

# 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

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## Meeting Agenda

November 16, 2021 – 12:30 P.M.

- 1. Roll Call**
- 2. Audience Comments**
- 3. Consent Agenda**
  - A. Minutes of the May 13, 2021 Meeting [Page 4]
  - B. Financial Report as at September 30, 2021 [Page 8]
  - C. Consideration of FY 2021 Audit Engagement Letter [Page 22]
- 4. Attorney's Report**
- 5. Engineer's Report**
- 6. Manager's Report**
  - A. Motion to Assign Fund Balance as at September 30, 2021 [Page 30]
  - B. Discussion of FY 2023 Proposed Budget [Page 32]
  - C. Discussion of Woodlands CDD Parcels D & E Request for Settlement Agreement [Page 48]
  - D. Update of Agreement for Control and Maintenance of Panacea Boulevard and Plantation Boulevard Irrigation System [Page 50]
- 7. Supervisors' Requests**
- 8. Adjourn**

**The next meeting is scheduled for Tuesday, January 18, 2022 at 10:30 a.m.**

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### District Office Location:

Inframark, Infrastructure Management Services  
2654 Cypress Ridge Blvd, Suite 101  
Wesley Chapel, FL 33544  
813-991-1116

### Meeting

Cypress Falls Clubhouse  
Social Hall Back Room  
2605 Arugula Drive  
North Port, Florida.

## **Third Order of Business**

**3A.**

# 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 13, 2021 at 10:41 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 (via phone)
Elio Bucciero	Assistant Secretary (via phone)

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 13, 2021 Woodlands CDD Board of Supervisors meeting.*

## **FIRST ORDER OF BUSINESS**

### **Roll Call**

Mr. Vega called the meeting to order. Board Members identified themselves and a quorum was established.

On MOTION by Mr. Impastato seconded by Mr. Ripatrazone with all in favor, Mr. Elio Bucciero was authorized to join the meeting via phone. 3-0

## **SECOND ORDER OF BUSINESS**

### **Public Comment on Agenda Items**

None.

## **THIRD ORDER OF BUSINESS**

### **Consent Agenda**

- A. Minutes of the February 11, 2021 Meeting
- B. Financial Report
- C. Number of Registered Voters- 1327
- D. Woodlands CDD City of North Port Irrigation System Agreement
- E. Meeting Schedule for Fiscal Year 2022
- F. Discussion of Financial Audit for Fiscal Year 2020

➤ The consent agenda items were discussed:

Unapproved

- Mr. Vega discussed the meeting schedule for fiscal year 2022.
- The Board along with the District Attorney discussed the Woodlands CDD City of North Port Irrigation System Agreement.
- Discussion ensued.

On MOTION by Mr. Impastato seconded by Mr. Ripatrazone with all in favor, the Consent Agenda was approved, as amended with the exception of item 3D, authorizing the Chairman to execute the final version of the agreement, with subject to review by staff. 4-0

#### **FOURTH ORDER OF BUSINESS**

#### **Public Hearing to Consider Adoption of the Budget for Fiscal Year 2022**

*Let the record reflect that the meeting was recessed at 11:03am to commence the public hearing for the adoption of the fiscal year 2022.*

*Hearing no comments from the public,*

- The Board discussed fiscal year 2022 budget and brief discussion ensued.

On MOTION by Mr. Impastato seconded by Mr. Ripatrazone with all in favor, Mr. Lawrence Tinkham was authorized to join the meeting via phone. 4-0

*Let the record reflect the public hearing was closed and the meeting resumed at 11:15 a.m.*

#### **A. Consideration of Resolution 2021-03 Adopting the Budget**

On MOTION by Mr. Impastato seconded by Mr. Ripatrazone with all in favor Resolution 2021-03, relating to the annual appropriations of the district and adopting the budget for the fiscal year beginning October 1, 2021; and ending September 30, 2022, 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 2021-04 Levy of Non- Ad Valorem Assessments**

On MOTION by Mr. Impastato seconded by Mr. Richardson with all in favor Resolution 2021-04, 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 approved. 5-0

**FIFTH ORDER OF BUSINESS**

**Attorney's Report**

- Mr. Babbar was in attendance, noting, he has no update yet on the debt assessment or the O&M litigation.

**SIXTH ORDER OF BUSINESS**

**Engineer's Report**

- Mr. Dvorak was present and provided a brief update:
  - The vegetation may be a cause of concern on the pond.
  - Brief discussion ensued.

**SEVENTH ORDER OF BUSINESS**

**Manager's Report**

None.

**EIGHTH ORDER OF BUSINESS**

**Supervisors' Requests**

None.

**NINTH ORDER OF BUSINESS**

**Audience Comments**

None.

**TENTH ORDER OF BUISNESS**

**Adjournment**

On MOTION by Mr. Impastato seconded by Mr. Richardson with all in favor, the meeting was adjourned at 11:30 a.m. 5-0
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Chairman/Vice Chairman

**3B.**

## **THE WOODLANDS**

Community Development District

### **Financial Report**

*September 30, 2021*

**Prepared by**





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**THE WOODLANDS**  
Community Development District

**Financial Statements**

(Unaudited)

*September 30, 2021*

**Balance Sheet**  
September 30, 2021

<b>ACCOUNT DESCRIPTION</b>	<b>GENERAL FUND</b>	<b>SERIES 2004A DEBT SERVICE FUND</b>	<b>TOTAL</b>
<b><u>ASSETS</u></b>			
Cash - Checking Account	\$ 1,004,844	\$ -	\$ 1,004,844
Assessments Receivable	-	16,047,473	16,047,473
Allow-Doubtful Collections	-	(16,047,473)	(16,047,473)
Due From Other Funds	-	3,502	3,502
Investments:			
Money Market Account	1,118,936	-	1,118,936
Prepayment Account A	-	131,031	131,031
Reserve Fund A	-	23,554	23,554
Revenue Fund A	-	1,730,581	1,730,581
Prepaid Items	24,829	-	24,829
Deposits	500	-	500
<b>TOTAL ASSETS</b>	<b>\$ 2,149,109</b>	<b>\$ 1,888,668</b>	<b>\$ 4,037,777</b>
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$ 4,504	\$ -	\$ 4,504
Mature Bonds Payable	-	5,057,908	5,057,908
Mature Interest Payable	-	6,329,740	6,329,740
Due To Other Funds	3,502	-	3,502
<b>TOTAL LIABILITIES</b>	<b>8,006</b>	<b>11,387,648</b>	<b>11,395,654</b>
<b><u>FUND BALANCES</u></b>			
<b>Nonspendable:</b>			
Prepaid Items	24,829	-	24,829
Deposits	500	-	500
<b>Assigned to:</b>			
Operating Reserves	54,756	-	54,756
Reserves - Lakes	30,000	-	30,000
Reserves - Pump Stations	50,000	-	50,000
<b>Unassigned:</b>	<b>1,981,018</b>	<b>(9,498,980)</b>	<b>(7,517,962)</b>
<b>TOTAL FUND BALANCES</b>	<b>\$ 2,141,103</b>	<b>\$ (9,498,980)</b>	<b>\$ (7,357,877)</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 2,149,109</b>	<b>\$ 1,888,668</b>	<b>\$ 4,037,777</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending September 30, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-21 BUDGET
<b><u>REVENUES</u></b>				
Interest - Investments	\$ 10,000	\$ 5,149	51.49%	\$ 834
Special Assmnts- Tax Collector	251,589	236,551	94.02%	-
Special Assmnts- CDD Collected	-	14,131	0.00%	-
Special Assmnts- Discounts	(10,063)	(9,208)	91.50%	-
<b>TOTAL REVENUES</b>	<b>251,526</b>	<b>246,623</b>	<b>98.05%</b>	<b>834</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
P/R-Board of Supervisors	12,000	4,000	33.33%	1,000
FICA Taxes	918	306	33.33%	77
ProfServ-Engineering	9,000	8,358	92.87%	750
ProfServ-Legal Services	9,000	13,857	153.97%	750
ProfServ-Mgmt Consulting	42,119	42,119	100.00%	3,510
ProfServ-Web Site Development	1,553	1,553	100.00%	-
Auditing Services	5,000	4,700	94.00%	-
Postage and Freight	1,358	234	17.23%	113
Insurance - General Liability	25,409	23,765	93.53%	-
Printing and Binding	500	2	0.40%	-
Legal Advertising	2,500	1,105	44.20%	-
Misc-Bank Charges	600	234	39.00%	50
Misc-Assessment Collection Cost	3,774	2,773	73.48%	-
Office Supplies	1,500	1,008	67.20%	125
Annual District Filing Fee	175	175	100.00%	-
<b>Total Administration</b>	<b>115,406</b>	<b>104,189</b>	<b>90.28%</b>	<b>6,375</b>
<b><u>Field</u></b>				
ProfServ-Field Management	17,520	17,520	100.00%	1,460
Communication - Teleph - Field	6,500	7,259	111.68%	538
Electricity - Entrance	500	139	27.80%	41
Misc-Contingency	10,000	353	3.53%	-
<b>Total Field</b>	<b>34,520</b>	<b>25,271</b>	<b>73.21%</b>	<b>2,039</b>
<b><u>Landscape Services</u></b>				
Contracts-Landscape	9,600	9,600	100.00%	800
Utility - Pump Station	28,000	40,610	145.04%	2,334
R&M-General	1,500	-	0.00%	125
R&M-Renewal and Replacement	8,000	-	0.00%	666
R&M-Irrigation	17,000	2,973	17.49%	1,416
R&M-Pump Station	5,000	19,283	385.66%	413
<b>Total Landscape Services</b>	<b>69,100</b>	<b>72,466</b>	<b>104.87%</b>	<b>5,754</b>
<b><u>Reserves</u></b>				
Reserve - Lakes	7,500	-	0.00%	-
Pump Station Reserve	25,000	-	0.00%	-
<b>Total Reserves</b>	<b>32,500</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>251,526</b>	<b>201,926</b>	<b>80.28%</b>	<b>14,168</b>
Net change in fund balance	\$ -	\$ 44,697	0.00%	\$ (13,334)
<b>FUND BALANCE, BEGINNING (OCT 1, 2020)</b>	<b>2,096,406</b>	<b>2,096,406</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 2,096,406</b>	<b>\$ 2,141,103</b>		

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 30, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-21 BUDGET
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 235	0.00%	\$ -
Special Assmnts- Tax Collector	798,810	847,587	106.11%	-
Special Assmnts- Prepayment	-	134,123	0.00%	-
Special Assmnts- CDD Collected	1,314,413	135,153	10.28%	-
Special Assmnts- Debt Service	-	1,683,776	0.00%	-
Special Assmnts- Discounts	(31,952)	(32,082)	100.41%	-
Other Miscellaneous Revenues	-	9,184	0.00%	-
<b>TOTAL REVENUES</b>	<b>2,081,271</b>	<b>2,777,976</b>	<b>133.47%</b>	<b>-</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
ProfServ-Arbitrage Rebate	600	600	100.00%	-
ProfServ-Dissemination Agent	1,000	1,000	100.00%	-
ProfServ-Legal Services	-	2,760	0.00%	-
ProfServ-Trustee Fees	9,000	5,248	58.31%	350
Misc-Assessment Collection Cost	11,982	7,675	64.05%	-
<b>Total Administration</b>	<b>22,582</b>	<b>17,283</b>	<b>76.53%</b>	<b>350</b>
<b><u>Debt Service</u></b>				
Principal Debt Retirement	845,000	960,000	113.61%	-
Interest Expense	1,083,855	1,504,681	138.83%	-
<b>Total Debt Service</b>	<b>1,928,855</b>	<b>2,464,681</b>	<b>127.78%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,951,437</b>	<b>2,481,964</b>	<b>127.19%</b>	<b>350</b>
Excess (deficiency) of revenues				
Over (under) expenditures	129,834	296,012	0.00%	(350)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Contribution to (Use of) Fund Balance	129,834	-	0.00%	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>129,834</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
Net change in fund balance	\$ 129,834	\$ 296,012	0.00%	\$ (350)
<b>FUND BALANCE, BEGINNING (OCT 1, 2020)</b>	<b>(9,794,992)</b>	<b>(9,794,992)</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ (9,665,158)</b>	<b>\$ (9,498,980)</b>		

**THE WOODLANDS**  
**Community Development District**

**Supporting Schedules**

*September 30, 2021*

## THE WOODLANDS

### Community Development District

**Non-Ad Valorem Special Assessments**  
**(Sarasota County Tax Collector - Monthly Collection Distributions)**  
**For the Fiscal Year Ending September 30, 2021**

					ALLOCATION BY FUND	
Date Rcv'd	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	General Assmnts	Debt Service Assmnts**
Assmnts Levied				\$ 858,447	\$ 105,370	\$ 753,078
Allocation %				100%	12%	88%
11/24/20	\$ 94,468	\$ 4,073	\$ 1,439	\$ 99,979	\$ 12,272	\$ 87,708
11/18/20	372,361	15,751	5,670	393,783	48,335	345,448
12/22/20	244,920	10,361	3,730	259,010	31,792	227,218
12/30/20	36,682	1,536	559	38,776	4,760	34,017
01/29/21	18,313	586	279	19,177	2,354	16,824
02/26/21	9,975	243	152	10,370	1,273	9,097
03/31/21	7,949	94	121	8,164	1,002	7,162
04/30/21	13,807	7	210	14,024	1,721	12,302
05/28/21	10,478	(210)	160	10,428	1,280	9,148
06/30/21	4,840	(179)	74	4,735	581	4,154
08/31/21 (1)	5,195	-	(5,195)	-	-	-
<b>Sub-Total</b>	<b>\$ 818,987</b>	<b>\$ 32,263</b>	<b>\$ 7,198</b>	<b>\$ 858,447</b>	<b>\$ 105,370</b>	<b>\$ 753,078</b>

On Roll *Developer* Assessments Collected \$ 225,691 \$ 131,182 \$ 94,509

<b>Total On-Roll Assessments Collected</b>	<b>\$ 1,084,138</b>	<b>\$ 236,551</b>	<b>\$ 847,587</b>
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<b>TOTAL On-Roll Assessments Levied</b>	<b>\$ 1,084,138</b>	<b>\$ 236,551</b>	<b>\$ 847,587</b>
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% COLLECTED \*\* 100% 100% 100%

<b>TOTAL ON ROLL O/S</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
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**\*\*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

**Developer Non-Ad Valorem Special Assessments & Developer Direct Pymts**  
**Sarasota County Tax Collector - Monthly Collection Report**  
**For the Fiscal Year Ending September 30, 2021**

						Allocation by Fund	
Date Received	Net Amount Received	Discount/ (Penalties) Amount	Collection Cost	Gross Amount Received	Parcel ID	Developer General Fund-FY21	Developer Debt Service Fund-FY21
					On Roll >> Direct Bill >>	131,181.66 14,130.40	94,509.11 1,225,574.25
Developer Assessments				\$ 1,465,395.42		\$ 145,312.06	\$ 1,320,083.36
Allocation %				100%		10%	90%
12/22/20	\$ 29,375.25	\$ 1,242.61	\$ 447.34	\$ 31,065.20	1113-00-1300	\$ 31,065.20	\$ -
12/22/20	11,790.56	498.75	179.55	12,468.86	1111-00-3050	12,468.86	-
12/22/20	12,421.97	525.46	189.17	13,136.60	1115-00-1300	13,136.60	-
12/22/20	18,834.45	796.72	286.82	19,917.99	1094-00-3200	19,917.99	-
12/22/20	19,515.20	825.52	297.19	20,637.91	1094-00-3300	20,637.91	-
12/22/20	98,732.43	4,176.50	1,503.54	104,412.47	1115-00-1350	9,903.36	94,509.11
Dist #20-3	\$ 190,669.87	\$ 8,065.56	\$ 2,903.60	\$ 201,639.03		\$ 107,129.92	\$ 94,509.11
12/30/20	\$ 22,743.32	\$ 962.07	\$ 346.35	\$ 24,051.74	1114-00-3100	\$ 24,051.74	\$ -
Dist #20-4	\$ 22,743.32	\$ 962.07	\$ 346.35	\$ 24,051.74		\$ 24,051.74	\$ -
12/22/20	\$ 149,284.07	\$ -	\$ -	\$ 149,284.07	1114-00-3200	\$ 14,131.05	\$ 135,153.02
ck 241108	\$ 149,284.07	\$ -	\$ -	\$ 149,284.07		\$ 14,131.05	\$ 135,153.02
TOTAL	\$ 362,697.26	\$ 9,027.63	\$ 3,249.95	\$ 374,974.84		\$ 145,312.06	\$ 229,662.13
% COLLECTED				26%		100%	17%
TOTAL DEVELOPER OUTSTANDING for FY21				\$ 1,090,420.58		\$ -	\$ 1,090,421.23



**THE WOODLANDS**  
Community Development District

**Cash and Investment Report**  
*September 30, 2021*

**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	BankUnited	Public Funds Business Checking	n/a	0.00%	\$ 1,004,844
Money Market Acct-Legal	BankUnited	Public Funds Money Market - #2685	n/a	0.25%	\$ 605,216
Money Market Acct-Operating	BankUnited	Public Funds Money Market - #3624	n/a	0.15%	513,720
MMA Sub-total					<u>\$ 1,118,936</u>
<b>GF Subtotal</b>					<u><b>\$ 2,123,780</b></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	0.01%	\$ 131,031
Series 2004A Reserve Acct	Wells Fargo	Blackrock Institutional Funds T-Funds #60	n/a	0.01%	23,554
Series 2004A Revenue Fund	Wells Fargo	Blackrock Institutional Funds T-Funds #60	n/a	0.01%	1,730,581
<b>DS Subtotal</b>					<u><b>\$ 1,885,166</b></u>
<b>Total</b>					<u><b>\$ 4,008,946</b></u>

**THE WOODLANDS**

Community Development District

**Payment Register by Fund  
For the Period from 4/1/21 to 9/30/21  
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>GENERAL FUND - 001</b>								
001	475	04/05/21	BRIGHTVIEW LANDSCAPING	7288070	APRIL EXTERIOR MAINT	Contracts-Landscape	534050-53902	\$800.00
001	476	04/05/21	FRONTIER ACH	031921-1075	03/19-04/18/21 SRV 941-240-5997	Communication - Teleph	541005-53901	\$587.96
001	477	04/05/21	HOOVER PUMPING SYSTEMS INC	159305	CF#2 CLUBHOUSE ID 8264/Filter Disc Rplcments	R&M-Pump Station	546075-53902	\$2,083.67
001	477	04/05/21	HOOVER PUMPING SYSTEMS INC	159428	CG#2 Shallow Refill Well/Site ID 8867-Fuses & MOVs	R&M-Pump Station	546075-53902	\$201.56
001	477	04/05/21	HOOVER PUMPING SYSTEMS INC	159306	CG#2 POND G5 Site ID 8799/Disc Cleaning	R&M-Pump Station	546075-53902	\$1,694.61
001	478	04/22/21	COMPLETE I.T.	6681	GOOGLE FOR BUSINESS EMAIL	Office Supplies	551002-51301	\$83.70
001	479	04/22/21	FEDEX	7-329-75582	03/25/21 FEDEX (DS TFR PYMT)	Postage and Freight	541006-51301	\$16.26
001	480	04/22/21	INFRAMARK, LLC	62676	APRIL 2021 MGMT FEES	ProfServ-Mgmt Consulting	531027-51201	\$3,509.92
001	480	04/22/21	INFRAMARK, LLC	62676	APRIL 2021 MGMT FEES	ProfServ-Field Management	531016-53901	\$1,460.00
001	480	04/22/21	INFRAMARK, LLC	62676	APRIL 2021 MGMT FEES	Postage and Freight	541006-51301	\$3.57
001	481	04/22/21	MILLS PASKERT DIVERS P.A.	64208	MAR Woodlands Banyan v. Woodlands CDD	ProfServ-Legal Services	531023-51401	\$338.00
001	483	04/28/21	FEDEX	7-345-22768	04/13/21 DS Tfr Ck FedEx	Postage and Freight	541006-51301	\$16.15
001	485	05/06/21	BRIGHTVIEW LANDSCAPING	7329742	MAY EXTERIOR MAINT	Contracts-Landscape	534050-53902	\$800.00
001	486	05/06/21	FRONTIER ACH	041921-1075	04/19-05/18/21 SRV 941-240-5997	Communication - Teleph	541005-53901	\$590.90
001	507	05/17/21	HOOVER PUMPING SYSTEMS INC	159380	CF Pl Bvd #3/ID 8384/Rplc Rain Sensor Assmby	R&M-Pump Station	546075-53902	\$505.51
001	507	05/17/21	HOOVER PUMPING SYSTEMS INC	156588	CF Pump#2/ID 8414/Visit 2 of 2, Yr 2 of 2, Prev Ma	R&M-Pump Station	546075-53902	\$257.81
001	507	05/17/21	HOOVER PUMPING SYSTEMS INC	156589	CF Pump#2/ID 8415/Visit 2 of 2, Yr 2 of 2 Prev Mai	R&M-Pump Station	546075-53902	\$256.37
001	509	05/17/21	SARASOTA HERALD-TRIBUNE	1903527	Notice of PH: AD run 4/16, 4/23	Legal Advertising	548002-51301	\$1,004.86
001	510	05/17/21	STRALEY ROBIN VERICKER	19766	4/05 - 4/15/21 GEN COUNSEL	ProfServ-Legal Services	531023-51401	\$242.50
001	511	05/19/21	IMPASTATO, CARL	051321		Misc-Contingency	549900-53901	\$353.09
001	512	05/20/21	COMPLETE I.T.	6797	GOOGLE FOR BUSINESS EMAIL	Office Supplies	551002-51301	\$83.70
001	513	05/25/21	INFRAMARK, LLC	63672	MAY 2021 MGMT FEES	ProfServ-Mgmt Consulting	531027-51201	\$3,509.92
001	513	05/25/21	INFRAMARK, LLC	63672	MAY 2021 MGMT FEES	ProfServ-Field Management	531016-53901	\$1,460.00
001	513	05/25/21	INFRAMARK, LLC	63672	MAY 2021 MGMT FEES	Postage and Freight	541006-51301	\$3.57
001	514	06/01/21	FRONTIER ACH	051921-1075	05/19-06/18/21 SRV 941-240-5997	Communication - Teleph	541005-53901	\$590.90
001	515	06/03/21	BRIGHTVIEW LANDSCAPING	7374613	JUNE EXTERIOR MAINT	Contracts-Landscape	534050-53902	\$800.00
001	516	06/03/21	EGIS INSURANCE ADVISORS LLC	13188	4/22/21 Policy #100119446 change: Add 2 monuments	Insurance - General Liability	545002-51301	\$366.00
001	517	06/03/21	FEDEX	7-375-68964	05/06/21 - CTS PYMT PROCESSING	Postage and Freight	541006-51301	\$16.22
001	518	06/03/21	STRALEY ROBIN VERICKER	19890	4/28 - 5/15/21 GEN COUNSEL	ProfServ-Legal Services	531023-51401	\$1,589.00
001	519	06/09/21	FEDEX	7-383-14365	05/13/21 - CTS PYMT PROCESSING	Postage and Freight	541006-51301	\$16.22
001	520	06/09/21	JMT	17-172015	Gen Engineering 2/29/21 to 5/22/21	ProfServ-Engineering	531013-51501	\$1,560.00
001	521	06/29/21	COMPLETE I.T.	6925	GOOGLE FOR BUSINESS EMAIL	Office Supplies	551002-51301	\$83.70
001	522	06/29/21	FRONTIER ACH	061921-1075	06/19-07/18/21 SRV 941-240-5997	Communication - Teleph	541005-53901	\$590.90
001	523	06/29/21	INFRAMARK, LLC	64827	JUNE 2021 MGMT FEES	ProfServ-Mgmt Consulting	531027-51201	\$3,509.92
001	523	06/29/21	INFRAMARK, LLC	64827	JUNE 2021 MGMT FEES	ProfServ-Field Management	531016-53901	\$1,460.00
001	523	06/29/21	INFRAMARK, LLC	64827	JUNE 2021 MGMT FEES	Postage and Freight	541006-51301	\$6.63
001	523	06/29/21	INFRAMARK, LLC	64827	JUNE 2021 MGMT FEES	Printing and Binding	547001-51301	\$1.50
001	524	07/13/21	BRIGHTVIEW LANDSCAPING	7420443	JULY EXTERIOR MAINT	Contracts-Landscape	534050-53902	\$800.00
001	525	07/13/21	STRALEY ROBIN VERICKER	20011	Settlement Agreement re Parcel B/G	ProfServ-Legal Services	531023-51401	\$577.50
001	527	07/21/21	COMPLETE I.T.	7062	GOOGLE FOR BUSINESS EMAIL	Office Supplies	551002-51301	\$83.70
001	528	07/21/21	FEDEX	7-426-81367	06/24/21 - CTS PYMT PROCESSING	Postage and Freight	541006-51301	\$15.22

# THE WOODLANDS

## Community Development District

### Payment Register by Fund For the Period from 4/1/21 to 9/30/21 (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	529	07/21/21	HOOVER PUMPING SYSTEMS INC	159217	CG#1A DEEP REFILL WELL SITE 8417/visit 2 of 2	R&M-Pump Station	546075-53902	\$154.00
001	529	07/21/21	HOOVER PUMPING SYSTEMS INC	161013	CG#1A Site ID 8331/VFD in trip lock fault cond.	R&M-Pump Station	546075-53902	\$360.05
001	529	07/21/21	HOOVER PUMPING SYSTEMS INC	160440	CF PI Blvd #3 ID 7214/Install door mounted HMI	R&M-Pump Station	546075-53902	\$2,300.38
001	530	07/21/21	INFRAMARK, LLC	65879	JULY 2021 MGMT FEES	ProfServ-Mgmt Consulting	531027-51201	\$3,509.92
001	530	07/21/21	INFRAMARK, LLC	65879	JULY 2021 MGMT FEES	ProfServ-Field Management	531016-53901	\$1,460.00
001	530	07/21/21	INFRAMARK, LLC	65879	JULY 2021 MGMT FEES	Postage and Freight	541006-51301	\$3.57
001	530	07/21/21	INFRAMARK, LLC	65879	JULY 2021 MGMT FEES	Office Supplies	551002-51301	\$3.45
001	531	07/21/21	McDIRMIT & DAVIS C.P.A.	49477	FY 2020 AUDIT FINAL	Auditing Services	532002-51301	\$4,700.00
001	532	07/21/21	STRALEY ROBIN VERICKER	20035	5/17 - 7/7/21 GEN COUNSEL	ProfServ-Legal Services	531023-51401	\$1,614.00
001	533	07/26/21	HOOVER PUMPING SYSTEMS INC	161326	CG#1A Site ID 8331/installed ball valves	R&M-Pump Station	546075-53902	\$330.63
001	533	07/26/21	HOOVER PUMPING SYSTEMS INC	161328	CG#2 Site ID 8799 Leak on filter bank 2 solenoid6	R&M-Pump Station	546075-53902	\$371.12
001	533	07/26/21	HOOVER PUMPING SYSTEMS INC	160439	CF#1 Entr ID 8385/HMI installed & update modem	R&M-Pump Station	546075-53902	\$2,454.38
001	534	07/26/21	MILLS PASKERT DIVERS P.A.	66143	Jun Woodlands Banyan v. Woodlands CDD	ProfServ-Legal Services	531023-51401	\$1,170.00
001	535	07/30/21	STRALEY ROBIN VERICKER	20142	Settlement Agreement re: Parcel B/G	ProfServ-Legal Services	531023-51401	\$55.00
001	536	07/30/21	FRONTIER ACH	071921-1705 ACH	07/19-08/18/21 SRV 941-240-5997	Communication - Teleph	541005-53901	\$577.64
001	537	08/04/21	BRIGHTVIEW LANDSCAPING	7463006	AUG EXTERIOR MAINT	Contracts-Landscape	534050-53902	\$800.00
001	538	08/06/21	FEDEX	7-448-51352	07/21/21 - CTS PYMT PROCESSING	Postage and Freight	541006-51301	\$15.25
001	538	08/06/21	FEDEX	7-441-21464	07/08/21 - CTS PYMT PROCESSING	Postage and Freight	541006-51301	\$15.29
001	539	08/26/21	COMPLETE I.T.	7197	GOOGLE FOR BUSINESS EMAIL	Office Supplies	551002-51301	\$83.70
001	540	08/26/21	INFRAMARK, LLC	67059	AUG 2021 MGMT FEES	ProfServ-Mgmt Consulting	531027-51201	\$3,509.92
001	540	08/26/21	INFRAMARK, LLC	67059	AUG 2021 MGMT FEES	ProfServ-Field Management	531016-53901	\$1,460.00
001	540	08/26/21	INFRAMARK, LLC	67059	AUG 2021 MGMT FEES	Postage and Freight	541006-51301	\$6.63
001	541	08/26/21	JMT	18-178654	Gen Engineering 05/23/21 - 07/24/21	ProfServ-Engineering	531013-51501	\$855.00
001	543	09/13/21	BRIGHTVIEW LANDSCAPING	7508061	SEPT EXTERIOR MAINT	Contracts-Landscape	534050-53902	\$800.00
001	543	09/13/21	BRIGHTVIEW LANDSCAPING	7529833	Panacea Blvd mainline rpr and valve replacmnt	R&M-Irrigation	546041-53902	\$1,280.00
001	544	09/13/21	EGIS INSURANCE ADVISORS LLC	14068	Policy #100121446 10/1/21-10/1/22	Prepaid Items	155000	\$24,829.00
001	545	09/13/21	FEDEX	7-485-46455	08/19/21 - FEDEX - CTS PYMT PROCESSING	Postage and Freight	541006-51301	\$15.22
001	546	09/13/21	HOOVER PUMPING SYSTEMS INC	161106	CG#1A Site ID 8331/Rplc #2 VFD fan (Prop 96622)	R&M-Pump Station	546075-53902	\$787.76
001	547	09/13/21	STRALEY ROBIN VERICKER	20296	8/02 - 8/15/21 GEN COUNSEL	ProfServ-Legal Services	531023-51401	\$620.75
001	548	09/16/21	FEDEX	7-492-49745	08/27/21 - FEDEX - CTS PYMT PROCESSING	Postage and Freight	541006-51301	\$15.22
001	549	09/16/21	HOOVER PUMPING SYSTEMS INC	161796	CF #1 Site 8385 Filter Discs Cleaning Prop 96699	R&M-Pump Station	546075-53902	\$1,274.98
001	550	09/16/21	JMT	19-179780	Gen Engineering 7/25/21 to 8/21/21	ProfServ-Engineering	531013-51501	\$1,600.00
001	551	09/16/21	MILLS PASKERT DIVERS P.A.	67199	AUG COUNSEL BANYAN VS. WOODLANDS	ProfServ-Legal Services	531023-51401	\$125.00
001	552	09/23/21	COMPLETE I.T.	7358	GOOGLE FOR BUSINESS EMAIL	Office Supplies	551002-51301	\$83.70
001	553	09/24/21	INFRAMARK, LLC	68039	SEPT 2021 MGMT FEES & Dissemination	ProfServ-Mgmt Consulting	531027-51201	\$3,509.92
001	553	09/24/21	INFRAMARK, LLC	68039	SEPT 2021 MGMT FEES & Dissemination	ProfServ-Field Management	531016-53901	\$1,460.00
001	553	09/24/21	INFRAMARK, LLC	68039	SEPT 2021 MGMT FEES & Dissemination	Postage and Freight	541006-51301	\$2.04
001	553	09/24/21	INFRAMARK, LLC	68039	SEPT 2021 MGMT FEES & Dissemination	Printing and Binding	547001-51301	\$0.15
001	554	09/24/21	STRALEY ROBIN VERICKER	20399	8/17/21 Banyan Pointe LLC v. Woodlands CDD	ProfServ-Legal Services	531023-51401	\$82.50
001	DD207	04/16/21	FPL - ACH	032421 ACH	FPL BILL PRD 02/23/21-03/24/21	Utility - Pump Station	543015-53902	\$3,474.53
001	DD207	04/16/21	FPL - ACH	032421 ACH	FPL BILL PRD 02/23/21-03/24/21	Electricity - Entrance	543008-53901	\$11.54
001	DD208	05/14/21	FPL - ACH	042321 ACH	FPL BILL PRD 03/24/21-04/23/21	Utility - Pump Station	543015-53902	\$4,138.04
001	DD208	05/14/21	FPL - ACH	042321 ACH	FPL BILL PRD 03/24/21-04/23/21	Electricity - Entrance	543008-53901	\$11.54

**THE WOODLANDS**

Community Development District

**Payment Register by Fund  
For the Period from 4/1/21 to 9/30/21  
(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	DD209	06/14/21	FPL - ACH	052421 ACH	FPL BILL PRD 03/24/21-04/23/21	Utility - Pump Station	543015-53902	\$4,224.89
001	DD209	06/14/21	FPL - ACH	052421 ACH	FPL BILL PRD 03/24/21-04/23/21	Electricity - Entrance	543008-53901	\$11.54
001	DD210	07/14/21	FPL - ACH	062321 ACH	FPL BILL PRD 05/24/21-06/23/21	Utility - Pump Station	543015-53902	\$4,356.97
001	DD210	07/14/21	FPL - ACH	062321 ACH	FPL BILL PRD 05/24/21-06/23/21	Electricity - Entrance	543008-53901	\$11.54
001	DD211	08/16/21	FPL - ACH	072421 ACH	FPL BILL PRD 06/23/21-07/24/21	Utility - Pump Station	543015-53902	\$3,147.82
001	DD211	08/16/21	FPL - ACH	072421 ACH	FPL BILL PRD 06/23/21-07/24/21	Electricity - Entrance	543008-53901	\$11.54
001	DD212	09/13/21	FPL - ACH	082521 ACH	FPL BILL PRD 7/24-8/25/21	Utility - Pump Station	543015-53902	\$2,495.28
001	DD212	09/13/21	FPL - ACH	082521 ACH	FPL BILL PRD 7/24-8/25/21	Electricity - Entrance	543008-53901	\$11.54
001	DD213	09/13/21	FRONTIER ACH	081921-1075 ACH	08/19-09/18/21 SRV 941-240-5997	Communication - Teleph	541005-53901	\$577.64
001	502	05/17/21	CARL A. IMPASTATO	PAYROLL	May 17, 2021 Payroll Posting			\$184.70
001	503	05/17/21	LAWRENCE H. TINKHAM	PAYROLL	May 17, 2021 Payroll Posting			\$184.70
001	504	05/17/21	WILLIAM RICHARDSON	PAYROLL	May 17, 2021 Payroll Posting			\$184.70
001	505	05/17/21	ELIO M. BUCCIERO	PAYROLL	May 17, 2021 Payroll Posting			\$184.70
001	506	05/17/21	ROBERT M. RIPATRAZONE	PAYROLL	May 17, 2021 Payroll Posting			\$184.70
<b>Fund Total</b>								<b>\$117,635.12</b>

**SERIES 2004A DEBT SERVICE FUND - 201**

201	482	04/22/21	WELLS FARGO BANK - DS	041621-5987	XFER FY21 ASSESSMENTS	Due to Other Funds	131000	\$15,723.45
201	508	05/17/21	LLS TAX SOLUTIONS INC	002276	Series 2004A arbitrage P/E 12/16/19	ProfServ-Arbitrage Rebate	531002-51301	\$600.00
201	526	07/13/21	WELLS FARGO BANK - DS	070321-5987	Tfr FY21 DS Assessments	Due to Other Funds	131000	\$15,500.00
201	535	07/30/21	STRALEY ROBIN VERICKER	20141	7/1/21 Quiet Tax Deed Title Action	ProfServ-Legal Services	531023-51401	\$82.50
201	542	08/26/21	WELLS FARGO BANK - DS	082321-5987	TRANSFER FY21 ASSESSMENTS	Due to Other Funds	131000	\$9,367.93
201	547	09/13/21	STRALEY ROBIN VERICKER	20297	DS QUIET TAX DEED TITLE ACTION	ProfServ-Legal Services	531023-51401	\$55.00
201	553	09/24/21	INFRAMARK, LLC	68039	SEPT 2021 MGMT FEES & Dissemination	ProfServ-Dissemination Agent	531012-51301	\$1,000.00
<b>Fund Total</b>								<b>\$42,328.88</b>

<b>Total Cks Paid</b>	<b>\$159,964.00</b>
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**3C.**

October 1, 2021

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, 2021, 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 2022 and the audit reports and all corresponding reports will be issued no later than June 30, 2022.



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, 2021, 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.**

The CONTRACTOR and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. The CONTRACTOR agrees and acknowledges that the OWNER is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the OWNER has a good faith belief that the CONTRACTOR has knowingly hired, recruited or referred an alien who is not authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the OWNER shall terminate this Agreement. If the OWNER has a good faith belief that a subcontractor performing work under this Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the OWNER shall promptly notify the CONTRACTOR and order the CONTRACTOR to immediately terminate the contract with the subcontractor. The CONTRACTOR shall be liable for any additional costs incurred by the OWNER as a result of the termination of a contract based on CONTRACTOR'S failure to comply with E-Verify requirements evidenced herein.

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:

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Title: 

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## **Sixth Order of Business**

**6A.**

**THE WOODLANDS  
COMMUNITY DEVELOPMENT DISTRICT**

**Motion: Assigning Fund Balance as of 9/30/21**

**The Board hereby assigns the FY 2021 Reserves per the September 2021 Balance Sheet.**

<b>Operating Reserves/1<sup>st</sup> Qtr</b>	<b>\$ 54,756</b>
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<b>Reserves – Lakes</b>	<b>\$ 30,000</b>
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<b>Reserves – Pump Stations</b>	<b>\$ 50,000</b>
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**\*\*To be approved at 11/16/21 meeting.**

**6B.**

**THE WOODLANDS**  
Community Development District

***Annual Operating and Debt Service Budget***  
**Fiscal Year 2023**

Version 1 - Proposed Budget  
(Created 10/25/2021)

Prepared by:





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**The Woodlands**  
**Community Development District**

**Operating Budget**  
**Fiscal Year 2023**

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU OCT-21	PROJECTED NOV - SEPT-22	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>						
Interest - Investments	\$ 4,765	\$ 10,000	\$ -	\$ 3,300	\$ 3,300	\$ 10,000
Special Assmnts- Tax Collector	236,551	243,024	-	243,024	243,024	243,024
Special Assmnts- CDD Collected	14,131	-	-	-	-	-
Special Assmnts- Discounts	(9,208)	(9,721)	-	(9,721)	(9,721)	(9,721)
<b>TOTAL REVENUES</b>	<b>246,239</b>	<b>243,303</b>	<b>-</b>	<b>236,603</b>	<b>236,603</b>	<b>243,303</b>
<b>EXPENDITURES</b>						
<i><b>Administrative</b></i>						
P/R-Board of Supervisors	4,000	5,000	-	5,000	5,000	5,000
FICA Taxes	306	918	-	383	383	918
ProfServ-Engineering	8,358	10,000	-	10,000	10,000	10,000
ProfServ-Legal Services	13,857	10,000	-	10,000	10,000	10,000
ProfServ-Mgmt Consulting Serv	42,119	43,383	3,615	39,768	43,383	44,684
ProfServ-Web Site Development	1,553	1,553	1,553	-	1,553	1,553
Auditing Services	4,700	5,000	-	5,000	5,000	5,000
Postage and Freight	234	700	8	692	700	700
Insurance - General Liability	23,765	26,909	24,829	-	24,829	28,553
Printing and Binding	2	250	1	249	250	250
Legal Advertising	1,105	1,000	-	1,000	1,000	1,000
Miscellaneous Services	-	650	-	650	650	650
Misc-Bank Charges	234	-	-	-	-	-
Misc-Assessmnt Collection Cost	3,410	3,645	-	3,645	3,645	3,645
Office Supplies	1,008	1,500	-	1,500	1,500	1,500
Annual District Filing Fee	175	175	175	-	175	175
<b>Total Administrative</b>	<b>104,826</b>	<b>110,683</b>	<b>30,181</b>	<b>77,887</b>	<b>108,068</b>	<b>113,629</b>
<i><b>Field</b></i>						
ProfServ-Field Management	17,520	17,520	1,460	16,060	17,520	17,520
Communication - Teleph - Field	7,259	7,000	-	7,000	7,000	7,000
Electricity - Entrance	127	500	-	500	500	500
Misc-Contingency	353	8,000	-	8,000	8,000	5,054
<b>Total Field</b>	<b>25,259</b>	<b>33,020</b>	<b>1,460</b>	<b>31,560</b>	<b>33,020</b>	<b>30,074</b>
<i><b>Landscape Services</b></i>						
Contracts-Landscape	9,600	9,600	800	8,800	9,600	9,600
Utility - Pump Station	37,380	42,000	-	42,000	42,000	42,000
R&M-General	-	1,500	-	1,500	1,500	1,500
R&M-Renewal and Replacement	-	2,000	-	2,000	2,000	2,000
R&M-Irrigation	4,253	2,000	-	2,000	2,000	2,000
R&M-Pump Station	18,003	-	45,388	-	-	-
R&M-Pumps - Cypress Falls	-	8,000	-	8,000	8,000	8,000
R&M-Pumps - Cedar Grove	-	8,000	521	7,479	8,000	8,000
R&M-Pumps - Panacea	-	4,000	-	4,000	4,000	4,000
<b>Total Landscape Services</b>	<b>69,236</b>	<b>77,100</b>	<b>46,709</b>	<b>75,779</b>	<b>77,100</b>	<b>77,100</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU OCT-21	PROJECTED NOV - SEPT-22	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>Reserves</b>						
Reserve - Lakes	-	2,500	-	-	-	2,500
Pump Station Reserve	-	20,000	-	-	-	20,000
<b>Total Reserves</b>	-	<b>22,500</b>	-	-	-	<b>22,500</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>199,321</b>	<b>243,303</b>	<b>78,350</b>	<b>185,226</b>	<b>218,188</b>	<b>243,303</b>
Excess (deficiency) of revenues						
Over (under) expenditures	46,918	-	(78,350)	51,377	18,415	0
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	-	-	-	-	-	0
<b>TOTAL OTHER SOURCES (USES)</b>	-	-	-	-	-	<b>0</b>
Net change in fund balance	46,918	-	(78,350)	51,377	18,415	0
<b>FUND BALANCE, BEGINNING</b>	2,096,407	2,143,325	2,143,325	-	2,143,325	2,161,740
<b>FUND BALANCE, ENDING</b>	<b>\$ 2,143,325</b>	<b>\$ 2,143,325</b>	<b>\$ 2,064,975</b>	<b>\$ 51,377</b>	<b>\$ 2,161,740</b>	<b>\$ 2,161,740</b>

**Budget Narrative**  
Fiscal Year 2023

**Revenue**

**Interest - Investments**

The District earns interest on their money market account and certificate of deposit.

**Special Assessment – Tax Collector**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessment - Discounts**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of CDD assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**Expenditures**

*Expenditures – Administrative*

**P/R Board of Supervisors**

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for a meeting attendance and to receive \$200 per meeting. The amount for the Fiscal Year is based upon all supervisors attending the meetings.

**FICA Taxes**

Payroll taxes for supervisor salaries are calculated as 7.65% payroll.

**Professional Services-Engineering**

The District's engineer will be providing general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review invoices, etc. Fees are based on prior year activity.

**Professional Services-Legal Services**

The District's legal counsel will be providing general legal services to the District, i.e. attendance and preparation for monthly meetings, review operating and maintenance contracts, etc. Fees are based on prior year legal expenses.

**Professional Services-Management Consulting Service**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark. These services are further outlined in Exhibit "A" of the Management Agreement. The fees are related to the current contracted fees in the Management Agreement plus a 3% increase.

**Professional Services-Web Site Development**

The District has contracted with Campus Suites and Complete I.T to maintain the website [www.woodlandscdd.org](http://www.woodlandscdd.org) and email services.

**Auditing Services**

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. Fee is based on the existing year's Engagement Letter.

**Postage & Freight**

The cost of overnight deliveries, correspondence, etc.

**Insurance-General Liability**

The District's General Liability & Public Officials Liability Insurance policy is with The Florida League of Cities, Inc. The Florida League of Cities, Inc. specializes in providing insurance coverage to governmental agencies through the *Florida Municipal Insurance Trust*. The amount is based upon actual amount plus 15% increase.

**Budget Narrative**  
Fiscal Year 2023

Expenditures – Administrative (continued)

**Printing and Binding**

Printing of computerized checks, stationary, envelopes etc.

**Legal Advertising**

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

**Miscellaneous-Bank Charges**

Bank charges that are incurred during the year.

**Miscellaneous-Assessment Collection Fees**

The District reimburses the Tax Collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 1.5% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 1.5% of the anticipated assessment collections.

**Office Supplies**

The district pays a monthly fee to Google for BOS email support. Also, miscellaneous office supplies are required to prepare agenda packages and administer district meetings.

**Annual District Filing Fee**

The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity Division of Community Development.

Expenditures –Field Management

**Professional Services-Field Management**

The District receives Field Management services as part of a Management Agreement with Inframark. The fees are related to the current contracted fees in the Management Agreement.

**Communication – Telephone-Field**

The District pays Frontier for online pump monitoring access.

**Electricity – Entrance**

The District pays FPL for the electricity to 6227 Toledo Blade Blvd Monument.

**Miscellaneous-Contingency**

This expense represents miscellaneous costs that may arise during the year relating to the normal operations and maintenance of the District.

Expenditures – Landscape Services

**Contracts - Landscape**

The District has a contract with Brightview for monthly exterior maintenance services.

**Utility - Pump Station**

The District pays FPL for monthly electric usage at the numerous pumps & wells.

**Budget Narrative**  
Fiscal Year 2023

*Expenditures – Landscape Services (continued)*

**R&M – General**

Miscellaneous maintenance expenses are coded to the category.

**R&M – Renewal & Replacement**

This expense category represents costs to renew and/or replace common area landscaping, including trees & shrubs.

**R&M – Irrigation**

Repairs to and maintenance of the irrigation system is a necessary expense to sustain the common area landscape.

**R&M – Pump Station**

Repairs to & maintenance of the pump stations are necessary expenses to sustain the common area landscape.

*Expenditures – Reserves*

**Reserves –Lakes**

The District is required to monitor the wetlands and respond to any compliance issues presented by the South Florida Water Management District. To fulfill that obligation, funds are assigned for future dates of services.

**Reserves –Pump Stations**

The District anticipates capital improvements to the pump stations in several years. In preparation, funds will be assigned annually.

**Exhibit "A"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 2,161,740
Net Change in Fund Balance - Fiscal Year 2023	-
Reserves - Fiscal Year 2023 Additions	22,500
<b>Total Funds Available (Estimated) - 9/30/2023</b>	<b>2,184,240</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	\$ 55,201 <sup>(1)</sup>
Reserves - Attorney	\$ 605,344
Reserves - Lakes @ 9/30/21	\$ 30,000
Reserves - Lakes (FY22 Proposed)	2,500
Reserves - Lakes (FY23 Proposed)	2,500
Subtotal	35,000
Reserves - Pump Stations @ 9/30/21	\$ 50,000
Reserves - Pump Stations (FY22 Proposed)	20,000
Reserves - Pump Stations (FY23 Proposed)	20,000
Subtotal	90,000
Subtotal Reserves	730,344
<b>Total Allocation of Available Funds</b>	<b>\$ 785,545</b>

<b>Total Unassigned (undesignated) Cash</b>	<b>\$ 1,398,694</b>
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**Notes**

(1) Represents approximately 3 months of operating expenditures less Reserves.



**The Woodlands**  
**Community Development District**

**Debt Service Budget**  
**Fiscal Year 2023**

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU OCT-21	PROJECTED NOV - SEPT-22	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>						
Interest - Investments	\$ 218	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	847,587	990,503	-	990,503	990,503	1,109,609
Special Assmnts- Prepayment	126,989	-	-	-	-	-
Special Assmnts- CDD Collected	135,153	1,090,421	-	1,090,421	1,090,421	960,900
Special Assmnts- Debt Service	1,683,776	-	-	-	-	-
Special Assmnts- Discounts	(32,082)	(39,620)	-	(39,620)	(39,620)	(44,384)
Other Miscellaneous Revenues	9,184	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,770,825</b>	<b>2,041,304</b>	<b>-</b>	<b>2,041,304</b>	<b>2,041,304</b>	<b>2,026,124</b>
<b>EXPENDITURES</b>						
<i>Administrative</i>						
ProfServ-Arbitrage Rebate	600	600	-	600	600	600
ProfServ-Dissemination Agent	1,000	1,000	-	1,000	1,000	1,000
ProfServ-Legal Services	1,377	-	-	-	-	-
ProfServ-Trustee Fees	5,248	9,000	5,000	4,000	9,000	9,000
Misc-Assessmnt Collection Cost	12,232	14,858	-	14,858	14,858	16,644
<b>Total Administrative</b>	<b>20,457</b>	<b>25,458</b>	<b>5,000</b>	<b>20,458</b>	<b>25,458</b>	<b>27,244</b>
<i>Debt Service</i>						
Principal Debt Retirement	960,000	895,000	-	895,000	895,000	945,000
Interest Expense	1,504,681	1,035,690	-	1,035,690	1,035,690	984,675
<b>Total Debt Service</b>	<b>2,464,681</b>	<b>1,930,690</b>	<b>-</b>	<b>1,930,690</b>	<b>1,930,690</b>	<b>1,929,675</b>
<b>TOTAL EXPENDITURES</b>	<b>2,485,138</b>	<b>1,956,148</b>	<b>5,000</b>	<b>1,951,148</b>	<b>1,956,148</b>	<b>1,956,919</b>
Excess (deficiency) of revenues Over (under) expenditures	285,687	85,156	(5,000)	90,156	85,156	69,205
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	-	85,156	-	-	-	69,205
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>85,156</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,205</b>
Net change in fund balance	285,687	85,156	(5,000)	90,156	85,156	69,205
<b>FUND BALANCE, BEGINNING</b>	<b>(9,794,992)</b>	<b>(9,509,305)</b>	<b>(9,509,305)</b>	<b>-</b>	<b>(9,509,305)</b>	<b>(9,424,149)</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ (9,509,305)</b>	<b>\$ (9,424,149)</b>	<b>\$ (9,514,305)</b>	<b>\$ 90,156</b>	<b>\$ (9,424,149)</b>	<b>\$ (9,354,943)</b>

## Community Development District

**SERIES 2004A CAPITAL IMPROVEMENT REVENUE BONDS**

## DEBT SERVICE SCHEDULE

**AMORTIZATION SCHEDULE**

<b>DATE</b>	<b>BALANCE</b>	<b>RATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
11/01/22	\$17,275,000	5.70%	\$0	\$492,338	
05/01/23	\$17,275,000	5.70%	\$945,000	\$492,338	\$1,929,675
11/01/23	\$16,330,000	5.70%	\$0	\$465,405	
05/01/24	\$16,330,000	5.70%	\$1,000,000	\$465,405	\$1,930,810
11/01/24	\$15,330,000	5.70%	\$0	\$436,905	
05/01/25	\$15,330,000	5.70%	\$1,055,000	\$436,905	\$1,928,810
11/01/25	\$14,275,000	5.70%	\$0	\$406,838	
05/01/26	\$14,275,000	5.70%	\$1,115,000	\$406,838	\$1,928,675
11/01/26	\$13,160,000	5.70%	\$0	\$375,060	
05/01/27	\$13,160,000	5.70%	\$1,180,000	\$375,060	\$1,930,120
11/01/27	\$11,980,000	5.70%	\$0	\$341,430	
05/01/28	\$11,980,000	5.70%	\$1,245,000	\$341,430	\$1,927,860
11/01/28	\$10,735,000	5.70%	\$0	\$305,948	
05/01/29	\$10,735,000	5.70%	\$1,320,000	\$305,948	\$1,931,895
11/01/29	\$9,415,000	5.70%	\$0	\$268,328	
05/01/30	\$9,415,000	5.70%	\$1,395,000	\$268,328	\$1,931,655
11/01/30	\$8,020,000	5.70%	\$0	\$228,570	
05/01/31	\$8,020,000	5.70%	\$1,470,000	\$228,570	\$1,927,140
11/01/31	\$6,550,000	5.70%	\$0	\$186,675	
05/01/32	\$6,550,000	5.70%	\$1,555,000	\$186,675	\$1,928,350
11/01/32	\$4,995,000	5.70%	\$0	\$142,358	
05/01/33	\$4,995,000	5.70%	\$1,645,000	\$142,358	\$1,929,715
11/01/33	\$3,350,000	5.70%	\$0	\$95,475	
05/01/34	\$3,350,000	5.70%	\$1,735,000	\$95,475	\$1,925,950
11/01/34	\$1,615,000	5.70%	\$0	\$46,028	
05/01/35	\$1,615,000	5.70%	\$1,615,000	\$46,028	\$1,707,055
			\$17,275,000	\$7,582,710	\$24,857,710

# The Woodlands

Community Development District

Debt Service Fund

## Budget Narrative Fiscal Year 2023

### Revenue

#### Special Assessment - Tax Collector

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the debt service expenditures during the Fiscal Year.

#### Special Assessment – CDD Collected

The District entered into a Funding Agreement with the Developers to fund all debt service expenditures for the Fiscal Year.

#### Special Assessment - Discounts

Per Section 197.3632 and Section 197.162 of the Florida Statutes, discounts are allowed for early payment of assessments collected by the Tax Collector and only when the Tax Collector is using the uniform methodology. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

### Expenditures

#### *Expenditures –Administrative*

#### Professional Services-Arbitrage Rebate

The District has a proposal with a company who specializes in calculating the District's Arbitrage Rebate Liability on the Series of Benefit Special Assessment Bonds. The budgeted amount for the fiscal year is based on standard fees charged for this service.

#### Professional Services-Dissemination Agent

The District is required by the Securities and Exchange Commission to comply with Rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service.

#### Professional Services-Trustee

The District will pay annual trustee fees for the Series 2004 Capital Improvement Revenue Bonds that are deposited with a Trustee. The annual trustee fee is based on standard fees charged plus any out-of-pocket expenses.

#### Misc-Assessment Collection Costs

The District reimburses the Tax Collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 1.5% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 1.5% of the anticipated assessment collections.

#### *Expenditures –Debt Service*

#### **Principal Debt Retirement**

See amortization schedule.

#### **Interest Expense**

See amortization schedule.

**The Woodlands**  
**Community Development District**

**Supporting Budget Schedule**  
**Fiscal Year 2023**

**Comparison of Assessment Rates  
Fiscal Year 2023 vs. Fiscal Year 2022**

Parcel	Phase	Village	General Fund			Debt Service			Total			O&M	DS	DS
			FY 2023	FY 2022	Percent Change	FY 2023	FY 2022	Percent Change	FY 2023	FY 2022	Percent Change	On-Roll Units	On-Roll Units	Off-Roll Units
A		Townhomes	\$33.40	\$33.40	-0.01%	\$330.70	\$330.70	0.00%	\$364.10	\$364.10	0.00%	171	-	171
		Townhomes	\$33.40	\$33.40	-0.01%	\$330.70	\$330.70	0.00%	\$364.10	\$364.10	0.00%	209	-	209
B-C-1	Phase 1	Cypress Falls Quad	\$101.23	\$101.23	0.00%	\$988.83	\$988.83	0.00%	\$1,090.05	\$1,090.06	0.00%	112	112	-
	Phase 1	Cypress Falls Single Family	\$121.52	\$121.52	0.00%	\$1,187.06	\$1,187.06	0.00%	\$1,308.59	\$1,308.58	0.00%	125	125	-
	Phase 1	Cypress Falls Villa	\$101.23	\$101.23	0.00%	\$988.83	\$988.83	0.00%	\$1,090.05	\$1,090.06	0.00%	130	130	-
B-C-2	Cypress Falls PHh2E Parcel B	Cypress Falls Single Family	\$121.52	\$121.52	0.00%	\$1,350.13	\$1,350.13	0.00%	\$1,471.65	\$1,471.65	0.00%	70	70	
	Cypress Falls Ph2 Parcel C	Cypress Falls Single Family	\$121.52	\$121.52	0.00%	\$1,181.84	\$1,181.84	0.00%	\$1,303.36	\$1,303.36	0.00%	232	232	
D		Single Family	\$101.76	\$101.76	0.00%	\$1,007.58	\$1,007.58	0.00%	\$1,109.34	\$1,109.34	0.00%	385	-	385
E		Single Family	\$101.38	\$101.38	0.00%	\$1,003.79	\$1,003.79	0.00%	\$1,105.17	\$1,105.17	0.00%	296	-	296
F		Townhomes	\$47.42	\$47.42	0.00%	\$469.56	\$469.56	0.00%	\$516.98	\$516.98	0.00%	254	-	254
G	Cedar Grove Phase 1A&1B	Cedar Grove	\$126.46	\$126.46	0.00%	\$1,316.29	\$1,316.29	0.00%	\$1,442.76	\$1,442.75	0.00%	263	263	-
	Cedar Grove Phase 2A	Cedar Grove	\$126.46	\$126.46	0.00%	\$1,198.17	\$1,198.17	0.00%	\$1,324.63	\$1,324.63	0.00%	120	120	
	Cedar Grove 2B	Cedar Grove	\$126.46	\$126.46	0.00%	\$1,198.17	\$1,198.17	0.00%	\$1,324.63	\$1,324.63	0.00%	115	115	
	Cedar Grove 2C	Cedar Grove	\$126.46	\$126.46	0.00%	\$1,198.17	\$1,198.17	0.00%	\$1,324.63	\$1,324.63	0.00%	77		77
												<b>2,559</b>	<b>1,167</b>	<b>1,392</b>

**6C.**

**HEYWARD DEVELOPMENT, LLC  
7978 Cooper Creek Blvd  
University Park, Florida 34201**

October 1, 2021

VIA E-MAIL DELIVERY

The Woodlands Community Development District  
Attn: Board of Supervisors  
c/o Straley Robin Vericker  
1510 W. Cleveland Street  
Tampa, FL 33606  
Attn: Vivek Babbar  
[VBabbar@srvlegal.com](mailto:VBabbar@srvlegal.com)

RE: Proposed settlement of assessments to facilitate sale to Centex Homes  
Tax Parcels 1094003200 and 1094003300; Woodlands CDD Tract D, ("Banyan Point")  
Tax Parcel 1113001300; Woodlands CDD Tract E, ("Pine Run")  
Banyan Point parcel and Pine Run Parcel are collectively referred to as the "Property"

Dear Supervisors:

As you may be aware, the landowner of the Property, Heyward Development, LLC ("Heyward") and Centex Homes ("Centex") are working on transactions whereby Centex Homes will purchase the above referenced Property with ultimate plans to develop homes consistent with the existing community. In order to continue toward these transactions, we respectfully request that the District waive any statutory penalties that have accrued on the Property and confirm that there will not be an acceleration of future scheduled debt service assessments for the Property.

Please be aware that if either the Bondholders or District requires acceleration and/or payment of the statutory penalties, Centex and Heyward will not be able to close the contemplated sale transaction and bring the assessment current. We have been in close communication with the Bondholders who have agreed to forego pursuit of any applicable penalties given their preference to see more homes built in the community and, therefore, more assessments levied.

Heyward respectfully requests that you approve a Resolution to be presented to the Board of Supervisors authorizing execution of a Settlement Agreement incorporating the above referenced terms, in order to facilitate the sale of the Property to Centex Homes.

Very truly yours,  
HEYWARD DEVELOPMENT, LLC

  
\_\_\_\_\_  
Stephen C. Scalione, Manager

cc: Michael Woolery (via e-mail)  
Mark Vega (via e-mail)



**6D.**



# City of North Port

Agenda Page 50

RECEIVED OCT 06 2021

## City Clerk

4970 City Hall Boulevard  
North Port, Florida 34286



[htaylor@cityofnorthport.com](mailto:htaylor@cityofnorthport.com)

(941) 429-7056

Fax: (941) 429-7008

September 30, 2021

Woodlands CDD  
Attn: Carl Impastato  
2654 Cypress Ridge Blvd.  
Suite 101  
Wesley Chapel, FL 33544

RE: Control and Maintenance of Panacea Boulevard and Plantation Boulevard Irrigation System Agreement

Mr. Impastato,

Please find the enclosed a fully executed original of the above Agreement that was approved by City Commission on September 28, 2021.

Sincerely,

Heather Taylor, MMC  
City Clerk

**AGREEMENT FOR CONTROL AND MAINTENANCE  
OF PANACEA BOULEVARD AND PLANTATION BOULEVARD IRRIGATION SYSTEM**

**THIS AGREEMENT** ("Agreement") is made and entered into by and between the City of North Port, Florida, a municipal corporation of the State of Florida ("City"), whose mailing address is 4970 City Hall Boulevard, North Port, Florida 34286, and the Woodlands Community Development District, an independent special district of the State of Florida ("District"), whose mailing address is 2654 Cypress Ridge Boulevard, Suite 101, Wesley Chapel, Florida 33544.

**WHEREAS**, on November 9, 2015, the City Commission approved application PLF-14-139, the Final Plat for Plantation and Panacea Boulevards shown as Tract A ("Final Plat"); and

**WHEREAS**, on November 9, 2015, the City adopted Resolution No. 2015-R-07, filed in the Official Records of the Sarasota County Clerk of the Circuit Court as Instrument No. 2021040774, accepting the Woodlands Community Development District's plat dedication of a right-of-way easement on Panacea and Plantation Boulevards shown as Tract A of the Final Plat; and

**WHEREAS**, Resolution No. 2015-R-07 included conditions of the easement acceptance and refused acceptance of the irrigation system and other components of the system, including the wells, the pumps, the transmission system and the controls, stating that the District would continue to maintain this system and components, and that the District would ensure that irrigation water is provided on a continuous basis; and

**WHEREAS**, on February 29, 2016, the Sarasota County Clerk of the Circuit Court recorded the Final Plat in the Official Records as Instrument No. 2016023413, which is attached as "Exhibit A" and incorporated as if set forth in this Agreement; and

**WHEREAS**, on November 13, 2017, the City adopted Resolution No. 2017-R-38, filed in the Official Records of the Sarasota County Clerk of the Circuit Court as Instrument No. 2021040773, amending condition 1.03 of Resolution No. 2015-R-07 to provide that the District would continue to maintain the irrigation system and other components of the system including the wells, pumps, transmission system, and controls within the platted right-of-way on Panacea Boulevard as approved on the Final Plat; and

**WHEREAS**, the City desires to accept control and responsibility for the irrigation system located within the right-of-way of Panacea Boulevard and Plantation Boulevard; and

**WHEREAS**, the District agrees to continue to supply water and electricity to the irrigation system.

**NOW THEREFORE**, for and in consideration of the mutual covenants specified herein and for other good and valuable consideration, the sufficiency and receipt of which are hereby acknowledged, the Parties agree as follows:

1. **Effective Date and Term.** The term of this Agreement begins on the date the last of the Parties approves or executes it, as applicable ("Effective Date") and will remain in effect until terminated by either party.

2. **Interpretation of Agreement.** This Agreement shall not be construed as the City accepting ownership of the irrigation system under the Final Plat. Further, this Agreement shall not be construed as a repeal of Resolution No. 2015-R-07 or Resolution No. 2017-R-38.
  
3. **Term.** This Agreement shall become effective on the date the last party approves or executes it, as applicable ("Effective Date"). The term of this Agreement begins on the Effective Date, and shall remain in effect for a term of ten (10) years ("Initial Term"). After the Initial Term, and unless otherwise terminated as provided herein, the Parties may renew this Agreement in writing for an additional ten (10) year terms, provided that in no event shall the Parties renew this Agreement more than two times.
  
4. **Obligations of City.**
  - A. **Applicable Portion of System.** The City accepts control and maintenance responsibility for only the following components of the irrigation system located in the right-of-way along Panacea Boulevard and Plantation Boulevard, as identified on "Exhibit B," which is attached and incorporated into this Agreement:
    - (1) 79 control valves, identified on "Exhibit B" as numbers 1 through 72, and 80 through 85;
    - (2) Main irrigation supply line, as identified in blue on "Exhibit B;"
    - (3) Service lines and irrigation heads connected to the main irrigation supply line; and
    - (4) Irrigation controller unit, identified on page 2 of "Exhibit B."
  - B. **Close valve.** The City may keep the close valve in the closed position, or remove and cap the main irrigation supply line at the close valve location to ensure the main irrigation supply line system under the City's control remains a separate system from the main irrigation supply line system under the District's control. The close valve is identified on page 4 of "Exhibit B."
  
5. **Obligations of District.** Throughout the term of this Agreement, the District shall maintain responsibility for the following components of the irrigation system located in the right-of-way along Panacea Boulevard and Plantation Boulevard:
  - A. All water supplied to the irrigation system, provided at the appropriate volume and pressure to fully operate the system in accordance with design specifications;
  - B. All electricity/power to the irrigation controller unit needed to operate and supply water to the irrigation system;
  - C. Pump station, and all electricity/power needed to operate the pump station and supply water to the irrigation system;
  - D. Main irrigation supply line, as identified in green on "Exhibit B"; and
  - E. 7 control valves, identified on "Exhibit B" as numbers 73 through 79.

6. **Dispute Resolution.** In the event of a dispute between the City and the District under this Agreement, the City Manager and the Chairman of the Board of Supervisors or their respective designee(s) shall review the dispute and negotiate a mutually acceptable resolution. Any dispute not resolved by the designee(s) shall be referred to the City Manager and the Chairman of the Board of Supervisors to come to a mutually acceptable resolution. In the event the City Manager and the Chairman of the Board of Supervisors are unable to agree, the matter shall be referred to the City Commission and the District's Board of Supervisors, who must hold a joint meeting to resolve the matter. If the matter is not resolved at the joint meeting, the parties may avail themselves of any other available legal rights or remedies available. This process shall substitute for the dispute resolution process set forth in Chapter 164 of the Florida Statutes.

7. **Termination.**

A. **Breach by District.** In the event the District is in breach of this Agreement, the City Manager or designee must provide written notice of the breach and the District shall have thirty (30) calendar days from the date the notice is received to cure. If the District fails to cure within the thirty (30) calendar days, the City Commission can immediately terminate the Agreement, in whole or in part due to:

- 1) Claims made, or likely to be made, against the City or its property due to an obligation created under this Agreement;
- 2) Loss caused by the District;
- 3) The District's failure or refusal to perform any of its obligations to the City, after written notice and a reasonable opportunity to cure as set forth above; or
- 4) Violation of any local, state, or federal law in the performance of this Agreement which will constitute a material breach of this Agreement.

B. **Breach by City.** In the event the City is in breach of this Agreement, the District must provide written notice of the breach and the City shall have thirty (30) calendar days from the date the notice is received to cure. If the City fails to cure within the thirty (30) calendar days, the District can immediately terminate the Agreement, in whole or in part due to:

- 1) Claims made, or likely to be made, against the District or its property due to an obligation created under this Agreement;
- 2) Loss caused by the City;
- 3) The City's failure or refusal to perform any of its obligations to the District, after written notice and a reasonable opportunity to cure as set forth above; or
- 4) Violation of any local, state, or federal law in the performance of this Agreement which will constitute a material breach of this Agreement.

C. Upon termination of this Agreement, all components of the irrigation system identified in Section 4 of this Agreement, maintained, replaced, or improved by the City, shall revert to the responsibility of the District.

8. **Remedies.** The City's rights and remedies as set forth in this Agreement are not exclusive and are in addition to any other rights and remedies available to it in law or in equity.

9. **INDEMNIFICATION.** THE CITY AND DISTRICT AGREE TO INDEMNIFY AND SAVE HARMLESS THE OTHER PARTY, ITS AGENTS, OFFICIALS AND EMPLOYEES AGAINST ALL INJURIES, DEATHS, LOSSES, DAMAGE CLAIM, SUITS, LIABILITIES, JUDGMENTS, COSTS, ATTORNEY FEES, AND EXPENSES WHICH MAY ACCRUE AGAINST THE OTHER PARTY AS A CONSEQUENCE OF THE INTENTIONAL OR NEGLIGENT ACTS OF THE INDEMNIFYING PARTY'S ELECTED OFFICIALS, EMPLOYEES, AGENTS, INVITEES, OR LICENSEES ARISING OUT OF THE PERFORMANCE OF EACH PARTY'S OBLIGATIONS UNDER THIS AGREEMENT UP TO THE MAXIMUM LIMITS PROVIDED BY SECTION 768.28 FLORIDA STATUTES. NOTHING CONTAINED IN THIS SECTION SHALL CONSTITUTE A WAIVER OF SOVEREIGN IMMUNITY OR OF THE LIMITATIONS ON LIABILITY PROVIDED TO EITHER PARTY UNDER THE FLORIDA CONSTITUTION OR GENERAL LAW. IN THE EVENT OF ANY THREATENED OR IMPENDING ACTION THAT MAY GIVE RISE TO A CLAIM UNDER THE TERMS OF THIS SECTION, THE PARTY SEEKING INDEMNIFICATION FOR SUCH CLAIM MUST PROMPTLY GIVE NOTICE TO THE OTHER PARTY IN WRITING BY CERTIFIED MAIL. THE INDEMNITY PROVIDED HEREIN SHALL NOT APPLY TO ANY SETTLEMENT AGREEMENT ENTERED INTO BY ONE PARTY WITHOUT THE CONSENT OF THE INDEMNIFYING PARTY. THE TERMS OF THIS SECTION SHALL SURVIVE THE TERMINATION OF THIS AGREEMENT.

10. **Force Majeure.**

A. Should performance of any obligation created under this Agreement become illegal or impossible by reason of:

1. A strike or work stoppage, unless caused by a negligent act or omission of either Party;
2. An act of God, tornado, hurricane, flood, sinkhole, fire, explosion, landslide, earthquake, epidemic, pandemic, quarantine, pestilence, or extremely abnormal and excessively inclement weather;
3. An act of a public enemy, act of war, terrorism, effect of nuclear radiation, blockage, insurrection, riot, civil disturbance, state of martial law, or national or international calamity;
4. A declared emergency of the federal, state, or local government; or
5. Any other like event that is beyond the reasonable control of the non-performing party;

then the performance of any such obligation is suspended during the period of, and only to the extent of, such prevention or hindrance, provided that:

6. The non-performing party provides written notice within 5 days of the event of force majeure, describing the event in sufficient detail, including but not limited to: the nature of the occurrence, a good faith estimate of the duration of the delay, proof of how the event has precluded the non-performing party from performing, and the means and methods for correcting the delay; and continues to furnish timely reports of all actions required for it to commence or resume performance of its obligations under this Agreement;

7. The excuse of performance is no greater in scope or duration than required by the event of force majeure;
  8. No obligations of either party that arose before the force majeure are excused as a result of the event of force majeure; and
  9. The non-performing party uses all reasonable diligence to remedy its inability to perform.
- B. Economic hardship of a party does not constitute an event of force majeure. A party will not be excused from performance due to forces that it could have reasonably prevented, removed, or remediated prior to, during, or immediately after their occurrence.
  - C. The non-performing party's affected obligations under this Agreement will be temporarily suspended during, but not longer than, the continuance of the event of force majeure and a reasonable time thereafter as may be required to commence or resume performance of its obligations. Notwithstanding the above, performance shall not be excused under this Section for a period exceeding 2 months, provided that in extenuating circumstances, the City may excuse performance for a longer term.
  - D. The term of the Agreement will be extended by a period equal to that during which the non-performing party's performance is suspended under this Section.

#### 11. Miscellaneous.

- A. Authority to Execute Agreement. The signature by any person to this Agreement shall be deemed a personal warranty that the person has the full power and authority to bind any corporation, partnership, or any other business or governmental entity for which the person purports to act hereunder.
- B. Binding Effect/Counterparts. By the signatures affixed hereto, the Parties intend to be bound by the terms and conditions hereof. This Agreement is binding upon and shall inure to the benefit of the Parties and their respective heirs, executors, administrators, successors, and assigns. It may be signed in counterparts.
- C. Governing Law and Venue. The laws of the State of Florida govern the rights, obligations, and remedies of the Parties under this Agreement. The exclusive venues for any legal or judicial proceedings in connection with the enforcement or interpretation of this Agreement are the Circuit Court of the Twelfth Judicial Circuit in and for Sarasota County, Florida and the United States District Court for the Middle District of Florida.
- D. No Agency. Nothing contained herein shall be deemed or construed as creating the relationship of principal and agent, or of partnership or joint venture, between the Parties, it being understood and agreed that no provision contained herein, or any acts of the Parties shall be deemed to create any relationship between them other than that as detailed herein.
- E. Severability. In the event any court shall hold any provision of this Agreement to be illegal, invalid, or unenforceable, the remaining provisions shall be valid and binding upon the Parties. One or

more waivers by either party of any breach of any provision, term, condition or covenant shall not be construed as a waiver of a subsequent breach by the other party.

- F. Headings. The descriptive titles appearing in each respective paragraph thereof are for convenience only and are not a part of this Agreement and do not affect its construction.
- G. Complete Agreement. This Agreement incorporates and includes all prior negotiations, correspondence, agreements, or understandings between the Parties, and the Parties agree that there are no commitments, agreements, or understandings concerning the subject matter of this Agreement that are not contained in this document. This Agreement supersedes all other agreements between the parties, whether oral or written, with respect to the subject matter.
- H. Amendment. No amendment, change, or addendum to this Agreement is enforceable unless agreed to in writing by both parties and incorporated into this Agreement.
- I. Assignment. The District shall not assign this Agreement or any right or responsibility herein unless with the written consent of the City.
- J. Non-Discrimination. The City of North Port, Florida does not discriminate on the basis of race, color, national origin, sex, age, disability, family or religious status in administration of its programs, activities, or services. The District shall not administer this Agreement in an unlawfully discriminatory manner, nor deny participation in or the benefits of same to any individual based on that individual's race, color, national origin, sex, age, disability, family or religious status, marital status, sexual orientation, gender identity or expression, or physical characteristic.


*(This space intentionally left blank; signature pages to follow)*



APPROVED by the Board of Supervisors for The Woodlands Community Development District on

May 13, 2021.


THE WOODLANDS COMMUNITY DEVELOPMENT DISTRICT

By:   
\_\_\_\_\_  
(name) CARL IMPASTATO  
(title) CHAIRMAN

ATTEST

  
\_\_\_\_\_  
(name) Mack Vega  
Secretary

APPROVED AS TO FORM AND CONTENT

  
\_\_\_\_\_  
(name) Darrel Crosby Collier  
District Counsel

APPROVED by the City Commission of the City of North Port, Florida on Sep 28, 2021.

CITY OF NORTH PORT, FLORIDA

By: Gisele "Jill" E. Luke  
Gisele "Jill" E. Luke  
Mayor

ATTEST

Heather Taylor  
Heather Taylor, MMC  
City Clerk

APPROVED AS TO FORM AND CORRECTNESS

Amber L. Slayton  
Amber L. Slayton  
City Attorney