	97	\$ 116,320	\$1,199	\$1,276
Single Family 50	96	\$ 143,900	\$1,499	\$1,595
	193	\$ 260,220		

Rhodine Road North
Community Development District
Series 2022 Special Assessment Bonds
Amortization Schedule

Date	Balance	Prinicipal	Interest	Total
11/01/22	\$ 4,680,000.00	\$ -	\$ 82,062.50	\$ 125,829.17
05/01/23	\$ 4,680,000.00	\$ 95,000.00	\$ 82,062.50	
11/01/23	\$ 4,585,000.00	\$ -	\$ 80,827.50	\$ 257,890.00
05/01/24	\$ 4,585,000.00	\$ 95,000.00	\$ 80,827.50	
11/01/24	\$ 4,490,000.00	\$ -	\$ 79,592.50	\$ 255,420.00
05/01/25	\$ 4,490,000.00	\$ 100,000.00	\$ 79,592.50	
11/01/25	\$ 4,180,000.00	\$ -	\$ 78,292.50	\$ 257,885.00
05/01/26	\$ 4,180,000.00	\$ 105,000.00	\$ 78,292.50	
11/01/26	\$ 4,180,000.00	\$ -	\$ 76,927.50	\$ 260,220.00
05/01/27	\$ 4,180,000.00	\$ 105,000.00	\$ 76,927.50	
11/01/27	\$ 4,180,000.00	\$ -	\$ 75,562.50	\$ 257,490.00
05/01/28	\$ 4,180,000.00	\$ 110,000.00	\$ 75,562.50	
11/01/28	\$ 4,070,000.00	\$ -	\$ 73,912.50	\$ 259,475.00
05/01/29	\$ 4,070,000.00	\$ 110,000.00	\$ 73,912.50	
11/01/29	\$ 3,960,000.00	\$ -	\$ 72,262.50	\$ 256,175.00
05/01/30	\$ 3,960,000.00	\$ 115,000.00	\$ 72,262.50	
11/01/30	\$ 3,845,000.00	\$ -	\$ 70,537.50	\$ 257,800.00
05/01/31	\$ 3,845,000.00	\$ 120,000.00	\$ 70,537.50	
11/01/31	\$ 3,605,000.00	\$ -	\$ 68,737.50	\$ 259,275.00
05/01/32	\$ 3,605,000.00	\$ 120,000.00	\$ 68,737.50	
11/01/32	\$ 3,605,000.00	\$ -	\$ 66,937.50	\$ 255,675.00
05/01/33	\$ 3,605,000.00	\$ 125,000.00	\$ 66,937.50	
11/01/33	\$ 3,480,000.00	\$ -	\$ 64,875.00	\$ 256,812.50
05/01/34	\$ 3,480,000.00	\$ 130,000.00	\$ 64,875.00	
11/01/34	\$ 3,350,000.00	\$ -	\$ 62,730.00	\$ 257,605.00
05/01/35	\$ 3,350,000.00	\$ 135,000.00	\$ 62,730.00	
11/01/35	\$ 3,215,000.00	\$ -	\$ 60,502.50	\$ 258,232.50
05/01/36	\$ 3,215,000.00	\$ 140,000.00	\$ 60,502.50	
11/01/36	\$ 3,075,000.00	\$ -	\$ 58,192.50	\$ 258,695.00
05/01/37	\$ 3,075,000.00	\$ 145,000.00	\$ 58,192.50	
11/01/37	\$ 2,930,000.00	\$ -	\$ 55,800.00	\$ 258,992.50
05/01/38	\$ 2,930,000.00	\$ 150,000.00	\$ 55,800.00	
11/01/38	\$ 2,780,000.00	\$ -	\$ 53,325.00	\$ 259,125.00
05/01/39	\$ 2,780,000.00	\$ 155,000.00	\$ 53,325.00	
11/01/39	\$ 2,625,000.00	\$ -	\$ 50,767.50	\$ 259,092.50
05/01/40	\$ 2,625,000.00	\$ 160,000.00	\$ 50,767.50	
11/01/40	\$ 2,130,000.00	\$ -	\$ 48,127.50	\$ 258,895.00
05/01/41	\$ 2,130,000.00	\$ 165,000.00	\$ 48,127.50	
11/01/41	\$ 2,130,000.00	\$ -	\$ 45,405.00	\$ 258,532.50
05/01/42	\$ 2,130,000.00	\$ 170,000.00	\$ 45,405.00	
11/01/42	\$ 2,130,000.00	\$ -	\$ 42,600.00	\$ 258,005.00
05/01/43	\$ 2,130,000.00	\$ 175,000.00	\$ 42,600.00	
11/01/43	\$ 1,955,000.00	\$ -	\$ 39,100.00	\$ 256,700.00

Rhodine Road North
Community Development District
Series 2022 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
05/01/44	\$ 1,955,000.00	\$ 185,000.00	\$ 39,100.00	
11/01/44	\$ 1,770,000.00	\$ -	\$ 35,400.00	\$ 259,500.00
05/01/45	\$ 1,770,000.00	\$ 190,000.00	\$ 35,400.00	
11/01/45	\$ 1,580,000.00	\$ -	\$ 31,600.00	\$ 257,000.00
05/01/46	\$ 1,580,000.00	\$ 200,000.00	\$ 31,600.00	
11/01/46	\$ 1,380,000.00	\$ -	\$ 27,600.00	\$ 259,200.00
05/01/47	\$ 1,380,000.00	\$ 205,000.00	\$ 27,600.00	
11/01/47	\$ 1,175,000.00	\$ -	\$ 23,500.00	\$ 256,100.00
05/01/48	\$ 1,175,000.00	\$ 215,000.00	\$ 23,500.00	
11/01/48	\$ 960,000.00	\$ -	\$ 19,200.00	\$ 257,700.00
05/01/49	\$ 960,000.00	\$ 225,000.00	\$ 19,200.00	
11/01/49	\$ 735,000.00	\$ -	\$ 14,700.00	\$ 258,900.00
05/01/50	\$ 735,000.00	\$ 235,000.00	\$ 14,700.00	
11/01/50	\$ 500,000.00	\$ -	\$ 10,000.00	\$ 259,700.00
05/01/51	\$ 500,000.00	\$ 245,000.00	\$ 10,000.00	
11/01/51	\$ 255,000.00	\$ -	\$ 5,100.00	\$ 260,100.00
05/01/52	\$ 255,000.00	\$ 255,000.00	\$ 5,100.00	\$ 260,100.00
		\$ 4,680,000.00	\$ 3,148,355.00	\$ 7,872,121.67

Rhodine Road North
Community Development District
Proposed Budget
Capital Reserve Fund

Description	Proposed Budget FY2022	Actuals Thru 5/31/22	Projected Next 4 Months	Total Thru 9/30/22	Proposed Budget FY2023
Revenues					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Carry Forward Surplus	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Expenditures					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/(Uses)					
Transfer In/(Out)	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 40,000
Total Other Financing Sources/(Uses)	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 40,000
Excess Revenues/(Expenditures)	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 45,000

Rhodine Road North FY 23 Assessments

Onroll

Folio	Legal 1	Legal 2	Units	O&M	2019 Debt	Total
0773459200	RIDGEWOOD	TRACTS A THRU H AND J AND K	0	\$0.00	\$0.00	\$0.00
0773459202	RIDGEWOOD	TRACT PS LIFT STATION	0	\$0.00	\$0.00	\$0.00
0773458552	RIDGEWOOD	LOT 1 BLOCK 1	1	\$895.41	\$1,251.06	\$2,146.47
0773458554	RIDGEWOOD	LOT 2 BLOCK 1	1	\$895.41	\$1,251.06	\$2,146.47
0773458556	RIDGEWOOD	LOT 3 BLOCK 1	1	\$895.41	\$1,251.06	\$2,146.47
0773458558	RIDGEWOOD	LOT 4 BLOCK 1	1	\$895.41	\$1,251.06	\$2,146.47
0773458560	RIDGEWOOD	LOT 5 BLOCK 1	1	\$895.41	\$1,251.06	\$2,146.47
0773458562	RIDGEWOOD	LOT 1 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458564	RIDGEWOOD	LOT 2 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458566	RIDGEWOOD	LOT 3 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458568	RIDGEWOOD	LOT 4 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458570	RIDGEWOOD	LOT 5 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458572	RIDGEWOOD	LOT 6 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458574	RIDGEWOOD	LOT 7 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458576	RIDGEWOOD	LOT 8 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458578	RIDGEWOOD	LOT 9 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458580	RIDGEWOOD	LOT 10 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458582	RIDGEWOOD	LOT 11 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458584	RIDGEWOOD	LOT 12 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458586	RIDGEWOOD	LOT 13 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458588	RIDGEWOOD	LOT 14 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458590	RIDGEWOOD	LOT 15 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458592	RIDGEWOOD	LOT 16 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458594	RIDGEWOOD	LOT 17 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458596	RIDGEWOOD	LOT 18 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458598	RIDGEWOOD	LOT 19 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458600	RIDGEWOOD	LOT 20 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458602	RIDGEWOOD	LOT 21 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458604	RIDGEWOOD	LOT 22 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458606	RIDGEWOOD	LOT 23 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458608	RIDGEWOOD	LOT 24 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458610	RIDGEWOOD	LOT 25 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458612	RIDGEWOOD	LOT 26 BLOCK 2	1	\$895.41	\$1,251.06	\$2,146.47
0773458614	RIDGEWOOD	LOT 1 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458616	RIDGEWOOD	LOT 2 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458618	RIDGEWOOD	LOT 3 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458620	RIDGEWOOD	LOT 4 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458622	RIDGEWOOD	LOT 5 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458624	RIDGEWOOD	LOT 6 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458626	RIDGEWOOD	LOT 7 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458628	RIDGEWOOD	LOT 8 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458630	RIDGEWOOD	LOT 9 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458632	RIDGEWOOD	LOT 10 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458634	RIDGEWOOD	LOT 11 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458636	RIDGEWOOD	LOT 12 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458638	RIDGEWOOD	LOT 13 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458640	RIDGEWOOD	LOT 14 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458642	RIDGEWOOD	LOT 15 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458644	RIDGEWOOD	LOT 16 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458646	RIDGEWOOD	LOT 17 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458648	RIDGEWOOD	LOT 18 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458650	RIDGEWOOD	LOT 19 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458652	RIDGEWOOD	LOT 20 BLOCK 3	1	\$895.41	\$1,251.06	\$2,146.47
0773458654	RIDGEWOOD	LOT 1 BLOCK 4	1	\$895.41	\$1,251.06	\$2,146.47
0773458656	RIDGEWOOD	LOT 2 BLOCK 4	1	\$895.41	\$1,251.06	\$2,146.47
0773458658	RIDGEWOOD	LOT 3 BLOCK 4	1	\$895.41	\$1,251.06	\$2,146.47
0773458660	RIDGEWOOD	LOT 4 BLOCK 4	1	\$895.41	\$1,251.06	\$2,146.47
0773458662	RIDGEWOOD	LOT 5 BLOCK 4	1	\$895.41	\$1,251.06	\$2,146.47

Folio	Legal 1	Legal 2	Units	O&M	2019 Debt	Total
0773459312	RIDGEWOOD WEST	LOT 20 BLOCK 14	1	\$895.41	\$1,563.83	\$2,459.24
0773459314	RIDGEWOOD WEST	LOT 21 BLOCK 14	1	\$895.41	\$1,563.83	\$2,459.24
0773459316	RIDGEWOOD WEST	LOT 22 BLOCK 14	1	\$895.41	\$1,563.83	\$2,459.24
0773459318	RIDGEWOOD WEST	LOT 23 BLOCK 14	1	\$895.41	\$1,563.83	\$2,459.24
0773459320	RIDGEWOOD WEST	LOT 24 BLOCK 14	1	\$895.41	\$1,563.83	\$2,459.24
0773459322	RIDGEWOOD WEST	LOT 25 BLOCK 14	1	\$895.41	\$1,563.83	\$2,459.24
0773459324	RIDGEWOOD WEST	LOT 26 BLOCK 14	1	\$895.41	\$1,563.83	\$2,459.24
0773459326	RIDGEWOOD WEST	LOT 27 BLOCK 14	1	\$895.41	\$1,563.83	\$2,459.24
0773459328	RIDGEWOOD WEST	LOT 28 BLOCK 14	1	\$895.41	\$1,563.83	\$2,459.24
0773459330	RIDGEWOOD WEST	LOT 1 BLOCK 15	1	\$895.41	\$1,563.83	\$2,459.24
0773459332	RIDGEWOOD WEST	LOT 2 BLOCK 15	1	\$895.41	\$1,563.83	\$2,459.24
0773459334	RIDGEWOOD WEST	LOT 3 BLOCK 15	1	\$895.41	\$1,563.83	\$2,459.24
0773459336	RIDGEWOOD WEST	LOT 4 BLOCK 15	1	\$895.41	\$1,563.83	\$2,459.24
0773459338	RIDGEWOOD WEST	LOT 5 BLOCK 15	1	\$895.41	\$1,563.83	\$2,459.24
0773459340	RIDGEWOOD WEST	LOT 6 BLOCK 15	1	\$895.41	\$1,563.83	\$2,459.24
0773459342	RIDGEWOOD WEST	LOT 7 BLOCK 15	1	\$895.41	\$1,563.83	\$2,459.24
0773459344	RIDGEWOOD WEST	LOT 8 BLOCK 15	1	\$895.41	\$1,563.83	\$2,459.24
0773459346	RIDGEWOOD WEST	LOT 9 BLOCK 15	1	\$895.41	\$1,563.83	\$2,459.24
0773459348	RIDGEWOOD WEST	LOT 10 BLOCK 15	1	\$895.41	\$1,563.83	\$2,459.24
0773459350	RIDGEWOOD WEST	LOT 11 BLOCK 15	1	\$895.41	\$1,563.83	\$2,459.24
0773459392	RIDGEWOOD WEST PHASE	LOT 1 BLOCK 5	1	\$895.41	\$1,563.83	\$2,459.24
0773459394	RIDGEWOOD WEST PHASE	LOT 2 BLOCK 5	1	\$895.41	\$1,563.83	\$2,459.24
0773459396	RIDGEWOOD WEST PHASE	LOT 3 BLOCK 5	1	\$895.41	\$1,563.83	\$2,459.24
0773459398	RIDGEWOOD WEST PHASE	LOT 4 BLOCK 5	1	\$895.41	\$1,563.83	\$2,459.24
0773459400	RIDGEWOOD WEST PHASE	LOT 37 BLOCK 13	1	\$895.41	\$1,563.83	\$2,459.24
0773459402	RIDGEWOOD WEST PHASE	LOT 38 BLOCK 13	1	\$895.41	\$1,563.83	\$2,459.24
0773459404	RIDGEWOOD WEST PHASE	LOT 39 BLOCK 13	1	\$895.41	\$1,563.83	\$2,459.24
Total Gross Onroll Assessments			401	\$359,059.41	\$540,145.77	\$899,205.18
Total Net Onroll Assessments				\$337,515.85	\$507,737.02	\$845,252.87
Direct Billing				\$172,814.13	\$274,351.06	\$447,165.19
0774360000						
Total Gross Direct Billing				\$172,814.13	\$274,351.06	\$447,165.19
Total Net Direct Billing				\$162,445.28	\$257,890.00	\$420,335.28
				\$531,873.54	\$814,496.83	\$1,346,370.37
				\$499,961.13	\$765,627.02	\$1,265,588.15

SECTION V

RESOLUTION 2022-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2023; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Rhodine Road North Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Hillsborough County, Florida; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board desires to adopt the Fiscal Year 2022/2023 annual meeting schedule attached as **Exhibit A**.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The Fiscal Year 2022/2023 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 14th day of July, 2022

ATTEST:

**RHODINE ROAD NORTH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2022/2023 Annual Meeting Schedule

Exhibit A: Fiscal Year 2022/2023 Annual Meeting Schedule

**BOARD OF SUPERVISORS MEETING DATES
RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2022/2023**

The Board of Supervisors of the Rhodine Road North Community Development District will hold their regular meetings for Fiscal Year 2022/2023 at the Holiday Inn Express & Suites, 2102 N. Park Rd., Plant City, FL 33563, on the 2nd Thursday of every month at 1:30 PM unless otherwise indicated as follows:

**October 13, 2022
November 10, 2022
December 8, 2022
January 12, 2023
February 9, 2023
March 9, 2023
April 13, 2023
May 11, 2023
June 8, 2023
July 13, 2023
August 10, 2023
September 14, 2023**

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 or by calling (407) 841-5524.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. 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 Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager

SECTION VI

**Arbitrage Rebate Computation
Proposal For
Rhodine Road North
Community Development District
(Hillsborough County, Florida)
\$4,680,000 Special Assessment Bonds,
Series 2022**





AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
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www.amteccorp.com

June 15, 2022

Rhodine Road North Community Development District
c/o Ms. Katie Costa
Director of Operations – Accounting Division
Government Management Services – CF, LLC
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

Re: \$4,680,000 Rhodine Road North Community Development District (Hillsborough County, Florida),
Special Assessment Bonds, Series 2022

To Whom It May Concern:

AMTEC is an independent consulting firm that specializes in arbitrage rebate calculations. We have the ability to complete rebate computations for the above-referenced Rhodine Road North Community Development District (the “District”) Series 2022 bond issue (the “Bonds”). We do not sell investments or seek an underwriting role. As a result of our specialization, we offer very competitive pricing for rebate computations. Our typical fee averages less than \$1,000 per year, per issue and includes up to five years of annual rebate liability reporting.

Firm History

AMTEC was incorporated in 1990 and maintains a prominent client base of colleges and universities, school districts, hospitals, cities, state agencies and small-town bond issuers throughout the United States. We currently compute rebate for more than 6,900 bond issues and have delivered thousands of rebate reports. The IRS has never challenged our findings.

Southeast Client Base

We provide arbitrage rebate services to over 400 bond issues aggregating more than \$10 billion of tax-exempt debt in the southeastern United States. We have recently performed computations for the Magnolia West, East Park, Palm Coast Park and Town Center at Palm Coast Park Community Development Districts. Additionally, we are exclusive rebate consultant to the Town of Palm Beach and Broward County in Florida. Nationally, we are rebate consultants for the City of Tulsa (OK), the City of Corpus Christi (TX) and the States of Connecticut, New Jersey, Montana, Mississippi, West Virginia and Alaska.

We have prepared a Proposal for the computation of arbitrage for the District’s Bonds. We have established a “bond year end” of January 25th, based upon the anniversary of the closing date of the Bonds in January 2022.

Proposal

We are proposing rebate computation services based on the following:

- \$4,680,000 Series 2022 Bonds;
- Fixed Rate Issue; and
- Acquisition and Construction, Debt Service Reserve, Capitalized Interest, Cost of Issuance & Debt Service Accounts.

Should the Tax Agreement require rebate computations for any other accounts, computations will be extended to include those accounts at no additional cost to the District.

Our guaranteed fee for rebate computations for the Bonds is \$450 per year and will encompass all activity from January 25, 2022, the date of the closing, through January 25, 2027, the end of the 5th Bond Year and initial Computation Date. The fee is based upon the size as well as the complexity. Our fee is payable upon your acceptance of our rebate reports, which will be delivered shortly after the report dates specified in the following table.

AMTEC's Professional Fee – \$4,680,000 Series 2022 Bonds

Report Date	Type of Report	Period Covered	Fee
January 31, 2023	Rebate and Opinion	Closing – January 31, 2023	\$ 450
January 31, 2024	Rebate and Opinion	Closing – January 31, 2024	\$ 450
January 31, 2025	Rebate and Opinion	Closing – January 31, 2025	\$ 450
January 31, 2026	Rebate and Opinion	Closing – January 31, 2026	\$ 450
January 25, 2027	Rebate and Opinion	Closing – January 25, 2027	\$ 450

In order to begin, we are requesting copies of the following documentation:

1. Arbitrage Certificate or Tax Regulatory Agreement
2. IRS Form 8038-G
3. Closing Memorandum
4. US Bank statements for all accounts from January 25, 2022, the date of the closing, through each report date

AMTEC's Scope of Services

Our standard engagement includes the following services:

- Review of all bond documents and account statements for possible rebate exceptions;
- Computation of the rebate liability and/or the yield restricted amount, in accordance with Section 148 of the Internal Revenue Code, commencing with the date of the closing through required reporting date of the Bonds;
- Independent calculation of the yield on the Bonds to ensure the correct basis for any rebate liability. This effort provides the basis for our unqualified opinion;
- Reconciliation of the sources and uses of funds from the bond documentation;

- Calculation and analysis of the yield on all investments, subject to the Regulations, for each computation period;
- Production of rebate reports, indicating the above stated information, and the issuance of the AMTEC Opinion;
- Recommendations for proactive rebate management;
- Commingled funds, transferred proceeds and yield restriction analyses, if necessary;
- Preparation of IRS Form 8038-T and any accompanying documentation, should a rebate payment be required;
- We will discuss the results of our Reports with you, your auditors, and our continued support in the event of an IRS inquiry; and
- We guarantee the completeness and accuracy of our work.

The District agrees to furnish AMTEC with the required documentation necessary to fulfill its obligation under the scope of services. The District will make available staff knowledgeable about the bond transactions, investments and disbursements of bond proceeds.

The District agrees to pay AMTEC its fee after it has been satisfied that the scope of services, as outlined under the Proposal, has been fulfilled. AMTEC agrees that its fee is all-inclusive and that it will not charge the District for any expenses connected with this engagement.

The parties have executed this Agreement on _____, 2022.

Rhodine Road North
Community Development District

Consultant: American Municipal Tax-Exempt
Compliance Corporation

By: _____
Rhodine Road North Community
Development District

By: _____
Michael J. Scarfo
Senior Vice President

SECTION VII

**RHODINE ROAD NORTH
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

**RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA**

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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

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Rhodine Road North Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Rhodine Road North Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 from 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. In making those risk assessments, the auditor considers internal control relevant to the entity'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. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position, thereof for the fiscal year ended September 30, 2021 in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 9, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Rhodine Road North Community Development District, Hillsborough County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$3,349,104.
- The change in the District's total net position for the fiscal year ended September 30, 2021 was \$614,570, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balances of \$521,023 a decrease of (\$1,629,489). The total fund balance is restricted for debt service, non-spendable for prepaid items and deposits, unassigned deficit fund balance in the capital projects fund and the remainder is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments and Developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service and capital projects funds, all of which are major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION SEPTEMBER 30,	
	2021	2020
Current and other assets	\$ 835,250	\$ 2,386,922
Capital assets, net of depreciation	11,131,571	10,467,953
Total assets	11,966,821	12,854,875
Current liabilities	465,305	355,341
Long-term liabilities	8,152,412	9,765,000
Total liabilities	8,617,717	10,120,341
Net position		
Net investment in capital assets	2,728,479	702,953
Restricted	580,206	2,030,656
Unrestricted	40,419	925
Total net position	\$ 3,349,104	\$ 2,734,534

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase was due to the sale of lots and collection of assessments within the District during the current fiscal year.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION		
FOR SEPTEMBER 30,		
	2021	2020
Revenues:		
Program revenues		
Charges for services	\$ 882,427	\$ 1,620,693
Operating grants and contributions	20,870	105,022
Capital grants and contributions	368,396	2,076,838
Total revenues	<u>1,271,693</u>	<u>3,802,553</u>
Expenses:		
General government	124,725	98,090
Maintenance and operations	153,467	35,603
Interest	378,931	434,921
Total expenses	<u>657,123</u>	<u>568,614</u>
Change in net position	<u>614,570</u>	<u>3,233,939</u>
Net position - beginning	<u>2,734,534</u>	<u>(499,405)</u>
Net position - ending	<u>\$ 3,349,104</u>	<u>\$ 2,734,534</u>

As noted above and in the statement of activities, the cost of all governmental activities for the fiscal year ended September 30, 2021 was \$657,123. The costs of the District's activities were funded by program revenues. Program revenue was comprised of Developer contributions and assessment revenue. The increase in expenses is primarily due to the playground equipment acquired during the current year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2021, the District had \$11,138,966 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$7,395 has been taken, which resulted in a net book value of \$11,131,571. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2021, the District had \$8,105,000 Bonds outstanding and \$47,412 in capital leases outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

Subsequent to fiscal year end, the District issued \$4,680,000 of Series 2022 Bonds, consisting of multiple term bonds with due dates ranging from May 1, 2027 – May 1, 2052 and fixed interest rates ranging from 2.6% to 4%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Rhodine Road North Community Development District's Finance Department at 219 East Livingston Street, Orlando, FL 32801.

**RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	Governmental Activities
ASSETS	
Cash	\$ 30,489
Assessments receivable	6,600
Due from Developer	51,314
Prepays and other assets	14,563
Restricted assets:	
Investments	732,284
Capital assets:	
Nondepreciable	11,087,200
Depreciable, net	44,371
Total assets	11,966,821
LIABILITIES	
Accounts payable	20,479
Contracts and retainage payable	43,272
Due to Developer	249,476
Accrued interest payable	152,078
Non-current liabilities:	
Due within one year	145,000
Due in more than one year	8,007,412
Total liabilities	8,617,717
NET POSITION	
Net investment in capital assets	2,728,479
Restricted for debt service	580,206
Unrestricted	40,419
Total net position	\$ 3,349,104

See notes to the financial statements

**RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

<u>Functions/Programs</u>	Program Revenues				Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
<u>Primary government:</u>					Governmental
Governmental activities:					Activities
General government	\$ 124,725	\$ -	\$ 20,809	\$ -	\$ (103,916)
Maintenance and operations	153,467	298,085	-	368,396	513,014
Interest on long-term debt	378,931	584,342	61	-	205,472
Total governmental activities	657,123	882,427	20,870	368,396	614,570
Change in net position					614,570
Net position - beginning					2,734,534
Net position - ending					\$ 3,349,104

See notes to the financial statements

**RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 29,489	\$ -	1,000	\$ 30,489
Investments	-	732,284	-	732,284
Due from Developer	-	-	51,314	51,314
Assessments receivable	6,600	-	-	6,600
Prepays and other assets	14,563	-	-	14,563
Total assets	<u>\$ 50,652</u>	<u>\$ 732,284</u>	<u>\$ 52,314</u>	<u>\$ 835,250</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 11,233	\$ -	\$ 9,246	\$ 20,479
Contracts and retainage payable	-	-	43,272	43,272
Due to Developer	-	-	249,476	249,476
Total liabilities	<u>11,233</u>	<u>-</u>	<u>301,994</u>	<u>313,227</u>
 Deferred inflows of resources:				
Unavailable revenue	-	-	1,000	1,000
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
 Fund balances:				
Nonspendable:				
Prepaid items	14,563	-	-	14,563
Restricted for:				
Debt service	-	732,284	-	732,284
Unassigned	24,856	-	(250,680)	(225,824)
Total fund balances	<u>39,419</u>	<u>732,284</u>	<u>(250,680)</u>	<u>521,023</u>
 Total liabilities, deferred inflows of resources and fund balances				
	<u>\$ 50,652</u>	<u>\$ 732,284</u>	<u>\$ 52,314</u>	<u>\$ 835,250</u>

See notes to the financial statements

**RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

Fund balance - governmental funds	\$	521,023
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.

Cost of capital assets	11,138,966	
Accumulated depreciation	<u>(7,395)</u>	11,131,571

Assets that are not available to pay for current-period expenditures are unavailable in the fund statements.	1,000
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Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(152,078)
Capital lease	(47,412)
Bonds payable	<u>(8,105,000)</u>

Net position of governmental activities	<u>\$ 3,349,104</u>
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**RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 298,085	\$ 584,342	\$ -	\$ 882,427
Developer contributions	20,809	-	430,981	451,790
Interest	-	61	-	61
Total revenues	<u>318,894</u>	<u>584,403</u>	<u>430,981</u>	<u>1,334,278</u>
EXPENDITURES				
Current:				
General government	124,725	-	-	124,725
Maintenance and operations	146,072	-	-	146,072
Debt service:				
Principal	4,354	1,660,000	-	1,664,354
Interest	4,078	405,291	-	409,369
Capital outlay	51,766	-	619,247	671,013
Total expenditures	<u>330,995</u>	<u>2,065,291</u>	<u>619,247</u>	<u>3,015,533</u>
Excess (deficiency) of revenues over (under) expenditures	(12,101)	(1,480,888)	(188,266)	(1,681,255)
OTHER FINANCING SOURCES				
Lease proceeds	51,766	-	-	51,766
Total other financing sources	<u>51,766</u>	<u>-</u>	<u>-</u>	<u>51,766</u>
Net change in fund balances	39,665	(1,480,888)	(188,266)	(1,629,489)
Fund balances - beginning	(246)	2,213,172	(62,414)	2,150,512
Fund balances - ending	<u>\$ 39,419</u>	<u>\$ 732,284</u>	<u>\$ (250,680)</u>	<u>\$ 521,023</u>

See notes to the financial statements

**RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

Net change in fund balances - total governmental funds	\$ (1,629,489)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the statement of activities the cost of those assets is eliminated and capitalized as capital assets in the statement of net position.	671,013
Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activities.	(7,395)
Certain revenues were unavailable for the governmental fund financial statements in the prior fiscal year. In the current fiscal year, these revenues were recorded in the governmental fund financial statements.	(63,585)
Governmental funds report capital leases as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(51,766)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	30,438
Revenues that do not provide current available resources are unavailable in the fund statements but are recognized as revenues in the statement of activities.	1,000
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	1,664,354
Change in net position of governmental activities	<u>\$ 614,570</u>

See notes to the financial statements

**RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Rhodine Road North Community Development District ("District") was established on December 11, 2018, by the Board of County Commissioners of Hillsborough County, Hillsborough County Ordinance 18-35, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides, among other things, the power to manage basic services for community development and to levy and assess non-ad valorem assessments for the financing and maintenance of improvements.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at-large basis by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2021, all of the Board members are affiliated with Ridgewood, LLC ("Developer") and its affiliate JMBI Real Estate, LLC ("JMBI").

The Board has the responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District was funded with Developer contributions for the fiscal year ended September 30, 2021.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Leased playground equipment	7

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearing(s) are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board, unless otherwise delegated by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2021:

	Amortized Cost	Credit Risk	Maturities
First American Treasury Oblig Fund Class Y	\$ 732,284	S&P AAAM	Weighted average of the fund portfolio: 13 days
Total Investments	<u>\$ 732,284</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1*: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2*: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3*: Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ 10,467,953	\$ 619,247	\$ -	\$ 11,087,200
Total capital assets, not being depreciated	10,467,953	619,247	-	11,087,200
Capital assets, being depreciated				
Leased playground equipment	-	51,766	-	51,766
Total capital assets, being depreciated	-	51,766	-	51,766
Less accumulated depreciation for:				
Leased playground equipment	-	7,395	-	7,395
Total accumulated depreciation	-	7,395	-	7,395
Total capital assets, being depreciated, net	-	44,371	-	44,371
Governmental activities capital assets	\$ 10,467,953	\$ 663,618	\$ -	\$ 11,131,571

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$9,786,754. The infrastructure will include roadways, a stormwater management system, parks and amenities, offsite improvements, entry feature and signage, and utilities. A portion of the project costs is expected to be financed by the proceeds from the issuance of Bonds with the remainder to be funded by the Developer. Upon completion, certain assets will be owned and maintained by the County.

Depreciation was charged to maintenance and operations.

NOTE 6 – LONG-TERM LIABILITIES

Series 2019

On June 21, 2019 the District issued \$10,000,000 of Special Assessment Bonds, Series 2019 consisting of various Term Bonds with due dates ranging from May 1, 2024 – May 1, 2050 with fixed interest rates of 3.5% - 4.75%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal is to be paid serially commencing May 1, 2021 through May 1, 2050.

The Series 2019 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected prepaid assessments and paid down the Bonds by \$1,520,000.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2021.

Capital Lease

In January 2021 the District entered into a capital lease agreement for the acquisition of playground equipment and pool furniture. The total acquisition cost of the property was \$51,766, which was recognized as a capital lease obligation during the current fiscal year. The term of the lease is from March 1, 2021 to March 1, 2026 and is payable in monthly installments ranging from \$600 to \$1,191.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable:					
Series 2019	\$ 9,765,000	\$ -	\$ 1,660,000	\$ 8,105,000	\$ 145,000
Capital lease	-	51,766	4,354	47,412	-
Total	<u>\$ 9,765,000</u>	<u>\$ 51,766</u>	<u>\$ 1,664,354</u>	<u>\$ 8,152,412</u>	<u>\$ 145,000</u>

At September 30, 2021, the future minimum lease payments on the capital lease obligations were as follows:

Fiscal year	Amount
2022	\$ 14,452
2023	14,453
2024	14,453
2025	14,456
2026	<u>6,024</u>
Total minimum lease payments	63,838
Less: amounts representing interest	<u>(16,426)</u>
Present value of minimum lease payments	<u>\$ 47,412</u>

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity (Continued)

At September 30, 2021, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Principal	Interest	Total
2022	\$ 145,000	\$ 364,988	\$ 509,988
2023	150,000	359,912	509,912
2024	155,000	354,662	509,662
2025	160,000	349,238	509,238
2026	170,000	342,838	512,838
2027-2031	945,000	1,607,590	2,552,590
2032-2036	1,180,000	1,384,810	2,564,810
2037-2041	1,480,000	1,093,658	2,573,658
2042-2046	1,870,000	714,162	2,584,162
2047-2050	1,850,000	224,914	2,074,914
Total	<u>\$ 8,105,000</u>	<u>\$ 6,796,772</u>	<u>\$ 14,901,772</u>

NOTE 7 – DEVELOPER/AFFILIATE TRANSACTIONS

The Developer and its affiliates own land within the District and have agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$20,809 at September 30, 2021. The District owes the Developer \$249,476 as of September 30, 2021. In the capital projects fund, the Developer owes the District a receivable of \$51,314 as of September 30, 2021. Of the total receivable, \$1,000 was considered unavailable as of September 30, 2021. Developer contributions to the capital projects fund were \$430,981 during the current fiscal year.

Assessment revenue includes amounts paid by lots owned by the Developer.

NOTE 9 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer the loss of which could have a material adverse effect on the District's operations.

NOTE 10 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since inception.

NOTE 12 – SUBSEQUENT EVENTS

Bond Issuance

Subsequent to fiscal year end, the District issued \$4,680,000 of Series 2022 Bonds, consisting of multiple term bonds with due dates ranging from May 1, 2027 – May 1, 2052 and fixed interest rates ranging from 2.6% to 4%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District.

**RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

	Budgeted Amounts <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 282,705	\$ 298,085	\$ 15,380
Developer contributions	57,673	20,809	(36,864)
Total revenues	<u>340,378</u>	<u>318,894</u>	<u>(21,484)</u>
EXPENDITURES			
Current:			
General government	139,175	124,725	14,450
Maintenance and operations	196,203	146,072	50,131
Capital reserves	5,000	-	5,000
Debt Service:			
Principal	-	4,354	(4,354)
Interest	-	4,078	(4,078)
Capital outlay	-	51,766	(51,766)
Total Expenditures	<u>340,378</u>	<u>330,995</u>	<u>9,383</u>
Excess (deficiency) of revenues over (under) expenditures	= -	(12,101)	(12,101)
OTHER FINANCING SOURCES			
Lease proceeds	-	51,766	51,766
Total other financing sources	<u> </u>	<u>51,766</u>	<u>51,766</u>
Net change in fund balances	<u>\$ -</u>	39,665	<u>\$ 39,665</u>
Fund balance - beginning	<u> </u>	(246)	
Fund balance - ending	<u> </u>	<u>\$ 39,419</u>	

See notes to required supplementary information

**RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

**RHODINE ROAD NORTH COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2021	0
Number of independent contractors compensated in September 2021	27
Employee compensation for FYE 9/30/2021 (paid/accrued)	0
Independent contractor compensation for FYE 9/30/2021	\$897,369.78
Construction projects to begin on or after October 1; (>\$65K)	
Series 2019	\$65,518
Budget variance report	See page 21 of annual financial report
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Operations and maintenance - \$750
	Debt service - \$1,251.06, \$1,563.83
Special assessments collected FYE 9/30/2021	\$882,426.31
Outstanding Bonds:	
Series 2019, due May 1, 2050,	see Note 6 for details



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Rhodine Road North Community Development District
Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Rhodine Road North Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 9, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

June 9, 2022



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Rhodine Road North Community Development District
Hillsborough County, Florida

We have examined Rhodine Road North Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Rhodine Road North Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 9, 2022



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Rhodine Road North Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Rhodine Road North Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated June 9, 2022.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 9, 2022, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Rhodine Road North Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Rhodine Road North Community Development District, Hillsborough County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 9, 2022

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2020.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2021.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2021.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2021. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

SECTION VIII

SECTION B

SECTION 1

TEMPLATE FOR LOCAL GOVERNMENTS AND SPECIAL DISTRICTS FOR PERFORMING A STORMWATER NEEDS ANALYSIS PURSUANT TO SECTION 5 OF SECTION 403.9302, FLORIDA STATUTES

INTRODUCTION

As part of the 2021 regular session, the Legislature recognized the need for a long-term planning process for stormwater and wastewater. Section 403.9302, Florida Statutes, requires a 20-year needs analysis from the local governments providing stormwater services. Because this planning document is forward-looking, it will necessarily include a large number of assumptions about future actions. These assumptions should be based on any available information coupled with best professional judgment of the individuals completing the document. Completing this template by June 30, 2022, will fulfill the statutory requirements for the first round of 20-year needs analyses for stormwater. The template was generated by EDR in cooperation with local governments, Special Districts, the Florida Department of Environmental Protection (DEP), the Water Management Districts, the Florida Stormwater Association, private consultants, and others. Use of this tool will help ensure that information is compiled consistently for the Office of Economic & Demographic Research’s (EDR) report to the Legislature.

For the purposes of this document, a stormwater management program and a stormwater management system are as defined in statute (s. 403.031(15) and (16), F.S., respectively; language provided here: <https://www.flsenate.gov/Laws/Statutes/2021/403.031>). Plainly speaking, the “program” is the institutional framework whereby stormwater management activities (MS4 NPDES permit activities, and other regulatory activities, construction, operation and maintenance, etc.) are carried out by the public authority. The “system” comprises the physical infrastructure that is owned and/or operated by the local government or special district that specifically is intended to control, convey or store stormwater runoff for treatment and flood protection purposes.

For the purposes of this document, the following guiding principles have been adopted:

- Stormwater systems or facilities owned and operated by any of the following are excluded from reporting requirements for local governments and special districts:
 - o Private entities or citizens
 - o Federal government
 - o State government, including the Florida Department of Transportation (FDOT)
 - o Water Management Districts
 - o School districts
 - o State universities or Florida colleges
- Local government expenditures associated with routine operation and maintenance are fully funded prior to commencing new projects and initiatives.
- Local government submissions will include the activities of dependent special districts. Only independent special districts report separately. For a list of all special districts in the state and their type (*i.e.*, dependent or independent), please see the Department of Economic Opportunity’s Official List of Special Districts at the following link: <http://specialdistrictreports.floridajobs.org/webreports/alphalist.aspx>.
- With respect to federal and state statutes and rulemaking, current law and current administration prevails throughout the 20-year period. In other words, the state’s present legal framework (*i.e.*, the status quo) continues throughout the period.

GENERAL INSTRUCTIONS FOR USING THE TEMPLATE

Instructions for submitting the template are still under development. Additional information regarding submission and answers to frequently asked questions will be posted on EDR's website, along with other useful materials, here: <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm>

The statutory language forms the titles for each part. This template asks that you group your recent and projected expenditures in prescribed categories. A detailed list of the categories is provided in part 5.0.

The same project should not appear on multiple tables in the jurisdiction's response unless the project's expenditures are allocated between those tables. All expenditures should be reported in \$1,000s (e.g., five hundred thousand dollars should be reported as \$500).

For any jurisdiction that is contracting with another jurisdiction where both could be reporting the same expenditure, please contact EDR for additional guidance. In situations where a reporting jurisdiction contracts with a non-reporting jurisdiction, (i.e., FDOT, the water management districts, the state or federal government), the reporting jurisdiction should include the expenditures.

When reporting cost information, please only include the expenditures that have flowed, are flowing, or will likely flow through your jurisdiction's budget. While necessary to comply with the statute, the concept of "future expenditures" should be viewed as an expression of identified needs.

These projections are necessarily speculative and do not represent a firm commitment to future budget actions by the jurisdiction.

This Excel workbook contains three worksheets for data entry. (Along the bottom of the screen, the three tabs are highlighted green.) Empty cells with visible borders are unlocked for data entry. In the first tab, titled "Background through Part 4," the information requested is either text, a dropdown list (e.g., Yes or No), or a checkbox. The next tab, "Part 5 through Part 8," contains tables for expenditure or revenue data as well as some follow-up questions that may have checkboxes, lists, or space for text.

In Part 5 and Part 6, the expenditure tables have space for up to 5 projects. More projects can be listed in the "Additional Projects" tab. This tab contains a table with space for up to 200 additional projects. In order for these additional projects and expenditures to be correctly classified and included in the final totals, each project must be assigned a Project Type and Funding Source Type from the dropdown lists in columns B and C.

Links to Template Parts:

[Background Information](#)

[Part 1](#)

[Part 2](#)

[Part 3](#)

[Part 4](#)

[Part 5](#)

[Part 6](#)

[Part 7](#)

[Part 8](#)

[Additional Projects - This table contains additional rows for projects that do not fit into the main tables in Parts 5 and 6](#)

Background Information

Please provide your contact and location information, then proceed to the template on the next sheet.

Name of Local Government:	Hillsborough County
Name of stormwater utility, if applicable:	
Contact Person	
Name:	Michael Williams
Position/Title:	County Engineer
Email Address:	williamsm@hillsboroughcounty.org
Phone Number:	813-307-1851

Indicate the Water Management District(s) in which your service area is located.

- Northwest Florida Water Management District (NFWWMD)
- Suwannee River Water Management District (SRWMD)
- St. Johns River Water Management District (SJRWMD)
- Southwest Florida Water Management District (SWFWMD)
- South Florida Water Management District (SFWMD)

Indicate the type of local government:

- Municipality
- County
- Independent Special District

Part 1.0 Detailed description of the stormwater management program (Section 403.9302(3)(a), F.S.)

The stormwater management program, as defined in the Introduction, includes those activities associated with the management, operation and maintenance, and control of stormwater and stormwater management systems, including activities required by state and federal law. The detailed program description is divided into multiple subparts consisting of narrative and data fields.

Part 1.1 Narrative Description:

Please provide a brief description of the current institutional strategy for managing stormwater in your jurisdiction. Please include any mission statement, divisions or departments dedicated solely or partly to managing stormwater, dedicated funding sources, and other information that best describes your approach to stormwater:

On a scale of 1 to 5, with 5 being the highest, please indicate the importance of each of the following goals for your program:

0	1	2	3	4	5	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Drainage & flood abatement (such as flooding events associated with rainfall and hurricanes)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Water quality improvement (TMDL Process/BMAPs/other)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Reduce vulnerability to adverse impacts from flooding related to increases in frequency and duration of rainfall events, storm surge and sea level rise
						Other:
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 1.2 Current Stormwater Program Activities:

Please provide answers to the following questions regarding your stormwater management program.

- Does your jurisdiction have an NPDES Municipal Separate Storm Sewer System (MS4) Permit?

If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program:

- Does your jurisdiction have a dedicated stormwater utility?

If no, do you have another funding mechanism?

If yes, please describe your funding mechanism.

Advalorum Taxes

- Does your jurisdiction have a Stormwater Master Plan or Plans?

If Yes:

How many years does the plan(s) cover?

Are there any unique features or limitations that are necessary to understand what the plan does or does not address?

Please provide a link to the most recently adopted version of the document (if it is published online):

- Does your jurisdiction have an asset management (AM) system for stormwater infrastructure?

If Yes, does it include 100% of your facilities?

If your AM includes less than 100% of your facilities, approximately what percent of your facilities are included?

● Does your stormwater management program implement the following (answer Yes/No):	
A construction sediment and erosion control program for new construction (plans review and/or inspection)?	Yes
An illicit discharge inspection and elimination program?	Yes
A public education program?	
A program to involve the public regarding stormwater issues?	Yes
A “housekeeping” program for managing stormwater associated with vehicle maintenance yards, chemical storage, fertilizer management, <i>etc.</i> ?	Yes
A stormwater ordinance compliance program (<i>i.e.</i> , for low phosphorus fertilizer)?	
Water quality or stream gage monitoring?	
A geospatial data or other mapping system to locate stormwater infrastructure (GIS, <i>etc.</i>)?	Yes
A system for managing stormwater complaints?	Yes
Other specific activities?	
<div style="border: 1px solid black; height: 60px; width: 100%;"></div>	

Notes or Comments on any of the above:

Part 1.3 Current Stormwater Program Operation and Maintenance Activities

Please provide answers to the following questions regarding the operation and maintenance activities undertaken by your stormwater management program.

● Does your jurisdiction typically assume maintenance responsibility for stormwater systems associated with new private development (<i>i.e.</i> , systems that are dedicated to public ownership and/or operation upon completion)?	No
---	----

Notes or Comments on the above:

- Does your stormwater operation and maintenance program implement any of the following (answer Yes/No):

Routine mowing of turf associated with stormwater ponds, swales, canal/lake banks, <i>etc.</i> ?	No
Debris and trash removal from pond skimmers, inlet grates, ditches, <i>etc.</i> ?	No
Invasive plant management associated with stormwater infrastructure?	No
Ditch cleaning?	No
Sediment removal from the stormwater system (vacator trucks, other)?	No
Muck removal (dredging legacy pollutants from water bodies, canal, <i>etc.</i>)?	No
Street sweeping?	Yes
Pump and mechanical maintenance for trash pumps, flood pumps, alum injection, <i>etc.</i> ?	No
Non-structural programs like public outreach and education?	
Other specific routine activities?	

Part 2. Detailed description of the stormwater management system and its facilities and projects (continued Section 403.9302(3)(a), F.S.)

A stormwater management system, as defined in the Introduction, includes the entire set of site design features and structural infrastructure for collection, conveyance, storage, infiltration, treatment, and disposal of stormwater. It may include drainage improvements and measures to prevent streambank channel erosion and habitat degradation. This section asks for a summary description of your stormwater management system. It is not necessary to provide geospatial asset data or a detailed inventory. For some, it may be possible to gather the required data from your Asset Management (AM) system. For others, data may be gathered from sources such as an MS4 permit application, aerial photos, past or ongoing budget investments, water quality projects, or any other system of data storage/management that is employed by the jurisdiction.

Please provide answers to the following questions regarding your stormwater system inventory. Enter zero (0) if your system does not include the component.

	Number	Unit of Measurement
Estimated feet or miles of buried culvert:	7,427.00	Feet
Estimated feet or miles of open ditches/conveyances (lined and unlined) that are maintained by the stormwater program:	2,024.00	Feet
Estimated number of storage or treatment basins (<i>i.e.</i> , wet or dry ponds):	6	
Estimated number of gross pollutant separators including engineered sediment traps such as baffle boxes, hydrodynamic separators, <i>etc.</i> :	0	
Number of chemical treatment systems (<i>e.g.</i> , alum or polymer injection):	0	
Number of stormwater pump stations:	0	
Number of dynamic water level control structures (<i>e.g.</i> , operable gates and weirs that control canal water levels):	4	
Number of stormwater treatment wetland systems:	2	
Other:		

Notes or Comments on any of the above:

Which of the following green infrastructure best management practices do you use to manage water flow and/or improve water quality (answer Yes/No):

Best Management Practice	Current	Planned
Tree boxes	No	
Rain gardens	No	
Green roofs	No	
Pervious pavement/pavers	No	
Littoral zone plantings	Yes	
Living shorelines	No	
Other Best Management Practices:		

Please indicate which resources or documents you used when answering these questions (check all that apply).

- Asset management system
- GIS program
- MS4 permit application
- Aerial photos
- Past or ongoing budget investments
- Water quality projects

Other(s):

SWFMD, EPC Enforcement, MPDES Enforcement

Part 3. The number of current and projected residents served calculated in 5-year increments (Section 403.9302(3)(b), F.S.)

Counties and municipalities: Instead of requiring separate population projections, EDR will calculate the appropriate population estimates for each municipality or the unincorporated area of the county. If your service area is less than or more than your local government's population, please describe in the first text box provided below for part 4.0.

Independent Special Districts:

If an independent special district's boundaries are completely aligned with a county or a municipality, identify that jurisdiction here:

CDD

Any independent special district whose boundaries do not coincide with a county or municipality must submit a GIS shapefile with the current and projected service area. EDR will calculate the appropriate population estimates based on that map. Submission of this shapefile also serves to complete Part 4.0 of this template.

Part 4.0 The current and projected service area for the stormwater management program or stormwater management system (Section 403.9302(3)(c), F.S.)

Rather than providing detailed legal descriptions or maps, this part of the template is exception-based. In this regard, if the stormwater service area is less than or extends beyond the geographic limits of your jurisdiction, please explain.

Similarly, if your service area is expected to change within the 20-year horizon, please describe the changes (*e.g.*, the expiration of an interlocal agreement, introduction of an independent special district, *etc.*).

[Proceed to Part 5](#)

Part 5.0 The current and projected cost of providing services calculated in 5-year increments (Section 403.9302(3)(d), F.S.)

Given the volume of services, jurisdictions should use the template’s service groupings rather than reporting the current and projected cost of each individual service. Therefore, for the purposes of this document, “services” means:

1. Routine operation and maintenance (inclusive of the items listed in Part 1.3 of this document, ongoing administration, and non-structural programs)
2. Expansion (that is, improvement) of a stormwater management system.

Expansion means new work, new projects, retrofitting, and significant upgrades. Within the template, there are four categories of expansion projects.

1. Flood protection, addressed in parts 5.2 and 5.3... this includes capital projects intended for flood protection/flood abatement
2. Water quality, addressed in part 5.2 and 5.3... this includes stormwater projects related to water quality improvement, such as BMAPs; projects to benefit natural systems through restoration or enhancement; and stormwater initiatives that are part of aquifer recharge projects
3. Resiliency, addressed in part 5.4... this includes all major stormwater initiatives that are developed specifically to address the effects of climate change, such as sea level rise and increased flood events
4. End of useful life replacement projects, addressed in part 6.0... this includes major expenses associated with the replacement of aging infrastructure

While numbers 3 and 4 have components that would otherwise fit into the first two categories, they are separately treated given their overall importance to the Legislature and other policymakers.

Expansion projects are further characterized as currently having either a committed funding source or no identified funding source. Examples of a committed funding source include the capacity to absorb the project’s capital cost within current budget levels or forecasted revenue growth; financing that is underway or anticipated (bond or loan); known state or federal funding (appropriation or grant); special assessment; or dedicated cash reserves for future expenditure.

All answers should be based on local fiscal years (LFY, beginning October 1 and running through September 30). Please use nominal dollars for each year, but include any expected cost increases for inflation or population growth. Please check the EDR website for optional growth rate schedules that may be helpful.

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

Part 5.1 Routine Operation and Maintenance

Please complete the table below, indicating the cost of operation and maintenance activities for the current year and subsequent five-year increments throughout the 20-year horizon. Your response to this part should exclude future initiatives associated with resiliency or major expenses associated with the replacement of aging infrastructure; these activities are addressed in subparts 5.4 and 6.0. However, do include non-structural programs like public outreach and education in this category.

If specific cost data is not yet available for the current year, the most recent (2020-21) O&M value can be input into the optional growth rate schedules (available on EDR’s website as an Excel workbook). The most recent O&M value can be grown using the provided options for inflation, population growth, or some other metric of your choosing. If the growth in your projected total O&M costs is more than 15% over any five-year increment, please provide a brief explanation of the major drivers.

Routine Operation and Maintenance	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Operation and Maintenance Costs					
Brief description of growth greater than 15% over any 5-year period:					

Part 5.2 Future Expansion (Committed Funding Source)

Please list expansion projects and their associated costs for the current year and subsequent five-year increments throughout the 20-year planning horizon. In this section, include stormwater system expansion projects or portions of projects with a committed funding source. If you include a portion of a project that is not fully funded, the project’s remaining cost must be included in part 5.3, Expansion Projects with No Identified Funding Source.

Though many, if not most, stormwater projects benefit both flood protection and water quality, please use your best judgment to either allocate costs or simply select the primary purpose from the two categories below.

5.2.1 Flood Protection (Committed Funding Source): Provide a list of all scheduled new work, retrofitting and upgrades related to flood protection/flood abatement. Include infrastructure such as storage basins, piping and other conveyances, land purchases for stormwater projects, etc . Also include major hardware purchases such as vactor/jet trucks.

5.2.2 Water Quality Projects (Committed Funding Source): Please provide a list of scheduled water quality projects in your jurisdiction, such as treatment basins, alum injection systems, green infrastructure, water quality retrofits, etc., that have a direct stormwater component. The projected expenditures should reflect only those costs.

- If you are party to an adopted BMAP, please include the capital projects associated with stormwater in this table. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred. For reference, DEP publishes a complete list of adopted BMAP projects as an appendix in their Annual STAR Report.

Expansion Projects with a Committed Funding Source

5.2.1 Flood Protection

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

5.2.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Part 5.3 Future Expansion with No Identified Funding Source

Please provide a list of known expansion projects or anticipated need(s) without formal funding commitments(s), formal pledges, or obligations. If you included a portion of a project that was partially covered by a committed source in part 5.2 above, list the projects and their remaining costs below.

5.3.1 Future Flood Protection with No Identified Funding Source: Please provide a list of future flood protection/flood abatement projects, associated land purchases, or major hardware purchases that are needed in your jurisdiction over the next 20 years. Future needs may be based on Master Plans, Comprehensive Plan Elements, Water Control Plans, areas of frequent flooding, hydrologic and hydraulic modeling, public safety, increased frequency of maintenance, desired level of service, flooding complaints, etc.

5.3.2 Future Water Quality Projects with no Identified Funding Source: Please provide a list of future stormwater projects needed in your jurisdiction over the next 20 years that are primarily related to water quality issues. Future needs may be based on proximity to impaired waters or waters with total maximum daily loads (TMDLs), BMAPs, state adopted Restoration Plans, Alternative Restoration Plans, or other local water quality needs.

- If you are party to an adopted BMAP, please list capital projects associated with stormwater. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred.
- List other future water quality projects, including those in support of local water quality goals as well as those identified in proposed (but not yet adopted) BMAPs.

Expansion Projects with No Identified Funding Source

5.3.1 Flood Protection

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

5.3.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Please indicate which resources or documents you used to complete table 5.3 (check all that apply).

- Stormwater Master Plan
- Basin Studies or Engineering Reports
- Adopted BMAP
- Adopted Total Maximum Daily Load
- Regional or Basin-specific Water Quality Improvement Plan or Restoration Plan
- Other(s): Specify: _____

Part 5.4 Stormwater projects that are part of resiliency initiatives related to climate change

Please list any stormwater infrastructure relocation or modification projects and new capital investments specifically needed due to sea level rise, increased flood events, or other adverse effects of climate change. When aggregating, include O&M costs for these future resiliency projects and investments in this table (not in part 5.1). If your jurisdiction participates in a Local Mitigation Strategy (LMS), also include the expenditures associated with your stormwater management system in this category (for example, costs identified on an LMS project list).

Project Name	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project Name	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

- Has a vulnerability assessment been completed for your jurisdiction’s storm water system?
- If no, how many facilities have been assessed?
- Does your jurisdiction have a long-range resiliency plan of 20 years or more?
- If yes, please provide a link if available:
- If no, is a planning effort currently underway?

Part 6.0 The estimated remaining useful life of each facility or its major components (Section 403.9302(3)(e), F.S.)

Rather than reporting the exact number of useful years remaining for individual components, this section is constructed to focus on infrastructure components that are targeted for replacement and will be major expenses within the 20-year time horizon. Major replacements include culverts and pipe networks, control structures, pump stations, physical/biological filter media, etc . Further, the costs of retrofitting when used in lieu of replacement (such as slip lining) should be included in this part. Finally, for the purposes of this document, it is assumed that open storage and conveyance systems are maintained (as opposed to replaced) and have an unlimited service life.

In order to distinguish between routine maintenance projects and the replacement projects to be included in this part, only major expenses are included here. A major expense is defined as any single replacement project greater than 5% of the jurisdiction’s total O&M expenditures over the most recent five-year period (such as a project in late 2021 costing more than 5% of the O&M expenditures for fiscal years 2016-2017 to 2020-2021).

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

End of Useful Life Replacement Projects with a Committed Funding Source

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

End of Useful Life Replacement Projects with No Identified Funding Source

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Part 7.0 The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components. (Section 403.9302(3)(f), F.S.)

This part of the template also addresses a portion of s. 403.9302(3)(g), F.S., by including historical expenditures. Many local governments refer to these as “actual” expenditures.

Consistent with expenditure projections, the jurisdiction’s actual expenditures are categorized into routine O&M, expansion, resiliency projects, and replacement of aging infrastructure. Additionally, the table includes space for reserve accounts. EDR’s interpretation of subparagraph 403.9302(3)(f), F.S., is that “capital account” refers to any reserve account developed specifically to cover future expenditures.

Note that for this table:

- Expenditures for local fiscal year 2020-21 can be estimated based on the most current information if final data is not yet available.
- Current Year Revenues include tax and fee collections budgeted for that fiscal year as well as unexpended balances from the prior year (balance forward or carry-over) unless they are earmarked for the rainy day or a dedicated reserve as explained in the following bullets.
- Bond proceeds should reflect only the amount expended in the given year.
- A reserve is a dedicated account to accumulate funds for a specific future expenditure.
- An all-purpose rainy day fund is a type of working capital fund typically used to address costs associated with emergencies or unplanned events.

The sum of the values reported in the "Funding Sources for Actual Expenditures" columns should equal the total "Actual Expenditures" amount. The cells in the "Funding Sources for Actual Expenditures" section will be highlighted red if their sum does not equal the "Actual Expenditures" total.

If you do not have a formal reserve dedicated to your stormwater system, please enter zero for the final two reserve columns.

Routine O&M

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

Expansion

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

Resiliency

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

Replacement of Aging Infrastructure

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

Part 8.0 The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap (Section 403.9302(3)(g), F.S.)

In this template, the historical data deemed necessary to comply with s. 403.9302(3)(g), F.S., was included in part 7.0. This part is forward looking and includes a funding gap calculation. The first two tables will be auto-filled from the data you reported in prior tables. To do this, EDR will rely on this template's working definition of projects with committed funding sources, *i.e.*, EDR assumes that all committed projects have committed revenues. Those projects with no identified funding source are considered to be unfunded. EDR has automated the calculation of projected funding gaps based on these assumptions.

Committed Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	0	0	0	0
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Total Committed Revenues (=Total Committed Projects)	0	0	0	0

No Identified Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	0	0	0	0
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Projected Funding Gap (=Total Non-Committed Needs)	0	0	0	0

For any specific strategies that will close or lessen a projected funding gap, please list them in the table below. For each strategy, also include the expected new revenue within the five-year increments.

Strategies for New Funding Sources	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Total	0	0	0	0
Remaining Unfunded Needs	0	0	0	0

Additional Table Rows

Choose from the drop-down lists for Project Type and Funding Source Type, then fill in the project name and expenditure estimates.
 Rows that are highlighted RED are either missing information in a "Project & Type Information" column or have zero expenditures.
[Link to aggregated table to crosscheck category totals and uncategorized projects.](#)

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures				
Project Type	Funding Source Type		LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Expansion Projects, Flood Protection	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	Committed Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Flood Protection	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0

Total of Projects without Project Type and/or Funding Source Type			0	0	0	0	0
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TEMPLATE FOR LOCAL GOVERNMENTS AND SPECIAL DISTRICTS FOR PERFORMING A WASTEWATER NEEDS ANALYSIS PURSUANT TO SECTION 403.9301, FLORIDA STATUTES

INTRODUCTION

As part of the 2021 regular session, the Florida Legislature recognized the need for a long-term planning process for domestic wastewater. Section 403.9301, Florida Statutes, requires a 20-year needs analysis from the local governments providing wastewater services. Because this planning document is forward-looking, it will necessarily include a large number of assumptions about future actions. These assumptions should be based on the best available information coupled with the best professional judgment of the individuals completing the document.

Completing this template by June 30, 2022, will fulfill the statutory requirements for the first round of 20-year needs analyses for wastewater. The template was generated by the Office of Economic & Demographic Research (EDR) in cooperation with local governments and representatives of the Florida Water Environment Association Utility Council, private consultants, and others. Use of this tool will help ensure that information is compiled consistently for EDR's report to the Legislature.

For the purposes of this document, wastewater services are as defined in statute s. 403.9301(2)(d), F.S., to mean service to a sewerage system as defined in [s. 403.031\(9\), F.S.](#), or service to a domestic wastewater treatment facility. The "facility" comprises the physical infrastructure, meaning "any equipment, structure, or other property, including sewerage systems and treatment works, used to provide wastewater services."

For the purposes of this document, the following guiding principles and assumptions have been adopted:

- Wastewater facilities used to provide wastewater services owned and operated by any of the following are excluded from reporting requirements for local governments and special districts:
 - o Private entities or citizens
 - o Federal government
 - o State government, including the Florida Department of Transportation (FDOT)
 - o Water Management Districts
 - o School districts
 - o State universities or Florida colleges
- Local government expenditures associated with routine operation and maintenance are fully funded prior to commencing new projects and initiatives.
- Local government submissions will include the activities of dependent special districts. Only independent special districts report separately. For a list of all special districts in the state and their type (*i.e.*, dependent or independent), please see the Department of Economic Opportunity's Official List of Special Districts at the following link: www.FloridaJobs.org/OfficialList.
- With respect to federal and state statutes and rulemaking, current law and current administration prevails throughout the 20-year period. In other words, it should be assumed that the state's present legal framework (*i.e.*, the status quo) continues throughout the period.
- The term "utility" is generally used for ease of reference in the following document and is not limited by the distinctions applicable to specific statutory references, the jurisdiction of the Public Service Commission, or legal status as a governmental entity, nonprofit corporation, or private contractor. Instead, the term "utility" refers broadly to the provision of wastewater services.

GENERAL INSTRUCTIONS FOR USING THE TEMPLATE

Instructions for submitting the template are still under development. Additional information regarding submission and answers to frequently asked questions will be posted on EDR’s website, along with other useful materials, here: <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm>

This template is broadly organized in accordance with s. 403.9301, Florida Statutes. This template asks that you group your recent and projected expenditures in prescribed categories. A detailed list of the categories is provided in part 5.

When reporting cost information, please only include the expenditures that have flowed, are flowing, or will flow through your jurisdiction’s budget. Further, the same project should not appear on multiple tables in the jurisdiction’s response unless the project’s expenditures are allocated between those tables. **All expenditures should be reported in \$1,000s (e.g., five hundred thousand dollars should be reported as \$500).**

For any jurisdiction that is contracting with another jurisdiction where both could be reporting the same expenditure, please contact EDR for additional guidance. In situations where a reporting jurisdiction contracts with a non-reporting jurisdiction, (*i.e.*, FDOT, the water management districts, the state or federal government), the reporting jurisdiction should include the expenditures.

These projections are necessarily speculative and do not represent a firm commitment to future budget actions by the jurisdiction.

This Excel workbook contains four worksheets for data entry. (Along the bottom of the screen, the four tabs are highlighted green.) Empty cells with visible borders are unlocked for data entry. In the first tab, titled "Background through Part 3," the information requested is generally either text, a dropdown list (*e.g.*, Yes or No), or a checkbox, as well as inventory and customer tables. The next tabs contain tables for expenditure or revenue data as well as some follow-up questions that may have checkboxes, lists, or space for text.

In Part 5, the expenditure tables have space for up to 10 projects per category. More projects can be listed in the "Additional Projects" tab. This tab contains a table with space for up to 200 additional projects. In order for these additional projects and expenditures to be correctly classified and included in the final totals, each project must be assigned a Funding Source Type, Category, and Subcategory the from the dropdown lists in columns B through D.

Links to Template Parts:

[Background](#)

[Part 1](#)

[Part 2](#)

[Part 3](#)

[Part 4](#)

[Part 5](#)

[Part 6](#)

[Part 7](#)

[Additional Projects](#)

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Background Information											
3												
4	All respondents should provide utility, contact, and location information, then proceed to Part 1.											
5												
6	For wastewater, it is possible that the respondent is not a local government official. EDR is providing the option for a wastewater contractor to respond on behalf of one or more local governments. Multiple local governments can be included on one response if the service area, and therefore infrastructure and investments, is fully integrated and affects multiple jurisdictions that are spatially connected.											
7	<input checked="" type="checkbox"/> Check here if this needs analysis has been submitted by a wastewater contractor on behalf of a single local government.											
8	<input type="checkbox"/> Check here if this needs analysis has been submitted by a wastewater contractor on behalf of multiple local governments.											
9												
10	Name(s) of Local Government(s) addressed by this response:											
11	Hillsborough County											
12	Name of wastewater utility:											
13	Hillsborough County Utilities Services											
14	Respondent Contact Information:											
15	Name:											
16	George T. Goodwin											
17	Position/Title:											
18	Senior Engineering Specialist											
19	Email Address:											
20	goodwing@hillsboroughcounty.org											
21	Phone Number:											
22	813-276-8350											
23												
24												
25	Indicate the Water Management District(s) in which your service area is located.											
26	<input type="checkbox"/> Northwest Florida Water Management District (NFWFMD)											
27	<input type="checkbox"/> Suwannee River Water Management District (SRWMD)											
28	<input type="checkbox"/> St. Johns River Water Management District (SJRWMD)											
29	<input checked="" type="checkbox"/> Southwest Florida Water Management District (SWFWMD)											
30	<input type="checkbox"/> South Florida Water Management District (SFWMD)											
31												
32												
33	Indicate the Florida Department of Environmental Protection (DEP) District in which your service area is located.											
34	<input type="checkbox"/> Northwest District											
35	<input type="checkbox"/> Northeast District											
36	<input type="checkbox"/> Central District											
37	<input checked="" type="checkbox"/> Southwest District											
38	<input type="checkbox"/> South District											
39	<input type="checkbox"/> Southeast District											
40												
41												
42												
43	Indicate the type(s) of local government(s):											
44	<input type="checkbox"/> Municipality											
45	<input checked="" type="checkbox"/> County											
46	<input type="checkbox"/> Independent Special District											

	A	B	C	D	E	F	G	H	I	J	K	L
37												
38	Does your utility both collect and treat wastewater?										Yes	
39												
40	If your collected wastewater is treated by a different utility, what is the name of that utility? That is, if you are the wholesale customer of another utility that treats your wastewater what is the name of that utility?											
41												
42												
43	Does your utility treat wastewater collected by another utility? That is, do you have wholesale customers?											
44												
45	If yes, what is the name of that utility (or those utilities)?											
46												
47												
48	Part 1. Detailed description of the facilities used to provide wastewater services (Section 403.9301(3)(a - c), F.S.)											
49												
50	A wastewater facility, as defined in the Introduction, includes the entire set of site design features and infrastructure for collection, conveyance, storage, infiltration, treatment, and disposal of wastewater, as well as any reuse of reclaimed water and any beneficial use or disposal of biosolids.											
51												
52	Please provide answers to the following questions regarding your wastewater system inventory and wastewater facility. Enter zero (0) if your system does not include the component. For questions regarding treatment, please include all facilities, including those that serve wholesale customers. For questions regarding population and wastewater collection within your service area, exclude customers served by and infrastructure owned/operated by wholesale utility customers.											
53												
54											Number	Unit of Measurement
55	How many domestic wastewater treatment facilities does your utility own that are currently in operation?										???	
56	How many domestic wastewater treatment facilities owned by your utility are currently under construction (and not in operation)?										???	
57	The total combined annual average daily influent flow design capacity of your treatment facilities (MGD):										10.630	MGD
58	The total combined annual average daily influent flow permitted capacity of your treatment facilities (MGD):										12.000	MGD
59	The total combined annual average daily influent flow of your treatment facilities (MGD):										0.118	MGD
60	Enter the percentage of the permanent population within your current service area in the following categories. Note that for this question, service area population is defined as total permanent residents residing within the geographic boundaries of the area being served directly by your collection system. If you have any wholesale utility customers, the population within their service area should be excluded from these calculations. The sum of percentages should total 100%:											
61	Percentage that is connected to the existing system:											
62	Percentage that is able to connect to the existing system but has yet to do so—e.g., an establishment or residence considered “available for connection” under a definition used by either a local ordinance or under s. 381.00655, F.S., but has not connected (such as a property with a collection main in an easement or right of way abutting the property line is still dependent on septic but will connect after an upcoming special assessment):											
63	Percentage that is not able to connect to the existing system:											
64											Total:	0%
65											Adjustment Still Needed:	100%

	A	B	C	D	E	F	G	H	I	J	K	L	
66			Number of lift stations owned by your utility:										
67			Number of private lift stations connected to your facility:										
68			Estimated total linear feet of gravity mains:										Feet
69			Estimated total linear feet of force mains:										Feet
70			Estimated total number of manholes:										
71			Estimated number of valves in your facility's collection system:										
72			Other:										
73													
74													
75													
76													
77													
78													
79													
80			Notes or Comments on any of the above:										
81													
82													
83			Which of the following green infrastructure best management practices do you currently use or plan to use to manage wastewater and/or improve water quality (answer Yes/No):										
84													
85													
86													
87													
88													
89													
90													
91													
92													
93													
94													
95													
96													
97													

Best Management Practice	Current	Planned
Lining	Yes	Yes
Advanced wastewater treatment		
Co-generation (energy)		
Reuse of reclaimed water		
H2S recovery/use		
Beneficial use of biosolids		
Other Best Management Practices:		

	A	B	C	D	E	F	G	H	I	J	K	L																								
98																																				
99	Please indicate which resources or documents you used when answering these questions (check all that apply).																																			
100																																				
101	<input type="checkbox"/>	Asset management system																																		
102	<input type="checkbox"/>	GIS program																																		
103	<input checked="" type="checkbox"/>	Wastewater facility permit application																																		
104	<input type="checkbox"/>	Aerial photos																																		
105	<input type="checkbox"/>	Past or ongoing budget investments																																		
106	<input type="checkbox"/>	Water quality projects																																		
107		Other(s):																																		
108																																				
109																																				
110																																				
111	Part 2. The number of current and projected connections and residents served calculated in 5-year increments (Section 403.9301(3)(b), F.S.)																																			
112																																				
113	Complete the following table for the current and projected number of retail connections and residents served by your collection system and treatment facilities. In this part, only include retail connections (both residential and non-residential connections) and retail customers for both the collection and treatment projections. Exclude wholesale utility customers entirely.																																			
114	If needed, municipal and unincorporated county population projections are available in the Optional Growth Rate Schedules workbook posted on EDR's website.																																			
115																																				
116	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">5-Year Periods Ending in Calendar Year</th> <th style="width: 15%;">Total Number of Connections</th> <th style="width: 25%;">Number of Residents (<i>i.e.</i>, the Permanent Population) Served by your Collection System</th> <th style="width: 35%;">Number of Residents (<i>i.e.</i>, the Permanent Population) Served by your Treatment Facilities</th> </tr> </thead> <tbody> <tr> <td>Current (2022) Baseline</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2027</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2032</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2037</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2042</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>												5-Year Periods Ending in Calendar Year	Total Number of Connections	Number of Residents (<i>i.e.</i> , the Permanent Population) Served by your Collection System	Number of Residents (<i>i.e.</i> , the Permanent Population) Served by your Treatment Facilities	Current (2022) Baseline				2027				2032				2037				2042			
5-Year Periods Ending in Calendar Year	Total Number of Connections	Number of Residents (<i>i.e.</i> , the Permanent Population) Served by your Collection System	Number of Residents (<i>i.e.</i> , the Permanent Population) Served by your Treatment Facilities																																	
Current (2022) Baseline																																				
2027																																				
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117																																				
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123

124 **Part 3. The current and projected service area for wastewater services (Section 403.9301(3)(c), F.S.)**

125

126 Rather than providing detailed legal descriptions or maps, this part asks that you to provide the population(s) within your service area by jurisdiction for complete services (both wastewater collection and wastewater treatment) and partial service for collection only (i.e. , your utility is a wholesale customer of another utility for wastewater treatment). For utilities with wholesale customers, we also ask that you provide the list of jurisdictions for which you only treat wastewater in the last table.

127

128 First, what is the total permanent population that falls into these two categories? Exclude permanent residents who rely on septic tanks. If you do not provide one type of service, please enter zero.

Service Category	Permanent Population
Full: Collection and Treatment	
Partial: Collection Only (i.e. , you are a wholesale customer for a neighboring utility that provides wastewater treatment)	

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130

131

132

133 In the following tables, you will be asked to allocate the total populations reported above into the municipalities and/or unincorporated (county) areas served by your utility either with full service (collection and treatment) or partial (collection only). The Percent of Served Population column will automatically calculate the percentage based on the total permanent population reported above. In the final table, list the jurisdictions for which your utility contracts to treat their wastewater. If you do not provide one type of service, please leave that section blank.

134

135

136 **Full Service: Collection and Treatment**

Jurisdiction Information			Permanent Population	
Type	Name	Service Area Includes Entire Jurisdiction?	Number Served	Percent of Served Population

	A	B	C	D	E	F	G	H	I	J	K	L	
157													
158													
159													
160													
161													
162													
163													
164													
165			Adjustment Still Needed (Based on Percent of Total Population Accounted For):										
166													
167			Partial Service: Collection Only										
168			Jurisdiction Information					Permanent Population					
169			Type	Name	Service Area Includes Entire Jurisdiction?		Number Served		Percent of Served Population				
170													
171													
172													
173													
174													
175													
176			Adjustment Still Needed (Based on Percent of Total Population Accounted For):										
177													

	A	B	C	D	E	F	G	H	I	J	K	L
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178 **Partial Service: Treatment Only (Wolesale Wastewater Treatment Customers)**

Jurisdiction Information		
Type	Name	Service Area Includes Entire Jurisdiction?

196 If your service area is expected to change within the 20-year horizon, please describe the changes (*e.g.*, the expiration of an interlocal agreement, introduction of an independent special district, *etc.*). Maps may be provided to further describe areas beyond the geographic limits of your jurisdiction.

200 [Continue to Part 4](#)

	A	B	C	D	E	F	G	H	I	J	K															
1																										
2	Part 4.0 The current and projected cost of providing wastewater services calculated in 5-year increments (Section 403.9301(3)(d), F.S.)																									
3																										
4	Given the volume of services, jurisdictions should use the template's service groupings rather than reporting the current and projected cost of each individual service. Therefore, for the purposes of this document, "services" means:																									
5	1. Routine operation and maintenance (including ongoing administration, and non-structural programs) of a wastewater facility.																									
6	2. Expansion of a wastewater facility.																									
7																										
8	For the purposes of this template, the term "expansion" means capital improvements, new work, new projects, retrofitting, and significant upgrades. Within the template, there are six categories of expansion projects that are explained in Part 5. Briefly, they are: Effluent Management, Water Quality, Reuse Development, Resiliency, End of Useful Life Replacements, and Septic to Sewer Conversions.																									
9																										
10	Part 4.1 deals solely with routine operation and maintenance. Expansion is dealt with in Part 5.																									
11																										
12	All answers should be based on local fiscal years (October 1 through September 30). An inflation index is included in the Optional Growth Rate Schedules Excel workbook.																									
13																										
14	Part 4.1 Routine Operation and Maintenance																									
15																										
16	Please complete the table below, indicating the cost of operation and maintenance activities for the current year and subsequent five-year increments throughout the 20-year horizon. Your response to this part should exclude future O&M costs associated with reuse development and resiliency initiatives. O&M costs for these activities are included in later tables. However, O&M costs associated with all other project categories as well as non-structural programs like public outreach and education should be included in your Routine O&M projections.																									
17																										
18	If specific cost data is not available, the most recent (2020-21) O&M value can be entered into the Optional Growth Rate Schedules workbook and grown using the provided options for inflation, population growth, or by some other metric of your choosing. If the growth in your projected O&M total costs is more than 15% over any five-year increment, please provide a brief explanation of the major drivers.																									
19																										
20	Routine Operation and Maintenance					<table border="1"> <thead> <tr> <th colspan="5">Expenditures (in \$thousands)</th> </tr> <tr> <th>LFY 2021-2022</th> <th>2022-23 to 2026-27</th> <th>2027-28 to 2031-32</th> <th>2032-33 to 2036-37</th> <th>2037-38 to 2041-42</th> </tr> </thead> <tbody> <tr> <td colspan="5">Operation and Maintenance Costs</td> </tr> </tbody> </table>						Expenditures (in \$thousands)					LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42	Operation and Maintenance Costs				
Expenditures (in \$thousands)																										
LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42																						
Operation and Maintenance Costs																										
21																										
22	Brief description of growth greater than 15% over any 5-year period:																									
23																										
24																										
25																										

	A	B	C	D	E	F	G	H	I	J	K
26	Part 5. The current and projected cost of providing wastewater services calculated in 5-year increments (Section 403.9301(3)(d), F.S.)										
27											
28	As briefly explained in the introduction to Part 4, “expansion” means new work, new projects, retrofitting, and significant upgrades to a collection system, wastewater treatment facility or other component. In this template, there are six broad categories for expansion projects. Expansion projects are further characterized as currently having either a committed funding source or no identified funding source. Examples of a committed funding source include the capacity to absorb the project’s capital cost within current budget levels or forecasted revenue growth; financing that is underway or anticipated (bond or loan); known state or federal funding (appropriation or grant); special assessment; or dedicated cash reserves for future expenditure. Projects with No Identified Funding Source include those that would necessitate rate increases, would require the delay of other needed projects, and/or in which state or federal funding has not yet been secured. Please note that there are separate tables for projects with a committed funding source and those with no identified funding source.										
29											
30	Of the six broad expansion categories discussed below, two (Effluent Management and Water Quality) are grouped together in Part 5.1. While the last four categories (Reuse Development, Resiliency, End of Useful Life Replacements, and Septic to Sewer Conversions) have components that may otherwise fit into the first categories, they are separately treated given their overall importance to the Legislature.										
31											
32	In the tables that follow, please list each expansion project under only one category. Choose the category which is the greatest driver for the project.										
33											
34	The six categories are:										
35	1. <u>Effluent Management</u> : This includes capital projects intended for effluent management to meet regulatory and statutory mandates such as compliance with SB 64 (s. 403.064(17), F.S.). For this category, the subcategory options refer to recent statutory requirements. If a project falls outside of those provisions and their accompanying regulations, please select "other." The statutory options are: s. 403.064(17), F.S. (surface water discharge elimination), s. 403.086(10), F.S. (ocean outfalls legislation), Clean Waterways Act, 2016 Springs and Aquifer Protection Act, other.										
36	2. <u>Water Quality Projects</u> : This includes projects to meet regulatory requirements to improve water quality such as advanced wastewater treatment, surface water discharge, biosolids, etc. If a project addresses multiple governmental purposes (beyond those directly related to wastewater), the projected expenditures should reflect only those costs associated with the wastewater components. Projects may be associated with impaired waters or waters with total maximum daily loads (TMDLs), BMAPs, state adopted Restoration Plans, Alternative Restoration Plans, other statutory or regulatory requirements, or other local water quality needs. Subcategories for Water Quality include: advanced wastewater treatment, surface water discharge, biosolids, nutrient removal, and other.										
37	o If you are party to an adopted BMAP, please include the capital projects associated with wastewater in this table. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred. For reference, DEP publishes a complete list of adopted BMAP projects as an appendix in their Annual STAR Report.										
38	3. <u>Reuse Development Projects</u> : This includes projects to improve or expand reuse as an alternative water supply, such as potable reuse projects, expansion of existing reuse systems, aquifer recharge, etc. If the project addresses multiple governmental purposes, the projected expenditures should reflect only those costs associated with wastewater components. Include O&M costs for these projects and investment in this table (not in part 4.1). Subcategories for Reuse Development include: alternative water supply, potable reuse, construction of new reuse systems, expansion of existing reuse systems, and aquifer recharge, and other.										
39	4. <u>Resiliency Initiatives Related To Climate Change</u> : This category includes initiatives or projects undertaken to avoid or minimize adverse effects of climate change. Include O&M costs for these future resiliency projects and investments in this table (not in part 4.1). If your jurisdiction participates in a Local Mitigation Strategy, include expenditures associated with your wastewater management system in this category. Subcategories for Resiliency Initiatives refer to the primary inspiration (i.e., what the project is undertaken to avoid or minimize the effects of): sea-level rise, increased flood events, drought, increased inflow / infiltration, severe storm impact / mitigation, and other.										
40	5. <u>End of Useful Life Replacement Projects</u> : Rather than reporting the exact number of useful years remaining for individual components, this section is constructed to focus on infrastructure components that are targeted for replacement and will be major expenses within the 20-year time horizon. Major replacements may include pipe networks, treatment units, pump stations, physical/biological filter media, biosolids dryers, etc. In order to distinguish between routine maintenance and replacement projects as used in this part, only major expenses are included here. A major expense is defined as any single replacement project greater than 5% of the jurisdiction’s total O&M expenditures over the most recent five-year period (fiscal years 2016-2017 to 2020-2021). Subcategories refer to the part of the wastewater system being replaced: collection system (pipes), lift station or component, treatment facility, and other.										

	A	B	C	D	E	F	G	H	I	J	K
41			6. <u>Septic to Sewer Conversions</u> : This category includes septic to sewer initiatives. Unlike other parts of this needs analysis, this section distinguishes between the utility's direct expenses (e.g., for collection mains) and the projected infrastructure costs associated with new connections typically borne by customers. Additionally, a new column has been added to these tables to indicate the estimated number of new connections for each initiatives.								
42											
43			Part 5.1 deals with Effluent Management and Effluent Water Quality Projects. Part 5.2 focuses on Reuse Projects. Part 5.3 addresses Resiliency Initiatives Related to Climate Change. Part 5.4 contains End of Useful Life Replacement Project tables, and Part 5.5 is on Septic to Sewer Conversions.								
44											
45			In these tables, you are asked to choose a category (if necessary) and a subcategory from a dropdown menu, enter the name of the project or initiative, and provide the current year's expenditures and the projected expenditures using 5-year increments.								
46											
47			If there are too many projects to include on the tables below, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the funding source type, category, subcategory, and enter the project/initiative name and expenditure amounts.								
48											
49			Part 5.1 Effluent Management and Water Quality Projects								
50											
51			The first two categories are combined and addressed in two tables: first for projects with a committed funding source and then for projects with no identified funding source. In both of these tables, you must choose a project category (Effluent Management or Water Quality) from the drop down menu in the "Category" column. Your category selection will limit the sub-category options available to you. Please select the appropriate sub-category. Finally, enter the project name and expenditure estimates in the appropriate time intervals.								
52											
53			Though many, if not most, wastewater projects benefit both effluent management and water quality, please use your best judgment and simply select the primary driver from the two categories below.								
54											
55			Committed Funding Source								
56			Project ID Information			Expenditures (in \$thousands)					
57			Category	Subcategory	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42	
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	A	B	C	D	E	F	G	H	I	J	K
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78	No Identified Funding Source											
79												
80	Project ID Information					Expenditures (in \$thousands)						
81	Category	Subcategory	Project Name			LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42		
82												
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103 Please indicate which resources or documents you used to complete table 5.1 (check all that apply).

104	<input type="checkbox"/>	Wastewater Master Plan	
105	<input type="checkbox"/>	Basin Studies or Engineering Reports	
106	<input type="checkbox"/>	Adopted BMAP	
107	<input type="checkbox"/>	Adopted Total Maximum Daily Load	
108	<input type="checkbox"/>	Wastewater Facility Capacity Report	
109	<input type="checkbox"/>	Regional or Basin-specific Water Quality Improvement Plan or Restoration Plan	
110		Specify:	
111	<input type="checkbox"/>	Other(s):	

	A	B	C	D	E	F	G	H	I	J	K
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Part 5.2 Reuse Development Projects

Please list any reuse development projects. Include O&M costs for these projects in this table (not in part 4.1).

Committed Funding Source

Project ID Information		Expenditures (in \$thousands)				
Subcategory	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

No Identified Funding Source

Project ID Information		Expenditures (in \$thousands)				
Subcategory	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

	A	B	C	D	E	F	G	H	I	J	K
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145 Part 5.3 Wastewater projects that are part of resiliency initiatives related to climate change

146

147 Please list any wastewater infrastructure relocation or modification projects and new capital investments undertaken to avoid or minimize any adverse effects of climate change. Include O&M costs for these future resiliency projects and investments in this table (not in part 4.1).

148

149 Committed Funding Source

Project ID Information		Expenditures (in \$thousands)				
Subcategory	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

162

163 No Identified Funding Source

Project ID Information		Expenditures (in \$thousands)				
Subcategory	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

176

	A	B	C	D	E	F	G	H	I	J	K
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177 **Part 5.4 The estimated remaining useful life of each facility or its major components** (Section 403.9301(3)(e), F.S.)

178

Please list major replacement projects for aging infrastructure. Major replacements may include pipe networks, treatment units, pump stations, physical/biological filter media, biosolids dryers, etc. A major project is one with expenses greater than 5% of the jurisdiction's total O&M expenditures over the most recent five-year period (fiscal years 2016-2017 to 2020-2021).

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181

Committed Funding Source

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Project ID Information		Expenditures (in \$thousands)				
Subcategory	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

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No Identified Funding Source

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Project ID Information		Expenditures (in \$thousands)				
Subcategory	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

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209 **Part 5.5 Septic to Sewer Conversion Initiatives**

210

List any septic to sewer initiatives in the following tables. Unlike other parts of this needs analysis, this section distinguishes between the utility's direct expenses (e.g., for collection mains) and the projected infrastructure costs associated with new connections typically borne by customers. Additionally, a new column has been added to these tables to indicate the estimated number of new connections for each initiatives.

211

212

213 **Committed Funding Source**

214

Initiative Information		Expenditures (in \$thousands)				
Initiative Name	Estimated Number of Connections	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

226

227 **No Identified Funding Source**

228

Initiative Information		Expenditures (in \$thousands)				
Initiative Name	Estimated Number of Connections	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

239

	A	B	C	D	E	F	G	H	I	J	K	
240												
241	All Customer Expenses											
242	Initiative Information					Expenditures (in \$thousands)						
243	Initiative Name			Estimated Number of Connections		LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42		
244												
245												
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254												
255												
256	Continue to Part 6											
257												

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Part 6.0 The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components. (Section 403.9301(3)(f), F.S.)											
3												
4	This part of the template also addresses a portion of s. 403.9301(3)(g), F.S., by including historical expenditures. Many local governments refer to these as “actual” expenditures.											
5												
6	Consistent with expenditure projections, the jurisdiction’s actual expenditures are categorized into routine O&M, effluent management, water quality, reuse development, resiliency projects, replacement of aging infrastructure, and septic to sewer conversion initiatives. Additionally, the table includes space for reserve accounts. EDR’s interpretation of subparagraph 403.9301(3)(f), F.S., is that “capital account” refers to any reserve account developed specifically to cover future expenditures.											
7												
8	Unlike Part 5, historical expenditures are aggregated by individual year and category; they are not separated by individual project.											
9												
10	Note that for this table:											
11	<ul style="list-style-type: none"> Expenditures for local fiscal year 2020-21 can be estimated based on the most current information if final data is not yet available. 											
12	<ul style="list-style-type: none"> Current Year Revenues include tax and fee collections budgeted for that fiscal year; state and federal grants; and unexpended balances from the prior year (balance forward or carry-over) unless they are earmarked for the rainy day or a dedicated reserve as explained in the following bullets. 											
13	<ul style="list-style-type: none"> Bond proceeds should reflect only the amount expended in the given year. The term includes the proceeds from any form of debt, including public and private loans. 											
14	<ul style="list-style-type: none"> A reserve is a dedicated account to accumulate funds for a specific future expenditure. If you have a reserve account but it does not fit into a specific category, please assign it to the O&M category. 											
15	<ul style="list-style-type: none"> An all-purpose rainy day fund is a type of working capital fund typically used to address costs associated with emergencies or unplanned events. 											
16												
17	The sum of the values reported in the "Funding Sources for Actual Expenditures" columns should equal the total "Actual Expenditures" amount. The cells in the "Funding Sources for Actual Expenditures" section will be highlighted red if their sum does not equal the "Actual Expenditures" total.											
18												
19	If you do not have a formal reserve dedicated to your wastewater system, please enter zero for the final two reserve columns.											
20												
21	Routine O&M											
22			Total	Funding Sources for Actual Expenditures								
23			Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account			
24			2016-17									
25			2017-18									
26			2018-19									
27			2019-20									
28			2020-21									
29												

	A	B	C	D	E	F	G	H	I	J	K	L	
30	Effluent Management												
31			Total	Funding Sources for Actual Expenditures									
32			Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund			Contributions to Reserve Account	Balance of Reserve Account		
33			2016-17										
34			2017-18										
35			2018-19										
36			2019-20										
37			2020-21										
38													
39	Water Quality												
40			Total	Funding Sources for Actual Expenditures									
41			Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund			Contributions to Reserve Account	Balance of Reserve Account		
42			2016-17										
43			2017-18										
44			2018-19										
45			2019-20										
46			2020-21										
47													
48	Reuse Development												
49			Total	Funding Sources for Actual Expenditures									
50			Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund			Contributions to Reserve Account	Balance of Reserve Account		
51			2016-17										
52			2017-18										
53			2018-19										
54			2019-20										
55			2020-21										
56													

	A	B	C	D	E	F	G	H	I	J	K	L	
57	Resiliency												
58			Total	Funding Sources for Actual Expenditures									
59			Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account		Balance of Reserve Account			
60	2016-17												
61	2017-18												
62	2018-19												
63	2019-20												
64	2020-21												
65													
66	Replacement of Aging Infrastructure												
67			Total	Funding Sources for Actual Expenditures									
68			Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account		Balance of Reserve Account			
69	2016-17												
70	2017-18												
71	2018-19												
72	2019-20												
73	2020-21												
74													
75	Septic to Sewer Initiatives												
76			Total	Funding Sources for Actual Expenditures									
77			Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account		Balance of Reserve Account			
78	2016-17												
79	2017-18												
80	2018-19												
81	2019-20												
82	2020-21												
83													

	A	B	C	D	E	F	G	H	I	J	K	L
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Part 7.0 The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap (Section 403.9301(3)(g), F.S.)

In this template, the historical data deemed necessary to comply with s. 403.9301(3)(g), F.S., was included in part 6.0. This part is forward looking and includes a funding gap calculation. The first two tables will be auto-filled from the data you reported in prior tables. To do this, EDR will rely on this template's working definition of projects with committed funding sources, *i.e.*, EDR assumes that all committed projects have committed revenues. Those projects with no identified funding source are considered to be unfunded. EDR has automated the calculation of projected funding gaps based on these assumptions.

Committed Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	\$ -	\$ -	\$ -	\$ -
Effluent Management	\$ -	\$ -	\$ -	\$ -
Water Quality	\$ -	\$ -	\$ -	\$ -
Reuse Development	\$ -	\$ -	\$ -	\$ -
Resiliency Initiatives	\$ -	\$ -	\$ -	\$ -
Replacement/Aging Infrastructure	\$ -	\$ -	\$ -	\$ -
Septic to Sewer Initiatives	\$ -	\$ -	\$ -	\$ -
Total Committed Revenues (=Total Committed Projects)	\$ -	\$ -	\$ -	\$ -

No Identified Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	\$ -	\$ -	\$ -	\$ -
Effluent Management	\$ -	\$ -	\$ -	\$ -
Water Quality	\$ -	\$ -	\$ -	\$ -
Reuse Development	\$ -	\$ -	\$ -	\$ -
Resiliency	\$ -	\$ -	\$ -	\$ -
Replacement/Aging Infrastructure	\$ -	\$ -	\$ -	\$ -
Septic to Sewer Initiatives	\$ -	\$ -	\$ -	\$ -
Projected Funding Gap (=Total Non-Committed Needs)	\$ -	\$ -	\$ -	\$ -

In the table below, please list any specific strategies that will close or lessen a projected funding gap. For each strategy, also include the expected new revenue within the five-year increments.

Strategies for New Funding Sources	Category Addressed	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Total		\$ -	\$ -	\$ -	\$ -
Remaining Unfunded Needs		\$ -	\$ -	\$ -	\$ -

	A	B	C	D	E	F	G	H	I	J	K
8		Project & Type Information				Expenditures (in \$thousands)					
9		Funding Source Type	Category	Subcategory	Project/Initiative Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42	
212	Aggregated Table with Category Totals										
213		Project & Type Information				Expenditures (in \$thousands)					
214		Funding Source Type	Category	Subcategory	Project/Initiative Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42	
215				Aggregated Total	Aggregated Total						
216		Committed Funding Source	Effluent Management	Aggregated Total	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
217		Committed Funding Source	Water Quality	Aggregated Total	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
218		Committed Funding Source	Reuse Development	Aggregated Total	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
219		Committed Funding Source	Resiliency Initiatives	Aggregated Total	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
220		Committed Funding Source	End of Useful Life Replacement	Aggregated Total	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
221		Committed Funding Source	Septic to Sewer Conversions	Aggregated Total	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
222		No Identified Funding Source	Effluent Management	Aggregated Total	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
223		No Identified Funding Source	Water Quality	Aggregated Total	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
224		No Identified Funding Source	Reuse Development	Aggregated Total	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
225		No Identified Funding Source	Resiliency Initiatives	Aggregated Total	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
226		No Identified Funding Source	End of Useful Life Replacement	Aggregated Total	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
227		No Identified Funding Source	Septic to Sewer Conversions	Aggregated Total	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
228											
229		Total of Projects without Funding Source Type, Category, and/or Subcategory				0	0	0	0	0	0
230											

	A	B	C	D	E	F	G	H	I	J	K
8		Project & Type Information				Expenditures (in \$thousands)					
9		Funding Source Type	Category	Subcategory	Project/Initiative Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42	
231	Aggregated Table with Individual Subcategories										
232		Project & Type Information				Expenditures (in \$thousands)					
233		Funding Source Type	Category	Subcategory	Project/Initiative Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42	
234		Committed Funding Source	Effluent Management	s. 403.064(17), F.S. (surface water discharge elimination)	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
235		Committed Funding Source	Effluent Management	s. 403.086(10), F.S. (ocean outfalls legislation)	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
236		Committed Funding Source	Effluent Management	Clean Waterways Act	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
237		Committed Funding Source	Effluent Management	2016 Springs and Aquifer Protection Act	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
238		Committed Funding Source	Effluent Management	Other	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
239		Committed Funding Source	Water Quality	Advanced Wastewater Treatment	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
240		Committed Funding Source	Water Quality	Surface Water Discharge	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
241		Committed Funding Source	Water Quality	Biosolids	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
242		Committed Funding Source	Water Quality	Nutrient Removal	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
243		Committed Funding Source	Water Quality	Other	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
244		Committed Funding Source	Reuse Development	Potable Reuse Projects	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
245		Committed Funding Source	Reuse Development	Creation of New Reuse Systems	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
246		Committed Funding Source	Reuse Development	Expansion of Existing Reuse Systems	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
247		Committed Funding Source	Reuse Development	Aquifer Recharge	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
248		Committed Funding Source	Reuse Development	Other	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
249		Committed Funding Source	Resiliency Initiatives	Sea Level Rise	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
250		Committed Funding Source	Resiliency Initiatives	Inland Flooding	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
251		Committed Funding Source	Resiliency Initiatives	Drought	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
252		Committed Funding Source	Resiliency Initiatives	Reduce Inflow / Infiltration	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
253		Committed Funding Source	Resiliency Initiatives	Severe Storm Impact / Mitigation	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
254		Committed Funding Source	Resiliency Initiatives	Other	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
255		Committed Funding Source	End of Useful Life Replacement	Collection System (Pipes)	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
256		Committed Funding Source	End of Useful Life Replacement	Lift Station Or Component	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
257		Committed Funding Source	End of Useful Life Replacement	Treatment Facility	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
258		Committed Funding Source	End of Useful Life Replacement	Other	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
259		Committed Funding Source	Septic to Sewer Conversions	Utility Expenditures	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
260		Committed Funding Source	Septic to Sewer Conversions	Customer Expenses	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
261		Committed Funding Source	Septic to Sewer Conversions	Customer Expenses	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	

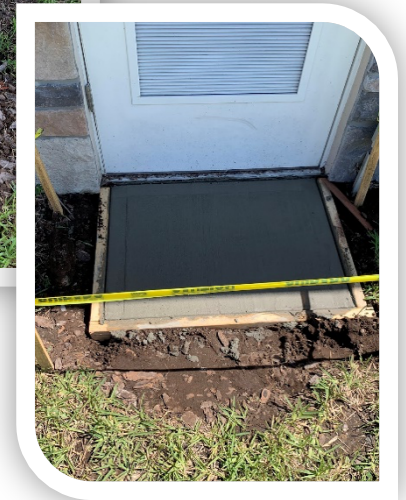
	A	B	C	D	E	F	G	H	I	J	K
8		Project & Type Information				Expenditures (in \$thousands)					
9		Funding Source Type	Category	Subcategory	Project/Initiative Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42	
262		No Identified Funding Source	Effluent Management	s. 403.064(17), F.S. (surface water discharge elimination)	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
263		No Identified Funding Source	Effluent Management	s. 403.086(10), F.S. (ocean outfalls legislation)	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
264		No Identified Funding Source	Effluent Management	Clean Waterways Act	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
265		No Identified Funding Source	Effluent Management	2016 Springs and Aquifer Protection Act	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
266		No Identified Funding Source	Effluent Management	Other	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
267		No Identified Funding Source	Water Quality	Advanced Wastewater Treatment	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
268		No Identified Funding Source	Water Quality	Surface Water Discharge	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
269		No Identified Funding Source	Water Quality	Biosolids	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
270		No Identified Funding Source	Water Quality	Nutrient Removal	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
271		No Identified Funding Source	Water Quality	Other	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
272		No Identified Funding Source	Reuse Development	Potable Reuse Projects	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
273		No Identified Funding Source	Reuse Development	Creation of New Reuse Systems	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
274		No Identified Funding Source	Reuse Development	Expansion of Existing Reuse Systems	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
275		No Identified Funding Source	Reuse Development	Aquifer Recharge	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
276		No Identified Funding Source	Reuse Development	Other	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
277		No Identified Funding Source	Resiliency Initiatives	Sea Level Rise	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
278		No Identified Funding Source	Resiliency Initiatives	Inland Flooding	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
279		No Identified Funding Source	Resiliency Initiatives	Drought	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
280		No Identified Funding Source	Resiliency Initiatives	Reduce Inflow / Infiltration	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
281		No Identified Funding Source	Resiliency Initiatives	Severe Storm Impact / Mitigation	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
282		No Identified Funding Source	Resiliency Initiatives	Other	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
283		No Identified Funding Source	End of Useful Life Replacement	Collection System (Pipes)	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
284		No Identified Funding Source	End of Useful Life Replacement	Lift Station Or Component	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
285		No Identified Funding Source	End of Useful Life Replacement	Treatment Facility	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
286		No Identified Funding Source	End of Useful Life Replacement	Other	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
287		No Identified Funding Source	Septic to Sewer Conversions	Utility Expenditures	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
288		No Identified Funding Source	Septic to Sewer Conversions	Customer Expenses	Aggregated Total	\$ -	\$ -	\$ -	\$ -	\$ -	
289											

SECTION C

Rhodine Road North CDD Field Management Report

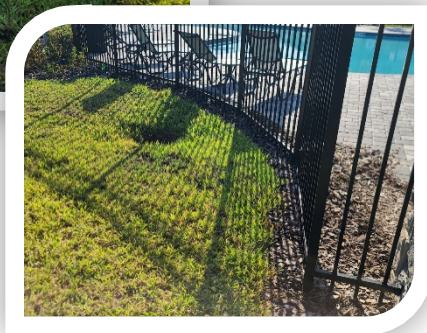
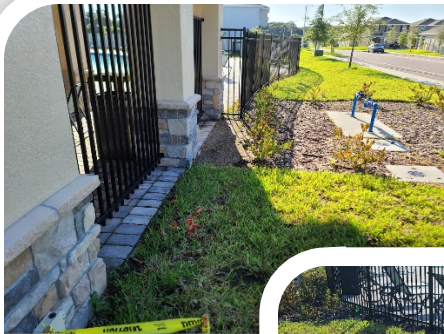
Complete – Concrete Pad

- Water was accumulating in front of the electrical room and seeping in under the door causing the room to be damp.
- A concrete pad was added to keep water away from the door and prevent it from seeping in.



In Progress – Amenity Drainage

- Amenity has some drainage issues directly around the building.
- The main issue is that water pools around the pool area and washes out the mulch on both sides.
- A drain system will need to be installed for long term results.



Additional Items

Site Items: Mailbox Turnaround



- ✚ Residents are accessing the mailboxes then turning around and disrupting the landscaping.
- ✚ Rutting has already occurred.
- ✚ Looking into viable solutions.

Completed Item: Playground Ramp

- ✚ Ramp was holding water underneath causing it to dip when walked on.
- ✚ Ramp was picked up, dirt and gravel was added to stabilize the ramp.
- ✚ Will continue to monitor.



Additional Items

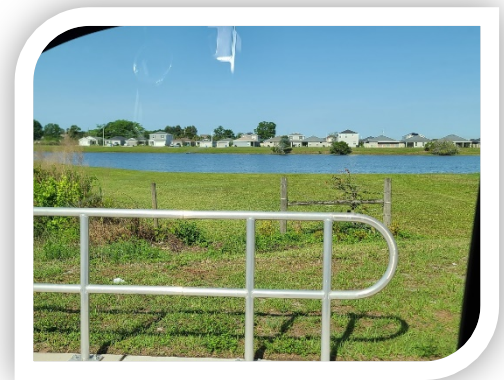
Site Items: Midge – Fish Stocking



- ✚ Received some complaints from residents regarding Midges.
- ✚ Some presence noted at the amenity as well.
- ✚ Can consider stocking the ponds with fish.
- ✚ No notable midge presence noticed during July reviews.

Site Items: Removing Barbed Fence

- ✚ Some barbed wire fencing was left behind in various locations.
- ✚ Maintenance staff is going through and removing the fencing from these locations.
- ✚ Prioritizing common traffic areas.
- ✚ Addressing when there is time.



Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-201-1514, or by email at csmith@gmscfl.com. Thank you.

Respectfully,
Clayton Smith

SECTION 1



**Governmental
Management Services, LLC**
Central Florida

Maintenance Services

Phone: 407-201-1514

Email:

Csmith@gmscfl.com

<p>TO: Rhodine Road North CDD</p>	<p>Prepared By: Governmental Management Services- CF, LLC 219 E. Livingston Street Orlando, FL 32801</p>
--	---

Job name and Description
<p>Amenity Drainage – This proposal is to install a corrugated drainage system on both the north and south side of the amenity building to prevent pool deck flooding, and mulch washout. The north side will have a basin drain and will be trenched about 12ft to the nearest drain inlet. The south side will require three drain basins and approximately 155’ of trenching to the drain inlet. The trenching will be done along the fence and through open sod areas. Sod will be preserved. In both cases 4” corrugated piping will be used with 12”x12” basin drains. Additional landscape barrier will be added to the fence to prevent mulch from washing onto the pool deck. We will use the extra dirt to address washout at pond.</p>

Qty	Description	Unit Price	Line Total
48	Labor	\$47.50	\$2280.00
2	Mobilization	\$65.00	\$130.00
	Equipment		\$60.00
	Materials		\$781.20
		Total Due:	\$3251.20

All proposals are valid for 30 days from date of completion.

Thank You!

Client: _____

SECTION 2

*Item will be
provided under
separate cover.*

SECTION D

SECTION 1

Rhodine Road North Community Development District

Summary of Checks

April 7, 2022 to July 6, 2022

Bank	Date	Check No.'s		Amount
General Fund	4/13/22	323-325	\$	6,453.12
	4/22/22	326	\$	1,263.58
	4/26/22	327-336	\$	11,094.84
	5/2/22	337	\$	765.00
	5/12/22	338-341	\$	8,189.33
	5/24/22	342-343	\$	3,906.32
	6/1/22	344-345	\$	1,202.50
	6/16/22	346-350	\$	7,656.28
	6/21/22	351	\$	1,204.51
	6/24/22	352	\$	275.00
	6/29/22	353	\$	6,720.83
			\$	48,731.31
			\$	48,731.31

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/13/22	00016	4/04/22	22353	202204	310-51300	32200		AUDIT FYE 09/30/2021	*	1,000.00		
								GRAU AND ASSOCIATES			1,000.00	000323
4/13/22	00010	4/01/22	82	202204	310-51300	34000		MANAGEMENT FEES - APR 22	*	3,004.17		
		4/01/22	82	202204	310-51300	35200		WEBSITE MANAGEMENT-APR 22	*	100.00		
		4/01/22	82	202204	310-51300	35100		INFORMATION TECH - APR 22	*	150.00		
		4/01/22	82	202204	310-51300	31300		DISSEMINATION SVCS-APR 22	*	500.00		
		4/01/22	82	202204	330-57200	12000		AMENITY ACCESS - APR 22	*	416.67		
		4/01/22	82	202204	310-51300	51000		OFFICE SUPPLIES	*	.39		
		4/01/22	82	202204	310-51300	42000		POSTAGE	*	6.89		
		4/01/22	83	202204	320-53800	12000		FIELD MANAGEMENT - APR 22	*	1,250.00		
								GOVERNMENTAL MANAGEMENT SERVICES			5,428.12	000324
4/13/22	00042	4/08/22	0014	202204	330-57200	48200		BLOWING POOL AREA	*	25.00		
								JNJ CLEANING SERVICES LLC			25.00	000325
4/22/22	00019	4/20/22	04202022	202204	300-20700	10000		FY22 DEBT SVC ASMNT TRANS	*	1,263.58		
								RHODINE ROAD NORTH CDD C/O USBANK			1,263.58	000326
4/26/22	00031	4/14/22	BW041420	202204	310-51300	11000		SUPERVISOR FEES-04/14/22	*	200.00		
								BRIAN WALSH			200.00	000327
4/26/22	00017	4/21/22	14005	202204	320-53800	46200		LANDSCAPE MAINT - APR 22	*	6,470.83		
		4/21/22	14005	202204	320-53800	46200		LANDSCAPE MAINT.AMEN-APR22	*	250.00		
		4/21/22	14015	202204	320-53800	46400		IRRIGATION DRIP REPAIR	*	180.00		
								CARDINAL LANDSCAPING SVCS OF TAMPA			6,900.83	000328
4/26/22	00018	4/08/22	8	202204	310-51300	31300		AMOR SERIES 2019 5-1-22	*	100.00		
								DISCLOUSURE SERVICES LLC			100.00	000329

RRNC RHODINE ROAD N KCOSTA

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
4/26/22	00009	4/15/22 15466	202204 320-53800-45000		EGIS INSURANCE ADVISORS, LLC	*	239.00	239.00 000330
4/26/22	00034	4/14/22 GP041420	202204 310-51300-11000		GARRET PARKINSON	*	200.00	200.00 000331
4/26/22	00038	4/14/22 JS041420	202204 310-51300-11000		JEFFREY SHENEFIELD	*	200.00	200.00 000332
4/26/22	00033	4/12/22 1978	202203 310-51300-31500		KE LAW GROUP, PLLC	*	1,650.50	1,650.50 000333
4/26/22	00026	4/14/22 MA041420	202204 310-51300-11000		MILTON ANDRADE	*	200.00	200.00 000334
4/26/22	00011	4/14/22 PA041420	202204 310-51300-11000		PHILLIP ALLENDE	*	200.00	200.00 000335
4/26/22	00027	4/25/22 04252022	202204 300-15500-10000		WHFS, LLC	*	1,204.51	1,204.51 000336
5/02/22	00022	4/23/22 114846	202204 320-53800-47300		REMSON AQUATICS	*	765.00	765.00 000337
5/12/22	00016	5/02/22 22535	202205 310-51300-32200		GRAU AND ASSOCIATES	*	1,000.00	1,000.00 000338
5/12/22	00010	4/30/22 86	202203 320-53800-49000		RPRED BROKEN FENCE SLAT	*	181.78	
		5/01/22 84	202205 310-51300-34000		MANAGEMENT FEES - MAY 22	*	3,004.17	
		5/01/22 84	202205 310-51300-35200		WEBSITE MANAGEMENT-MAY 22	*	100.00	
		5/01/22 84	202205 310-51300-35100		INFORMATION TECH - MAY 22	*	150.00	
		5/01/22 84	202205 310-51300-31300		DISSEMINATION SVCS-MAY 22	*	500.00	

RRNC RHODINE ROAD N KCOSTA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/01/22	84	84	AMENITY ACCESS - MAY 22	202205	330	330-57200	12000			*	416.67		
5/01/22	84	84	OFFICE SUPPLIES	202205	310	310-51300	51000			*	13.84		
5/01/22	84	84	POSTAGE	202205	310	310-51300	42000			*	200.12		
5/01/22	84	84	COPIES	202205	310	310-51300	42500			*	20.25		
5/01/22	85	85	FIELD MANAGEMENT - MAY 22	202205	320	320-53800	12000			*	1,250.00		
GOVERNMENTAL MANAGEMENT SERVICES												5,836.83	000339
5/12/22	00042	5/01/22	0015 CLEANING SVC APRIL 2022	202204	330	330-57200	48200			*	487.50		
JNJ CLEANING SERVICES LLC												487.50	000340
5/12/22	00040	5/02/22	8269 POOL MAINTENANCE - MAY 22	202205	330	330-53800	51000			*	865.00		
SUNCOAST POOL SERVICE												865.00	000341
5/24/22	00033	5/17/22	2394 GEN.COUNSEL/MTHLY MEETING	202204	310	310-51300	31500			*	2,701.81		
KE LAW GROUP, PLLC												2,701.81	000342
5/24/22	00027	5/23/22	05232022 PLAYGRND/FUR LEASE-JUNE22	202205	300	300-15500	10000			*	1,204.51		
WHFS, LLC												1,204.51	000343
6/01/22	00017	5/20/22	14086 TRACK LINE/BREAK REPAIR	202205	320	320-53800	46400			*	202.50		
CARDINAL LANDSCAPING SVCS OF TAMPA												202.50	000344
6/01/22	00037	3/29/22	20241986 CDVI ACCESS CARDS 4/6/22	202204	330	330-57200	34500			*	1,000.00		
SOUTHEAST WIRING SOLUTIONS, INC												1,000.00	000345
6/16/22	00010	6/01/22	87 MANAGEMENT FEES - JUN 22	202206	310	310-51300	34000			*	3,004.17		
6/01/22	87	87	WEBSITE MANAGEMENT-JUN 22	202206	310	310-51300	35200			*	100.00		
6/01/22	87	87	INFORMATION TECH - JUN 22	202206	310	310-51300	35100			*	150.00		
6/01/22	87	87	DISSEMINATION SVCS-JUN 22	202206	310	310-51300	31300			*	500.00		
6/01/22	87	87	AMENITY ACCESS - JUN 22	202206	330	330-57200	12000			*	416.67		

RRNC RHODINE ROAD N KCOSTA

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/01/22	87	6/01/22	87	202206	310	310-51300	51000		OFFICE SUPPLIES	*	1.17		
6/01/22	87	6/01/22	87	202206	310	310-51300	42000		POSTAGE	*	40.77		
6/01/22	88	6/01/22	88	202206	320	320-53800	12000		FIELD MANAGEMENT - JUN 22	*	1,250.00		
GOVERNMENTAL MANAGEMENT SERVICES												5,462.78	000346
6/16/22	00042	6/01/22	0067	202205	330	330-57200	48200		CLEANING SVC MAY 2022	*	487.50		
JNJ CLEANING SERVICES LLC												487.50	000347
6/16/22	00033	6/08/22	2763	202205	310	310-51300	31500		GEN.COUNSEL/MTHLY MEETING	*	76.00		
KE LAW GROUP, PLLC												76.00	000348
6/16/22	00022	5/31/22	114929	202205	320	320-53800	47300		LAKE MAINTENANCE - MAY 22	*	765.00		
REMSON AQUATICS												765.00	000349
6/16/22	00040	6/05/22	8354	202206	330	330-53800	51000		POOL MAINTENANCE - JUN 22	*	865.00		
SUNCOAST POOL SERVICE												865.00	000350
6/21/22	00027	6/21/22	06212022	202206	300	300-15500	10000		PLAYGRND/FUR LEASE-JULY22	*	1,204.51		
WHFS, LLC												1,204.51	000351
6/24/22	00036	6/24/22	29-BID-5	202206	330	330-57200	49000		ANNUAL POOL PERMIT FY22	*	275.00		
FLORIDA DEPARTMENT OF HEALTH												275.00	000352
6/29/22	00017	6/17/22	14148	202206	320	320-53800	46200		LANDSCAPE MAINT - JUN 22	*	6,720.83		
CARDINAL LANDSCAPING SVCS OF TAMPA												6,720.83	000353
TOTAL FOR BANK A											48,731.31		
TOTAL FOR REGISTER											48,731.31		

RRNC RHODINE ROAD N KCOSTA

SECTION 2

Rhodine Road North
Community Development District

Unaudited Financial Reporting
May 31, 2022



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Rhodine Road North
Community Development District
Combined Balance Sheet
May 31, 2022

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 242,647	\$ -	\$ -	\$ 242,647
Capital Projects Account	\$ -	\$ -	\$ 1,000	\$ 1,000
Investments:				
Series 2019				
Reserve	\$ -	\$ 254,019	\$ -	\$ 254,019
Revenue	\$ -	\$ 205,070	\$ -	\$ 205,070
Prepayment	\$ -	\$ 352	\$ -	\$ 352
Construction	\$ -	\$ -	\$ 95	\$ 95
Series 2022				
Reserve	\$ -	\$ 130,110	\$ -	\$ 130,110
Revenue	\$ -	\$ 4	\$ -	\$ 4
Interest	\$ -	\$ 82,063	\$ -	\$ 82,063
Construction	\$ -	\$ -	\$ 589,814	\$ 589,814
Cost of Issuance	\$ -	\$ -	\$ 278	\$ 278
Prepaid Expenses	\$ 1,205	\$ -	\$ -	\$ 1,205
Total Assets	\$ 243,852	\$ 671,617	\$ 591,187	\$ 1,506,656
Liabilities:				
Accounts Payable	\$ 9,252	\$ -	\$ -	\$ 9,252
Contracts Payable	\$ -	\$ -	\$ 766	\$ 766
Total Liabilities	\$ 9,252	\$ -	\$ 766	\$ 10,018
Fund Balance:				
Nonspendable:				
Prepaid Items	\$ 1,205	\$ -	\$ -	\$ 1,205
Restricted for:				
Debt Service - Series 2019	\$ -	\$ 459,441	\$ -	\$ 459,441
Debt Service - Series 2022	\$ -	\$ 212,177	\$ -	\$ 212,177
Capital Projects - Series 2019	\$ -	\$ -	\$ 329	\$ 329
Capital Projects - Series 2022	\$ -	\$ -	\$ 590,092	\$ 590,092
Unassigned	\$ 233,395	\$ -	\$ -	\$ 233,395
Total Fund Balances	\$ 234,600	\$ 671,617	\$ 590,421	\$ 1,496,638
Total Liabilities & Fund Balance	\$ 243,852	\$ 671,617	\$ 591,187	\$ 1,506,656

Rhodine Road North
Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2022

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
Revenues:				
Assessments - Tax Roll	\$ 337,516	\$ 337,516	\$ 328,985	\$ (8,531)
Assessments - Direct Bill	\$ 56,856	\$ 56,855	\$ 56,855	\$ -
Boundary Amendment Contributions	\$ -	\$ -	\$ 5,284	\$ 5,284
Other Income	\$ -	\$ -	\$ 3,120	\$ 3,120
Total Revenues	\$ 394,372	\$ 394,371	\$ 394,244	\$ (127)
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 5,000	\$ 3,600	\$ 1,400
Engineering	\$ 20,000	\$ 8,333	\$ 118	\$ 8,216
Attorney	\$ 30,000	\$ 12,500	\$ 13,309	\$ (809)
Annual Audit	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 900	\$ -	\$ -	\$ -
Dissemination	\$ 6,000	\$ 4,017	\$ 4,017	\$ -
Trustee Fees	\$ 7,100	\$ 2,788	\$ 2,788	\$ -
Management Fees	\$ 36,050	\$ 15,021	\$ 24,033	\$ (9,013)
Information Technology	\$ 1,800	\$ 750	\$ 1,200	\$ (450)
Website Maintenance	\$ 1,200	\$ 500	\$ 800	\$ (300)
Telephone	\$ 300	\$ 125	\$ -	\$ 125
Postage & Delivery	\$ 1,000	\$ 417	\$ 346	\$ 70
Insurance	\$ 6,000	\$ 6,000	\$ 5,570	\$ 430
Printing & Binding	\$ 1,000	\$ 417	\$ 40	\$ 376
Legal Advertising	\$ 10,000	\$ 4,167	\$ 1,930	\$ 2,237
Other Current Charges	\$ 5,000	\$ 2,083	\$ 1,018	\$ 1,065
Office Supplies	\$ 625	\$ 260	\$ 26	\$ 235
Travel Per Diem	\$ 660	\$ 275	\$ -	\$ 275
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 149,310	\$ 72,328	\$ 68,470	\$ 3,858

Rhodine Road North

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/22	Thru 05/31/22	Variance
<u>Operations & Maintenance</u>				
Field Expenditures				
Property Insurance	\$ 5,000	\$ 5,000	\$ 6,014	\$ (1,014)
Field Management	\$ 15,000	\$ 6,250	\$ 10,000	\$ (3,750)
Landscape Maintenance	\$ 80,650	\$ 33,604	\$ 54,017	\$ (20,412)
Landscape Replacement	\$ 5,000	\$ 2,083	\$ -	\$ 2,083
Lake Maintenance	\$ 9,180	\$ 3,825	\$ 6,120	\$ (2,295)
Streetlights	\$ 33,600	\$ 14,000	\$ 20,887	\$ (6,887)
Electric	\$ 3,000	\$ 1,250	\$ 239	\$ 1,011
Water & Sewer	\$ 3,300	\$ 1,375	\$ 722	\$ 653
Irrigation Repairs	\$ 5,000	\$ 2,083	\$ 583	\$ 1,501
General Repairs & Maintenance	\$ 5,000	\$ 2,083	\$ 99	\$ 1,984
Contingency	\$ 2,298	\$ 957	\$ 276	\$ 682
Subtotal Field Expenditures	\$ 167,028	\$ 72,511	\$ 98,957	\$ (26,446)
Amenity Expenditures				
Amenity - Electric	\$ 14,400	\$ 6,000	\$ 3,400	\$ 2,600
Amenity - Water	\$ 3,500	\$ 1,458	\$ 713	\$ 745
Internet	\$ 3,000	\$ 1,250	\$ 413	\$ 837
Playground/Furniture Lease	\$ 14,454	\$ 6,023	\$ 9,636	\$ (3,614)
Pest Control	\$ 720	\$ 300	\$ -	\$ 300
Janitorial Services	\$ 8,580	\$ 3,575	\$ 3,130	\$ 445
Security Services	\$ 7,500	\$ 3,125	\$ 3,000	\$ 125
Pool Maintenance	\$ 10,380	\$ 4,325	\$ 6,920	\$ (2,595)
Amenity Access Management	\$ 5,000	\$ 2,083	\$ 3,333	\$ (1,250)
Amenity Repairs & Maintenance	\$ 1,000	\$ 417	\$ 135	\$ 282
Contingency	\$ 4,500	\$ 1,875	\$ 957	\$ 918
Subtotal Amenity Expenditures	\$ 73,034	\$ 30,431	\$ 31,637	\$ (1,206)
Total Operations & Maintenance	\$ 240,062	\$ 102,942	\$ 130,594	\$ (27,652)
Total Expenditures	\$ 389,372	\$ 175,270	\$ 199,064	\$ (23,794)
Excess (Deficiency) of Revenues over Expenditures	\$ 5,000		\$ 195,180	
<u>Other Financing Sources/(Uses):</u>				
Transfer In/(Out)	\$ (5,000)	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ (5,000)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ 195,180	
Fund Balance - Beginning	\$ -		\$ 39,420	
Fund Balance - Ending	\$ -		\$ 234,600	

Rhodine Road North

Community Development District

Debt Service Fund Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2022

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
Revenues:				
Assessments - Tax Roll	\$ 509,963	\$ 509,963	\$ 494,903	\$ (15,059)
Assessments - Prepayments	\$ -	\$ -	\$ 29,875	\$ 29,875
Interest	\$ -	\$ -	\$ 27	\$ 27
Total Revenues	\$ 509,963	\$ 509,963	\$ 524,805	\$ 14,842
Expenditures:				
Interest - 11/1	\$ 182,494	\$ 182,494	\$ 182,494	\$ -
Special Call - 2/1	\$ -	\$ -	\$ 30,000	\$ (30,000)
Interest - 2/1	\$ -	\$ -	\$ 350	\$ (350)
Principal - 5/1	\$ 145,000	\$ 145,000	\$ 145,000	\$ -
Interest - 5/1	\$ 182,494	\$ 182,494	\$ 181,794	\$ 700
Special Call - 5/1	\$ -	\$ -	\$ 5,000	\$ (5,000)
Total Expenditures	\$ 509,988	\$ 509,988	\$ 544,638	\$ (34,650)
Excess (Deficiency) of Revenues over Expenditures	\$ (25)		\$ (19,833)	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ (253,011)	\$ (253,011)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ (253,011)	\$ (253,011)
Net Change in Fund Balance	\$ (25)		\$ (272,843)	
Fund Balance - Beginning	\$ 212,024		\$ 732,284	
Fund Balance - Ending	\$ 211,999		\$ 459,441	

Rhodine Road North

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2022

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 4	\$ 4
Total Revenues	\$ -	\$ -	\$ 4	\$ 4
Expenditures:				
Interest - 5/1	\$ -	\$ -	\$ 43,767	\$ (43,767)
Total Expenditures	\$ -	\$ -	\$ 43,767	\$ (43,767)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (43,763)	
Other Financing Sources/(Uses):				
Bond Proceeds	\$ -	\$ -	\$ 255,939	\$ 255,939
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 255,939	\$ 255,939
Net Change in Fund Balance	\$ -	\$ -	\$ 212,177	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 212,177	

Rhodine Road North

Community Development District

Capital Projects Fund Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2022

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
Revenues				
Developer Contributions	\$ -	\$ -	\$ 1,094	\$ 1,094
Interest	\$ -	\$ -	\$ 1	\$ 1
Total Revenues	\$ -	\$ -	\$ 1,095	\$ 1,095
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 4,300	\$ (4,300)
Total Expenditures	\$ -	\$ -	\$ 4,300	\$ (4,300)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (3,206)	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ 253,011	\$ 253,011
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 253,011	\$ 253,011
Net Change in Fund Balance	\$ -	\$ -	\$ 249,805	
Fund Balance - Beginning	\$ -	\$ -	\$ (249,476)	
Fund Balance - Ending	\$ -	\$ -	\$ 329	

Rhodine Road North

Community Development District

Capital Projects Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2022

	Adopted Budget	Prorated Budget Thru 05/31/22	Actual Thru 05/31/22	Variance
Revenues				
Developer Advances	\$ -	\$ -	\$ 320,283	\$ 320,283
Interest	\$ -	\$ -	\$ 50	\$ 50
Total Revenues	\$ -	\$ -	\$ 320,332	\$ 320,332
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 3,956,378	\$ (3,956,378)
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ 287,797	\$ (287,797)
Total Expenditures	\$ -	\$ -	\$ 4,244,176	\$ (4,244,176)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (3,923,843)	
Other Financing Sources/(Uses)				
Bond Proceeds	\$ -	\$ -	\$ 4,424,061	\$ 4,424,061
Bond Premium	\$ -	\$ -	\$ 91,079	\$ 91,079
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 4,515,140	\$ 4,515,140
Net Change in Fund Balance	\$ -	\$ -	\$ 591,296	
Fund Balance - Beginning	\$ -	\$ -	\$ (1,205)	
Fund Balance - Ending	\$ -	\$ -	\$ 590,092	

Rhodine Road North
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	\$ -	\$ 12,918	\$ 310,942	\$ 4,285	\$ -	\$ -	\$ 840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328,985
Assessments - Direct Bill	\$ -	\$ 28,428	\$ -	\$ -	\$ 14,214	\$ -	\$ 14,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,855
Boundary Amendment Contributions	\$ -	\$ -	\$ -	\$ 5,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,284
Other Income	\$ 3,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,120
Total Revenues	\$ 3,120	\$ 41,346	\$ 310,942	\$ 9,569	\$ 14,214	\$ -	\$ 15,054	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 394,244
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 800	\$ -	\$ 800	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600
Engineering	\$ 118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118
Attorney	\$ 694	\$ 3,182	\$ 2,484	\$ 1,118	\$ 1,404	\$ 1,651	\$ 2,702	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ 13,309
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 4,500
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 417	\$ 417	\$ 667	\$ 417	\$ 500	\$ 500	\$ 600	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 4,017
Trustee Fees	\$ 2,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,788
Management Fees	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ -	\$ -	\$ -	\$ -	\$ 24,033
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 1,200
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 800
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 49	\$ 45	\$ 14	\$ 12	\$ 16	\$ 3	\$ 7	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 346
Insurance	\$ 5,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,570
Printing & Binding	\$ 6	\$ 6	\$ -	\$ 5	\$ 3	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 40
Legal Advertising	\$ 1,930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,930
Other Current Charges	\$ 218	\$ 138	\$ 227	\$ 39	\$ 44	\$ 275	\$ 39	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ 1,018
Office Supplies	\$ 3	\$ 3	\$ 0	\$ 3	\$ 3	\$ 0	\$ 0	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ 26
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 21,021	\$ 7,045	\$ 7,445	\$ 5,848	\$ 7,723	\$ 5,683	\$ 8,603	\$ 5,103	\$ -	\$ -	\$ -	\$ -	\$ 68,470

Rhodine Road North
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Operations & Maintenance</i>													
Field Expenditures													
Property Insurance	\$ 5,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,014
Field Management	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Landscape Maintenance	\$ 6,971	\$ 6,721	\$ 6,721	\$ 6,721	\$ 6,721	\$ 6,721	\$ 6,721	\$ 6,721	\$ -	\$ -	\$ -	\$ -	\$ 54,017
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Maintenance	\$ 765	\$ 765	\$ 765	\$ 765	\$ 765	\$ 765	\$ 765	\$ 765	\$ -	\$ -	\$ -	\$ -	\$ 6,120
Streetlights	\$ 2,431	\$ 2,431	\$ 2,431	\$ 2,431	\$ 2,913	\$ 2,484	\$ 2,876	\$ 2,889	\$ -	\$ -	\$ -	\$ -	\$ 20,887
Electric	\$ 21	\$ 21	\$ 108	\$ 32	\$ 40	\$ -	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ 239
Water & Sewer	\$ 106	\$ 106	\$ 77	\$ 109	\$ 180	\$ 48	\$ 48	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ 722
Irrigation Repairs	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ 50	\$ 180	\$ 203	\$ -	\$ -	\$ -	\$ -	\$ 583
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 71	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99
Contingency	\$ -	\$ -	\$ 94	\$ -	\$ -	\$ 182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 276
Subtotal Field Expenditures	\$ 17,319	\$ 11,444	\$ 11,447	\$ 11,380	\$ 11,896	\$ 11,500	\$ 12,079	\$ 11,892	\$ -	\$ -	\$ -	\$ -	\$ 98,957
Amenity Expenditures													
Amenity - Electric	\$ 296	\$ 378	\$ 365	\$ 573	\$ 470	\$ 473	\$ 420	\$ 425	\$ -	\$ -	\$ -	\$ -	\$ 3,400
Amenity - Water	\$ -	\$ -	\$ 230	\$ -	\$ 115	\$ 111	\$ 122	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ 713
Internet	\$ -	\$ -	\$ -	\$ 189	\$ 56	\$ 56	\$ 56	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ 413
Playground/Furniture Lease	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ -	\$ -	\$ -	\$ -	\$ 9,636
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Janitorial Services	\$ -	\$ -	\$ 440	\$ 715	\$ 660	\$ 315	\$ 513	\$ 488	\$ -	\$ -	\$ -	\$ -	\$ 3,130
Security Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Pool Maintenance	\$ 865	\$ 865	\$ 865	\$ -	\$ 865	\$ 1,730	\$ 865	\$ 865	\$ -	\$ -	\$ -	\$ -	\$ 6,920
Amenity Access Management	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ 3,333
Amenity Repairs & Maintenance	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135
Contingency	\$ -	\$ -	\$ 957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 957
Subtotal Amenity Expenditures	\$ 2,917	\$ 2,865	\$ 4,478	\$ 3,098	\$ 3,787	\$ 6,306	\$ 4,596	\$ 3,590	\$ -	\$ -	\$ -	\$ -	\$ 31,637
Total Operations & Maintenance	\$ 20,236	\$ 14,309	\$ 15,925	\$ 14,477	\$ 15,683	\$ 17,806	\$ 16,675	\$ 15,483	\$ -	\$ -	\$ -	\$ -	\$ 130,594
Total Expenditures	\$ 41,257	\$ 21,354	\$ 23,370	\$ 20,325	\$ 23,406	\$ 23,489	\$ 25,278	\$ 20,586	\$ -	\$ -	\$ -	\$ -	\$ 199,064
Excess (Deficiency) of Revenues over Expenditures	\$ (38,137)	\$ 19,992	\$ 287,572	\$ (10,756)	\$ (9,192)	\$ (23,489)	\$ (10,224)	\$ (20,586)	\$ -	\$ -	\$ -	\$ -	\$ 195,180
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (38,137)	\$ 19,992	\$ 287,572	\$ (10,756)	\$ (9,192)	\$ (23,489)	\$ (10,224)	\$ (20,586)	\$ -	\$ -	\$ -	\$ -	\$ 195,180

Rhodine Road North

Community Development District

Long Term Debt Report

Series 2019, Special Assessment Revenue Bonds		
Interest Rate:	3.500%, 4.000%, 4.500%, 4.750%	
Maturity Date:	5/1/2050	
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement	\$254,019	
Reserve Fund Balance	\$254,019	
Bonds Outstanding - 6/28/19		\$10,000,000
Less: Special Call - 11/1/20		(\$1,455,000)
Less: Special Call - 2/1/21		(\$25,000)
Less: Principal Payment - 5/1/21		(\$140,000)
Less: Special Call - 5/1/21		(\$25,000)
Less Special Call - 8/1/21		(\$15,000)
Less Special Call - 2/1/22		(\$30,000)
Less: Principal Payment - 5/1/22		(\$145,000)
Less: Special Call - 5/1/22		(\$5,000)
Current Bonds Outstanding		\$8,160,000

Series 2022, Special Assessment Revenue Bonds		
Interest Rate:	2.600%, 3.000%, 3.300%, 4.000%	
Maturity Date:	5/1/2052	
Reserve Fund Definition	50% Maximum Annual Debt Service	
Reserve Fund Requirement	\$130,110	
Reserve Fund Balance	\$130,110	
Bonds Outstanding - 1/25/22		\$4,680,000
Current Bonds Outstanding		\$4,680,000

Rhodine Road North
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2022

Gross Assessments \$ 359,059.41 \$ 540,145.77 \$ 899,205.18
Net Assessments \$ 337,515.85 \$ 507,737.02 \$ 845,252.87

ON ROLL ASSESSMENTS

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	39.93%	60.07%	100.00%
							O&M Portion	2019 Debt Service	Total
11/24/21	ACH	\$34,386.44	(\$1,375.47)	(\$660.22)	\$0.00	\$32,350.75	\$12,917.90	\$19,432.85	\$32,350.75
12/01/21	ACH	\$496,122.68	(\$19,845.07)	(\$9,525.55)	\$0.00	\$466,752.06	\$186,377.62	\$280,374.44	\$466,752.06
12/07/21	ACH	\$56,832.37	(\$2,273.30)	(\$1,091.18)	\$0.00	\$53,467.89	\$21,350.13	\$32,117.76	\$53,467.89
12/13/21	ACH	\$274,748.16	(\$10,990.07)	(\$5,275.16)	\$0.00	\$258,482.93	\$103,214.18	\$155,268.75	\$258,482.93
01/05/22	ACH	\$11,357.89	-408.25	(\$219.00)	\$0.00	\$10,730.64	\$4,284.83	\$6,445.81	\$10,730.64
04/06/22	ACH	\$2,146.47	\$0.00	(\$42.93)	\$0.00	\$2,103.54	\$839.96	\$1,263.58	\$2,103.54
TOTAL		\$ 875,594.01	\$ (34,892.16)	\$ (16,814.04)	\$ -	\$ 823,887.81	\$ 328,984.62	\$ 494,903.19	\$ 823,887.81

97%	Net Percent Collected
\$21,365.06	Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

Clayton Property Group, Inc. 2022-01		Net Assessments	\$56,855.21	\$56,855.21	
Date Received	Due Date	Check Number	Net Assessed	Amount Received	General Fund
11/22/21	12/1/21	41406	\$28,427.61	\$28,427.61	\$28,427.61
2/1/22	2/1/22	43337	\$14,213.80	\$14,213.80	\$14,213.80
4/28/22	5/1/22	46276	\$14,213.80	\$14,213.80	\$14,213.80
			\$ 56,855.21	\$ 56,855.21	\$ 56,855.21

SECTION 3

**Rhodine Road North
Community Development District**

FY22 Series 2019 Funding Request # 5
June 2, 2022

Bill To: JMBI

Requisition #	Payee		
1	Absolute Engineering Inc Invoice # 021122 - Engineer Services for April 2022	\$	375.24
2	Faulkner Engineering Services Difference on req # 142 Invoice # FES14183 - Field Density Tests, Thickness Cores & Estractons		390.89
Total:			\$ 766.13

Please make check payable to:

Rhodine Road North Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

The undersigned hereby further certifies that the invoices listed are costs of the Series 2019 project which have not previously been paid.

Responsible Officer

**Rhodine Road North
Community Development District**

FY22 Series 2019 Funding Request # 6
June 21, 2022

Bill To: JMBI

Requisition # Payee

1	Absolute Engineering Inc Invoice # 021162 - Engineering Services for May 2022	\$	877.55
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Total:	\$	877.55
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Please make check payable to:

Rhodine Road North Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

The undersigned hereby further certifies that the invoices listed are costs of the Series 2019 project which have not previously been paid.

Responsible Officer

SECTION 4



Craig Latimer
Supervisor of Elections

Our Vision: To be the best place in America to vote

GOVERNOR'S
STERLING
AWARD
RECIPIENT

April 18, 2022

To whom it may concern,

As per F.S. 190.006, you'll find the number of qualified registered electors for your Community Development District as of April 15, 2022, listed below.

Community Development District	Number of Registered Electors
Rhodine Road North	201

We ask that you respond to our office with a current list of CDD office holders by **June 1st** and that you update us throughout the year if there are changes. This will enable us to provide accurate information to potential candidates during filing and qualifying periods.

Please note it is the responsibility of each district to keep our office updated with current district information. If you have any questions, please do not hesitate to contact me at (813) 384-3944 or ewhite@votehillsborough.gov.

Respectfully,

Enjoli White
Candidate Services Manager

VoteHillsborough.gov



(813) 744 - 5900

Fred B. Karl County Center
601 E. Kennedy Blvd., 16th Floor, Tampa, FL 33602

Robert L. Gilder Elections Service Center
2514 N. Falkenburg Rd., Tampa, FL 33619

See website for regional office locations.