

The Woodlands Community Development District

Board of Supervisors

Carl Impastato, Chairman
William Richardson, Vice-Chairman
Robert Ripatrazzone, Assistant Secretary
Lawrence Tinkham, Assistant Secretary
Elio M. Bucciero, Assistant Secretary

Mark Vega, District Manager
Vivek Babbar, District Counsel
Robert Dvorak, District Engineer

Meeting Agenda

November 12, 2020 – 10:30 A.M.

- 1. Roll Call**
- 2. Public Comment on Agenda Items**
- 3. Consent Agenda**
 - A. Minutes of the May 15, 2020 Meeting- Page # 2
 - B. Financial Report - Page # 5
 - C. FY 2020 Audit Engagement Letter- Page # 19
 - D. Motion to Assign Fund Balance- Page # 25
 - E. Resolution 2021-01 Budget Amendment, Amending Woodlands Community Development District General Fund Budget for Fiscal Year 2020- Page # 26, 27
- 4. Attorney's Report**
- 5. Engineer's Report**
- 6. Manager's Report**
- 7. Supervisors' Requests**
- 8. Audience Comments**
- 9. Adjourn**

The next meeting is scheduled for Thursday, December 10, 2020 at 10:30 a.m.

District Office Location:
Inframark, Infrastructure Management Services
2654 Cypress Ridge Blvd, Suite 10
Wesley Chapel, FL 33544
813-991-1116

Meeting
Cypress Falls Clubhouse
In the Internet Café
2605 Drive
North Port, Florida.

**MINUTES OF MEETING
THE WOODLANDS
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of The Woodlands Community Development District was held on Thursday, May 15, 2020 at 10:37 a.m. in the Shannon Staub Library, Conference room #139, 4675 Career Lane, North Port, Florida.

Present and constituting a quorum were:

Carl Impastato	Chairman
William Richardson	Vice Chairman
Robert Ripatrazone	Assistant Secretary
Lawrence Tinkham	Assistant Secretary
Elio Bucciero	Assistant Secretary

Also present were:

Mark Vega	District Manager
Vivek Babbar	District Counsel
Robert Dvorak	District Engineer
Residents	

The following is a summary of the discussion and actions taken at the May 15, 2020 Woodlands CDD Board of Supervisors meeting.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Vega called the meeting to order and Board Members identified themselves.

SECOND ORDER OF BUSINESS

Public Comment on Agenda Items

None.

THIRD ORDER OF BUSINESS

Consent Agenda

- A. Minutes of the March 12, 2020 Meeting**
- B. Financial Report**
- C. Number of Registered Voters – 1175**
- D. Consideration of the Arbitrage Engagement Letter**

On MOTION by Mr. Impastato seconded by Mr. Ripatrazone with all in favor, the Consent Agenda was approved as amended . 5-0

FOURTH ORDER OF BUSINESS

**Public Hearing to Consider Adoption of
the Budget for Fiscal Year 2021**

Unapproved

Let the record reflect the meeting was recessed at 10:44am to commence the public hearing for the adoption of the fiscal year 2021 budget.

Hearing no comments from the public,

Let the record reflect the public hearing was closed and the meeting resumed at 10:46 a.m.

A. Consideration of Resolution 2020-03 Adopting the Budget

On MOTION by Mr. Impastato seconded by Mr. Tinkham with all in favor Resolution 2020-03, relating to the annual appropriations of the District and adopting the budget for the fiscal year beginning October 1, 2020; and ending September 30, 2021, and referencing the operations and maintenance special assessment to be levied by the District for said fiscal year was adopted. 5-0

B. Consideration of Resolution 2020-04 Levy of Non- Ad Valorem Assessments

On MOTION by Mr. Impastato seconded by Mr. Richardson with all in favor Resolution 2020-04, imposing special assessment; adopting and certifying an assessment roll; providing for amendment of the assessment roll; providing a severability clause; and providing an effective date was adopted. 5.0

FIFTH ORDER OF BUSINESS

Attorney's Report

A. CDD Settlement Agreement for Parcels Band G - Time Extension Request

- Due to the unforeseen pandemic, an extension was requested.

SIXTH ORDER OF BUSINESS

Engineer's Report

- Mr. Dvorak provided the Board with an update regarding SWFMD.
- Brief discussion ensued.

SEVENTH ORDER OF BUSINESS

Manager's Report

- Mr. Vega noted Mr. Impastato, Mr. Dvorak, Mr. Barbar, and he had a meeting with the Director of Public Works for the City of North Port, they are in the final stages of turning over the irrigation system.

EIGHTH ORDER OF BUSINESS

Supervisors' Requests

- Mr. Tinkham asked if or when they will begin phase two of the 70 homes to be built.

NINTH ORDER OF BUSINESS

Audience Comments

Audience comments were received.

TENTH ORDER OF BUISNESS

Adjourn

On MOTION by Mr. Impastato seconded by Mr. Richardson with all in favor, the meeting was adjourned. 5-0

Chairman/Vice Chairman

THE WOODLANDS

Community Development District

Financial Report

September 30, 2020

Prepared by



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THE WOODLANDS
Community Development District

Financial Statements

(Unaudited)

September 30, 2020

Balance Sheet
September 30, 2020

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2004A DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>			
Cash - Checking Account	\$ 996,972	\$ -	\$ 996,972
Assessments Receivable	-	14,733,060	14,733,060
Allow-Doubtful Collections	-	(14,733,060)	(14,733,060)
Due From Other Funds	-	3,577	3,577
Investments:			
Certificates of Deposit - 12 Months	505,070	-	505,070
Money Market Account	603,656	-	603,656
Prepayment Account A	-	203,344	203,344
Reserve Fund A	-	27,078	27,078
Revenue Fund A	-	2,786,689	2,786,689
Prepaid Items	-	5,000	5,000
Deposits	500	-	500
TOTAL ASSETS	\$ 2,106,198	\$ 3,025,688	\$ 5,131,886
<u>LIABILITIES</u>			
Accounts Payable	\$ 8,453	\$ 5,495	\$ 13,948
Mature Bonds Payable	-	4,307,908	4,307,908
Mature Interest Payable	-	8,506,177	8,506,177
Due To Other Funds	3,577	-	3,577
TOTAL LIABILITIES	12,030	12,819,580	12,831,610
<u>FUND BALANCES</u>			
Nonspendable:			
Prepaid Items	-	5,000	5,000
Deposits	500	-	500
Assigned to:			
Operating Reserves	55,407	-	55,407
Reserves - Lakes	22,500	-	22,500
Reserves - Pump Stations	25,000	-	25,000
Unassigned:	1,990,761	(9,798,892)	(7,808,131)
TOTAL FUND BALANCES	\$ 2,094,168	\$ (9,793,892)	\$ (7,699,724)
TOTAL LIABILITIES & FUND BALANCES	\$ 2,106,198	\$ 3,025,688	\$ 5,131,886

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-20 ACTUAL
REVENUES				
Interest - Investments	\$ 10,000	\$ 18,620	186.20%	\$ 127
Special Assmnts- Tax Collector	254,301	254,293	100.00%	-
Special Assmnts- Delinquent	-	115,233	0.00%	-
Special Assmnts- Discounts	(10,172)	43,490	-427.55%	-
TOTAL REVENUES	254,129	431,636	169.85%	127
EXPENDITURES				
Administration				
P/R-Board of Supervisors	12,000	5,000	41.67%	-
FICA Taxes	918	383	41.72%	-
ProfServ-Engineering	9,000	26,946	299.40%	-
ProfServ-Legal Services	9,000	22,761	252.90%	3,554
ProfServ-Mgmt Consulting Serv	40,892	40,891	100.00%	3,408
ProfServ-Web Site Development	1,200	1,853	154.42%	-
Auditing Services	5,000	4,700	94.00%	-
Postage and Freight	1,358	622	45.80%	36
Insurance - General Liability	19,551	22,095	113.01%	-
Printing and Binding	500	61	12.20%	2
Legal Advertising	2,500	576	23.04%	-
Misc-Bank Charges	600	642	107.00%	54
Misc-Assessmnt Collection Cost	3,815	5,498	144.12%	-
Office Supplies	1,500	1,438	95.87%	84
Annual District Filing Fee	175	175	100.00%	-
Total Administration	108,009	133,641	123.73%	7,138
Field				
ProfServ-Field Management	17,520	17,520	100.00%	1,460
Communication - Teleph - Field	6,500	6,700	103.08%	1,122
Electricity - Entrance	500	138	27.60%	12
Misc-Contingency	20,000	5,835	29.18%	-
Total Field	44,520	30,193	67.82%	2,594
Landscape Services				
Contracts-Landscape	9,600	9,600	100.00%	800
Utility - Pump Station	28,000	42,780	152.79%	3,561
R&M-General	1,500	-	0.00%	-
R&M-Renewal and Replacement	8,000	4,610	57.63%	-
R&M-Irrigation	17,000	19,425	114.26%	175
R&M-Pump Station	5,000	51,087	1021.74%	-
Cap Outlay - Pump Station	-	49,042	0.00%	-
Total Landscape Services	69,100	176,544	255.49%	4,536

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-20 ACTUAL
<u>Reserves</u>				
Reserve - Lakes	7,500	-	0.00%	-
Pump Station Reserve	25,000	-	0.00%	-
Total Reserves	<u>32,500</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
TOTAL EXPENDITURES & RESERVES	254,129	340,378	133.94%	14,268
Excess (deficiency) of revenues				
Over (under) expenditures	-	91,258	0.00%	(14,141)
Net change in fund balance	<u>\$ -</u>	<u>\$ 91,258</u>	<u>0.00%</u>	<u>\$ (14,141)</u>
FUND BALANCE, BEGINNING (OCT 1, 2019)	2,002,910	2,002,910		
FUND BALANCE, ENDING	<u>\$ 2,002,910</u>	<u>\$ 2,094,168</u>		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-20 ACTUAL
REVENUES				
Interest - Investments	\$ -	\$ 2,924	0.00%	\$ 37
Special Assmnts- Tax Collector	837,309	798,765	95.40%	-
Special Assmnts- Refund	-	(3,466)	0.00%	-
Special Assmnts- Prepayment	-	336,226	0.00%	76,532
Special Assmnts- CDD Collected	1,314,413	-	0.00%	-
Special Assmnts- Parcels B & G Revenue	-	2,745,885	0.00%	1,124,054
Special Assmnts- Discounts	(33,492)	(29,914)	89.32%	-
Other Miscellaneous Revenues	-	23,963	0.00%	6,884
TOTAL REVENUES	2,118,230	3,874,383	182.91%	1,207,507
EXPENDITURES				
Administration				
ProfServ-Arbitrage Rebate	600	600	100.00%	-
ProfServ-Dissemination Agent	5,000	1,000	20.00%	1,000
ProfServ-Legal Services	-	12,822	0.00%	-
ProfServ-Trustee Fees	9,000	5,644	62.71%	495
Misc-Assessmnt Collection Cost	12,560	6,312	50.25%	-
Total Administration	27,160	26,378	97.12%	1,495
Debt Service				
Principal Debt Retirement	800,000	910,000	113.75%	-
Interest Expense	1,141,995	1,523,063	133.37%	-
Total Debt Service	1,941,995	2,433,063	125.29%	-
TOTAL EXPENDITURES	1,969,155	2,459,441	124.90%	1,495
Excess (deficiency) of revenues				
Over (under) expenditures	149,075	1,414,942	949.15%	1,206,012
OTHER FINANCING SOURCES (USES)				
Contribution to (Use of) Fund Balance	149,075	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	149,075	-	0.00%	-
Net change in fund balance	\$ 149,075	\$ 1,414,942	949.15%	\$ 1,206,012
FUND BALANCE, BEGINNING (OCT 1, 2019)	(11,208,834)	(11,208,834)		
FUND BALANCE, ENDING	\$ (11,059,759)	\$ (9,793,892)		

THE WOODLANDS
Community Development District

Supporting Schedules

September 30, 2020

THE WOODLANDS

Community Development District

Non-Ad Valorem Special Assessments (Sarasota County Tax Collector - Monthly Collection Distributions) For the Fiscal Year Ending September 30, 2020

					ALLOCATION BY FUND							
Date Rcv'd	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	Net Amount	General Assmnts	Discount Amount	Collection Costs	Net Amount	Debt Service Assmnts**	Discount Amount	Collection Costs
Assmnts Levied				\$ 836,910		\$ 99,871				\$ 737,039		
Allocation %				100%		12%				88%		
11/25/19	\$ 59,734	\$ 2,527	\$ 910	\$ 63,170	\$ 7,128	\$ 7,538	\$ 302	\$ 109	\$ 52,606	\$ 55,632	\$ 2,225	\$ 801
12/04/19	105,257	4,452	1,603	111,313	12,561	13,283	531	191	92,697	98,029	3,921	1,412
12/18/19	366,030	15,508	5,574	387,111	43,680	46,195	1,851	665	322,350	340,916	13,657	4,909
12/31/19	54,175	2,266	825	57,265	6,465	6,834	270	98	47,710	50,432	1,995	727
01/30/20	160,907	6,499	2,450	169,857	19,202	20,270	776	292	141,706	149,587	5,723	2,158
02/28/20	15,862	358	242	16,462	1,893	1,964	43	29	13,969	14,497	315	213
03/31/20	4,966	-	76	5,042	593	602	-	9	4,374	4,440	-	67
04/30/20	12,171	-	185	12,357	1,452	1,475	-	22	10,719	10,882	-	163
05/29/20	6,297	(52)	96	6,341	751	757	(6)	11	5,546	5,584	(46)	84
05/29/20	(825)	(29)	(13)	(866)	-	-	-	-	(825)	(866)	(29)	(13)
06/30/20	8,112	(294)	124	7,942	968	948	(35)	15	7,144	6,994	(259)	109
8/31/20 (1)	5,879	-	(5,879)	-	702	-	-	(702)	5,177	-	-	(5,177)
Sub-Total	\$ 798,566	\$ 31,234	\$ 6,193	\$ 835,993	\$ 95,394	\$ 99,865	\$ 3,731	\$ 740	\$ 703,172	\$ 736,128	\$ 27,504	\$ 5,452
On Roll Developer Assessments Collected (100%)					\$ 217,065	\$ 154,428			\$ 62,637			
Total Assessments Collected					\$ 1,053,059	\$ 254,293			\$ 798,765			
%COLLECTED **					100%	100%			100%			
TOTAL O/S					\$ 917	\$ 6			\$ 911			
05/29/20 2016 thru 2018 Refunds												
1113020067	\$ (827.89)	\$ (25.99)	\$ (12.61)	\$ (866.49)					\$ (827.89)	\$ (866.49)	\$ (25.99)	\$ (12.61)
1113020076	(825.05)	(28.88)	(12.56)	(866.49)					(825.05)	(866.49)	(28.88)	(12.56)
1113020077	(825.05)	(28.88)	(12.56)	(866.49)					(825.05)	(866.49)	(28.88)	(12.56)
	\$ (2,477.99)	\$ (83.75)	\$ (37.73)	\$ (2,599.47)	\$ -	\$ -	\$ -		\$ (2,477.99)	\$ (2,599.47)	\$ (83.75)	\$ (37.73)

**Variance to debt service budget due to multiple SF G Lots and Phase 2 SF Cypress Falls lots buying down their ADS.

(1) Excess Fee Refund

THE WOODLANDS

Community Development District

Non-Ad Valorem Special Assessments - Developers
Sarasota County Tax Collector - Monthly Collection Report
For the Fiscal Year Ending September 30, 2020

FY17 & FY18 Delinquent O&M Assessments Collected on Parcel 1115-00-1350											
Net Amt Recvd		Penalty paid	Collection Cost	Gross Due		FY17	Buffalo NP Parcel B - FY17	\$	21,252.12		
						FY13 Del	Buffalo NP Parcel B - FY13		19,976.99		
						FY14 Del	Buffalo NP Parcel B - FY14		19,976.99		
FY17 sub total						FY17 sub total				\$	61,206.10
FY18 sub total					FY18	Buffalo NP Parcel B - FY18	\$	14,072.64			
					FY15 Del	Buffalo NP Parcel B - FY15		19,976.99			
					FY16 Del	Buffalo NP Parcel B - FY16		19,976.99			
					FY18 sub total				\$	54,026.62	
</											

THE WOODLANDS

Community Development District

Cash and Investment Report

September 30, 2020

General Fund

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Operating Account	SunTrust Bank	Public Funds NOW	n/a	1.31%	\$ 66,972
Operating Account	BankUnited	Public Funds Business Checking	n/a	0.00%	930,000
Operating Account Sub-total					<u>\$ 996,972</u>
Certificate of Deposit	BankUnited	6 month CD - #9529	2/12/20	2.01%	505,070
Money Market Acct	BankUnited	Public Funds Money Market - #2685	n/a	0.25%	603,656
Subtotal					<u>\$ 2,105,698</u>

Debt Service and Capital Projects Funds

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Series 2004A Prepayment	Wells Fargo	Blackrock Institutional Funds T-Funds #60	n/a	n/a	\$ 203,344
Series 2004A Reserve Acct	Wells Fargo	Blackrock Institutional Funds T-Funds #60	n/a	n/a	27,078
Series 2004A Revenue Fund	Wells Fargo	Blackrock Institutional Funds T-Funds #60	n/a	n/a	2,786,689
Subtotal					<u>\$ 3,017,111</u>
Total					<u><u>\$ 5,122,809</u></u>

THE WOODLANDS COMMUNITY DEVELOPMENT DISTRICT

**Payment Register by Fund
For the Period from 4/1/2020 to 9/30/2020
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	002332	04/02/20	BRIGHTVIEW LANDSCAPING	6761747	APRIL EXTERIOR MAINT	Contracts-Landscape	534050-53902	\$800.00
001	002333	04/02/20	FEDEX	6-966-74972	MARCH POSTAGE	Postage and Freight	541006-51301	\$14.82
001	002334	04/02/20	FRONTIER	031920-1075	03/19-4/18/20 SRV 941-240-5997	Communication - Teleph	541005-53901	\$549.75
001	002336	04/09/20	FEDEX	6-972-88799	3/19/20 FEDEX	Postage and Freight	541006-51301	\$14.68
001	002337	04/09/20	STRALEY ROBIN VERICKER	18204	3/3/20-3/15/20 GEN COUNSEL	ProfServ-Legal Services	531023-51401	\$605.60
001	002338	04/16/20	MILLS PASKERT DIVERS P.A.	49198	APRIL COUNSEL BANYAN VS. WOODLANDS	ProfServ-Legal Services	531023-51401	\$559.00
001	002342	04/23/20	COMPLETE I.T.	5011	GOOGLE FOR BUSINESS EMAIL ACCTS	Office Supplies	551002-51301	\$83.70
001	002343	04/23/20	FEDEX	6-985-34220	4/02/20 FEDEX	Postage and Freight	541006-51301	\$14.27
001	002344	04/23/20	INFRAMARK, LLC	50693	APRIL MGMNT SERVICES	ProfServ-Mgmt Consulting	531027-51201	\$3,407.58
001	002344	04/23/20	INFRAMARK, LLC	50693	APRIL MGMNT SERVICES	ProfServ-Field Management	531016-53901	\$1,460.00
001	002344	04/23/20	INFRAMARK, LLC	50693	APRIL MGMNT SERVICES	Postage and Freight	541006-51301	\$8.00
001	002344	04/23/20	INFRAMARK, LLC	50693	APRIL MGMNT SERVICES	Printing and Binding	547001-51301	\$0.20
001	002345	05/06/20	FRONTIER	041920-1075	04/19-5/18/20 SRV 941-240-5997	Communication - Teleph	541005-53901	\$547.16
001	002346	05/14/20	BRIGHTVIEW LANDSCAPING	6797792	Fix Ruts behind Cedar Grove 2 Pool & Pump Stn	R&M-Irrigation	546041-53902	\$520.00
001	002346	05/14/20	BRIGHTVIEW LANDSCAPING	6802417	MAY EXTERIOR MAINT	Contracts-Landscape	534050-53902	\$800.00
001	002347	05/14/20	FEDEX	6-997-70731	4/16/20 FEDEX	Postage and Freight	541006-51301	\$14.23
001	002347	05/14/20	FEDEX	7-002-88542	4/23/20 FEDEX	Postage and Freight	541006-51301	\$14.23
001	002348	05/14/20	JMT	12-155850	GEN ENGINEERING THRU 3/28/2020	ProfServ-Engineering	531013-51501	\$8,655.00
001	002349	05/14/20	MILLS PASKERT DIVERS P.A.	49634	APRIL COUNSEL BANYAN VS. WOODLANDS	ProfServ-Legal Services	531023-51401	\$2,704.00
001	002350	05/14/20	STRALEY ROBIN VERICKER	18322	3/16/20-4/15/20 GEN COUNSEL	ProfServ-Legal Services	531023-51401	\$871.50
001	002356	05/20/20	COMPLETE I.T.	5140	GOOGLE FOR BUSINESS EMAIL ACCTS	Office Supplies	551002-51301	\$83.70
001	002364	05/28/20	INFRAMARK, LLC	51527	MAY MGMNT SERVICES	ProfServ-Mgmt Consulting	531027-51201	\$3,407.58
001	002364	05/28/20	INFRAMARK, LLC	51527	MAY MGMNT SERVICES	ProfServ-Field Management	531016-53901	\$1,460.00
001	002364	05/28/20	INFRAMARK, LLC	51527	MAY MGMNT SERVICES	Postage and Freight	541006-51301	\$6.00
001	002365	05/28/20	SARASOTA HERALD-TRIBUNE	SC55G0S0CI	NOTICE OF PH:AD RUN 5/1, 5/08	Legal Advertising	548002-51301	\$406.00
001	002366	06/04/20	BRIGHTVIEW LANDSCAPING	6842558	JUNE EXTERIOR MAINT	Contracts-Landscape	534050-53902	\$800.00
001	002367	06/04/20	FEDEX	7-015-26614	5/07/20 FEDEX	Postage and Freight	541006-51301	\$14.05
001	002368	06/04/20	FRONTIER	051920-1075	05/19-6/18/20 SRV 941-240-5997	Communication - Teleph	541005-53901	\$547.16
001	002369	06/04/20	HOOVER PUMPING SYSTEMS INC	152329	CF #1 Entrance Prevent Maint #2/Site ID 8421	R&M-Pump Station	546075-53902	\$115.00
001	002370	06/04/20	SARASOTA HERALD-TRIBUNE	SC52G0S0VE	NOTICE OF QUALIFYING PERIOD 5/23/20	Legal Advertising	548002-51301	\$94.25
001	002372	06/11/20	DMK ASSOCIATES	14691	SWFWMD Permit Recert-S Plant & Panacea	ProfServ-Engineering	531013-51501	\$385.84
001	002373	06/11/20	HOOVER PUMPING SYSTEMS INC	154363	CF PMP #2 Filter Disc Cleaning / Site ID 8264	R&M-Pump Station	546075-53902	\$1,200.14
001	002373	06/11/20	HOOVER PUMPING SYSTEMS INC	154362	CF #1 Entrance Filter Disc Cleaning/Site ID 8385	R&M-Pump Station	546075-53902	\$1,200.14
001	002374	06/11/20	INSIGHT IRRIGATION LLC	1657	Panacea 2 day irrigation inspection and Report	R&M-Irrigation	546041-53902	\$1,800.00
001	002375	06/11/20	STRALEY ROBIN VERICKER	18444	4/14 - 5/15/20 Banyan Pointe LLC	ProfServ-Legal Services	531023-51401	\$550.00
001	002375	06/11/20	STRALEY ROBIN VERICKER	18443	4/27/20-5/15/20 GEN COUNSEL	ProfServ-Legal Services	531023-51401	\$2,035.00
001	002376	06/18/20	FEDEX	7-033-73646	5/28/20 FEDEX	Postage and Freight	541006-51301	\$14.16

THE WOODLANDS COMMUNITY DEVELOPMENT DISTRICT

**Payment Register by Fund
For the Period from 4/1/2020 to 9/30/2020
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
001	002377	06/18/20	INFRAMARK, LLC	52345	JUNE MGMNT SERVICES	ProfServ-Mgmt Consulting	531027-51201	\$3,407.58
001	002377	06/18/20	INFRAMARK, LLC	52345	JUNE MGMNT SERVICES	ProfServ-Field Management	531016-53901	\$1,460.00
001	002377	06/18/20	INFRAMARK, LLC	52345	JUNE MGMNT SERVICES	Postage and Freight	541006-51301	\$10.00
001	002378	06/18/20	MILLS PASKERT DIVERS P.A.	49895	MAY COUNSEL BANYAN VS. WOODLANDS	ProfServ-Legal Services	531023-51401	\$832.00
001	002379	06/25/20	COMPLETE I.T.	5284	GOOGLE FOR BUSINESS EMAIL ACCTS	Office Supplies	551002-51301	\$83.70
001	002380	06/25/20	JMT	13-157828	Gen Engineering 3/29/20 to 5/23/20	ProfServ-Engineering	531013-51501	\$1,055.00
001	002390	07/02/20	BRIGHTVIEW LANDSCAPING	6887033	JULY EXTERIOR MAINT	Contracts-Landscape	534050-53902	\$800.00
001	002391	07/02/20	INSIGHT IRRIGATION LLC	1665	PANACEA IRR REPAIRS	R&M-Irrigation	546041-53902	\$15,093.50
001	002392	07/02/20	STRALEY ROBIN VERICKER	18566	6/03 - 6/15/20 GEN COUNSEL	ProfServ-Legal Services	531023-51401	\$82.50
001	002392	07/02/20	STRALEY ROBIN VERICKER	18567	5/26 - 6/15/20 BANYAN POINTE LLC	ProfServ-Legal Services	531023-51401	\$110.00
001	002393	07/09/20	HOOVER PUMPING SYSTEMS INC	152613	CG #2 DEEP REFILL/SITE ID 8868 SVC CALL	R&M-Pump Station	546075-53902	\$61.10
001	002395	07/16/20	HOOVER PUMPING SYSTEMS INC	154971	CG#1A/FILTER DISC CLNG/SITE ID 8331	R&M-Pump Station	546075-53902	\$952.90
001	002396	07/16/20	FEDEX	7-058-30127	6/25/20 FEDEX	Postage and Freight	541006-51301	\$14.07
001	002397	07/23/20	COMPLETE I.T.	5445	GOOGLE FOR BUSINESS EMAIL	Office Supplies	551002-51301	\$83.70
001	002397	07/23/20	COMPLETE I.T.	5101	SETUP MAY 2020 ZOOM MEETING	Office Supplies	551002-51301	\$30.90
001	002398	07/23/20	FEDEX	7-064-29926	JULY POSTAGE	Postage and Freight	541006-51301	\$81.36
001	002399	07/23/20	INFRAMARK, LLC	53247	JULY MGMT FEES	ProfServ-Mgmt Consulting	531027-51201	\$3,407.58
001	002399	07/23/20	INFRAMARK, LLC	53247	JULY MGMT FEES	ProfServ-Field Management	531016-53901	\$1,460.00
001	002399	07/23/20	INFRAMARK, LLC	53247	JULY MGMT FEES	Postage and Freight	541006-51301	\$7.00
001	002399	07/23/20	INFRAMARK, LLC	53247	JULY MGMT FEES	Printing and Binding	547001-51301	\$0.40
001	002400	07/30/20	HOOVER PUMPING SYSTEMS INC	155274	CG#1A-Rplc back flush valve & Solenoid ID8331	R&M-Pump Station	546075-53902	\$1,498.41
001	002402	07/30/20	STRALEY ROBIN VERICKER	18697	GENERAL MATTERS THRU 7/15/2020	ProfServ-Legal Services	531023-51401	\$30.00
001	002403	07/30/20	FRONTIER	31075-071920	BILL PRD 7/19-8/18/20	Communication - Teleph	541005-53901	\$574.84
001	002404	08/06/20	BANK UNITED	072820-2796	OPEN NEW OP ACCT @ BANK UNITED	Cash with Fiscal Agent	103000	\$30,000.00
001	002405	08/06/20	BRIGHTVIEW LANDSCAPING	6929872	AUG EXTERIOR MAINT	Contracts-Landscape	534050-53902	\$800.00
001	002406	08/06/20	HOOVER PUMPING SYSTEMS INC	155277	1yr svc agreement: CG#2 Site IDs 8799; 8867; 8868	R&M-Pump Station	546075-53902	\$5,076.01
001	002407	08/13/20	FEDEX	7-078-07315	JULY POSTAGE	Postage and Freight	541006-51301	\$14.44
001	002408	08/13/20	HOOVER PUMPING SYSTEMS INC	155543	PUMP STATION REPAIRS	R&M-Pump Station	546075-53902	\$240.03
001	002409	08/13/20	MILLS PASKERT DIVERS P.A.	60358	Jun-July Woodlands Banyan V. Woodlands CDD	ProfServ-Legal Services	531023-51401	\$988.00
001	002410	08/13/20	STRALEY ROBIN VERICKER	18323	SETTLEMENT AGMNT RE: PARCEL B/G	ProfServ-Legal Services	531023-51401	\$247.50
001	002411	08/20/20	COMPLETE I.T.	5596	GOOGLE FOR BUSINESS EMAIL	Office Supplies	551002-51301	\$83.70
001	002412	08/20/20	FEDEX	7-083-76716	JULY POSTAGE	Postage and Freight	541006-51301	\$14.47
001	002413	08/20/20	INFRAMARK, LLC	54444	AUG MGMT FEES	ProfServ-Mgmt Consulting	531027-51201	\$3,407.58
001	002413	08/20/20	INFRAMARK, LLC	54444	AUG MGMT FEES	ProfServ-Field Management	531016-53901	\$1,460.00
001	002413	08/20/20	INFRAMARK, LLC	54444	AUG MGMT FEES	Postage and Freight	541006-51301	\$5.50
001	002413	08/20/20	INFRAMARK, LLC	54444	AUG MGMT FEES	Printing and Binding	547001-51301	\$2.40
001	002413	08/20/20	INFRAMARK, LLC	54444	AUG MGMT FEES	Office Supplies	551002-51301	\$3.73
001	002414	08/20/20	McDIRMIT & DAVIS C.P.A.	44883	FY 2019 AUDIT FINAL	Auditing Services	532002-51301	\$4,700.00

THE WOODLANDS COMMUNITY DEVELOPMENT DISTRICT

**Payment Register by Fund
For the Period from 4/1/2020 to 9/30/2020
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
001	002415	08/27/20	FEDEX	7-090-38618	AUG POSTAGE	Postage and Freight	541006-51301	\$14.47
001	002415	08/27/20	FEDEX	7-096-49297	8/6/20 FEDEX	Postage and Freight	541006-51301	\$14.47
001	002416	09/03/20	BRIGHTVIEW LANDSCAPING	6972607	SEPT EXTERIOR MAINT	Contracts-Landscape	534050-53902	\$800.00
001	002417	09/03/20	FEDEX	7-104-01894	8/19/20 FEDEX	Postage and Freight	541006-51301	\$14.50
001	002418	09/03/20	FRONTIER	081920-1075	08/19-9/18/20 SRV 941-240-5997	Communication - Teleph	541005-53901	\$574.84
001	002419	09/03/20	STRALEY ROBIN VERICKER	18814	7/16/20-8/15/20 GEN COUNSEL	ProfServ-Legal Services	531023-51401	\$577.50
001	002419	09/03/20	STRALEY ROBIN VERICKER	18815	8/4/20 Banyan Pointe LLC	ProfServ-Legal Services	531023-51401	\$165.00
001	002420	09/10/20	WOODLANDS CDD	090920-2796	REPLENISH BU OPERATING ACCT 5987	Due to Other Funds	131000	\$900,000.00
001	002421	09/16/20	FEDEX	7-110-58296	8/20/20 FEDEX	Postage and Freight	541006-51301	\$14.50
001	002422	09/17/20	COMPLETE I.T.	5763	GOOGLE FOR BUSINESS EMAIL	Office Supplies	551002-51301	\$83.70
001	002423	09/17/20	INFRAMARK, LLC	55375	Sept Mgmt Fees & Dissemination	ProfServ-Mgmt Consulting	531027-51201	\$3,407.58
001	002423	09/17/20	INFRAMARK, LLC	55375	Sept Mgmt Fees & Dissemination	ProfServ-Field Management	531016-53901	\$1,460.00
001	002423	09/17/20	INFRAMARK, LLC	55375	Sept Mgmt Fees & Dissemination	Postage and Freight	541006-51301	\$7.00
001	002423	09/17/20	INFRAMARK, LLC	55375	Sept Mgmt Fees & Dissemination	Printing and Binding	547001-51301	\$2.40
001	002424	09/17/20	MILLS PASKERT DIVERS P.A.	61015	AUG Woodlands Banyan V. Woodlands CDD	ProfServ-Legal Services	531023-51401	\$1,345.50
001	DD147	04/06/20	FPL - ACH	032420 ACH	2/24-3/24/20 ELEC ACH	Utility - Pump Station	543015-53902	\$3,125.42
001	DD147	04/06/20	FPL - ACH	032420 ACH	2/24-3/24/20 ELEC ACH	Electricity - Entrance	543008-53901	\$11.46
001	DD148	05/05/20	FPL - ACH	042320 ACH	3/24-4/23/20 ELEC ACH	Utility - Pump Station	543015-53902	\$3,934.55
001	DD148	05/05/20	FPL - ACH	042320 ACH	3/24-4/23/20 ELEC ACH	Electricity - Entrance	543008-53901	\$11.46
001	DD149	06/05/20	FPL - ACH	052320 ACH	4/24-5/23/20 ELEC ACH	Utility - Pump Station	543015-53902	\$3,295.45
001	DD149	06/05/20	FPL - ACH	052320 ACH	4/24-5/23/20 ELEC ACH	Electricity - Entrance	543008-53901	\$11.55
001	DD150	07/06/20	FPL - ACH	062420 ACH	5/23-6/24/20 ELEC ACH	Utility - Pump Station	543015-53902	\$3,150.52
001	DD150	07/06/20	FPL - ACH	062420 ACH	5/23-6/24/20 ELEC ACH	Electricity - Entrance	543008-53901	\$11.55
001	DD151	08/14/20	FPL - ACH	072420 ACH	BILL PRD 6/24-7/24/20	Utility - Pump Station	543015-53902	\$3,307.79
001	DD151	08/14/20	FPL - ACH	072420 ACH	BILL PRD 6/24-7/24/20	Electricity - Entrance	543008-53901	\$11.55
001	DD152	09/04/20	FPL - ACH	082520 ACH	BILL PRD 7/24-8/25/20	Utility - Pump Station	543015-53902	\$3,461.23
001	DD152	09/04/20	FPL - ACH	082520 ACH	BILL PRD 7/24-8/25/20	Electricity - Entrance	543008-53901	\$11.55
001	002351	05/19/20	CARL A. IMPASTATO	PAYROLL	May 19, 2020 Payroll Posting			\$184.70
001	002352	05/19/20	LAWRENCE H. TINKHAM	PAYROLL	May 19, 2020 Payroll Posting			\$184.70
001	002353	05/19/20	WILLIAM RICHARDSON	PAYROLL	May 19, 2020 Payroll Posting			\$184.70
001	002354	05/19/20	ELIO M. BUCCIERO	PAYROLL	May 19, 2020 Payroll Posting			\$184.70
001	002355	05/19/20	ROBERT M. RIPATRAZONE	PAYROLL	May 19, 2020 Payroll Posting			\$184.70
001	002357	05/26/20	CARL A. IMPASTATO	PAYROLL	May 26, 2020 Payroll Posting			\$184.70
001	002358	05/26/20	LAWRENCE H. TINKHAM	PAYROLL	May 26, 2020 Payroll Posting			\$184.70
001	002359	05/26/20	WILLIAM RICHARDSON	PAYROLL	May 26, 2020 Payroll Posting			\$184.70
001	002360	05/26/20	ELIO M. BUCCIERO	PAYROLL	May 26, 2020 Payroll Posting			\$184.70
001	002361	05/26/20	ROBERT M. RIPATRAZONE	PAYROLL	May 26, 2020 Payroll Posting			\$184.70

Fund Total \$1,044,615.18

September 10, 2020

Board of Supervisors
The Woodlands Community Development District
210 N. University Drive, Suite 702
Coral Springs, FL 33071

The following represents our understanding of the services we will provide *The Woodlands Community Development District*.

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of *The Woodlands Community Development District*, as of September 30, 2020, and for the year then ended and the related notes to the financial statements, which collectively comprise *The Woodlands Community Development District's* basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis

Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and Government Auditing Standards.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of *The Woodlands Community Development District's* compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. 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 error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing financial statements that indicates that such financial statements have been audited by the entity's auditor;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of the audit, we will assist preparation of your financial statements and related notes. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and that you have accepted responsibility for them.

With respect to any nonattest services we perform, such as drafting the financial statements, we will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its responsibilities.

The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows:

- We will perform the services in accordance with applicable professional standards, including Government Auditing Standards
- The engagement is limited to the drafting of financial statements as previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account codings and approving journal entries.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of the preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Reporting

We will issue a written report upon completion of our audit of *The Woodlands Community Development District's* basic financial statements. Our report will be addressed to the governing body of *The Woodlands Community Development District*. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We expect to begin our audit in January 2021 and the audit reports and all corresponding reports will be issued no later than June 30, 2021.

Tamara Campbell is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising McDirmit Davis, LLC's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fee for these services described in this letter will be \$4,700 for the year ended September 30, 2020, , unless the scope of the engagement is changed; the assistance that *The Woodlands Community Development District* has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding.

Our invoices for fees shall be rendered upon completion of the work, shall provide sufficient detail to demonstrate that fees charged are solely for the specified services as actually rendered and shall demonstrate compliance with the terms of this agreement.

This Agreement provides for the agreement period of one (1) year, unless terminated earlier in accordance with this Agreement. This agreement may be renewed for one additional year subject to the mutual agreement by both parties to the terms and fees for such renewal. The District agrees that Auditor may terminate this Agreement with or without cause by providing sixty (60) days' written notice of termination to the District; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. Auditor agrees that the District may terminate this Agreement immediately with cause. Auditor further agrees that the District may terminate this Agreement by providing thirty (30) days' written notice of termination to Auditor. Upon any termination of this Agreement, Auditor shall be entitled to payment for all work and/or services rendered up until the effective termination date, subject to whatever claims or off-sets the District may have against Auditor.

Whenever possible, we will attempt to use *The Woodlands Community Development District's* personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Public Records

Auditor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and. Accordingly, Auditor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Auditor acknowledges that the designated public records custodian for the District is INFRAMARK ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Auditor shall 1) Keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Auditor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Auditor, Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District, in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT 954-753-5841, SANDRA.DEMARCO@INFRAMARK.COM, OR AT 210 N. UNIVERSITY DRIVE, SUITE 702, CORAL SPRINGS, FL 33071.

At the conclusion of our audit engagement, we will communicate to the Board of Supervisors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of McDirmit Davis, LLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities, pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of McDirmit Davis, LLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

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

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

McDirmit Davis

McDirmit Davis, LLC
Orlando, FL

RESPONSE:

This letter correctly sets forth our understanding.

The Woodlands Community Development District

Acknowledged and agreed on behalf of The Woodlands Community Development District by:

Title: _____

Date: _____



Report on the Firm's System of Quality Control

October 13, 2017

To the Owners of McDirmit Davis & Company, LLC
And the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of McDirmit Davis & Company, LLC (the firm) in effect for the year ended June 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act and an audit of employee benefit plans.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of McDirmit Davis & Company, LLC in effect for the year ended June 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. McDirmit Davis & Company, LLC has received a peer review rating of *pass*.

Gregory, Sharer & Stuart, P.A.

**THE WOODLANDS
COMMUNITY DEVELOPMENT DISTRICT**

Motion: Assigning Fund Balance as of 9/30/20

The Board hereby assigns the FY 2020 Reserves per the September 2020 Balance Sheet.

Operating Reserves/1st Qtr	\$ 55,407
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Reserves – Lakes	\$ 22,500
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Reserves – Pump Stations	\$ 25,000
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****To be approved at 11/12/20 meeting.**

THE WOODLANDS
Community Development District
210 N. University Drive, Suite 702
Coral Springs, Florida 33071
(954) 603-0033

RESOLUTION 2021-01

WHEREAS, the Board of Supervisors, hereinafter referred to as the "Board", of The Woodlands Community Development District, hereinafter referred to as "District", adopted a General Fund Budget for fiscal year 2020 and

WHEREAS, the Board desires to reallocate funds budgeted to reappropriate General Funds approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WOODLANDS COMMUNITY DEVELOPMENT DISTRICT TO THE FOLLOWING:

1. The General Fund is hereby amended in accordance with Exhibit "A" attached.
2. This resolution shall become effective this 12th day of November 2020 and be reflected in the monthly and fiscal Year End 9/30/20 Financial Statements and Audit Report of the District.

By: _____

Chairman
The Woodlands CDD

Attest:

By: _____
Secretary

Proposed Budget Amendment
For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES					
Interest - Investments	\$ 10,000	\$ -	\$ 10,000	\$ 18,620	\$ 8,620
Special Assmnts- Tax Collector	254,301	-	254,301	254,293	(8)
Special Assmnts- Delinquent	-	-	-	115,233	115,233
Special Assmnts- Discounts	(10,172)	-	(10,172)	43,490	53,662
TOTAL REVENUES	254,129	-	254,129	431,636	177,507
EXPENDITURES					
Administration					
P/R-Board of Supervisors	12,000	-	12,000	5,000	7,000
FICA Taxes	918	-	918	383	535
ProfServ-Engineering	9,000	30,000	39,000	26,946	12,054
ProfServ-Legal Services	9,000	25,000	34,000	22,761	11,239
ProfServ-Mgmt Consulting Serv	40,892	-	40,892	40,891	1
ProfServ-Web Site Development	1,200	-	1,200	1,853	(653)
Auditing Services	5,000	-	5,000	4,700	300
Postage and Freight	1,358	-	1,358	622	736
Insurance - General Liability	19,551	-	19,551	22,095	(2,544)
Printing and Binding	500	-	500	61	439
Legal Advertising	2,500	-	2,500	576	1,924
Misc-Bank Charges	600	-	600	642	(42)
Misc-Assessmnt Collection Cost	3,815	-	3,815	5,498	(1,683)
Office Supplies	1,500	-	1,500	1,438	62
Annual District Filing Fee	175	-	175	175	-
Total Administration	108,009	55,000	163,009	133,641	29,368
Field					
ProfServ-Field Management	17,520	-	17,520	17,520	-
Communication - Teleph - Field	6,500	-	6,500	6,700	(200)
Electricity - Entrance	500	-	500	138	362
Misc-Contingency	20,000	-	20,000	5,835	14,165
Total Field	44,520	-	44,520	30,193	14,327
Landscape Services					
Contracts-Landscape	9,600	-	9,600	9,600	-
Utility - Pump Station	28,000	15,000	43,000	42,780	220
R&M-General	1,500	-	1,500	-	1,500
R&M-Renewal and Replacement	8,000	-	8,000	4,610	3,390
R&M-Irrigation	17,000	-	17,000	19,425	(2,425)
R&M-Pump Station	5,000	50,000	55,000	51,087	3,913
Cap Outlay - Pump Station	-	50,000	50,000	49,042	958
Total Landscape Services	69,100	115,000	184,100	176,544	7,556

Proposed Budget Amendment
For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Reserves</u>					
Reserve - Lakes	7,500	-	7,500	-	7,500
Pump Station Reserve	25,000	-	25,000	-	25,000
Total Reserves	<u>32,500</u>	<u>-</u>	<u>32,500</u>	<u>-</u>	<u>32,500</u>
TOTAL EXPENDITURES & RESERVES	254,129	170,000	424,129	340,378	83,751
Excess (deficiency) of revenues					
Over (under) expenditures	-	(170,000)	(170,000)	91,258	261,258
Net change in fund balance	-	(170,000)	(170,000)	91,258	261,258
FUND BALANCE, BEGINNING (OCT 1, 2019)	2,002,910	-	2,002,910	2,002,910	-
FUND BALANCE, ENDING	<u>\$ 2,002,910</u>	<u>\$ (170,000)</u>	<u>\$ 1,832,910</u>	<u>\$ 2,094,168</u>	<u>\$ 261,258</u>