Sandmine Road Community Development District

Agenda

July 15, 2021

AGENDA

Sandmine Road Community Development District

219 East Livingston Street, Orlando, Florida 32801 Phone: 407-841-5524 – Fax: 407-839-1526

July 8, 2021

Board of Supervisors Sandmine Road Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of Sandmine Road Community Development District will be held Thursday, July 15, 2021 at 2:00 PM at 2227 Lelani Circle, Davenport, Florida 33897. Following is the advance agenda for the meeting:

- 1. Roll Call
- 2. Public Comment Period
- 3. Approval of Minutes of the May 20, 2021 Meeting
- 4. Consideration of Rule G-17 Disclosure Letter with FMS Bonds, Inc.
- 5. Financing Matters
 - A. Consideration of Engineer's Report
 - B. Consideration of Assessment Methodology
 - C. Consideration of Resolution 2021-06 Declaring Special Assessments
 - D. Consideration of Resolution 2021-07 Setting a Public Hearing for Special Assessments
- 6. Discussion of Polk County Utilities Easement
- 7. Review and Acceptance of Fiscal Year 2020 Audit Report
- 8. Ratification of Series 2020 Requisitions #6 #9
- 9. Consideration of Series 2020 Requisition #10
- 10. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Balance Sheet and Income Statement
 - ii. Ratification of FY2021 Funding Requests #11 14
- 11. Other Business
- 12. Supervisors Requests
- 13. Adjournment

The second order of business of the Board of Supervisors is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is approval of the minutes of the May 20, 2021 Board of Supervisors Meeting. The minutes are enclosed for your review.

The fourth order of business is consideration of Rule G-17 disclosure letter with FMS Bonds, Inc. A copy of the letter is enclosed for your review.

The fifth order of business is financing matters. Section A consideration of Engineer's Report. A copy of the Engineer's Report will be provided under separate cover. Section B is consideration of Assessment Methodology. A copy of the methodology will be provided under separate cover. Section C is consideration of Resolution 2021-06 declaring special assessments. A copy of the resolution is enclosed for your review. Section D is consideration Resolution 2021-07 setting a public hearing for special assessments. A copy of the resolution is enclosed for your review.

The sixth order of business is discussion of Polk County Utilities Easement. A copy of the easement has been enclosed for your review.

The seventh order of business is review and acceptance of Fiscal Year 2020 Audit Report. A copy of the report is enclosed for your review.

The eighth order of business is ratification of Series 2020 Requisitions #6 - #9. Copies of the requisitions are enclosed for your review.

The ninth order of business is consideration of Series 2020 Requisition #10. A copy of the requisition is enclosed for your review.

The tenth order of business is staff reports. Section C is the District Manager's report. Section 1 includes the balance sheet and income statement for your review. Section 2 is ratification of funding request. A copy of the funding request is enclosed for your review. A copy of the funding request is enclosed for your review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please do not hesitate to contact me.

Sincerely,

George S. Flint District Manager

CC: Tucker Mackie, District Counsel Darrin Mossing, GMS

2 17

Enclosures

MINUTES

MINUTES OF MEETING SANDMINE ROAD COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Sandmine Road Community Development District was held Thursday, May 20, 2021 at 2:00 p.m. at 2227 Lelani Circle, Davenport, Florida.

Present and constituting a quorum were:

Eric Baker

Chairman

Aaron Struckmeyer

Vice Chairman

Amy Steiger Sean Bailey

Assistant Secretary

Assistant Secretary

Also present were:

George Flint

District Manager

Tucker Mackie

District Counsel

Broc Althafer

District Engineer

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll. Three Board members were present constituting a quorum. Mr. Bailey was sworn in at this meeting.

SECOND ORDER OF BUSNESS

Public Comment Period

Mr. Flint recognized that no public was present via Zoom, only Board members and staff were in attendance.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Resignation of Wesley Hunt

Mr. Flint asked for a motion to accept Mr. Hunt's resignation.

On MOTION by Mr. Struckmeyer, seconded by Mr. Baker, with all in favor, the Resignation of Wesley Hunt, was approved.

May 20, 2021 Sandmine Road CDD

B. Appointment of Individual to Fulfill the Board Vacancy in Seat #1 with a Term Ending November 2024

Mr. Flint explained that Mr. Hunt's seat expires in November 2024 and asked for nominees to fill his seat. Sean Bailey was nominated, and Mr. Flint swore in Mr. Sean Bailey and reviewed the Sunshine and Financial Disclosure forms.

On MOTION by Mr. Struckmeyer, seconded by Mr. Baker, with all in favor, the nomination of Mr. Sean Bailey for Seat #1 ending in November 2024, was approved.

C. Election of Officers

Mr. Flint stated that seats could be handled individually or as a group.

D. Consideration of Resolution 2021-03 Electing Officers

Mr. Flint stated that Mr. Wes Hunt was the Chairman, Mr. Struckmeyer was Vice Chairman, and the others were Assistant Secretaries. Mr. Flint was Secretary and Ms. Burns was Treasurer.

Mr. Struckmeyer nominated Eric as Chairman, and Mr. Struckmeyer as Vice Chairman, and Sean Bailey, Chris Wrenn and Amy Steiger as Assistant Secretaries. Mr. Flint will remain Secretary, and Ms. Burns Treasurer and Katie Costa as Assistant Treasurer.

On MOTION by Mr. Struckmeyer, seconded by Ms. Steiger, with all in favor, the Resolution 2021-03 Electing Officers with Mr. Eric Baker as Chairman, Mr. Struckmeyer as Vice -Chairman, Ms. Amy Steiger, Mr. Sean Bailey and Mr. Chris Wrenn as Assistant Secretaries, Mr. George Flint as Secretary, Ms. Burns as Treasurer, and Ms. Costa as Assistant Treasurer, were approved.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the February 18, 2021 Meeting

Mr. Flint asked if the Board had any comments or corrections to the February 18, 2020 Board meeting minutes. The Board had no changes.

On MOTION by Mr. Struckmeyer, seconded by Mr. Baker, with all in favor, the Minutes of the February 18, 2020 Board Meeting, were approved.

May 20, 2021 Sandmine Road CDD

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2021-04 Approving the Proposed Budget for Fiscal Year 2022 and Setting a Public Hearing

Mr. Flint stated each year the Board needed to approve a proposed budget and he recommended August 19, 2021 at 2:00 p.m. at the Amenity Center address. The proposed budget contains administrative expense changes which are due to new bond issuances in place. Operation and Maintenance line items have been added. The total proposed budget is \$219,691.

On MOTION by Mr. Struckmeyer, seconded by Mr. Bailey, with all in favor, Resolution 2021-04 Approving the Proposed Budget for Fiscal Year 2022 and Setting the Public Hearing for August 19, 2021 at 2:00 p.m. at the Amenity Center, was approved.

SIXTH ORDER OF BUSINESS

Consideration of Proposals for Arbitrage Rebate Calculation Services (2)

Mr. Flint stated this is required by IRS to determine we are not earning more interest than we are paying. Two proposals were received from Grau & Associates for \$600 and from AMTEC for \$450. Mr. Flint added the AMTEC is for 5 years. He recommended the Board select AMTEC.

On MOTION by Mr. Struckmeyer, seconded by Mr. Baker, with all in favor, the Proposal for Arbitrage Rebate Calculation Services from AMTEC, was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2021-05 Authorizing Boundary Agreement

Ms. Mackie stated this Resolution proposes the addition of Phase 3 that was recently acquired, and it will be included in the District and be funded. This addition will result in about 144 additional units. Mr. Flint added that Exhibit 'A' would be included with a description of the land.

On MOTION by Mr. Struckmeyer, seconded by Mr. Bailey, with all in favor, Resolution 2021-05 Authorizing Boundary Agreement, was approved.

EIGHTH ORDER OF BUSINESS

Consideration of Boundary Amendment Funding Agreement with Pulte Home Company, LLC May 20, 2021 Sandmine Road CDD

Mr. Flint stated that the funding agreement with the Developer and the District that the Developer would bear costs of the boundary amendment.

On MOTION by Mr. Baker, seconded by Ms. Steiger, with all in favor, the Boundary Amendment Funding Agreement with Pulte Home Company, LLC, was approved.

NINTH ORDER OF BUSINESS

Financing Matters

A. Consideration of Engineer's Report

Mr. Flint stated there were issues holding the engineer up from finalizing his review of the costs estimates and the legal description of the area. This item was deferred to the June meeting.

Mr. Althafer added they are working through some permitting issues with Polk County that has caused unexpected delays.

- B. Consideration of Assessment Methodology
- C. Consideration of Resolution 2021-06 Declaring Special Assessments
- **D.** Consideration of Resolution 2021-07 Setting a Public Hearing for Special Assessments This was deferred to the June meeting.

TENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

Mr. Althafer stated he was working on the revised Engineer's Report for Phase Two A & B, and Supplemental Report for Phase 3. Mr. Flint asked about irrigation system and asked for follow-up. Mr. Althafer replied he was able to get a copy of the plans, is working on it currently, and should have a proposal in a few weeks. He clarified the proposal would be for how to break down the sub-metering.

C. District Manager's Report

i. Balance Sheet and Income Statement

Mr. Flint presented the unaudited financials through March 31st. There was no action required. Any questions? Hearing none,

ii. Ratification of FY2021 Funding Request #8 - 10

Mr. Flint presented ratification of Funding Request #8-10 that were submitted to the Developer.

On MOTION by Mr. Struckmeyer, seconded by Ms. Steiger, with all in favor, the Funding Request #8-10, was ratified.

iii. Presentation of Number of Registered Voters - 0

Mr. Flint stated this is required each year as of April 15th. The Sandmine Road District has no voters to report. There was no Board action required.

ELEVENTH ORDER OF BUSINESS

Other Business

Mr. Flint asked for any other comments or questions? Hearing none,

TWELTH ORDER OF BUSINESS

Supervisors Request

There being none, the next item followed.

THIRTEENTH ORDER OF BUSINSES

Adjournment

Mr. Flint adjourned the meeting.

On MOTION by Mr. Struckmeyer, seconded by Mr. Baker, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION IV



June 2, 2021

Sandmine Road Community Development District c/o GMS - Central Florida, LLC 219 E. Livingston Street Orlando, Florida 32801 Attention: Mr. George Flint

Re: Sandmine Road CDD, Series 2021 Bonds

Dear Mr. Flint:

We are writing to provide you, as the Sandmine Road Community Development District (the "Issuer"), with certain disclosures relating to the captioned bond issue (the "Bonds"), as required by the Municipal Securities Rulemaking Board (MSRB) Rule G-17 as set forth in the amended and restated MSRB Notice 2019-20 (November 8, 2019)1 (the "Notice").

The Issuer recognizes that FMSbonds, Inc. will serve as the underwriter (the "Underwriter") and not as a financial advisor or municipal advisor, in connection with the issuance of the bonds relating to this financing (herein, the 'Bonds"). As part of our services as Underwriter, FMSbonds, Inc. may provide advice concerning the structure, timing, terms, and other similar matters concerning the issuance of the Bonds. Any such advice, if given, will be provided by FMSbonds, Inc. as Underwriter and not as your financial advisor in this transaction.

The specific parameters under which FMS will underwrite the Bonds will be set forth in a Bond Resolution adopted by the Board.

Pursuant to the Notice, we are required by the MSRB to advise you that:

- MSRB Rule G-17 requires a broker to deal fairly at all times with both municipal issuers and investors.
- The Underwriter's primary role is to purchase the Bonds in an arm's-length commercial transaction with the Issuer. As such, the Underwriter has financial and other interests that differ from those of the Issuer.
- Unlike a municipal advisor, the Underwriter does not have a fiduciary duty to the Issuer under the federal securities laws and is, therefore, not required by federal law

¹ Interpretive Notice Concerning the Application of MSRB Rule G-17 to underwriters and Underwriters of Municipal Securities (effective March 31, 2021).

to act in the best interests of the Issuer without regard to its own financial or other interests. The Issuer may choose to engage the services of a municipal advisor with a fiduciary obligation to represent the Issuer's interest in this transaction.

- The Underwriter has a duty to purchase the Bonds from the Issuer at a fair and reasonable price, but must balance that duty with its duty to use its best efforts to resell the Bonds with purchases at prices that are fair and reasonable.
- The Bonds may be sold into a trust either at the time of issuance or subsequent to issuance. In such instance FMSbonds, Inc., not in its capacity of Underwriter, may participate in such trust arrangement by performing certain administrative roles. Any compensation paid to FMSbonds, Inc. would not be derived from the proceeds of the Bonds or from the revenues pledged thereunder.

The Underwriter will be compensated by a fee paid by the borrower or other third parties. Payment or receipt of the Underwriter's compensation will be contingent on the closing of the transaction. The Issuer acknowledges that the fee to be paid to the Underwriter will not be derived from the proceeds of the Bonds. While this form of compensation is customary in the municipal securities market, it presents a conflict of interest since an Underwriter may have an incentive to recommend a transaction that is unnecessary or to recommend that the size of a transaction be larger than is necessary. The Issuer acknowledges no such recommendation has been made by the Underwriter.

Please note nothing in this letter is an expressed or an implied commitment by us to provide financing or to place or purchase the Bonds or any other securities. Any such commitment shall only be set forth in a bond purchase contract or other appropriate form of agreement for the type of transaction undertaken by you.

Further, our participation in any transaction (contemplated herein or otherwise) remains subject to, among other things, the execution of a bond purchase contract (or other appropriate form of agreement), further internal review and approvals, satisfactory completion of our due diligence investigation and market conditions.

FMSbonds, Inc. is acting independently in seeking to act as Underwriter in the transaction contemplated herein and shall not be deemed for any purpose to be acting as an agent, joint venturer or partner of any other principal involved in the proposed financing. FMSbonds, Inc. assumes no responsibility, express or implied, for any actions or omissions of, or the performance of services by, the purchasers or any other brokers in connection with the transactions contemplated herein or otherwise.

If you or any other representative of the Issuer have any questions or concerns about these disclosures, please make those questions or concerns known immediately to the undersigned. In addition, you should consult with your own financial, municipal, legal, accounting, tax and other advisors, as applicable, to the extent deemed appropriate.

We request that the person at the Issuer who has the authority to bind the Issuer (herein, "Authorized Issuer Representative") by contract with us acknowledge this letter and that such

person is not a party to any conflict of interest relating to the subject transaction. If our understanding is incorrect, please notify the undersigned immediately.

The MSRB requires that we seek the Issuer's acknowledgement that it has received this letter. Accordingly, please cause the attached to be signed by the Authorized Issuer Representative and return the enclosed copy of this letter to the undersigned at the address set forth below as soon as practicable. Depending on the structure of the transaction that the Issuer decides to pursue, or if additional actual or perceived material conflicts are identified, we may be required to send you additional disclosures. At that time, we also will seek your acknowledgement of receipt of any such additional disclosures.

We look forward to working with you in connection with the issuance of the Bonds, and we appreciate the opportunity to assist you in this transaction. Thank you.

Jon Kessler FMSbonds, Inc.

Sincerely,

Acknowledgement:

SANDMINE ROAD COMMUNITY DEVELOPMENT DISTRICT

D		
By:		



SECTION A

This item will be provided under separate cover

SECTION B

This item will be provided under separate cover



RESOLUTION 2021-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SANDMINE ROAD COMMUNITY DEVELOPMENT DISTRICT DECLARING SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE INFRASTRUCTURE IMPROVEMENTS WHOSE COST IS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE PAID; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR PUBLICATION OF THIS RESOLUTION.

WHEREAS, the Board of Supervisors (the "Board") of the Sandmine Road Community Development District (the "District") hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the infrastructure improvements (the "Phase 2 Improvements") described in the District's Amended and Restated Master Engineer's Report, dated ________, 2021, attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, it is in the best interest of the District to pay the cost of the Phase 2 Improvements by special assessments pursuant to Chapter 190, Florida Statutes (the "Phase 2 Assessments"); and

WHEREAS, the District is empowered by Chapter 190, Community Development Districts, Chapter 170, Supplemental and Alternative Method of Making Local Municipal Improvements, and Chapter 197, Tax Collections, Sales and Liens, *Florida Statutes*, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the Phase 2 Improvements and to impose, levy and collect the Phase 2 Assessments; and

WHEREAS, the District hereby determines that benefits will accrue to the property improved, the amount of those benefits, and that special assessments will be made in proportion to the benefits received as set forth in the Master Assessment Methodology for Assessment Area Two, dated _______, 2021, attached hereto as Exhibit B and incorporated herein by reference and on file at the office of the District Manager, c/o George Flint, Governmental Management Services- Central Florida, LLC, Governmental Management Services- Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 (the "District Records Office"); and

WHEREAS, the District hereby determines that the Phase 2 Assessments to be levied will not exceed the benefit to the property improved.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SANDMINE ROAD COMMUNITY DEVELOPMENT DISTRICT:

- **SECTION 1.** Recitals stated above are true and correct and by this reference are incorporated into and form a material part of this Resolution.
- **SECTION 2.** Phase 2 Assessments shall be levied to defray a portion of the cost of the Phase 2 Improvements.
- **SECTION 3.** The nature and general location of, and plans and specifications for, the Phase 2 Improvements are described in **Exhibit A**, which is on file at the District Records Office. **Exhibit B** is also on file and available for public inspection at the same location.
- SECTION 4. The total estimated cost of the Phase 2 Improvements is (the "Estimated Cost").
- **SECTION 5**. The Phase 2 Assessments will defray approximately \$______, which includes the Estimated Cost, plus financing-related costs, capitalized interest, a debt service reserve, and contingency.
- **SECTION 6.** The manner in which the Phase 2 Assessments shall be apportioned and paid is set forth in **Exhibit B**, including provisions for supplemental assessment resolutions.
- **SECTION 7.** The Phase 2 Assessments shall be levied, within the District, on all lots and lands adjoining and contiguous or bounding and abutting upon the Phase 2 Improvements or specially benefitted thereby and further designated by the assessment plat hereinafter provided for.
- **SECTION 8.** There is on file, at the District Records Office, an assessment plat showing the area to be assessed, with certain plans and specifications describing the Phase 2 Improvements and the estimated cost of the Phase 2 Improvements, all of which shall be open to inspection by the public.
- SECTION 9. Commencing with the year in which the Phase 2 Assessments are levied and confirmed, the Phase 2 Assessments shall be paid in not more than thirty (30) annual installments. The Phase 2 Assessments may be payable at the same time and in the same manner as are ad valorem taxes and collected pursuant to Chapter 197, *Florida Statutes*; provided, however, that in the event the uniform non-ad valorem assessment method of collecting the Phase 2 Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Phase 2 Assessments may be collected as is otherwise permitted by law.
- **SECTION 10.** The District Manager has caused to be made a preliminary assessment roll, in accordance with the method of assessment described in **Exhibit B** hereto, which shows the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land

and the number of annual installments into which the assessment may be divided, which assessment roll is hereby adopted and approved as the District's preliminary assessment roll.

SECTION 11. The Board shall adopt a subsequent resolution to fix a time and place at which the owners of property to be assessed or any other persons interested therein may appear before the Board and be heard as to the propriety and advisability of the assessments or the making of the Phase 2 Improvements, the cost thereof, the manner of payment therefore, or the amount thereof to be assessed against each property as improved.

SECTION 12. The District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) consecutive weeks) in a newspaper of general circulation within Polk County, provided that the first publication shall be at least twenty (20) days before and the last publication shall be at least one (1) week prior to the date of the hearing, and to provide such other notice as may be required by law or desired in the best interests of the District.

SECTION 13. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 15th day of July, 2021.

ATTEST:		SANDMINE ROAD COMMUNITY DEVELOPMENT DISTRICT
Secretary/As	ssistant Secretary	Chairperson, Board of Supervisors
Exhibit A: Exhibit B:	Amended and Restated Master Master Assessment Metho	Engineer's Report, dated, 2021 odology for Assessment Area Two, dated

Exhibit A: Amended and Restated Master Engineer's Report, dated ______, 2021

Exhibit B: Master Assessment Methodology for Assessment Area Two, dated ______, 2021

SECTION D

RESOLUTION 2021-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SANDMINE ROAD COMMUNITY DEVELOPMENT DISTRICT **SETTING PUBLIC** HEARING TO BE HELD , 2021, AT 2:00 P.M., AT 2227 LELANI CIRCLE, DAVENPORT, FLORIDA 33897, FOR THE PURPOSE OF HEARING PUBLIC COMMENT ON IMPOSING SPECIAL ASSESSMENTS ON CERTAIN **PROPERTY** WITHIN THE DISTRICT GENERALLY DESCRIBED AS THE SANDMINE **ROAD** COMMUNITY DEVELOPMENT DISTRICT IN ACCORDANCE WITH CHAPTERS 170, 190 AND 197, FLORIDA STATUTES.

WHEREAS, the Board of Supervisors of the Sandmine Road Community Development District (the "Board") has previously adopted Resolution 2021-06 entitled:

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SANDMINE ROAD COMMUNITY **DEVELOPMENT** DISTRICT DECLARING SPECIAL ASSESSMENTS; INDICATING THE LOCATION. NATURE AND ESTIMATED COST OF THOSE INFRASTRUCTURE IMPROVEMENTS WHOSE COST IS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE PAID; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR PUBLICATION OF THIS RESOLUTION.

WHEREAS, in accordance with Resolution 2021-06, a Preliminary Special Assessment Roll has been prepared and all other conditions precedent set forth in Chapters 170, 190 and 197, *Florida Statutes*, to the holding of the aforementioned public hearing have been satisfied, and the roll and related documents are available for public inspection at the offices of the District Manager, 219 East Livingston Street, Orlando, Florida, 32801 (the "District Office").

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SANDMINE ROAD COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. There is hereby declared a public hearing to be held on ________, 2021, at 2:00 p.m., at 2227 Lelani Circle, Davenport, Florida 33897, for the purpose of hearing comment and objections to the proposed special assessment program for District improvements as identified in the Preliminary Special Assessment Roll, a copy of which is on file. Affected parties may appear at that hearing or submit their comments in writing prior to the meeting to the District

Office, or by calling (407) 841-5524.

SECTION 2. Notice of said hearing shall be advertised in accordance with Chapters 170, 190 and 197, Florida Statutes, and the District Manager is hereby authorized and directed to place said notice in a newspaper(s) of general circulation within Polk County (by two publications one week apart with the first publication at least twenty (20) days prior to the date of the hearing established herein). The District Manager shall file a publisher's affidavit with the District Secretary verifying such publication of notice. The District Manager is further authorized and directed to give thirty (30) days' written notice by mail of the time and place of this hearing to the owners of all property to be assessed and include in such notice the amount of the assessment for each such property owner, a description of the areas to be improved and notice that information concerning all assessments may be ascertained at the District Office. The District Manager shall file proof of such mailing by affidavit with the District Secretary.

SECTION 3. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 15th of July, 2021.

ATTEST:	SANDMINE ROAD COMMUNITY DEVELOPMENT DISTRICT
Secretary/Assistant Secretary	Chairperson, Board of Supervisors

SECTION VI

This Instrument Prepared By: Polk County Utilities 1011 Jim Keene Blvd. Winter Haven, FL 33880

THE DIDENTERDE

POLK COUNTY UTILITES EASEMENT

I fils indenture, made this	day of	, 2020,
between	(the "Grantor	
, and Polk County (the "		vision of the State of Florida.
WITNESSETH, the Grantor, for and invaluable consideration paid by Granto conveys to Grantee, its successors, assign described below, which is to be over, "Easement Area") situated in Polk Court	ee, receipt whereof is here gns, and licensees, a perpett under, upon, and across the	eby acknowledged, grants and all utilities easement, as further the following real property (the
(Polk County Parcel ID No)	
(See	attached Exhibit "A");	
0 1 11 .		

for the purposes of installing, operating, and maintaining Polk County owned utilities thereon, such utilities to include without limitation potable water, reclaimed water, wastewater, and stormwater utilities, and all necessary and associated facilities and improvements related thereto including without limitation lines, casings, and groundwater recharge facilities, whether now or hereafter located within said Easement Area, together with all associated rights necessary for such purposes to include without limitation the right to clear, excavate, construct, improve, install, operate, inspect, maintain, repair, remove, enlarge, and replace all such utilities, facilities and improvements.

Any water utilized for groundwater recharge via the facilities and improvements located within the Easement Area shall comply with all applicable statutory and regulatory requirements for such use. The Grantee, its successors and assigns, shall have the right to apply for and obtain any and all permits necessary for the Easement Area to be used for the purposes stated herein including without limitation groundwater recharge and stormwater management. A subsequent modification of the Southwest Florida Water Management District Environmental Resource Permit No. 30517.005 which includes the Easement Area shall not preclude the Easement Area from being utilized for stormwater management as originally permitted therein or in accordance with the easement granted herein.

The Grantee is hereby granted the right, privilege, and authority to trim and remove the roots of trees, shrubs, bushes, and plants that may adversely affect the operation of said utilities, facilities, and improvements.

The Grantor shall have the limited right to use the Easement Area subject to the easement granted hereby, including without limitation for stormwater and landscape management and which are not inconsistent with the use of the Easement Area by the Grantee for the purposes granted hereby. Inconsistent improvements to the use of the Easement Area by the Grantor for the purposes granted hereby, including the construction of impervious area shall be strictly prohibited.

The Grantor shall not grant other easements within the Easement Area to other parties without the prior written consent of the Grantee, which consent may be withheld in the Grantee's sole and absolute discretion.

This grant of easement shall not be construed as a public easement or a grant of right of way, but is limited to a Polk County utilities easement as stated herein.

IN WITNESS WHEREOF, the said Grantor has caused these presents to be executed in its name by its proper officers thereunto duly authorized, and its corporate seal to be affixed, the day and year first above written.

SIGNED, SEALED AND DELIVERED

in the prese	ence of:		
ATTEST:			
		a	
Ву:		By:	
	Signature		Signature
-	Print Name		Print Name
-	Title		Title
	[SEAL]		
STATE OF	P.		
The fore	r going instrument was acknow	wledged before i	ne by means of physical presence or online
notarization,	this day of		, 2020, by
name of offi	<i>cer</i>) as	(title of officer)	of
entity name ne or has	s produced		(type of entity), who is personally known to as identification.
AFFIX NO	TARY SEAL)		
			Notary Public Print Name
			My Commission Expires



Sandmine Road Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2020

Sandmine Road Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2020

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Certified Public Accountants PL 600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950 772/461-6120 // 461-1155

FAX: 772/468-9278

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Sandmine Road Community Development District
Polk County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Sandmine Road Community Development District as of and for the six months ended September 30, 2020, and the related notes to 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.

Auditor's Responsibility

Our responsibility is to express an opinion 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 Accounting 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 auditor's 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 opinion.

Fort Pierce / Stuart

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To the Board of Supervisors
Sandmine Road Community Development District

Opinion

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 Sandmine Road Community Development District, as of September 30, 2020, and the respective changes in financial position and the budgetary comparison for the General Fund for the six months then ended in conformity 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 Discussion and Analysis 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 a report dated June 28, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts. The purpose of that report is 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 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 Sandmine Road Community Development District's internal control over financial reporting and compliance.

Berger, Toombs, Elam, Gaines & Frank Certified Public Accountants PL

Fort Pierce, Florida

June 28, 2021

Management's discussion and analysis of Sandmine Road Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) Government-wide financial statements, 2) Fund financial statements, and 3) Notes to financial statements. The Government-wide financial statements present an overall picture of the District's financial position and results of operations. The Fund financial statements present financial information for the District's major funds. The Notes to financial statements provide additional information concerning the District's finances.

The Government-wide financial statements are the statement of net position and the statement of activities. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a balance sheet and a statement of revenues, expenditures and changes in fund balances for all governmental funds. A statement of revenues, expenditures, and changes in fund balances – budget and actual is provided for the District's General Fund. Fund financial statements provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The government-wide financial statements and the fund financial statements provide different pictures of the District. The government-wide financial statements provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including construction in progress, are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. In the **statement of activities**, transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The fund financial statements provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the fund financial statements to the government-wide financial statements, reconciliation is provided from the fund financial statements to the government-wide financial statements.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the notes to financial statements.

Financial Highlights

The following are the highlights of financial activity for the 6 months ended September 30, 2020.

- ◆ The District's total liabilities exceeded total assets by \$(346,507) (net position). Restricted net position was \$19,957 and unrestricted net position was \$(366,464).
- ♦ Governmental activities revenues totaled \$59,846 while governmental activities expenses totaled \$406,353.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

Generally schedules provide a summary of the assets, liabilities and net position and revenues, expenses and changes in net position of the District and is presented by category for comparison purposes. The District was established on April 7, 2020, and therefore, there are no prior year numbers for comparison.

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2020.

	vernmental Activities
	2020
Construction in progress	\$ 3,359,085

Current year activity consisted of additions to construction in progress of \$3,359,085.

General Fund Budgetary Highlights

Budgeted expenditures exceeded actual expenditures primarily due to lower supervisor fees and engineering fees than were anticipated.

The September 30, 2020 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

♦ In August 2020, the District issued \$6,590,000 Series 2020 Special Assessment Bonds. These bonds were issued to finance a portion of the cost of acquisition and construction of the Phase One Project. As of September 30, 2020, the balance outstanding was \$6,590,000.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Sandmine Road Community Development District is in the process of finishing construction within the District. The District does not expect any other economic factors to have a significant effect on the financial position or results of operations of the District in fiscal year 2021.

Request for Information

The financial report is designed to provide a general overview of Sandmine Road Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Sandmine Road Community Development District, Governmental Management Services, 219 East Livingston Street, Orlando, Florida 32801.

Sandmine Road Community Development District STATEMENT OF NET POSITION September 30, 2020

	Governi Activi	
ASSETS		
Current Assets		
Cash	\$	4,477
Due from developer	•	2,846
Prepaid expenses		5,000
Total Current Assets	-	12,323
Non-Current Assets	-	12,020
Restricted Assets		
Investments	2.5	373,581
Capital Assets, Not Being Depreciated	2,0	77 0,00 1
Construction in progress	3 3	359,085
Total Non-Current Assets		232,666
Total Assets		244,989
LIABILITIES Current Liabilities Accounts payable Unavailable revenues Accrued interest Bonds payable, current Total Current Liabilities Non-Current Liabilities Bonds payable, net Total Liabilities	1 6,4	3,984 5,000 19,314 30,000 58,298
· Com Eldbilligg	6,5	91,496
NET POSITION Restricted for debt service Unrestricted Total Net Position	(3	19,957 66,464)
TOTAL FIRST CONTION	\$ (3-	46,507)

Sandmine Road Community Development District STATEMENT OF ACTIVITIES For the Period Ended September 30, 2020

				Program	Reveni	ues	Rev Cl	(Expense) venues and hanges in et Position
Functions/Programs		xpenses	Gr	perating ants and tributions		al Grants and ributions		vernmental Activities
Governmental Activities General government Physical environment Interest and other charges Total Governmental Activities	\$	(49,538) - (356,815) (406,353)	\$	52,877 - - - 52,877	\$	6,969 - 6,969	\$	3,339 6,969 (356,815) (346,507)
		Change in	Net P	osition				(346,507)
		Position - Ap					_	
	Net	Position - Se	ptemb	er 30, 2020			\$	(346,507)

Sandmine Road Community Development District BALANCE SHEET – GOVERNMENTAL FUNDS September 30, 2020

					Total
O H	٩	General	Debt Service	Debt Service Capital Projects	Governmental Funds
Cash	49	4,477	€9	С	\$ 4.477
Due from developer		2,846	t		2,846
Prepaid expenses Restricted assets		2,000	ľ	3	2,000
Cash and investments, at fair value			221,130	2,652,451	2,873,581
Total Assets	69	12,323	\$ 221,130	\$ 2,652,451	\$ 2,885,904
LIABILITIES AND FUND BALANCES LIABILITIES					
Accounts payable	69	3,984	69	€9	3.984
Unearnedirevenues		5,000	•	•	5,000
Total Liabilities		8,984		1	8,984
FUND BALANCES					
Nonspendable - prepaid expenses Restricted:		5,000	1	•	5,000
Debt service		١	221,130	•	221 130
Capital projects		1	1	2.652.451	2 652 451
Unassigned		(1,661)			(1.661)
Total Fund Balances		3,339	221,130	2,652,451	2.876.920
Total Liabilities and Fund Balances	₩.	12,323	\$ 221,130	\$ 2,652,451	\$ 2,885,904

See accompanying notes to financial statements.

Sandmine Road Community Development District RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES September 30, 2020

Total Governmental Fund Balances	\$	2,876,920
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets, not being depreciated, construction in progress, used in governmental activities are not current financial resources and therefore, are not reported at the governmental fund level.		3,359,085
Long-term liabilities, including bonds payable, \$(6,590,000), net of bond discount, net, \$26,802, are not due and payable in the current period and therefore, are not reported at the governmental fund level.		(6,563,198)
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the governmental fund level.	_	(19,314)
Net Position of Governmental Activities	\$	(346,507)

Sandmine Road Community Development District STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS For the Period Ended September 30, 2020

	General	Series 2019 Debt Service	Series 2019 Capital Projects	Total Governmental Funds
Revenues				-
Developer contributions	\$ 52,877	₩ -	\$ 6,969	\$ 59,846
Expenditures Current				
General government	49,538	9	•	49,538
Capital outlay Debt service	1		3,359,085	3,359,085
Other debt service costs	1	1	337,425	337,425
Total Expenditures	49,538		3,696,510	3,746,048
Excess of revenues over/(under) expenditures	3,339		(3,689,541)	(3,686,202)
Other Financing Sources/(Uses) Issuance of long-term debt Bond discount		221,130	6,368,870 (26,878)	6,590,000
Total Other Financing Sources/(Uses)	1	221,130	6,341,992	6,563,122
Net Change in Fund Balances	3,339	221,130	2,652,451	2,876,920
Fund Balances - April 7, 2020	,			
Fund Balances - September 30, 2020	\$ 3,339	\$ 221,130	\$ 2,652,451	\$ 2,876,920

See accompanying notes to financial statements.

Sandmine Road Community Development District RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Period Ended September 30, 2020

Net Change in Fund Balances - Total Governmental Funds	\$ 2,876,920
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of capital outlay	
in the current period.	3,359,085
The issuance of long-term debt is recognized as an other financing source at the	
fund level. At the government-wide level it is reflected as an increase in long-term liabilities.	(6,590,000)
Bond discount associated with the issuance of long-term debt, is a reduction in an other financing use at the fund level, but at the government-wide level it is included in long-term liabilities.	26,878
Bond discount does not current resources and therefore, is amortized over the life of the bonds as interest expense at the government-wide level. This is the current year amortization.	(76)
At the fund level interest is recognized when due. At the government-wide level	
interest is accrued on outstanding debt. This is the current year accrual.	 (19,314)
Change in Net Position of Governmental Activities	\$ (346,507)

Sandmine Road Community Development District STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND For the Period Ended September 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Developer contributions	\$ 65,447	\$ 65,447	\$ 52,877	\$ (12,570)
Expenditures Current				
General government	65,447	65,447	49,538	15,909
Net Change in Fund Balances			3,339	3,339
Fund Balances - April 7, 2020				
Fund Balances - September 30, 2020	\$ -	\$ -	\$ 3,339	\$ 3,339

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Sandmine Road Community Development District (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on April 7, 2020, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Ordinance No. 20-023 of the Board of County Commissioners of Polk County, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Sandmine Road Community Development District. The District is governed by a five-member Board of Supervisors. The District operates within the criteria established by Chapter 190.

As required by GAAP, these financial statements present the Sandmine Road Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- · Notes to financial statements

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by developer contributions. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District reports fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon 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. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources".

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

<u>General Fund</u> – The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

<u>Debt Service Fund</u> – The Debt Service Fund accounts for debt service requirements to retire Special Assessment Bonds, which were used to finance the construction of certain improvements within the District.

<u>Capital Projects Fund</u> – The Capital Projects Fund accounts for acquisition and construction of infrastructure improvements located within the boundaries of the District.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as construction in progress, and non-current governmental liabilities, such as general obligation bonds be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;

- 2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
- 3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

a. Cash and Investments (Continued)

4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash and investments include time deposits, certificates of deposit, money market funds, and all highly liquid debt instruments with original maturities of three months or less.

b. Restricted Assets

Certain net position of the District are classified as restricted assets on the Statement of Net Position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

c. Capital Assets

Capital assets, which include construction in progress, are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

d. Bond Discounts

Bond discounts associated with the issuance of bonds are amortized over the life of the bonds using the straight-line method of accounting.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

e. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

"Total fund balances" of the District's governmental funds, \$2,876,920, differs from "net position" of governmental activities, \$(346,507), reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below:

Capital related items

When capital assets (land, buildings and improvements, infrastructure and equipment that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Construction in progress

\$ 3,359,085

Long-term debt transactions

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2020 were:

 $\begin{array}{ccc} \text{Bonds payable} & \$ & (6,590,000) \\ \text{Bond discount, net} & & \underline{26,802} \\ \text{Bonds payable, net} & \$ & \underline{(6.563,198)} \end{array}$

NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position (Continued)

Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to the accrued interest on bonds.

Accrued interest

\$ (19,314)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The "net change in fund balances" for government funds, \$2,876,920, differs from the "change in net position" for governmental activities, \$(346,507), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below:

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Capital outlay

\$ 3,359,085

NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities (Continued)

Long-term debt transactions

When long-term debt is issued for governmental activities, the resources obtained are recognized as an other financing source at the fund level. At the government-wide level, however, the new debt increases non-current liabilities. Also, interest is recognized when due at the fund level, but is accrued at the government-wide level.

Issuance of long-term debt	<u>\$ (6,590,000)</u>
Bond discount	\$ 26,878
Accrued interest	\$ (19,314)
Amortization of bond discount	\$ (76)

NOTE C - CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2020, the District's bank balance and carrying value were \$4,477. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2020, the District had the following investments and maturities:

Investment	Maturity Date	Fair Value
First American Govt Obligation Fund	N/A	\$ 2,873,581

NOTE C - CASH AND INVESTMENTS (CONTINUED)

Investments (Continued)

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment listed above is a Level 1 asset.

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The investment in First American Government Obligation Funds is rated AAAm by Standards and Poors.

Credit Risk

The District has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund.

The types of deposits and investments and their level of risk exposure as of September 30, 2020 were typical of these items during the fiscal year then ended.

NOTE D - CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2020 was as follows:

	Balance April 7, 2020		Additions	Deletions	Balance September 30, 2020
Governmental activities: Capital assets, not being depreciated: Construction in progress	\$	_	\$ 3,359,085	\$ -	\$ 3,359,085

NOTE E - LONG-TERM DEBT

The following is a summary of debt activity for the District for the period ended September 30, 2020:

Bonds payable at April 7, 2020	\$ _
Issuance of long-term debt	6,590,000
Bonds payable at September 30, 2020	6,590,000
Bond discount, net	(26,802)
Bonds Payable, Net at September 30, 2020	\$ 6,563,198

District debt is comprised of the following at September 30, 2020:

Special Assessment Bonds

\$6,590,000 Series 2020 Special Assessment Bonds maturing through 2050, at various interest rates between 2.625% and 3.75%, payable May 1 and November 1. Current portion is \$130,000.

\$ 6,590,000

NOTE E - LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2020 are as follows:

Year Ending September 30,	Principal		Interest		Total	
2021	\$	130,000	\$ 155,152	\$	285,152	
2022		135,000	228,350		363,350	
2023		140,000	224,806		364,806	
2024		140,000	221,131		361,131	
2025		145,000	217,456		362,456	
2026-2030		800,000	1,019,813		1,819,813	
2031-2035		945,000	877,456		1,822,456	
2036-2040		1,135,000	692,763		1,827,763	
2041-2045		1,375,000	466,875		1,841,875	
2046-2050		1,645,000	189,750		1,834,750	
Totals	\$	6,590,000	\$ 4,293,552	\$	10,883,552	

Summary of Significant Bonds Resolution Terms and Covenants

Significant Bond Provisions

The Series 2020 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2031 a price equal to the par amount of the Series 2020 Bonds thereof, together with accrued interest to the date of redemption. The Series 2020 are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

NOTE E - LONG-TERM DEBT (CONTINUED)

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Funds – The Series 2020 Reserve Account was funded from the proceeds of the Series 2020 Bonds in an amount equal to 50 percent of the maximum annual debt service for the Series 2020 Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve balances as of September 30, 2020:

	Reserve	Reserve
	Balance	Requirement
Special Assessment Bonds, Series 2020	\$ 181,859	\$ 181,859

NOTE F - ECONOMIC DEPENDENCY

The Developers own a significant portion of land within the District. The District's activity is dependent upon the continued involvement of the Developers, the loss of which could have a material adverse effect on the District's operations. At September 30, 2020, all board members are affiliated with the Developers.

NOTE G - 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 for which the government carries commercial insurance. There were no claims or settled claims from these risks that have exceeded commercial insurance coverage.



Certified Public Accountants PL 600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950 772/461-6120 // 461-1155

FAX: 772/468-9278

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 Sandmine Road 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 Sandmine Road Community Development District, as of and for the 6 months ended September 30, 2020, and the related notes to the financial statements, and have issued our report thereon dated June 28, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Sandmine Road Community Development District's internal control over financial reporting (internal control) as a basis for designing 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 Sandmine Road Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Sandmine Road Community Development 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



To the Board of Supervisors
Sandmine Road Community Development District

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Sandmine Road Community Development 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 results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Berger, Toombs, Elam, Gaines & Frank Certified Public Accountants PL

Fort Pierce, Florida

June 28, 2021

Certified Public Accountants PL 600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950 772/461-6120 // 461-1155

FAX: 772/468-9278

MANAGEMENT LETTER

To the Board of Supervisors
Sandmine Road Community Development District
Polk County, Florida

Report on the Financial Statements

We have audited the financial statements of the Sandmine Road Community Development District as of and for the 6 months ended September 30, 2020, and have issued our report thereon dated June 28, 2021.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; 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 Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals 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 28, 2021, 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 financial audit report. This is the initial audit.

Financial Condition and Management

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



To the Board of Supervisors
Sandmine Road Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Sandmine Road Community Development District. It is management's responsibility to monitor the Sandmine Road Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2020.

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 us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note 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.

Berger, Toombs, Elam, Gaines & Frank Certified Public Accountants PL

Fort Pierce, Florida

June 28, 2021



Certified Public Accountants PL 600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950 772/461-6120 // 461-1155 FAX: 772/468-9278

INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

To the Board of Supervisors
Sandmine Road Community Development District
Polk County, Florida

We have examined Sandmine Road Community Development District's compliance with Section 218.415, Florida Statutes during the 6 months ended September 30, 2020. Management is responsible for Sandmine Road Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Sandmine Road Community Development 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 and, accordingly, included examining, on a test basis, evidence about Sandmine Road Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Sandmine Road Community Development District's compliance with the specified requirements.

In our opinion, Sandmine Road Community Development District complied, in all material respects, with the aforementioned requirements during the 6 months ended September 30, 2020.

Berger, Toombs, Elam, Gaines & Frank Certified Public Accountants PL

Fort Pierce, Florida

June 28, 2021

SECTION VIII

SANDMINE ROAD COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2020 (ASSESSMENT AREA ONE PROJECT)

(Acquisition and Construction)

The undersigned, a Responsible Officer of the Sandmine Road Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank National Association, as trustee (the "Trustee"), dated as of August 1, 2020, as supplemented by that certain First Supplemental Trust Indenture dated as of August 1, 2020 (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: 6
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of Payee: Greenberg Traurig
- (D) Amount Payable: \$155.15
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments):
 - Post closing Costs for Sandmine Road CDD
- (F) Fund or Account and subaccount, if any, from which disbursement to be made:

 Series 2020 Acquisition and Construction Account of the Acquisition and

 Construction Fund.

The undersigned hereby certifies that:

- 1. obligations in the stated amount set forth above have been incurred by the District,
- 2. each disbursement set forth above is a proper charge against the Series 2020 Acquisition and Construction Account;
- 3. each disbursement set forth above was incurred in connection with the Cost of the Phase One Project; and
- 4. each disbursement represents a Cost of Phase One Project which has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive

payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested are on file with the District.

SANDMINE ROAD COMMUNITY DEVELOPMENT DISTRICT

Bv:

Responsible Officer

Date: 7/8/2

CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE OR NON-OPERATING COSTS REQUESTS ONLY

The undersigned Consulting Engineer hereby certifies that this disbursement is for the Cost of the Phase One Project and is consistent with: (i) the Acquisition Agreement; and (ii) the report of the Consulting Engineer, as such report shall have been amended or modified.

Consulting Engineer



Stephen D. Sanford

Direct Phone: 561-248-5303 E-Mail: sanfords@gtlaw.com

December 14, 2020

Sandmine Road Community Development District c/o Governmental Management Services - Central Florida, LLC 219 E. Livingston Street Orlando, FL 32801

Attn: George Flint

Re:

\$6,590,000
SANDMINE ROAD COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2020
(ASSESSMENT AREA ONE)

FOR POST-CLOSING COSTS, including the duplication and distribution of the transcript of closing documents, incurred by Greenberg Traurig, P.A., as Bond Counsel to Sandmine Road Community Development District, in connection with the issuance of the above-referenced Bonds.

TOTAL POST-CLOSING COSTS

<u>\$155.15</u>

Wire Instructions

Operating Account (For Payment of Legal Fees and Costs)
Wells Fargo Bank, N.A.

Domestic

Bank Name:

Wells Fargo Bank, N.A.

200 S. Biscayne Blvd., 15th Floor Miami, Florida USA 33131 Ph: (305) 789-4984 Fax: (305) 789-4944

ABA Number:

121000248

Account Name:

Greenberg Traurig Depository Account

Account Number:

2000014648663

Reference:

Sandmine Road Community Development District

Client Matter #: 192309.010100 (SDS)

Invoice #:

5556970

54222711v1/192309.010100

SANDMINE ROAD COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2020 (ASSESSMENT AREA ONE PROJECT)

(Acquisition and Construction)

The undersigned, a Responsible Officer of the Sandmine Road Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank National Association, as trustee (the "Trustee"), dated as of August 1, 2020, as supplemented by that certain First Supplemental Trust Indenture dated as of August 1, 2020 (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: 7
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of Payee: Hopping Green & Sams
- (D) Amount Payable: \$903.20
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments):

Invoice # 121495 - Project Construction for February 2021

(F) Fund or Account and subaccount, if any, from which disbursement to be made:

Series 2020 Acquisition and Construction Account of the Acquisition and Construction Fund.

The undersigned hereby certifies that:

- 1. obligations in the stated amount set forth above have been incurred by the District,
- 2. each disbursement set forth above is a proper charge against the Series 2020 Acquisition and Construction Account;
- 3. each disbursement set forth above was incurred in connection with the Cost of the Phase One Project; and
- 4. each disbursement represents a Cost of Phase One Project which has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive

payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested are on file with the District.

SANDMINE ROAD COMMUNITY DEVELOPMENT DISTRICT

Bv:

Responsible Officer

Date: 7/9

CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE OR NON-OPERATING COSTS REQUESTS ONLY

The undersigned Consulting Engineer hereby certifies that this disbursement is for the Cost of the Phase One Project and is consistent with: (i) the Acquisition Agreement; and (ii) the report of the Consulting Engineer, as such report shall have been amended or modified.

Consulting Engineer

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Streel, Ste. 300 P.O. Box 6526 Tallahassee, FL 32314 850.222.7500

March 11, 2021

Sandmine Road CDD c/o George Flint

RECEIVED

Bill Number 121495 Billed through 02/28/2021

\$868.00

\$35.20

\$903.20

Governmental Management Services - Central Florida,

LLC 219 East Livingston Street Orlando, FL 32801

APR 14 2021

Project Construction

SMRCDD	00103	TFM	
FOR PRO	ESSION	NAL SERVICES RENDERED	
02/02/21	DHS	Confer with staff regarding receipt and recording of original deed.	0.20 hrs
02/04/21	TFM	Review recorded deed.	0.20 hrs
02/05/21	TFM	Confer regarding deed recording.	0.30 hrs
02/05/21	DHS	Confer with staff regarding legal description required for recording deeds in Polk County.	0.30 hrs
02/12/21	TFM	Confer with Althafer regarding status of release of retainage and wastewater connection fees.	0.40 hrs
02/15/21	TFM	Review correspondence from Althafer and confer regarding same; confer regarding connection fee charges; prepare requisition.	0.80 hrs
02/15/21	DGW	Draft requisition cover page; assist with acquisition documents.	1.60 hrs
	Total fee	es for this matter	\$868.00
DISBURSE	MENTS		·
	Recordin	ng Fees	35.20
	Total disi	sbursements for this matter	\$35.20
MATTER S	<u>UMMAR)</u>	<u>Y</u>	
	Sier, Deb	n, David - Paralegal 1.60 hrs 145 /hr borah H. 0.50 hrs 235 /hr A.Tucker Frazee 1.70 hrs 305 /hr	\$232.00 \$117.50 \$518.50

TOTAL FEES

TOTAL DISBURSEMENTS

TOTAL CHARGES FOR THIS MATTER

Project Construction	Bill No. 121495		Page 2
BILLING SUMMARY			
Wilbourn, David - Paralegal Sier, Deborah H. Mackie, A.Tucker Frazee	1.60 hrs 0.50 hrs 1.70 hrs	145 /hr 235 /hr 305 /hr	\$232.00 \$117.50 \$518.50
TOTAL	TOTAL FEES DISBURSEMENTS		\$868.00 \$35.20
TOTAL CHARGES	FOR THIS BILL		\$903.20

Please include the bill number with your payment.

\$903.20

SANDMINE ROAD COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2020 (ASSESSMENT AREA ONE PROJECT)

(Acquisition and Construction)

The undersigned, a Responsible Officer of the Sandmine Road Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank National Association, as trustee (the "Trustee"), dated as of August 1, 2020, as supplemented by that certain First Supplemental Trust Indenture dated as of August 1, 2020 (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: 8
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of Payee: Osceola Engineering Incorporated
- (D) Amount Payable: \$2,537.50
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments):

Invoice # 9794 - CDD Engineering Services thru February 2021

(F) Fund or Account and subaccount, if any, from which disbursement to be made:

Series 2020 Acquisition and Construction Account of the Acquisition and Construction Fund.

The undersigned hereby certifies that:

- 1. obligations in the stated amount set forth above have been incurred by the District,
- 2. each disbursement set forth above is a proper charge against the Series 2020 Acquisition and Construction Account;
- 3. each disbursement set forth above was incurred in connection with the Cost of the Phase One Project; and
- 4. each disbursement represents a Cost of Phase One Project which has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive

payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested are on file with the District.

SANDMINE ROAD COMMUNITY DEVELOPMENT DISTRICT

By:

Responsible Officer

Date

CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE OR NON-OPERATING COSTS REQUESTS ONLY

The undersigned Consulting Engineer hereby certifies that this disbursement is for the Cost of the Phase One Project and is consistent with: (i) the Acquisition Agreement; and (ii) the report of the Consulting Engineer, as such report shall have been amended or modified.

Consulting Engineer



1003 Florida Avenue St. Cloud, FL 34769 407-891-0452

Prepared for:

Governmental Management Services-Central Florida, LLC 135 West Central Blvd, Suite 320 Orlando, FL 32801

Contract Invoice

Date	invoice #
3/25/2021	9794

	Date of Services:	Terms		Pre	pject	***************************************
	thru Feb 2021	Net 30	18	-047-2/ Sand	mine Road C	DD
Task	Description	Est Amt	Prior %	Curr %	Total %	Amount
100	Requisition (Total \$2537.50) CDD Engineering Services Project Manager 14.5 hours @ \$175.00/hr 11/12/2020 Acquisition - review landscape irrigation & hardscape invoices & pay apps, review all others for reimbursement 11/24/2020 Landscape & Hardscape reimbursement review 11/25/2020 Coordination with Emma RE: LS & HS reimbursement 11/30/2020 review impact fee payment for reimbursement; coordination with Emma 12/1/2020 LS & HS reimbursement 12/3/2020 LS & HS reimbursement 12/3/2020 LS & HS reimbursement coordination with Emma; determine portion of irrigation benefits HOA 12/15/2020 engineer's certification for landscape & hardscape improvements 1/20/2021 call with Tucker RE: landscape & hardscape acquisition; prep for meeting 2/15/2021 Coordination with George & Tucker RE: Requisition NO. 5 related to retainage and other	Requisition				4,305.00

	Total	
	Payments/Credits	
w w	Balance Due	



1003 Florida Avenue St. Cloud, FL 34769 407-891-0452

Prepared for:

Governmental Management Services-Central Florida, LLC 135 West Central Blvd, Suite 320 Orlando, FL 32801

Contract Invoice

Date	Invoice #
3/25/2021	9794

	Date of Services:	Terms		Pro	oject	
	thru Feb 2021	Net 30	18-047-2/ Sandmine Road CDD			
Task	Description	Est Amt	Prior %	Curr %	Total %	Amoun
	improvements					
	General Services (Total \$1767.50) Project Manager 7.3 hours (a) \$175.00/hr 10/11/2020 CDD Meeting 11/20/2020 LS Maintenance map 12/7/2020 Coordination with Amy S., Rick C. & Tucker RE: irrigation of HOA areas with CDD meter 12/8/2020 Email Tucker RE: easement agreement for amenity center geothermal wells on CDD property 12/9/2020 Updates to irrigation exhibit based on info provided by Rick C; email Tucker RE: same; coordination with Tucker RE: easement over geothermal wells 12/14/2021 Maintenance Map Exhibit 12/18/2020 revision to maintenance map per direction of Tucker & George 1/19/20201 maintenance map coordination with George 2/9/2021 Engineer's Report cost breakdown to Supervisor Wrenn 2/11/2021 Requisition No. 5 review and execution 2/18/2021 CDD Meeting	GF				

Total
Payments/Credits
Balance Due



1003 Florida Avenue St. Cloud, FL 34769 407-891-0452

Prepared for:

Governmental Management Services-Central Florida, LLC 135 West Central Blvd, Suite 320 Orlando, FL 32801

Contract Invoice

Date	Invoice #
3/25/2021	9794

	Date of Services:	Terms		Pro	oject	
	thru Feb 2021	Net 30	18-047-2/ Sandmine Road CDD			DD
Task	Description	Est Amt	Prior %	Curr %	Total %	Amoun
	Project Engineer 2.5 hours @ \$125.00/hr 1/20/2021 Prep for meeting 1/21/2021 CDD Meeting Senior Engineering Designer 1.5 hours @ \$95.00/hr 1/18/2021 Maintenance Map Updates 1/19/2021 Maintenance Map Updates					

Prompt payment is appreciated. Please include invoice number on your check. Finance charges will be assessed on overdue invoices.

Total	\$4,305.00
Payments/Credits	\$0.00
Balance Due	\$4,305.00

SANDMINE ROAD COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2020 (ASSESSMENT AREA ONE PROJECT)

(Acquisition and Construction)

The undersigned, a Responsible Officer of the Sandmine Road Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank National Association, as trustee (the "Trustee"), dated as of August 1, 2020, as supplemented by that certain First Supplemental Trust Indenture dated as of August 1, 2020 (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: 9
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of Payee: Hopping Green & Sams
- (D) Amount Payable: \$320.00
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments):

Invoice # 122203 - Project Construction for March 2021

(F) Fund or Account and subaccount, if any, from which disbursement to be made:

Series 2020 Acquisition and Construction Account of the Acquisition and Construction Fund.

The undersigned hereby certifies that:

- 1. obligations in the stated amount set forth above have been incurred by the District,
- 2. each disbursement set forth above is a proper charge against the Series 2020 Acquisition and Construction Account;
- each disbursement set forth above was incurred in connection with the Cost of the Phase One Project; and
- 4. each disbursement represents a Cost of Phase One Project which has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive

payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested are on file with the District.

SANDMINE ROAD COMMUNITY DEVELOPMENT DISTRICT

By:

esponsible Officer

Date:

CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE OR NON-OPERATING COSTS REQUESTS ONLY

The undersigned Consulting Engineer hereby certifies that this disbursement is for the Cost of the Phase One Project and is consistent with: (i) the Acquisition Agreement; and (ii) the report of the Consulting Engineer, as such report shall have been amended or modified.

Consulting Engineer

Hopping Green & Sams

Attorneys and Counselors

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

April 13, 2021

Sandmine Road CDD c/o George Flint Governmental Management Services - Central Florida, LLC 219 East Livingston Street Orlando, FL 32801

Bill Number 122203 Billed through 03/31/2021

Project Construction

SMRCDD 00103 TFM

FOR PROFESSIONAL SERVICES RENDERED

03/05/21 TFM Confer with Althafer and Flint regarding requisition finalization. 0.70 hrs

03/29/21 TFM Confer with Flint regarding construction invoicing. 0.30 hrs

Total fees for this matter \$320.00

MATTER SUMMARY

Mackie, A.Tucker Frazee 1.00 hrs 320 /hr \$320.00

TOTAL FEES \$320.00

TOTAL CHARGES FOR THIS MATTER \$320.00

BILLING SUMMARY

Mackie, A.Tucker Frazee 1.00 hrs 320 /hr \$320.00

TOTAL FEES \$320.00

TOTAL CHARGES FOR THIS BILL \$320.00

Please include the bill number with your payment.

SECTION IX

SANDMINE ROAD COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2020 (ASSESSMENT AREA ONE PROJECT)

(Acquisition and Construction)

The undersigned, a Responsible Officer of the Sandmine Road Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank National Association, as trustee (the "Trustee"), dated as of August 1, 2020, as supplemented by that certain First Supplemental Trust Indenture dated as of August 1, 2020 (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: 10
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of Payee: Pulte Home Company
- (D) Amount Payable: \$2,021,834.25
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments):

Project Construction Phase 1 - Polk County Utilities

(F) Fund or Account and subaccount, if any, from which disbursement to be made:

Series 2020 Acquisition and Construction Account of the Acquisition and Construction Fund.

The undersigned hereby certifies that:

- 1. obligations in the stated amount set forth above have been incurred by the District.
- 2. each disbursement set forth above is a proper charge against the Series 2020 Acquisition and Construction Account;
- 3. each disbursement set forth above was incurred in connection with the Cost of the Phase One Project; and
- 4. each disbursement represents a Cost of Phase One Project which has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive

payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested are on file with the District.

DEVELOPMENT DISTRICT	
By:	
	Responsible Officer
Date:_	

SANDMINE ROAD COMMUNITY

CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE OR NON-OPERATING COSTS REQUESTS ONLY

The undersigned Consulting Engineer hereby certifies that this disbursement is for the Cost of the Phase One Project and is consistent with: (i) the Acquisition Agreement; and (ii) the report of the Consulting Engineer, as such report shall have been amended or modified.

Consulting Engineer

July 7th, 2021

Board of Supervisors
Sandmine Road Community Development District
c/o Governmental Management Services – Central Florida, LLC
219 E. Livingston Street
Orlando, Florida 32801

RE: Acquisition of Phase 1 Water & Sewer Connection Fees

Dear Sir or Madam,

We are writing to request that the Sandmine Road Community Development District ("District") reimburse Pulte Home Company, LLC ("Developer") for certain fees ("Fees"), as identified in detail in Exhibit A attached hereto, incurred in connection with the acquisition from the Developer of the public infrastructure improvements ("Improvements") and/or work product ("Work Product") as set forth in the bill of sale dated August 20, 2020 ("Bill of Sale"). Developer created the Improvements and/or Work Product consistent with the District's Master Engineer's Report, dated April 16, 2020, the Improvements and/or Work Product are now complete, and the Fees were incurred in the necessary course of completion of the same. As set forth Exhibit A, the Developer has incurred \$2,063,392.00 in Fees. Please have the funds, to the extent such proceeds of the Series 2020 Bonds remain available, made payable to the Developer.

Sincerely,

PULTE HOME COMPANY, LLC, a Michigan limited liability company

BY: CHRISTIHER WILENN
15: VILLEPRESIDENT OF LAND DEVELO

ACKNOWLEDGED AND AGREED TO BY:

Chairperson

Sandmine Road Community Development District

Exhibit A - Description of Fees

EXHIBIT "A" FEE DOCUMENTATION (Phase 1 Project)

Fees	Contract / Invoices	Costs Paid for CDD Phase 1
Potable Water & Sewer	Polk County Utilities	\$2,063,392.00
	Total:	\$2,063,392.00

Remaining Balance in Trust Account:

\$2,021,834.25

Developer Contribution:

\$41,557.75

DEVELOPER AFFIDAVIT FOR PHASE 1 ACQUISITION – PHASE 1 WATER AND SEWER CONNECTION FEES

STATE OF FLORIDA COUNTY OF	
I, CHRISTIMER WRENN being first duly sworn, do hereby state for	, of Pulte Home Company, LLC ("Developer") my affidavit as follows:

- 1. I have personal knowledge of the matters set forth in this affidavit.
- 2. My name is <u>UKISPHEK UKENN</u> and I am employed by Developer as behalf of Developer.

 I have authority to make this affidavit on
- 3. Developer is the developer of certain lands within the Sandmine Road Community Development District, a special purpose unit of local government established pursuant to Chapter 190, Florida Statutes ("District").
- 4. The District Master Engineer's Report, dated April 16, 2020 ("Engineer's Report") describes certain public infrastructure improvements and/or work product that the District intends to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, or maintain pursuant to Chapter 190, Florida Statutes.
- 5. Pursuant to certain contracts, Developer has expended funds to pay certain fees in connection with the development and/or acquisition of certain public infrastructure improvements and/or work product described in the Engineer's Report ("Fees"). The attached Exhibit A accurately identifies the Fees and states the amounts that Developer has expended for the Fees.
- 6. In making this affidavit, I understand that the District intends to rely on this affidavit for purposes of acquiring the improvements and/or work product that Developer has developed consistent with the Engineer's Report.

[CONTINUED ON NEXT PAGE]

Executed this day of, 2021.
STATE OF FLORIDA COUNTY OF ORTHOGO
The foregoing instrument was sworn to (or affirmed) and subscribed before me this day of 2021, by Chris Wran, as Signatory of PULTE HOME COMPANY, LLC, a Michigan limited liability company, who appeared before me this day in person, and who is either personally known to me, or produced NOTARY PUBLIC, STATE OF FLORIDA (NOTARY SEAL) Name: CURNIL RIOS—DOPA (Name of Notary Public, Printed, Stamped or Typed as Commissioned)
£

Exhibit A - Description of Fees

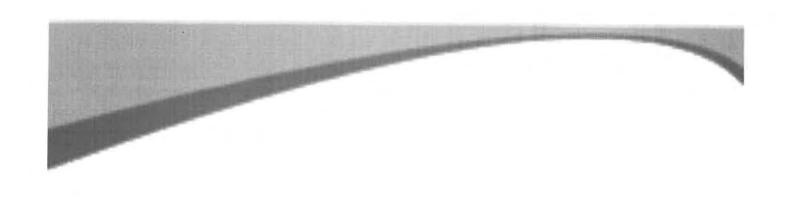
EXHIBIT "A" FEE DOCUMENTATION (Phase 1 Project)

Fees	Contract / Invoices	Costs Paid for CDD Phase 1
Potable Water & Sewer	Polk County Utilities	\$2,063,392.00
	Total:	\$2,063,392.00

SECTION X

SECTION C

SECTION 1



Community Development District

Unaudited Financial Reporting May 31, 2021

GMS

TABLE OF CONTENTS

BALANCE SHEET	1
GENERAL FUND	2
DEBT SERVICE FUND SERIES 2020	3
CAPITAL PROJECTS FUND SERIES 2020	4
MONTH TO MONTH	5
LONG TERM DEBT SUMMARY	6
CONSTRUCTION SCHEDULE SERIES 2020	7

Community Development District Combined Balance Sheet May 31, 2021

	General Fund	De	ebt Service Fund	Са	pital Projects Fund	Gove	Totals Inmental Funds
Assets:							
Cash	\$ 4,477	\$	_	\$	_	\$	4,477
Due From Developer	\$ 16,155	\$	-	\$	_	\$	16,155
<u>Series 2020</u>						7	_0,_00
Reserve	\$ -	\$	181,859	\$	-	\$	181.859
Revenue	\$ -	\$	117,843	\$	-	\$	117,843
Construction	\$ -	\$	-	\$	2,025,728	\$	2,025,728
Total Assets	\$ 20,632	\$	299,702	\$	2,025,728	\$	2,346,062
Liabilities:							
Accounts Payable	\$ 16,155	\$	-	\$	-	\$	16,155
Total Liabilities	\$ 16,155	\$	-	\$	м	\$	16,155
Fund Balances:							
Unassigned	\$ 4,477	\$		\$	-	\$	4,477
Assigned for Debt Service 2020	\$ -	\$	299,702	\$	_	\$	299,702
Assigned for Capital Projects 2020	\$ -	\$	-	\$	2,025,728	\$	2,025,728
Total Fund Balances	\$ 4,477	\$	299,702	\$	2,025,728	\$	2,329,907
Total Liabilities & Fund Balance	\$ 20,632	\$	299,702	\$	2,025,728	\$	2,346,062

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2021

		Adopted Budget	rated Budget	The	Actual	1	Variance
Revenues							
Developer Contributions	\$	104,218	\$ 57,889	\$	57,889	\$	
Total Revenues	\$	104,218	\$ 57,889	\$	57,889	\$	
Expenditures:							
General & Administrative:							
Supervisor Fees	\$	12,000	\$ 8,000	\$	_	\$	8,000
FICA Expense	\$	918	\$ 612	\$		\$	612
Engineering	\$	12,000	\$ 8,000	\$	1,768	\$	6,233
Dissemination Fees	\$	8	\$ -	\$	2,333	\$	(2,333
Attorney	\$	25,000	\$ 16,667	\$	8,982	\$	7,685
Annual Audit	\$	3,500	\$ -	\$	-	\$,,,,,,
Management Fees	\$	35,000	\$ 23,333	\$	23,333	\$	
Information Technology	\$	1,200	\$ 800	\$	800	\$	
Telephone	\$	300	\$ 200	\$	-	\$	200
Postage	\$	1,000	\$ 667	\$	90	\$	577
Printing & Binding	\$	1,000	\$ 667	\$	132	\$	535
Office Supplies	\$	625	\$ 417	\$	33	\$	384
Insurance	\$	5,500	\$ 5,500	\$	5,000	\$	500
Legal Advertising	\$	5,000	\$ 3,333	\$	1,116	\$	2,218
Other Current Charges	\$	1,000	\$ 667	\$	2,110	\$	667
Dues, Licenses & Subscriptions	\$	175	\$ 175	\$	175	\$	-
Total General & Administrative:	\$	104,218	\$ 69,037	\$	43,761	5	25,276
General & Administrative:							
Landscape Maintenance	\$	-	\$ _	\$	10,350	\$	(10,350)
Irrigation Repairs	\$	-	\$ -	\$	340	\$	(340)
Fountain Maintenance	\$	-	\$	\$	1,200	\$	(1,200)
Pressure Washing	\$	-	\$ -	\$	1,100	\$	(1,100)
Total Field Expenses	\$		\$ -	\$	12,990	\$	(12,990)
Total Expenditures	\$	104,218	\$ 69,037	\$	56,751	\$	12,286
Excess Revenues (Expenditures)	\$		\$ (11,148)	\$	1,138		12.51
Fund Balance - Beginning	\$\$			\$	3,339		
Fund Balance - Ending	5			\$	4,477	1000	VI

Community Development District

Debt Service Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2021

	Can I	Adopted Budget	rated Budget	Thr	Actual u 05/31/21		Variance
Revenues							
Special Assessments	\$	363,719	\$ 363,719	\$	363,719	\$	
Interest	\$	-	\$ -	\$	12	\$	12
Total Revenues	\$	363,719	\$ 363,719	\$	363,731	\$	12
Expenditures:							
<u>Series 2020</u>							
Interest - 11/1	\$	39,271	\$ 39,271	\$	39,271	\$	0
Principal - 05/1	\$	130,000	\$ 130,000	\$	130,000	\$	-
Interest - 05/1	\$	115,881	\$ 115,881	\$	115,881	\$	-
Total Expenditures	\$	285,152	\$ 285,152	\$	285,152	\$	0
Other Sources/(Uses)							
Transfer in/Out	\$	-	\$ -	\$	(7)	\$	(7)
Total Other Financing Sources (Uses)	\$	*	\$ - L	\$	(7)	\$	(7)
Excess Revenues (Expenditures)	\$	78,567	-37	\$	78,572		
Fund Balance - Beginning	\$	260,401		\$	221,130		
Fund Balance - Ending	\$	338,968		\$	299,702	241	

Community Development District

Capital Projects Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2021

		opted		d Budget	775	Actual		Variance
Revenues			A. 17 C. M. A. C.	Tarabar.	140	in aplanet		Variation
Interest	\$		\$	-	\$	94	\$	94
Total Revenues	\$		\$		\$	94	\$	94
Expenditures:								
Capital Outlay - Construction	\$	-	\$	-	\$	626,825	\$	(626,825)
Total Expenditures	s		\$		\$	626,825	\$	(626,825)
Other Financing Sources/(Uses)								
Transfer In/Out	\$	-	\$	-	\$	7	\$	7
Total Other Financing Sources (Uses)	\$	*	\$	W	\$	7	\$	7
Excess Revenues (Expenditures)	\$		3200		\$	(626,723)	-33	
Fund Balance - Beginning	\$	~			\$	2,652,451		
Fund Balance - Ending	5		The days - min		S	2,025,728		

Sandmine Road
Community Development District
Month to Month

		Oct	Nov	Dec	lam.	Feb	Mar	Anr	Man	Tears	- Amil		-	-
Revenues												Aug	C.	Total
Developer Contributions	•	8,495 \$		•	+	19,364 \$	1	13,875 \$	16,155 \$	**		1/2	**	57,889
Total Revenues	4	8,495 \$		\$	* .	19,364 \$	**	13,875 \$	16.155 \$					200
Expenditures:								1						00'/6
General & Administrative:														
Supervisor Fees	49	,	49		•	49				•	•	4	•	
FICA Expense	1/3	•		1		149			9 4	A 44	A 4			
Engineering	49	•	**		**		1.768 \$		1 ₩	n u	es 40	10 4 1	⊌9- 4 •	i
Dissemination Fees	49	\$ 262	292 \$	\$ 262	292 \$	\$ 262	292 \$	292 \$	292 \$					1,768
Attorney	•	732 \$	\$ 902	2,324 \$	2,112 \$	1,610 \$	377 \$	1,122 \$	49	,	• • •) es	÷ •	6000
Annual Audit	46	s	1	55		₩ ?	,	49	•		·	1	1	6,0
ManagementFees	49	2,917 \$	2,917 \$	2,917 \$	2,917 \$	2,917 \$	2,917 \$	2,917 \$	2,917 \$	•		• •/	,	23 333
Information Technology	s	100 \$	100 \$	100 \$	100 \$	100 \$	100 \$	100 \$	100 \$	•		, 44		800
Telephone	s	¥ ?	•	1	•	•*	*	•	*	•	•			Ś
Postage	s,	\$ 9	44 \$	15 \$	1 \$	14 \$	2 \$	4 2	1 \$	1	*	+ + 1	,	16
Printing & Binding	49	9	3	1	\$	38	45 \$	•	40 \$	45	•			132
Office Supplies	₩	\$	3	44	\$ 0	15 \$	15 \$	*	9	,	•	- 40		i i i
Insurance	•	\$ 000'5	•	\$	s	**	•	49	49	**	* 5	- 40		5.000
Legal Advertising	4	1,099 \$	\$	₩	\$	16 \$		49	₩7·	*	49	49	. 44	1.116
Other Current Charges	₩?	•	•	•	•	10	•	•	••	5	117	100	- 10	
Dues, Licenses & Subscriptions	•	175 \$	•	49	•		\$	49	**	•	49	49	1	175
Total General & Administrative:	44	10,326 \$	4,064 \$	5,647 \$	5,421 \$	5,002 \$	5,515 \$	4,437 \$	3,349 \$	us.	400		*	43,761
Beld Expenditures														
Landscape Maintenance	69	1	٠,	•	•	53	3.450 \$	3.450 \$	3 450 €		•	٠	•	0
Irrigation Repairs	49	55	1	69	19		340 \$,	» */		•	÷ •	• •	10,250
Fountain Maintenance	49	•	**	59		**	400 \$	400 \$	400 \$		• •	• •	* *	340
Pressure Washing	44	**	•	1	•	•		1,100 \$	•				•	1,100
Total Fleid Expenditures		\$	1	•		\$.	3,450 \$	3,450 \$	3,450 \$	**	49	44	. 3	12,990
Fetal Expenditures	•	10,326 \$	4 9964 \$	\$ 2497	5,421 \$	5,002 \$	8,965 \$	7,987 \$	\$ 6629		\$.	**	•	192'95

Community Development District

Long Term Debt Report

SERIES 2020, SPECIAL ASSESSMENT BONDS

INTEREST RATES: 2.625%, 3.125%, 3.625%, 3.750%

MATURITY DATE: 11/1/1950

RESERVE FUND DEFINITION 50% OF MAXIMUM ANNUAL DEBT SERVICE

RESERVE FUND REQUIREMENT \$181,859 RESERVE FUND BALANCE \$117,843

BONDS OUTSTANDING - 8/31/20 \$6,590,000

CURRENT BONDS OUTSTANDING \$6,590,000

Community Development District

Special Assessment Bonds, Series 2020

Date	Requisition #	Contractor	Description		Requisition
Fiscal Year 2020					nequisition
4/16/20	1	PULTE HOMES	PHASE 1 ONSITE IMPROVEMENTS	\$	3,352,115.98
		TOTAL		Ś	3,352,115.98
Fiscal Year 2020					
9/30/20		Interest		\$	0.44
9/30/20		Transfer from Reserve		\$	0.03
	_	TOTAL		\$	0.47
			Project (Construction) Fund at 09/30/19	s	6,004,566.75
			Interest Earned thru 09/30/20	Ś	0.47
			Requisitions Paid thru 09/30/20	\$	(3,352,115.98
			Remaining Project (Construction) Fund	\$	2,652,451.24
Date	Requisition #	Contractor	Description		Requisition

Date	Requisition #	Contractor	Description	F	Requisition
Fiscal Year 2021				_	equisidon.
10/1/20	2	Hopping Green & Sams	Invoice # 116205 - Project Construction Services thru 06/30/20	\$	2,035.90
10/16/20	3	Hopping Green & Sams	Invoice #117447 - Project Construction Services thru 08/31/20	\$	2,993.57
12/21/20	4	PULTE HOMES	PHASE 1 ONSITE IMPROVEMENTS	\$	615,505.95
2/22/21	5	Hopping Green & Sams	Invoice # 120158,116814, 118116, 118930 & 119488 - Project Construction Services	\$	6,313.96
TBP	6	Greenberg Traurig	Post closing Costs for Sandmine Road CDD	\$	155.15
TBP	7	Hopping Green & Sams	Invoice # 121495 - Project Construction for February 2021	\$	903.20
TBP	8	Osceola Engineering Incorporated	Invoice # 9794 - CDD Engineering Services thru February 2021	\$	2,537,50
ТВР	9	Hopping Green & Sams	Invoice # 122203 - Project Construction for March 2021	\$	320.00
TBP	10	Pulte Home Company	Project Construction Phase 1 Polk County Utilities	-	2,021,834.25
		TOTAL		\$	2,652,599.48
Fiscal Year 2021					
10/1/20		Interest		\$	13.05
10/1/20		Transfer from Reserve		\$	0.89
10/26/20		Hopping Green & Sams	Return funds per duplicate payment	\$	24.40
11/2/20		Interest		\$	13.51
11/2/20		Transfer from Reserve		\$	0.93
12/1/20		Interest		\$	13.03
12/1/20		Transfer from Reserve		\$	0.89
1/5/21		Interest		\$	14.73
1/5/21		Transfer from Reserve		\$	0.92
2/2/21		Interest		\$	10.33
2/2/21		Transfer from Reserve		\$	0.92
3/2/21		Interest		\$	9.43
3/2/21		Transfer from Reserve		\$	0.84
3/23/21		DSR Excess		\$	0.21
4/2/21		Interest		\$	10.30
4/2/01		Transfer from Reserve		\$	0.92
5/2/21		Interest		\$	9.97
5/2/21		Transfer from Reserve		э \$	0.89
6/2/21		Interest		\$	
6/2/21		Transfer from Reserve		\$	10.30
7/2/21		Interest			0.92
7/2/21		Transfer from Reserve		\$ \$	9.97 0.89
	-	TOTAL		\$	148.24
			Project (Construction) Fund at 09/30/20	\$	2 662 454 25
			Internat Come data. 7 /24 /24	⇒ . \$	2,652,451.24
			Requisitions Pald thru 07/31/21	•	148.24 (2,652,599.48
			7 Remaining Project (Construction) Fund	\$	

SECTION 2

Community Development District

Funding Request #11 April 19, 2021

and the state of the state of	Payee		General Fund FY2021		
1	Governamental Management Services-CF,LLC				
	Inv#14 - Management Fees - Apr 2021	\$	3,315.68		
2	Hopping Green & Sams				
	inv#121494 - Legal Fees - Feb 2021	\$	1,610.47		
7-112-112-112-112-112-112-112-112-112-11		\$	4,926.15		
and the second of the second o	The Management of the Control of the	\$	4,926.15		

Please make check payable to:

Sandmine Road Community Develoment District 6200 Lee Vista BLVD Suite 300 Orlando FI, 32822

GMS-Central Florida, LLC

1001 Bradford Way Kingston, TN 37763

Invoice

Bill To:

Sandmine Road CDD 219 E Livingston St. Orlando, FL 32801 Invoice #: 14 Invoice Date: 4/1/21

Due Date: 4/1/21 Case:

P.O. Number:

I

Description	Hours/Qty Rate	0	Amount
Management Fees - April 2021 31-S 3, 34 information Technology - April 2021 3,57 Dissemination Agent Services - April 2021 3 3 Postage 47.	2,9	16.67 00.00 91.67 7.34	2,916.67 100.00 291.67 7.34
			RECCIVE
	Total	5	\$3,315.68
	Payments/Credi	***************************************	\$0.00
	Balance Due		\$3,315.68

Hopping Green & Sams

Attorneys and Counselors

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

March 11, 2021

Sandmine Road CDD c/o George Flint

Bill Number 121494 Billed through 02/28/2021

Governmental Management Services - Central Florida,

219 East Livingston Street Orlando, FL 32801

RECEIVED

APR 1 4 2021

General

1.31.513.315

SMRCDD 00001

Prep Agda/ATTNO MTG/Agree

FOR	PROFE	SSIONA	L SERV	ICES RE	NDERED

FOR PRO	FESSION	AL SERVICES RENDERED	
02/08/21	DHS	Prepare for monthly Board meeting.	0.30 hrs
02/10/21	DHS	Review correspondence and confer with staff regarding the geothermal well location.	0.20 hrs
02/11/21	TFM	Confer with Flint.	0.20 hrs
02/12/21	TFM	Prepare for Board meeting; review agenda and provide comments; prepare landscape maintenance agreement.	41.00 hrs
02/12/21	DGW	Draft landscape maintenance agreement; confer with Mackie.	* 1.70 hrs
02/17/21	TFM	Prepare fountain maintenance agreement.	0.40 hrs
02/18/21	TFM	Prepare for and attend Board meeting by phone; follow-up from meeting.	:1.10 hrs
02/19/21	TFM	Prepare fountain maintenance agreement.	0.40 hrs
02/19/21	DGW	Draft fountain maintenance agreement.	- 0.90 hrs
02/26/21	JLK	Review proposed legislation; monitor committee activity and agendas; monitor Amendment 12 implementation.	0.50 hrs
	Total fee	s for this matter	\$1,595.00

DISBURSEMENTS

Conference Calls

15.47

Total disbursements for this matter

\$15.47

MATTER SUMMARY

Wilbourn, David - Paralegal	2.60 hrs	145 /hr	\$377.00
Sier, Deborah H.	0.50		•
oler, pepeldi, ii.	0.50 hrs	240 /hr	\$120.00

General		Bill No. 121494				Page 2
=======						
	Kilinski, Jennifer L.		0.50 hrs	305	/hr	\$152.50
	Mackie, A.Tucker Frazee		3.10 hrs	305		\$945.50
						•
		TOTAL FEES				\$1,595.00
	TOTAL DIS	BURSEMENTS				\$15.47
	TOTAL CHARGES FOR T	HIS MATTER				\$1,610.47
BILLING	SUMMARY					
	Wilbourn, David - Paralegal		2.60 hrs	145	/hr	\$377.00
	Sier, Deborah H.		0.50 hrs	240		\$120.00
	Kilinski, Jennifer L.		0.50 hrs	305		\$152.50
	Mackie, A.Tucker Frazee		3.10 hrs	305	•	\$945.50
		TOTAL FEES				\$1,595.00
	TOTAL DIS	BURSEMENTS				\$15.47
	TOTAL CHARGES FO	R THIS BILL				\$1,610.47

Please include the bill number with your payment.

Community Development District

Funding Request #12 May 24, 2021

	Payee	General Fund FY2021		
1	CALM			
	Inv# 1 - Pressure washing - April 2021	\$	1,100.00	
2	Exclusive Landscaping			
	Inv#11397 - Landscaping Services - May 2021	\$	3,450.00	
3	Governamental Management Services-CF,LLC			
	Inv#15 - Management Fees - May 2021	\$	3,349.32	
4	Hopping Green & Sams			
	Inv#122202 - Legal Fees - Mar 2021	\$	376.50	
5	Osceola Engineering Inc.			
	Inv#9794 - General Engineer services 10/11/20-2/18/21	\$	1,767.50	
6	Sitex Aquatics			
	Inv#4685B - Monument cleaning - Mar 21	\$	800.00	
	Inv#4806B - Monument cleaning - April 21	•	330.00	
		\$	10,843.32	
		U THE FIELD		
		\$	10,843.32	

Please make check payable to:

Sandmine Road Community Develoment District 6200 Lee Vista BLVD Suite 300 Orlando FI, 32822

Community Associations and Lifestyle Management ,LLC

1001 Bradford Way Kingston, TN 37763

Invoice

Invoice #: 1

Invoice Date: 4/30/2021

Due Date: 4/30/2021

Project:

Balance Due

\$1,100.00

P.O. Number: WA No. 4

Bill To:

Sandmine CDD C/O GMS Central RECEIVED

MAY 18 2021

	1,100.00	1,100.00
Total		\$1,100.00
		Total Payments/Credits



399 Central Florida Parkway
Orlando, FL 32824
(407) 406-8989
office@exclusivelandscapingnow.com
www.exclusivelandscapingnow.com

Invoice

COLVEO

13:121

RECEIVED

MAY 1 8 2021

c/o Governmental Management Services-CF, LLC 219 E. Livingston St.

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
11397	05/01/2021	\$3,450.00	05/01/2021	Due on receipt	

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
Landscape Maintenance	Monthly service	1	3,450.00	3,450.00
	The second secon	Approximately and a second	AND THE RESERVE OF THE PARTY OF	

BALANCE DUE

\$3,450.00

From: William Viasalyers wviasalyers@gmscfl.com

Subject: Re: Sandmine CDD Approval
Date: May 24, 2021 at 12:41 PM
To: Carol Wright cwright@amscfl.

To: Carol Wright cwright@gmscfl.com Cc: Indhira Araujo iaraujo@gmscfl.com W

Hi Carol,

Please see below.

Exclusive Landscaping inv # 11397-Approved landscape maintenance

Sitex Aquatics inv # 4685B and 4806B-Both approved fountain maintenance

Please note our new address

William Viasalyers
Field Manager
GMS Central Florida
219 E. Livingston St.
Orlando FL 32801
407-841-5524 Office
407-451-4047 Cell
407-839-1526 Fax
wviasalyers@gmscfl.com

On May 24, 2021, at 12:27 PM, Carol Wright <cwright@gmscfl.com> wrote:

Exclusive Landscaping inv # 11397

Sitex Aquatics inv # 4685B and 4806B

GMS-Central Florida, LLC 1001 Bradford Way Kingston, TN 37763

Invoice

Invoice #: 15

Invoice Date: 5/1/21 Due Date: 5/1/21

Case: P.O. Number:

Bill To:

Sandmine Road CDD 219 E Livingston St. Orlando, FL 32801

Description	Houra/Oty	Rate	Amount
Management Fees - May 2021 Mormation Technology - May 2021		2,916.67	2,916.6
issemination Agent Services - May 2021		100,00 291,67	100.00
ostage	ESSON SEAL TO SEAL MANAGEMENT	0.06	291.6 0.0
opies		1.02	1.0
		39,90	KU (
RECEIVED			
MAY 1 1 2021			
		1	

Total	\$3,349.32
Payments/Credits	\$0.00
Balance Due	\$3,349.32

Hopping Green & Sams

Attorneys and Counselors

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

		*
--	--	---

April 13, 2021

Sandmine Road CDD c/o George Flint Governmental Management Services - Central Florida, LLC 219 East Livingston Street Orlando, FL 32801

Bill Number 122202 Billed through 03/31/2021

RECEIVED

-			
	mo	ON HIS R	

SMRCDD 00001 TFM

MAY 1 3 2021

FOR PRO	FESSION	AL SERVICES RENDERED			
03/09/21	DHS	Discuss location of wells with Steiger	•		0.20 hrs
03/11/21	TFM	Confer with Flint regarding agenda for	or board meeting.		0.20 hrs
03/11/21	DHS	Review map of geothermal well locat regarding the easement agreement.	ions from Steiger and o	onfer with si	taff 0.40 hrs
03/17/21	DGW	Draft budget approval resolution.			0.20 hrs
03/29/21	DHS	Follow up with district engineer regar	ding well locations.		0.20 hrs
03/31/21	JLK	Review proposed legislation; monitor Amendment 12 implementation.	committee activity and	agendas; m	onitor 0.30 hrs
	Total fee	es for this matter			\$376.50
MATTER S	SUMMAR'	Y.			
	Wilbourn	, David - Paralegal	0.20 hrs	145 /hr	¢20.00
	Sier, Det		0.80 hrs	240 /hr	,
	Kilinski,	Jennifer L.	0.30 hrs	305 /hr	7
	Mackie,	A.Tucker Frazee	0.20 hrs	320 /hr	\$64.00
		TOTAL FEES	5		\$376.50
	Т	OTAL CHARGES FOR THIS MATTER	t		\$376.50
BILLING	SUMMAR)	Ā			
	Sier, Deb	, David - Paralegal orah H. Jennifer L.	0.20 hrs 0.80 hrs 0.30 hrs	145 /hr 240 /hr 305 /hr	\$29.00 \$192.00 \$91.50

	TOTAL CHARGES FOR THIS BILL			\$376.50
				~~~~~~
	TOTAL FEES			\$376.50
	Mackie, A.Tucker Frazee	0.20 hrs	320 /hr	\$64.00
======				=======
General	Bill No. 1222	202		Page 2
1-eneral	miliat and	300		

Please include the bill number with your payment.



1003 Florida Avenue St. Cloud, FL 34769 407-891-0452

#### Prepared for:

Governmental Management Services-Central Florida, LLC 135 West Central Blvd, Suite 320 Orlando, FL 32801

# **Contract Invoice**

Date	Invoice #	
3/25/2021	9794	

	Date of Services:	Terms		Pro	oject	
14,	thru Feb 2021		18	-047-2/ Sand	mine Road C	DD
Task	Description	Est Amt	Prior %	Curr %	Total %	Amount
*	improvements  General Service (Ford \$1767.50)  Project Manager 7.5 hours (a)  \$175.00/hr  10/11/2020 CDD Meeting  11/20/2020 LS Maintenance map  12/7/2020 Coordination with Amy S.,  Rick C. & Tucker RE: irrigation of  HOA areas with CDD meter  12/8/2020 Email Tucker RE:  easement agreement for amenity center  geothermal wells on CDD property  12/9/2020 Updates to irrigation  exhibit based on info provided by Rick  C; email Tucker RE: same;  coordination with Tucker RE: easement  over geothermal wells  12/14/2021 Maintenance Map Exhibit  12/18/2020 revision to maintenance  map per direction of Tucker & George  1/19/20201 maintenance map  coordination with George  2/9/2021 Engineer's Report cost  breakdown to Supervisor Wrenn  2/11/2021 Requisition No. 5 review  and execution  2/18/2021 CDD Meeting	GF			And the second s	

Payments/Credits
Balance Due



1003 Florida Avenue St. Cloud, FL 34769 407-891-0452

#### - Prepared for:

Governmental Management Services-Central Florida, LLC 135 West Central Blvd, Suite 320 Orlando, FL 32801

## **Contract Invoice**

Date	Invoice #
3/25/2021	9794

	Date of Services:	Terms		Pre	oject	
	thru Feb 2021	Net 30	18-047-2/ Sandmine Road CDD			
Task	Description	Est Amt	Prior %	Curr %	Total %	Amount
	Project Engineer 2.5 hours @ \$125.00/hr 1/20/2021 Prep for meeting 1/21/2021 CDD Meeting  Senior Engineering Designer 1.5 hours @ \$95.00/hr 1/18/2021 Maintenance Map Updates 1/19/2021 Maintenance Map Updates					

Prompt payment is appreciated. Please include invoice number on your check. Finance charges will be assessed on overdue invoices.

Total	\$4,305.00
Payments/Credits	\$0.00
<b>Balance Due</b>	\$4,305.00

Fund: Indhira Araujo

Subject: Fwd: Sandmine Road CDD

Lisa Cruz 10:50 PM

To: Lisa Cruz 10:50 PM

Begin forwarded message:

From: George Flint <gflint@gmscfl.com>
Subject: Re: Sandmine Road CDD
Date: April 20, 2021 at 5:19:03 PM EDT
To: Indhira Araujo <iaraujo@emscfl.com>

See attached. The \$2537.50 on page 1 is for a requisition and the \$1767.50 is for General Fund. Let's just use the one invoice.



SKM_C5582104 2017250.pdf

Compression of the compression o

Please find the requested revised invoice attached

Carie Thompson Osceola Engineering, Inc. 1003 Florida Avenue St. Cloud, FL 34769 407-891-0452 phone 407-891-9173 fax

THE INFORMATION CONTAINED IN THIS TRANSMISSION IS PRIVILEGED AND CONFIDENTIAL INFORMATION INTENDED ONLY FOR USE OF THE INDIVIDUAL OR ENTITY NAMED ABOVE. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION OR COPYING OF THIS COMMUNICATION IS STRICTLY PROHIBITED. IF YOU HAVE RECEIVED THIS TRANSMISSION IN ERROR, DO NOT READ IT. PLEASE IMMEDIATELY REPLY TO THE SENDER THAT YOU HAVE RECEIVED THIS COMMUNICATION IN ERROR. THEN DELETE IT. THANK YOU.



7643 Gate Parkway Suite# 104-167 Jacksonville, FL 32256

Date		Invoice #
3/29/2021	. 10040	4685B

Sandmine Rd CDD	
GMS Central Florida	
Indhira Araujo	
219 E Livingston Rd	
Orlando, FL 32801	

RECUIVED

APR 21 2021

P.O. No. Terms Project

Quantity	Description	Rate	Amount
STATE STATE	Monument Entry Basin Fountain Cleanings-3/5/21 Monument Entry Basin Fountain Cleanings-3/12/21 Monument Entry Basin Fountain Cleanings-3/19/21 Monument Entry Basin Fountain Cleanings-3/26/21	100.00	100.0 100.0 100.0
	Please note that our remittance address has changed. Our new remittance address is:  7643 Gate Parkway Suite# 104-167 Jacksonville, FL 32256		
	Subsective the sea processing and an activate an experimental formation of the season	Balance Due	\$400.00

From: William Viasalyers wviasalyers@gmscfl.com

Subject: Re: Sandmine CDD Approval Date: May 24, 2021 at 12:41 PM

To: Carol Wright cwright@gmscfl.com Cc: Indhira Araujo iaraujo@gmscfl.com



Hi Carol,

Please see below,

Exclusive Landscaping inv # 11397-Approved landscape maintenance

Sitex Aquatics inv # 4685B and 4806B-Both approved fountain maintenance

#### Please note our new address

William Viasalyers
Field Manager
GMS Central Florida
219 E. Livingston St.
Orlando FL 32801
407-841-5524 Office
407-451-4047 Cell
407-839-1526 Fax
wviasalyers@gmscfl.com

On May 24, 2021, at 12:27 PM, Carol Wright <a href="mailto:cwright@gmscfl.com">cwright@gmscfl.com</a> wrote:

Exclusive Landscaping inv # 11397

Sitex Aquatics inv # 4685B and 4806B



7643 Gate Parkway Suite# 104-167 Jacksonville, FL 32256

Date	Invoice#
4/26/2021	4806B

Bill To	
Sandmine Rd CDD	Security-Service operator
GMS Central Florida	
Indhira Araujo	
219 E Livingston Rd	
Orlando, FL 32801	

R	F	C	EI	V	ED
Later Contract	F -	<b>₹</b> >		. V	American Manager

APR 26 2021

	P	.O. No.	Terms	Project
Quantity	Description	denomination and a super-	Rate	Amount
	Monument Entry Basin Fountain Cleanings-4/5/21 Monument Entry Basin Fountain Cleanings-4/12/21 Monument Entry Basin Fountain Cleanings-4/19/21 Monument Entry Basin Fountain Cleanings-4/26/21	anged.	100.00	100.0 100.0 100.0
	Our new remittance address is:  7643 Gate Parkway  Suite# 104-167		The state of the s	
	7643 Gate Parkway		Payments/Credits	\$0.00

### **Sandmine Road**

### **Community Development District**

Funding Request#13
June 9, 2021

MANA SALINIS	Payee		eneral Fund FY2021
1	Exclusive Landscaping		
	Inv# 10909 - Irrigation maintenance - March 2021	\$	340.00
	Inv#11055 - Landscaping Services - April 2021	\$	3,450.00
2	Hopping Green & Sams		
	Inv#122569 - Legal Fees - April 2021	\$	1,121.50
3	Sitex Aquatics		
	Inv#5015B - Monument cleaning - May 21	\$	400.00
	医(E) TO E DE E WEST TO BE WEST TO BE	\$	5,311.50
		Ś	5,311.50

Please make check payable to:

Sandmine Road Community Develoment District 6200 Lee Vista BLVD Suite 300 Orlando Fl, 32822



399 Central Florida Parkway
Orlando, FL 32824
(407) 406-8989
office@exclusivelandscapingnow.com
www.exclusivelandscapingnow.com

District Account Indhira Araujo Sandmine CDD c/o Governmental Management Services-CF, LLC 219 E. Livingston St. Orlando, FL 32801

10000	24	ENCLOSED	TERMS	DUE DATE	TOTAL DUE	DATE	INVOICE #
5340.00 03/17/2021 Due on receipt	,	CHOROGED		03/17/2021	\$340.00	03/17/2021	10909

ACTIVITY	DESCRIPTION	OTY	RATE	AMOUNT
Irrigation Maintenance	Sod (1 pallet)	· ·	295.00	295.00
Irrigation Tech Labor	Labor 3 hr	*	45.00	45.00
	Sod is by the right front entrance by road			

**BALANCE DUE** 

\$340.00

RECEIVED

JUN 0 7 2021

### Invoice



399 Central Florida Parkway
Orlando, FL 32824
(407) 406-8989
office@exclusivelandscapingnow.com
www.exclusivelandscapingnow.com

Sandmine CDD c/o Governmental Management Services-CF, LLC 219 E. Livingston St.

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
11055	04/01/2021	\$3,450.00	04/01/2021	Due on receipt	

ACTIVITY	DESCRIPTION	OTY	RATE	AMOUNT
Landscape Maintenance	Monthly service	**	3,450.00	3,450.00

**BALANCE DUE** 

\$3,450.00

RECDIVED
JUN 0 7 2021

### Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300 P.O. Box 6528 Tallahassee, FL 32314 850.222.7500

May 13, 2021

Sandmine Road CDD c/o George Flint Governmental Management Services - Central Florida,

Bill Number 122569 Billed through 04/30/2021

LLC 219 East Livingston Street Orlando, FL 32801

RECEIVED

MAY 2 5 2021

General

SMRCDD 00001 TFM

FOR PROFESSIONAL SERVICES RENDERE	D
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04/07/21	TFM	Confer with Flint.	0.20 hrs
04/08/21	TFM	Review correspondence regarding irrigation meter at entry.	0.20 hrs
04/08/21	DHS	Review draft agenda; transmit budget approval resolution to Vanderveer.	0.40 hrs
04/09/21	DHS	Review budget notice and budget approval resolution and confer with staff regarding same; review agenda package.	1.10 hrs
04/09/21	DGW	Confer with Sier regarding budget approval resolution.	0.20 hrs
04/12/21	DHS	Transmit easement agreement for access to wells; prepare for monthly board meeting.	0.60 hrs
04/28/21	TFM	Confer with Wrenn.	0.70 hrs
04/28/21	DGW	Draft fiscal year budget documents.	1.00 hrs
04/30/21	JLK	Review proposed legislation; monitor committee activity and agendas; monitor Amendment 12 implementation.	0.30 hrs
	Total fee	s for this matter	\$1,121.50

#### MATTER SUMMARY

2.

Wilbourn, David - Paralegal	1.20 hrs	145 /hr	\$174.00
Sier, Deborah H.	2.10 hrs	240 /hr	\$504.00
Kilinski, Jennifer L.	0.30 hrs	305 /hr	\$91.50
Mackie, A.Tucker Frazee	1.10 hrs	320 /hr	\$352.00

**TOTAL FEES** 

\$1,121.50

**TOTAL CHARGES FOR THIS MATTER** 

\$1,121.50

General		Bill No. 122569	ı		Page 2
	E = E = E = E = E = E = E = E = E = E		/=============	=======================================	
BILLING	SUMMARY				
	Wilbourn, David - Paralegal		1.20 hrs	145 /hr	\$174.00
	Sier, Deborah H.		2.10 hrs	240 /hr	\$504.00
	Kilinski, Jennifer L.		0.30 hrs	305 /hr	\$91.50
×,	Mackie, A.Tucker Frazee		1.10 hrs	320 /hr	\$352.00
. :		TOTAL FEES			\$1,121.50

TOTAL CHARGES FOR THIS BILL

\$1,121.50

Please include the bill number with your payment.

3

£. :



7643 Gate Parkway Suite# 104-167 Jacksonville, FL 32256

Date	Invoice #
5/28/2021	5015B

Bill To
Sandmine Rd CDD
GMS Central Florida
Indhira Araujo
219 E Livingston Rd
Orlando, FL 32801

P.O. No. Terms Project
Net 30

Quantity	Description	Rate	Amount
	Monument Entry Basin Fountain Cleanings-5/3/21 Monument Entry Basin Fountain Cleanings-5/10/21 Monument Entry Basin Fountain Cleanings-5/17/21 Monument Entry Basin Fountain Cleanings-5/24/21	10 10 10	00.00 100.0 00.00 100.0 00.00 100.0 100.00
	Please note that our remittance address has changed. Our new remittance address is:  7643 Gate Parkway Suite# 104-167 Jacksonville, FL 32256		
711	A secondary regulation of the secondary	Balance	<b>Due</b> \$400.00

# **Sandmine Road**

### **Community Development District**

Funding Request #14 June 30, 2021

***	Payee	General Fund FY2021
1	CALM Inv#1 - Pressure washing - April 21	\$ 1,100.00
2	GMS-Central Florida Inv#16 - Management fees - June 21	\$ 3,397.17
ŭ.		\$ 4,497.17
	Total	\$ 4,497.17

Please make check payable to:

Sandmine Road Community Develoment District 6200 Lee Vista BLVD Suite 300 Orlando Fl, 32822

# Community Associations and Lifestyle Management ,LLC

1001 Bradford Way Kingston, TN 37763

Invoice

Invoice #: 1

Invoice Date: 4/30/2021

Due Date: 4/30/2021

Project:

P.O. Number: WA No. 4

BIII To:

Sandmine CDD C/O GMS Central RECEIVED

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1-8

\$1,100.00

**Balance Due** 

Description	Hours/Qty	Rate	Amount
Pressure Washing (knee walls/wall behind home - Aloha/Lelani)		1,100.00	1,100.0
RECEIVED			
JUN 14 2021			
		į	
	- PROPERTY COLUMN ASSAULT		
	Total	\$	1,100.00
	Payments	/Credits	\$0.00

### **GMS-Central Florida, LLC**

1001 Bradford Way Kingston, TN 37763

# Invoice

H

Invoice #: 16

Invoice Date: 6/1/21

Due Date: 6/1/21 Case:

P.O. Number:

BIII To:

Sandmine Road CDD 219 E Livingston St. Orlando, FL 32801

1-1

Description	Hours/Qty	Rate	Amount
Management Fees - June 2021 Information Technology - June 2021 Dissemination Agent Services - June 2021		2,916.67 100.00	2,916.67
Dissemination Agent Services - June 2021 Office Supplies		291.67	100.00 291.67
Postage	SECTION AND ADDRESS.	15/21	15.21
Copies (4) (1) (2) (3) (3) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	TOTAL PROPERTY AND ADDRESS OF THE PARTY AND AD	3.57 70.05	3.57
			70,05
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JOIN T. A. COVI			

Total	\$3,397.17
Payments/Credits	\$0.00
Balance Due	\$3,397.17