# Towne Park Community Development District

12051 Corporate Boulevard, Orlando, FL 32817; 407.723.5900 www.towneparkcdd.com

The following is the proposed agenda for the Board of Supervisors' Meeting for the Towne Park Community Development District, scheduled to be held **Thursday**, **July 11**, **2019 at 11:00 a.m. at the Offices of Highland Homes**, **3020 S. Florida Avenue**, **Suite 101**, **Lakeland**, **Florida 33803**. As always, the personal attendance of three Board Members will be required to constitute a quorum.

If you would like to attend the Board Meeting by phone, you may do so by dialing: Phone:1-866-546-3377 Participant Code: 964985

# PROPOSED BOARD OF SUPERVISORS' MEETING AGENDA

### Administrative Matters

- Roll Call to Confirm Quorum
- Public Comment Period [for any members of the public desiring to speak on any proposition before the Board]
- 1. Consideration of Minutes of the June 10, 2019 Board of Supervisors Meeting
- 2. Consideration of Resolution 2019-11, Appointing District Officers
- 3. Consideration of Resolution 2019-12, Annual Meeting Schedule for Fiscal Year 2019/2020

### **Business Matters**

- 4. Public Hearing on the Adoption of the District's Fiscal Year 2019-2020 Budget
  - Public Comments and Testimony
  - o Board Comments
  - Consideration of Resolution 2019-13, Adopting a Fiscal Year 2019-2020 Budget and Appropriating Funds
- 5. Public Hearing on the Imposition of Special Assessments to Fund the District's Fiscal Year 2019-2020 Budget
  - Public Comments and Testimony
  - o Board Comments
  - Consideration of Resolution 2019-14, Adopting an Assessment Roll for Fiscal Year 2019-2020 and Certifying Special Assessments for Collection
- 6. Public Hearing on Imposition of Debt Assessments
  - o Public Comments and Testimony
  - o Board Comments
  - Consideration of Resolution 2019-15, Levying Debt Special Assessment (provided under separate cover)



- 7. Consideration of Authorization to Issue RFP for Phase 3 and Phase 4 **Construction and Approval of Evaluation Criteria**
- 8. Consideration of the Fiscal Year 2017-2018 Audited Financial Statements
- 9. Ratification of Payment Authorization No. 109 110
- **10. Consideration of Monthly Financials**

#### Other Business

11. Staff Reports District Counsel **District Engineer** District Manager o Review of Amenity Facility Policies Supervisor Requests and Audience Comments

Adjournment



# Towne Park Community Development District

**Minutes** 

#### **MINUTES OF MEETING**

TOWNE PARK COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS' MEETING Monday, June 10, 2019 at 2:09 p.m. The Offices of Highland Homes 3020 S. Florida Avenue, Suite 101 Lakeland, Florida 33803

Board Members present at roll call:

Joel Adams	Board Member	
Brian Walsh	Board Member	
Jeffery Shenefield	Board Member	
Scott Shapiro	Board Member	(via phone)

Also Present:

Roy Van Wyk	Hopping Green & Sams, P.A.	
Jane Gaarlandt	PFM	
Sonali Patil	PFM	(via phone)
Monica Sutera	PFM	(via phone)
Jennifer Glasgow	PFM	(via phone)
Kevin Plenzler	PFM	(via phone)
Bob Gang	Greenberg Traurig, P.A.	(via phone)
Heather E. Wertz	Absolute Engineering, Inc.	(via phone)
Nicole Hill	Winter Haven Management Services	(via phone)

#### FIRST ORDER OF BUSINESS

#### Call to Order and Roll Call

The meeting was called to order at approximately 2:09 p.m. The Board Members and staff in attendance are as outlined above.

#### SECOND ORDER OF BUSINESS

**Public Comment Period** 

There were no members of the public present at this time.

#### THIRD ORDER OF BUSINESS

Consideration of the Minutes of the May 9, 2019 Board of Supervisors Meeting

The Board reviewed the minutes of the May 9, 2019 Board of Supervisors Meeting.

ON MOTION by Mr. Walsh, seconded by Mr. Adams, with all in favor, the Board approved the Minutes of the May 9, 2019 Board of Supervisors Meeting.

#### FOURTH ORDER OF BUSINESS

Consideration of Resolution 2019-07, Declaring Special Assessments

Ms. Gaarlandt distributed additional information from previous years.

The Board reviewed the resolution. Mr. Adams asked District staff if there would be excess revenue for the 2019 Fiscal Year. Ms. Sutera responded that there should be enough to get through the rest of the year but is unsure what the expenses will be in the next couple of months.

A discussion took place about the budget and line items were adjusted.

Ms. Glasgow stated that the platted property in Phase 2A, 2B and 3A has a net O&M Assessment of \$593.43 and a gross O&M Assessment of \$638.10. Phases 3B and 3C are unplatted with a net O&M Assessment of \$29.67 per acre and a gross O&M Assessment of \$31.90 per acre.

ON MOTION by Mr. Adams, seconded by Mr. Walsh, with all in favor, the Board adopted Resolution 2019-07, Declaring Special Assessments.

#### FIFTH ORDER OF BUSINESS

Consideration of Resolution 2019-08, Setting Public Hearing on the Imposition of O&M Special Assessments

District staff recommended July 11, 2019 as the public hearing at 11:00 a.m.

ON MOTION by Mr. Adams, seconded by Mr. Shenefield, with all in favor, the Board adopted Resolution 2019-08, Setting Public Hearing on the Imposition of O&M Special Assessments for July 11, 2019 at 11:00 a.m.

#### SIXTH ORDER OF BUSINESS

Consideration of Matters Relative to Phase 3B (Riverside Phase 2), Series 2019 Bonds

- a) Supplemental Assessment Methodology Report
- b) Resolution 2019-09, Delegation Resolution
  - Supplemental Indenture

Mr. Plenzler presented the Supplemental Assessment Methodology Report.

ON MOTION by Mr. Adams, seconded by Mr. Walsh, with all in favor, the Board approved the Supplemental Assessment methodology Report.

Ms. Wertz updated the Board on the small changes she made to the Engineer's Report tables. There was a small modification to the Probable Cost Chart.

ON MOTION by Mr. Adams, seconded by Mr. Walsh, with all in favor, the Board approved the Third Supplemental Engineer's Report.

Mr. Gang provided details of the Delegation Resolution to the Board. Attached to it is the Supplemental Indenture.

ON MOTION by Mr. Adams, seconded by Mr. Walsh, with all in favor, the Board adopted Resolution 2019-09, Delegation Resolution.

#### SEVENTH ORDER OF BUSINESS

Consideration of resolution 2019-10, Declaring Debt Special Assessments Mr. Van Wyk presented Resolution 2019-10 to the Board.

ON MOTION by Mr. Adams, seconded by Mr. Walsh, with all in favor, the Board adopted Resolution 2019-10, Declaring Debt Special Assessments.

#### EIGHTH ORDER OF BUSINESS

# Consideration of Hopping, Green &Sams Proposal for Riverstone Phase 2 Financing

Mr. Van Wyk presented a proposal for Riverstone Phase 2 financing.

ON MOTION by Mr. Adams, seconded by Mr. Walsh, with all in favor, the Board approved the Hopping, Green & Sams proposal for Riverstone Phase 2 Financing.

#### NINTH ORDER OF BUSINESS

Ratification of Payment Authorization No. 107 - 108

The Board reviewed Payment Authorization No. 107 - 108.

ON MOTION by Mr. Adams, seconded by Mr. Walsh, with all in favor, the Board ratified Payment Authorization No. 107 – 108.

Mr. Shapiro asked Ms. Wertz about the Medulla Road extension being dedicated to City of Lakeland. However in the dedication there is no language that the City will maintain landscaping. Ms. Wertz stated that it is a CDD responsibility to maintain the landscaping. The City will maintain everything within the right of way including the bike path, roadway, and sidewalks.

Mr. Gang stated that on the assessment resolution, the 6 lots are subject to assessments in Assessment area #1. It does not have to do with the current financing, Mr. Van Wyk explained that it is just to give notice and put the new lots on the roll coming up for Debt.

#### TENTH ORDER OF BUSINESS

**Review of Monthly Financials** 

The Board reviewed the monthly financials. Ms. Gaarlandt noted that the financials are through May 31, 2019. There was no action required by the Board.

#### ELEVENTH ORDER OF BUSINESS Staff Reports

- **District Counsel –** Mr. Adams asked if Riverstone 3B Bonds closed. Mr. Van Wyk stated that was the Delegation Resolution that the Board just approved.
- District Engineer Ms. Wertz asked Mr. Van Wyk when he expects to close on the Bonds for Riverstone Phase 2. Mr. Van Wyk stated that a date has not been set and he does not think it will be until July 11, 2019.

She stated that the Towne Park Phase 2A project has not been transferred to SWFWMD because Phase 2A and 2B were permitted together. As soon as 2B is complete the District can do the 2A and 2B transfer to SWFWMD, then the CDD can certify Phase 2A is complete. Mr. Van Wyk asked if Mr. Adams needs to sign the permit to transfer. Mr. Wertz answered yes.

Mr. Adams will make sure that his team follow up to make sure they have the as-builts in motion. Mr. Van Wyk requested a motion to authorize the Chair to execute any documents necessary for the transfer of the SWFWMD permit.

ON MOTION by Mr. Adams, seconded by Mr. Walsh, with all in favor, the Board authorized the Chair to execute any documents necessary for the transfer of the SWFWMD permit.

**District Manager** – Mr. Van Wyk requested that District staff circulate the updated budget and assessments schedule and send them to the Board Members.

#### TWELFTH ORDER OF BUSINESS

### Supervisor Requests and Audience Comments

There were no Supervisor requests or audience comments.

#### THIRTEENTH ORDER OF BUSINESS Adjournment

There were no other questions or comments. Ms. Gaarlandt requested a motion to adjourn.

ON MOTION by Mr. Walsh, seconded by Mr. Shenefield, with all in favor, the Board adjourned the June 10, 2019 Board of Supervisor's Meeting for the Towne Park Community Development District.

Secretary / Assistant Secretary

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Chairman / Vice Chairman

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# Towne Park Community Development District

**Resolution 2019-11** 

#### **RESOLUTION 2019-11**

## A RESOLUTION ELECTING THE OFFICERS OF THE TOWNE PARK COMMUNITY DEVELOPMENT DISTRICT, CITY OF LAKELAND, POLK COUNTY, FLORIDA

WHEREAS, the Towne Park Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors of the District ("Board") desires to elect the Officers of the District.

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

**SECTION 1**. The following persons are elected to the offices shown:

Chairperson	
Vice Chairperson	
Secretary	
Assistant Secretary	1
Assistant Secretary	
Assistant Secretary	
Assistant Secretary	
Assistant Secretary	() (
Treasurer	
Assistant Treasurer	

**PASSED AND ADOPTED** this 11<sup>th</sup> day of July, 2019.

ATTEST:

### TOWNE PARK COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

# Towne Park Community Development District

Resolution 2019-12

#### **RESOLUTION 2019-12**

# A RESOLUTION OF THE TOWNE PARK COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Towne Park Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated in the City of Lakeland, Florida; and

WHEREAS, the Board of Supervisors of the District ("Board") is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, *Florida Statutes*; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

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

- 1. Regular meetings of the District's Board shall be held as provided on the schedule attached hereto as **Exhibit A**.
- 2. In accordance with Section 189.015(1), *Florida Statutes*, the District's Secretary is hereby directed to file annually a schedule of the District's regular meetings.
- 3. This Resolution shall take effect immediately upon adoption.

### Adopted this 11th day of July, 2019.

ATTEST:

**Towne Park Community Development District** 

Secretary	

Chairperson

# **EXHIBIT A**

The regular meeting schedule of the Board of Supervisors of the Towne Park Community Development District for the Fiscal Year 2019-2020 shall be located at the Offices of Highland Homes, 3020 S. Florida Avenue, Suite 101, Lakeland Florida 33803 at 11:00 a.m. unless otherwise indicated; as follows:

October 10, 2019 November 14, 2019 December 12, 2019 January 9, 2020 February 13, 2020 March 12, 2020 April 9, 2020 May 14, 2020 June 11, 2020 July 9, 2020 August 13, 2020 September 10, 2020

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from 12051 Corporate Blvd., Orlando, Florida 32817 or by calling (407) 382-3256.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 382-3256 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

District Manager

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# Towne Park Community Development District

**Resolution 2019-13** 

## **RESOLUTION 2019-13**

# THE ANNUAL APPROPRIATION RESOLUTION OF THE TOWNE PARK COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2019, submitted to the Board of Supervisors ("Board") of the Towne Park Community Development District ("District") proposed budgets ("Proposed Budget") for the fiscal year beginning October 1, 2019 and ending September 30, 2020 ("Fiscal Year 2019/2020") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

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

### **SECTION 1. BUDGET**

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

- b. The Proposed Budget attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Towne Park Community Development District for the Fiscal Year Ending September 30, 2020."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

# **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2019/2020, the sum of \$\_\_\_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$
DEBT SERVICE FUND (SERIES 2016)	\$
DEBT SERVICE FUND (SERIES 2018 2B)	\$
DEBT SERVICE FUND (SERIES 2018 3A)	\$
TOTAL ALL FUNDS	\$

## **SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2019/2020 or within 60 days following the end of the Fiscal Year 2019/2020 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not

increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.

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

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

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

# PASSED AND ADOPTED THIS 11<sup>TH</sup> DAY OF JULY, 2019.

ATTEST:

# TOWNE PARK COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

By:\_\_\_\_\_

Its:

#### Towne Park CDD Proposed FY2019-2020 O&M Budget

		YTDActual Through 06/30/2019		Anticipated 07/2019 - 09/2019		Anticipated FY 2019 Totals		FY 2019 Adopted Budget		FY 2020 Proposed Budget
Revenues										
On-Roll Assessments	\$	57.430.68	\$	31369.32	S	88,800.00	s	88,800.00	s	430,950,00
Off-Roll Assessments		174,56573				ų.				
Other Income & Other Financing Sources		500.00		<b>.</b>		600.00		-		282
Developer Contributions		<u>19</u>			7	54	-	195,450.00	_	990 1
Net Rovenues	\$	232,596.41	\$	31.369.32	\$	263.965.73	\$	284,250.00	\$	430,950.00
General & Administrative Expenses										
Supervisor Fees	s	3,800.00	s	1.000.00	S	4,800.00	s	4,000.00	s	4.000.00
D&O Insurance		2,356.00	121			2,356.00		2.600.00	•	2,600.00
Sond Trustee Services		2.587.50				2,587.50		4,000.00		11.000.00
Management		18,749.97		6,250,03		25,000.00		25,000.00		25,000.00
Field Management										1,200 00
Engineering				1250.00		1,250.00		5,000.00		10,000.00
Dissemination Ageni		5.500.00		1		5,500.00		4,000.00		5,500.00
District Counsel		15,016.79		4.004.20		20,020.89		15,000.00		20,000.00
Assessment Administration		5,000.00				5,000.00				12,50000
Reamonization Schedules								8		50000
Audit		5,075.00		1,425.00		6,500.00		6,500.00		10,000.00
Travel and Per Diem		278.59		69.65		348,24		500.00		-
Tetephone Postage & Shipping		67.05 177.16		1676 44.29		83.81		200.00 150.00		200.00
Copies		228.75		57.19		221.45 285.94				150.00
Legal Advertising		844.24		211.06		1,055.30		1,500.00		1,000.00
Miscellaneous, Contingency		1.500.00		375.00		1,875.00		20,000.00	-	3,000.00
Humcane Cleanup		1,000,00		3/3.00		1,070.00		20,000,00		5,000.00
Web Sile Maintenance		675.00		225.00		900.00		900.00		2,400.00
Dues, Licenses, and Fees		455.00		220.00		455.00		250.00		250.00
Water		5,656.53		1,41413		7,070.66		8,000.00		8.00000
Pond Maintenance		21.150.00		2.500.00		23,650.00		10,000.00		25,000.00
General Liab Insurance		2,946.00		2,000.00		2,946.00		3,250.00		3,250.00
Property insurance		8,613.00		200 240		8,613.00		12,000.00		20,000.00
Landscaping Maintenance & Matenal		30,268.87		8202.00		38.470.87		125.000.00		180,000.00
Total General & Administrative Expenses	\$	131.945.45	\$	27,044.31	\$	159,989.76	5	250,950.00	\$	365,550.00
Pool & Clubhouse #1										
				200.00		1000	0	1000		1001100
Maintenance Staff	S	1	\$	750.00	\$	750,00	\$	3,000.00	5	1,000.00
Facility Management Électric		E CO2 E4		750.00		750.00		3,000.00		2,400.00
Water		5,603.54 1,444.63		1,400.89 361.16		7.004.43		10,000.00		
Pool Maintenance & Repairs		12,700.00		4,275.00		16,975.00		8,400.00	-	5,000.00
Internet/Phone		5,120.55		225.00		5.345.55		1.000.00		1.000.00
Pest Control		150.00		225.00		375.00		500.00		50000
Facility Repair & Maintenance		2,298.00		574.50		2,87250		2,500.00		2,500.00
Jantorial Expenses						-		2,000.00		6.000.00
Total Pool & Clubhouse Expenses	\$	27.316.72	\$	8,561.54	\$	35,879.26	\$	33,400.00	s	40,400.00
Pool & Clubhouse #2										
Maintenance Staff	S	12	S		S	2	S	÷.	\$	1,800.00
Facility Management				-				2		1,800.00
Elechic								<b>a</b>		5,800.00
Inlemet/Phone		2		. •		-		-		500.00
Facility Repair & Maintenance						-		-		1,400.00
PestControl Janitorial Expenses		37		200		25		15		30000
Pool Maintenance & Repairs		87 92						18 10		3.500.00
Water		-						-		7,000.00
Total Pool & Clubhouse #2 Expanse	\$		5		5		5			2,900.00
					-				5	
Total Expenses	5	159,262.17	\$	35,605.85	5	194,888.02	5	284,250.00	5	430,950.00
Income (Loss) from Operations	\$	73,334.24	\$	(4,236.53)	\$	69,097.71	\$	8	\$	200
Other Income (Expense)										
tnterest Income		106.35				105.35				
Total Other Income (Expense)	5	106.35	\$	•	5	106.35	5		5	
	-	73 440 50	-	14 000 000	_	00 -04 0-			_	
Net Lacome (Loss)		73,440.59	\$ 	(4.236.531	\$	69,204.06	+		\$	1.1

#### Towne Park CDD

FY20 Debt Service Proposed Budget

	FY 2019 Budget	FY 2020 Budget Series 2016	FY 2020 Budget Series 2018 3A	FY 2020 Budget Serie <del>s</del> 2018 2B
REVENUES:				
Series 2016	\$266,306.25	\$288,706_25	\$987,953.14	\$317.678.14
TOTAL REVENUES	\$266,306.25	\$288,706.25	\$987,953.14	\$317,678.14
EXPENDITURES:				
Series 2016 - Interest 11/01/2018 Series 2016 - Principal 11/01/2018 Series 2016 - Interest 05/01/2019 Series 2016 - Interest 11/01/2019 Series 2016 - Principal 11/01/2019 Series 2016 - Interest 05/01/2020 Series 2018 3A - Interest 11/01/2019 Series 2018 3A - Interest 05/01/2020 Series 2018 2B - Interest 05/01/2020 Series 2018 2B - Interest 11/01/2019 Series 2018 2B - Interest 11/01/2019 Series 2018 2B - Interest 05/01/2020	\$67,893.75 \$30,000.00 \$67,143.75	\$80.318.75 \$50,000.00 \$79,193.75	\$278,684.38 \$155.000.00 \$277,134.38	\$89,559.38 \$50,000.00 \$89,059.38
TOTAL EXPENDITURES	\$165,037.50	\$209.512.50	\$710,818.76	\$228,618.76
EXCESS REVENUES / (EXPENDITURES)	\$101,268.75	\$79.193.75	\$277.134.38	\$89.059.38
Series 2016 - Principal and Interest 11/01/2019	\$101,268.75			
Series 2016 - Interest 11/01/2020		\$79,193.75		
Series 2018 3A - Interest 11/01/2020			\$277,134.38	
Series 2018 2B - Interest 11/01/2020				\$89,059.38

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# Towne Park Community Development District

**Resolution 2019-14** 

#### **RESOLUTION 2019-14**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOWNE PARK COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2019/2020; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is located in Polk County, Florida ("County"); and

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

WHEREAS, the Board of Supervisors ("Board") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("Adopted Budget") for the fiscal year beginning October 1, 2019 and ending September 30, 2020 ("Fiscal Year 2019/2020"), attached hereto as Exhibit "A;" and

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

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

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2019/2020. The annual installment of the debt service special assessment is hereby certified for collection, as set forth in Exhibit "A"; and

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

WHEREAS, it is in the best interests of the District to adopt the assessment roll ("Assessment Roll") attached to this Resolution as Exhibit "B," and to certify the portion of the Assessment Roll related to certain developed property ("Tax Roll Property") to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property ("Direct Collect Property"), all as set forth in Exhibit "B;" and

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

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

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

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

#### SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

- A. Tax Roll Assessments. The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in Exhibits "A" and "B."
- B. Direct Bill Assessments. The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect

Property shall be collected directly by the District in accordance with Florida law, as set forth in Exhibits "A" and "B." Assessments directly collected by the District are due in full on December 1, 2019; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2019, 25% due no later than February 1, 2020 and 25% due no later than May 1, 2020. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment - including any remaining partial, deferred payments for Fiscal Year 2019/2020, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, Florida Statutes, or other applicable law to collect and enforce the whole assessment, as set forth herein.

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

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

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

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

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

# PASSED AND ADOPTED this 11th day of July, 2019.

## ATTEST:

# TOWNE PARK COMMUNITY DEVELOPMENT DISTRICT

Secretary / Assistant Secretary

В у:\_\_\_\_\_

Its:\_\_\_\_\_

Exhibit A: Budget

Exhibit B: Assessment Roll (Uniform Method) Assessment Roll (Direct Collect)

#### Towne Park CDD Proposed FY2019-2020 0&M Budget

		TD Actual Through 16/30/2019		nticipated 07/2019 - 09/2019		ticipated FY 019 Totals		FY 2019 Adopted Budget		FY 2020 Proposed Budget
Revolues										
On-Roll Assessments	\$	57,430.68	\$	31,369.32	S	88,800.00	5	88,800.00	\$	430,950.00
Off-Roll Assessments		174,565.73		×		÷		43		
Other Income & Offrer Financing Sources		600.00		5		600.00				
Developer Contributions		÷	-	<u>.</u>	-			195.450.00	_	
Net Revenues	\$	232,596.41	S	31,369.32	5	263.965.73	S	284,250.00	\$	430,950.00
General & Administrative Expenses										
Supervisor Fees	S	3,800.00	Ş	1,000.00	s	4,800.00	\$	4,000.00	\$	4,000.00
D&O Insurance	5	2.356.00		1,000.00	5	2,356.00	-	2,600.00	-	2,600.00
Bond Trustee Services		2,587.50				2,587.50		4,000.00		11,000,00
Management		18,74997		6,250.03		25,000,00		25,000.00		25,000.00
Field Management		- ŭ		2		¥2		18		1.200.00
Engineering		•		1,250.00		1,250.00		5,000.00		10,000.00
Dissemination Agani		5,500,00				5.500.00		4,000.00		5,500.00
District Counsel		16,01679		4.004.20		20,02099		15,000.00		20,000.00
Assessment Administration		5.000.00				5,000.00		10		12,500.00
Reamonization Schedules				*		*				500.00
Audit		5,07500		1,425.00		6,500.00		6,500.00		10,000.00
Tiavel and Per Diem		278.59		69.65		348.24		500.00		-
Telephone Postage & Shipping		67.05		16.76 44.29		83.81		200.00		200.00
Coples		177.16				221.45		150.00 1.500.00	-	150.00
Legal Advertising		22875 84424		5719 211.06		285 94 1.055 30		3.000.00		1,000.00
Miscellaneous, Contingency		1,500.00		375.00		1.875.00		20,000.00		15,000.00
Humcane Cleanup		-		575.00		1.07 3.00		20.000.00		5,000.00
Web Site Maintenance		67500		225.00		900.00		960.00		2,400.00
Dues, Licenses, and Feas		455.00		-		455.00		250.00		250.00
Water		5,656.5.3		1,414.13		7,070.66		8,000.00		8,000,00
Pond Maintenarice		21,150.00		2,500.00		23,650.00		10,000.00		25,000.00
General Liab Insurance		2,946.00		2,000.00		2,946.00		3,250.00		3,250.00
Property Insurance		8,613.00		12		8,613.00		12,000.00		20,000.00
Landscaping MaIntenance & Material		30,268 87		8,202.00		38,470,87		125,000.00		180,000.00
Total General & Administrative Expenses	\$	131,945.45	\$	27,044.31	\$	158.989.76	\$	250,850.00	5	365.550.00
Pool & Clubhouse #1										
Maintenance Staft	5	č	\$	750.00	S	750.00	\$	3,000.00	\$	1,000.00
Facility Management Electric		-		750.00		750.00		3,000.00		2.400.00
Water		5,603.54		1,400.89		7.004 43		10,000.00		10,000.00
Pooi Maintenance & Repairs		1.444.63		361.16 4,275.00		1,805.79 16,975.00		5,000.00		5,000.00
Internet/Phone		5,120.55		225.00		5,34555		1,000,00		1,000.00
Pest Control		150.00		225.00		375.00		500.00		500.00
Facility Repair & Maintenance		2,298.00		574.50		2,872.50		2,500.00		2,500.00
Janitorial Expenses		2,230.00		57450		2,072.00		2,500.00		6,000.00
Total Pool & Clubhouse Expenses	\$	27,316.72	\$	8,561.54	5	35,878.26	5	33,400.00	\$	40,400.00
Pool & Clubhouse #2										
Maintenance Staff	\$	*	S	3	Ş	2	S	6	\$	1,800.00
Facility Management						±2		t es		1,800.00
Electric		*		÷		<del>4</del> 5		<b>P</b> 5		5.800,00
internet/Phone		8		8		8		-		50000
Facility Repair & Maintenanee				10				( +)		1,400.00
		10								300.00
Pest Control		*		8						
Pest Control Janitorial Expenses		8 8 8				-		-		3,500.00
Pe∈t Control Janitorial Expenses Pool Maintenance & Repairs		(中) (日) (日) (日) (日) (日) (日) (日) (日) (日) (日		2		1		-		3,500.00 7,000.00
Pest Control Janitorial Expenses Pool Maintenance & Repairs Water	_		_	1	-	* * \$	-	•		3,500.00 7,000.00 2.900.00
Pest Control Janitorial Expenses Pool Maintenance & Repairs	5	*	\$	2 00 X 00	S		\$	-	\$	3,500,00 7,000,00 2,900,00
Pest Control Janitorial Expenses Pool Maintenance & Repairs Water		- - - - 159,262.17	5		5			- - - - 284,250.00		3,500,00 7,000,00 2,900,00 25,000.00
Pest Control Janitorial Expenses Pool Maintenance & Repairs Water <b>Total Pool &amp; Clubhouse #2 Expense</b>	_\$	159,262.17 73,334.24		35,805.85 (4.238.53)		194,868.02 69,097.71		284,250.00		3,500,00 7,000,00 2,900,00 25,000.00
Pest Control Janitorial Expenses Pool M aintenance & Repairs Water Total Pool & Clubhouse #2 Expense Total Expenses	_\$		5		5		5	- - - - - - - - - - - -	<u>_</u> \$	3,500,00 7,000,00 2,900,00 25,000,00
Pest Control Janitorial Expenses Pool M aintenance & Repairs Water Total Pool & Clubhouse #2 Expense Total Expenses Income (Loss) from Operations	_\$		5		5		5	- - - - - - -	<u>_</u> \$	3,500,00 7,000,00 2,900,00 25,000.00
Pest Control Janitorial Expenses Pool M aintenance & Repairs Water Total Pool & Clubhouse #2 Expense Total Expenses Income (Loss) from Operations Other Income (Expense)	_\$	73,334.2.4	5		5	69,097.71	5	- - - - - - - - -	<u>_</u> \$	3,500,00 7,000,00 2,900,00 25,000.00
Peet Control Janitorial Expenses Pool M aintenance & Repairs Water Total Pool & Clubhouse #2 Expense Total Expenses Income (Loss) from Operations Other Income (Expense) Interest Income	<u>s</u>	73,334.2.4 106.35	<u>s</u>		<u>s</u>	<b>69,097.7</b> 1 106.35	5		\$	3,500,00 7,000,00 2,900,00 25,000,00 430,950,00

#### Towne Park CDD

FY20 Debt Service Proposed Budget

	FY 2019 Budget	FY 2020 Budget Series 2016	FY2020 Budget Series 2018 3A	FY 2020 Budget Series 2018 28
REVENUES:				
Series 2016	\$266,306.25	\$288,706.25	\$987,953.14	\$317,678.14
TOTAL REVENUES	\$266,306.25	\$288,706.25	\$987,953.14	\$317,678.14
EXPENDITURES:				
Series 2016 - Interest 11/01/2018 Series 2016 - Principal 11/01/2018 Series 2016 - Interest 05/01/2019 Series 2016 - Interest 11/01/2019 Series 2016 - Principal 11/01/2019 Series 2018 3A - Interest 11/01/2019 Series 2018 3A - Principal 11/01/2019 Series 2018 3A - Interest 05/01/2020 Series 2018 2B - Interest 11/01/2019 Series 2018 2B - Interest 11/01/2019 Series 2018 2B - Interest 11/01/2019 Series 2018 2B - Interest 05/01/2020	\$67,893.75 \$30,000.00 \$67,143.75	\$80,318.75 \$50,000.00 \$79.193.75	\$278.684.38 \$155,000.00 \$277,134.38	\$89,559.38 \$50,000.00 \$89,059.38
TOTAL EXPENDITURES	\$165,037.50	\$209,512.50	\$710,818.76	\$228,618.76
EXCESS REVENUES/ (EXPENDITURES)	\$101,268.75	\$79,193.75	\$277.134.38	\$89,059.38
Series 2016 - Principal and Interest 11/01/2019	\$101,268.75			
Series 2016 - Interest 1 1/01/2020		\$79,193.75		
Series 2018 3 A - Interest 11/01/2020			\$277,134.38	
Series 2018 2B - Interest 11/01/2020				\$89.059.38

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Towne Park CDD
Proposed FY 2019 - 2020 CDD O&M Assessments

Development Phase	Planned Lots Acro	eage	ERU per Lot	ERU per Lot for FY 19-20 O&M	Total ERUs	<u>Net O&amp;M</u> <u>Assmt. per</u> Phase	Net O&M per Lot	O&M Assmt. per Lot if Paid in November*	Gross O&M Assmt.per Lot**
Phase 2A Single-Family (Platted)	148		1.00	1.000	148	\$87,827.87	\$593.43	\$611.79	\$638.10
Phase 28 Single-Family (Platted?)	130		1.00	1.000	130	\$77,146.10	\$593,43	\$611.79	\$638.10
Phase 3A Single-Family (Platted?)	433		1.00	1.000	433	\$256,955.87	\$593.43	\$611.79	\$638.10
Phase 3B (Acreage)		88	0.05	0.050	4.4	\$2.611.10	\$29.67	\$30.59	\$31.90
Phase 3C (Acreage)		216	0.05	0.050	10.8	\$6,409.06	\$29.67	\$30.59	\$31.90
Totals	711	304			726	\$430,950			

\*Amount paid if the property owner takes full advantage of the statutory 4.0% early payment discount. \*\*Values include a total 7.0% gross-up to account for the early payment discount and the fees charged by the county property appraiser and/or tax collector.

DIS		<b>- TOW</b>	 			
	The second se	- FY 2019-202			-	
PARCEL ID		S Assessment	 ss O&M essment	RATE	FEE	AMT
23290800000021020	\$	-	\$ -	\$ -		34
23290800000021030	\$	-	\$ -	\$-	\$	
232908139621001010	\$	72256	\$ 638.10	\$1,360.66	\$	1,334.3
232908139621001020	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.3
232908139621001030	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.3
23 2908139621001040	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.3
232908139621001050	\$	722.56	\$ 638.10	\$1,360.66		1,334.3
232908139621001060	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.3
232908139621001070	\$	877.67	\$ 638.10	\$1,515.77	\$	1,489.4
232908139621001080	\$	877.67	\$ 638.10	\$1,515.77	\$	1,489.4
232908139621001090	\$	722.56	\$ 638.10	\$1,360.66		1,334.3
232908139621001100	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.3
232908139621001110	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
232908139621001120	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
232908139621001130	\$	722.56	\$ 638.10	\$1,360.66		1,334.
32908139621001140	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
232908139621001150	\$	722.56	\$ 638.10	\$1,360.66		1,334.
32908139621001160	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
32908139621001170	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
32908139621001180	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
32908139621001190	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
32908139621001200	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
32908139621001210	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
32908139621001220	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
32908139621001230	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
232908139621001240	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
32908139621001250	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
32908139621001260	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
32908139621001270	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
32908139621001280	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
32908139621001290	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
32908139621001300	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
32908139621001310	\$	877.67	\$ 638.10	\$1,515.77	\$	1,489.4
32908139621001320	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
32908139621001330	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
32908139621001340	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
32908139621001350	\$	877.67	\$ 638.10	\$1,515.77	\$	1,489.4
32908139621001360	\$	877.67	\$ 638.10	\$1,515.77	\$	1,489.4
32908139621001370	\$	722.56	\$ 638.10	\$1,360.66		1,334.
32908139621001380	\$	191.88	\$ 638.10	\$ 829.98	\$	803.
32908139621001390	\$	722.56	\$ 638.10	\$1,360.66	_	1,334.
32908139621001400	\$	722.56	\$ 638.10	\$1,360.66	\$	1,334.
232908139621001410	\$	877.67	\$ 638.10	\$1,515.77	\$	1,489.4
232908139621002010	\$	877.67	\$ 638.10	\$1,515.77	\$	1,489.4
232908139621002020	\$	877.67	\$ 638.10	\$1,515.77		1,489.4

DIS	<b>TRICT</b> -	IOW	NE	PARK	CDD					
Exhibit B - FY 2019-2020 Assessment Roll										
PARCEL ID	Gross DS As	Gross DS Assessment		ss O&M	RATE	FEE AMT				
				essment						
232908139621002030	\$	722.56	\$	638.10	\$1,360.66		1,334.3			
232908139621002040	\$	722.56		638.10	\$1,360.66		1,334.3			
232908139621002050	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002060	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002070	\$	722.56	\$	638.10	\$1,360.66		1,334.			
232908139621002080	\$	722.56	\$	638.10	\$1,360.66		1,334.3			
232908139621002090	\$	722.56	\$	638.10	\$1,360.66		1,334.3			
232908139621002100	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002110	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002120	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002130	\$	877.67	\$	638.10	\$1,515.77	\$	1,489.4			
232908139621002140	\$	877.67	\$	638.10	\$1,515.77	\$	1,489.4			
232908139621002150	\$	877.67	\$	638.10	\$1,515.77	\$	1,489.4			
232908139621002160	\$	877.67	\$	638.10	\$1,515.77	\$	1,489.4			
232908139621002170	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002180	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002190	\$	877.67	\$	638.10	\$1,515.77	\$	1,489.4			
232908139621002200	\$	722.56	\$	638.10	\$1,360.66	\$	1,334.			
232908139621002210	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002220	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002230	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002240	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002250	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002260	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002270		877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002280	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002290	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002300	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002310	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002320	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002330	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002340	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002350	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002360	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002370	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002380	\$	722.56	\$	638.10	\$1,360.66		1,334.3			
232908139621002390	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002400	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002410	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002420		877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621002430	\$	877.67	\$	638.10	\$1,515.77		1,489.4			
232908139621003010	\$	722.56	\$	638.10	\$1,360.66		1,334.			
232908139621003020	\$	722.56	\$	638.10	\$1,360.66		1,334.			
232908139621003030	\$	722.56	₽ \$	638.10	\$1,360.66		1,334.			
232908139621003040	\$	722.56	≯ \$	638.10	\$1,360.66					
232908139621003050	\$	722.56	≯ \$	638.10	\$1,360.66		1,334.			
232908139621003060		877.67		638.10	\$1,500.00		1,334.			
232908139621003070	\$	877.67	\$ \$	638.10	\$1,515.77		1,489.4			
232300133021003070	-2	0/7.07	₽	01010	A1'212'\\	₽	1,489.4			

DIS	TRICT - TOV						
	Exhibit B - FY 2019-20	the second second second second	and the second se				
PARCEL ID	Gross DS Assessment		ss O&M	RATE	FEE	FEE AMT	
			essment				
232908139621003080	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621003090	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621003100	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621003110	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621003120	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621003130	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621003140	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621003150	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621003160	\$ 877.6	7 \$	638.10	\$1,515.77	\$	1,489.4	
232908139621003170	\$ 877.6		638.10	\$1,515.77	\$	1,489.4	
232908139621004010	\$ 722.5		638.10	\$1,360.66	\$	1,334.3	
232908139621004020	\$ 877.6	7 \$	638.10	\$1,515.77	\$	1,489.4	
232908139621004030	\$ 877.6	7 \$	638.10	\$1,515.77	\$	1,489.4	
232908139621004040	\$ 877.6	7 \$	638.10	\$1,515.77	\$	1,489.4	
232908139621004050	\$ 877.6	7 \$	638.10	\$1,515.77	\$	1,489.4	
232908139621004060	\$ 877.6		638.10	\$1,515.77	\$	1,489.4	
232908139621004070	\$ 877.6	7 \$	638.10	\$1,515.77	\$	1,489.4	
232908139621004080	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621004090	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621004100	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621004110	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621004120	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621004130	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621004140	\$ 877.6	7 \$	638.10	\$1,515.77		1,489.4	
232908139621004150			638.10	\$1,515.77		1,489.4	
232908139621004160	\$ 877.6 \$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621004170	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621004180	\$ 877.6		638.10	\$1,515.77		1,489.	
232908139621004190	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621004200	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621004210	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621004220	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621004230	\$ 877.6		638.10	\$1,515.77		1,489.4	
232908139621004240	\$ 722.5		638.10	\$1,360.66		1,334.3	
232908139621004250			638.10	\$1,360.66		1,334.3	
232908139621004260	\$ 722.5 \$ 722.5		638.10	\$1,360.66		1,334.	
232908139621005010	\$ 722.5		638.10	\$1,360.66		1,334.3	
232908139621005020	\$ 722.5		638.10	\$1,360.66		1,334.3	
232908139621005030	\$ 877.6		638.10			1,489.4	
232908139621005040			638.10	\$1,515.77		1,489.4	
232908139621005050	\$ 877.6 \$ 722.5		638.10	\$1,360.66		1,334.3	
232908139621005060	\$ 722.5		638.10	\$1,360.66		1,334.3	
232908139621005070	\$ 722.5		638.10	\$1,360.66			
232908139621005080	\$ 722.5		638.10			1,334.3	
232908139621005090				\$1,360.66		1,334.3	
232908139621005090			638.10	\$1,515.77		1,489.4	
E35300133051003100	\$ 722.5	6\$	638.10	\$1,360.66	₽	1,334.	

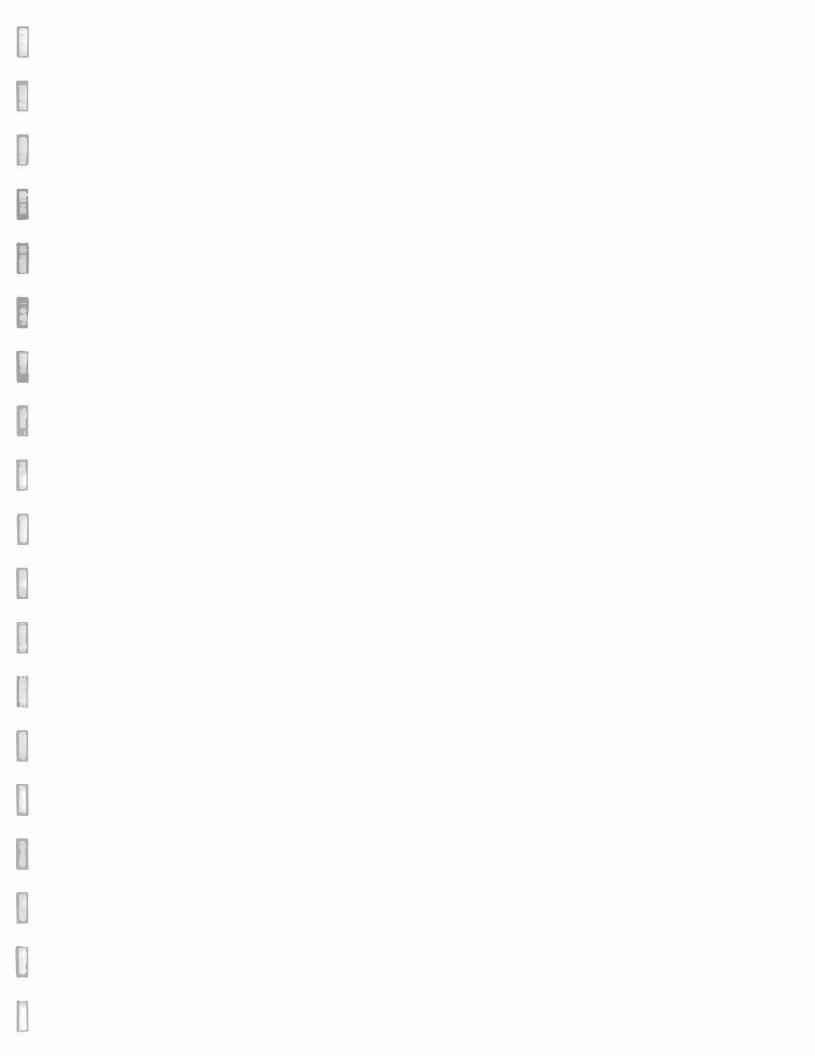
PARCEL ID	Exhibit B - FY 20 Gross DS Asses		Asses	Sment Ko	8		1
		cmont	GEOG	IS O&M	RATE	-	E AMT
32908139621005110	GIUSS BU ASSES	SILCIL		ssment	NAIL	C	
	\$	722.56	\$	638.10	\$1,360.66	¢	1,334.3
32908139621005120	\$	877.67	\$	638.10			1,489.4
32908139621005130	\$	722.56	\$	638.10	\$1,360.66		1,334.3
32908139621005140	\$	722.56	\$	638.10	\$1,360.66		1,334.3
32908139621005150	\$	877.67	\$	638.10	\$1,515.77		1,489.4
32908139621005160	\$	722.56	\$	638.10			1,334.3
32908139621005170	\$	722.56	<b>≯</b> \$	638.10			1,334.3
32908139621005180	\$	877.67	<b>≯</b> \$	638.10	\$1,500.00		
32908139621005190	\$	877.67	≯ \$	and the second se			1,489.4
32908139621005200		and the second se		638.10	\$1,515.77		1,489.4
32908139621005200	\$	877.67	\$	638.10	\$1,515.77		1,489.4
32908139621005230		722.56	\$	638.10	\$1,360.66		1,334.3
	\$	-	\$		\$ -	\$	
32908139621005240	\$	2	\$		\$ - \$ - \$ .	\$	1.
32908139621005250	\$		\$	-	\$ -	\$	
32908139621005260	\$	-	\$	-		\$	
32908139621005270	\$	-	\$	-	\$ -	\$	
32908139621005280	\$	+	\$	-	\$ -	\$	14
32908139621005290	\$	-	\$	-	\$ -	\$	-
32909139631002090	\$	*	\$	-	\$ -	\$	-
32917000000011010	\$	×	\$	-	\$ -	\$	-
32917000000013010	\$	-	\$	-	\$ -	\$	-
32917000000031010	\$	-	\$	-	\$ -	\$	-
Total records = 161	Gross Total (Phase	2A)				\$	119,437.44
						\$	8,360.6
	Net Total					\$	111,076.8
	Phase 28					\$	229,937.0
	Phase 3 A (Riverstor	ne				\$	715,435.6
	Phase 1)						
	Phase 3B (Riverstor	ne				\$	
	Phase 2)					*	
	Phase 3C					\$	4
	Net Total					\$	945,372.7
	2016A Bond					\$	109,687.5
	2018A Bond 2B					₽ \$	228,118.7
	2018A Bond 3A						709,268.7
	2020 Budget					₽	/03,200./0
	Total					\$ :	1,047,075.0
	Difference					\$	9,374.5

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# Towne Park Community Development District

**Resolution 2019-15** 

(provided under separate cover)



# Towne Park Community Development District

Authorization to Issue RFP for Phase 3 and Phase 4 Construction and Approval of Evaluation Criteria

### TOWNE PARK COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS

### CONSTRUCTION SERVICES FOR RIVERSTONE PHASES 3 AND 4 CITY OF LAKELAND, FLORIDA

Notice is hereby given that the Towne Park Community Development District ("District") will receive proposals for the following District project:

Riverstone Phases 3 and 4 construction site work, including earthwork, utilities, roadways, and stormwater management improvements.

The Project Manual will be available beginning Monday, July 15, 2019, at 1:00 PM EST at the offices of Absolute Engineering, Inc., located at 1000 N. Ashley Drive, Suite 925, Tampa, Florida 33602, or by calling 813-221-1521, or emailing heatherw@absoluteng.com. Each Project Manual will include, but not be limited to, the Request for Proposals, proposal and contract documents, and construction plans and specifications.

The District reserves the right to reject any and all proposals, make modifications to the work, award the contract in whole or in part with or without cause, provide for the delivery of the project in phases, and waive minor or technical irregularities in any Proposal, as it deems appropriate, if it determines in its discretion that it is in the District's best interests to do so. Each proposal shall be accompanied by a proposal guarantee in the form of a proposal bond or certified cashier's check in an amount not less than five percent (5%) of the total bid to be retained in the event the successful proposer fails to execute a contract with the District and file the requisite Performance and Payment Bonds and insurance within fourteen (14) calendar days after the receipt of the Notice of Award.

Any person who wishes to protest the Project Manual, or any component thereof, shall file with the District a written notice of protest within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the Project Manual is made available, and shall file a formal written protest with the District within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the date of timely filing the initial notice of protest. Filing will be perfected and deemed to have occurred upon receipt by the District Engineer directed to Heather E. Wertz at heather w@absoluteng.com. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object to or protest the contents of the District's Project Manual. The formal written protest shall state with particularity the facts and law upon which the protest is based.

Ranking of proposals will be made on the basis of qualifications according to the evaluation criteria contained within the Project Manual; however, please note that proposals received from firms failing to meet the following minimum qualifications/requirements will not be considered or evaluated: (1) Proposer will have constructed three (3) improvements similar in quality and scope with a minimum of \$1,000,000 in total volume construction cost within the last five (5) years; (2) Proposer will have minimum bonding capacity of \$1,000,000 from a surety company acceptable to the District; (3) Proposer is authorized to do business in Florida; and (4) Proposer is registered with Polk County and is a licensed contractor in the State of Florida.

Any and all questions relative to this project shall be directed in email only to heather w@absoluteng.com no later than 5:00PM EST, on Thursday, August 1, 2019.

Firms desiring to provide services for this project must submit one (1) original and (1) electronic copy in PDF included with the submittal package of the required proposal no later than 1:30 PM EST, Wednesday, August 14, 2019, at the offices of Absolute Engineering, Inc., located at 1000 N. Ashley Drive, Suite 925, Tampa, Florida 33602. Proposals shall be submitted in a sealed opaque package, shall bear the name of the proposer on the outside of the package and shall identify the name of the project. Proposals will be opened at a public meeting to be held at 12:00 PM EST, \_\_\_\_\_\_, 2019, at the offices of Absolute Engineering, Inc., located at 1000 N. Ashley Drive, Suite 925, Tampa, Florida 33602. No official action will be taken at the meeting. Proposals received after the time and date stipulated above will be returned un-opened to the proposer. Any proposal not completed as specified or missing the required proposal documents as provided in the Project Manual may be disqualified.

Towne Park Community Development District District Manager

Run Date: \_\_\_\_\_, \_\_\_\_, 2019

### TOWNE PARK COMMUNITY DEVELOPMENT DISTRICT **EVALUATION CRITERIA**

### **CONSTRUCTION SERVICES FOR RIVERSTONE PHASES 3 AND 4** CITY OF LAKELAND, FLORIDA

### PERSONNEL

E.g., geographic location of firm's headquarters; adequacy and capabilities of key personnel, including the project manager and field supervisor; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.

### **EXPERIENCE**

E.g., past record and experience of the respondent in self performing similar projects; past performance for this District and other community development districts in other contracts; character, integrity, reputation of respondent, etc.;

UNDERSTANDING SCOPE OF WORK

Demonstration of the Proposer's understanding of the project requirements.

### FINANCIAL CAPABILITY

Extent to which the proposal demonstrates the adequacy of the Proposer's financial resources and stability as a business entity, necessary to complete the services required.

SCHEDULE

Demonstration of Proposer's understanding (through presentation in the proposal of a milestone schedule) of how to meet the required substantial and final completion dates. Consideration will be given to proposers that indicate an ability to credibly complete the project in advance of the required substantial and final completion dates without a premium cost for accelerated work.

### PRICE

Points available for price will be allocated as follows:

15 Points will be awarded to the Proposer submitting the lowest cost proposal for completing the work. All other Proposers will receive a percentage of this amount based upon the difference between the Proposer's bid and the low proposer.

10 Points are allocated for the reasonableness of unit prices and balance of proposer.

(100 POINTS)

(25 POINTS)

(5 POINTS)

(20 POINTS)

(15 POINTS)

(10 POINTS)

(25 POINTS)

# Towne Park Community Development District

Fiscal Year 2017-2018 Audited Financial Statements

# Towne Park Community Development District

FINANCIAL STATEMENTS

September 30, 2018



# Towne Park Community Development District Table of Contents September 30, 2018

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Carr, Riggs & Ingram, LLC Certified Public Accountants 500 Grand Boulevard Suite 210 Miramar Beach, Florida 32550

(850) 837-3141 (850) 654-4619 (fax) CRicpa.com

### INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors Towne Park Community Development District Polk County, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Towne Park Community Development District (hereinafter referred to as "District"), as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2019, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Can, Rigge & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida June 27, 2019 Management's Discussion And Analysis

Our discussion and analysis of the Towne Park Community Development District's financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2018. Please read it in conjunction with the District's financial statements, which begin on page 8.

### FINANCIAL HIGHLIGHTS

- At September 30, 2018, the assets of the District exceed its liabilities by approximately \$226,000.
- During the fiscal year ended September 30, 2018, the District incurred approximately \$166,000 of interest expenditures and repaid \$530,000 on outstanding long-term bonds. Additionally, the District issued Special Assessment Revenue Bonds, Series 2018 totaling approximately \$13.8 million.
- During the fiscal year ended September 30, 2018, the District established infrastructure of approximately \$2 million.

### USING THE ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities on pages 8–9 provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 10. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

### Reporting the District as a Whole

Our analysis of the District as a whole begins on page 4. One of the most important questions asked about the District's finances is, "Is the District as a whole better offor worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and related changes during the current year. You can think of the Districts' net position – the difference between assets and liabilities – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors; however, such as changes in the District's assessment base and the condition of the District's infrastructure, to assess the overall health of the District.

### Reporting the District's Most Significant Funds

Our analysis of the District's major funds begins on page 5. The fund financial statements begin on page 9 and provide detailed information about the most significant funds – not the District as a whole. Some funds are required to be established by State law and by bond covenants. All of the District's funds are governmental fund-types.

 Governmental funds – All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. The governmental fund statements provide a detailed shortterm view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

### THE DISTRICT AS A WHOLE

September 30,	2018	2017	Change
Assets			
Current and other assets	\$ 12,743,236	\$ 289,978	\$ 12,453,258
Construction in progress	4,733,831	 2,701,239	2,032,592
Total assets	\$ 17,477,067	\$ 2,991,217	\$ 14,485,850
Liabilities			
Current liabilities	\$ 920,918	\$ 70,082	\$ 850,836
Other liabilities	16,329,932	 3,056,660	13,273,272
Total liabilities	17,250,850	3,126,742	14,124,108
Net position			
Net investment in capital assets	(667,457)	(57,445)	(610,012)
Restricted for:			
Debt service	863,949	÷	863,949
Capital projects	62,087	-	62,087
Unrestricted	(32,362)	(78,080)	45,718
Total net position (deficit)	226,217	(135,525)	361,742
Total liabilities and net position	\$ 17,477,067	\$ 2,991,217	\$ 14,485,850

The following table reflects the condensed Statement of Net Position and is compared to the prior year.

For more detailed information, see the accompanying Statement of Net Position.

During the fiscal year ended September 30, 2018, total assets and liabilities increased by approximately \$14.5 million and \$14.1 million respectively. The increase in both assets and liabilities is due to the issuance of Series 2018 bonds in the current year.

The following schedule compares the Statement of Activities for the current and previous fiscal year.

Yeor ended September 30,	2018	2017	Change	
Revenues:				
Program revenues:				
Charges for services	\$ 1,306,961	\$ 118,723 \$	1,188,238	
Grants and contributions	79,695	319,172	(239,477)	
General revenues:				
Interest and other revenues	4	16	4	
Total revenues	1,386,660	437,895	948,765	
Expenses:				
General government	91,452	50,985	40,467	
Cost of issuance	513,250		513,250	
Maintenance and operations	46,415	9,612	36,803	
Interest	373,801	160,949	212,852	
Total expenses	1,024,918	221,546	803,372	
Change in net position	361,742	216,349	145,393	
Net position (deficit), beginning	(135,525)	(351,874)	216,349	
Net position (deficit), ending	\$ 226,217	\$ (135,525) \$	361,742	

For more detailed information, see the accompanying Statement of Activities.

Revenues and expenses increased from the prior year by approximately \$949,000 and \$803,000, respectively. The increase in revenues is primarily due to debt service assessments and prepayment revenues in the current year related to lot sales. The increase in expenses is primarily due to the bond issuance related costs and interest payments in the current year. The overall result was a \$361,742 increase in net position for fiscal year 2018.

### THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds (as presented in the balance sheet on page 10) reported a combined fund balance of approximately \$12.1 million, which is an increase from last year's balance that totaled approximately \$265,000. Significant transactions are discussed below.

- During the fiscal year ended September 30, 2018, the District incurred approximately \$166,000 of interest expenditures and repaid principal of \$530,000.
- During the year ended September 30, 2018, the District incurred capital outlay of approximately \$2 million towards construction of infrastructure.
- During the year ended September 30, 2018, the District issued Special Assessment Revenue Bonds, Series 2018 totaling approximately \$13.8 million to fund the construction of infrastructure.

### CAPITAL ASSET AND DEBT ADMINISTRATION

### **Capital Assets**

At September 30, 2018, the District had approximately \$4.7 million invested in capital assets (under construction). This amount represents a net increase of approximately \$2 million from fiscal year 2017 total.

September 30,	 2018	2017	Change
Capital assets not being depreciated	\$ 4,733,831	\$ 2,701,239	\$ 2,032,592
Net capital assets	\$ 4,733,831	\$ 2,701,239	\$ 2,032,592

More information about the District's capital assets is presented in Note 4 to the financial statements.

### Debt

At September 30, 2018, the District had approximately \$16.3 million of bonds outstanding. A listing of debt amounts outstanding for the current and prior year is as follows:

September 30,	2018	_	2017	Change		
Series 2016 bonds	\$ 2,430,000	\$	2,960,000	\$ (530,000)		
Series 2018, 2B	3,365,000		-	3,365,000		
Series 2018, 3A	10,470,000		÷	10,470,000		
Due to developer	77,041	_	77,041	1 <del>2</del> 1		
Total	\$ 16,342,041	\$	3,037,041	\$ 13,305,000		

More information about the District's long-term debt is presented in Note 5 to the financial statements.

### GOVERNMENTAL FUNDS BUDGETARY HIGHLIGHTS

An Operating budget was established by the governing board for the District pursuant to the requirements of Florida Statutes. The budget to actual comparison for the general fund, including the original budget and final adopted budget, is shown at page 23.

The District experienced a favorable variance in expenditures as compared to the budget in the amount of \$27,133. The variances occurred primarily due to anticipated budgeted operating expenditures, including certain maintenance and operations expenditures, which were not incurred during the year.

### FUTURE FINANCIAL FACTORS

Towne Park Community Development District is an independent special district that operates under the provisions of Chapter 190, Florida Statutes. The District operates under an elected Board of Supervisors, which establishes policy and sets assessment rates. Developer contribution and off-roll assessment rates for fiscal year 2019 were established to provide for the operations of the District as well as the necessary debt service requirements.

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances. If you have questions about this report or need additional financial information, contact the Towne Park Community Development District's management company at 12051 Corporate Blvd, Orlando, Florida 32817.

**Basic Financial Statements** 

# Towne Park Community Development District Statement of Net Position

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 680,653
Investments	11,978,126
Accounts receivable	42,958
Interest receivable	15,646
Prepaid expenses	21,503
Deposits	4,350
Capital assets:	
Not being depreciated	4,733,831
Total assets	17,477,067
Liabilities	
Accounts payable	515,127
Retainage payable	133,341
Accrued interest payable	272,450
Non-current liabilities:	
Due to the Developer	77,042
Due within one year	45,000
Bonds payable	16,207,892
Total liabilities	17,250,850
Net position	
Net investment in capital assets	(667,45)
Restricted for:	
Capital projects	62,08
Debt service	863,949
Unrestricted	(32,36)
Total net position	\$ 226,217

The accompanying notes are an integral part of these financial statements.

# Towne Park Community Development District Statement of Activities

Year ended September 30,						2018				
									Net	t (Expense
									Re	venue and
									С	hanges in
						Program	Rev	/enues	Ne	et Position
					0	perating		Capital		
			С	harges for	Gr	ants and	G	rants and	Gov	vernmenta
Functions/Programs	E	xpenses		Services	Con	tributions	Co	ntributions	1	Activities
Primary government:										
Governmental activities:										
General government	\$	(91,452)	\$	164,418	\$	24,893	\$	-	\$	97,859
Maintenance and										
operations		(46,415)		-		e.		-		(46,415
Cost of issuance		(513,250)		-		-		-		(513,250
Interest		(373,801)		1,142,543		6,994		47,808		823,544
Total governmental										
activities	\$ (:	1,024,918)	\$	1,306,961	\$	31,887	\$	47,808		361,738
		neral reven								4
	n	terest and	otr	ner revenue	5					4
		Total gener	al	revenues						4
Change in net position										361,742
	Net	position (c	lefi	icit) - beginr	ning	of year				(135,525
	Net	position -	ene	d of year					\$	226,217

The accompanying notes ore an integral part of these financial statements.

# Towne Park Community Development District Balance Sheet – Governmental Funds

September 30,	2018											
								Total				
						Capital	Go	vernmental				
		General	D	ebt Service		Projects		Funds				
Assets					1							
Cash and cash equivalents	\$	14,893	\$	662,333	\$	3,427	\$	680,653				
Investments				1,389,276		10,588,850		11,978,126				
Accounts receivable		-		42,688		270		42,958				
Interest receivable		-		1,950		13,696		15,646				
Prepaid expenditures		21,503		(a)				21,503				
Deposits		4,350		-		( <del>=</del> ))		4,350				
Due from other funds						338		338				
Total assets	\$	40,746	Ś	2,096,247	Ś	10,606,581	\$	12,743,574				
Liabilities and fund balances Liabilities												
Accounts payable	\$	9,763	\$	-	\$	505,364	Ś	515,127				
Retainage payable		; <del>~</del> ;		. <del>.</del> .		133,341		133,341				
Due to other funds		338				-		338				
Total liabilities		10,101		4		638,705		648,806				
Fund balance												
Nonspendable		21,503				( <u>45</u> )		21,503				
Restricted for debt service		370		2,096,247		. <del></del>		2,096,247				
Restricted for capital projects		-		5		9,967,876		9,967,876				
Unassigned	_	9,142		*				9,142				
Total fund balance		30,645		2,096,247		9,967,876		12,094,768				
Total liabilities and fund												
balance	\$	40,746	\$	2,096,247	\$	10,606,581	\$	12,743,574				

The accompanying notes are an integral part of these financial statements.

# Towne Park Community Development District Reconciliation of the Balance Sheet of Governmental Funds to the Statements of Net Position

September 30,	2018
Total fund balances, governmental funds	\$ 12,094,768
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund level statements.	
Developer advances are recorded as a liability on the Statement of Net Position but are treated as other financing sources on the fund level	4,733,831
financial statements.	(77,041)
Liabilities not due and payable from current resources, including accrued	
interest, are not reported in the fund level statements.	(16,525,341)
Total net position - governmental activities	\$ 226,217

Towne Park Community Development District Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds

Year ended September 30,	2018								
							Total		
					Capital	Go	vernmental		
		General	<b>Debt Service</b>		Projects		Funds		
Revenues									
Assessments	\$	164,418	\$ 1,142,543	\$	-	\$	1,306,961		
Developer contributions			Ξ.		24,893		24,893		
Interest and other revenues		4	6,994		47,808		54,806		
Total revenues		164,422	1,149,537	_	72,701	_	1,386,660		
Expenditures									
Current:									
General government		91,452	-		-		91,452		
Maintenace		46,415	-		-		46,415		
Debt service:									
Principal		-	530,000				530,000		
Interest		10	165,834				165,834		
Cost of issuance			-		513,250		513,250		
Capital outlay			=		2,032,592		2,032,592		
Total expenditures		137,867	695,834		2,545,842		3,379,543		
Excess (deficit) of revenues over									
expenditures		26,555	453,703		(2,473,141)		(1,992,883)		
Other Financing Sources (Uses)									
Debt proceeds		3 <b>4</b> 0	1,397,403		12,437,597		13,835,000		
Bond discount		-	(12,245)				(12,245)		
Total other financing sources (uses)		-	1,385,158		12,437,597		13,822,755		
Net change in fund balances		26,555	1,838,861		9,964,456		11,829,872		
Fund balances, beginning of year		4,090	257,386		3,420		264,896		
Fund balances, end of year	\$	30,645	\$ 2,096,247	\$	9,967,876	\$	12,094,768		

The accompanying notes are an integral part of these financial statements.

# Towne Park Community Development District Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year ended September 30,	 2018
Net change in fund balances - governmental funds	\$ 11,829,872
Capital outlay, reported as expenditures in the government funds, is shown as capital assets on the Statement of Net Position.	2,032,592
Bond proceeds, which are recorded as other financing source in the governmental fund statements, are recognized as long-term liabilities in the Statement of Net Position.	(13,822,755)
Amortization of original issue discount is not recognized in the governmental statement but is reported as an expense in the Statement of Activities.	(136)
The change in accrued interest between the current and prior year is recorded on the Statement of Activities but not on the fund financial statements.	(207,831)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	530,000
Change in net position of governmental activities	\$ 361,742

### NOTE 1: NATURE OF ORGANIZATION

The Towne Park Community Development District (the "District") was established on November 3, 2014 pursuant to Chapter 190, Florida Statutes, by Polk County Ordinance 5476. The District has among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and the power to levy ad valorem taxes and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by a Board of Supervisors ("Board"), which is comprised of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. Certain supervisors are affiliated with the Developer of the District, TP II, LLC. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for:

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

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include or exclude a potential component unit in the reporting entity was made by applying the criteria set forth by Generally Accepted Accounting Principles (GAAP) as defined by the Governmental Accounting Standards Board (GASB). Based on the foregoing criteria, no potential component units were found.

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the District conform to GAAP as applicable to governments in accordance with those promulgated by GASB. The following is a summary of the more significant policies:

### Government-wide and Fund Financial Statements

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

### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by assessments, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The business-type activities are reported separately in government-wide financial statements; however, at September 30, 2018, the District did not have any significant business-type activities. Therefore, no business-type activities are reported. Assessments and other items not properly included as program revenues (i.e., charges to customers or applicants who purchase, use, or directly benefit from goods or services) are reported as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

### Measurement Focus, Basis of Accounting and Basis of Presentation

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

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

Developer contributions and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

<u>General Fund – The</u> General Fund is the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.

<u>Debt Service Fund</u> – The Debt Service Fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt for the Series 2016 and 2018 Bonds.

### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

<u>Capital Projects Fund – The</u> Capital Projects Fund accounts for the financial resources to be used in the acquisition or construction of major infrastructure within the District.

For the year ended September 30, 2018, the District does not report any proprietary funds. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use in the governmental fund financial statements, it is the government's policy to use committed resources first, followed by assigned resources, then unassigned resources as needed.

### Cash, Deposits and Investments

The District maintains deposits with "Qualified Public Depositories" as defined in Chapter 280, Florida Statutes. All Qualified Public Depositories must place with the Treasurer of the State of Florida securities in accordance with collateral requirements determined by the State's Chief Financial Officer. In the event of default by a Qualified Public Depository, the State Treasurer will pay public depositors all losses. Losses in excess of insurance and collateral will be paid through assessments between all Qualified Public Depositories.

Under this method, all the District's deposits are fully insured or collateralized at the highest level of security as defined by GASB, Statement Number 40, *Deposits and Investment Disclosures (An Amendment of GASB, Statement Number 3)*.

The District is authorized to invest in financial instruments as established by Section 218.415, Florida Statutes. The authorized investments include among others direct obligations of the U.S. Treasury; the Local Government Surplus Trust Funds as created by Section 218.405, Florida Statutes; SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency; and interest-bearing time deposits or savings accounts in authorized financial institutions.

### Capital Assets

Capital assets, which include primarily infrastructure assets (e.g., roads, sidewalks, water management systems and similar items), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial/individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost and estimated historical cost if purchased or constructed. Donated assets are recorded at estimated fair market value at the date of donation.

### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Property, plant and equipment of the primary government will be depreciated using the straight-line method over the estimated useful lives. Estimated lives for financial reporting purposes will be determined once items are placed into service.

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

### Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line or effective interest method. Bonds payable are reported net of these premiums or discounts. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as current period expenses. Due to developer amounts represent developer advances that are expected to be repaid upon the issuance of long-term bonds.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt are reported as other financing uses. Issuance costs, whether or note from the actual debt proceeds received, are reported as current period expenditures.

### Deferred Outflows/Inflows of Resources

In addition to assets, the accompanying statements will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District does not have any of this type of item at September 30, 2018.

In addition to liabilities, the accompanying statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District does not have any of this type of item at September 30, 2018.

### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Fund Equity**

Net position in the government-wide financial statements is categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net assets related to infrastructure and property, plant and equipment net of any related debt. Restricted net position represents the net position restricted by the District's bond covenants.

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned or unassigned. Nonspendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by creditors, grantors, or contributors or by enabling legislation or constitutional provisions. Committed fund balance is a limitation imposed by the District board through approval of resolutions. Assigned fund balance is a limitation imposed by a designee of the District board. Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories. Negative unassigned fund balance in other governmental funds represents excess expenditures incurred over the amounts restricted, committed, or assigned to those purposes.

### **Prepaid Expenses**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenditures on the Statement of Net Position. These items will be expensed over the applicable usage period.

### Budgets

The District is required to establish a budgetary system and an approved annual budget. Annual budgets are legally adopted on a basis consistent with GAAP for the General Fund. Any revision to the budget must be approved by the District Board. The budgets are compared to actual expenditures. In instances where budget appropriations and estimated revenues have been revised during the year, budget data presented in the financial statements represent final authorization amounts. The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- A. Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- B. A public hearing is conducted to obtain comments.
- C. Prior to October 1, the budget is legally adopted by the District Board.
- D. All budget changes must be approved by the District Board.
- E. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the U.S. requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### NOTE 3: INVESTMENTS

The District's investments consist of money market funds in which shares are owned in the fund rather than the underlying investments. In accordance with GAAP, these amounts are reported at amortized cost.

The following is a summary of the District's investments:

September 30,	2018		Credit Risk	Maturities	
First America Government Class Y Fund	\$	11.978.126	S&P AAAm	24 Days	

Custodial credit risk  $\rightarrow$  For an investment, custodial credit risk is the risk that the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. At September 30, 2018, the money market funds are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

*Concentration risk* – The District's investment policy requires diversification, but does not specify limits on types of investments.

Interest rate risk – The District does not have a formal policy for addressing interest rate risk; however, investments are made with discretion, to seek reasonable returns, preserve capital, and in general, avoid speculative investments. The District manages its exposure to declines in fair values from interest rate changes by reviewing the portfolio on an ongoing basis for changes in effective yield amounts.

### **NOTE 4: CAPITAL ASSETS**

The total projected cost of the infrastructure has been estimated at approximately \$21.2 million, of which approximately \$16.3 million was expected to be financed with the proceeds from the 2016 and 2018 Bond Series with the remainder to be funded by the Developer. The infrastructure will include stormwater management, water and sewer facilities, roadways, landscaping and hardscaping and amenities. Upon completion certain assets will be conveyed to other entities for ownership and/or maintenance.

### NOTE 4: CAPITAL ASSETS (Continued)

The following is a summary of changes in the capital assets for the year ended September 30, 2018:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:	Dalance	Additions	Reductions	Dalance
Capital assets not being depreciated				
Construction in progress	\$ 2,701,239	\$ 2,032,592	\$ -	\$ 4,733,831
Total capital assets, not being depreciated	2,701,239	2,032,592		4,733,831
Governmental activities capital assets, net	\$ 2,701,239	\$ 2,032,592	\$ -	\$ 4,733,831

### NOTE 5: LONG-TERM LIABILITIES

On June 13, 2016, the District issued \$2,960,000 of Special Assessment Bonds, Series 2016 consisting of \$675,000 2016 Term Bonds due on November 1, 2028 with a fixed interest rate of 5.00%, and \$2,285,000 of 2016 Term Bonds due on November 1, 2046 with a fixed interest rate of 5.75%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is paid semiannually on each May 1 and November 1. Principal is paid serially commencing on November 1, 2017 through November 1, 2046.

On June 8, 2018, the District issued \$13,835,000 of Special Assessment Bonds, Series 2018 consisting of \$3,365,000 2018 Term Bonds due on May 1, 2049 with interest rates ranging from 4.00% to 5.50%, and \$10,470,000 of 2018 Term Bonds due on May 1, 2049 with interest rates ranging from 4.00% to 5.50%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is paid semiannually on each May 1 and November 1. Principal is paid serially commencing on November 1, 2018 through May 1, 2049.

The Bond Indentures have certain restrictions and requirements relating principally to the use of proceeds to pay for infrastructure improvements and the procedure to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the debt service reserve requirement. The District is in compliance with the requirements of the Bond Indentures.

The Bond Indentures require that the District maintain adequate funds in the reserve accounts to meet the debt service reserve requirements as defined in the Indentures. The requirements have been met for the fiscal year ended September 30, 2018.

### NOTE 5: LONG-TERM LIABILITIES (Continued)

 September 30,
 2018

 Series 2016
 \$ 2,430,000

 Series 2018, 2B
 3,365,000

 Series 2018, 3A
 10,470,000

 Less unamortized bond discount
 (12,109)

 Net balance
 \$ 16,252,891

Long-term liability activity for the year ended September 30, 2018 was as follows:

		Beginning Balance		Additions	Reductions		Ending Balance	Due Within One Year	
Governmental Activ	vitie	s							
Bonds Payable:									
Series 2016	\$	2,960,000	\$	-	\$	(530,000)	\$ 2,430,000	\$	45,000
Series 2018, 2B		-		3,365,000			3,365,000		
Series 2018, 3A		-		10,470,000		-	10,470,000		-
Due to Developer		77,041	_	-		<b>₩</b>	 77,041		
	\$	3,037,041	\$	13,835,000	\$	(530,000)	\$ 16,342,041	\$	45,000

At September 30, 2018, the scheduled debt service requirements on long-term debt were as follows:

				Total Debt		
Year Ending September 30,	Principal		 Interest	Service		
2019	\$	45,000	\$ 795,690	\$	840,690	
2020		45,000	896,000		941,000	
2021		255,000	885,425		1,140,425	
2022		260,000	874,525		1,134,525	
2023		275,000	863,100		1,138,100	
2024-2028		1,570,000	4,032,806		5,602,806	
2029-2033		2,025,000	3,695,637		5,720,637	
2034-2038		2,650,000	2,982,031		5,632,031	
2039-2043		3,480,000	2,127,106		5,607,106	
2044-2048		3,890,000	996,475		4,886,475	
2049-2050		1,770,000	50,050		1,820,050	
	\$	16,265,000	\$ 18,198,845	\$	34,463,845	

#### NOTE 6: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District maintains commercial insurance coverage to mitigate the risk of loss. Coverage may not extend to all situations. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. The District has not incurred any losses or received any insurance claims exceeding the commercial coverage in the previous three years.

### NOTE 7: MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

### **NOTE 8: DEVELOPER TRANSACTIONS**

A. significant portion of the District's activity going forward is dependent upon the continued involvement of the Developer TP II, LLC, which currently owns the majority of the assessable property located within the District boundaries. The loss of support could potentially have a material adverse effect on the District's operations.

During the current year, the Developer was directly assessed approximately \$102,000 to the District for operations and maintenance costs and approximately \$187,000 for debt service expenditures. The Developer also contributed approximately \$25,000 for capital expenditures. In addition, the District purchased approximately \$361,000 of capital outlay expenditures from the Developer. As of September 30, 2018, a total of \$77,041 is due to the Developer. The due to Developer amount is related to long-term developer advances to fund the construction of infrastructure. The activity for the year is detailed in Note 5.

Required Supplemental Information (Other Than MD&A)

## Towne Park Community Development District Budget to Actual Comparison Schedule – General Fund

Year ended September 30,	2018					
		iginal and al Budget	Actu	ual Amounts		ance with al Budget
Revenues						
Developer contributions	\$	165,000	\$	164,418	\$	(582)
Total revenues		165,000		164,422	_	(578)
Expenditures						
General government		100,000		91,452		8,548
Maintenance and operations		65,000		46,415		18,585
Total expenditures		165,000		137,867		27,133
Excess of revenues over expenditures	\$	-	\$	26,555	\$	26,555



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

To the Board of Supervisors Towne Park Community Development District Polk County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Towne Park Community Development District (hereinafter referred to as the "District"), as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report dated June 27, 2019.

#### Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control, described on the following page as IC2018-01, which we consider to be a material weakness.

#### IC2018-01: Financial Statement Closing Procedures

- Condition: As part of our audit procedures, we identified approximately \$289,000 of bond discount that was not recorded on the District's fund level financial statements as of September 30, 2018. We also identified approximately \$43,000 of debt service assessment revenue that was not recorded as receivable as of September 30, 2018.
- Criteria: Internal controls should be in place to provide reasonable assurance that all accounting transactions, including those items that do not directly impact cash, are properly recorded as part of the financial statement close process.
- Cause: The District only recorded the cash activity of the bond issuance and debt service assessments collected for lot closings.
- Effect: Bond issuance costs and long-term debt on the financial statements were understated by approximately \$289,000. Debt service assessment revenue and receivables were understated by approximately \$43,000.
- Recommendation: We recommend the District review its financial statement closing procedures to ensure all noncash items are properly recorded.
- Management response: The District will take steps to implement the aforementioned recommendation.

#### **Compliance and Other Matters**

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

#### Purpose of this Report

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

Can, Rigge & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida June 27, 2019



#### MANAGEMENT LETTER

Carr, Riggs & Ingram, LLC Certified Public Accountants 500 Grand Boulevard Suite 210 Miramar Beach, Florida 32550

(850) 837-3141 (850) 654-4619 (fax) CRIcpa.com

To the Board of Supervisors Towne Park Community Development District Polk County, Florida

#### **Report on the Financial Statements**

We have audited the financial statements of Towne Park Community Development District ("District") as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated June 27, 2019.

#### Auditors' Responsibility

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

#### Other Reports and Schedule

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 27, 2019, should be considered in conjunction with this management letter.

#### **Prior Audit Findings**

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

#### Official Title and Legal Authority

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

#### **Financial Condition and Management**

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

Pursuant to Sections 10.554(1)(i)S.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

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

#### Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

#### Purpose of this Letter

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

Can, Rigge & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida June 27, 2019



Carr, Riggs & Ingram, LLC Certified Public Accountants 500 Grand Boulevard Suite 210 Miramar Beach, Florida 32550

(850) 837-3141 (850) 654-4619 (fax) CRicpa.com

#### INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Supervisors Towne Park Community Development District Polk County, Florida

We have examined Towne Park Community Development District's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2018. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2018.

This report is intended solely for the information and use of Board of Supervisors, management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Can, Rigge & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Miramar Beach, Florida June 27, 2019

# Towne Park Community Development District

Payment Authorization Nos. 109 – 110

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24

#### **TOWNE PARK** COMMUNITY DEVELOPMENT DISTRICT

# Payment Authorization #109 6/13/2019

Item No.	Payee	Invoice Number		General Fund
1	Supervisors Fees			
	Scott Shapiro	05092019	\$	200.00
	Brian Walsh	05092019	\$	200.0
	Joel Adams	05092019	S	200.0
	Jeffrey Shenefield	05092019	\$	200.0
2	Hector Aranda			
	Service Call - Women's Bathroom	220	\$	100.0
3	Bright House Networks			
	Internet service for clubhouse - 2019.6	077420101052519	\$	74.9
4	Delight Cleaning Service			
	Clubhouse Janitorial Service 6.1.19	552169	\$	75.0
5	Floralawn			V alde a
	Monthly Lawn Maintenance - 2019_6	85407		2,260.0
	Pest Control/Interior · 2019.6		\$	75.0
	Fertilization Program - St. Augustine Sod		\$	135.0
	Fertilization - Shrub - 2019.6		\$	34.0
	Monthly Irrigation System Checks		\$	120.0
	Pest Control/Ant treatment - 2019.6		\$	200.0
	Irrigation Repairs 2019.5.20	85505	\$	194.2
6	Grunit Pool Service & Maintenance - June 2019	1196		1250.0
	Pool Service & Maintenance - June 2019	1190	Э	1,350.0
7	Hopping Green & Sams			
	Legal Services through 04.30.2019	10770	\$	2,128.7
8	Lakeland Electric			
	Billing Date 06.04.2019 - 3606 Peregrine Way #W/I	3555225-2019.6	\$	102.4
	Billing Date 06.04.2019 - 5107 White Egret Ln #W/I	3555224-2019.6		
	Billing Date 06.04.2019 - 3883 White IBIS Rd #Rec	3568145-2019.6	\$	770.7
	PFM Group Consulting LLC			
	DM Fee - 2019.5	DM-06-2019-0065		2,083.3
	Reimbursables - 2019.5	DM-06-2019-0066	\$	75.0
9	Towne Park Estates Ph. Il			
	Reimburse 50% Deposit for A/C repair	(#)	\$	526.0
10	Sherrell Walker		10	
	Rental Fee Refund	.*	\$	100.0
11	Ward's Heating & Air	10		
	Repair Quote 04.30.2019	165742	\$	78.0
		TOTAL	\$	11,282.3

Chairperson

# **Towne Park Community Development District**

Date of Meeting: May 9, 2019

Board Members:	Attendance	Fee
1. Rennie Heath		\$0
2. Scott Shapiro	<u> </u>	\$200
3. Brian Walsh	X	\$200
4. Joel Adams	X	\$200
5. Jeffrey Shenefield	X	\$200

RECEIVED JUN 0 5 2019

Approved For Payment:

Manager 6/5/15 Date

\$800

munilia! mil 9 1 m Venint Man and the Torune Paris !!-Chie ST IN Casta R.C. Barris ST 20 Cad at Shiri ada ma Invoice # 220 Date 5-20-14 Diagnostic: Owne ParkC DD. Amenity Repair Cell For Womend Balhorom is Not the bowl Not Flush, - Not water Working le set Value Set-up HECTOR ARANDA lus Fector Aranda Maryland St. 704 N. Plant City, FL 863-399-4492 100 = Som Cell Tom THANK YOU 101 FOR YOUR **BUSINESS!** 

Stateme	LATE DATE	6-1-19	TERMO	
MAY C	leaning	1) House	<u>CDD</u>	
IN ACCOUNT WITH	Delight's	s Cleaning	Service	
30	047 Panther	Drive Lakel	and, FL 3381	2
	8	63-712-445	8	
	MAY SIS	TE MING		7520
CUARENT	OMEN 30 CAUS	OVER GO DANS	POTEL AMONINT	75 cx



# Invoice

Date	Invoice #
6/1/2019	85407

#### Bill To

Towne Park CDD 12051 Corporate Blvd Orlando, FL 32817

		ĺ	P.O. No.	Terms	Project
				Due on receipt	
Quantity		Description		Rate	Amount
1	Monthly Lawn maintenand 33803 Interior pest control Lawn fertilization program Shrub fertilization program Monthly irrigation system Mailbox area ant treatment Ireatment Billing For June 2019	n for St. Augustine Sod n checks		2,260.00 75.00 135.00 34.00 120.00 200.00	2,260.0 75.0 135.0 34.0 120.0 200.0
nk you for your busin	635.			Total	\$2,824.0
Phone #	Fax#	Web Site		Balance Due	\$2,824.0
863-668-0494	863-668-0495	www.floralawo.c			

# RECEIVED JUN 0 4 2019



# Invoice

Date	Invoice#
6/11/2019	85505

#### Bill To

Towne Park CDD 12051 Corporate Blvd Orlando, FL 32817

			P.O. No.	Terms	Project
				Due on receipt	
Quantity		Description	r	Rate	Amount
1	<ol> <li>Irrigation repairs above the Labor and materials to mak</li> <li>Nozzle</li> <li>Battery</li> </ol>	e monthly maintenance for we necessary repairs:	Møy, 2019	194.22	194.2
	Service Completed 5/20/20	119		shruu u shun shuu sh	
	iness,			Total	\$194.2
mk you for your busi					
Phone #	Fax#	Web Site		Balance Due	\$194.2



# **Grunit Pool Service**

4855 Distribution Ct Unit 2

Orlando. FL 32822

888-390-0194 info@grunit.com

www.grunit.com

BIII To	
Town Park Estates CDD Monica Sutera Bethany Ferguson	
	84

Date	Invoice#
6/1/2019	1 196

Invoice

Service To
------------

Town Park Estates II

		Terms	Project	
		Due on receipt		
Quantity	Description	Price Eact	n Amount	
I	Poel Service & Maintenance	1.350.00	1.350.00	
	payable to Grunit Pool Service.	Subtotal	\$1,350.00	
voices due in 3 verdue acconts	0 days. subject to a service charge of 2% per month.	Sales Tax	(6.5%) \$0.00	
		Total	\$1,350.00	

### Hopping Green & Sams

Attomeys and Counse ors

119 S. Monroe Street, Sts. 300 P.O. Box 6526 Tallahassee, FL 32314 850.222.7500

#### May 31, 2019

Towne Park Community Development District c/o PFM Group Consulting LLC 12051 Corporate Boulevard Orlando, FL 32817 Bill Number 107700 Billed through 04/30/2019

### REEEIVED JUN 0 3 2019

**General Counsel/Monthly Meeting** 

#### TPKCDD 00001 RVW

#### FOR PROFESSIONAL SERVICES RENDERED

04/01/19	SRS	Research Americans with Disabilities Act website accessibility.	0.10 hrs
04/01/19	MKR	Review correspondence from Gaarlandt and Quattlebaum regarding termination of notice of commencement; research same; prepare resolution designating local records office; prepare resolution designating principal headquarters and primary administrative office.	0.80 hrs
04/02/19	MKR	Review status of budget documents regarding fiscal year 2019-2020.	0.10 hrs
04/02/19	AHJ	Confer with Gaarlandt regarding agenda items; prepare updates to development status chart and budget resolution status chart.	0.40 hrs
04/04/19	AHJ	Confer with Patil regarding agenda items.	0.30 hrs
04/08/19	MKR	Review final agenda; prepare agenda items.	0.90 hrs
04/08/19	AHJ	Prepare updates to district file regarding supplemental engineer's report.	0.20 hrs
04/11/19	RVW	Prepare for and attend board meeting.	2.30 hrs
04/11/19	AHJ	Prepare updates to development status chart.	0.10 hrs
04/12/19	AHJ	Confer with Gaarlandt and Patil regarding agenda items; finalize updates to development status chart; attend development status conference call.	0.60 hrs
04/15/19	MKR	Review correspondence regarding Grunit Pools license status; research corporation filing status; revise agreements regarding same.	0.30 hrs
04/19/19	MKR	Review correspondence regarding cost-share agreement with homeowners association for pond maintenance; confer with Patil and Gaarlandt regarding same.	0.20 hrs
04/26/19	RVW	Review correspondence from Marone regarding amenities; review correspondence from Gaarlandt regarding parcel conveyance.	0.50 hrs
04/26/19	AHJ	Review agenda items.	0.20 hrs
04/29/19	RVW	Review and edit meeting minutes and draft agenda.	0.30 hrs

		TOTAL CHARGES F	OR THIS BI	TLL			\$2,128.73
		TOTAL D	TOTAL FE				\$2,025.50 \$103.23
	Sandy, S	aran K.			0.10 hrs	265 /hr	\$26.50
	Van Wyk				3.10 hrs	310 /hr	\$961.00
	-	lichelle K.			2.50 hrs	265 /hr	\$662.50
		Jennifer L.			0.10 hrs	275 /hr	\$27.50
		i, Amy H Paralegal			2.40 hrs	145 /hr	\$348.00
	SUMMAR	Y					
	т	OTAL CHARGES FOR	THIS MATT	ER			\$2,128.73
		TOTAL D	ISBURSEMEN	ITS			\$103.23
			TOTAL FE	ES			\$2,025.50
	Sandy, S	iarah R.			0.10 hrs	265 /hr	\$26.50
	Van Wyk				3.10 hrs	310 /hr	\$961.00
	Rigoni, N	lichelle K.			2.50 hrs	265 /hr	\$662.50
		Jennifer L.			0.10 hrs	275 /hr	\$27.50
AIICAS		• i, Amy H Paralegal			2.40 hrs	145 /hr	\$348.00
ATTER S		v					
	Total dis	bursements for this mat	ter				\$103.23
	Travel -	Meals					6.04
	Travel						61.19
		nt Reproduction					36.00
ISBURSE	MENTS						
	Total fee	es for this matter					\$2,025.50
4/30/19	JLK	Negotiate standard for services.	m of agreem	ient regardir	ng professiona	al technological	0.10 hi
4/29/19	CHA	Prepare agenda items.					0.60 hi
4/29/19	MKR	Review status of assest confer with Patil regard agreement with Homeo regarding same.	ding same; re	eview status	of pond mair	tenance cost-sha	0.20 hi are
			**********				

Please include the bill number on your check.



Service Location: 3606 PEREGRINE WY#W/I LAKELAND FL 33811 US

ACCOUNT SUMMARY	Page 1 of 2
Bilting Date : Account Number :	06/04/2019 3555225
Total Amount Due :	\$ 102.42
Payment Due Date :	07/02/2019
Payments/Credits/Returns since Last Bill	\$ -109.98
Previous Balance was a Credit :	\$-6.74

ACCOUNT DETAIL	
Itemized Charges         Water Irrigation       Irrigation Commercial Inside Monthly Base Charge.       \$ 26.19         Water-1000 gal - 13 @ 2.61.       \$ 33.93         Water-1000 gal - 12 @ 3.26.       \$ 39.12         Inside the City Utility Tax.       \$ 9.92         Current Water Irrigation Charges.       \$ 9.92	Total Charges
TOTAL CURRENT CHARGES	\$ 109.16
TOTAL AMOUNT SUBJECT TO PENALTY AFTER 07/02/2019	\$ 102.42

### www.lakelandelectric.com

Please make checks payable to Lakeland Electric P.O. Box 32006 Lakeland, FL 33802-2006 834-9535

LX2019090419260:00 uml-265-000003932

Please return this stub along with your payment and note the account number on your check or money order to ensure proper credit to your account.



TOWNE PARK COMMUNITY DEVELOPMENT DIST 12051 CORPORATE BLVD ORLANDO FL 32817-1450 PAYMENT SECTION

Account Number :	3555225
Total Amt Due 07/02/2019	\$ 102.42
Amount Enclosed	

VISIT OUR NEW EXPRESS PAY KIOSKS Payments will post to your account immediately.

> Scan this QR code at our Express Pay kiosk to go directly to your account



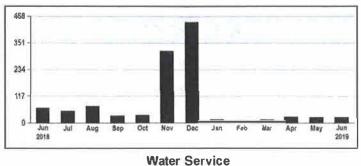
Please see back of stub for kiosk locations

Please note address changes on the back of the payment stub.

23

3

CITY OF LAKELAND DEPARTMENT OF ELECTRIC UTILITIES									
Service Reading	Meter Number	Current Read Date	Current Reading	Prior Read Date	Prior Reading	No. of Days	Billed Usage	Prior Month	Same Month Last Year
Water-1000 gal	30009233	06/03/2019	2527	05/01/2019	2502	33	25	25	64



y	a	er	S	er	VIC	е

Important	Phone	Numbers
THINDI COLLE	1 HOHÇ	10110013

Electric / Water Billing Inquiries	863-834-9535
Wastewater / Solid Waste Billing	863-834-8276
Fallen Power Lines / Water Outages	863-834-4248
False Alarms (Lakeland Police Dept)	863-834-6940
Miscellaneous Fire Dept Billings	863-834-8201

24-Hour Power Outage Reporting	866-834-4248
24-Hour Payment Hotline	863-834-9535
TDD (For Hearing Impaired)	863-834-8333
Recycling	863-834-8774
Surge Protection	863-834-1500

LX2019060419280300 xml-266-000003932

Page 2 of 2

Lakeland Electric collects social security numbers for the following purposes: account classification; customer identification; verification; billing; payment; creditworthiness and any lawful purposes in the conduct of Lakeland Electric business.

Please Change Mailing Address To:

Telephone Number:

#### EXPRESS PAY KIOSK LOCATIONS

Drive-Through Kiosk Lakeland Electric - 501 E. Lemon Street

Walk-Up Kiosk Larry R Jackson Library - 1700 N. Florida Ave. Kelly Recreation Center - 404 Imperial Blvd. Town Center - 989 E Memorial Blvd.



Service Location: 5107 WHITE EGRET LN # W/ LAKELAND FL 33811 US

ACCOUNT SUMMARY	Page 1 of 2		
Billing Date : Account Number :	06/04/2019 3555224		
Total Amount Due :	\$ -709.87		
Payment Due Date :	DONOT PAY		
Payments/Credits/Returns since Last Bill :	\$ -4.68		
Previous Balance was a Credit :	\$ -804.69		

itemized Charges itemized Charges	Total Charges
Irrigation Commercial Inside Monthly Base Charge	
Inside the City Utility Tax\$ 8.62 Current Water Irrigation Charges	94.82
TOTAL CURRENT CHARGES	\$ 94.82
TOTAL BALANCE REMAINING IS A CREDIT	\$ -709.87

NT OFT

### www.lakelandelectric.com

Please make checks payable to Lakeland Electric P.O. Box 32006 Lakeland, FL 33802-2006 834-9535

LX201986419280300 xm-283-000005932

Please return this stub along with your payment and note the account number on your check or money order to ensure proper credit to your account.



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TOWNE PARK COMMUNITY DEVELOPMENT DIST 12051 CORPORATE BLVD ORLANDO FL 32817-1450

PAYMENT SECTION					
Account Number :	3555224				
Total Amt Due / DO NOT PAY	\$-709.87				

VISIT OUR NEW EXPRESS PAY KIOSKS Payments will post to your account immediately.

Scan this QR code at our Express Pay kiosk to go directly to your account



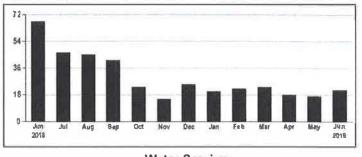
3.1 23

Please note address changes on the back of the payment stub.

Page 2 of 2

#### CITY OF LAKELAND DEPARTMENT OF ELECTRIC UTILITIES

Service	Meter	Current	Current	Prior	Prior	No. of	Billed	Prior	Same Month
Reading	Number	Read Date	Reading	Read Date	Reading	Days	Usage	Month	Last Year
Water-1000 gal	53499210	06/03/2019	1398	05/01/2019	1377	33	21	17	67



#### Water Service

Important	Phene	Numbers
-----------	-------	---------

Electr	ic / W	ater Bi	lling	Inquiri	es	863-834-9539	5
Wastew	ater /	Solid	Waste	Billing		863-834-8276	6
Fallen	Power	Lines	/ Wate	er Outag	es	863-834-4248	8
False	Alarms	(Lake	and Po	plice De	pt)	863-834-6940	0
Miscel	laneou	s Fire	Dept B	Billings		863-834-820	1

24-Hour Power Outage Reporting	866-834-4248
24-Hour Payment Hotline	863-834-9535
TDD (For Hearing Impaired)	863-834-8333
Recycling	863-834-8774
Surge Protection	863-834-1500

LX2019060419280300 xml-254-000003932

Lakeland Electric collects social security numbers for the following purposes: account classiffication; customer identification; verification; billing; payment; creditworthiness and any lawful purposes in the conduct of Lakeland Electric business.

Please Change Mailing Address To:

**Telephone Number:** 

EXPRESS PAY KIOSK LOCATIONS

Drive-Through Kiosk Lakeland Electric - 501 E. Lemon Street

Walk-Up Klosk Larry R Jackson Library - 1700 N. Florida Ave. Kelly Recreation Center - 404 Imperial Blvd. Town Center - 989 E Memorial Blvd.



Service Location: 3883 WHITE IBIS RD#REC LAKELAND FL 33811 US

ACCOUNT SUMMARY	Page 1 of 2
Billing Date : Account Number :	06/04/2019 3568145
Total Amount Due :	\$ 770.71
Payment Due Date :	07/02/2019
Payments/Credits/Returns since Last Bill :	\$ -719.88
Previous Batance was a Credit :	\$-6.94

#### ACCOUNT DETAIL

	Itemized Charges	Total Charges
Electric Service		
General Service Customer Charge		5.9hmg温温制的 3.4
Electric 5483 KWH @ 0.05015	\$ 274.97	le 24 Statistica - 1
Environmental Charge 5483 KWH @ 0.0021099	\$ 11.57	
Fuel Charge 5483 KWH @ 0.0375	\$ 205.61	的政治,建立的公司的合法的
Florida Gross Receipts Tax	\$ 12.95	
Florida Regulatory Commission Surcharge	\$ 0.08	
Florida Sales Tax	\$ 36.01	1. 利用 (MIL) 正义语语
Polk County Sales Surtax	\$ 5.18	
Inside the City Utility Tax		
Current Electric Service Charges		591.58
Water Service		
Water Commercial Inside Monthly Base Charge	\$ 26.19	
Water-1000 gal - 9 @ 2,44	\$ 21.96	
Inside the City Utility Tax	\$ 4.82	and there is the product real of
Current Water Service Charges		52.97
Other Services		16월 26월 26일 월 2
Solid Waste Commercial	\$ 17.05	
Wastewater Service	\$ 87.53	
Stormwater Service	\$ 28.52	
Other Services and Account Charges		132.31
		that is all on and the
		ne misical de montech s in
Continued on next page		

### www.lakelandelectric.com

Please make checks payable to Lakerand Electric P.O. Box 32006 Lakeland, FL 33802-2006 834-9535

L.X20190568418280000, xmil 287-000103832

Please return this stub along with your payment and note the account number on your check or money order to ensure proper credit to your account.



TOWNE PARK COMMUNITY DEVELOPMENT DIST 12051 CORPORATE BLVD ORLANDO FL 32817-1450 PAYMENT SECTION

Account Number :	3568145
Total Amt Due 07/02/2019	\$ 770.71
Amount Enclosed :	

VISIT OUR NEW EXPRESS PAY KIOSKS Payments will post to your account immediately.

> Scan this QR code at our Express Pay kiosk to go directly to your account

Please see back of stub for kiosk locations.



23

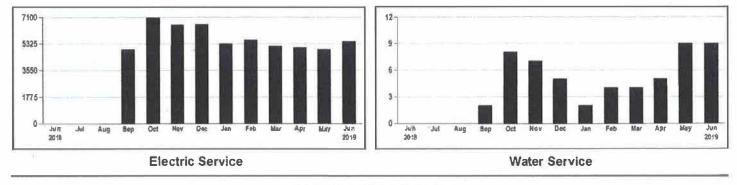
Please note address changes on the back of the payment stub.

#### CITY OF LAKELAND DEPARTMENT OF ELECTRIC UTILITIES

#### TOTAL CURRENT CHARGES \$ 777.65

#### TOTAL AMOUNT SUBJECT TO PENALTY AFTER 07/02/2019 \$ 770.71

Service Reading	Meter Number	Current Read Date	Current Reading	Prior Read Date	Prior Reading	No. of Days	Bilied Usage	Prior Month	Same Month Last Year
Electric-KVVH	306681	06/03/2019	74622	05/01/2019	69139	33	5483	4925	0
Water-1000 gal	30009269	06/03/2019	155	05/01/2019	146	33	9	9	0



#### Important Phone Numbers

Electric / Water Billing Inquiries	863-834-9535
Wastewater / Solid Waste Billing	863-834-8276
Fallen Power Lines / Water Outages	863-834-4248
False Alarms (Lakeland Police Dept)	863-834-6940
Miscellaneous Fire Dept 8illings	863-834-8201

24-Hour Power Outage Reporting	866-834-4248
24-Hour Payment Hotline	863-834-9535
TOD (For Hearing Impaired)	863-834-8333
Recycling	863-834-8774
Surge Protection	863-834-1500

LX2019060419280300 xml-268-000003932

Lakeland Electric collects social security numbers for the following purposes: account classification; customer identification; verification; billing; payment; creditworthiness and any lawful purposes in the conduct of Lakeland Electric business.

Please Change Malling Address To:

Telephone Number:

#### **EXPRESS PAY KIOSK LOCATIONS**

Drive-Through Kiosk Lakeland Electric - 501 E. Lemon Street

Walk-Up Kiosk Larry R Jackson Library - 1700 N. Florida Ave. Kelly Recreation Center - 404 Imperial Blvd. Town Center - 989 E Memorial Blvd.



Date	Invoice Number	
June 12, 2019	DM-06-2019-0065	
Payment Terms	Due Date	
Upon Receipt	June 12, 2019	

Bill To: Bill To:

Towne Park CDD c/o PFM Group Consulting District Accounting Department 12051 Corporate Blvd Orlando, FL 32817 United States of America

#### **Remittance Options:**

Via ACH (oreferred); PFM Group Consulting LLC Bank Name:M&T Bank ACH# (ACH): 031302955 Account #: 9865883822

<u>Via Wire:</u> Bank Name:M&T Bank ABA# (Wire): 022000046 Account #: 9865883822 1735 Market Street 43rd Floor Philadelphia, PA 19103 +1 (215) 567-6100

Federal Tax ID: 81-1642478

#### Vie Mail:

Company Address:

PFM Group Consulting LLC PO Box 65126 Baltimore, MD 21264-5126 United Stales of America

RE: District Management Fee: June 2019

Total Amount Due

\$2.08<u>3.33</u>

# RECEIVED JUN 1 1 2019



Date	Invoice Number		
June 12, 2019	DM-06-2019-0066		
Payment Terms			
Upon Receipt	June 12, 2019		

#### Bill To:

Towne Park CDD c/o PFM Group Consulting District Accounting Department 12051 Corporate Blvd Orlando, FL 32817 United States of America

#### **Remittance Options:**

Via ACH (preferred): PFM Group Consulting LLC Bank Name:M&T Bank ACH#(ACH): 031302955 Account #:9865883822

<u>Via Wæ;</u> Bank Name:M&T Bank ABA# (Wire): 022000046 Account#: 9865883822

Company Address: 1735 Market Street 43rd Floor

Philadelphia, PA 19103 +1 (215) 567-6100

Federal Tax ID: 81-1642478

<u>Via Maii:</u> PFM Group Consulting LLC PO Box 65126 Ballimore, MD 21264-5126 United States of America

RE: Website Fee - June, 2019

**Total Amount Due** 

\$75.00

# RECEIVED JUN 1 1 2019

### Spectrum BUSINESS

May 25, 2019

Invoice Number: Account Number: Security Code: Service At: 077420101052519 0050774201-01 5038 3883 WHITE IBIS RD LAKELAND, FL 33803

#### Contact Us

Visit us at Brighthouse.com/business Or, call us at 1-877-824-6249

	Summary Services from 05/24/19 details on following page	hrough 06/23/19
	Previous Balance	74.98
	Payments Received - Thank You	-74.98
_	Remaining Balance	\$0.00
_	Spectrum Business™ Internet	74.98
	Current Charges	\$74.98
	Total Due by 06/10/19	\$74.98
	cypy?	S74.98 \$74.98 \$74.98 s74.98 RECEIVED IN 3 1 2019
		D-11

PA 109 Not started Cynal

### SPECTRUM BUSINESS NEWS

BILL DATE REMINDER: A new Bill Statement and/or Bill Due date were implemented with your last bill statement. This bill statement reflects those changes. If you use the AutoPay feature, you may need to make adjustments with your financial institution to account for the date changes.

Paid

#### Thank you for choosing Spectrum Business.

We appreciate your prompt payment and value you as a customer.

Page 2 of 2

#### May 25, 2019

Involce Number: Account Number: Security Code: TOWNE PARK II CDD 077420101052519 0050774201-01 5038

#### **Charge Details**

Previous Balance		74.98
Payments Received - Thank You	05/21	-74.98
Remaining Balance		\$0.00

Payments received after 05/25/19 will appear on your next bill.

#### Services from 05/24/19 through 06/23/19

Spectrum Business™ Internet	The second second
Spectrum Business Internet	99.99
Static IP 1	14.99
Promo Discount	-40.00
	\$74.98
Spectrum Business™ Internet Total	\$74.98
Current Charges	\$74.98
Total Due by 06/10/19	\$74.98

#### Billing Information

Tax and Fees - This statement reflects the current taxes and fees for your area (including sales, exclse, user taxes, etc.). These taxes and fees may change without notice. Visit spectrum.net/laxesandfees for more information.

Terms & Conditions - Spectrum's detailed standard terms and conditions for service are located at spectrum com/policies.

Past Due Fee / Late Fee Reminder - A late fee will be assessed for past due charges for service.

Changing Business Locations - Please contact Spectrum Business before moving your Business Voice modern to a new address. To establish service at your new location or return equipment, please contact your Spectrum Business Account Executive at least twenty one (21) business days pilor to your move.



Contact Us

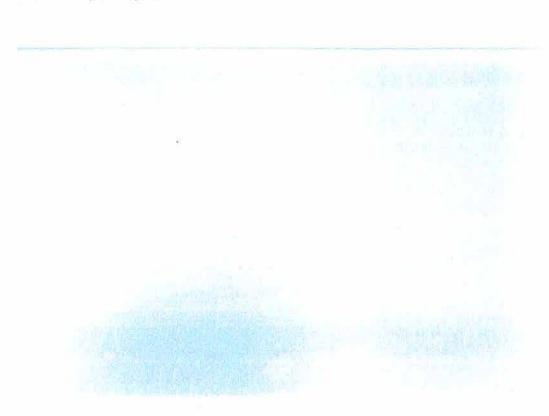
Visit us at Brighthouse.com/business Or, call us at 1-877-824-6249 7635 1610 NO RP 25 05252019 NNNNNY 01 001769 0005

Billing Practices - Spectrum Business mails monthly, itemIzed Invoices for all monthly services in advance. A full payment is required on or before the due date indicated on this invoice, Payments made after the indicated due date may result in a late payment processing charge. Failure to pay could result in the disconnection of all your Spectrum Business service(s). Disconnection of Business Voice service may also result in the loss of your phone number.

Authorization to Convert your Check to an Electronic Funds Transfer Debit - For your convenience, if you provide a check as payment, you authorize Spectrum Business to use the information from your check to make a one-time electronic funds transfer from your account. if you have any questions, please call our office at the telephone number on the front of this involce. To assist you in future payments, your bank or credit card account information may be electronically stored in our system in a secure, encitypted manner.



Complaint Procedures - You have 60 days from the billing date to register a complaint if you disagree with your charges.



Highland Community Management	Lai Ph We	3020 South Florida Avenue, Suile 305 Lakeland, FL 33803-4058 Phone 863-940-2863 Website: www.hcmanagement.org				
CHECK REC 	Va	JCHER Date: <u>USI9</u> Voucher#: Requested <u>By: Bethany Ferguson</u>				
<ul> <li>Colonial</li> <li>SunTrust (Regular)</li> <li>Colonial (Payroll)</li> <li>Bank of America</li> <li>Colonial (Permit)</li> <li>Florida First (Escrow)</li> <li>Towne Park Estates Ph II I Vendor 3020 S. Florida Ase. Swite Address Lakeland FZ 3380.3 City, State &amp; Zip Code</li> </ul>						
Other (Describe)     Operational     Operational     Due Invoice No. G/L Account Cost     Date or Address Number Code	Amount: <u>5</u> Gross Amount	Discount	Net Amount			
Date     or Address     Number     Code     Code     Amount       Image: Strategy of the s						

#### **Monica Sutera**

From:	Bethany Ferguson <b.ferguson@hcmanagement.org></b.ferguson@hcmanagement.org>
Sent:	Wednesday, June 5, 2019 1:00 PM
То:	Monica Sutera; Jane Gaarlandt
Cc:	Denise Abercrombie
Subject:	RE: Estimate from Alexander Air Conditioning and Heating, Inc. ~ Complete the following repairs:
Attachments:	Reimbursement Request - AC Repair Deposit.pdf

EXTERNAL EMAIL: Use care with links and attachments.

Thank you Monica.

Please see attached request for reimbursement. Bain with Alexander Air processed a \$526 deposit for this repair over the phone with the HOA's American Express.

Bethany Ferguson Highland Community Management

From: Monica Sutera <suteram@pfm.com> Sent: Wednesday, June 5, 2019 12:22 PM To: Jane Gaarlandt <gaarlandtj@pfm.com>; Bethany Ferguson <b.ferguson@hcmanagement.org> Cc: Denise Abercrombie <d.abercrombie@hcmanagement.org> Subject: RE: Estimate from Alexander Air Conditioning and Heating, Inc. - Complete the following repairs:

The payment arrangement works best. Thank you.

Bethany, feel free to send the reimbursement info when available. I'll include it in the next request for payment authorization. Thank you

Monica Sutera District Accountant

PFM Group Consulting LLC suteram@pfm.com | phone 407.723.5900 | fax 407.723.5901 | web pfm.com 12051 Corporate Bivd | Orlando, FL 32817

From: Jane Gaarlandt Sent: Wednesday, June S, 2019 11:44 AM To: Monica Sutera <<u>suteram@pfm.com></u> Cc: Bethany Ferguson <<u>b.ferguson@hcmanagement.org></u>; Denise Abercrombie <<u>d.abercrombie@hcmanagement.org></u> Subject: FW: Estimate from Alexander Air Conditioning and Heating, Inc. - Complete the following repairs:

Monica,

Please see email below from Bethany. Does that payment arrangement work or is there any way the District can get payment to Alexander Air Conditioning and Heating, Inc. right away?

Thank you,

Jane Gaarlandt District Manager

Please note my new email address and phone number below

PFM Group Consulting LLC gaarlandti@pfm.com | phone 407.723.5900 | fax 407-723-5901 | web pfm.com 12051 Corporate Blvd. | Orlando, FL 32817

From: Bethany Ferguson <u>{mailto:b.ferguson@hcmanagement.org}</u> Sent: Wednesday, June 5, 2019 11:35 AM To: Jane Gaarlandt <u><gaarlandtj@pfm.com></u> Cc: Denise Abercrombie <u><d.abercrombie@hcmanagement.org></u> Subject: FW: Estimate from Alexander Air Conditioning and Heating, Inc. - Complete the following repairs:

EXTERNAL EMAIL: Use care with links and attachments.

Good morning Jane,

Joel sent approval this morning for the AC repair quote from Alexander Air. They require a 50% deposit at the time of scheduling and the remainder at time of completion. Would the CDD allow the HOA to submit payment for the 50% to get the appointment scheduled, and then reimburse the HOA back on this and submit for the remaining payment due? We have clubhouse reservations for this Sunday and the following 4 weekends.

Bethany Ferguson Highland Community Management

From: Pam Leiva <<u>pam.alexanderair@gmail.com></u> Sent: Wednesday, June 5, 2019 11:23 AM To: Bethany Ferguson <<u>b.ferguson@hcmanagement.org></u> Subject: Re: Estimate from Alexander Air Conditioning and Heating, Inc. - Complete the following repairs:

Bethany,

We could probably get that on the schedule tomorrow. Will the clubhouse be open? Also, as I'm sure you noticed on the estimate we need to collect 50% at scheduling and the balance at completion of work. Can that be arranged as well? Please let me know, and I'll place a temporary hold on the schedule in the meantime. Thank you!

Pam Leiva Operations Manager

#### 2818 Maine Ave, Lakeland, FL Phone (863)667-2299 · Fax (863)614-9910 PO Box 2372, Lakeland, FL 33806

On Wed, Jun 5, 2019 at 11:08 AM Bethany Ferguson <br/>
<u>b.ferguson@hcmanagement.org></u> wrote:

Good morning,

Please see attached approval for repair only. Can you please let me know when repair can be scheduled?

Bethany Ferguson

Highland Community Management

From: Alexander Air Conditioning and Heating, Inc. <<u>notifications@housecallpro.com></u> Sent: Wednesday, May 29, 2019 9:51 AM To: Bethany Ferguson <<u>b.ferguson@hcmanagement.org></u> Subject: Estimate from Alexander Air Conditioning and Heating, Inc. - Complete the following repairs:



# Approve Estimate #772 from Alexander Air Conditioning and Heating, Inc.

Bethany

Attached are the estimates corrected to Towne Park CDD. Again, I apologize for the delay. Please let me know if there is anything else you need. Thank you!

# VIEW ESTIMATE

(863) 667-2299 | acservice.alexanderair@gmail.com

www.alexander-air.com

PO Box 2372 Lakeland, FL 33806-2372

Terms & Conditions



	ł	Highland Community Managen	oent	K REC	QUEST	Lei Phi We	20 South Florida Avenue, keland, FL 33803-4058 one 863-940-2863 absite: www.homanagem	
	Highland Community Management				Date: <u>Lof5/19</u> Voucher#: Requested <u>By: Bethany Fergus r</u>			
<ul> <li>Colonial</li> <li>Colonial</li> <li>SunTrust (Regular)</li> <li>Towne Park Estutes Ph. II Harver Vendor</li> <li>SunTrust (Regular)</li> </ul>								
	Colonial (Payroll)     Colonial (Payroll)     Bank of America					Code		
1	<ul> <li>Colonial (Permit)</li> <li>Explanation: <u>50% dependent</u> für</li> <li>Florida First (Escrow)</li> <li>AC repair - Alexander Hit</li> </ul>				ter Hit			
Other (Describe)								
	Due DateInvoice No. or AddressG/L Account NumberCost CodeGr		Gross Ar	nount	Discount Amount	Net Amount		
							*	
TOTAL 526 00								
	Special Instructions: Mail Check Hand Deliver to: Put in the Internal Mail Box of: HOA							

#### **Monica Sutera**

From:Bethany Ferguson <b.ferguson@hcmanagement.org>Sent:Monday, June 10, 2019 8:14 AMTo:Monica SuteraCc:Denise AbercrombieSubject:FW: Clubhouse Rental Form

EXTERNAL EMAIL: Use care with links and attachments.

Monica,

Please submit for a refund of the \$100 rental fee check for Sherrell Walker. She was unable to access the clubhouse yesterday therefore no rental occurred.

Bethany Ferguson Highland Community Management

From: Sherrell Walker <walker.sherrell@yahoo.com> Sent: Sunday, June 9, 2019 1:48 PM To: Bethany Ferguson <b.ferguson@hcmanagement.org> Subject: RE: Clubhouse Rental Form

Good afternoon,

I paid for the clubhouse today for my daughter's birthday party and the building is not open. This have become a very inconvenience to me and have cost me alot of money that can not be refundable. I asked you when I made the payment how I was going to access the building and was told someone would open it prior to us arriving. I need to know how this will be resolved.

Sent from Yahoo Mail on Android

On Mon, May 13, 2019 at 4:38 PM, Bethany Ferguson <<u>b.ferguson@hcmanagement.org></u> wrote:

Thank you for sending this over.

Please be advised that reservation is not complete until the deposit check is received as well. This is the check for \$150, whereas \$100 is the rental fee. I apologize for the error in my previous email sent 5/9/19. The application and the Policies and Rates documents for the CDD explains these different amounts.

Bethany Ferguson

Highland Community Management

From: Sherrell Walker <<u>walker.sherrell@yahoo.com></u> Sent: Monday, May 13, 2019 4:34 PM To: Bethany Ferguson <<u>b.ferguson@hcmanagement.org></u> Subject: Clubhouse Rental Form

Good afternoon,

Attached is the Clubhouse Rental form for June 9, 2019.

Sent from Yahoo Mail on Android

4

CHECK LIST	QUANTITY TEM OR PART DESCRIPTION	TERRY & TRANSMEN 50
		LAIR CONDITIONING, INC. 165742
BI-SUCTIONPSI	U Inspirid 2014 and Look	865 CREATIVE DRIVE 3168
	Line I have Several	LAKELAND, PLORIDA 33813-2306
CONTACTSTIGHTES CLEAN YAN	thiss stoled	(863) 646 - 0020 LIC. # CAC057633
CONDENSER COL	Design To of River	
CLEAN COL & CHECK FIN DOND.		low Park Clubbause 11
REFRIGERANT	capalitac ud 7.5 Rus	STREET SIG White ibis RD PLONE
	Capacitor	CITY STATE 2P WK PROME OR COLL
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EVAPORATOR COIL	y Missing all Arthigeraut	
DELAN COLLECHECKFIN	Meed 4 LBS K-410A and	REPAIR NUMBER DESCRIPTION ACCEPTIDECLINE SERVICE
CONDENSATE AREAS	New Filter dryer Instal	(5 Call Know if any the is
INSPECT & CLEAN DRAIN PAN	also Need Shart up dowe	wrope, into equilment is
AIR FILTERS	asain	RUNDING
PLEANED PEPLACED	We with to provide the highest in all of professionates and quality as the slong with the best dutions and provide	
HEATINGASSY.	policy in the Industry. Our service repels warrently policy to :	O Office will give price tor
FLELSUPPLY APRESSURE	1. All parts replaced by us will be warranted to be fit ee of detocts for a period of	
PLANE ADJUSTMENT	satisfied and most or access mentandos or specifications. For this reason we feel conductable addring this excellent sectorely. The labor to install the mentando perits ) is discussed in sec. #2 below.	Our TRAINED PERSONNEL recommende :
TAN & LIMIT GWITCH OPER	2. Our repair befor is unsecreted for a parted of 30 PAYS	New condenses 5 Ton Strat cool
TR V VALVE	This is the labor to repair or replace the part we matched in the failed repair, and not to eccust other problems that may have extent in the interior.	- 2 350:00
DETROSTEVELE	3. In the case of reldgerant (Negar) leak repairs, our parts and labor warrandy is as stated above with the following development	Trave \$ 3,900
ELECTRICAL COMP'TS.	6. You are shrangly or god to let the technicken show you the location of the leak prior to and effect the requires 8 bits to not powerful deals allot or other requires to be deals of the leak prior to be deals allot or other requires to be deals of the leak prior to be deals be deals of the leak prior to be deals of the leak prior	
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		RETAINTITLE TO ANY EQUIPMENT OR MATERIAL FURNISHED UNTIL CHARGE 70
Set Just 200	F Q RECOVERED? YES NO OTY B WWITLED? YES NO	NADE AS AGREED, THE SELLER SHALL HAVE THE RIGHT TO TAX
5.12 255	B (2) RECYCLED?	ANY DAMAGES RESULTING FROM THE REMOVAL THEREOF.
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And the second	R RETURNEDTO	AUTHORIZED SIGNATURE
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J		4/30/19
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Sector States and Sector States and Sector States		

0 1960 00

#### **Monica Sutera**

From:	8ethany Ferguson <b.ferguson@hcmanagement.org></b.ferguson@hcmanagement.org>
Sent:	Monday, June 3, 2019 3:09 PM
То:	'Sandra Allen'
Cc:	Monica Sutera; Jane Gaarlandt
Subject:	R£: invoice #165742 for 3883. White Ibis Rd
Attachments:	Scan_1312.pdf

EXTERNAL EMAIL: Use care with links and attachments.

Sandra,

The invoice has been returning as the listed address is the site address, not the billing address.

While we were not aware of a charge for obtaining a repair quote, I have copied the CDD personnel who can submit for payment authorization from CDD Board. The repair quote itself has not been reviewed/approved by the Board.

Bethany Ferguson 'Highland Community Management

From: Sandra Allen <sandra@wardsairconditioning.com> Sent: Monday, June 3, 2019 2:58 PM To: Bethany Ferguson <b.ferguson@hcmanagement.org> Subject: invoice #165742 for 3883. White Ibis Rd

Please advise when Wards Air Conditioning will be paid for services at 3883 White Ibis Rd on 4-30-2019 The mail keeps returning our invoice, unclaimed, I do not know if you have a Post office Box?

Sandra Allen 863-646-0020

### TOWNEPARK COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization #110

6/24/2019

ltem No.	Payee	Invoice Number	General Fund	
1	No.			
	Building wash & web removal	10348	\$ 400.00	
2	FishkInd & Assoclates			
	Reimbursables - 2019.6	24535	\$ 16.12	
3	Florida Department of Health			
	Pool permit	53-BID-4221300	\$ 280.00	
4	The Lake Dr's			
	Lake clean-up for 2 lakes	438645	\$ 1,400.00	
		TOTAL	\$ 2,096.12	

Chairperson



Buddys Pressure Washing and Roof Cleaning 301 N. Wilder Road Lot #23 Plant City, FL 33566 US (813)441-4690 buddyroup1@yahoo.com www.buddyspressurewashing.com

### Invoice 10348

BILL TO			
Town Park II CDD 12051 Corporate Blvd. Orlando, Fl	DATE 05/29/2019	PLEASE PAY <b>\$400.00</b>	DUE DATE 05/29/2019

ACTIVITY		QTY	RATE	AMOUNT
0.00.02 Building wash and spider web removal. Some areas can only be wip due to it being drywall	bed off	1	400.00	400.00
Thank You For Choosing Buddys Pressure Washing				
тс	TAL DUE			\$400.00

THANK YOU.

Fishkind & Associates, Inc. 12051 Corporate Blvd. Orlando, FL 32817



SV110

Towne Park DM c/o Fishkind & Associates, Inc. 12051 Corporate Blvd. Orlando, FL 32817

# Invoice

Invoice #: 24535 6/18/2019

**Towne Park CDD** 

File: TowneParkDM

Services:	Amount
Conference Calls	16.12

Please include the invoice number on your remittance and submit to: Fishkind & Associates, Inc. 12051 Corporate Blvd. Orlando, FL 32817 Ph: 407-382-3256 Fax: 407-382-3254 www.fishkind.com

Balance Due

\$16.12

RECEIVED JUN 1 8 2019

189 41 00 200	
Invoice	PAGE 8
INVOICE NIJMBER	27873241
INVOICE DATE	05/26/2019
ACCOUNT NO.	85735742
DUE DATE	06/25/2019
TAX ID	58-2421656
AMOUNT DUE	USD\$577.17

ò

DER/	NTOR 84618295 -	Jane Gaar	landt		LOCATI	DN-						
	REF# 1 REF# 4		BILLII	NG REF# 2		BILLI	NG REF#	3				
NF. NO	COST CENTER	CONF. DATE	CONF. TITLE / NAME / ANI	TIME	SERVICE	ACCESS TYPE	PERSONS	UNITS	RATE	CHARGE	TAX	CALL TOTAL
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	WHANNE	D5/02/2019	2158456540	10:58AM - 11:50AM	GLOSALMEET® AUDIO	TOLL FREE	I	52	0.00/MIN	0.00	0.00	-
	East	05/02/2019	2158456540	11:01AM - 12:04PM	GLOBALMEET@ AUDIO	TOLL FREE	1	63	0.00/MIN	0.00	00.0	
		D\$/02/2019	2158456540	11:13AM - 11:34AM	GLOBALMEET® AUDIO	TOLL FREE	1	21	0.00/MIN	0.00	00.00	0.00
777511	······································	p5/02/2019	8:32541763	1:56PM - 3:14PM	GLOBALMEET® AUDIO	TOLL FREE	1	78	0.00/MIN	0.00	p.00	
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		05/02/2019	8132049081	1:57PM - 3:14PM	GLOBALMEETO AUDIO	TOLL FREE	1	77	0.00/MIN	0.00	3.00	1
	VES	p5/02/2019	2158456540	1:58PM - 3:14PM	GLOBALMEET@AUDIO	TOLL FREE	1	76	0.00/MIN	0.00	2.00	1
		05/02/2019	2158456540	2:45PM - 3:13PM	GLOBALMEET@ AUDIO	TOLL FREE	1	28	0.00/MIN	0.00	2.00	00.0
777511		p5/09/2019	8636197103	10:55AM - 12:04PM	GLOBAIMEET AUDIO	TOLLFREE	1	69	D.00/MIN	0.00	3.30	
	Tome	05/09/2019	8132501763	10:57AM - 11:41AM	GLOBALMEET & AUDIO	TOLL FREE	2	44	D.DD/MIN	0.00	0.00	293) 32.23
	TOWNE	D5/09/2019	215.8456540	10:58AM + 11:28AM	GLOBALMEET® AUDIO	TOULFREE	1	30	D.DO/MIN	0.00	p.00	
	Davil	05/09/2019	18504252348	10:58AM - 12:04PM	GLOBALMEET & AUDIO	TOLLFREE	1	66	0.00/MIN	0.00	p.00	32.23
	1411 Lakil	05/09/2019	8137211516	11:00AM - 11:41AM	GLOBALMEET AUDIO	TOLL FREE	-1	41	D.DO/MIN	0.00	p.00	16
	1 House	05/09/2019	2158456540	11:21AM - 12:04PM	GLOBALMEE? @ AUDIO	TOLL FREE.	1	43_	0.00/MIN	0.00	0.00	P.00
777511		p5/15/2019	24 079625976	9:22AM - 10:43AM	GLOBALMEET AUDIO	TOLL FREE	1	81	0.00/MIN	0.00	p.00	
1	IZUENUN	p5/15/2019	2158456540	9:28.4M - 10:51AM	GLOBALMEETO AUNO	TOLL FREE	1	83	D.CO/MIN	0.00	p.00	
1	Pond Amars	05/15/2019	8633243698	9:29 AM + 10:51 AM	GLOBALMEET® AVOID	TOLL FREE	1	82	0.00/MIN	0.00	0.00	1
1	FLOUR NED	35/15/2019	8132543763	9:29AM - 10:51AM	GLOBALMEET O AUDIO	TOLL FREE	1	82	0.00/MIN	0.00	p.00	b.00
777511	001 0.1	05/24/2019	13862558171	8:58AM + 9:36AM	GLOBALMEET & AUDIO	TOLLFREE	1	38	D.OO/MIN	0.00	0.00	
	COLTON	DS/2a/2019	2158456540	8:59AM - 9:36AM	GLOBALMEETO AUDIO	TOLLFREE	1	37	0.00/MIN	0.00	0.00	
	/2010	\$\$/24/2019	13867367700	8:59AM - 9:35AM	GLOBALMEET® AUDIO	TOLL FREE	1	36	0.00/MIN	0.00	0.00	0.00
777511	220	05/24/2019	2158456540	10:58 AM - 11:15 AM	GLOBALMEET@ AUDIO	TOLL FREE	1	17	0.00/MIN -	0.00	9.00	
	PRE	05/24/2019	14074738395	10:59AM + 11:15AM	GLOBALMEET® AUDIO	TOLL FREE	1	16	0.00/MIN	0.00	2.00	1
		05/24/2019	13867367700	11:00AM - 11:15AM	GLOUALMEETO AUDIO	FOUNFREE	1	15	0.00/MIN	0.00	9.00	0.00

Per JAne - Spect

	F
ntorida	
HEALTH	
Permit Number	
53-60-1781020	
For: Swimming Pools - Public Po	-

### Florida Department of Health in Polk County Notification of Fees Due



Fee Amount: \$280.00 Previous Balance: \$0.00 Total Amount Due: \$280.00

Total Amount Due: \$280.00

Payment Due Date: 06/30/2019 or Upon Receipt

For: Swimming Pools - Public Pool > 25000 Gallons

**Notice:** This bill is due and payable in full upon receipt and must be received by the local office by the payment due date (06/30/2019).

Mail To: Town Park CDD
12051 Corporate Boulevard
Orlando, FL 32817

<u>Please verify all information below at www.myfloridaehpermit.com and make</u> changes as necessary.

#### Account Information:

Name: Towne Park Estates Pool Location: 3883 White Ibis Road Lakeland, FL 33811

**Owner Information:** 

 Name:
 Town Park CDD

 Address:
 12051 Corporate Boulevard

 (Mailing)
 Orlando, FL 32817

 Home Phone: (407) 382-3256
 Work Phone: ()

Pool Volume: 50,000 gallons Bathing Load: 51 Flow Rate: 255

Circle One: Visa MC Disc Amer Expr

Name on Card: \_\_\_\_

Account#: \_\_\_

Exp Date: \_\_\_\_/ Security Code (CVV): \_\_\_ Card's Billing Address:

### www.MyFloridaEHPermit.com

Please go online to pay fee at:

Permit Number: 53-60-1781020 Bill ID: 53-BID-4221300

Billing Questions call DOH-Polk at: (863) 519-8330 If you do not pay online, make checks payable to and mail invoice WITH payment to: Florida Department of Health in Polk County 2090 E Clower Street Bartow, FL 33830

#### City: \_\_\_\_\_ State: \_\_\_\_ Zip: \_\_\_\_\_ I Authorize Florida Department of Health in Polk County to charge my credit card account for the

County to charge my credit card account for the following: Payment Amount: \$ For:

Signature

Date

[Please RETURN invoice with your payment]

Balch Billing (D:18716



Mission: To protect, promote & improve the health of all people in Florida through integrated state, county & community effortis.

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Ron DeSantis Governor

Vision: To be the Healthiest State in the Nation

#### CLIENT SATISFACTION SURVEY ENVIRONMENTAL ENGINEERING DIVISION

2090 East Clower Street Bartow, FL 33830

In order to serve you better, we are requesting that you take a few moments to complete this customer satisfaction survey form. Please return completed form to any of the offices listed above. THANK YOU FOR TAKING PART IN THIS SURVEY

1. Please check the areas (within this Division) listed below which you had dealings with in the past 12 months

A. Public Swimming Pool or Public Bathing Place []
B. Public Drinking Water [] C. Petroleum Cleanup Program [ ]
D. Water Laboratory Services [ ]
E. Radiological Health Services [ ]
F. Toxic Substances [ ]
G. Private Water Supply [ ]
H. Stationary Pollutant Storage Tank Inspection Program [ ]
1. Lake Pollution Sampling [ ]
J. Ground Water Quality Testing for Pesticides [ ]
K. Other [] Describe
Were you treated in a helpful and courteous manner? [] yes [] no [] so-so Was your business dealings handled in a professional manner? [] yes [] no [] so-so
Was the person with whom you were dealing helpful? [ ] yes [ ] no [ ] so-so
Was the person with whom you were dealing knowledgeable on the subject which you were interested in? [] yes [] no [] so-so
Do you feel you were treated fairly by the individual in your dealings with this agency? []yes []no []so-so
On a scale of 1 to 10, with <u>10 for very satisfactory</u> and <u>1 being very poor</u> , how would you rate the services received? []
How many dealings do you have yearly that requires contact with this division? [ ] 1-10 [ ] 11-100 [ ] greater than 100
How may the Environmental Engineering Division better serve you?

## INVOICE

			010
The Lake Doctors	Inc D	Invoice #	438645
The Lake Doctors, Aquatic Management Serv	vices	Account #	725596
3 State Road 419. Winter Springs. FL	2 Road 419, Winter Springs, FL 32708 PH: 800-666-5253	Invoice Date	6/17/2019
		Due Date	6/27/2019
Bill To		Rep	KPL.
TOWNE PARK CDD HIGHLAND COMMUNITY MANAG 12051 CORPORATE BLVD ORLANDO, FLORIDA 32817	GEMENT	Invoice Q Lakes@lakec Payment Q Payments@lak	lectors.com luestions:

P.O. No.		Terms		Invoice Date	Reflects Month of
		NET 10 DAYS		Servio	e Provided
Item		Description			Amount
	Initial Clean-up of	Two (2) lakes and one (1) pond JUN 192019			1,400.00
		Customer Total Balance	\$1,400.00		
	in all an and the stre	Total Invoice			\$1,400.00

To help ensure prompt and accurate credit to your account, please include your account number and invoice number on your check and always include your remittance stub with your payment.

Please visit www.lakedoctors.com for your local office contact information.

#### PLEASE DETACH & RETURN THIS PORTION WITH PAYMENT

#### **Bill To**

1.0

TOWNE PARK CUD HIGHLAND COMMUNITY MANAGEMENT 12051 CORPORATE BLVD ORLANDO, FLORIDA 32817

For address and contact updates, please email us at Frontdesk@lakedoctors.com.

> The Lake Doctors, Inc. 3543 State Road 419 Winter Springs, FL 32708



Amount Enclosed	Invoice #	438645		
	Account #	725596		
	Date	6/17/2019		

Go Green! Contact us at Payments@lakedoctors.com to have your invoices emailed.

Mastercard	Visa	American Expres
Card #		
Card Verification #		
Exp. Date #		
Print Name		
Billing Address:	Check box	if same as above

## Towne Park Community Development District

**Monthly Financials** 

#### Towne Park CDD Statement of Financial Position As of 6/30/2019

Deposits4,350.00Debt Service Reserve Bond\$135,837.50Debt Service Reserve S2018 2B Project183,520.01Debt Service Reserve S2018 3A Project567,440.00Revenue Bond41,755.95Revenue S2018 2B Project3,246.30Revenue S2018 3A Project9,914.04Interest S2018 2B Project6,455.90Interest S2018 3A Project6,460.93Prepayment Bond147,861.55Capitelized Interest S2018 2B Project1,775.02	\$164,205.21 4,350.00
General Checking Account\$164,205.21SDeposits4,350.00Debt Service Reserve Bond\$135,837.50Debt Service Reserve S2018 2B Project183,520.01Debt Service Reserve S2018 3A Project567,440.00Revenue Bond41,755.95Revenue S2018 2B Project3,246.30Revenue S2018 3A Project9,914.04Interest S2018 3A Project6,455.90Interest S2018 3A Project6,460.93Prepayment Bond147,861.55Capitelized Interest S2018 2B Project1,775.02	
Deposits4,350.00Debt Service Reserve Bond\$135,837.50Debt Service Reserve S2018 2B Project183,520.01Debt Service Reserve S2018 3A Project567,440.00Revenue Bond41,755.95Revenue S2018 2B Project3,246.30Revenue S2018 3A Project9,914.04Interest S2018 2B Project6,455.90Interest S2018 3A Project6,460.93Prepayment Bond147,861.55Capitelized Interest S2018 2B Project1,775.02	
Debt Service Reserve Bond\$135,837.50Debt Service Reserve S2018 2B Project183,520.01Debt Service Reserve S2018 3A Project567,440.00Revenue Bond41,755.95Revenue S2018 2B Project3,246.30Revenue S2018 3A Project9,914.04Interest S2018 2B Project6,455.90Interest S2018 3A Project6,460.93Prepayment Bond147,861.55Capitelized Interest S2018 2B Project1,775.02	4,350.00
Debt Service Reserve S2018 2B Project183,520.01Debt Service Reserve S2018 3A Project567,440.00Revenue Bond41,755.95Revenue S2018 2B Project3,246.30Revenue S2018 3A Project9,914.04Interest S2018 3A Project6,455.90Interest S2018 3A Project6,460.93Prepayment Bond147,861.55Capitelized Interest S2018 2B Project1,775.02	
Debt Service Reserve S2018 3A Project567,440.00Revenue Bond41,755.95Revenue S2018 2B Project3,246.30Revenue S2018 3A Project9,914.04Interest S2018 2B Project6,455.90Interest S2018 3A Project6,460.93Prepayment Bond147,861.55Capitelized Interest S2018 2B Project1,775.02	135,837.50
Revenue Bond41,755.95Revenue S2018 2B Project3,246.30Revenue S2018 3A Project9,914.04Interest S2018 2B Project6,455.90Interest S2018 3A Project6.460.93Prepayment Bond147,861.55Capitelized Interest S2018 2B Project1,775.02	183,520.01
Revenue S2018 2B Project3,246.30Revenue S2018 3A Project9,914.04Interest S2018 2B Project6,455.90Interest S2018 3A Project6,460.93Prepayment Bond147,861.55Capitalized Interest S2018 2B Project1,775.02	567,440.00
Revenue S2018 3A Project9,914.04Interest S2018 2B Project6,455.90Interest S2018 3A Project6.460.93Prepayment Bond147,861.55Capitelized Interest S2018 2B Project1,775.02	41,755.95
Interest S2018 2B Project6,455.90Interest S2018 3A Project6.460.93Prepayment Bond147,861.55Capitelized Interest S2018 2B Project1,775.02	3,246.30
Interest S2018 3A Project6.460.93Prepayment Bond147,861.55Capitalized Interest S2018 2B Project1,775.02	9,914.04
Prepayment Bond     147,861.55       Capitalized Interest S2018 2B Project     1,775.02	6,455.90
Capitelized Interest S2018 2B Project 1,775.02	6,460.93
	147,861.55
	1,775.02
Capitalized Interest S2018 3A Project 5,523.34	5.523.34
Acquisition/Construction Bond \$2,654.64	2,654.64
Acquisition/Construction S2018 2B Projec 171,235.79	171,235.79
Acquisition/Construction S2018 3A Projec 630,372.55	630,372.55
Total Current Assets         \$168,555.21         \$1,109,790.54         \$804,262.98         \$0.00         \$2	2,082,608.73
Investments	
Amount Available in Debt Service Funds \$1,109.790.54 \$1	1,109,790.54
Amount To Be Provided 14,420,209,46 14	,420,209.46
Total Investments \$0.00 \$0.00 \$15.530,000.00 \$15.	,530,000.00
Total Assets \$168,555.21 \$1,109.790.54 \$804,262.98 \$15,530,000,00 \$17	,612,608.73
Liabilities and Net Assets	
Current Liabilities	
Accounts Payable \$13,303.53	\$13,303.53
Retainage Payable S2018 2B Project \$197,410.49	197,410.49
Retainage Payable S2018 3A Project 605,614.97	605.614.97
Total Curr ent Liabilities         \$13,303.53         \$0.00         \$803,025.46         \$0,00         \$	\$816.328.99
Long Term Liabilities	
Revenue Bonds Payable - Long-Term \$15,530,000.00 \$15.	
Total Long Term Liabilities         \$0.00         \$15,530,000.00         \$15,530,000.00	530,000.00
Total Liabilities \$13,303.53 \$0.00 \$803.025.46 \$15,530.000.00 \$16	5.530,000.00 5,530,000.00

#### Towne Park CDD Statement of Financial Position

As of 6/30/2019

	General Fund	Debt Service Funds	Capital Projects Fund	Long Term Debt Group	Total
Net Assets					
Net Assets, Unrestricted	\$338.00				\$338.00
Current Year Net Assets, Unrestricted	50,828.81				50,828.81
Net Assets - General Government	30,644.28				30,644.28
Current Year Net Assets - General Government	73,440.59				73,440.59
Net Assets. Unrestricted		\$2,053,558.68			2,053,558.68
Current Year NetAssets, Uniestricted		(943,768.14)			(943,768.14)
Net Assets. Unrestricted			\$9,967,537.59		9,967,537.59
Current Year Net Assets, Unrestricted			(9,966,300.07)		(9,966,300.07)
Total Net Assets	\$155,251.68	\$1,109,790.54	\$1,237.52	\$0.00	\$1,266,279.74
Total Liabilities and Net Assets	\$168,555.21	\$1,109,790.54	\$804,262.98	\$15.530,000.00	\$17,612,608.73

#### Towne Park CDD Statement of Activities (VTD) As of 6/30/2019

	General Fund	Debt Service Funds	Capital Projects Fund	Long Term Debl Group	Total
Revenues					
On-Roll Assessments	\$57,430.68				\$57,430.68
Off-Roll Assessments	174,565.73				174,565.73
Other Income & Other Financing Sources	600.00				600.00
Inter-Fund Transfers In	50,826.81				50,828.61
On-Roll Assessments		\$43,372.68			43,372.88
Off-Roll Assessments		36,491.07			36,491.07
Other Assessments		519.176.17			519,176.17
Developer Contributions			\$5,987.65		5,987.65
Tollal Revenues	\$283.425.22	\$599.040.12	\$5,987.65	\$0.00	\$886,452.99
Expenses					
Supervisor Fees	\$3,800.00				\$3,800.00
D&O Insurance	2,356.00				2.356.00
Trustee Services	2,587,50				2,587.50
Management	18,749.97				18,749.97
Dissemination Agent	5,500.00				5,500.00
District Counsel	16,016.79				16,016.79
Assessment Administration	5,000.00				5,000.00
Audit	5,075.00				5,075.00
Travel and Per Diem	278.59				278.59
Telephone	67.05				67.05
Postage & Shipping	177.16				177.16
Copies	228.75				228.75
Legel Advertising	844.24				844,24
Miscellaneous	1,500.00				1,500.00
Web Site Maintenance	675.00				675.00
Dues, Licenses, and Fees	455.00				455.00
Clubhouse Electric	5,603,54				5,603.54
Water	5,656.53				5.656.53
Clubhouse Waler	1,444.63				1,444.63
Lake/Pond Repair & Maintenance	21,150.00				21.150.00
Amenity - Pool Maintenance	12,700.00				12,700.00
Amenity-Internet	5.120.55				5,120.55
General Insurance	2,946.00				2,946.00
Property & Casualty	6,613.00				8,613.00
Landscaping Maintenance & Meterial	30,266.87				30,268.87
Pest Control	150.00				150,00
Facility Repair& Maintenauce	2.296.00				2,298.00
Principal Payments Sond		\$765,000.00			765,000.00
Interest Payments Boud		755,219,45			755,219.45
Inter-Fund Transfers		37.911.98			37,911.98
Engineering			\$196,255.96		196,255.96
District Counsel			13,064.57		13,064.57
Contingency			9,826,563.64		9,828,583.64
Inter=Fund Transfers			12,916,83		12,916.83
Total Expenses	\$159,262.17	\$1,558,131,43	\$10.050.621.20	\$0.00	\$11,768,214.80

#### Towne Park CDD Statement of Activities (YTD) As of 6/30/2019

	General Fund	Debt Service Funds	Capital Projects Fund	Long Term Debt Group	Total
Other Revenues (Expenses) & Gains (Losses)					
interest income	\$106.35				\$106.35
Interest Income		\$15,323.17			15, 323. 17
Interest Income			\$78,533.48		78,533.48
Total Other Revenues (Expenses) & Gains (Losses)	\$106.35	\$15,323.17	\$78.533,48	\$0.00	\$93,963.00
Change in Net Assels	\$124,269,40	(\$943.768.14)	(\$9.966300.07)	\$0.00	(\$10,785,798.81)
Net Assets At Beginning Of Year	\$30,982.28	\$2.053.558.68	\$9,967.537.59	\$0.00	\$12,052,078.55
Net Assets At End Of Year	\$155.251.68	\$1,109,790.54	\$1237.52	\$0.00	\$1,266.279.74

### Towne Park CDD

## Budget to Actual For the Month Ending 6/30/2019

Year To Date

		Actual		Budget		Variance	Add	FY 2019 opted Budget
Revenues								
On-Roli Assessments	\$	57,430.68	\$	66,600.00	\$	(9,169.32)	\$	88,800.00
Off-Roll Assessments		174,565.73				174,565.73		(*)
Other Income & Other Financing Sources		600.00				600.00		-
Developer Collections		-		146,587.50		(146,587.50)		195,450.00
Net Revenues	\$	232,596.41	\$	213,187.50	\$	19,408.91	\$	284,250.00
General & Administrative Expenses								
Supervisor Fees	\$	3,800.00	\$	3,000.00	\$	800.00	S	4,000.00
D&O Insurance		2,356.00		1,950.00		406.00		2,600.00
Truslee Services		2,587.50		3,000.00		(412.50)		4,000.00
Management		18,749.97		18,750.00		(0.03)		25,000.00
Engineering		a		3,750.00		(3,750.00)		5,000.00
Dissemination Agent		5,500.00		3,000.00		2,500 00		4,000.00
District Counsel		16,016.79		11,250.00		4,766.79		15,000.00
Assessment Administration		5,000.00		-		5,000.00		-
Audit		5,075.00		4,87500		200.00		6,500.00
Travel and Per Diem		278.59		375.00		(96.41)		500.00
Telephone		67.05		150.00		(82.95)		200.00
Postage & Shipping		177.16		112.50		64.66		150.00
Copies		228.75		1,125.00		(89625)		1,500.00
Legal Advertising		84424		2,250.00		(1,405.76)		3,000.00
Miscellaneous		1,500.00		15.000.00		(13,500.00)		20,000.00
Web Sile Maintenance		675.00		675.00		-		900.00
Dues, Licenses, and Fees		455.00		187.50		267.50		250.00
Water		5,656.53		6,000.00		(343.47)		8,000.00
Pond Maintenance		21,150.00		7,500.00		13,650.00		10,000.00
General Insurance		2,946.00		2,437.50		508.50		3,250.00
Property & Casualty		8,613.00		9.000.00		(387.00)		12,000.00
Landscaping Maintenance & Material		30,268.87		93,750.00		(63,481.13)		125,000.00
Total General & Administrative Expenses	\$	131,945.45	\$	188,137.50	\$	(56,192.05)	\$	250,850.00
Pool & Clubhouse Maintenance Staff	\$	52	\$	2,250.00	\$	(2,250.00)	\$	3,000.00
	3	5	9	2,250.00	\$	(2,250.00)	3	3,000.00
Facility Management		E 003 54						
Clubhouse Electric		5,603.54		7.500.00		(1,896.46)		10,000.00
Amenity Water		1,444.63		3,750.00		(2,305.37)		5,000.00
Clubhouse & Pool Maintenance		12,700.00		6,300.00		6,400.00		8,400.00
Amenity - Internet		5,120.55		750.00		4,370.55		1,000.00
Pest Control		150.00		375.00		(225.00)		500.00
Facility Repair & Maintenance	-	2,298.00	-	1,875.00	_	423.00		2,500.00
Total Pool & Clubhouse Expenses	\$	27,316.72	\$	25,050.00	\$	2,266.72	\$	33,400.00
Total Expenses	\$	159,262.17	5	213,187,50	\$	(53,925.33)	5	284,250.00
Income (Loss) from Operations	\$	73,334.24	\$		\$	73,334.24	\$	-
Other Income (Expense)								
Interest Income		106.35		-31		106.35		25
	-		-	94 10	-		-	
Total Other Income (Expense) Net Income (Loss)	\$	106.35 73,440.59	5	•	\$	106.35 73,440.59	\$	
wer medine (E055)	<b>_</b>	10,940,30	-	8 <u>0</u>	_	13,440,00	-	

# Towne Park Community Development District

**Staff Report** 

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#### **Jane Gaarlandt**

From:	Blake J. Gillum <wordpress@towneparkcdd.com></wordpress@towneparkcdd.com>
Sent:	Wednesday, June 19, 2019 11:35 AM
To:	Jane Gaarlandt
Subject:	Towne Park CDD "Amenity Access Cards"

EXTERNAL EMAIL: Use care with links and attachments.

From: Blake J. Gillum <blake@lakelandtitlellc.com> Subject: Amenity Access Cards

Message Body: Hello Sir/Madam,

I am requesting clarification on the number of Access Cards that should be issued to each home.

According to Towne Park CDD Amenity Policies & Rates:

Access Cards: "Patron Household members that are fourteen (14) years or older shall receive an Access Card allowing access to the Amenities. Patron Household members that are under fourteen (14) years of age shall be issued Access Cards for identification purposes which shall be carried at all times during use of the Amenities. Minors under fourteen (14) years of age must be accompanied by an adult eighteen (18) years and older at all times. Each Patron Household will be authorized initial Access Cards for up to six (6) Household members free of charge after which a fee shall be charged for each additional Access Card in accordance with the Amenity Rates then in effect."

Registration and Access Cards: "Each Patron must scan in an Access Card in order to access the Amenities and must have his or her assigned Access Card available for inspection. Access Cards are only to be used by the Patron to whom they are issued. Patrons must have at all times in their possession their personalized Access Card to enter and use the Amenities, and must present their Access Cards upon request by District Staff."

Yet, according to Highland Community Management, they are only authorized to issue ONE Access Card per household. Even though the amenity bylaws clearly state that each member of a household over the age of fourteen should receive their own individual Access Card, up to six Access Cards per household.

I realize this is a petty matter, but I have been stonewalled by HCM in requesting ONE additional Access Card for my wife. I would just like clarification on this matter, if possible. Thank you for your time.

Blake J. Gillum 863-370-4821 blake@lakelandtitlellc.com

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This e-mail was sent from a contact form on Towne Park CDD (http://towneparkcdd.com)