

***ANTHEM PARK
COMMUNITY DEVELOPMENT DISTRICT***

***Advanced Meeting Package
Regular Meeting and Public Hearing***

***Date/Time:
Wednesday, August 6, 2025
9:30 A.M.***

***Location:
Anthem Park Clubhouse
2090 Continental Street
St. Cloud, Florida 34769***

Note: The Advanced Meeting Package is a working document and thus all materials are considered DRAFTS prior to presentation and Board acceptance, approval, or adoption.

Anthem Park Community Development District

c/o Kai

2502 N. Rocky Point Dr. Suite 1000

Tampa, FL 33607

813-565-4663

Board of Supervisors

Anthem Park Community Development District

Dear Supervisors:

A Meeting of the Board of Supervisors of the Anthem Park Community Development District is scheduled for **Wednesday, August 6, 2025**, at **9:30 A.M.** at the **Anthem Park Clubhouse, 2090 Continental Street, St. Cloud, Florida 34769.**

The advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

The agenda items are for immediate business purposes and for the health and safety of the community. Staff will present any reports at the meeting. If you have any questions, please contact me. I look forward to seeing you there.

Sincerely,

Andy Mendenhall

Andy Mendenhall

District Manager

813-565-4663

CC: Attorney
Engineer
District Records

District: ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

Date of Meeting: Wednesday, August 6, 2025

Time: 9:30 A.M.

Location: Anthem Park Clubhouse
2090 Continental Street
St. Cloud, Florida 34769

Supervisor	Position	
Blair Possenriede	Chairman	
Sarah Kubik	Vice Chair	
Yasiris Santos Nieves	Assistant Secretary	
Linda Ellens	Assistant Secretary	
Gail Dee	Assistant Secretary	

ZOOM: <https://us02web.zoom.us/j/5228949253>

Call In: +1 305 224 1968

Meeting ID: 522 894 9253

Passcode: 12345

Mute/Unmute: *6

Regular Meeting and Public Hearing

For the full agenda packet, please contact anthempark@hikai.com

I. Call to Order / Roll Call

II. Audience Comments – (limited to 3 minutes per individual on agenda items)

III. Staff & Vendor Reports

A. District Counsel

B. District Engineer

C. Facility Manager

1. August 2025 Report

Exhibit 1

2. Yellowstone – Maintenance Report dated July 23, 2025

Exhibit 2

3. Steadfast – July 2025 Waterway Treatment Report

Exhibit 3

4. Consideration/Approval of Access Control System Proposals:

a. Eliom - \$6,580.00

Exhibit 4

b. ServiTec - \$14,575.00

Exhibit 5

c. HD Cameras - \$30,824.36

Exhibit 6

D. District Manager

1. Consideration/Adoption of Resolution 2025-10, Adopting the FY 2026 Budget

Exhibit 7

2. Consideration/Adoption of Resolution 2025-11, Imposing and Levying the O&M Assessments on the FY 2026 Budget

Exhibit 8

3. Consideration/Adoption of Resolution 2025-12, Adopting the
FY 2026 Meeting Schedule

Exhibit 9

IV. Administrative Items

- A. Consideration/Approval of the July 2, 2025, Regular Meeting Minutes

Exhibit 10

- B. Consideration/Acceptance of the Audited Financial Statements for the year
ended September 30, 2024

Exhibit 11

- C. Consideration/Acceptance of the June 2025 Unaudited Financial Statements

Exhibit 12

V. Audience Comments – New Business – *(limited to 3 minutes per individual)*

VI. Supervisor Requests

VII. Adjournment

EXHIBIT 1

AGENDA

ANTHEM PARK

COMMUNITY DEVELOPMENT DISTRICT



Amenity Center Management Report

Meeting: August 6, 2025

Submitted by Maria Agosta

I. Completed and Upcoming Projects

1. Fountain at Fountain Park Completed
2. Broken sidewalk at entrance
3. Pergolas Update
4. Pool vents
5. Pool Services of Orlando
6. Additional Lounge Chairs
7. Basketball court backboard update
8. Yellowstone walking report

II. Events and Resident Requests

EXHIBIT 2

AGENDA

Anthem Park CDD

Account Manager : Nathaniel Anderson

Wednesday, July 23, 2025



YELLOWSTONE
LANDSCAPE

Maintenance Activities

- Emptying of trash station weekly throughout Anthem Park : Wednesday through Thursday

Week One:

- Trim shrubs along the exterior wall on Old Canoe Creek Road from Lexington entrance to Capital entrance.
- Pull weeds in landscape beds along Old Canoe Creek Road along the exterior wall.
- Spray Round-Up along the exterior wall and landscape beds.
- Trim shrubs, pull weeds, and spray Round-Up along Lexington Boulevard.
- Pick up trash throughout the maintenance areas.

Week Two:

- Trim the entrance of Capital Boulevard.
- Pull weeds and spray Round-Up at the entrance of Capital Boulevard.
- Pick up trash in the maintenance areas.
- Trim shrubs, pull weeds, and spray Round-Up by the clubhouse.
- Pick up trash around the clubhouse area.

Week Three:

- Trim shrubs and pull weeds around Fountain Park.
- Spray Round-Up in landscape beds near Fountain Park.
- Trim shrubs and pull weeds by swing set park.

•

Week Four:

- Trim shrubs along the walk path
- Pull weeds and spray Round-Up along the exterior wall.
- Pick up trash along the exterior wall and Old Canoe Creek Road.
- Trim shrubs at Patriot Park.
- Spray Round-Up around tree rings and landscape beds at Patriot Park.
- Volleyball court is graded twice a month

Mowing Activities

- Perform weekly mowing and string trimming of retention ponds and common areas throughout property.
- Perform weekly mowing service on all St Augustine turf throughout property.

Irrigation Activities

For the month of June, we addressed the following irrigation issues:

- We are currently working on completing the June irrigation report and will have it ready for the upcoming meeting.
- Conducted thorough inspection of the irrigation system.
- Documented and reported any major issues requiring further attention.

Fertilization and Pest Control Activities

- All shrubs was treated with insecticide, fungicide, & liquid iron (Triple crown, and Methyl L)
-

Projected Work

- Playground mulch installation by the clubhouse was completed on 7/9/2025.
- Started lifting oak trees on Citizen Lane. Crews are raising canopies for improved clearance and visibility as part of the scheduled maintenance. Work is progressing as planned.
- The large oak tree located behind the clubhouse near the pond was cut down and removed.

EXHIBIT 3

AGENDA



Daily Logs List

Jul 9, 2025

Job: SE1442 Anthem Park CDD

Title:

Added By: David Smeltz

Log Notes:

Treated ponds 1,2,3 for hydrilla

(Seems to be dying off from last sonar treatment)

Weather Conditions:

Partly cloudy with scattered storms

Wed, Jul 9, 2025, 10:54 AM



90°F

75°F

Wind: 6 mph

Humidity: 91%

Total Precip: 0.03"

Attachments: 3





Daily Logs List

Jul 23, 2025

Job: SE1442 Anthem Park CDD

Title:

Added By: David Smeltz

Log Notes:

Treated ponds 1-3 for grasses

Weather Conditions:

Partly cloudy with isolated storms

Wed, Jul 23, 2025, 10:36 AM



87°F

76°F

Wind: 7 mph

Humidity: 94%

Total Precip: 0.81"

Attachments: 6





ANTHEM PARK CDD

2090 Continental St, Saint Cloud

Gate Code:

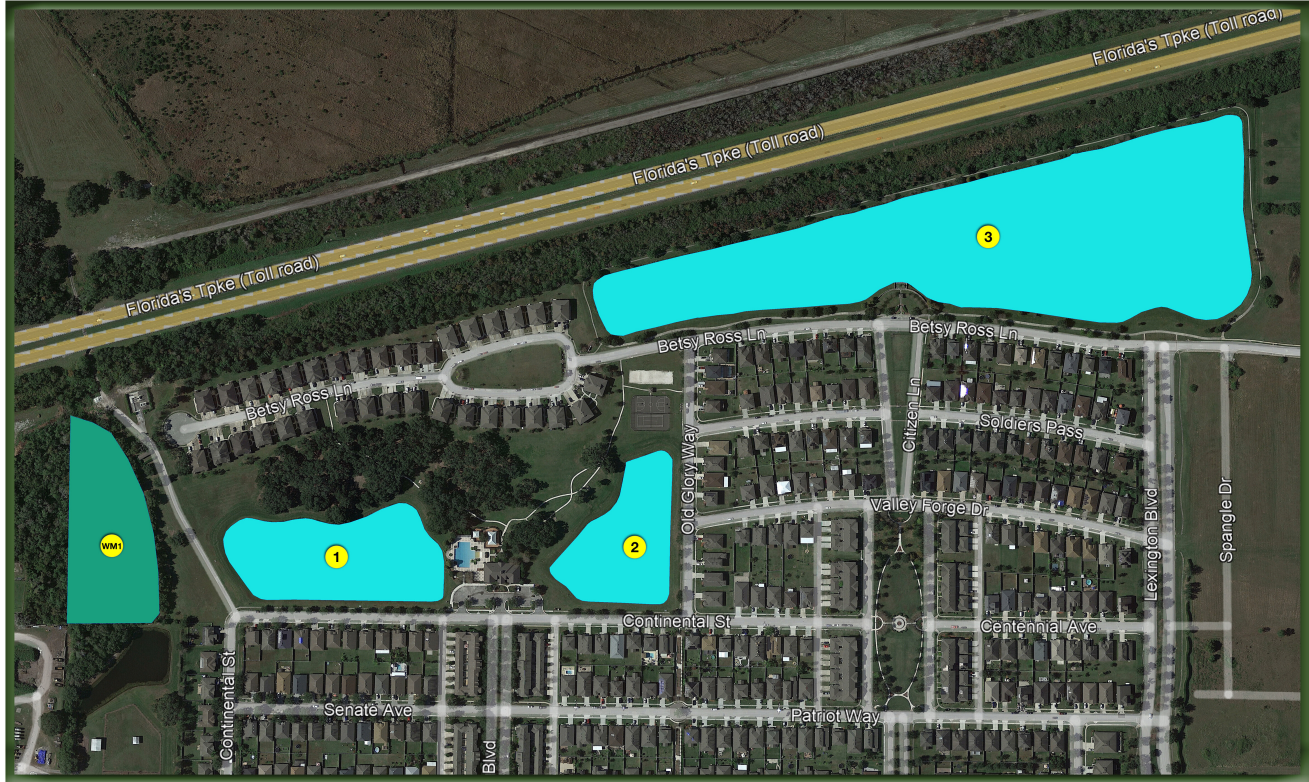


EXHIBIT 4

AGENDA

ESTIMATE

Grand Total (USD)
\$6,848.50

BILL TO
Anthem Park
Maria Agosta
2090 Continental Street
St. Cloud, 34769

7184047417
anthemparkcdd@gmail.com

Estimate Number: 1416
Estimate Date: May 27, 2025
Valid Until: June 26, 2025
Grand Total (USD): \$6,848.50

ITEMS	QUANTITY	PRICE	AMOUNT
INBIO460PROBOX ACCESS CONTROL 4 DOORS 20,000 FOOTPRINTS 60,000 WEIGAND CARDS 26 BITS TCP / IP 9.6 - 14.4	2	\$720.00	\$1,440.00
PROID10BE CARD READER 125KHZ IP 65 BLACK COLOR WIEGAND OUTPUTADJUSTABLE	8	\$120.00	\$960.00
IDTHICKCARD THICK PROXIMITY CARD FOR ACCESS CONTROL WITH PRINTED CODE 125KHZ	500	\$2.20	\$1,100.00
CR20E CARD REELER 125 KHZ DIMENSIONS 68/18/115MM	1	\$80.00	\$80.00
LABOR LABOR	1	\$3,000.00	\$3,000.00



Eliom General Service Provider
Kissimmee, Florida 34741
United States

Contact Information
3214431258
eliomgsp.com

ESTIMATE

Grand Total (USD)
\$6,848.50

Subtotal:	\$6,580.00
Tax 7.5%:	\$268.50
Grand Total (USD):	\$6,848.50

Notes / Terms
1 year warranty for the material
3 months warranty for the labor



Eliom General Service Provider
Kissimmee, Florida 34741
United States

Contact Information
3214431258
eliomgsp.com

EXHIBIT 5

AGENDA



Phone: +1 (407) 923-0839
Fax: +1 (407) 250-2622
email: servitecorlando@yahoo.com
Web: www.servitecorlando.com

SECURITY CAMERAS SYSTEM

INSTALLATION OF ACCESS CONTROL SYSTEM FOR 7 DOOR

CUSTOMER: Anthem Park Community Development District
PHONE: + 1 407-556-2202
ADDRESS: 2090 Continental St, St Cloud, FL 34769

QUOTE N° 000617
DATA: June 3, 2025

ITEM	QUANT	DESCRIPTION	UNIT PRICE	TOTAL
1	02	Main Controller for 4 doors controlled by COM System programmed access. 4 Door Access Control System Metal Core Control Components 5A 110V-240V Power Supply Box and 4 Door TCP/IP Access Control Panel Controller	1,281.00	2,562.00
2	02	Battery backup bank a 12V, 7.2AH sealed lead acid (SLA) rechargeable battery	276.00	552.00
3	04	Electric Magnetic Lock 600 lbs Holding Force 12V Electromagnet Fail Safe NC Mode Z & L Bracket	372.00	1,488.00
4	03	Watherproof Electric Magnetic Lock 600 lbs Holding Force 12V Electromagnet Fail Safe NC Mode Z & L Bracket	527.00	1,581.00
5	07	"PUSH TO EXIT" RTE illuminated plate with built-in timer, illuminated square button with legend, long-life green LED 12/24 VAC/VDC	87.00	609.00
6	07	HID Pro ProxPoint Plus Mini Card Reader	243.00	1,701.00
7	03	Access Control Cable, UL-Compliant certified 100% Coople. 4 and 8 wire	210.00	630.00
8	01	50 Cards of 26-bit proximity , blank printable Weigand Prox cards compatible with ISOPro format readers	165.00	165.00
9	01	The enhanced fire control expansion panel of the alarm module for the access control board meets the US fire code requirement.	287.00	287.00
10	01	Various materials needed for installation, Includes the Installation of the 7 Readers, Includes the Installation of the 7 Magnet Locks, Includes the Installation of the 7 Exit Buttons, Includes all cables and installation of all cables to the controller, Controller Programming, Reader programming, Group Assignment.	5,000.00	5,000.00
SUB-TOTAL				14,575.00

NOTE

THE BUDGET IS DEEMED APPROVED UPON RECEIPT OF THE CORRESPONDING PAYMENT.

All additional equipment necessary for reasons beyond to activate the system and that is not included in this budget will be quoted and approved by the client for subsequent billing. The price of additional equipment indicated do not include installation.

All cable is estimated footage in proportion to the observed, the customer will make the adjustment and installation cable based on the total footage used in work (more or less) and will take place at the fair collection used.

Details of installation and design of placement of cameras will be delivered once the project is approved.

The company reserves the facility design, taking into account the following parameters:

Terms.

* Warranty: **12 months** , according to conditions.

* Offer valid: Prices subject to change without notice.

* Payment: **60%** down payment and **40%** after installation.

* Start date: Negotiable, from receipt of the initial payment.

* Completion date: Between 5 to 10 working days approx from the date of payment days, and availability of merchandise .

SUB TOTAL	14,575.00
TAX (7.0%)	1,020.25
TOTAL	15,595.25
1 Payment: 60%	9,357.15
2 Payment: 40%	6,238.10

Sincerely!!

Juan Francisco Bolano R.

Juan Francisco Bolano R.

Approved by the client:
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Name, signature and date.

EXHIBIT 6

AGENDA

Estimate

ADDRESS

Anthem Park
 2090 Continental St
 St Cloud, Florida 34769
 United States

SHIP TO

Anthem Park
 2090 Continental St
 St Cloud, Florida 34769

ESTIMATE # 7001**DATE 06/02/2025**

ACTIVITY	QTY	RATE	AMOUNT
*SCOPE OF WORK			
Replace Access Control System			
Control Panels, Card Readers, Door Hardware			
-1 Clubhouse Door			
-card reader, crash bar w/ vertical rod			
-1 Gym Door			
-card reader, crash bar w/ vertical rod			
-1 Mens Room Door			
-card reader, maglock, push to exit			
-1 Womens Room Door			
-card reader, maglock, push to exit			
-1 Pool Gate Main Entrance			
-card reader, maglock, push to exit			
-1 Pool Gate Second Entrance			
-card reader, maglock, push to exit			
.			
ZkTeco Panel 4 Doors	2	1,750.00	3,500.00T
ZK ATLAS 400			
NDAA Compliant			
Web Interface - No software required			
Mag Lock 1200lb	4	289.59	1,158.36T
Weather Resistant Magnetic Gate Lock 1200lbs			
Push To Exit Button	4	108.95	435.80T
Weather Resistant Push To Exit Button			
Keypad Outdoor W26	6	175.95	1,055.70T
HID ProxPoint Plus Proximity Card Reader			
-Small sized reader features a beeper and multicolor LED			
Potted reader suitable for indoor or outdoor use			
Miscellaneous	2	2,249.75	4,499.50T
Surface Vertical Rod Exit Device with Electric Latch Retraction			
the locks are on the top and bottom of the device			

ACTIVITY	QTY	RATE	AMOUNT
locking into the header and the footer, the SVR mounts on the exterior of the door.			
Miscellaneous Access Control Wire	4	195.00	780.00T
Miscellaneous All Materials needed for project completion, such as: PVC Piping, Clamps, Junction Boxes , trenching and digging tools.	1	1,500.00	1,500.00T
Installation Labor -Includes all Labor and Man-Hours Required to Complete the Removal of old equipment and/or Installation of new equipment. -For projects with trenching and Pole Installation, all work must be done by city code and guidelines. -Structured Wiring on entire job site, Drilling and wall perforation where needed. -A one time Training is included on all equipment installed by HD Cameras USA.1	1	17,500.00	17,500.00
CLAMSHELL PROXIMITY KEY TAG (HID compatible) LOC +7410 CLAMSHELL PROXIMITY CARD (HID COMPATIBLE) CardTrax # CT6A4172. Bit Format 26A, Facility Code 12	100	3.95	395.00T

Thank you for your business. We take credit cards, ACH payments and check payments.

SUBTOTAL	30,824.36
TAX	999.33
TOTAL	\$31,823.69

Check payments can be mailed to 3025 Silver Star Rd, Suite #105
Orlando, FL, 32808
Tax On Material Only
3 Year Warranty on Parts and Labor

The total on this quote covers the "scope of work" stated, therefore, any unforeseen or additional equipment that will be deemed necessary to complete the project, which has been discovered at the time of installation, will be addressed and quoted at that time.

Accepted By

Accepted Date

EXHIBIT 7

AGENDA

RESOLUTION 2025-10

THE ANNUAL APPROPRIATION RESOLUTION OF THE ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2025, submitted to the Board of Supervisors (“**Board**”) of the Anthem Park Community Development District (“**District**”) proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”), 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 (2) 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 ANTHEM PARK 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 Anthem Park Community Development District for the Fiscal Year Ending September 30, 2026.”
- 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 two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026, 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(S)	\$
TOTAL ALL FUNDS	\$

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2026 or within sixty (60) days following the end of the Fiscal Year 2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000

or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within five (5) days after adoption and remain on the website for at least two (2) years.

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

PASSED AND ADOPTED THIS ____ DAY OF _____, 2025.

ATTEST:

ANTHEM PARK COMMUNITY
DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

By:_____

Its:_____

Exhibit A: Adopted Budget for Fiscal Year 2026

Exhibit A

ANTHEM PARK
COMMUNITY DEVELOPMENT DISTRICT

FY 2026 PROPOSED BUDGET

**STATEMENT 1
ANTHEM PARK CDD
FY 2026 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	ACTUAL THRU 06.30.2025	FY 2026 PROPOSED BUDGET	VARIANCE FY 2025-2026
REVENUE								
SPECIAL ASSESSMENTS - ON-ROLL	\$ 780,996	\$ 782,515	\$ 825,029	\$ 889,164	\$ 884,952	\$ 886,408	\$ 884,952	-
INTEREST	1,022	2,399	34,011	45,182	6,000	33,715	13,448	7,448
OTHER MISCELLANEOUS REVENUE & INSURANCE PROCEEDS	361	2,703	90	1,076	-	500	-	-
CLUBHOUSE RENTAL	2,071	5,385	10,705	7,385	-	280	-	-
GATE ACCESS CARD	281	120	120	80	-	-	-	-
TOTAL REVENUE	784,731	793,122	869,955	942,887	890,952	920,903	898,400	7,448
EXPENDITURES								
GENERAL ADMINISTRATIVE:								
SUPERVISORS' COMPENSATION	11,203	11,000	11,415	11,446	12,000	7,000	12,000	-
PAYROLL TAXES	858	842	889	918	918	506	918	-
PAYROLL SERVICE FEE	645	600	702	650	700	450	700	-
DISTRICT MANAGEMENT	21,672	22,272	28,513	18,051	20,000	15,000	20,000	-
ADMINISTRATIVE SERVICES	5,418	5,418	5,748	2,888	3,200	2,400	3,200	-
ACCOUNTING SERVICES	16,524	16,254	16,742	13,538	15,000	11,250	15,000	-
GENERAL OPERATING EXPENSES	5,204	5,204		3,249	3,600	2,700	3,600	-
WEBSITE HOSTING & MANAGEMENT	2,015	1,515	2,015	1,966	2,015	1,890	2,015	-
AUDITING SERVICES	3,850	3,814	3,900	-	4,150	-	4,150	-
LEGAL ADVERTISING	4,654	3,759	896	2,959	1,500	508	1,500	-
MISCELLANEOUS (BANK FEES, BROCHURES & MISC)	1,614	74	250	1,213	500	1,675	500	-
REGULATORY & PERMIT FEE	175	175	175	375	175	175	175	-
ENGINEERING SERVICES	1,969	2,398	22,711	51,436	6,500	7,012	8,000	1,500
LEGAL SERVICES	11,780	18,659	27,025	33,056	18,000	12,190	18,000	-
MASS MAILING	-	882	243	1,892	1,000	31	1,000	-
SALES TAX	1,281	123	300	-	-	-	-	-
TOTAL GENERAL ADMINISTRATION	88,862	92,988	121,525	143,638	89,258	62,787	90,758	1,500
FINANCIAL ADMINISTRATIVE								
INSURANCE:								
INSURANCE	18,382	9,144	22,867	29,784	33,427	36,357	42,000	8,573
TOTAL INSURANCE	18,382	9,144	22,867	29,784	33,427	36,357	42,000	8,573
ASSESSMENT ADMINISTRATION:								
COUNTY ASSESSMENT COLLECTION FEES	204	316	349	8,118	300	-	300	-
ASSESSMENT ADMINISTRATION	8,663	8,663	8,924	4,513	5,000	3,750	5,000	-
TOTAL ASSESSMENT ADMINISTRATION	8,867	8,979	9,273	12,630	5,300	3,750	5,300	-
DEBT SERVICE ADMINISTRATION:								
ARBITRAGE REBATE CALCULATION	-	-	-	-	650	-	1,700	1,050
TRUSTEES FEES	3,523	3,902	4,377	4,041	4,040	3,030	5,006	966
DISSEMINATION AGENT	5,000	5,000	5,150	3,610	4,000	3,000	4,000	-
TOTAL DEBT SERVICE ADMINISTRATION	8,523	8,902	9,527	7,651	8,690	6,030	10,706	2,016
UTILITIES:								
UTILITY - ELECTRICITY	24,909	30,691	48,197	40,406	43,000	22,727	43,000	-
UTILITY - STREETLIGHTS	175,509	177,823	184,806	183,164	184,597	137,720	184,597	-
WATER - RECLAIMED	12,055	14,779	19,425	28,046	22,000	12,349	22,000	-

STATEMENT 1
ANTHEM PARK CDD
FY 2026 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	ACTUAL THRU 06.30.2025	FY 2026 PROPOSED BUDGET	VARIANCE FY 2025-2026
UTILITY - WATER	7,213	7,700	8,817	11,648	11,000	6,979	11,000	-
TOTAL UTILITIES	219,687	230,992	261,247	263,265	260,597	179,775	260,597	-
SECURITY:								
SECURITY SYSTEM - CONTRACT	5,924	3,146	-	3,087	6,648	-	-	(6,648)
SECURITY SYSTEM - MONITORING	461	3,257	4,651	390	500	369	500	-
SECURITY - OTHER (ACCESS CARDS, REPAIRS)	-	1,730	2,878	-	500	-	500	-
SECURITY - PROTECTION ONE - BASKETBALL COURT	703	-	-	-	948	-	-	(948)
SECURITY - GUARD/POLICE PATROL	18,500	14,113	21,582	22,349	22,833	18,191	25,000	2,167
TOTAL SECURITY	25,589	22,247	29,111	25,826	31,429	18,560	26,000	(5,429)
FIELD OFFICE ADMINISTRATION:								
AMENITY MANAGEMENT CONTRACT (includes pool monitors)	101,858	90,908	110,624	107,374	119,232	88,824	119,232	-
AMENITY MANAGEMENT - CLUBHOUSE RENTAL REIM.	939	2,036	3,427	-	3,771	-	3,771	-
CLUBHOUSE TELEPHONE, FAX, INTERNET & CABLE	4,949	4,997	5,270	5,293	4,980	3,109	4,980	-
CLUBHOUSE OFFICE SUPPLIES	8,961	7,024	383	4,064	1,000	231	1,000	-
CLUBHOUSE FACILITY JANITORIAL SUPPLIES	431	714	1,702	4,543	1,500	240	1,500	-
PEST CONTROL & TERMITE BOND	628	648	1,108	516	648	-	648	-
MISCELLANEOUS (False Alarm & CH Special/Meeting)	823	697	23	7,973	400	2,997	2,000	1,600
CLUBHOUSE FACILITY MAINTENANCE	1,353	4,368	2,595	3,829	5,000	7,421	4,000	(1,000)
GENERAL OPERATING EXPENSES	-	-	219	535	-	-	-	-
CLUBHOUSE LIGHTING REPLACEMENT	-	-	-	-	500	-	500	-
TOTAL FIELD OFFICE ADMINISTRATION	119,942	111,393	125,352	134,126	137,031	102,822	137,631	600
LANDSCAPE MAINTENANCE:								
LANDSCAPE MAINTENANCE - CONTRACT	174,077	148,444	160,428	164,490	168,552	126,414	172,000	3,448
LANDSCAPE REPLACEMENT	-	10,198	13,462	5,175	10,000	8,421	10,000	-
TREE TRIMMING	-	-	7,466	-	3,000	-	3,000	-
IRRIGATION REPAIRS & MAINTENANCE	4,430	7,869	18,014	14,562	12,000	9,296	12,000	-
MULCH	3,499	19,583	3,016	-	-	-	14,000	14,000
TOTAL LANDSCAPING MAINTENANCE	182,006	186,094	202,386	184,227	193,552	144,131	211,000	17,448
FACILITY MAINTENANCE:								
LAKE MANAGEMENT	4,410	6,672	11,159	9,576	9,360	11,834	14,160	4,800
WETLAND MONITORING	1,440	1,800	1,080	1,080	1,440	1,440	1,440	-
FOUNTAIN SERVICE CONTRACT	-	2,974	535	250	2,628	-	2,628	-
FOUNTAIN REPAIRS & MAINTENANCE	1,834	17,576	590	1,097	3,500	7,792	2,500	(1,000)
SIGNAGE	-	-	-	117	-	-	-	-
GATE MAINTENANCE & REPAIR	865	975	1,350	-	2,000	417	2,000	-
ENTRY & WALLS MAINTENANCE	-	-	461	-	1,000	-	1,000	-
DECORATIVE LIGHT MAINTENANCE	-	-	-	-	1,500	-	1,500	-
POWER WASH	2,218	1,618	840	475	2,000	-	2,000	-
POOL SERVICE - CONTRACT	15,050	18,000	20,335	20,800	20,400	14,400	20,400	-
POOL MONITORING	-	1,389	768	-	-	-	-	-
POOL MAINTENANCE & REPAIR	1,859	2,211	-	1,049	2,000	-	2,000	-
POOL PERMIT	325	425	325	-	325	-	325	-
ATHLETIC FACILITIES MAINTENANCE & EQUIPMENT REPAIR	15,954	7,848	2,029	1,158	1,500	1,839	1,500	-
MISCELLANEOUS - CONTINGENCY-FIELD	13,973	2,017	25,899	10,895	10,315	7,666	8,015	(2,300)
PAVEMENT REPAIRS	-	-	999	-	-	-	-	-
FACILITY MAINTENANCE - OTHER	972	1,531	-	-	-	-	-	-
TOTAL FACILITY MAINTENANCE	58,900	65,035	66,371	46,497	57,968	45,388	59,468	1,500

**STATEMENT 1
ANTHEM PARK CDD
FY 2026 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	ACTUAL THRU 06.30.2025	FY 2026 PROPOSED BUDGET	VARIANCE FY 2025-2026
CAPITAL IMPROVEMENT PROGRAM:								
CAPITAL IMPROVEMENT	6,452	4,105	12,412	3,828	12,000	41,104	12,000	-
CLUBHOUSE & POOL FURNITURE REPLACEMENT	-	-	-	-	-	-	-	-
CLUBHOUSE FACILITY REPAIR & MAINTENANCE	-	-	-	-	-	-	-	-
PLAYGROUND	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
TOTAL CAPITAL IMPROVEMENT PROGRAM	6,452	4,105	12,412	3,828	12,000	41,104	12,000	-
RESERVES								
INCREASE IN RESERVES PURSUANT TO RESERVE STUDY	4,000	-	16,616	56,600	57,700	-	38,940	(18,760)
RESERVE STUDY	-	-	-	-	4,000	-	4,000	-
TRANSFER OUT (RESERVE MM)	-	53,000	-	-	-	-	-	-
TOTAL RESERVES	4,000	53,000	16,616	56,600	61,700	-	42,940	(18,760)
TOTAL EXPENDITURES	741,210	792,879	876,686	908,072	890,952	640,704	898,400	7,448
EXCESS OF REV. OVER/(UNDER) EXPEND.	43,521	243	(6,731)	34,815	-	280,199	-	-
FUND BALANCE - BEGINNING, UNAUDITED	546,712	590,233	643,476	636,745	728,160	728,160	785,860	57,700
INCREASE IN RESERVES	-	53,000	-	56,600	57,700	-	38,940	(18,760)
DECREASE IN RESERVE CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-	-
DECREASE: FUND BALANCE FORWARD	-	-	-	-	-	-	-	-
FUND BALANCE - ENDING	590,233	643,476	636,745	728,160	785,860	1,008,359	824,800	38,940
FUND BALANCE								
Non Spendable	1,989	1,989	3,704	240	3,704	913	3,704	
2 Qtr. Operating Reserve	126,878	126,878	126,878	148,492	148,492	148,492	149,733	
FY 2016 Reserve & Replacement	16,411	16,411	16,411	16,411	16,411		16,411	
FY 2017 Reserve & Replacement	48,300	48,300	48,300	48,300	48,300		48,300	
FY 2018 Reserve & Replacement	49,300	49,300	49,300	49,300	49,300		49,300	
FY 2019 Reserve & Replacement	51,300	51,300	51,300	51,300	51,300		51,300	
FY 2020 Reserve Replacement	-		63,158	63,158	63,158		63,158	
FY 2021 Reserve Replacement			27,300	27,300	27,300		27,300	
FY 2022 Reserve Replacement			54,400	54,400	54,400		54,400	
FY 2024 Reserve Replacement			-	56,600	56,600		56,600	
FY 2025 Reserve Replacement					57,700		57,700	
FY 2026 Reserve Replacement					-		38,940	
Assigned for Reserves						366,769		
Unrestricted	296,055	349,298	195,994	212,659	209,195	492,185	207,954	
TOTAL FUND BALANCE	590,233	643,476	636,745	728,160	785,860	1,008,359	824,800	

**STATEMENT 2
ANTHEM PARK CDD
FY 2026 PROPOSED BUDGET
ASSESSMENT ALLOCATION**

TOTAL ASSESSMENT O&M BUDGET \$884,952 From Stmt 1
COLLECTION COSTS & DISC. @ 6% \$56,486
TOTAL O&M ASSMT \$941,438 [a]

UNIT TYPE	UNITS ASSESSED		ALLOCATION OF O&M ASSESSMENT				
	O&M	DEBT SERVICE ⁽¹⁾	EAU FACTOR	TOTAL EAU s	% TOTAL EAU s	TOTAL O&M ASSESSMENT	O&M ASSESSMENT PER UNIT
Tri-plex	105	93	0.8	84	10.23%	\$96,276	\$916.91
Townhome	100	99	0.9	90	10.96%	\$103,152	\$1,031.52
Single Family 50'	409	388	1	409	49.79%	\$468,771	\$1,146.14
Single Family 80'	50	45	1.6	80	9.74%	\$91,691	\$1,833.82
Tract M Townhome	48	0	0.9	43.2	5.26%	\$49,513	\$1,031.52
Tract G Townhome	128	0	0.9	115.2	14.02%	\$132,035	\$1,031.52
	840	625		821.4	100.00%	\$941,438	

UNIT TYPE	FY 2026 OM PER UNIT	DEBT SERVICE PER UNIT ⁽²⁾	FY 2026 ASSMT/UNIT(3)	FY 2025 ASSMT/UNIT	VARIANCE	MONTHLY VARIANCE	PERCENT VARIANCE
Tri-plex	\$917	\$850	\$1,767	\$1,815	-\$48	-\$4	-2.7%
Townhome	\$1,032	\$956	\$1,988	\$2,052	-\$64	-\$5	-3.1%
Single Family 50'	\$1,146	\$1,062	\$2,208	\$2,266	-\$58	-\$5	-2.5%
Single Family 80'	\$1,834	\$1,700	\$3,533	\$3,630	-\$97	-\$8	-2.7%
Tract M Townhome	\$1,032	\$0	\$1,032	\$1,032	\$0	\$0	0.0%
Tract G Townhome	\$1,032	\$0	\$1,032	\$1,032	\$0	\$0	0.0%

⁽¹⁾ Reflects the total number of lots with Series 2016 debt outstanding.

⁽²⁾ Annual debt service assessments per unit adopted in connection with the Series 2016 bond issuance. Annual Debt Service Assessments includes principal, interest, County collection costs and early payment discounts.

⁽³⁾ Annual assessments that will appear on the November, 2025 County property tax bill. Amount shown includes all applicable county collection costs (2%) and early payment discounts (up to 4% if paid early).

**STATEMENT 3
ANTHEM PARK CDD
FY 2026 PROPOSED BUDGET
CONTRACT SUMMARY**

FINANCIAL STATEMENT CATEGORY	GL Code	VENDOR	COMMENTS (SCOPE OF SERVICE)	ANNUAL AMOUNT OF CONTRACT
ADMINISTRATIVE				
SUPERVISORS' COMPENSATION	1511001		Estimated 5 Supervisors to be in attendance for 12 meetings. Chapter 190 of the Florida Statute allows for \$200 per meeting.	\$ 12,000
PAYROLL TAXES	1511020	FICA & SUTA	Payroll taxes for Supervisor Compensation ; 7.65% of Payroll.	\$ 918
PAYROLL SERVICES	1511111	INNOVATION	Approximately \$50 per payroll and 1x yearly fee of \$50	\$ 700
DISTRICT MANAGEMENT	1511200	Kai	The District receives Management services as part of the agreement; Anticipates a 3% increase for the year	\$ 20,000
ADMINISTRATIVE SERVICES (Recording)	1511220	Kai	Governmental agency coordination, maintenance contract administration, overall support and recording services pursuant to Chapter 190; Anticipates a 3% increase for the year	\$ 3,200
ACCOUNTING SERVICES	1513034	Kai	Pursuant to the contract for accounting services related to the District.	\$ 15,000
GENERAL OPERATING EXPENSES	1513000	Kai	Pursuant to contract for general operating expenditures.	\$ 3,600
WEB-SITE HOSTING & MANAGEMENT	1513014	Campus Suite		\$ 2,015
AUDITING SERVICES	1513050	DMHB	State law requires the District to undertake an annual independent audit. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter. District will need to go out for RFP next year, or request contract renewal with current vendor.	\$ 4,150
LEGAL ADVERTISING	1513055	OLANDO SENTINEL	The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.	\$ 1,500
MISCELLANEOUS	1549001	BANK UNITED	Miscellaneous as needed for General Administrative expenditures that are not appropriated in any other line items	\$ 500
REGULATORY & PERMIT FEE	1513075		The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity	\$ 175
ENGINEERING SERVICES	1513080	CARDNO	Provides general engineering services to District, i.e. attendance & preparation for monthly board meetings and other specifically requested assignments;	\$ 8,000
LEGAL SERVICES	1514010	GARGANESE, et al.	Provides general legal services, review of contracts, agreements and other research assigned and directed by the Board and District Manager	\$ 18,000
MASS MAILING	1513058		The District budgets for mass mailing services to cover the cost of printing and postage for required resident notifications, meeting announcements, and compliance communications.	\$ 1,000
INSURANCE	1513100	EGIS INSURANCE	Annual , inclusive of Amenity Center for general liability, property and officer and director insurance. Confirmed with insurance agent.	\$ 42,000
COUNTY ASSESSMENT COLLECTION FEES	1549070	OSCEOLA COUNTY	County Assessment collection fees - goes to Osceola County Property Appraiser	\$ 300
ASSESSMENT ADMINISTRATION	1513115	Kai	The District budgets for assessment administration services to support the preparation, certification, and administration of the annual assessment roll in compliance with statutory requirements.	\$ 5,000
DEBT SERVICE				
ARBITRAGE REBATE CALCULATION	1513130	LLS TAX SOLUTIONS	The District is required to calculate interest earned from bond proceeds each year pursuant to the Internal Revenue Code.	\$ 1,700
TRUSTEES FEES	1513135	US BANK	Confirmed amount with Trustee to maintain the District's bond funds that are on deposit for the Series 2013, Series 2014, Series 2016 and Series 2017	\$ 5,006
DISSEMINATION AGENT	1513125	Kai	Dissemination to facilitate District compliance with Securities & Exchange Commission continuing disclosure.	\$ 4,000
UTILITIES				
UTILITY - ELECTRICITY	1531010	ORLANO UTILITIES	Electricity for 4 meters located two located at 2090 Continental Street, 1800 Remembrance, 2100 Blk Even Kissimmee Park Road;	\$ 43,000
UTILITY - STREETLIGHTS	1531030	ORLANO UTILITIES	Contract with OUC for 365 streetlights; Does NOT include 52 streetlights from TOWNHOMES	\$ 184,597
WATER - RECLAIMED	1533009	TOHO Water Authority	Water provided for 7 reclaimed water meters;	\$ 22,000
UTILITY - WATER	1533030	TOHO Water Authority	For non reclaimed water.	\$ 11,000
SECURITY				
SECURITY SYSTEM - CONTRACT	1521010		Pool monitoring PLUS Amenity Center Monitoring	\$ -
SECURITY SYSTEM - MONITORING	1521020	Guardian Protection Services	Security at the amenity center room at a rate of \$40.99 per month	\$ 500
SECURITY - ACCESS CARDS	1521025		Miscellaneous as needed	\$ 500
SECURITY - PROTECTION ONE - BASKETBALL COURT	1521030		Security monitoring \$79/mo. of basketball court	\$ -
SECURITY - PATROL SERVICES	1521035	City of St. Cloud	Security; St. Cloud PD charges \$35/hr. (min. 4 hours) for off-duty deputy + expenses	\$ 25,000
FIELD OFFICE ADMINISTRATION				
AMENITY MANAGEMENT CONTRACT	1520000	Kai	Amenity Manager - 40 hours, Facilities Manager part time (increase of 4 hours per week) and pool monitoring of 48 hours per week from Memorial to Labor Day.	\$ 119,232
AMENITY MANAGEMENT - CLUBHOUSE RENTALS	1520020		Payment for monitoring clubhouse party rentals and lock up	\$ 3,771
CLUBHOUSE TELEPHONE, FAX, INTERNET & CABLE	1520060	SPECTRUM		\$ 4,980
CLUBHOUSE OFFICE SUPPLIES	1520080		Misc as needed	\$ 1,000
CLUBHOUSE FACILITY JANITORIAL SUPPLIES	1520100		Misc as needed	\$ 1,500
PEST CONTROL & TERMITE BOND	1520120	TRULY NOLEN		\$ 648
MISCELLANEOUS	1520140		Items such as signage, etc.	\$ 2,000
CLUBHOUSE FACILITY MAINTENANCE	1520160		Repairs of clubhouse facilities as needed	\$ 4,000
CLUBHOUSE LIGHTING REPLACEMENT	1520180		Misc lighting needs	\$ 500
LANDSCAPE MAINTENANCE				
LANDSCAPE MAINTENANCE - CONTRACT	1546001	YELLOWSTONE		\$ 172,000

**STATEMENT 3
ANTHEM PARK CDD
FY 2026 PROPOSED BUDGET
CONTRACT SUMMARY**

FINANCIAL STATEMENT CATEGORY	GL Code	VENDOR	COMMENTS (SCOPE OF SERVICE)	ANNUAL AMOUNT OF CONTRACT
LANDSCAPE REPLACEMENT	1546020	YELLOWSTONE	For misc. replenishment	\$ 10,000
TREE TRIMMING	1546040	YELLOWSTONE		\$ 3,000
IRRIGATION REPAIRS & MAINTENANCE	1546041	YELLOWSTONE		\$ 12,000
MULCH		YELLOWSTONE	Funds the annual installation of mulch throughout landscaped beds to support soil moisture retention, weed suppression, and overall visual enhancement.	\$ 14,000
FACILITY MAINTENANCE				
LAKE MANAGEMENT	1537005	STEADFAST	Current monthly rate of \$1,180	\$ 14,160
WETLAND MONITORING	1537010	BIOTECH CONSULTING		\$ 1,440
FOUNTAIN SERVICE CONTRACT	1541010	CROSS CREEK		\$ 2,628
FOUNTAIN REPAIRS & MAINTENANCE	1541012	VARIOUS	As needed for fountain repair	\$ 2,500
GATE MAINTENANCE & REPAIR	1541020		repairs at pool and basketball gates	\$ 2,000
ENTRY & WALLS MAINTENANCE	1541030		As needed	\$ 1,000
DECORATIVE LIGHT MAINTENANCE	1541040			\$ 1,500
POWERWASH	1541045		Estimated for additional pressure washing	\$ 2,000
POOL SERVICE - CONTRACT	1541050	Bluescape Pools		\$ 20,400
POOL MAINTENANCE & REPAIR	1541052	Bluescape Pools		\$ 2,000
POOL MONITORING	1541055		included in Vesta contract	\$ -
POOL PERMIT	1541057	Osceola County Government		\$ 325
ATHLETIC FACILITIES MAINTENANCE & FITNESS EQUIPMENT REPAIR	1541070		Miscellaneous as needed. Sand is \$1,500 annually	\$ 1,500
MISCELLANEOUS - CONTINGENCY-FIELD	1541090			\$ 8,015
CAPITAL IMPROVEMENT PROGRAM				
CAPITAL IMPROVEMENT	1190000			\$ 12,000
RESERVES	1190010		2016 Reserve Study calls for this amount	\$ 38,940
RESERVE STUDY	1546104		Last reserve study completed in 2016	\$ 4,000
TOTAL EXPENDITURES				\$ 898,400

STATEMENT 4
ANTHEM PARK CDD
FY 2026 PROPOSED BUDGET
DEBT SERVICE REQUIREMENT, SERIES 2016A1 & A-2

	SERIES 2016A 1	SERIES 2016A 2	TOTAL FY 2026
REVENUE			
SPECIAL ASSESSMENTS - ON-ROLL	\$ 557,463	\$ 51,506	\$ 608,969
TOTAL REVENUE	557,463	51,506	608,969
EXPENDITURES			
INTEREST EXPENSE			
May 1, 2026	89,134	9,944	99,078
November 1, 2026	83,434	9,306	92,741
PRINCIPAL RETIREMENT			
May 1, 2026	380,000	30,000	410,000
TOTAL EXPENDITURES	552,569	49,250	601,819
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 4,894	\$ 2,256	\$ 7,150

TOTAL GROSS ASSESSMENTS ON-ROLL
(incl. 2% Collection fees & 4% Early payment discount): \$ 662,312.38

STATEMENT 5
ANTHEM PARK CDD
CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2016A-1
DEBT SERVICE REQUIREMENT

Period Ending	Principal	Coupon	Interest	Debt Service /(a)	Annual Debt Service /(a)	Bonds Outstanding
11/1/21						6,430,000
5/1/22	340,000	2.25%	107,384	447,384		6,090,000
11/1/22		2.25%	103,559	103,559	550,944	6,090,000
5/1/23	350,000	2.50%	103,559	453,559		5,740,000
11/1/23		2.50%	99,184	99,184	552,744	5,740,000
5/1/24	360,000	2.50%	99,184	459,184		5,380,000
11/1/24		2.50%	94,684	94,684	553,869	5,380,000
5/1/25	370,000	3.00%	94,684	464,684		5,010,000
11/1/25		3.00%	89,134	89,134	553,819	5,010,000
5/1/26	380,000	3.00%	89,134	469,134		4,630,000
11/1/26		3.00%	83,434	83,434	552,569	4,630,000
5/1/27	395,000	3.13%	83,434	478,434		4,235,000
11/1/27		3.13%	77,263	77,263	555,697	4,235,000
5/1/28	410,000	3.50%	77,263	487,263		3,825,000
11/1/28		3.50%	70,088	70,088	557,350	3,825,000
5/1/29	420,000	3.50%	70,088	490,088		3,405,000
11/1/29		3.50%	62,738	62,738	552,825	3,405,000
5/1/30	430,000	3.50%	62,738	492,738		2,975,000
11/1/30		3.50%	55,213	55,213	547,950	2,975,000
5/1/31	455,000	3.50%	55,213	510,213		2,520,000
11/1/31		3.50%	47,250	47,250	557,463	2,520,000
5/1/32	470,000	3.75%	47,250	517,250		2,050,000
11/1/32		3.75%	38,438	38,438	555,688	2,050,000
5/1/33	485,000	3.75%	38,438	523,438		1,565,000
11/1/33		3.75%	29,344	29,344	552,781	1,565,000
5/1/34	505,000	3.75%	29,344	534,344		1,060,000
11/1/34		3.75%	19,875	19,875	554,219	1,060,000
5/1/35	525,000	3.75%	19,875	544,875		535,000
11/1/35		3.75%	10,031	10,031	554,906	535,000
5/1/36	535,000	3.75%	10,031	545,031	545,031	-
Total	\$ 6,430,000		\$ 1,867,853	\$ 8,297,853	\$ 8,297,853	

Max. Annual Debt Service: 557,463

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.

STATEMENT 6
ANTHEM PARK CDD
CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2016A-2
DEBT SERVICE REQUIREMENT

Period Ending	Principal	Coupon	Interest	Debt Service / (a)	Annual Debt Service / (a)	Bonds Outstanding
11/1/25		4.25%	9,944	9,944	9,944	425,000
5/1/26	30,000	4.25%	9,944	39,944		395,000
11/1/26		4.25%	9,306	9,306	49,250	395,000
5/1/27	30,000	4.25%	9,306	39,306		365,000
11/1/27		4.25%	8,669	8,669	47,975	365,000
5/1/28	35,000	4.75%	8,669	43,669		330,000
11/1/28		4.75%	7,838	7,838	51,506	330,000
5/1/29	35,000	4.75%	7,838	42,838		295,000
11/1/29		4.75%	7,006	7,006	49,844	295,000
5/1/30	35,000	4.75%	7,006	42,006		260,000
11/1/30		4.75%	6,175	6,175	48,181	260,000
5/1/31	40,000	4.75%	6,175	46,175		220,000
11/1/31		4.75%	5,225	5,225	51,400	220,000
5/1/32	40,000	4.75%	5,225	45,225		180,000
11/1/32		4.75%	4,275	4,275	49,500	180,000
5/1/33	40,000	4.75%	4,275	44,275		140,000
11/1/33		4.75%	3,325	3,325	47,600	140,000
5/1/34	45,000	4.75%	3,325	48,325		95,000
11/1/34		4.75%	2,256	2,256	50,581	95,000
5/1/35	45,000	4.75%	2,256	47,256		50,000
11/1/35		4.75%	1,188	1,188	48,444	50,000
5/1/36	50,000	4.75%	1,188	51,188	51,188	-
Total	\$ 425,000		\$ 130,413	\$ 555,413	\$ 555,413	

Max. Annual Debt Service: 51,506

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.

EXHIBIT 8

AGENDA

RESOLUTION 2025-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2026; 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 Anthem Park 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 Osceola 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, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”), 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 2026; 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 of the Anthem Park Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit B** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

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

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD
OF SUPERVISORS OF THE ANTHEM PARK 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 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.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits A and B**. 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 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 ____ DAY OF _____, 2025.

ATTEST:

**ANTHEM PARK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2026

Exhibit B: Assessment Roll

Exhibit A

ANTHEM PARK
COMMUNITY DEVELOPMENT DISTRICT

FY 2026 PROPOSED BUDGET

**STATEMENT 1
ANTHEM PARK CDD
FY 2026 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	ACTUAL THRU 06.30.2025	FY 2026 PROPOSED BUDGET	VARIANCE FY 2025-2026
REVENUE								
SPECIAL ASSESSMENTS - ON-ROLL	\$ 780,996	\$ 782,515	\$ 825,029	\$ 889,164	\$ 884,952	\$ 886,408	\$ 884,952	-
INTEREST	1,022	2,399	34,011	45,182	6,000	33,715	13,448	7,448
OTHER MISCELLANEOUS REVENUE & INSURANCE PROCEEDS	361	2,703	90	1,076	-	500	-	-
CLUBHOUSE RENTAL	2,071	5,385	10,705	7,385	-	280	-	-
GATE ACCESS CARD	281	120	120	80	-	-	-	-
TOTAL REVENUE	784,731	793,122	869,955	942,887	890,952	920,903	898,400	7,448
EXPENDITURES								
GENERAL ADMINISTRATIVE:								
SUPERVISORS' COMPENSATION	11,203	11,000	11,415	11,446	12,000	7,000	12,000	-
PAYROLL TAXES	858	842	889	918	918	506	918	-
PAYROLL SERVICE FEE	645	600	702	650	700	450	700	-
DISTRICT MANAGEMENT	21,672	22,272	28,513	18,051	20,000	15,000	20,000	-
ADMINISTRATIVE SERVICES	5,418	5,418	5,748	2,888	3,200	2,400	3,200	-
ACCOUNTING SERVICES	16,524	16,254	16,742	13,538	15,000	11,250	15,000	-
GENERAL OPERATING EXPENSES	5,204	5,204		3,249	3,600	2,700	3,600	-
WEBSITE HOSTING & MANAGEMENT	2,015	1,515	2,015	1,966	2,015	1,890	2,015	-
AUDITING SERVICES	3,850	3,814	3,900	-	4,150	-	4,150	-
LEGAL ADVERTISING	4,654	3,759	896	2,959	1,500	508	1,500	-
MISCELLANEOUS (BANK FEES, BROCHURES & MISC)	1,614	74	250	1,213	500	1,675	500	-
REGULATORY & PERMIT FEE	175	175	175	375	175	175	175	-
ENGINEERING SERVICES	1,969	2,398	22,711	51,436	6,500	7,012	8,000	1,500
LEGAL SERVICES	11,780	18,659	27,025	33,056	18,000	12,190	18,000	-
MASS MAILING	-	882	243	1,892	1,000	31	1,000	-
SALES TAX	1,281	123	300	-	-	-	-	-
TOTAL GENERAL ADMINISTRATION	88,862	92,988	121,525	143,638	89,258	62,787	90,758	1,500
FINANCIAL ADMINISTRATIVE								
INSURANCE:								
INSURANCE	18,382	9,144	22,867	29,784	33,427	36,357	42,000	8,573
TOTAL INSURANCE	18,382	9,144	22,867	29,784	33,427	36,357	42,000	8,573
ASSESSMENT ADMINISTRATION:								
COUNTY ASSESSMENT COLLECTION FEES	204	316	349	8,118	300	-	300	-
ASSESSMENT ADMINISTRATION	8,663	8,663	8,924	4,513	5,000	3,750	5,000	-
TOTAL ASSESSMENT ADMINISTRATION	8,867	8,979	9,273	12,630	5,300	3,750	5,300	-
DEBT SERVICE ADMINISTRATION:								
ARBITRAGE REBATE CALCULATION	-	-	-	-	650	-	1,700	1,050
TRUSTEES FEES	3,523	3,902	4,377	4,041	4,040	3,030	5,006	966
DISSEMINATION AGENT	5,000	5,000	5,150	3,610	4,000	3,000	4,000	-
TOTAL DEBT SERVICE ADMINISTRATION	8,523	8,902	9,527	7,651	8,690	6,030	10,706	2,016
UTILITIES:								
UTILITY - ELECTRICITY	24,909	30,691	48,197	40,406	43,000	22,727	43,000	-
UTILITY - STREETLIGHTS	175,509	177,823	184,806	183,164	184,597	137,720	184,597	-
WATER - RECLAIMED	12,055	14,779	19,425	28,046	22,000	12,349	22,000	-

STATEMENT 1
ANTHEM PARK CDD
FY 2026 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	ACTUAL THRU 06.30.2025	FY 2026 PROPOSED BUDGET	VARIANCE FY 2025-2026
UTILITY - WATER	7,213	7,700	8,817	11,648	11,000	6,979	11,000	-
TOTAL UTILITIES	219,687	230,992	261,247	263,265	260,597	179,775	260,597	-
SECURITY:								
SECURITY SYSTEM - CONTRACT	5,924	3,146	-	3,087	6,648	-	-	(6,648)
SECURITY SYSTEM - MONITORING	461	3,257	4,651	390	500	369	500	-
SECURITY - OTHER (ACCESS CARDS, REPAIRS)	-	1,730	2,878	-	500	-	500	-
SECURITY - PROTECTION ONE - BASKETBALL COURT	703	-	-	-	948	-	-	(948)
SECURITY - GUARD/POLICE PATROL	18,500	14,113	21,582	22,349	22,833	18,191	25,000	2,167
TOTAL SECURITY	25,589	22,247	29,111	25,826	31,429	18,560	26,000	(5,429)
FIELD OFFICE ADMINISTRATION:								
AMENITY MANAGEMENT CONTRACT (includes pool monitors)	101,858	90,908	110,624	107,374	119,232	88,824	119,232	-
AMENITY MANAGEMENT - CLUBHOUSE RENTAL REIM.	939	2,036	3,427	-	3,771	-	3,771	-
CLUBHOUSE TELEPHONE, FAX, INTERNET & CABLE	4,949	4,997	5,270	5,293	4,980	3,109	4,980	-
CLUBHOUSE OFFICE SUPPLIES	8,961	7,024	383	4,064	1,000	231	1,000	-
CLUBHOUSE FACILITY JANITORIAL SUPPLIES	431	714	1,702	4,543	1,500	240	1,500	-
PEST CONTROL & TERMITE BOND	628	648	1,108	516	648	-	648	-
MISCELLANEOUS (False Alarm & CH Special/Meeting)	823	697	23	7,973	400	2,997	2,000	1,600
CLUBHOUSE FACILITY MAINTENANCE	1,353	4,368	2,595	3,829	5,000	7,421	4,000	(1,000)
GENERAL OPERATING EXPENSES	-	-	219	535	-	-	-	-
CLUBHOUSE LIGHTING REPLACEMENT	-	-	-	-	500	-	500	-
TOTAL FIELD OFFICE ADMINISTRATION	119,942	111,393	125,352	134,126	137,031	102,822	137,631	600
LANDSCAPE MAINTENANCE:								
LANDSCAPE MAINTENANCE - CONTRACT	174,077	148,444	160,428	164,490	168,552	126,414	172,000	3,448
LANDSCAPE REPLACEMENT	-	10,198	13,462	5,175	10,000	8,421	10,000	-
TREE TRIMMING	-	-	7,466	-	3,000	-	3,000	-
IRRIGATION REPAIRS & MAINTENANCE	4,430	7,869	18,014	14,562	12,000	9,296	12,000	-
MULCH	3,499	19,583	3,016	-	-	-	14,000	14,000
TOTAL LANDSCAPING MAINTENANCE	182,006	186,094	202,386	184,227	193,552	144,131	211,000	17,448
FACILITY MAINTENANCE:								
LAKE MANAGEMENT	4,410	6,672	11,159	9,576	9,360	11,834	14,160	4,800
WETLAND MONITORING	1,440	1,800	1,080	1,080	1,440	1,440	1,440	-
FOUNTAIN SERVICE CONTRACT	-	2,974	535	250	2,628	-	2,628	-
FOUNTAIN REPAIRS & MAINTENANCE	1,834	17,576	590	1,097	3,500	7,792	2,500	(1,000)
SIGNAGE	-	-	-	117	-	-	-	-
GATE MAINTENANCE & REPAIR	865	975	1,350	-	2,000	417	2,000	-
ENTRY & WALLS MAINTENANCE	-	-	461	-	1,000	-	1,000	-
DECORATIVE LIGHT MAINTENANCE	-	-	-	-	1,500	-	1,500	-
POWER WASH	2,218	1,618	840	475	2,000	-	2,000	-
POOL SERVICE - CONTRACT	15,050	18,000	20,335	20,800	20,400	14,400	20,400	-
POOL MONITORING	-	1,389	768	-	-	-	-	-
POOL MAINTENANCE & REPAIR	1,859	2,211	-	1,049	2,000	-	2,000	-
POOL PERMIT	325	425	325	-	325	-	325	-
ATHLETIC FACILITIES MAINTENANCE & EQUIPMENT REPAIR	15,954	7,848	2,029	1,158	1,500	1,839	1,500	-
MISCELLANEOUS - CONTINGENCY-FIELD	13,973	2,017	25,899	10,895	10,315	7,666	8,015	(2,300)
PAVEMENT REPAIRS	-	-	999	-	-	-	-	-
FACILITY MAINTENANCE - OTHER	972	1,531	-	-	-	-	-	-
TOTAL FACILITY MAINTENANCE	58,900	65,035	66,371	46,497	57,968	45,388	59,468	1,500

**STATEMENT 1
ANTHEM PARK CDD
FY 2026 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	ACTUAL THRU 06.30.2025	FY 2026 PROPOSED BUDGET	VARIANCE FY 2025-2026
CAPITAL IMPROVEMENT PROGRAM:								
CAPITAL IMPROVEMENT	6,452	4,105	12,412	3,828	12,000	41,104	12,000	-
CLUBHOUSE & POOL FURNITURE REPLACEMENT	-	-	-	-	-	-	-	-
CLUBHOUSE FACILITY REPAIR & MAINTENANCE	-	-	-	-	-	-	-	-
PLAYGROUND	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
TOTAL CAPITAL IMPROVEMENT PROGRAM	6,452	4,105	12,412	3,828	12,000	41,104	12,000	-
RESERVES								
INCREASE IN RESERVES PURSUANT TO RESERVE STUDY	4,000	-	16,616	56,600	57,700	-	38,940	(18,760)
RESERVE STUDY	-	-	-	-	4,000	-	4,000	-
TRANSFER OUT (RESERVE MM)	-	53,000	-	-	-	-	-	-
TOTAL RESERVES	4,000	53,000	16,616	56,600	61,700	-	42,940	(18,760)
TOTAL EXPENDITURES	741,210	792,879	876,686	908,072	890,952	640,704	898,400	7,448
EXCESS OF REV. OVER/(UNDER) EXPEND.	43,521	243	(6,731)	34,815	-	280,199	-	-
FUND BALANCE - BEGINNING, UNAUDITED	546,712	590,233	643,476	636,745	728,160	728,160	785,860	57,700
INCREASE IN RESERVES	-	53,000	-	56,600	57,700	-	38,940	(18,760)
DECREASE IN RESERVE CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-	-
DECREASE: FUND BALANCE FORWARD	-	-	-	-	-	-	-	-
FUND BALANCE - ENDING	590,233	643,476	636,745	728,160	785,860	1,008,359	824,800	38,940
FUND BALANCE								
Non Spendable	1,989	1,989	3,704	240	3,704	913	3,704	
2 Qtr. Operating Reserve	126,878	126,878	126,878	148,492	148,492	148,492	149,733	
FY 2016 Reserve & Replacement	16,411	16,411	16,411	16,411	16,411		16,411	
FY 2017 Reserve & Replacement	48,300	48,300	48,300	48,300	48,300		48,300	
FY 2018 Reserve & Replacement	49,300	49,300	49,300	49,300	49,300		49,300	
FY 2019 Reserve & Replacement	51,300	51,300	51,300	51,300	51,300		51,300	
FY 2020 Reserve Replacement	-		63,158	63,158	63,158		63,158	
FY 2021 Reserve Replacement			27,300	27,300	27,300		27,300	
FY 2022 Reserve Replacement			54,400	54,400	54,400		54,400	
FY 2024 Reserve Replacement			-	56,600	56,600		56,600	
FY 2025 Reserve Replacement					57,700		57,700	
FY 2026 Reserve Replacement					-		38,940	
Assigned for Reserves						366,769		
Unrestricted	296,055	349,298	195,994	212,659	209,195	492,185	207,954	
TOTAL FUND BALANCE	590,233	643,476	636,745	728,160	785,860	1,008,359	824,800	

**STATEMENT 2
ANTHEM PARK CDD
FY 2026 PROPOSED BUDGET
ASSESSMENT ALLOCATION**

TOTAL ASSESSMENT O&M BUDGET \$884,952 From Stmt 1
COLLECTION COSTS & DISC. @ 6% \$56,486
TOTAL O&M ASSMT \$941,438 [a]

UNIT TYPE	UNITS ASSESSED		ALLOCATION OF O&M ASSESSMENT				
	O&M	DEBT SERVICE ⁽¹⁾	EAU FACTOR	TOTAL EAU s	% TOTAL EAU s	TOTAL O&M ASSESSMENT	O&M ASSESSMENT PER UNIT
Tri-plex	105	93	0.8	84	10.23%	\$96,276	\$916.91
Townhome	100	99	0.9	90	10.96%	\$103,152	\$1,031.52
Single Family 50'	409	388	1	409	49.79%	\$468,771	\$1,146.14
Single Family 80'	50	45	1.6	80	9.74%	\$91,691	\$1,833.82
Tract M Townhome	48	0	0.9	43.2	5.26%	\$49,513	\$1,031.52
Tract G Townhome	128	0	0.9	115.2	14.02%	\$132,035	\$1,031.52
	840	625		821.4	100.00%	\$941,438	

UNIT TYPE	FY 2026 OM PER UNIT	DEBT SERVICE PER UNIT ⁽²⁾	FY 2026 ASSMT/UNIT(3)	FY 2025 ASSMT/UNIT	VARIANCE	MONTHLY VARIANCE	PERCENT VARIANCE
Tri-plex	\$917	\$850	\$1,767	\$1,815	-\$48	-\$4	-2.7%
Townhome	\$1,032	\$956	\$1,988	\$2,052	-\$64	-\$5	-3.1%
Single Family 50'	\$1,146	\$1,062	\$2,208	\$2,266	-\$58	-\$5	-2.5%
Single Family 80'	\$1,834	\$1,700	\$3,533	\$3,630	-\$97	-\$8	-2.7%
Tract M Townhome	\$1,032	\$0	\$1,032	\$1,032	\$0	\$0	0.0%
Tract G Townhome	\$1,032	\$0	\$1,032	\$1,032	\$0	\$0	0.0%

⁽¹⁾ Reflects the total number of lots with Series 2016 debt outstanding.

⁽²⁾ Annual debt service assessments per unit adopted in connection with the Series 2016 bond issuance. Annual Debt Service Assessments includes principal, interest, County collection costs and early payment discounts.

⁽³⁾ Annual assessments that will appear on the November, 2025 County property tax bill. Amount shown includes all applicable county collection costs (2%) and early payment discounts (up to 4% if paid early).

**STATEMENT 3
ANTHEM PARK CDD
FY 2026 PROPOSED BUDGET
CONTRACT SUMMARY**

FINANCIAL STATEMENT CATEGORY	GL Code	VENDOR	COMMENTS (SCOPE OF SERVICE)	ANNUAL AMOUNT OF CONTRACT
ADMINISTRATIVE				
SUPERVISORS' COMPENSATION	1511001		Estimated 5 Supervisors to be in attendance for 12 meetings. Chapter 190 of the Florida Statute allows for \$200 per meeting.	\$ 12,000
PAYROLL TAXES	1511020	FICA & SUTA	Payroll taxes for Supervisor Compensation ; 7.65% of Payroll.	\$ 918
PAYROLL SERVICES	1511111	INNOVATION	Approximately \$50 per payroll and 1x yearly fee of \$50	\$ 700
DISTRICT MANAGEMENT	1511200	Kai	The District receives Management services as part of the agreement; Anticipates a 3% increase for the year	\$ 20,000
ADMINISTRATIVE SERVICES (Recording)	1511220	Kai	Governmental agency coordination, maintenance contract administration, overall support and recording services pursuant to Chapter 190; Anticipates a 3% increase for the year	\$ 3,200
ACCOUNTING SERVICES	1513034	Kai	Pursuant to the contract for accounting services related to the District.	\$ 15,000
GENERAL OPERATING EXPENSES	1513000	Kai	Pursuant to contract for general operating expenditures.	\$ 3,600
WEB-SITE HOSTING & MANAGEMENT	1513014	Campus Suite		\$ 2,015
AUDITING SERVICES	1513050	DMHB	State law requires the District to undertake an annual independent audit. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter. District will need to go out for RFP next year, or request contract renewal with current vendor.	\$ 4,150
LEGAL ADVERTISING	1513055	OLANDO SENTINEL	The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.	\$ 1,500
MISCELLANEOUS	1549001	BANK UNITED	Miscellaneous as needed for General Administrative expenditures that are not appropriated in any other line items	\$ 500
REGULATORY & PERMIT FEE	1513075		The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity	\$ 175
ENGINEERING SERVICES	1513080	CARDNO	Provides general engineering services to District, i.e. attendance & preparation for monthly board meetings and other specifically requested assignments;	\$ 8,000
LEGAL SERVICES	1514010	GARGANESE, et al.	Provides general legal services, review of contracts, agreements and other research assigned and directed by the Board and District Manager	\$ 18,000
MASS MAILING	1513058		The District budgets for mass mailing services to cover the cost of printing and postage for required resident notifications, meeting announcements, and compliance communications.	\$ 1,000
INSURANCE	1513100	EGIS INSURANCE	Annual , inclusive of Amenity Center for general liability, property and officer and director insurance. Confirmed with insurance agent.	\$ 42,000
COUNTY ASSESSMENT COLLECTION FEES	1549070	OSCEOLA COUNTY	County Assessment collection fees - goes to Osceola County Property Appraiser	\$ 300
ASSESSMENT ADMINISTRATION	1513115	Kai	The District budgets for assessment administration services to support the preparation, certification, and administration of the annual assessment roll in compliance with statutory requirements.	\$ 5,000
DEBT SERVICE				
ARBITRAGE REBATE CALCULATION	1513130	LLS TAX SOLUTIONS	The District is required to calculate interest earned from bond proceeds each year pursuant to the Internal Revenue Code.	\$ 1,700
TRUSTEES FEES	1513135	US BANK	Confirmed amount with Trustee to maintain the District's bond funds that are on deposit for the Series 2013, Series 2014, Series 2016 and Series 2017	\$ 5,006
DISSEMINATION AGENT	1513125	Kai	Dissemination to facilitate District compliance with Securities & Exchange Commission continuing disclosure.	\$ 4,000
UTILITIES				
UTILITY - ELECTRICITY	1531010	ORLANO UTILITIES	Electricity for 4 meters located two located at 2090 Continental Street, 1800 Remembrance, 2100 Blk Even Kissimmee Park Road;	\$ 43,000
UTILITY - STREETLIGHTS	1531030	ORLANO UTILITIES	Contract with OUC for 365 streetlights; Does NOT include 52 streetlights from TOWNHOMES	\$ 184,597
WATER - RECLAIMED	1533009	TOHO Water Authority	Water provided for 7 reclaimed water meters;	\$ 22,000
UTILITY - WATER	1533030	TOHO Water Authority	For non reclaimed water.	\$ 11,000
SECURITY				
SECURITY SYSTEM - CONTRACT	1521010		Pool monitoring PLUS Amenity Center Monitoring	\$ -
SECURITY SYSTEM - MONITORING	1521020	Guardian Protection Services	Security at the amenity center room at a rate of \$40.99 per month	\$ 500
SECURITY - ACCESS CARDS	1521025		Miscellaneous as needed	\$ 500
SECURITY - PROTECTION ONE - BASKETBALL COURT	1521030		Security monitoring \$79/mo. of basketball court	\$ -
SECURITY - PATROL SERVICES	1521035	City of St. Cloud	Security; St. Cloud PD charges \$35/hr. (min. 4 hours) for off-duty deputy + expenses	\$ 25,000
FIELD OFFICE ADMINISTRATION				
AMENITY MANAGEMENT CONTRACT	1520000	Kai	Amenity Manager - 40 hours, Facilities Manager part time (increase of 4 hours per week) and pool monitoring of 48 hours per week from Memorial to Labor Day.	\$ 119,232
AMENITY MANAGEMENT - CLUBHOUSE RENTALS	1520020		Payment for monitoring clubhouse party rentals and lock up	\$ 3,771
CLUBHOUSE TELEPHONE, FAX, INTERNET & CABLE	1520060	SPECTRUM		\$ 4,980
CLUBHOUSE OFFICE SUPPLIES	1520080		Misc as needed	\$ 1,000
CLUBHOUSE FACILITY JANITORIAL SUPPLIES	1520100		Misc as needed	\$ 1,500
PEST CONTROL & TERMITE BOND	1520120	TRULY NOLEN		\$ 648
MISCELLANEOUS	1520140		Items such as signage, etc.	\$ 2,000
CLUBHOUSE FACILITY MAINTENANCE	1520160		Repairs of clubhouse facilities as needed	\$ 4,000
CLUBHOUSE LIGHTING REPLACEMENT	1520180		Misc lighting needs	\$ 500
LANDSCAPE MAINTENANCE				
LANDSCAPE MAINTENANCE - CONTRACT	1546001	YELLOWSTONE		\$ 172,000

**STATEMENT 3
ANTHEM PARK CDD
FY 2026 PROPOSED BUDGET
CONTRACT SUMMARY**

FINANCIAL STATEMENT CATEGORY	GL Code	VENDOR	COMMENTS (SCOPE OF SERVICE)	ANNUAL AMOUNT OF CONTRACT
LANDSCAPE REPLACEMENT	1546020	YELLOWSTONE	For misc. replenishment	\$ 10,000
TREE TRIMMING	1546040	YELLOWSTONE		\$ 3,000
IRRIGATION REPAIRS & MAINTENANCE	1546041	YELLOWSTONE		\$ 12,000
MULCH		YELLOWSTONE	Funds the annual installation of mulch throughout landscaped beds to support soil moisture retention, weed suppression, and overall visual enhancement.	\$ 14,000
FACILITY MAINTENANCE				
LAKE MANAGEMENT	1537005	STEADFAST	Current monthly rate of \$1,180	\$ 14,160
WETLAND MONITORING	1537010	BIOTECH CONSULTING		\$ 1,440
FOUNTAIN SERVICE CONTRACT	1541010	CROSS CREEK		\$ 2,628
FOUNTAIN REPAIRS & MAINTENANCE	1541012	VARIOUS	As needed for fountain repair	\$ 2,500
GATE MAINTENANCE & REPAIR	1541020		repairs at pool and basketball gates	\$ 2,000
ENTRY & WALLS MAINTENANCE	1541030		As needed	\$ 1,000
DECORATIVE LIGHT MAINTENANCE	1541040			\$ 1,500
POWERWASH	1541045		Estimated for additional pressure washing	\$ 2,000
POOL SERVICE - CONTRACT	1541050	Bluescape Pools		\$ 20,400
POOL MAINTENANCE & REPAIR	1541052	Bluescape Pools		\$ 2,000
POOL MONITORING	1541055		included in Vesta contract	\$ -
POOL PERMIT	1541057	Osceola County Government		\$ 325
ATHLETIC FACILITIES MAINTENANCE & FITNESS EQUIPMENT REPAIR	1541070		Miscellaneous as needed. Sand is \$1,500 annually	\$ 1,500
MISCELLANEOUS - CONTINGENCY-FIELD	1541090			\$ 8,015
CAPITAL IMPROVEMENT PROGRAM				
CAPITAL IMPROVEMENT	1190000			\$ 12,000
RESERVES	1190010		2016 Reserve Study calls for this amount	\$ 38,940
RESERVE STUDY	1546104		Last reserve study completed in 2016	\$ 4,000
TOTAL EXPENDITURES				\$ 898,400

STATEMENT 4
ANTHEM PARK CDD
FY 2026 PROPOSED BUDGET
DEBT SERVICE REQUIREMENT, SERIES 2016A1 & A-2

	SERIES 2016A 1	SERIES 2016A 2	TOTAL FY 2026
REVENUE			
SPECIAL ASSESSMENTS - ON-ROLL	\$ 557,463	\$ 51,506	\$ 608,969
TOTAL REVENUE	557,463	51,506	608,969
EXPENDITURES			
INTEREST EXPENSE			
May 1, 2026	89,134	9,944	99,078
November 1, 2026	83,434	9,306	92,741
PRINCIPAL RETIREMENT			
May 1, 2026	380,000	30,000	410,000
TOTAL EXPENDITURES	552,569	49,250	601,819
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 4,894	\$ 2,256	\$ 7,150

TOTAL GROSS ASSESSMENTS ON-ROLL
(incl. 2% Collection fees & 4% Early payment discount): \$ 662,312.38

STATEMENT 5
ANTHEM PARK CDD
CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2016A-1
DEBT SERVICE REQUIREMENT

Period Ending	Principal	Coupon	Interest	Debt Service /(a)	Annual Debt Service /(a)	Bonds Outstanding
11/1/21						6,430,000
5/1/22	340,000	2.25%	107,384	447,384		6,090,000
11/1/22		2.25%	103,559	103,559	550,944	6,090,000
5/1/23	350,000	2.50%	103,559	453,559		5,740,000
11/1/23		2.50%	99,184	99,184	552,744	5,740,000
5/1/24	360,000	2.50%	99,184	459,184		5,380,000
11/1/24		2.50%	94,684	94,684	553,869	5,380,000
5/1/25	370,000	3.00%	94,684	464,684		5,010,000
11/1/25		3.00%	89,134	89,134	553,819	5,010,000
5/1/26	380,000	3.00%	89,134	469,134		4,630,000
11/1/26		3.00%	83,434	83,434	552,569	4,630,000
5/1/27	395,000	3.13%	83,434	478,434		4,235,000
11/1/27		3.13%	77,263	77,263	555,697	4,235,000
5/1/28	410,000	3.50%	77,263	487,263		3,825,000
11/1/28		3.50%	70,088	70,088	557,350	3,825,000
5/1/29	420,000	3.50%	70,088	490,088		3,405,000
11/1/29		3.50%	62,738	62,738	552,825	3,405,000
5/1/30	430,000	3.50%	62,738	492,738		2,975,000
11/1/30		3.50%	55,213	55,213	547,950	2,975,000
5/1/31	455,000	3.50%	55,213	510,213		2,520,000
11/1/31		3.50%	47,250	47,250	557,463	2,520,000
5/1/32	470,000	3.75%	47,250	517,250		2,050,000
11/1/32		3.75%	38,438	38,438	555,688	2,050,000
5/1/33	485,000	3.75%	38,438	523,438		1,565,000
11/1/33		3.75%	29,344	29,344	552,781	1,565,000
5/1/34	505,000	3.75%	29,344	534,344		1,060,000
11/1/34		3.75%	19,875	19,875	554,219	1,060,000
5/1/35	525,000	3.75%	19,875	544,875		535,000
11/1/35		3.75%	10,031	10,031	554,906	535,000
5/1/36	535,000	3.75%	10,031	545,031	545,031	-
Total	\$ 6,430,000		\$ 1,867,853	\$ 8,297,853	\$ 8,297,853	

Max. Annual Debt Service: 557,463

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.

STATEMENT 6
ANTHEM PARK CDD
CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2016A-2
DEBT SERVICE REQUIREMENT

Period Ending	Principal	Coupon	Interest	Debt Service / (a)	Annual Debt Service / (a)	Bonds Outstanding
11/1/25		4.25%	9,944	9,944	9,944	425,000
5/1/26	30,000	4.25%	9,944	39,944		395,000
11/1/26		4.25%	9,306	9,306	49,250	395,000
5/1/27	30,000	4.25%	9,306	39,306		365,000
11/1/27		4.25%	8,669	8,669	47,975	365,000
5/1/28	35,000	4.75%	8,669	43,669		330,000
11/1/28		4.75%	7,838	7,838	51,506	330,000
5/1/29	35,000	4.75%	7,838	42,838		295,000
11/1/29		4.75%	7,006	7,006	49,844	295,000
5/1/30	35,000	4.75%	7,006	42,006		260,000
11/1/30		4.75%	6,175	6,175	48,181	260,000
5/1/31	40,000	4.75%	6,175	46,175		220,000
11/1/31		4.75%	5,225	5,225	51,400	220,000
5/1/32	40,000	4.75%	5,225	45,225		180,000
11/1/32		4.75%	4,275	4,275	49,500	180,000
5/1/33	40,000	4.75%	4,275	44,275		140,000
11/1/33		4.75%	3,325	3,325	47,600	140,000
5/1/34	45,000	4.75%	3,325	48,325		95,000
11/1/34		4.75%	2,256	2,256	50,581	95,000
5/1/35	45,000	4.75%	2,256	47,256		50,000
11/1/35		4.75%	1,188	1,188	48,444	50,000
5/1/36	50,000	4.75%	1,188	51,188	51,188	-
Total	\$ 425,000		\$ 130,413	\$ 555,413	\$ 555,413	

Max. Annual Debt Service: 51,506

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.

EXHIBIT 9

AGENDA

RESOLUTION 2025-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT SETTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2026; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Anthem Park 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 Osceola 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 of Supervisors desires to adopt an annual meeting schedule for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”), attached as **Exhibit A**.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The Fiscal Year 2026 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 6th day of August 2025.

ATTEST:

**ANTHEM PARK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2026 Annual Meeting Schedule

EXHIBIT A

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT NOTICE OF MEETINGS FOR FISCAL YEAR 2026

The Board of Supervisors (“Board”) of the Anthem Park Community Development District (“District”) will hold their regular meetings for Fiscal Year 2026 at the Anthem Park Clubhouse, 2090 Continental Street, St. Cloud, Florida 33569, on the **first Wednesday of every month at 9:30 a.m.** unless otherwise indicated as follows:

October 1, 2025
November 5, 2025
December 3, 2025
January 7, 2026
February 4, 2026
March 4, 2026
April 1, 2026
May 6, 2026
June 3, 2026
July 1, 2026
August 5, 2026
September 2, 2026

The meetings will be conducted in accordance with the provisions of Florida law for community development districts and will be open to the public. The meetings may be continued in progress without additional notice to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for the meetings may be obtained by contacting the office of the District Manager c/o Kai, 2502 N. Rocky Point Drive, Suite 1000, Tampa, Florida 33607 (“District Manager’s Office”).

There may be occasions when one or more Board supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at any meeting because of a disability or physical impairment should contact the District Office at (561) 571-0010 at least three (3) business days 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 a 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

EXHIBIT 10

AGENDA

**MINUTES OF MEETING
ANTHEM PARK
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of the Anthem Park Community Development District was held on Wednesday, July 2, 2025 at 9:30 a.m. at Anthem Park Clubhouse, 2090 Continental Street, St. Cloud, Florida 34769.

FIRST ORDER OF BUSINESS – Roll Call

Mr. Mendenhall called the meeting to order and conducted roll call.

Present and constituting a quorum were:

Sarah Kubik	Board Supervisor, Vice Chairwoman
Linda Ellens (<i>via Zoom</i>)	Board Supervisor, Assistant Secretary
Yasiris Santos-Nieves	Board Supervisor, Assistant Secretary
Gail Dee	Board Supervisor, Assistant Secretary

Also present were:

Andy Mendenhall	District Manager, Kai
Maria Agosta	Amenity Manager, Kai
Lindsay Moczynski (<i>via Zoom</i>)	District Counsel, KVV
Greg Woodcock (<i>via Zoom</i>)	District Project Manager, Stantec
Peter Wittman	Branch Manager, Yellowstone

SECOND ORDER OF BUSINESS – Audience Comments

None

THIRD ORDER OF BUSINESS – Business Items

A. District Counsel

Ms. Moczynski:

- District is pursuing recovery of attorney's fees and audit costs through the court as special damages, though recovery was not guaranteed.
- Would provide a copy of the filing once complete.
- If necessary, a shade session would be arranged to discuss next steps confidentially.
- She and Mr. Woodcock were reviewing records to determine maintenance responsibility.
- Lastly, there was no progress on the potential turnover of a stormwater structure, and no action was recommended at this time.

B. District Engineer

Mr. Woodcock:

- Contacted the electrical company regarding the Old Glory impression to confirm their responsibility.
- Recommended placing builder fabric and rock as a temporary fix and offered to present a proposal at the next board meeting.
- Updated the Board on drainage, confirming an on-site inspection found no external clogs.
- Preliminary input from the developer's attorney indicated the City is responsible for drainage in paved areas, while the HOA is responsible for internal drainage. He noted that if the CDD is found responsible, an inspection would be conducted, but advised holding off on spending CDD funds until responsibility is confirmed.

C. Facility Manager

1. Exhibit 1: July 2025 Report

Ms. Agosta reported:

- The city addressed tree issues at Sunset Park and would remove dead trees and build a wall within six months.
 - Several repairs were completed, and tree removal behind the clubhouse is scheduled.
 - She raised concerns about dead grass, uneven mowing, and lack of detail work. Mr. Wittman said weeds are being treated and mowing is weekly, though weather causes delays. He offered weekly updates. Ms. Agosta confirmed the new pool vendor is ready. Mr. Mendenhall said the 30-day notice is going out, with a start expected in early August.
 - A discussion about the pool took place covering, behavior of the current pool monitor, lounge chair replacements, and possible improvements to check-in procedures.
 - Recommended postponing the camera discussion.
2. Exhibit 2: Yellowstone – Landscape Report dated June 24, 2025

Mr. Wittman provided updates:

- Tree work is scheduled for Monday, and minor trimming is ongoing.
 - Irrigation repairs are 96% complete, with a few decoders needing replacement; a proposal would be sent.
 - Bench selections were approved, and installation options are being considered.
3. Consideration/Approval of Access Control System Proposals:
- a. Exhibit 3: Eliom - \$6,580.00
 - b. Exhibit 4: ServiTec - \$14,575.00
 - c. Exhibit 5: HD Cameras - \$30,824.36

Board tabled it for the next meeting.

4. Consideration/Approval of Fountain Repair Proposals:

- a. Exhibit 6: Fountain Kings - \$2,740.00
- b. Exhibit 7: Renovida - \$1,125.00

Ms. Agosta recommended Renovida, noting the only exclusion was the solar light bulbs, which she estimated would cost under \$100. She would take the lead on sourcing the light and expressed concern about repeated damage, likely from kids throwing rocks, and suggested discussing prevention solutions at the next meeting.

On a MOTION by Ms. Kubik, SECONDED by Ms. Santos-Nieves, WITH ALL IN FAVOR, the Board **approved the Proposal from Renovida for the Fountain Repair in the amount of \$1,125.00**, for the Anthem Park Community Development District.

5. Exhibit 8: Consideration/Approval of Pergola Repair Proposal – Renovida - \$1,478.32

On a MOTION by Ms. Dee, SECONDED by Ms. Kubik, WITH ALL IN FAVOR, the Board **approved the Proposal from Yellowstone for the Mulch in the Playground in the amount of \$8,999.94**, for the Anthem Park Community Development District.

The condition of the pergolas was reviewed. The vendor presented solutions, along with recommendations for preventative measures to help maintain the structures and prevent further damage in the future.

On a MOTION by Ms. Dee, SECONDED by Ms. Kubik, WITH ALL IN FAVOR, the Board **approved the Proposals from Renovida for the Pool, Basketball Court and Sunset Park Pergola Repair in the amount of \$5,275.94**, for the Anthem Park Community Development District.

D. District Manager

None

FOURTH ORDER OF BUSINESS – Administrative Items

A. Exhibit 9: Consideration/Approval of the Minutes of the Anthem Park CDD June 4, 2025, Regular Meeting

On line 149, Ms. Dee inquired about the pool monitor, and not about Ms. Agosta's time.

On a MOTION by Ms. Kubik, SECONDED by Ms. Dee, WITH ALL IN FAVOR, the Board **approved the Minutes of the Anthem Park CDD June 4, 2025, Regular Meeting with changes as amendments**, for the Anthem Park Community Development District.

B. Exhibit 10: Consideration/Acceptance of the Anthem Park CDD May 2025 Unaudited Financial Statements

On a MOTION by Ms. Kubik, SECONDED by Ms. Dee, WITH ALL IN FAVOR, the Board **accepted the May 2025 Unaudited Financial Statements**, for the Anthem Park Community Development District.

FIFTH ORDER OF BUSINESS – Business Items

A. Exhibit 11: Consideration/Adoption of Resolution 2025-08, Redesignating Resolution Number
1. Exhibit A: Resolution 2025-05, Approving the Proposed Budget and Setting a Public Hearing on the Proposed Budget, now "Resolution 2025-05A."

On a MOTION by Ms. Kubik, SECONDED by Ms. Santos-Nieves, WITH ALL IN FAVOR, the Board **adopted Resolution 2025-08, Redesignating Resolution Number**, for the Anthem Park Community Development District.

B. Exhibit 12: Consideration/Adoption of Resolution 2025-09, Redesignating Registered Agent and Office

On a MOTION by Ms. Dee, SECONDED by Ms. Kubik, WITH ALL IN FAVOR, the Board **adopted Resolution 2025-09, Redesignating Registered Agent and Office**, for the Anthem Park Community Development District.

SIXTH ORDER OF BUSINESS – Audience Comments - New Business – (limited to 3 minutes per individual)

None

SEVENTH ORDER OF BUSINESS – Supervisor Requests

- Ms. Santos-Nieves raised concerns about a sinking area at the exit. She also noted that nearby construction is pushing wildlife into the community.
- Ms. Dee asked about the camera system and whether there's anything needed for access. Mr. Mendenhall reminded everyone that security footage cannot be shared with the general public and can only be released through a police department request.

- Ms. Ellens suggested submitting all available proposals a week in advance to avoid last-minute reviews. She asked Mr. Mendenhall to ensure new documents are included in board packets. She also reported drainage issues reappearing on the sidewalk.

EIGHTH ORDER OF BUSINESS – Adjournment

On a MOTION by Ms. Santos-Nieves, SECONDED by Ms. Dee, WITH ALL IN FAVOR, the Board **adjourned the meeting**, for the Anthem Park Community Development District.

Signature

Printed Name

Title: ☐ **Chairman** ☐ **Vice Chairman**

EXHIBIT 11

AGENDA

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2024

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2024

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Anthem Park Community Development District
Osceola County, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Anthem Park Community Development District, Osceola County, Florida ("District") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 is the responsibility of management and, 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 Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 27, 2025, on our consideration of the Anthem Park Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and 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 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.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 27, 2025 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

June 27, 2025

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

Our discussion and analysis of Anthem Park Community Development District, Osceola County, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2024. 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 liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position balance of (\$132,941).
- The change in the District's total net position in comparison with the prior fiscal year was \$284,534, a decrease of the deficit. 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, 2024, the District's governmental funds reported combined ending fund balances of \$1,209,308. A portion of fund balance is restricted for debt service and future capital repairs and replacement, nonspendable deposits and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's 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 and liabilities, with the difference between the two 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.

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

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.

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 balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund. Both funds 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.

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

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 most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

Statement of Net Position

	2024	2023
Current assets	\$ 1,256,803	\$ 1,164,276
Capital assets	4,522,061	4,755,354
Total assets	5,778,864	5,919,630
Deferred outflows of resources	108,946	124,919
Current liabilities	547,926	519,010
Long-term liabilities	5,472,825	5,943,014
Total liabilities	6,020,751	6,462,024
Net position		
Net invested in capital assets	(1,251,818)	(1,457,741)
Restricted for debt service	390,717	394,762
Unrestricted	728,160	645,504
Total net position	\$ (132,941)	\$ (417,475)

The District's net position increased during the most recent fiscal year. The majority of the change represents the degree to which program revenues exceeded ongoing cost of operations.

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

Change in Net Position

	2024	2023
Program revenues	\$ 1,544,164	\$ 1,479,573
General revenues	71,200	62,565
Total revenues	1,615,364	1,542,138
Expenses		
General government	194,237	163,411
Physical environment	311,856	341,075
Culture and recreation	587,429	567,297
Interest on long-term debt	237,308	249,320
Total expenses	1,330,830	1,321,103
Change in net position	284,534	221,035
Net position - beginning of year	(417,475)	(638,510)
Net position - end of year	\$ (132,941)	\$ (417,475)

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$1,330,830, which primarily consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by special assessments.

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 exceeded appropriations for the fiscal year ended September 30, 2024.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were higher than budgeted amounts due primarily to costs being higher than anticipated.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$4,522,061 invested in capital assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2024, the District had \$5,882,825 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2025, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

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 Anthem Park Community Development District's Finance Department at 2502 N. Rocky Point Drive, Suite 1000, Tampa, Florida 33607.

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT**STATEMENT OF NET POSITION**

September 30, 2024

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 786,493
Accounts receivable	7,625
Assessments receivable	7,421
Deposits	240
Restricted assets:	
Investments	449,790
Assessments receivable	5,234
Capital assets:	
Non-depreciable	1,991,917
Depreciable	<u>2,530,144</u>
TOTAL ASSETS	<u>5,778,864</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred refunding obligation	<u>108,946</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 5,887,810</u></u>
LIABILITIES	
Accounts payable and accrued expenses	\$ 47,495
Accrued interest payable	90,431
Bonds payable, due within one year	410,000
Bonds payable, due in more than one year	<u>5,472,825</u>
TOTAL LIABILITIES	<u>6,020,751</u>
NET POSITION	
Net investment in capital assets	(1,251,818)
Restricted for:	
Debt service	390,717
Unrestricted	<u>728,160</u>
TOTAL NET POSITION	<u><u>\$ (132,941)</u></u>

The accompanying notes are an integral part of this financial statement

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for	Operating	Revenues and
		Services	Contributions	Changes in Net
				Position
				Governmental
				Activities
Governmental activities				
General government	\$ 194,237	\$ 194,237	\$ -	\$ -
Physical environment	311,856	114,919	-	(196,937)
Culture and recreation	587,429	587,429	-	-
Interest on long-term debt	237,308	647,579	-	410,271
Total governmental activities	<u>\$ 1,330,830</u>	<u>\$ 1,544,164</u>	<u>\$ -</u>	<u>213,334</u>
General revenues:				
				62,659
Investment earnings				8,541
Miscellaneous income				<u>71,200</u>
Total general revenues				<u>284,534</u>
Change in net position				
Net position - October 1, 2023				<u>(417,475)</u>
Net position - September 30, 2024				<u>\$ (132,941)</u>

The accompanying notes are an integral part of this financial statement

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT**BALANCE SHEET – GOVERNMENTAL FUNDS**

September 30, 2024

	<u>MAJOR FUNDS</u>		<u>TOTAL</u>
	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>GOVERNMENTAL</u>
			<u>FUNDS</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 786,493	\$ -	\$ 786,493
Accounts receivable	7,625	-	7,625
Assessments receivable	7,421	-	7,421
Due from other funds	-	26,124	26,124
Deposits	240	-	240
Restricted assets:			
Investments	-	449,790	449,790
Assessments receivable	-	5,234	5,234
TOTAL ASSETS	<u>\$ 801,779</u>	<u>\$ 481,148</u>	<u>\$ 1,282,927</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>LIABILITIES</u>			
Accounts payable and accrued expenses	\$ 47,495	\$ -	\$ 47,495
Due to other funds	26,124	-	26,124
TOTAL LIABILITIES	<u>73,619</u>	<u>-</u>	<u>73,619</u>
<u>FUND BALANCES</u>			
Nonspendable:			
Deposits	240	-	240
Assigned to:			
Operating reserve	148,492	-	148,492
Maintenance reserve	366,769	-	366,769
Restricted for:			
Debt service	-	481,148	481,148
Unassigned	212,659	-	212,659
TOTAL FUND BALANCES	<u>728,160</u>	<u>481,148</u>	<u>1,209,308</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 801,779</u>	<u>\$ 481,148</u>	<u>\$ 1,282,927</u>

The accompanying notes are an integral part of this financial statement

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2024

Total Governmental Fund Balances in the Balance Sheet	\$ 1,209,308
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Deferred charges on refunding of long-term debt are shown as deferred outflows of resources in the government-wide financial statements; however, this amount is not reported in the governmental financial statements.	108,946
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	8,264,144
Less accumulated depreciation	(3,742,083)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(90,431)
Original issue premium	(2,825)
Governmental bonds payable	(5,880,000)
Net Position of Governmental Activities	<u>\$ (132,941)</u>

The accompanying notes are an integral part of this financial statement

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2024

	MAJOR FUNDS		TOTAL
	GENERAL	DEBT SERVICE	GOVERNMENTAL FUNDS
REVENUES			
Special assessments	\$ 896,585	\$ 647,579	\$ 1,544,164
Miscellaneous revenue	8,541	-	8,541
Investment earnings	37,761	24,898	62,659
TOTAL REVENUES	<u>942,887</u>	<u>672,477</u>	<u>1,615,364</u>
EXPENDITURES			
General government	194,237	-	194,237
Physical environment	239,537	-	239,537
Culture and recreation	426,455	-	426,455
Debt			
Principal	-	455,000	455,000
Interest expense	-	225,882	225,882
TOTAL EXPENDITURES	<u>860,229</u>	<u>680,882</u>	<u>1,541,111</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>82,658</u>	<u>(8,405)</u>	<u>74,253</u>
FUND BALANCE			
Beginning of year	<u>645,502</u>	<u>489,553</u>	<u>1,135,055</u>
End of year	<u>\$ 728,160</u>	<u>\$ 481,148</u>	<u>\$ 1,209,308</u>

The accompanying notes are an integral part of this financial statement

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2024

Net Change in Fund Balances - Total Governmental Funds	\$	74,253
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Amount reported for governmental activities in the Statement of Activities
are different because:

Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the Statement of Net Position and are eliminated in the Statement of Activities:

Payments on long-term debt		455,000
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Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported expenditures in the governmental funds:

Current year provision for depreciation		(233,293)
Change in accrued interest payable		4,358
Provision for amortization of bond premium		189
Provision for amortization of deferred charges		(15,973)

Change in Net Position of Governmental Activities	\$	284,534
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The accompanying notes are an integral part of this financial statement

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Anthem Park Community Development District (the District) was established on June 24, 2004 by an ordinance of the City of St. Cloud, Florida, under the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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. All of the Board members are affiliated with the Developers. The Supervisors are elected on an at large basis by the qualified electors of the property owners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing 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 Board of Supervisors 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 B - 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.

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

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.

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 economic 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.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

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. All other revenue items are considered to be measurable and available only when cash is received by the government.

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

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.

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.

Debt Service Fund

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

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.

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deposits and Investments (continued)

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.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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 one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market 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>
Recreational Facilities	30
Recreational Furniture & Fixtures	5-20
Stormwater	25

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.

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Unearned Revenue

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

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 uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

The statement of net position reports, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

The statement of net position reports, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

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.

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position (continued)

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 that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can 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.

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.

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE C - 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 the general fund. 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 hearings are conducted to obtain public 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.
- 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 D – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances, including certificates of deposit, 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, 2024:

Investment	Fair Value	Credit Risk	Maturities
Money Market Mutual Funds - First			Weighted average of the
American Treasury Obligation CL Y	\$ 449,790	S&P AAAm	fund portfolio: 31 days
Total Investments	<u>\$ 449,790</u>		

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

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 anyone 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.

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.

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

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. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

NOTE E – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables for the fiscal year ended September 30, 2024 were as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
General	\$ -	\$ 26,124
Debt service	26,124	-
Total	<u>\$ 26,124</u>	<u>\$ 26,124</u>

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of this District, the balance between the general fund and the debt service fund relate to assessments held in the general fund that have not yet been transferred to the debt service funds.

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE F - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Balance 10/01/2023	Increases	Decreases	Balance 09/30/2024
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 1,991,917	\$ -	\$ -	\$ 1,991,917
Total capital assets, not being depreciated	1,991,917	-	-	1,991,917
Capital assets, being depreciated				
Stormwater	1,807,974	-	-	1,807,974
Recreational facilities	4,464,253	-	-	4,464,253
Total capital assets, being depreciated	6,272,227	-	-	6,272,227
Less accumulated depreciation for:				
Stormwater	1,164,971	72,319	-	1,237,290
Recreational facilities	2,343,819	160,974	-	2,504,793
Total accumulated depreciation	3,508,790	233,293	-	3,742,083
Total capital assets, being depreciated - net	2,763,437	(233,293)	-	2,530,144
Governmental activities capital assets - net	<u>\$ 4,755,354</u>	<u>\$ (233,293)</u>	<u>\$ -</u>	<u>\$ 4,522,061</u>

Depreciation expense of \$233,293 was charged to physical environment and culture and recreation in the amount of \$72,319 and \$160,974, respectively.

NOTE G – LONG-TERM LIABILITIES

\$8,045,000 Senior Special Assessment Revenue Refunding Bonds, Series 2016A-1 – On August 2, 2016, the District issued \$8,045,000 in Senior Special Assessment Revenue Refunding Bonds, Series 2016A-1. The Bonds were issued to refund the \$8,680,000 Capital Improvement Revenue Bonds, Series 2004. The Bonds are payable in annual principal installments through May 2036. The Bonds bear interest ranging from 2.0% to 3.75% payable semi-annually on the first day of each May and November. Principal is due serially each November 1, commencing November 2016.

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

\$970,000 Subordinate Special Assessment Revenue Refunding Bonds, Series 2016A-2 – On August 2, 2016, the District issued \$970,000 in Subordinate Special Assessment Revenue Refunding Bonds, Series 2016A-2. The Bonds were issued to refund the \$8,680,000 Capital Improvement Revenue Bonds, Series 2004. The Bonds are payable in annual principal installments through May 2036. The Bonds bear interest ranging from 4.25% to 4.75% payable semi-annually on the first day of each May and November. Principal is due serially each November 1, commencing November 2016.

The Bond Indenture has certain 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 agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2024.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2024:

	Balance 10/1/2023	Additions	Deletions	Balance 9/30/2023	Due Within One Year
Senior Special Assessment Revenue Refunding Bonds, Series 2016A-1	\$ 5,700,000	\$ -	\$ 420,000	\$ 5,280,000	\$ 370,000
Subordinate Special Assessment Revenue Refunding Bonds, Series 2016A-2	635,000	-	35,000	600,000	40,000
	6,335,000	-	455,000	5,880,000	410,000
Unamortized bond premium	3,014	-	189	2,825	-
	<u>\$ 6,338,014</u>	<u>\$ -</u>	<u>\$ 455,189</u>	<u>\$ 5,882,825</u>	<u>\$ 410,000</u>

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2024 are as follows:

September 30,	Principal	Interest	Total
2025	\$ 410,000	\$ 217,508	\$ 627,508
2026	420,000	204,706	624,706
2027	435,000	191,606	626,606
2028	455,000	177,564	632,564
2029	465,000	161,076	626,076
2030-2034	2,615,000	535,315	3,150,315
2035-2036	1,080,000	68,839	1,148,839
	<u>\$ 5,880,000</u>	<u>\$ 1,556,614</u>	<u>\$ 7,436,614</u>

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE H - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory 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 I - 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; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2024

	<u>* BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES			
Special assessments	\$ 884,952	\$ 896,585	\$ 11,633
Miscellaneous revenue	4,000	8,541	4,541
Investment earnings	2,000	37,761	35,761
TOTAL REVENUES	<u>890,952</u>	<u>942,887</u>	<u>51,935</u>
 EXPENDITURES			
Current			
General government	143,559	194,237	(50,678)
Physical environment	256,445	239,537	16,908
Culture and recreation	425,348	426,455	(1,107)
Capital outlay	5,000	-	5,000
	<u>830,352</u>	<u>860,229</u>	<u>(29,877)</u>
 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>60,600</u>	<u>82,658</u>	<u>22,058</u>
 OTHER FINANCING SOURCES (USES)			
Increase in reserves	(60,600)	-	60,600
TOTAL FINANCING SOURCES (USES)	<u>(60,600)</u>	<u>-</u>	<u>60,600</u>
 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES	<u>\$ -</u>	<u>82,658</u>	<u>\$ 82,658</u>
 FUND BALANCES			
Beginning of year		<u>645,502</u>	
End of year		<u>\$ 728,160</u>	

* Original and final budget.

ANTHEM PARK COMMUNITY DEVELOPMENT DISTRICT
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).

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 exceeded appropriations for the fiscal year ended September 30, 2024.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were higher than budgeted amounts due primarily to costs being higher than anticipated.

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
Anthem Park Community Development District
Osceola County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Anthem Park Community Development District, as of September 30, 2024 and for the year ended September 30, 2024, which collectively comprise Anthem Park Community Development District's basic financial statements and have issued our report thereon dated June 27, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, 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 over financial reporting.

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 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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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

This report is intended 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.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

June 27, 2025

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
Anthem Park Community Development District
Osceola County, Florida

We have examined Anthem Park Community Development District, Osceola 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, 2024. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

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 Anthem Park Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
June 27, 2025

2222 Colonial Road, Suite 200 • Fort Pierce, Florida 34950 • 772-461-8833 • Fax: 772-461-8872
591 S.E. Port St. Lucie Blvd., • Port St. Lucie, Florida 34984 • 772-878-1952 • Fax: 772-878-1709

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Management Letter

To the Board of Supervisors
Anthem Park Community Development District
Osceola County, Florida

Report on the Financial Statements

We have audited the financial statements of the Anthem Park Community Development District ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 27, 2025.

Auditors' 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 Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' 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 27, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's 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.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the District's geographical boundaries during the fiscal year under audit.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Anthem Park Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as 5.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as N/A.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$11,446.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as N/A.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Anthem Park Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$1,718 to \$3,437 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$1,544,164.
- c. The total amount of outstanding bonds issued by the district as \$5,880,000.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate 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. In connection with our audit, we did not have any such findings.

Purpose of this Letter

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

June 27, 2025

Communication with Those Charged with Governance

Anthem Park Community Development District

We have audited the financial statements of Anthem Park Community Development District, for the year ended September 30, 2024, and have issued our report thereon dated June 27, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our meeting about planning matters. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Anthem Park Community Development District are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Anthem Park Community Development District's financial statements were:

Management's estimate of depreciation is based on accounting practices of the District.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of debt.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all material misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 27, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

This information is intended solely for the use of those charged with financial oversight and management of Anthem Park Community Development District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



DiBartolomeo, McBee, Hartley and Barnes, P.A.

Fort Pierce, Florida

June 27, 2025

EXHIBIT 12

AGENDA

Anthem Park Community Development District

Financial Statements
(Unaudited)

Period Ending
June 30, 2025

Anthem Park CDD
Balance Sheet
June 30, 2025

	<u>General Fund</u>	<u>Series 2016 Debt Service</u>	<u>Consolidated Total</u>
1 <u>ASSETS:</u>			
2 CASH - O&M Checking Accts.	\$ 215,872	\$ -	\$ 215,872
3 MMK ACCOUNT	502,460	-	502,460
4 MMK ACCOUNT-Restricted cash	24,852	-	24,852
5 DEBIT CARD	-	-	-
6 MMK ACCOUNT - Reserve	379,826	-	379,826
7 DEPOSITS IN TRANSIT	7,405	-	7,405
8 INVESTMENTS:			
9 REVENUE FUND	-	111,257	111,257
10 RESERVE TRUST FUND A1	-	277,453	277,453
11 RESERVE TRUST FUND A2	-	27,969	27,969
13 PREPAYMENT FUND A1	-	1,278	1,278
14 PREPAYMENT FUND A2	-	1,398	1,398
15 SINK FUND	-	-	-
16 PRINCIPAL A1	-	-	-
17 CONSTRUCTION FUND	-	-	-
18 ACCRUED REVENUE	-	-	-
19 DEPOSITS - UTILITIES	240	-	240
20 PREPAID EXPENSES	673	-	673
21 ACCOUNTS RECEIVABLE	500	-	500
22 ON ROLL ASSESSMENTS RECEIVABLE	-	-	-
23 DUE FROM OTHERS	-	-	-
24 DUE FROM GENERAL FUND	-	24,853	24,853
25 DUE FROM RESERVE	-	-	-
26 TOTAL ASSETS	<u><u>\$ 1,131,828</u></u>	<u><u>\$ 444,208</u></u>	<u><u>\$ 1,576,037</u></u>
27 <u>LIABILITIES:</u>			
28 ACCOUNTS PAYABLE	\$ 88,203	\$ -	\$ 88,203
29 ACCRUED EXPENSE	1,600	-	1,600
30 DEFERRED REVENUE ON-ROLL	-	-	-
31 DUE TO DEBT SERVICE	24,853	-	24,853
32 DUE TO GENERAL FUND	-	-	-
33 <u>FUND BALANCES:</u>			
34 NON-SPENDABLE (DEPOSITS & PREPAID)	913	-	913
35 RESTRICTED FOR DEBT SERVICE	-	444,208	444,208
36 SECOND QUARTER OPERATING CAPITAL	148,492	-	148,492
37 ASSIGNED FOR RESERVE	366,769	-	366,769
38 UNASSIGNED:	500,999	-	500,999
39 TOTAL FUND BALANCE	1,017,173	444,208	1,461,381
40 TOTAL LIABILITIES & FUND BALANCES	<u><u>\$ 1,131,828</u></u>	<u><u>\$ 444,208</u></u>	<u><u>\$ 1,576,037</u></u>

Note: GASB 34 government wide financial statements are available in the annual independent audit of the District. The audit is available on the website and upon request.

ANTHEM PARK CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2024 through June 30, 2025

		FY 2024 ADOPTED BUDGET	BUDGET YEAR TO DATE	ACTUAL YEAR-TO-DATE	YTD VARIANCE FAV (UNFAV)
1	REVENUE				
2	SPECIAL ASSESSMENTS - ON-ROLL (Net)	\$ 884,952	\$ 884,952	\$ 886,408	\$ 1,456
3	SPECIAL ASSESSMENTS - ON ROLL EXCESS FEES	-	-	-	-
4	INTEREST	6,000	4,500	33,715	29,215
5	CLUBHOUSE RENTAL	-	-	280	280
6	MISCELLANEOUS	-	-	500	500
7	GATE ACCESS CARD	-	-	-	-
8	FUND BALANCE FORWARD	-	-	-	-
9	AMOUNTS ALLOCATED FROM RESERVES FOR IMPROVEMENTS	-	-	-	-
10	TOTAL REVENUE	890,952	889,452	920,903	31,451
11	EXPENDITURES				
12	GENERAL ADMINISTRATION:				
13	SUPERVISORS' COMPENSATION	12,000	9,000	7,000	2,000
14	PAYROLL TAXES	918	689	506	182
15	PAYROLL SERVICE FEE	700	525	450	75
16	DISTRICT MANAGEMENT	20,000	15,000	15,000	-
17	ADMINISTRATIVE SERVICES	3,200	2,400	2,400	-
18	GENERAL OPERATING EXPENSES	3,600	2,700	2,700	-
19	WEBSITE HOSTING & MANAGEMENT	2,015	1,890	1,890	-
20	ACCOUNTING SERVICES	15,000	11,250	11,250	-
21	AUDITING SERVICES	4,150	3,113	-	3,113
22	LEGAL ADVERTISING	1,500	1,125	508	617
23	MASS MAILING	1,000	750	31	719
23	MISCELLANEOUS (BANK FEES, BROCHURES & MISC)	500	375	1,675	(1,300)
24	REGULATORY & PERMIT FEE	175	175	175	-
25	ENGINEERING SERVICES	6,500	4,875	7,012	(2,137)
26	LEGAL SERVICES	18,000	13,500	12,190	1,310
24	TOTAL GENERAL ADMINISTRATION	89,258	67,366	62,787	4,579
25	FINANCIAL ADMINISTRATIVE				
26	INSURANCE:				
27	INSURANCE (Liability, Property and Casualty)	33427	33,427	36,357	(2,930)
28	TOTAL INSURANCE	33,427	33,427	36,357	(2,930)
29	ASSESSMENT ADMINISTRATION:				
30	ASSESSMENT ADMINISTRATION AND INDEPENDENT ASSESSMENT ADMINISTRATION	5,000	3,750	3,750	-
31	COUNTY ASSESSMENT COLLECTION FEES	300	300	-	300
32	TOTAL ASSESSMENT ADMINISTRATION	5,300	4,050	3,750	300

ANTHEM PARK CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2024 through June 30, 2025

	FY 2024 ADOPTED BUDGET	BUDGET YEAR TO DATE	ACTUAL YEAR-TO-DATE	YTD VARIANCE FAV (UNFAV)
33 DEBT SERVICE ADMINISTRATION:				
34 DISSIMINATION AGENT	4,000	3,000	3,000	-
35 ARBITRAGE REBATE CALCULATION	650	488	-	488
36 TRUSTEE FEES	4,040	3,030	3,030	-
37 TOTAL DEBT SERVICE ADMINISTRATION	8,690	6,518	6,030	488
38 TOTAL FINANCIAL ADMINISTRATIVE	47,417	43,995	108,924	(64,929)
39 UTILITIES:				
40 ELECTRICITY SERVICES	43,000	32,250	22,727	9,523
41 STREETLIGHTS - UTILITY	184,597	138,448	137,720	727
42 WATER - RECLAIMED	22,000	16,500	12,349	4,151
43 WATER UTILITY	11,000	8,250	6,979	1,271
44 TOTAL UTILITIES	260,597	195,448	179,775	15,673
45 SECURITY:				
46 SECURITY SYSTEM - CONTRACT - ENVERA	6,648	4,986	-	4,986
47 SECURITY SYSTEM - MONITORING - GUARDIAN	500	375	369	6
48 SECURITY - OTHER (ACCESS CARDS, REPAIRS)	500	375	-	375
49 SECURITY - PROTECTION ONE - BASKETBALL COURT	948	711	-	711
50 SECURITY - GUARD/POLICE PATROL	22,833	17,125	18,191	(1,066)
51 TOTAL SECURITY	31,429	23,572	18,560	5,012
52 FIELD OFFICE ADMINISTRATION:				
53 AMENITY MANAGEMENT CONTRACT	119,232	89,424	88,824	600
54 AMENITY MANAGEMENT - CLUBHOUSE RENTALS	3,771	2,828	-	2,828
55 AMENITY MANAGEMENT - REIMBURSEMENTS	-	-	-	-
56 CLUBHOUSE TELEPHONE, FAX, INTERNET & CABLE	4,980	3,735	3,109	626
57 CLUBHOUSE OFFICE SUPPLIES	1,000	750	231	519
58 CLUBHOUSE FACILITY JANITORIAL SUPPLIES	1,500	1,125	240	885
59 PEST CONTROL & TERMITE BOND	648	486	-	486
60 MISCELLANEOUS	400	300	2,997	(2,697)
61 CLUBHOUSE FACILITY MAINTENANCE	5,000	3,750	7,421	(3,671)
62 CLUBHOUSE LIGHTING REPLACEMENT	500	375	-	375
63 GENERAL OPERATING EXPENSE	-	-	-	-
64 TOTAL FIELD OFFICE ADMINISTRATION	137,031	102,773	102,821	(48)
65 LANDSCAPING MAINTENANCE:				
66 LANDSCAPE MAINTENANCE - CONTRACT	168,552	126,414	126,414	-
67 LANDSCAPE REPLACEMENT	10,000	7,500	8,421	(921)
68 TREE TRIMMING	3,000	2,250	-	2,250
69 IRRIGATION - REPAIRS & MAINTENANCE	12,000	9,000	9,296	(296)
70 LANDSCAPE MISCELLANEOUS (LANDSCAPE REFURBISH IN PARK)	-	-	-	-
71 TOTAL LANDSCAPING MAINTENANCE	193,552	145,164	144,131	1,033

ANTHEM PARK CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2024 through June 30, 2025

	FY 2024 ADOPTED BUDGET	BUDGET YEAR TO DATE	ACTUAL YEAR-TO-DATE	YTD VARIANCE FAV (UNFAV)
72 FACILITY MAINTENANCE:				
73 LAKE MANAGEMENT	9,360	7,020	11,834	(4,814)
74 WETLAND MONITORING	1,440	1,440	1,440	-
75 FOUNTAIN SERVICE CONTRACT	2,628	1,971	-	1,971
76 FOUNTAIN REPAIRS & MAINTENANCE	3,500	2,625	7,792	(5,167)
77 GATE REPAIRS & MAINTENANCE	2,000	1,500	417	1,083
78 ENTRY & WALLS MAINTENANCE	1,000	750	-	750
79 DECORATIVE LIGHT MAINTENANCE	1,500	1,125	-	1,125
80 POWERWASH	2,000	1,500	-	1,500
81 POOL SERVICE CONTRACT	20,400	15,300	14,400	900
82 POOL REPAIRS & MAINTENANCE	2,000	1,500	-	1,500
83 POOL MONITORING	-	-	-	-
84 POOL PERMIT	325	244	-	244
85 ATHLETIC FACILITIES REPAIRS & MAINTENANCE	1,500	1,125	1,839	(714)
86 MISCELLANEOUS - CONTINGENCY - EXPENSE	10,315	7,736	7,666	70
87 TOTAL FACILITY MAINTENANCE	57,968	43,836	45,388	(1,552)
88 CAPITAL IMPROVEMENT PROGRAM:				
89 CAPITAL IMPROVEMENTS	12,000	5,000	41,104	(36,104)
90 MISCELLANEOUS FOR UNKNOWN CONTINGENCY	-	-	-	-
91 TOTAL CAPITAL IMPROVEMENT PROGRAM	12,000	5,000	41,104	(36,104)
92 RESERVES				
93 INCREASE IN RESERVES PURSUANT TO RESERVE STUDY	57,700	57,700	-	57,700
94 RESERVE STUDY	4,000	3,000	-	3,000
95 TRANSFER OUT (RESERVE MM)	-	-	-	-
96 TOTAL RESERVES	61,700	60,700	-	60,700
97 TOTAL EXPENDITURES	890,951	687,853	640,703	47,150
98 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	201,599	280,200	78,602
99 FUND BALANCE - BEGINNING	-	-	736,973	736,973
100 INCREASE IN RESERVES	-	-	-	-
101 DECREASE IN RESERVE CAPITAL IMPROVEMENTS	-	-	-	-
102 LESS: FUND BALANCE FORWARD	-	-	-	-
103 FUND BALANCE - ENDING	\$ -	\$ -	\$ 1,017,173	\$ 815,575

ANTHEM PARK CDD
Debt Service Fund 2016
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2024 through June 30, 2025

	FY2023 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
1 REVENUE				
2 SPECIAL ASSESSMENTS - ON-ROLL (Gross)	\$ 613,850	\$ 583,158	\$ 625,188	\$ 42,031
3 SPECIAL ASSESSMENTS - ON ROLL EXCESS FEES	-	-	-	-
4 INTEREST--INVESTMENT	-	-	14,906	14,906
5 PREPAYMENT REVENUE	-	-	-	-
5 MISCELLANEOUS REVENUE	-	-	-	-
6 LESS: DISCOUNT ASSESSMENTS	-	-	-	-
7 TOTAL REVENUE	613,850	583,158	640,094	56,936
8 EXPENDITURES				
9 INTEREST EXPENSE (NOV 2024)	100,122	100,122	106,309	(6,187)
10 INTEREST EXPENSE (MAY 2025)	106,309	106,309	105,725	584
11 PRINCIPAL RETIREMENT A1 (MAY 2024)	400,000	400,000	400,000	-
12 PREPAYMENT (NOV 2024)	-	-	30,000	(30,000)
13 PREPAYMENT (MAY 2024)	-	-	35,000	(35,000)
14 TOTAL EXPENDITURES	606,431	668,200	677,034	(8,834)
15 OTHER FINANCING SOURCES (USES)				
16 TRANSFER-IN	-	-	-	-
17 TRANSFER-OUT	-	-	-	-
18 BOND PROCEEDS	-	-	-	-
19 TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
20 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	7,419	(85,043)	(36,940)	48,102
21 FUND BALANCE - BEGINNING	-	-	481,149	481,149
22 FUND BALANCE - ENDING	\$ 7,419	\$ (85,043)	\$ 444,209	\$ 529,251

Anthem Park CDD
Bank Reconciliation
June 30, 2025

	<u>BU Acct</u>
Balance Per Bank Statement	\$ 230,083.11
Less: Outstanding Checks	(14,210.98)
Deposits in Transit	-
<i>Adjusted Bank Balance</i>	<u><u>\$ 215,872.13</u></u>

Beginning Cash Balance Per Books	\$ 150,607.88
Deposits / Transfer	125,682.90
Transfer From to Debit Card	-
Cash Disbursements	(60,418.65)
<i>Balance Per Books</i>	<u><u>\$ 215,872.13</u></u>

Anthem Park CDD

Check Register

FY 2025

Anthem Park

Date	Ref #	Vendor Name	Memo	Disbursements	Deposits	Balance
09/30/2024		EOY Balance				92,815.79
10/1/2024	100124ach	GERALD HARRINGTON	BOS Mtg	184.70		92,631.09
10/1/2024	100124ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	212.00		92,419.09
10/1/2024	100123	Breeze Connected, LLC	Invoice: 4052 (Reference: Column Advertisement.) Invoice: 4059 (Reference: Column - Advertisemen	222.04		92,197.05
10/1/2024	100124ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	212.00		91,985.05
10/2/2024	100124	EGIS INSURANCE and RISK ADVISORS	Invoice: 25508 (Reference: FY 2025 Insurance, Policy #100124581 10/01/2024-10/01/2025.)	36,357.00		55,628.05
10/3/2024	3001	ANTHEM PARK CDD c/o US BANK	DS 2016 FY 24 Tax distributions	26,124.12		29,503.93
10/4/2024	100125	GUARDIAN PROTECTION SERVICES, Inc.	Invoice: 67837578 (Reference: Clubhouse Security Monitoring, 08/22/2024 - 10/06/2024.)	62.14		29,441.79
10/4/2024	100126	ENVERA	Invoice: 741591 (Reference: Active Video Monitoring & Service & Maintenance 07/01/2024 - 07/20/202	308.67		29,133.12
10/4/2024	100127	Breeze Connected, LLC	Invoice: 4077 (Reference: Professional Management, Amenity/Field Service.)	12,845.33		16,287.79
10/7/2024	100724ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		16,054.59
10/7/2024	100724ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		15,821.39
10/8/2024	100128	Yellowstone Landscape Inc	Invoice: 774296 (Reference: Monthly Landscape Maintenance October 2024.)	14,046.00		1,775.39
10/8/2024	100129	Stantec Consulting Services Inc.	Invoice: 2285064 (Reference: Engineering Services, September 6, 2024, Project# 238200222.)	4,029.65		(2,254.26)
10/10/2024	100130	Florida Commerce	Invoice: 90774 (Reference: Special District Filling Fee.)	175.00		(2,429.26)
10/10/2024	100131	US Bank	Invoice: 7482936 (Reference: Trustee Fees.)	4,040.63		(6,469.89)
10/11/2024	101124ACH	SPECTRUM	Cable/Internet 2090 Continental ST 09/25/24 through 10/24/24	134.30		(6,604.19)
10/14/2024	101424ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		(6,837.39)
10/14/2024	101424ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		(7,070.59)
10/14/2024			Funds Transfer		26,124.12	19,053.53
10/15/2024	100132	BLUESCAPE POOLS & SPAS	Invoice: 14420 (Reference: Monthly Pool Service for 5 days a week.)	1,600.00		17,453.53
10/15/2024	100133	GEM SUPPLY CO.	Invoice: 641152 (Reference: Janitorial Supplies.)	324.93		17,128.60
10/15/2024	100134	GUARDIAN PROTECTION SERVICES, Inc.	Invoice: 68068327 (Reference: Clubhouse Security Monitoring, 10/07/2024 - 11/06/2024.)	40.99		17,087.61
10/16/2024			Funds Transfer		125,000.00	142,087.61
10/17/2024	101724ACH1	ORLANDO UTILITIES COMMISSION	1350 KISSIMMEE PARK RD 08/27/24 - 09/27/24	15,229.65		126,857.96
10/17/2024	101724ACH2	ORLANDO UTILITIES COMMISSION	2100 BLK EVEN KISSIMMEE PARK RD 08/27/24 - 09/27/24	25.90		126,832.06
10/17/2024	101724ACH3	ORLANDO UTILITIES COMMISSION	1800 REMEMBRANCE RD 08/27/24 - 09/27/24	60.81		126,771.25
10/17/2024	101724ACH4	ORLANDO UTILITIES COMMISSION	2090 CONTINENTAL ST E1 08/27/24 - 09/27/24	350.08		126,421.17
10/17/2024	101724ACH5	ORLANDO UTILITIES COMMISSION	2090 Continental st 08/27/24 - 09/27/24	571.19		125,849.98
10/17/2024	101724ACH6	ORLANDO UTILITIES COMMISSION	2090 Continental st 08/27/24 - 09/27/24	913.78		124,936.20
10/17/2024	101724ACH	ORLANDO UTILITIES COMMISSION	2090 Continental st 08/17/24 - 09/17/24	1,033.49		123,902.71
10/18/2024	101824ACH	SPECTRUM	Cable/Internet 2090 Continental ST 10/01/24 through 10/31/24	195.31		123,707.40
10/21/2024	102124ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		123,474.20
10/21/2024	102124ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		123,241.00
10/23/2024	100135	Stantec Consulting Services Inc.	Invoice: 2297359 ()	487.66		122,753.34
10/23/2024	100136	SchoolNow	Invoice: INV-SN-245 (Reference: Subscription start: 10/1/2024.)	1,515.00		121,238.34
10/23/2024	100137	OSCEOLA NEWS GAZETTE	Invoice: 148FA2CB-0005 (Reference: 09/19/2024: Legal and Public Notice Notice.)	134.16		121,104.18
10/23/2024	100138	Breeze Connected, LLC	Invoice: 4121 (Reference: October Meeting Rescheduled Advertisement.)	245.68		120,858.50
10/23/2024			Funds Transfer	2,000.00		118,858.50
10/23/2024			Funds Transfer	2,000.00		116,858.50
10/28/2024	102824ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		116,625.30
10/28/2024	100139	Breeze Connected, LLC	Invoice: 4124 (Reference: Assessment Services.)	416.64		116,208.66
10/28/2024	102824ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		115,975.46
10/30/2024	012725ACH2	Safetouch Security LLC	VOID: Initial Payment to Joshua Schario (Outside Sales Executive)			115,975.46
10/31/2024			Interest		9.11	115,984.57
10/31/2024	100140	EXERCISE SYSTEMS, INC	Invoice: 060249.1 (Reference: Star Trac 4 Series V W 10" Full Color.) Invoice: 060406 (Referenc	6,649.80		109,334.77

Anthem Park CDD
Check Register
FY 2025

Anthem Park

Date	Ref #	Vendor Name	Memo	Disbursements	Deposits	Balance
10/31/2024				134,429.55	151,133.23	109,334.77
11/1/2024	110124ACH1	Toho Water Authority	0 Valley Forge & Nathan Hall 8/23-9/25/24	72.37		109,262.40
11/1/2024	110124ACH2	Toho Water Authority	Entrance And Capitol 8/23-9/25/24	24.51		109,237.89
11/1/2024	110124ACH3	Toho Water Authority	1800 Block Odd Remembrance Ave 8/27-9/27/24	81.54		109,156.35
11/1/2024	110124ACH3	Toho Water Authority	0 Blount Trl & Fort Mchenry 8/23-9/25/24	72.37		109,083.98
11/1/2024	110124ACH4	Toho Water Authority	0 Congress and Capital 8/23-9/25/24	139.23		108,944.75
11/1/2024	110124ACH5	Toho Water Authority	2100 Block Odd Betsy Ross Lane 8/23-9/25/24	247.51		108,697.24
11/1/2024	110124ACH6	Toho Water Authority	Patriot Way and Senate 2, 8/23-9/25/24	273.67		108,423.57
11/1/2024	110124ACH7	Toho Water Authority	Reference: Water supply 2090 Continental ST E1 8/23-9/25/24	657.54		107,766.03
11/1/2024	105	GERALD HARRINGTON	BOS Mtg	184.70		107,581.33
11/1/2024	100141	Crosscreek Environmental Inc.	Invoice: 17489 (Reference: Monthly stormwater pond maintenance of nuisance and exotic vegetation.	4,788.00		102,793.33
11/1/2024	100142	KASS SHULER P.A.	Invoice: 762134 (Reference: For Professional Services Rendered.)	960.00		101,833.33
11/1/2024	110124ACH	Toho Water Authority	0 Continental and Congress 8/23-9/25/24	24.51		101,808.82
11/1/2024	110124ACH	Engage PEO	BOS Mtg	941.80		100,867.02
11/5/2024	110524ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		100,633.82
11/5/2024	100143	EXERCISE SYSTEMS, INC	Invoice: 060261 (Reference: SEAT BACK PAD CHEST STATION REPLACED.)	318.85		100,314.97
11/5/2024	110524ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	234.79		100,080.18
11/6/2024	110624ACH1	Toho Water Authority	1800 Betsy Ross Lane 8/23/9/2524	72.37		100,007.81
11/6/2024	110624ACH2	Toho Water Authority	0 LEXINGTON ENTRANCE 8/23-9/25/24	72.37		99,935.44
11/6/2024	110624ACH	Toho Water Authority	2100 Block Continental St LS80 8/27-9/27/24	13.50		99,921.94
11/7/2024	100144	Breeze Connected, LLC	Invoice: 4158 (Reference: Professional Management Services.) Invoice: 4188 (Reference: FedEx 10	14,241.64		85,680.30
11/11/2024	100149	Yellowstone Landscape Inc		5,565.00		80,115.30
11/11/2024	111124ACH	SPECTRUM	Cable/Internet 2090 Continental ST 10/25/24 through 11/24/24	134.30		79,981.00
11/12/2024	111224ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		79,747.80
11/12/2024	111224ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		79,514.60
11/13/2024	100145	DISTINCTIVE STATUARY & WATER GARDENS	Invoice: 0184 (Reference: Fountain Cleaning.) Invoice: 0183 (Reference: Fountain Cleaning.)	285.00		79,229.60
11/13/2024	100146	BLUESCAPE POOLS & SPAS	Invoice: 14481 (Reference: Monthly Pool Service for 5 days a week.)	1,600.00		77,629.60
11/13/2024	100147	Yellowstone Landscape Inc	Invoice: 790905 (Reference: Landscape Enhancement.)	428.40		77,201.20
11/15/2024	100148	Stantec Consulting Services Inc.	Engineering Services, November 1, 2024, Project# 238200222	1,521.00		75,680.20
11/16/2024	111624ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		75,447.00
11/17/2024	111724ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		75,213.80
11/18/2024	111824ACH1	ORLANDO UTILITIES COMMISSION	2100 BLK EVEN KISSIMMEE PARK RD 09/27/24 - 10/29/24	27.38		75,186.42
11/18/2024	111824ACH2	ORLANDO UTILITIES COMMISSION	1800 REMEMBRANCE RD 09/27/24 - 10/29/24	72.85		75,113.57
11/18/2024	111824ACH3	ORLANDO UTILITIES COMMISSION	2090 CONTINENTAL ST E1 09/27/24 - 10/29/24	249.93		74,863.64
11/18/2024	111824ACH4	ORLANDO UTILITIES COMMISSION	2090 Continental st 09/27/24 - 10/29/24	596.67		74,266.97
11/18/2024	111824ACH5	ORLANDO UTILITIES COMMISSION	2090 Continental st 09/27/24 - 10/29/24	836.27		73,430.70
11/18/2024	111824ACH6	ORLANDO UTILITIES COMMISSION	2090 Continental st 09/17/24 - 10/15/24	909.48		72,521.22
11/18/2024	111824ACH7	SPECTRUM	Cable/Internet 2090 Continental ST 11/01/24 through 11/30/24	188.98		72,332.24
11/18/2024	111824ACH	ORLANDO UTILITIES COMMISSION	1350 KISSIMMEE PARK RD 09/27/24 - 10/29/24	15,300.31		57,031.93
11/20/2024	100150	GUARDIAN PROTECTION SERVICES, Inc.	Clubhouse Security Monitoring, 11/07/2024 - 12/06/2024	40.99		56,990.94
11/22/2024	100151	Yellowstone Landscape Inc	Invoice: 794199 (Reference: Monthly Landscape Maintenance November 2024.)	14,046.00		42,944.94
11/22/2024	100152	Crosscreek Environmental Inc.	Invoice: 15238 (Reference: Monthly stormwater pond maintenance of nuisance and exotic vegetation I	1,596.00		41,348.94
11/26/2024	112624ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		41,115.74
11/26/2024	112624ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		40,882.54
11/27/2024	112724ACH0	Toho Water Authority	0 Valley Forge & Nathan Hall 9/25-10/23/24	72.37		40,810.17
11/27/2024	112724ACH1	Toho Water Authority	0 LEXINGTON ENTRANCE 9/25-10/23/24	72.37		40,737.80

Anthem Park CDD
Check Register
FY 2025

Anthem Park

Date	Ref #	Vendor Name	Memo	Disbursements	Deposits	Balance
11/27/2024	112724ACH2	Toho Water Authority	0 Continental and Congress 9/25-10/23/24	24.51		40,713.29
11/27/2024	112724ACH3	Toho Water Authority	0 Blount Trl & Fort Mchenry 9/25-10/23/24/24	72.37		40,640.92
11/27/2024	112724ACH4	Toho Water Authority	2100 Block Continental St LS80 9/27-10/25/24	15.71		40,625.21
11/27/2024	112724ACH5	Toho Water Authority	Entrance And Capitol 9/25-10/23/24	24.51		40,600.70
11/27/2024	112724ACH6	Toho Water Authority	1800 Betsy Ross Lane 9/25-1023//24	72.37		40,528.33
11/27/2024	112724ACH7	Toho Water Authority	1800 Block Odd Remembrance Ave 9/27-10/25/24	110.34		40,417.99
11/27/2024	112724ACH8	Toho Water Authority	2100 Block Odd Betsy Ross Lane 9/25-10/23/24	211.37		40,206.62
11/27/2024	112724ACH9	Toho Water Authority	Patriot Way and Senate 2, 9/25-10/23/24	253.69		39,952.93
11/27/2024	112724ACH10	Toho Water Authority	Reference: Water supply 2090 Continental ST E1 9/25-10/23/24	753.54		39,199.39
11/27/2024	112724ACH	Toho Water Authority	Changed to match payment MG - this amount did not clear and used process of elimination to find mi	114.83		39,084.56
11/29/2024	841	OSCEOLA NEWS GAZETTE	Ck 100137 returned from vendor-most likely due to payment made via CC Breeze		134.16	39,218.72
11/29/2024			Funds Transfer	2,500.00		36,718.72
11/30/2024			Interest		6.62	36,725.34
11/30/2024			Funds Transfer		125,000.00	161,725.34
11/30/2024				49,095.74	125,140.78	161,725.34
12/2/2024	120224ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		161,492.14
12/2/2024	120224ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		161,258.94
12/6/2024	106	GERALD HARRINGTON	BOS Mtg	184.70		161,074.24
12/6/2024	100153	Breeze Connected, LLC	VOID (duplicate): Professional Management Services			161,074.24
12/6/2024	100153	Breeze Connected, LLC	VOID: Column - Landscaping bid			161,074.24
12/6/2024	100153	Breeze Connected, LLC	Invoice: 4221 (Reference: Professional Management Services.) Invoice: 4258 (Reference: Column -	14,342.05		146,732.19
12/6/2024	120624ACH	Engage PEO	BOS Mtg	726.50		146,005.69
12/9/2024	120924ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		145,772.49
12/9/2024	100154	KASS SHULER P.A.	Invoice: 763191 (Reference: For Professional Services Rendered.)	1,260.00		144,512.49
12/9/2024	120924ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		144,279.29
12/11/2024	121124ACH	SPECTRUM	Cable/Internet 2090 Continental ST 11/25/24 through 12/24/24	134.30		144,144.99
12/13/2024	100155	Yellowstone Landscape Inc	Invoice: 808917 (Reference: Monthly Landscape Maintenance December 2024.)	14,046.00		130,098.99
12/13/2024	100156	GUARDIAN PROTECTION SERVICES, Inc.	Invoice: 68522773 (Reference: Clubhouse Security Monitoring, 12/07/2024 - 01/06/2025.)	40.99		130,058.00
12/13/2024	100157	BLUESCAPE POOLS & SPAS	Invoice: 14535 (Reference: Monthly Pool Service for 5 days a week.)	1,600.00		128,458.00
12/13/2024	100158	Steadfast Alliance, LLC	Invoice: SE-25497 (Reference: Routine Aquatic Maintenance (Pond Spraying).)	1,180.00		127,278.00
12/16/2024	121624ACH1	ORLANDO UTILITIES COMMISSION	1350 KISSIMMEE PARK RD 10/29/24 - 11/26/24	15,116.65		112,161.35
12/16/2024	121624ACH2	ORLANDO UTILITIES COMMISSION	2100 BLK EVEN KISSIMMEE PARK RD 10/29/24 - 11/26/24	27.38		112,133.97
12/16/2024	121624ACH3	ORLANDO UTILITIES COMMISSION	1800 REMEMBRANCE RD 10/29/24 - 11/26/24	67.23		112,066.74
12/16/2024	121624ACH4	ORLANDO UTILITIES COMMISSION	2090 CONTINENTAL ST E1 10/29/24 - 11/26/24	140.45		111,926.29
12/16/2024	121624ACH5	ORLANDO UTILITIES COMMISSION	2090 Continental st 10/29/24 - 11/26/24	514.69		111,411.60
12/16/2024	121624ACH6	ORLANDO UTILITIES COMMISSION	2090 Continental st 10/29/24 - 11/26/24	789.01		110,622.59
12/16/2024	121624ACH7	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		110,389.39
12/16/2024	100159	Stantec Consulting Services Inc.	Invoice: 2322783 (Reference: Engineering Service, For Period Ending November 29, 2024.)	1,075.90		109,313.49
12/16/2024	121624ACH	ORLANDO UTILITIES COMMISSION	2090 Continental st 10/15/24 - 11/12/24	1,010.04		108,303.45
12/17/2024	121424ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		108,070.25
12/18/2024	121824ACH	SPECTRUM	Cable/Internet 2090 Continental ST 12/01/24 through 12/31/24	195.31		107,874.94
12/21/2024	122124ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		107,641.74
12/22/2024	122224ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		107,408.54
12/26/2024	122624ACH1	Toho Water Authority	0 LEXINGTON ENTRANCE 10/23-11/22/24	81.41		107,327.13
12/26/2024	122624ACH2	Toho Water Authority	0 Valley Forge & Nathan Hall 10/23-11/22/24	81.41		107,245.72
12/26/2024	122624ACH3	Toho Water Authority	2100 Block Continental St LS80 10/25-11/26/24	14.17		107,231.55

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12/26/2024	122624ACH4	Toho Water Authority	Entrance And Capitol 10/23-11/22/24	27.57		107,203.98
12/26/2024	122624ACH5	Toho Water Authority	1800 Betsy Ross Lane 023-11/22//24	81.41		107,122.57
12/26/2024	122624ACH6	Toho Water Authority	0 Blount Trl & Fort Mchenry 10/23-11/22/24	84.54		107,038.03
12/26/2024	122624ACH7	Toho Water Authority	1800 Block Odd Remembrance Ave 10/25-11/26/24	85.61		106,952.42
12/26/2024	122624ACH8	Toho Water Authority	2100 Block Odd Betsy Ross Lane 10/23-11/22/24	278.60		106,673.82
12/26/2024	122624ACH9	Toho Water Authority	Patriot Way and Senate 2, 10/23-11/22/24/24	285.62		106,388.20
12/26/2024	122624ACH10	Toho Water Authority	0 Congress and Capital 10/23-11/22/24	336.78		106,051.42
12/26/2024	122624ACH11	Toho Water Authority	Reference: Water supply 2090 Continental ST E1 10/23-11/22/24	729.16		105,322.26
12/26/2024	122624ACH	Toho Water Authority	0 Continental and Congress 10/23-11/22/24	27.57		105,294.69
12/27/2024	122724ACH	Engage PEO	BOS Mtg	695.90		104,598.79
12/29/2024	122924ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		104,365.59
12/29/2024	122924ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		104,132.39
12/31/2024			Interest		11.40	104,143.79
12/31/2024				57,592.95	11.40	104,143.79
1/2/2025			Funds Transfer		125,000.00	229,143.79
1/6/2025	010625ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		228,910.59
1/6/2025	010625ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		228,677.39
1/6/2025	100160	Breeze Connected, LLC	Invoice: 4303 (Reference: Column - Ad.) Invoice: 4314 (Reference: Column - Ad.) Invoice: 432	14,341.98		214,335.41
1/7/2025	100161	BLUESCAPE POOLS & SPAS	Invoice: 14588 (Reference: Monthly Pool Service.)	1,600.00		212,735.41
1/7/2025	100162	Steadfast Alliance, LLC	Invoice: SE-26092 (Reference: Routine Aquatic Maintenance (Pond Spraying).)	1,180.00		211,555.41
1/7/2025	100163	PRO-PET DISTRIBUTORS, Inc	Invoice: 147796 (Reference: Case of Twenty (20) DOGIPOT Header Pak SMART Litter Pick Up Bags.)	516.00		211,039.41
1/9/2025	100164	KASS SHULER P.A.	Invoice: 764208 (Reference: For Professional Services Rendered 11/20-12/13/24.)	3,120.00		207,919.41
1/11/2025	011125ACH	SPECTRUM	Cable/Internet 2090 Continental ST 12/25/24 through 01/24/25	134.30		207,785.11
1/13/2025	011325ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		207,551.91
1/13/2025	011325ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		207,318.71
1/16/2025	011625ACH1	ORLANDO UTILITIES COMMISSION	1350 KISSIMMEE PARK RD 11/26/24 - 12/27/24	15,254.40		192,064.31
1/16/2025	011625ACH2	ORLANDO UTILITIES COMMISSION	2100 BLK EVEN KISSIMMEE PARK RD 11/26/24 - 12/27/24	27.86		192,036.45
1/16/2025	011625ACH3	ORLANDO UTILITIES COMMISSION	1800 REMEMBRANCE RD 11/26/24 - 12/27/24	60.65		191,975.80
1/16/2025	011625ACH4	ORLANDO UTILITIES COMMISSION	2090 CONTINENTAL ST E1 11/26/24 - 12/27/24	74.04		191,901.76
1/16/2025	011625ACH5	ORLANDO UTILITIES COMMISSION	2090 Continental st (11/12/24 - 12/11/24)	847.51		191,054.25
1/16/2025	011625ACH6	ORLANDO UTILITIES COMMISSION	2090 Continental st 11/26/24 - 12/27/24	875.54		190,178.71
1/16/2025	011625ACH	ORLANDO UTILITIES COMMISSION	2090 Continental st 11/26/24 - 12/27/24	585.74		189,592.97
1/16/2025	100165	ProPet Distributors, Inc	VOID: Invoice: 147796 (Reference: Case of Twenty (20) DOGIPOT Header Pak.)			189,592.97
1/18/2025	011825ACH	SPECTRUM	Cable/Internet 2090 Continental ST 01/01/25 through 01/31/25	195.31		189,397.66
1/21/2025	012125ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		189,164.46
1/21/2025	012125ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		188,931.26
1/21/2025	100166	Breeze Connected, LLC	Invoice: 4368 (Reference: Column - ad.)	70.90		188,860.36
1/24/2025	100167	My Remediator LLC	Invoice: 1131 (Reference: Disposal and removal.)	1,839.45		187,020.91
1/24/2025	100168	BIO-TECH CONSULTING, INC	Invoice: 179549 (Reference: Maintenance - Wetland Mitigation Areas.) Invoice: 180530 (Reference	1,080.00		185,940.91
1/27/2025	012725ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		185,707.71
1/27/2025	012725ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		185,474.51
1/28/2025	100169	Yellowstone Landscape Inc	Invoice: 831749 (Reference: Irrigation Repairs.)	6,458.69		179,015.82
1/28/2025	100170	Stantec Consulting Services Inc.	Invoice: 2335673 (Reference: Engineering Services for Period Ending January 3, 2025.)	591.50		178,424.32
1/28/2025	100171	GUARDIAN PROTECTION SERVICES, Inc.	Invoice: 68750496 (Reference: Clubhouse Security Monitoring, 01/07/2025 - 02/06/2025.)	40.99		178,383.33
1/29/2025	012925ACH1	Toho Water Authority	0 Blount Trl & Fort Mchenry 11/22/24 12/23/24	81.41		178,301.92
1/29/2025	012925ACH2	Toho Water Authority	0 Continental and Congress 11/22/24 12/23/24	27.57		178,274.35

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1/29/2025	012925ACH3	Toho Water Authority	0 Valley Forge & Nathan Hall 11/22/24 12/23/24	81.41		178,192.94
1/29/2025	012925ACH4	Toho Water Authority	2100 Block Continental St LS80 11/26/24 12/27/24	14.17		178,178.77
1/29/2025	012925ACH5	Toho Water Authority	1800 Block Odd Remembrance Ave 11/26/24 12/27/24	25.13		178,153.64
1/29/2025	012925ACH6	Toho Water Authority	Entrance And Capitol 11/22/24 12/23/24	27.57		178,126.07
1/29/2025	012925ACH7	Toho Water Authority	0 Congress and Capital 11/22/24 12/23/24	58.87		178,067.20
1/29/2025	012925ACH8	Toho Water Authority	1800 Betsy Ross Lane 11/22/24 12/23/24	81.41		177,985.79
1/29/2025	012925ACH9	Toho Water Authority	2100 Block Odd Betsy Ross Lane 11/22/24 12/23/24	244.17		177,741.62
1/29/2025	12925ACH10	Toho Water Authority	0 Patriot Way and Senate 2, 11/22/24 12/23/24	263.12		177,478.50
1/29/2025	012925ACH11	Toho Water Authority	2090 Continental ST E1 11/22/24 12/23/24	769.48		176,709.02
1/29/2025	012925ACH	Toho Water Authority	0 LEXINGTON ENTRANCE 11/22/24 12/23/24	81.41		176,627.61
1/31/2025			Interest		16.99	176,644.60
1/31/2025	100172	KASS SHULER P.A.	Invoice: 765103 (Reference: For Professional Services Rendered 12/16/24-1/15/25.)	1,504.62		175,139.98
1/31/2025	100173	Yellowstone Landscape Inc	Invoice: 830296 (Reference: Monthly Landscape Maintenance January 2025.)	14,046.00		161,093.98
1/31/2025			Funds Transfer	2,000.00		159,093.98
01/31/2025				69,833.60	16.99	159,093.98
2/3/2025	020325ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		158,860.78
2/3/2025	020325ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		158,627.58
2/7/2025	020725ACH	Engage PEO	BOS Mtg	266.70		158,360.88
2/7/2025	100174	Kai Connected, LLC	Invoice: 4403 (Reference: Professional Management Services.) Invoice: 4435 (Reference: Column A	14,274.16		144,086.72
2/10/2025	021025ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		143,853.52
2/10/2025	021025ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		143,620.32
2/11/2025	021125ACH	SPECTRUM	Cable/Internet 2090 Continental ST 01/25/25 through 02/24/25	134.30		143,486.02
2/12/2025	100175	BLUESCAPE POOLS & SPAS	Invoice: 14656 (Reference: Monthly Pool Service.)	1,600.00		141,886.02
2/12/2025	834	Taylor Morrison	FY24 assessments overpayment	39,963.08		101,922.94
2/17/2025	021725ACH1	ORLANDO UTILITIES COMMISSION	2100 BLK EVEN KISSIMMEE PARK RD (12/27/24 - 01/27/25)	27.98		101,894.96
2/17/2025	021725ACH2	ORLANDO UTILITIES COMMISSION	1800 REMEMBRANCE RD (12/27/24 - 01/27/25)	39.23		101,855.73
2/17/2025	021725ACH3	ORLANDO UTILITIES COMMISSION	2090 CONTINENTAL ST E1 (12/27/24 - 01/27/25)	158.53		101,697.20
2/17/2025	021725ACH4	ORLANDO UTILITIES COMMISSION	2090 Continental st (12/11/24 - 01/13/25)	382.71		101,314.49
2/17/2025	021725ACH5	ORLANDO UTILITIES COMMISSION	2090 Continental st (12/27/24 - 01/27/25)	618.53		100,695.96
2/17/2025	021725ACH6	ORLANDO UTILITIES COMMISSION	2090 Continental st (12/27/24 - 01/27/25)	921.83		99,774.13
2/17/2025	021725ACH	ORLANDO UTILITIES COMMISSION	1350 KISSIMMEE PARK RD (12/27/24 - 01/27/25)	15,379.76		84,394.37
2/18/2025	031825ACH4	ORLANDO UTILITIES COMMISSION	2090 Continental st (01/27/25 - 02/26/25)	574.80		83,819.57
2/18/2025	021825ACH	SPECTRUM	Cable/Internet 2090 Continental ST 02/01/25 through 02/28/25	195.31		83,624.26
2/18/2025	100176	BIO-TECH CONSULTING, INC	Invoice: 183178 (Reference: Maintenance - Wetland Mitigation Areas.)	360.00		83,264.26
2/19/2025	021925ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		83,031.06
2/19/2025	021925ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		82,797.86
2/19/2025	100177	Steadfast Alliance, LLC	Invoice: SE-26244 (Reference: Routine Aquatic Maintenance (Pond Spraying).)	1,180.00		81,617.86
2/19/2025	100178	Yellowstone Landscape Inc	Invoice: 847826 (Reference: Monthly Landscape Maintenance February 2025.)	14,046.00		67,571.86
2/20/2025	100179	Kai Connected, LLC	Invoice: 4458 (Reference: Amenity/Field Service.)	349.00		67,222.86
2/21/2025	022125ACH	Engage PEO	BOS Mtg 2-7-25	695.90		66,526.96
2/22/2025	022225ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		66,293.76
2/24/2025	022425ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		66,060.56
2/24/2025	100180	KASS SHULER P.A.	Invoice: 766133 (Reference: For Professional Services Rendered 1/17-2/12/25.)	1,680.00		64,380.56
2/24/2025			Funds Transfer		150,000.00	214,380.56
2/26/2025	022625ACH1	Toho Water Authority	2100 Block Continental St LS80 12/27/24 to 1/28/25	14.17		214,366.39
2/26/2025	022625ACH2	Toho Water Authority	1800 Block Odd Remembrance Ave 12/27/24 to 1/28/25	25.13		214,341.26

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2/26/2025	022625ACH3	Toho Water Authority	0 Congress and Capital 12/23/24 to 1/24/25	27.57		214,313.69
2/26/2025	022625ACH4	Toho Water Authority	0 Continental and Congress 12/23/24 to 1/24/25	27.57		214,286.12
2/26/2025	022625ACH5	Toho Water Authority	Entrance And Capitol 12/23/24 to 1/24/25	27.57		214,258.55
2/26/2025	022625ACH6	Toho Water Authority	0 Blount Trl & Fort Mchenry 12/23/24 to 1/24/25	81.41		214,177.14
2/26/2025	022625ACH7	Toho Water Authority	1800 Betsy Ross Lane 12/23/24 to 1/24/25	81.41		214,095.73
2/26/2025	022625ACH8	Toho Water Authority	0 Valley Forge & Nathan Hall 12/23/24 to 1/24/25	81.41		214,014.32
2/26/2025	022625ACH9	Toho Water Authority	0 Patriot Way and Senate 2, 12/23/24 to 1/24/25	375.62		213,638.70
2/26/2025	022625ACH10	Toho Water Authority	2100 Block Odd Betsy Ross Lane 12/23/24 to 1/24/25	431.97		213,206.73
2/26/2025	022625ACH11	Toho Water Authority	2090 Continental ST E1 11/22/24 to 12/23/24	577.96		212,628.77
2/26/2025	022625ACH	Toho Water Authority	0 LEXINGTON ENTRANCE 12/23/24 to 1/24/25	81.41		212,547.36
2/26/2025	100181	Stantec Consulting Services Inc.	Invoice: 2350287 (Reference: Engineering Services for Period Ending: January 31, 2025.)	81.50		212,465.86
2/26/2025	100182	GUARDIAN PROTECTION SERVICES, Inc.	Invoice: 68980604 (Reference: Clubhouse Security Monitoring 02/07/2025 - 03/06/2025.)	40.99		212,424.87
2/28/2025			Interest		11.58	212,436.45
2/28/2025	100183	Renovida LLC	Invoice: 223 (Reference: 50% Deposit for Install 100 sq ft flooring.)	225.00		212,211.45
02/28/2025				96,894.11	150,011.58	212,211.45
3/3/2025	030325ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		211,978.25
3/3/2025	030325ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		211,745.05
3/10/2025	031025ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		211,511.85
3/10/2025	031025ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		211,278.65
3/10/2025	100184	Renovida LLC	Invoice: 222 (Reference: 50% Deposit for 36 in. x 80 in. Universal/Reversible Gray Primed Steel Co	880.00		210,398.65
3/10/2025	100185	Kai Connected, LLC	Invoice: 4499 (Reference: Professional Management Services.)	14,210.98		196,187.67
3/11/2025	031125ACH	SPECTRUM	Cable/Internet 2090 Continental ST 02/25/25 through 03/24/25	144.30		196,043.37
3/17/2025	031725ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		195,810.17
3/17/2025	031725ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		195,576.97
3/17/2025	100186	BLUESCAPE POOLS & SPAS	Invoice: 14737 (Reference: Monthly Pool Service.)	1,600.00		193,976.97
3/18/2025	031825ACH1	ORLANDO UTILITIES COMMISSION	1350 KISSIMMEE PARK RD (01/27/25 - 02/26/25)	15,333.84		178,643.13
3/18/2025	031825ACH2	ORLANDO UTILITIES COMMISSION	2100 BLK EVEN KISSIMMEE PARK RD (01/27/25 - 02/26/25)	27.62		178,615.51
3/18/2025	031825ACH3	ORLANDO UTILITIES COMMISSION	2090 CONTINENTAL ST E1 (01/27/25 - 02/26/25)	78.83		178,536.68
3/18/2025	031825ACH5	ORLANDO UTILITIES COMMISSION	2090 Continental st (01/27/25 - 02/26/25)	849.80		177,686.88
3/18/2025	031825ACH6	SPECTRUM	Cable/Internet 2090 Continental ST 03/01/25 through 03/31/25	195.33		177,491.55
3/18/2025	031825ACH	ORLANDO UTILITIES COMMISSION	1800 REMEMBRANCE RD (01/27/25 - 02/26/25)	24.27		177,467.28
3/19/2025	100187	Yellowstone Landscape Inc	Invoice: 866991 (Reference: Monthly Landscape Maintenance March 2025.)	14,046.00		163,421.28
3/19/2025	100188	Steadfast Alliance, LLC	Invoice: SA-10064 (Reference: Routine Aquatic Maintenance (Pond Spraying).)	1,180.00		162,241.28
3/20/2025	032025ACH	ORLANDO UTILITIES COMMISSION	2090 Continental st (01/13/25 - 02/13/25)	381.72		161,859.56
3/24/2025	32425ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		161,626.36
3/24/2025	032425ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		161,393.16
3/24/2025	100189	GUARDIAN PROTECTION SERVICES, Inc.	Invoice: 69207156 (Reference: Clubhouse Security Monitoring 03/07/2025 - 04/06/2025.)	40.99		161,352.17
3/24/2025	100190	Steadfast Alliance, LLC	Invoice: SA-10438 (Reference: Fountain Repair.)	7,392.00		153,960.17
3/24/2025	100191	Stantec Consulting Services Inc.	Invoice: 2364235 (Reference: For Period Ending: February 28, 2025.)	509.50		153,450.67
3/26/2025	032625ACH1	Toho Water Authority	2100 Block Continental St LS80 1/28/25 to 2/28/25	14.17		153,436.50
3/26/2025	032625ACH2	Toho Water Authority	1800 Block Odd Remembrance Ave 1/28/25 to 2/28/25	25.13		153,411.37
3/26/2025	032625ACH3	Toho Water Authority	0 Continental and Congress 1/24/25 to 2/25/25	27.57		153,383.80
3/26/2025	032625ACH4	Toho Water Authority	Entrance And Capitol 1/24/25 to 2/23/25	36.96		153,346.84
3/26/2025	032625ACH5	Toho Water Authority	0 Congress and Capital 1/24/25 to 2/25/25	55.74		153,291.10
3/26/2025	032625ACH6	Toho Water Authority	0 LEXINGTON ENTRANCE 1/24/25 to 2/25/25	81.41		153,209.69
3/26/2025	032625ACH7	Toho Water Authority	1800 Betsy Ross Lane 1/24/25 to 2/25/25	81.41		153,128.28

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3/26/2025	032625ACH8	Toho Water Authority	0 Blount Trl & Fort Mchenry 1/24/25 to 2/25/25	184.70		152,943.58
3/26/2025	032625ACH9	Toho Water Authority	0 Valley Forge & Nathan Hall 1/24/25 to 2/25/25	344.33		152,599.25
3/26/2025	032625ACH10	Toho Water Authority	0 Patriot Way and Senate 2, 1/24/25 to 2/25/25	345.62		152,253.63
3/26/2025	032625ACH11	Toho Water Authority	2090 Continental ST E1 12/23/24 to 2/25/25	588.04		151,665.59
3/26/2025	032625ACH	Toho Water Authority	2100 Block Odd Betsy Ross Lane 1/24/- 2/25/25	604.12		151,061.47
3/31/2025			Interest		16.33	151,077.80
03/31/2025				61,149.98	16.33	151,077.80
4/1/2025	040125ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		150,844.60
4/1/2025	040125ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		150,611.40
4/2/2025	100192	Renovida LLC	50% Deposit for Reinstalling Baseboard	1,253.00		149,358.40
4/3/2025	100193	KASS SHULER P.A.	Reference: For Professional Services Rendered 2/24-3/12/25. https://clientname(FILLIN).payableslo	450.00		148,908.40
4/7/2025	040724ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		148,675.20
4/7/2025	100194	BLUESCAPE POOLS & SPAS	VOID: VOID(stop payment put on the check): Invoice: 14810 (Reference: Monthly Pool Service for 5 d			148,675.20
4/8/2025	040825ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		148,442.00
4/11/2025	041125ACH	SPECTRUM	Cable/Internet 2090 Continental ST	144.30		148,297.70
4/13/2025	041325ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		148,064.50
4/15/2025	041525ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		147,831.30
4/15/2025	100195	Steadfast Alliance, LLC	VOID: VOID(stop payment put on the check): Invoice: SA-10748 (Reference: Repair of fountain #2.)			147,831.30
4/16/2025	041625ACH1	ORLANDO UTILITIES COMMISSION	1800 REMEMBRANCE RD (02/26/25 - 03/27/25)	24.27		147,807.03
4/16/2025	040625ACH2	ORLANDO UTILITIES COMMISSION	2090 CONTINENTAL ST E1 (02/26/25 - 03/27/25)	95.70		147,711.33
4/16/2025	041625ACH3	ORLANDO UTILITIES COMMISSION	2090 Continental st (02/26/25 - 03/27/25)	563.87		147,147.46
4/16/2025	041625ACH4	ORLANDO UTILITIES COMMISSION	2090 Continental st (02/26/25 - 03/27/25)	793.93		146,353.53
4/16/2025	041625ACH5	ORLANDO UTILITIES COMMISSION	2090 Continental st (01/13/25 - 02/13/25)	945.56		145,407.97
4/16/2025	041625ACH6	ORLANDO UTILITIES COMMISSION	2100 BLK EVEN KISSIMMEE PARK RD (02/26/25 - 03/27/25)	27.26		145,380.71
4/16/2025	041625ACH	ORLANDO UTILITIES COMMISSION	1350 KISSIMMEE PARK RD 02/26/25 - 03/27/25	15,287.92		130,092.79
4/18/2025	041825ach	Engage PEO	BOS Mtg 4/8/25	911.20		129,181.59
4/18/2025	041825ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		128,948.39
4/18/2025	042185ACH	SPECTRUM	Cable/Internet 2090 Continental ST	195.33		128,753.06
4/21/2025	042125ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		128,519.86
4/21/2025	100196	Yellowstone Landscape Inc	Invoice: 882605 (Reference: Sod Replacement On Lexington Blvd.)	2,692.27		125,827.59
4/23/2025	100197	BLUESCAPE POOLS & SPAS	Invoice: 14810 (Reference: Monthly Pool Service for 5 days a week.)	1,600.00		124,227.59
4/23/2025	100198	Steadfast Alliance, LLC	Invoice: SA-10748 (Reference: Repair of fountain #2.)	400.00		123,827.59
4/25/2025	100199	Steadfast Alliance, LLC	Invoice: SA-11124 (Reference: Routine Aquatic Maintenance (Pond Spraying).)	1,180.00		122,647.59
4/25/2025	100200	Kai Connected, LLC	Invoice: 4532 (Reference: Professional Management Services.)	14,210.98		108,436.61
4/27/2025	042725ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		108,203.41
4/27/2025	042725ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		107,970.21
4/30/2025	100201	GUARDIAN PROTECTION SERVICES, Inc.	Invoice: 69432821 (Reference: Clubhouse Security Monitoring 04/07/2025 - 05/06/2025.)	40.99		107,929.22
4/30/2025	838		ck # 100194 returned due to signature reissued		1,600.00	109,529.22
4/30/2025	838		ck # 100194 returned due to signature reissued	1,600.00		107,929.22
4/30/2025	838		ck # 100195 returned due to signature reissued		400.00	108,329.22
4/30/2025	838		ck # 100195 returned due to signature reissued	400.00		107,929.22
3/31/2025			Interest		11.36	107,940.58
04/30/2025				45,148.58	2,011.36	107,940.58
5/2/2025	050225ACH1	Toho Water Authority	0 Continental and Congress 2/25/25 to 3/25/25	30.70		107,909.88
5/2/2025	050225ACH2	Toho Water Authority	2090 Continental ST E1 2/25/25 to 3/25/25	668.68		107,241.20
5/2/2025	050225ACH3	Toho Water Authority	1800 Block Odd Remembrance Ave 2/28/25 to 3/27/25	35.21		107,205.99

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Date	Ref #	Vendor Name	Memo	Disbursements	Deposits	Balance
5/2/2025	050225ACH4	Toho Water Authority	0 Blount Trl & Fort Mchenry 2/25/24 to 3/25/25	507.53		106,698.46
5/2/2025	050225ACH5	Toho Water Authority	2100 Block Odd Betsy Ross Lane 2/25/25- 3/25/25	600.99		106,097.47
5/2/2025	050225ACH6	Toho Water Authority	0 Congress and Capital 2/25/25 to 3/25/25	79.50		106,017.97
5/2/2025	050225ACH7	Toho Water Authority	0 Valley Forge & Nathan Hall 2/25/25 to 3/25/25	81.41		105,936.56
5/2/2025	050225ACH8	Toho Water Authority	0 Patriot Way and Senate 2, 2/25/25 to 3/25/25	315.62		105,620.94
5/2/2025	050225ACH9	Toho Water Authority	0 LEXINGTON ENTRANCE 2/25/25 to 3/25/25	270.78		105,350.16
5/2/2025	050225ACH10	Toho Water Authority	Entrance And Capitol 2/23/25 to 3/25/25	62.00		105,288.16
5/2/2025	050225ACH	Toho Water Authority	1800 Betsy Ross Lane 2/25/25 to 3/25/25	81.41		105,206.75
5/2/2025	100202	FLORIDA DEPT OF HEALTH IN OSCEOLA C	Invoice: 49BID7826302,7698076 (Reference: Permit Number: 49-60-00782.)	425.00		104,781.75
5/4/2025	050425ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		104,548.55
5/4/2025	050425ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		104,315.35
5/9/2025	050925ach	Engage PEO	BOS Mtg 4/24/25	911.20		103,404.15
5/11/2025	051125ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		103,170.95
5/11/2025	051125ACH2	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		102,937.75
5/11/2025	051125ACH	SPECTRUM	Cable/Internet 2090 Continental ST 04/25/25 through 05/24/25	144.30		102,793.45
5/12/2025	100203	Kai Connected, LLC	Invoice: 4560 (Reference: Professional Management Services.)	14,210.98		88,582.47
5/13/2025	100204	Yellowstone Landscape Inc	Invoice: 902030 (Reference: Monthly Landscape Maintenance May 2025.)	14,046.00		74,536.47
5/16/2025	109	Gail Dee	bos 5-1-25	184.70		74,351.77
5/16/2025	051625ach	Engage PEO	BOS Mtg 5/1/25	941.80		73,409.97
5/18/2025	051825ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		73,176.77
5/18/2025	051825ACH2	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		72,943.57
5/18/2025	051825ACH	SPECTRUM	Cable/Internet 2090 Continental ST 05/01/25 through 05/31/25	195.33		72,748.24
5/19/2025	051925ACH1	ORLANDO UTILITIES COMMISSION	1350 KISSIMMEE PARK RD (03/27/25 - 04/29/25)	15,471.59		57,276.65
5/19/2025	051925ACH2	ORLANDO UTILITIES COMMISSION	2100 BLK EVEN KISSIMMEE PARK RD (03/27/25 - 04/29/25)	27.38		57,249.27
5/19/2025	051925ACH3	ORLANDO UTILITIES COMMISSION	1800 REMEMBRANCE RD (03/27/25 - 04/29/25)	41.86		57,207.41
5/19/2025	051925ACH4	ORLANDO UTILITIES COMMISSION	2090 CONTINENTAL ST E1 (03/27/25 - 04/29/25)	215.36		56,992.05
5/19/2025	051925ACH5	ORLANDO UTILITIES COMMISSION	2090 Continental st (03/27/25 - 04/29/25)	673.19		56,318.86
5/19/2025	051925ACH6	ORLANDO UTILITIES COMMISSION	2090 Continental st (03/27/25 - 04/29/25)	886.66		55,432.20
5/19/2025	051925ACH	ORLANDO UTILITIES COMMISSION	2090 Continental st (03/13/25 - 04/15/25)	1,111.54		54,320.66
5/19/2025	100205	Renovida LLC	Invoice: 350 (Reference: Install Vanities.) Invoice: 349 (Reference: Install 100 sq ft flooring	475.00		53,845.66
5/21/2025	100206	Stantec Consulting Services Inc.	Invoice: 2397456 (Reference: For Period Ending: May 2, 2025.)	1,044.00		52,801.66
5/22/2025	100207	Stantec Consulting Services Inc.	Invoice: 2377741 (Reference: For Period Ending: March 28, 2025.)	220.00		52,581.66
5/22/2025	100208	KASS SHULER P.A.	Invoice: 768304 (Reference: For Professional Services Rendered 3/21-4/14/25.)	2,990.00		49,591.66
5/23/2025			Funds Transfer		100,000.00	149,591.66
5/24/2025	052425ACH1	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		149,358.46
5/24/2025	052425ACH	KOMMANDER	Event Fee: Police Vehicle Fee 4 hour minimum	233.20		149,125.26
5/27/2025	100209	Yellowstone Landscape Inc	Invoice: 882343 (Reference: Monthly Landscape Maintenance April 2025.)	14,046.00		135,079.26
5/28/2025	052825ACH1	Toho Water Authority	0 Congress and Capital 3/25/25 to 4/22/25	40.09		135,039.17
5/28/2025	052825ACH2	Toho Water Authority	0 Continental and Congress 3/25/25 - 4/22/25	68.26		134,970.91
5/28/2025	052825ACH3	Toho Water Authority	1800 Block Odd Remembrance Ave 3/27/25 to 4/24/25	75.53		134,895.38
5/28/2025	052825ACH4	Toho Water Authority	1800 Betsy Ross Lane 3/25/25 to 4/23/25	81.41		134,813.97
5/28/2025	052825ACH5	Toho Water Authority	0 Patriot Way and Senate 2, 3/25/25 to 4/23/25	106.45		134,707.52
5/28/2025	052825ACH6	Toho Water Authority	0 Valley Forge & Nathan Hall 3/25/25 to 4/22/25	106.45		134,601.07
5/28/2025	052825ACH7	Toho Water Authority	2100 Block Odd Betsy Ross Lane 3/25/25 to 4/23/25	266.08		134,334.99
5/28/2025	052825ACH8	Toho Water Authority	Entrance And Capitol 3/25/25 to 4/23/25	314.12		134,020.87
5/28/2025	052825ACH9	Toho Water Authority	0 LEXINGTON ENTRANCE 3/25/25 to 4/22/25	345.48		133,675.39

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Date	Ref #	Vendor Name	Memo	Disbursements	Deposits	Balance
5/28/2025	052825ACH10	Toho Water Authority	0 Blount Trl & Fort Mchenry 3/25/25 to 4/23/25	492.59		133,182.80
5/28/2025	052825ACH	Toho Water Authority	2090 Continental ST E1 3/25/25 to 4/25/25	1,069.12		132,113.68
5/28/2025	100210	Renovida LLC	Invoice: 348 (Reference: remaining balance for Reinstalling Baseboard.)	1,103.00		131,010.68
5/31/2025			Interest		9.50	131,020.18
05/31/2025				76,929.90	100,009.50	131,020.18

Anthem Park Community Development District
Negative Variance Report
6/30/2025

	Budget	YTD Budget	YTD Actual	Variance	Notes
ENGINEERING SERVICES					
	6,500	4,875	7,012	(2,137)	Direct amount paid to Stantec Consulting for engineering services
INSURANCE (Liability, Property and Casualty)	33,427	33,427	36,357	(2,930)	Direct amount billed for FY25 insurance
MISCELLANEOUS					
	400	300	2,997	(2,697)	Debit card- Ubereats, Instacart, Publix, Amazon
CLUBHOUSE FACILITY MAINTENANCE					
	5,000	3,750	7,421	(3,671)	Debit card- Home Depot mostly
LANDSCAPE REPLACEMENT	10,000	7,500	8,421	(921)	Hurricane clean up \$5300 to Yellowstone
MISCELLANEOUS (BANK FEES, BROCHURES & MISC)					Debit card-Adobe, Google Storage, Form swift, Rocket law and Mailchimp-spending report not submitted to determine business
	500	375	1,675	(1,300)	purpose
					\$780 budgeted per mo-Crosscreek Environmental was charging \$798 per
LAKE MANAGEMENT	9,360	7,020	11,834	(4,814)	mo-Contract changed to Steadfast in 11/24 and \$1180 per mo Fountain #1 (South) repairs -three breakers replaced -3/25 Steadfast
FOUNTAIN REPAIRS & MAINTENANCE	3,500	2,625	7,792	(5,167)	\$7392
ATHLETIC FACILITIES REPAIRS & MAINTENANCE	1,500	1,125	1,839	(714)	Remove chain link fence \$1839 - My Remediator LLC
SECURITY - GUARD/POLICE PATROL	22,833	17,125	18,191	(1,066)	Kommander billed \$466 per week. \$439 per week budgeted. Irrigation repairs identified in March inspection and 4" mainline rebuild
IRRIGATION - REPAIRS & MAINTENANCE	12,000	9,000	9,296	(296)	on Lexington
					HD Cameras USA - Replace camera systems at basketball court and
CAPITAL IMPROVEMENTS	12,000	5,000	41,104	(36,104)	clubhouse \$41,104