

***CASCADES AT GROVELAND
COMMUNITY
DEVELOPMENT DISTRICT***

Agenda Package

***Board of Supervisors
Meeting***

Date & Time:

***Wednesday
October 20, 2021
2:00 P.M.***

Location:

***Magnolia House Sports
Pavilion, located at 100
Falling Acorn Avenue,
Groveland, FL 34746***

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

Cascades at Groveland Community Development District

DPFG Management & Consulting, LLC

[X] 250 International Parkway, Suite 280

Lake Mary FL 32746

321-263-0132 Ext. 734

October 13, 2021

Cascades at Groveland Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Cascades at Groveland Community Development District is scheduled for **Wednesday, October 20, 2021, at 2:00 p.m.** at the **Magnolia House Sports Pavilion, located at 100 Falling Acorn Avenue, Groveland, FL 34746.**

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

The balance of the agenda is routine in nature. Staff will present their reports at the meeting. If you have any questions, please contact me. I look forward to seeing you there.

Sincerely,

Patricia Comings-Thibault

Patricia Comings-Thibault

District Manager

cc: Attorney
Engineer
District Records

District: **CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT**

Date of Meeting: Wednesday, October 20, 2021
Time: 2:00 PM
Location: Magnolia House Sports Pavilion,
100 Falling Acorn Av.,
Groveland, FL 34736

Dial-in Number: 267-807-9601
Guest Access Code: 109-516-380

Agenda

I. Call to Order/Roll Call

II. Audience Comments – *(limited to 3 minutes per individual for agenda items-Supervisors will respond during agenda item presentation)*

III. Staff Reports

A. District Engineer

- Discussion to Approve the District Engineer Updating the Public Facilities Report
- Discussion of Status Update of “As Built” Drawings for All 6 Phases of Storm Water System
- Discussion & Consideration of Proposed Storm Improvements Exhibit 1
 - 225 ft. for the 2 Culverts instead of 150 ft.
 - Take Sand from Behind 122 Balmy Coast to Bring Elevation to 89.3 ft.(89.2 ft. if sod vs. seed mat) in the 30,000 Sq. ft. Surrounding the Gates.
 - Lay Bahia Seed Mats or Sod on Top of All Filled Ground
- Discussion of Pond 50A Culvert Safety

B. District Counsel

- Consideration of Legal Action to Mitigate CDD Related Issues on “Transition Action Plan”
- Discussion of Number of Lots Assessed between 2014 and 2017

C. District Manager

IV. Business Administration

- A. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held July 21, 2021 Exhibit 2
- B. Consideration for Acceptance – The September 2021 Unaudited Financial Report Exhibit 3

V. Business Items

A. Old Business

- Discussion of Tree Behind 110 Balmy Cost
- Discussion of Leaves & Acorns to be Pumped from Drains
- Discussion of Tree Trimming at Ponds 20, 120, & 130 on CDD Property

B. New Business

- Acceptance of the Audit Committee Selection

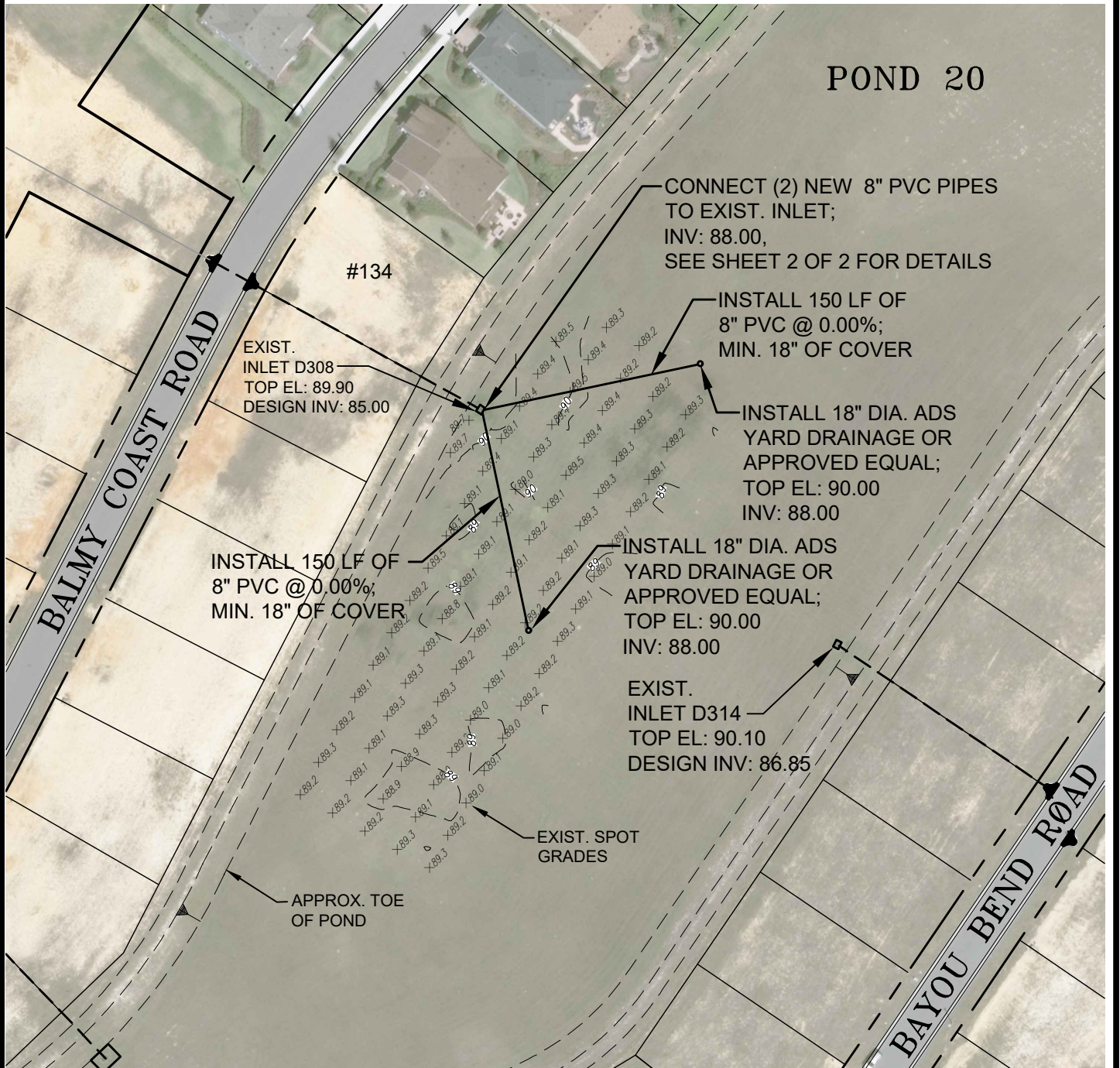
VI. Supervisors Requests

VII. Audience Comments – New Business – *(limited to 3 minutes per individual for non-agenda items)*

VIII. Adjournment

EXHIBIT 1

POND 20



CONNECT (2) NEW 8" PVC PIPES TO EXIST. INLET;
INV: 88.00,
SEE SHEET 2 OF 2 FOR DETAILS

INSTALL 150 LF OF 8" PVC @ 0.00%;
MIN. 18" OF COVER

INSTALL 18" DIA. ADS YARD DRAINAGE OR APPROVED EQUAL;
TOP EL: 90.00
INV: 88.00

EXIST. INLET D308
TOP EL: 89.90
DESIGN INV: 85.00

INSTALL 150 LF OF 8" PVC @ 0.00%;
MIN. 18" OF COVER

INSTALL 18" DIA. ADS YARD DRAINAGE OR APPROVED EQUAL;
TOP EL: 90.00
INV: 88.00

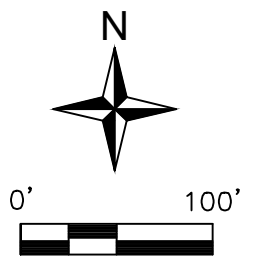
EXIST. INLET D314
TOP EL: 90.10
DESIGN INV: 86.85

EXIST. SPOT GRADES

APPROX. TOE OF POND

NOTES:

1. ALL DISTURBED AREAS TO BE SODDED.
2. ELEVATIONS SHOWN REFERENCE VERT DATUM NAVD 88.

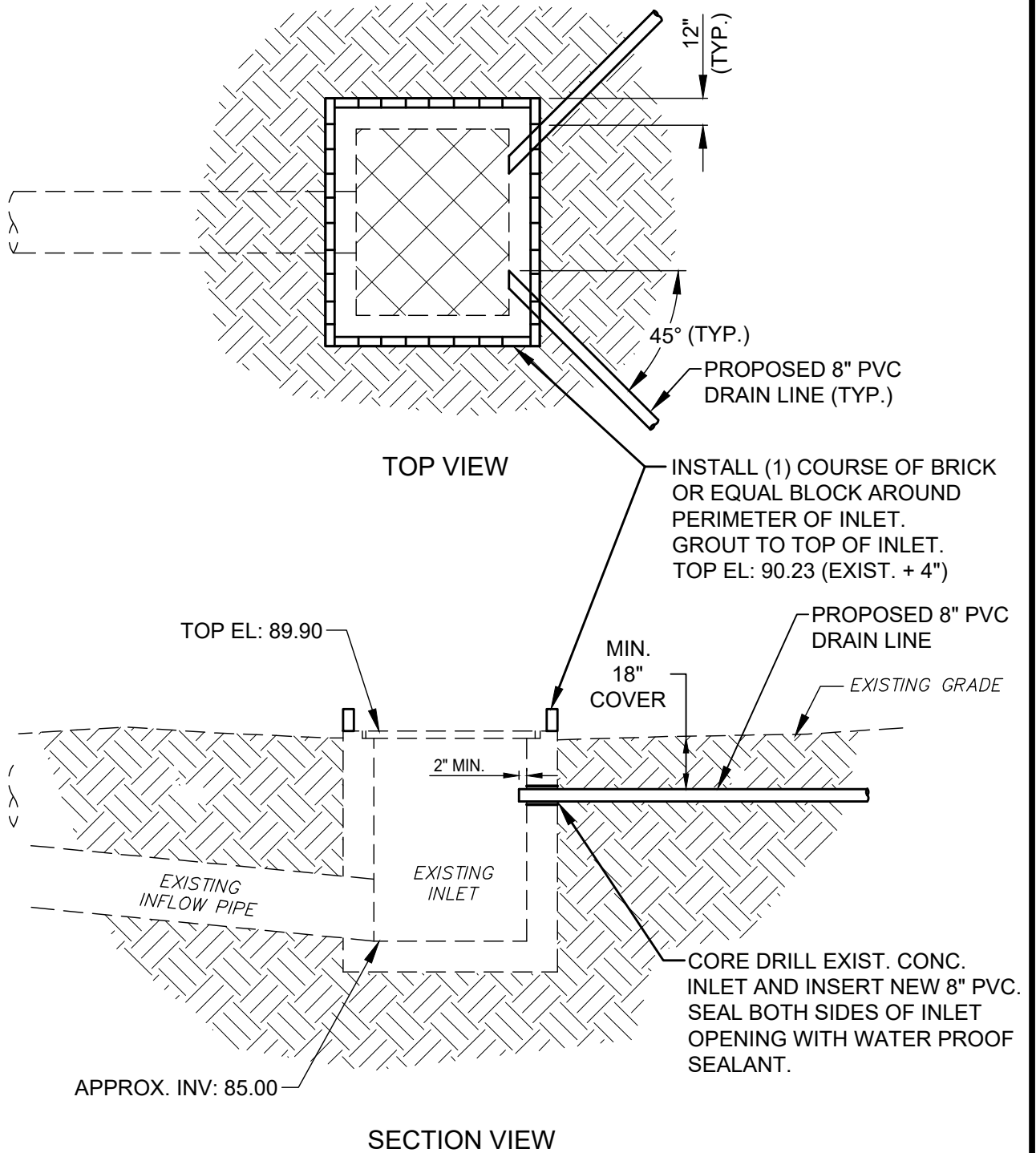


Dewberry[®]
DEWBERRY ENGINEERS, INC.

110 WEST INDIANA AVENUE
SUITE 202
DELAND, FL. 32720
PHONE: 386-626-2108

DATE 9-10-21	TITLE POND 20 PROPOSED DRAINAGE IMPORVEMENTS
PROJ. NO. 50089268	PROJECT: CASCADES CDD GROVELAND, FL.

SHEET NO.
1 of 2



NOTE: SOD ALL DISTURBED AREAS.

INLET D308 IMPROVEMENTS DETAIL

N.T.S.



Dewberry[®]
DEWBERRY ENGINEERS, INC.

110 WEST INDIANA AVENUE
SUITE 202
DELAND, FL. 32720
PHONE: 386-626-2108

DATE
9-10-21
PROJ. NO.
50089268

TITLE
POND 20
INLET D308 IMPROVEMENTS
PROJECT:
CASCADES CDD
GROVELAND, FL.

SHEET NO.

2 of 2

EXHIBIT 2

1 **MINUTES OF MEETING**
2 **CASCADES AT GROVELAND**
3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the Cascades at Groveland Community
5 Development District was held on Wednesday, July 21, 2021 at 2:00 p.m. at the Magnolia House Sports
6 Pavilion, 100 Falling Acorn Ave., Groveland, FL 34736.

7 **FIRST ORDER OF BUSINESS – Roll Call**

8 Ms. Thibault called the meeting to order and conducted roll call.

9 Present and constituting a quorum were:

10	James Pekarek	Board Supervisor, Chairman
11	Patrick Hession	Board Supervisor, Vice Chairman
12	Alan Martin	Board Supervisor, Assistant Secretary
13	Hubert “Dusty” Jackson	Board Supervisor, Assistant Secretary
14	Bill Houppermans (<i>via phone</i>)	Board Supervisor, Assistant Secretary

15 Also present were:

16	Patricia Thibault	District Manager, DPFG Management & Consulting
17	Austin Comings	DPFG Management & Consulting
18	Scott Clark	District Counsel, Clark & Albaugh
19	Rey Malave (<i>via phone</i>)	District Engineer, Dewberry

20
21 Audience

22 *The following is a summary of the discussions and actions taken at the July 21, 2021 Cascades at*
23 *Groveland CDD Board of Supervisors Regular Meeting.*

24 **SECOND ORDER OF BUSINESS – Audience Comments on Agenda Items**

25 There were no audience comments at this time.

26 **THIRD ORDER OF BUSINESS – Staff Reports**

27 A. District Engineer

28 ➤ Exhibit 1: Discussion of Pond Updates

- 29 • Revised Solution for Excess Water Around Inlet D308 in Pond 20

30 Mr. Malave gave an overview of plans to address the excess water, noting that
31 the intent would be to provide a second route for water to leave. The Board asked
32 about perforation amounts, and Mr. Malave recommended 20 feet of perforation
33 on each side. Mr. Pekarek and Mr. Hession indicated that the Landscaper
34 recommended raising the top of the inlet 8 to 16 inches with concrete blocks to
35 reduce the depth of the 2 new 225-foot sloping diagonal culverts. Mr. Pekarek
36 suggested that the two new culverts be at least 8 inches in diameter. Mr. Malave
37 indicated he would get bids for both 6- and 8-inch culverts.

38 Mr. Malave stated that he could have an updated design within a week.

39 On a MOTION by Mr. Pekarek, SECONDED by Mr. Hession, WITH ALL IN FAVOR, the Board
40 approved the authorization for the Chair and Vice Chair of the Board to review the District Engineer’s
41 submitted plans addressing the excess water around Inlet D308 in Pond 20, and for the District Engineer
42 to acquire bids upon approval, for the Cascades at Groveland Community Development District.

- 43 • Excess Irrigation Runoff Update
- 44 Mr. Malave gave an additional update on the excess irrigation runoff occurring at
- 45 pond 20.
- 46 • Pond 50A Safety Issue
- 47 Mr. Malave stated that he would draft a final memo to determine safety at Pond
- 48 50A.

49 On a MOTION by Mr. Jackson, SECONDED by Mr. Pekarek, with Mr. Jackson, Mr. Pekarek, Mr.
50 Hession, and Mr. Martin voting “AYE”, and Mr. Houppermans voting “NAY”, the Board approved
51 directing the District Engineer to draft a final memo to determine safety at Pond 50A, for the Cascades at
52 Groveland Community Development District.

53 B. MBS Capital Markets

54 C. District Counsel

55 ➤ Update on 2014-2018 Assessment Lot Numbers

56 Mr. Clark stated that he was evaluating documents related to some perceived
57 irregularities on the lot count for assessments and discussed with the Board. Mr. Clark
58 added that he had been working on onboarding the new District Management firm.

59 D. District Manager

60 Ms. Thibault asked about how the Board wished to proceed with the District’s bank accounts,
61 noting that DPF’s managed districts were with US Bank rather than Fidelity. The Board
62 expressed support for maintaining accounts with Fidelity for the time being, though suggested for
63 management to check for compliance with investment guidelines.

64 ➤ Discussion to Maintain or Cancel August 18th Meeting

65 The Board opted to cancel the August 18 meeting.

66 **FOURTH ORDER OF BUSINESS – Business Administration**

67 A. Exhibit 2: Consideration of the Continued Meeting Minutes – April 21, 2021

68 On a MOTION by Mr. Jackson, SECONDED by Mr. Pekarek, WITH ALL IN FAVOR, the Board
69 approved the Continued Meeting Minutes dated April 21, 2021, for the Cascades at Groveland
70 Community Development District.

71 **FIFTH ORDER OF BUSINESS – Business Items**

72 A. Fiscal Year 2021-2022 Budget Public Hearing

73 ➤ Open the Public Hearing

74 On a MOTION by Mr. Pekarek, SECONDED by Mr. Jackson, WITH ALL IN FAVOR, the Board
75 approved the opening of the Fiscal Year 2021-2022 Budget Public Hearing, for the Cascades at
76 Groveland Community Development District.

77 ➤ Exhibit 3: Presentation of FY 2021-2022 Budget

78 Ms. Thibault presented the budget.

79 ➤ Public Comments

80 A resident commented about difficulties in contacting management regarding payment of
81 assessments. Ms. Thibault stated that the information would be provided. Additional
82 Board comments were made regarding payoffs due with a deadline of September 1, 2021.

83 On a MOTION by Mr. Pekarek, SECONDED by Mr. Jackson, WITH ALL IN FAVOR, the Board
84 approved the payoff amount, in the amount of \$2,557.20, to be received by DPGF by August 31, 2021,
85 for the Cascades at Groveland Community Development District.

86 ➤ Close the Public Hearing

87 On a MOTION by Mr. Jackson, SECONDED by Mr. Pekarek, WITH ALL IN FAVOR, the Board
88 approved the closure of the Fiscal Year 2021-2022 Budget Public Hearing, for the Cascades at Groveland
89 Community Development District.

90 B. Exhibit 4: Consideration & Adoption of **Resolution 2021-09**, Adopting Proposed FY 2021-2022
91 Budget

92 On a MOTION by Mr. Jackson, SECONDED by Mr. Martin, WITH ALL IN FAVOR, the Board adopted
93 **Resolution 2021-09**, Adopting Proposed FY 2021-2022 Budget totaling \$499,720 after provisions for
94 2% collection costs and 4% early payment discounts totaling \$31,897, for the Cascades at Groveland
95 Community Development District.

96 C. Exhibit 5: Consideration & Adoption of **Resolution 2021-10**, Levying Assessments

97 On a MOTION by Mr. Hession, SECONDED by Mr. Martin, WITH ALL IN FAVOR, the Board adopted
98 **Resolution 2021-10**, Levying Gross Assessments of \$85.75 for O&M and \$496.37 for Debt Service for
99 the Cascades at Groveland Community Development District.

100 D. Exhibit 6: Consideration & Adoption of **Resolution 2021-11**, Designating Registered Agent &
101 Office

102 On a MOTION by Mr. Pekarek, SECONDED by Mr. Martin, WITH ALL IN FAVOR, the Board adopted
103 **Resolution 2021-11**, Designating Registered Agent & Office for the Cascades at Groveland Community
104 Development District.

105 E. Exhibit 7: Consideration & Adoption of **Resolution 2021-12**, Appointing & Removing Officers

106 On a MOTION by Mr. Pekarek, SECONDED by Mr. Hession, WITH ALL IN FAVOR, the Board
107 adopted **Resolution 2021-12**, Appointing & Removing Officers, as amended, for the Cascades at
108 Groveland Community Development District.

109 F. Exhibit 8: Consideration & Adoption of **Resolution 2021-13**, Designating Meeting Dates, Times,
110 & Location

111 The Board indicated that the District had not been having December meetings, and requested that
112 the meeting schedule be changed to a quarterly basis, with meetings to occur on the third
113 Wednesdays of October, January, April, and July, at 2:00 p.m. at the sports pavilion.

114 On a MOTION by Mr. Martin, SECONDED by Mr. Pekarek, WITH ALL IN FAVOR, the Board adopted
115 **Resolution 2021-13**, Designating the aforementioned quarterly Meeting Dates, Times, & Location for the
116 Cascades at Groveland Community Development District.

117 G. Discussion to Save Live Oak Tree on CDD Property

118 Mr. Jackson made a motion, SECONDED by Mr. Houppermans, to remove the live oak tree and root ball
119 from the CDD property, for the Cascades at Groveland Community Development District. However, as
120 Mr. Pekarek, Mr. Hession, and Mr. Martin voted "NAY", the motion failed due to a lack of support from
121 the majority of Board Supervisors.

122

123 On a MOTION by Mr. Martin, SECONDED by Mr. Hession, with Mr. Martin, Mr. Hession, and Mr.
124 Pekarek voting "AYE", and Mr. Jackson and Mr. Houppermans voting "NAY", the Board approved for
125 the District to remove a section of the tree causing danger to the house as advised by the arborist, in an
126 amount not to exceed \$6,000.00, for the Cascades at Groveland Community Development District.

127 Following the motion, Mr. Houppermans questioned the not-to-exceed amount approved,
128 indicating that the District had an estimate for removal of four oak trees in the approximate
129 amount of \$2,900.00. Ms. Thibault stated that the not-to-exceed amount would allow for the
130 Board to get a proposal, and was a limit and not an estimate for the actual cost.

131 H. Discussion of Overpayment

132 Mr. Pekarek stated that a homeowner had paid \$213 in excess for the revised payoff amount, due
133 to the debt service fund not initially being considered in determining the payoff amount. Ms.
134 Thibault stated that she could reach out to the trustee for payment and dispersal.

135 On a MOTION by Mr. Hession, SECONDED by Mr. Pekarek, WITH ALL IN FAVOR, the Board
136 approved directing District Management to coordinate with the trustee in refunding to homeowner Terri
137 wells the \$213 overpayment of the subsequently revised payoff amount for the Cascades at Groveland
138 Community Development District.

139 I. Discussion of Assessment Payoff Amount-Discussed during budget Hearing

140 J. Discussion to Monitor and Clean Drains

141 Comments were made about decaying acorns and/or leaves sitting in the water filled drain basins
142 creating air safety issues, and the Board discussed taking actions to address the issues.

143 On a MOTION by Mr. Jackson, SECONDED by Mr. Pekarek, WITH ALL IN FAVOR, the Board
144 approved hiring Cloud 9, or other qualified contractor, to perform drain pumpings as directed by the
145 Chairman or Vice Chairman, to alleviate odor from decaying leaves and acorns in an amount not
146 to exceed a total of \$5,000.00 during the next dry season for the Cascades at Groveland
147 Community Development District.

148 **SIXTH ORDER OF BUSINESS – Supervisors Requests**

149 The Board suggested coordinating between the HOA and CDD's legal counsels to address any
150 issues with turnover across management. The Board additionally commented in favor of paper
151 agenda packages for meetings, and Ms. Thibault advised as to potential page limits that may
152 necessitate a digital format.

153 **SEVENTH ORDER OF BUSINESS – Audience Comments – New Business**

154 An audience member requested for a draft of the minutes to be provided shortly after the meeting.

155

156 **EIGHTH ORDER OF BUSINESS – Adjournment**

157 Ms. Thibault asked for final questions, comments, or corrections before requesting a motion to
158 adjourn the meeting. There being none, Mr. Jackson made a motion to adjourn the meeting.

159 On a MOTION by Mr. Jackson, SECONDED by Mr. Hession, WITH ALL IN FAVOR, the Board
160 adjourned the meeting for the Cascades at Groveland Community Development District.

161 **Each person who decides to appeal any decision made by the Board with respect to any matter
162 considered at the meeting is advised that person may need to ensure that a verbatim record of the
163 proceedings is made, including the testimony and evidence upon which such appeal is to be based.*

164 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed
165 meeting held on October 20, 2021.**

166

Signature

Signature

Printed Name

Printed Name

167 Title: Secretary Assistant Secretary

Title: Chairman Vice Chairman

EXHIBIT 3

Cascades At Groveland Community Development District

Financial Statements
(Unaudited)

Period Ending
September 30, 2021

Cascades At Groveland CDD

Balance Sheet September 30, 2021

	GENERAL FUND	RESERVE FUND	DEBT SERVICE SERIES 2017	CONSOLIDATED TOTAL
1 ASSETS:				
2				
3 CASH - HANCOCK WHITNEY	\$ 822		\$ -	\$ 822
4 INVESTMENTS - FIDELITY	26,604	\$ 81,186	-	107,790
5 INVESTMENTS:				
6 REVENUE FUND	-	-	16,646	16,646
7 INTEREST FUNDS	-	-	28,221	28,221
8 COI	-	-	499	499
9 SINKING FUNDS	-	-	-	-
10 PREPAYMENT	-	-	23,155	23,155
11 RESERVE	-	-	49,972	49,972
12 ACCOUNTS RECEIVABLE	-	-	-	-
13 ASSESSMENTS RECEIVABLE	2,131	-	7,904	10,034
14 DUE FROM GF	-	123	8,218	8,341
15 PREPAID ITEMS	-	-	-	-
16 DEPOSITS	-	-	-	-
17 TOTAL ASSETS	\$ 29,557	\$ 81,309	\$ 134,616	\$ 245,481
18				
19 LIABILITIES:				
20				
21 ACCOUNTS PAYABLE	\$ 17,010		\$ -	\$ 17,010
22 DUE TO DEBT SERVICE SERIES 2017	8,218		-	8,218
23 DUE TO RESERVE	123		-	123
24 DEFERRED REVENUE	-		-	-
25 ACCRUED EXPENSES	390		-	390
26				
27 FUND EQUITY:				
28				
29 RESTRICTED FOR:				
30 DEBT SERVICE	-		134,616	134,616
31 CAPITAL PROJECTS	-		-	-
35 UNASSIGNED:	3,816	81,309	-	85,125
36				
37 TOTAL LIABILITIES & FUND EQUITY	\$ 29,557	\$ 81,309	\$ 134,616	\$ 245,481

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

Cascades At Groveland CDD
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period from October 1, 2020 through September 30, 2021

	FY2021 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
1 REVENUE				
2				
3 ASSESSMENT ON ROLL (NET)	\$ 103,985	\$ 103,985	\$ 106,748	\$ 2,763
4 ASSESSMENT ON ROLL EXCESS FEES	-	-	-	-
5 INTEREST REVENUE	-	-	4	4
6 MISCELLANEOUS REVENUE	-	-	1,489	1,489
7	-	-	-	-
8 TOTAL REVENUE	103,985	103,985	108,241	4,256
9				
10 EXPENDITURES				
11				
12 ADMINISTRATIVE				
13 BOARD OF SUPERVISORS	1,600	1,600	-	1,600
14 ADMINISTRATIVE SERVICES	3,600	3,600	9,912	(6,312)
15 DISTRICT MANAGEMENT	14,000	14,000	10,033	3,967
16 DISTRICT ENGINEER	1,600	1,600	10,135	(8,535)
17 DISCLOSURE REPORT	2,000	2,000	1,500	500
18 TRUSTEE FEES	4,148	4,148	2,074	2,074
19 ASSESSMENT ROLL	5,250	5,250	5,300	(50)
20 FINANCIAL AND REVENUE COLLECTIONS	4,020	4,020	2,881	1,139
21 ACCOUNTING SERVICES	12,765	12,765	9,148	3,617
22 AUDITING SERVICES	3,700	3,700	3,726	(26)
23 ARBITRAGE	500	500	500	-
24 PUBLIC OFFICIALS LIABILITY INSURANCE	1,700	1,700	1,596	104
25 LEGAL ADVERTISING	1,500	1,500	4,399	(2,899)
26 DUES, LICENSES, FEES	175	175	1,406	(1,231)
27 TAX COLLECTOR	200	200	-	200
28 WEBSITE HOSTING	4,000	4,000	2,529	1,471
29 DISTRICT COUNSEL	7,750	7,750	16,649	(8,899)
30 MISC. REVENUE	-	-	224	(224)
31 TOTAL ADMINISTRATIVE	68,508	68,508	82,015	(4,383)
32				
33 INSURANCE				
34 INSURANCE (Liability, Property & Casualty)	1,800	1,800	1,906	(106)
35 TOTAL INSURANCE	1,800	1,800	1,906	(106)
36				
37 FIELD OPERATIONS				
38 DRY RETENTION POND MAINTENANCE	38,000	38,000	26,370	11,630
39 MISCELLANEOUS FIELD EXPENSE	-	-	16,108	(16,108)
40 TOTAL FIELD OPERATIONS	38,000	38,000	42,478	(4,478)

Cascades At Groveland CDD
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period from October 1, 2020 through September 30, 2021

	FY2021 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
41				
42 TOTAL EXPENDITURES	108,308	108,308	126,399	(8,967)
43				
44 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(4,323)	(4,323)	(18,158)	(4,711)
45				
46 FUND BALANCE - BEGINNING	417,343	417,343	21,974	21,974
47 DECREASE IN FUND BALANCE	-	-	-	-
48 INCREASE IN RESERVE	23,600	-	-	-
49 FUND BALANCE - ENDING	\$ 436,620	\$ 413,020	\$ 3,816	\$ 17,263

**CASCADES AT GROVELAND CDD
RESERVE**

For the period from October 1, 2020 through September 30, 2021

	FY 2021 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
1 REVENUE				
2 ASSESSMENTS - ON-ROLL (Gross)	\$ 6,015	\$ 6,015	\$ 6,143	\$ 128
3 ASSESSMENTS - ON-ROLL EXCESS FEES	-	-	-	-
4 FUND BALANCE FORWARD	-	-	-	-
5 INTEREST - INVESTMENT	-	-	8	8
6 DISCOUNT	-	-	-	-
7 TOTAL REVENUE	<u>6,015</u>	<u>6,015</u>	<u>6,151</u>	<u>136</u>
8				
9 EXPENDITURES			-	
10				
19 TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20				
21 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	6,015	6,015	6,151	136
22				
23 OTHER FINANCING SOURCES (USES)				
24 TRANSFER IN	-	-	-	-
25 TRANSFER OUT (USES)	-	-	-	-
26 TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
27				
28 NET CHANGE IN FUND BALANCE	6,015	6,015	6,151	136
29				
30 FUND BALANCE - BEGINNING	473,161	-	75,158	75,158
31 FUND BALANCE APPROPRIATED	-	-	-	-
32				
33 FUND BALANCE - ENDING	<u>\$ 479,176</u>	<u>\$ 6,015</u>	<u>\$ 81,309</u>	<u>\$ 75,294</u>

Cascades At Groveland CDD
Debt Service - Series 2021
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period from October 1, 2020 through September 30, 2021

	FY 2021 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
1 REVENUE				
2 ASSESSMENTS - ON-ROLL (Gross)	\$ 369,628	\$ 369,628	\$ 418,812	\$ 49,185
3 SUPPLEMENTAL DEBT SERVICE ASSESSMENT	38,451	38,451	-	(38,451)
4 PREPAYMENT FUND DS	-	-	178,754	178,754
5 INTEREST - INVESTMENT	-	-	88	88
6 BOND PROCEEDS	-	-	3,055,635	3,055,635
7 TOTAL REVENUE	408,079	408,079	3,653,289	3,245,210
8				
9				
10 EXPENDITURES				
11				
12 ANNUAL DEBT SERVICE OBLIGATION	369,628	369,628	4,076,519	
13 SUPPLEMENTAL DEBT SERVICE	38,451	38,451	-	38,451
19 TOTAL EXPENDITURES	408,079	408,079	4,076,519	38,451
20				
21 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	(423,231)	3,283,661
22				
23 OTHER FINANCING SOURCES (USES)				
24 TRANSFER IN	-	-	222,053	222,053
25 TRANSFER OUT (USES)	-	-	-	-
26 TOTAL OTHER FINANCING SOURCES (USES)	-	-	222,053	222,053
27				
28 NET CHANGE IN FUND BALANCE	-	-	(201,178)	3,505,714
29				
30 FUND BALANCE - BEGINNING	473,161	-	335,794	335,794
31 FUND BALANCE APPROPRIATED	-	-	-	-
32				
33 FUND BALANCE - ENDING	\$ 473,161	\$ -	\$ 134,616	\$ 3,841,507

**Cascades At Groveland
Bank Reconciliation (GF)
September 30, 2021**

	<u>Bank United</u>
Balance Per Bank Statement	\$ 822.46
Plus: Deposits in Transit	-
Less: Outstanding Checks	-
Adjusted Bank Balance	<u><u>\$ 822.46</u></u>
Beginning Bank Balance Per Books	\$ 822.46
Cash Receipts	-
Cash Disbursements	-
Balance Per Books	<u><u>\$ 822.46</u></u>

CASCADES AT GROVELAND CDD
CASH REGISTER
FY 2021

Date	Num	Name	Memo	Receipts	Disbursements	Balance
06/30/2021	Bank United EOM Balance			0.00	0.00	15,548.05
07/07/2021			Deposit	1,489.11		17,037.16
08/15/2021	08152021ACH	Hancock Whitney	Check Fee		224.46	16,812.70
08/23/2021	1002	Contours Landscape Solution, Inc.	July Gounds Maint Svc (Monthly Mowing)		3,164.42	13,648.28
08/23/2021	1005	JCH Consulting Group, Inc	Proj # 17638/ topographic Survey		2,200.00	11,448.28
08/23/2021	1006	Lake County Property Apprasier	NAL File for Non Ad Valoren Assesment		50.00	11,398.28
08/23/2021	1007	Clark & Albaugh, LLP	Prof Services/General Matter		5,687.50	5,710.78
08/31/2021	1009	DPFG Mangement & Consulting			4,888.32	822.46
09/30/2021	Bank United EOY Balance			1,489.11	16,214.70	822.46