

NOTICE OF MEETING
CONCORDE ESTATES COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the Board of Supervisors (“Board”) of the Concorde Estates Community Development District (“District”) will hold a regular meeting of the Board on:

DATE: **April 29, 2020**
TIME: **4:00 p.m.**

The meeting will be conducted by means of communications media technology teleconference pursuant to Executive Orders 20-52 and 20-69 issued by Governor DeSantis on March 9, 2020, and March 20, 2020, respectively, and pursuant to Section 120.54(5)(b)2., Florida Statutes. The meeting is being held to enable necessary action on items essential to the health, safety, and welfare of the community during the pandemic. At such time the Board is so authorized and may consider any business that may properly come before it.

While it is necessary to hold the above referenced meeting of the District’s Board of Supervisors utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. Toward that end, anyone wishing to listen and participate in the meeting can do so telephonically at **1-800-747-5150** Meeting ID/Passcode: **8185960**. Additionally, participants are encouraged to submit questions and comments to the District Manager at least 24 hours in advance of the meeting at kristen.suit@inframark.com to facilitate the Board’s consideration of such questions and comments during the meeting. Please provide the title, “Written Comments, (insert meeting date here) Meeting” and provide your name (required), address and email address.

If you desire for your written comments to be read into the record during the meeting, please indicate so and limit your written comment to 300 words. Only written comments of 300 or fewer words will be read into the record during the meeting. All other written comments received by the deadline will be entered into the meeting record and distributed to the District governing board and the appropriate staff before the start of the meeting. Members of the public who opt to comment during the electronic meeting – rather than providing written comments before the meeting – may do so provided they register at least 24 hours in advance with the District Manager.

A copy of the agenda may be obtained by contacting the District Manager at kristen.suit@inframark.com and will also be posted on the District’s website concordeestatescdd.org. The meeting is open to the public and will be conducted in accordance with the provisions Chapters 190 and 286, Florida Statutes. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the hearing or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

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

Concorde Estates Community Development District

Inframark, Infrastructure Management Services

210 North University Drive Suite 702, Coral Springs, Florida 33071 Phone: 954-603-0033 Fax: 954-345-1292

April 22, 2020

Board of Supervisors
Concorde Estates Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Concorde Estates Community Development District is **scheduled to be held on Wednesday, April 29, 2020 at 4:00 p.m. telephonically at 1-800-747-5150, Meeting ID/Passcode: 8185960**. Following is the advance agenda for the meeting:

1. **Roll Call**
2. **Pledge of Allegiance**
3. **Public Comments on Agenda Items (limited to 3 mins)**
4. **Staff Report - Site/Field Manager's Report**
 - A. Monthly Field Manager's Report
 - B. Capital Land Landscape Agreement Renewal
 - C. Bright House Increase Notification
 - D. Proposals for Soccer Nets
 - E. Proposals from Capital Land to Install Viburnum at Stonington Park
 - F. Proposal from Capital Land to Install Viburnum at South East Park
 - G. Proposal from Capital Land to Replace St. Augustine Sod
 - H. Proposal to Replace Gym and Event Room Doors
 - I. Proposal for Decorative Fountains
 - J. Proposal for Aerators
 - K. Sitex Proposal for Fountain Maintenance
 - L. Reinstallation of Aquatic Plants Update
5. **Engineer's Report**
 - A. Proposal for Shoreline Maintenance
 - B. District Engineering Agreement Amendment #1
 - C. South Stewart Street Ditch Outfall Modifications
6. **Attorney's Report**
 - A. Final Special Assessments Collection Policy
 - i. Discussion of the Determination of Method of Collection of Assessments
 - B. Update on Duval Offset Matter
 - C. Ratification of Robinson Wetland Agreement
 - D. Update on Foreclosure Litigation
 - E. Pond/Drainage Easement Maintenance
 - F. Other
7. **District Manager's Report**
 - A. Consent Agenda
 - i. Minutes of the February 26, 2020 Meeting
 - ii. Financial Statements
 - iii. Resolution 2020-4 General Election
 - iv. Acceptance of FY 2019 Audit
 - B. Ratification of Chair Authorized Expenses Between Meetings
8. **Supervisors' Requests and Comments**
9. **Audience Comments**
10. **Adjournment**

April 22, 2020

Enclosed are attachments available for the above agenda. Additional items may be provided under separate cover when they become available or they will be distributed at the meeting.

The balance of the agenda is routine in nature and staff will present and discuss their reports at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,
Kristen Suit
Kristen Suit
District Manager

Fourth Order of Business

4A.

Concorde Estates CDD Field Management Report

April 2020

Ariel Medina | Field Services Supervisor

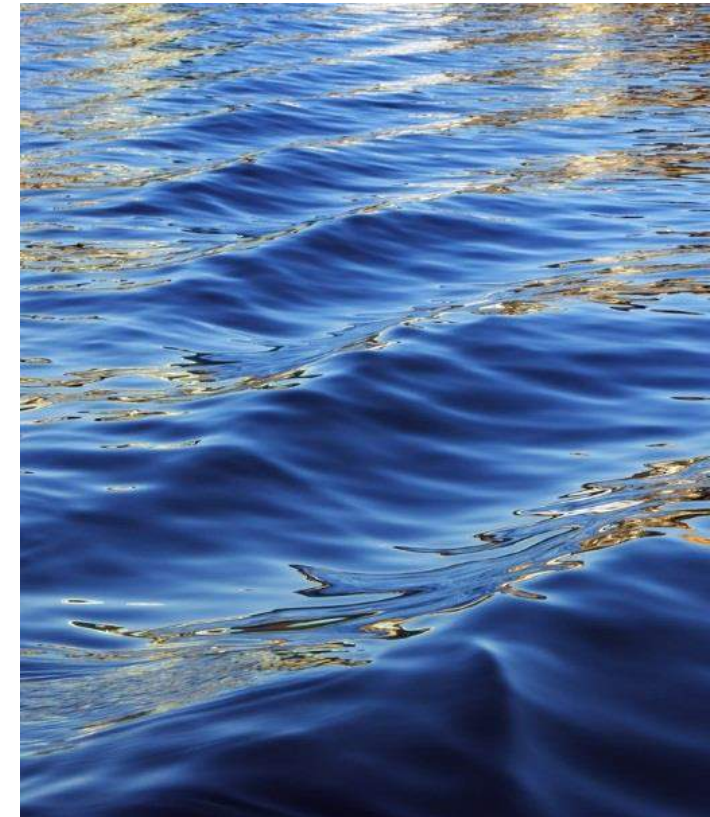


313 Campus Street, Celebration, FL 34747
(O) 407-566-4122 | (M) 281-831-0139 |
www.inframarkims.com

FREDDY BLANCO | Assistant
Maintenance Manager



313 Campus Street | Celebration, FL 34747
Office: 1.407.566.1935 | **Mobile:**
1.407.947.2489 | www.inframarkims.com



COMPLETED ITEMS:

- Meet with Capital Land for Landscaping Review
- Met with Lexington Pools to go over outstanding work
- Met with Sitex for lake concerns and follow up
- Reviewed and processed invoices on a weekly basis
- Returned phone calls as necessary
- Respond to emails and communications as needed
- Met with vendors as necessary

ATTACHMENTS

- Field Management Update
- Inframark Landscaping Report
- Capital Land Monthly Report
- Sitex Monthly Report

Work Orders Status Update

Completed replacement of 4 concrete sidewalk panels

Continue with pressure washing program

Completed grinding of 10 concrete sidewalk panels

Follow up with Creative Playthings on Installation of Playgrounds






Reinstalled fence around both playgrounds





Maintenance Tech Report

MAINTENANCE SCHEDULE**Concorde Estates CDD****Apr-20**












Occurrence	Activity	Description	Status
Daily or Weekly	Pick up trash on Main Rd	Pick up trash from median and sidewalks on main road	ongoing
	Pick up trash around lakes	Pick up trash around all lakes within the community	ongoing
	Pick up trash around neighborhoods	Pick up trash around neighborhoods	ongoing
	Pick up trash from parks	Pick up trash from all parks including playgrounds	ongoing
	Mulch Distribution	Distribute mulch at all playgrounds	ongoing
	Playground Sanitation	Sanitize all playgrounds on a daily basis	ongoing
	Park Benches	Pressure wash, repair, paint of benches throughout the community as needed	ongoing
	Grills	Clean and pressure wash all grills and paint them	completed
	Gazebos	Repair as necessary, pressure wash and paint all gazebos throughout the community	pending
	Sidewalk grinding	Grind 10 sidewalk panels	completed
	Trash Cans	Repair, pressure wash and paint trash cans throughout the community	pending
	Pinebark mulch	Bag mulch from playground behind clubhouse to be reused when installing bike rack	completed
	Dumpster	Clean up exterior of dumpster and dumpster area	ongoing
	Touch up painting	Touch up all clubhouse areas as needed	completed
	Vents	remove vents and clean them	completed
	AC	Change air filter	completed
	Windows	Clean and disinfect all windows and doors	completed
	Pool furniture	Clean and sanitize pool furniture	completed
	Gym	Clean and sanitize all gym equipment	completed
	Suffix	inspect suffix and adjust as needed	completed
	Pool and Splash pad pump areas	Clean and remove debris from pump areas to include trimming of branches	completed
	ATV	Inspect ATV and wash	ongoing
	Event Room Furniture	Clean and sanitize all tables and chairs	completed
	Event Room Kitchen	Clean and sanitize all cabinets and appliances	completed
	Front Wall	Inspect for repairs such as patching, adjusting stones, cleaning, etc.	pending
Special Projects	Sidewalk replacement	CDD sidewalk need to have 4 panels replaced	completed
	Cleaning of Gutters	Clubhouse	pending
	Painting of Fence	Paint playground fence behind clubhouse	pending
	Pressure Washing	Pressure wash fences on Grassmere and Marshfield Preserve	pending
	Bike Rack Installation	Install bench on main Road	completed
	Bench Installation	Install bench behind clubhouse	completed

Inframark Landscaping Report

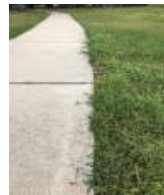



Concorde Estates Landscaping Review					
Issue	Location	Date of Drive-thru	Status	Field Manager Comments	Photos
Ants mounts	Throughout the community	3/5/2020	Ongoing	provide schedule for ants treatments.	
Weed control	At Coastal View Ct.	3/5/2020	Ongoing	Several section of the sidewalks need weed control.	
Trimming tree.	At Coastal View Ct.	3/5/2020	Completed	Provide the trimming service. Some tree branches tree are too low at the park area.	
Palm tree Trimming	At Coastal View Ct.	3/5/2020	Not completed	Palm tree need trimming service around the park area. Just some palm tree was trimming, several is still without the service.	
Remove Pine Nuggets mulch.	At the Recreation Center.	3/5/2020	Not completed	Remove pine nuggets mulch from the playground and install the right playground mulch. This situation have more of two month.	

Tree removal.	At Harbor View In.	3/5/2020	Not completed	Sycamore tree present angle of inclination and possible detachment of roots, provide proposal for remove and install new one. The tree was removed but the stump is still there.	
Vivurnum intallation	St Clair st. And Greatbear Way.	3/5/2020	Not completed	Provide proposal for installs Viburnum plans at the playground area.	
Sod installation.	Throughout the community	3/5/2020	Not completed	Provide proposal for install new St. Augustine sod at the several brown spot throughout the community.	  

Concorde Estates Landscaping Review

Issue	Location	Date of Drive-thru	Status	Field Manager Comments	Photos
Weed control	At Coastal View Ct.	4/6/2020	Completed	Several section of the sidewalks need weed control.	
Irrigation controller	At Grasmere View Pkwy.	4/6/2020	Not completed	The Irrigation controller box was found open and exposing it completely . I closed it.	 
Irrigation boxes condition	Throughout the community	4/6/2020	Not completed	Several irrigation boxes is showing poor maintenance service. and missing caps.	      
Irrigation issue	At Greatbear Way.	4/6/2020	Not completed	Lack of irrigation is killing the viburnum plants.	

Palm tree Trimming	At Coastal View Ct.	4/6/2020	Not completed	Palm tree need trimming service around the park area. Just some palm tree was trimming, several is still without the service.	
Remove Pine Nuggets mulch.	At the Recreation Center.	4/6/2020	Not completed	Remove pine nuggets mulch from the playground and install the right playground mulch. This situation have more of three month.	 
Tree removal.	At Harbor View In.	4/6/2020	Not completed	Sycamore tree present angle of inclination and possible detachment of roots, provide proposal for remove and install new one. The tree was removed but the stump is still there. After more of 40 days the stump is there.	
Viburnum installation	St Clair St. And Greatbear Way.	4/6/2020	Not completed	Provide proposal for installs Viburnum plans at the playground area. This project is pending for more of 60 days.	 
Trimming service	At Coastal View Ct.	4/6/2020	Not completed	Trimming under benches not completed	 
Edging service	At Georgian Bay Ln	4/6/2020	Not completed	Edging service not completed on sidewalk	

Edging service	At Coastal View Ct.	4/6/2020	Not completed	Edging service not completed on sidewalk	
Sod installation.	Throughout the community	4/6/2020	Not completed	Provide proposal for install new St. Augustine sod at the several brown spot throughout the community.	  

Capital Land Monthly Report

Legend:

VBC-Volley Ball Court

PP-Pocket Park

TC-Trash Can

EM-Easement

DP-Dog Park



Concorde Estates CDD Monthly Report

Feruary.2020

Detail Da Mow Crews

Main Entrances, 1/2 Blvd		13-Feb	Feb13,27
Clubhouse, 1/2 Blvd	VBC, TC	27-Feb	Feb 13,27
3181 Stonington Run	PP,TC	13-Feb	Feb13,27
3101 Duxbury Dr	PP,TC	13-Feb	Feb 13,27
2991 Stonington Run	Pond	13-Feb	Feb 13,27
3207 Hopewell Dr	PG,DP,TC	13-Feb	Feb 13,27
3201 Rydal Water Way	PP,TC	13-Feb	Feb 13,27
2804 Grasmere View Pkwy	cul de sac	13-Feb	Feb 13,27
2440 Tradewinds Dr	cul de sac	13-Feb	Feb 13,27
2351 Tradewinds Dr	DP,TC	13-Feb	Feb 13,27
3209 Jackson Grey Rd	PP	13-Feb	Feb 13,27
2260 Tradewinds Dr	Pond	13-Feb	Feb 13,27
3000 Harbor View Ln	2 Ponds	27-Feb	Feb 13,27
3141 Oyster Bay Ln	Lift Station	27-Feb	Feb 13,27
3131 Rocky River Rd	PP	27-Feb	Feb 13,27
3130 Rocky River Rd	PP	27-Feb	Feb 13,27
2331 Marshfield Preserve Way	Easement	27-Feb	Feb 13,27
2351 Marshfield Preserve Way	Pond,EM	27-Feb	Feb 13,27
3150 Seasalt Dr	EM	27-Feb	Feb 13,27
3208 Olivia Breeze Dr	PP,TC	27-Feb	Feb 13,27
3220 Jubilee Rd	Pond,EM	27-Feb	Feb 13,27
2770 Marshfield Preserve Way	Bridge 1	27-Feb	Feb 13,27
2820 Marshfield Preserve Way	Bridge 2	27-Feb	Feb 13,27
2890 Marshfield Preserve Way	Pond,EM	27-Feb	Feb 13,27
2990 Marshfield Preserve Way	Easement	27-Feb	Feb 13,27
3461 Marshfield Preserve Way	2 Pine Trails	27-Feb	Feb 13,27
3441 Marshfield Preserve Way	Lift Station	27-Feb	Feb 13,27
3000 Greatbear Way	PP,TC	20-Feb	Feb 13,27
3041 Palemero Rose Way	2 Pine Trails	20-Feb	Feb 13,27
3080 Palemero Rose Way	Pond,EM	20-Feb	Feb 13,27
3211 Marshfield Preserve Way	Easement	20-Feb	Feb 13,27

Pine Bark Mulch**Annuals**

1/2/2020

Proposals

Tree removals

Plant Insects

treated

Turf Weeds**Turf Insects**

Spot treat

Turf Disease**Problem Areas****Heavy Leaf Litter****Fertilization**

2/11/2020

Legend:

VBC-Volley Ball Court

PP-Pocket Park

TC-Trash Can

EM-Easement

DP-Dog Park



Concorde Estates CDD Monthly Report

March.2020

Detail Da Mow Crews

Main Entrances, 1/2 Blvd		Mar-12	Mar12,26
Clubhouse, 1/2 Blvd	VBC, TC	Mar-12	Mar12,26
3181 Stonington Run	PP,TC	Mar-12	Mar12,26
3101 Duxbury Dr	PP,TC	Mar-12	Mar12,26
2991 Stonington Run	Pond	Mar-12	Mar12,26
3207 Hopewell Dr	PG,DP,TC	Mar-12	Mar12,26
3201 Rydal Water Way	PP,TC	Mar-12	Mar12,26
2804 Grasmere View Pkwy	cul de sac	Mar-12	Mar12,26
2440 Tradewinds Dr	cul de sac	Mar-12	Mar12,26
2351 Tradewinds Dr	DP,TC	Mar-12	Mar12,26
3209 Jackson Grey Rd	PP	Mar-12	Mar12,26
2260 Tradewinds Dr	Pond	Mar-12	Mar12,26
3000 Harbor View Ln	2 Ponds	Mar-12	Mar12,26
3141 Oyster Bay Ln	Lift Station	26-Mar	Mar12,26
3131 Rocky River Rd	PP	26-Mar	Mar12,26
3130 Rocky River Rd	PP	26-Mar	Mar12,26
2331 Marshfield Preserve Way	Easement	26-Mar	Mar12,26
2351 Marshfield Preserve Way	Pond,EM	26-Mar	Mar12,26
3150 Seasalt Dr	EM	26-Mar	Mar12,26
3208 Olivia Breeze Dr	PP,TC	26-Mar	Mar12,26
3220 Jubilee Rd	Pond,EM	26-Mar	Mar12,26
2770 Marshfield Preserve Way	Bridge 1	26-Mar	Mar12,26
2820 Marshfield Preserve Way	Bridge 2	26-Mar	Mar12,26
2890 Marshfield Preserve Way	Pond,EM	26-Mar	Mar12,26
2990 Marshfield Preserve Way	Easement	26-Mar	Mar12,26
3461 Marshfield Preserve Way	2 Pine Trails	26-Mar	Mar12,26
3441 Marshfield Preserve Way	Lift Station	26-Mar	Mar12,26
3000 Greatbear Way	PP,TC	19-Mar	Mar12,26
3041 Palemero Rose Way	2 Pine Trails	19-Mar	Mar12,26
3080 Palemero Rose Way	Pond,EM	19-Mar	Mar12,26
3211 Marshfield Preserve Way	Easement	19-Mar	Mar12,26

Pine Bark Mulch

need to change out playground

Annuals**Proposals**

Tree removals

Plant Insects

spot treat

treat ants on scheduled visits

Turf Weeds

spot treat

Turf Insects

Spot treat

Turf Disease

spot treat

Problem Areas**Heavy Leaf Litter****Fertilization**

Sitex Monthly Report

CONCORDE ESTATES COMMUNITY DEVELOPMENT DISTRICT

OPERATIONS & MAINTENANCE HIGHLIGHT

SITEX AQUATICS MANAGEMENT REPORT



March 2020

All ponds were treated for shoreline vegetation as needed with a custom grass mix targeted for specific species present. All ponds had trash removed as well.

POND1- Algae and grasses treated.

POND2- Algae and grasses treated

POND3- Algae treated

POND4- Algae spot treated

POND5- Algae and grasses treated

POND6- Algae and grasses treated

POND7- Algae and grasses treated

POND8- Algae and grasses spot treated

POND9- grasses treated

POND10- Algae treated

ADDITIONAL NOTES:

Spring is here! Plant and aquatic vegetation are in full bloom. We have done several treatments for shoreline grasses as well as algae blooms. All trash in and around ponds have been removed as well. Please don't hesitate to reach out to my staff or myself if you need anything at all.

Regards

Brian Fackler

Sitex Aquatics LLC.

CONCORDE ESTATES COMMUNITY DEVELOPMENT DISTRICT

OPERATIONS & MAINTENANCE HIGHLIGHT

SITEX AQUATICS MANAGEMENT REPORT



April 2020

All ponds were treated for shoreline vegetation as needed with a custom grass mix targeted for specific species present. All ponds had trash removed as well.

POND1- Algae and hydrilla treated.

POND2- Algae treated

POND3- Algae treated

POND4- grasses spot treated

POND5- grasses treated

POND6- Algae treated

POND7- Algae and hydrilla treated

POND8- Algae spot treated

POND9- hydrilla treated

POND10- Algae treated

ADDITIONAL NOTES:

The water levels have been very low due to the lack of rainfall. This has allowed us to target a lot of exposed shoreline vegetation All trash in and around ponds have been removed as well. Please don't hesitate to reach out to my staff or myself if you need anything at all.

Regards

Brian Fackler

Sitex Aquatics LLC.

4C.

**Important account update for
your account ending in 1204**

CONCORDE ESTATES CDD /CLUB HABITAT
210 N UNIVERSITY DR STE 702
CORAL SPRINGS FL 33071-7320

00002201

February 13, 2020



00000009 000033

Attention CONCORDE ESTATES CDD /CLUB HABITAT:

Thank you for being a Charter customer.

We hope you are taking advantage of all that your Spectrum Business services have to offer and have been enjoying our faster internet, more advanced phone, and reliable TV.

When you signed up for your Spectrum Business services, you received a promotional discounted rate on your bill. The discounted rate for your services is expiring and your services will be billed at the standard rates. However, **as a valued business customer we are pleased to offer an additional savings off the standard rates that will continue as long as you remain a Spectrum Business bundle customer.**

	Current Monthly Rate	New Monthly Rate
• Spectrum Business Internet	\$44.99	\$79.99
• Spectrum Business Voice	\$29.99/line	\$39.99/line
• Spectrum Business TV	\$24.99	\$34.99

At Charter we continue to enhance our services to deliver even faster Internet, more Voice features, and additional TV programming at the best value. Thank you again for being a Charter customer.

Sincerely,

Mr. MJ Volgende
Sr. Director Business Customer Billing

4D.

NET WORLD SPORTS

Sales Quote

Bill-to Address

Concorde States
3151 Georgian Bay Ln
Kissimmee
FL 34746
USA

Ship-to Address

Concorde States
3151 Georgian Bay Ln
Kissimmee
FL 34746
USA

Net World Sports
Bryn Lane
Wrexham Industrial Estate
Wrexham
LL13 9UT

Phone No. 01691 683807
Website www.networldsports.co.uk
E-Mail sales@networldsports.com
VAT Registration No.
Bank HSBC US
Bank Sort Code ABA: 021001088
Account No. 738014966
Salesperson Ryan Evans

Bill-to Customer No. C00442453
Quote No. Q00008006
Document Date 26. February 2020
Shipment Date 26/02/20
Payment Terms Net 0 days
Payment Discount
Type of Supply
Shipment Method
Prices Including VAT No

Description	Quantity	Unit of Measure	Unit Price	Discount %	VAT Identifier	Amount
SC13772 16ft x 7ft Alu60 - PAIR	1	Piece	1,099.99		NO VAT	1,099.99
SC10953 16ft x 7ft Alu60	1	Piece	649.99		NO VAT	649.99
SC15083 16 x 7 Goal Net 3.0mm / 117ply (3ft Top)	2	Piece	39.99		NO VAT	79.98
SHIPPING Shipping Charges	1	Piece	179.99		NO VAT	179.99
Subtotal						2,009.95
Invoice Discount Amount						-80.96
Total USD						1,928.99



4E.



Proposal For

Concorde Estates CDD

Inframark - Concorde Estates CDD

313 Campus Street
Celebration, FL 34747

main: 407-947-1238
ariel.medina@inframark.com

Location

Georgian Bay Ln

Kissimmee, FL 34746

Concorde Estates CDD

Terms
Net 15

ITEM DESCRIPTION	QUANTITY	AMOUNT
1) VIBURNUM ODORATISSIMUM - 3G	15	\$ 214.35
2) Enhancement Labor Labor used for Removal and/or Installation	1 Hour	\$ 38.00

Client Notes

proposal for viburnum instalation in park at Hopewell Dr and Stonington Run.

All work will be completed in accordance with these plans unless subsequent changes are agreed upon in writing. Balances not paid by the due date (15) days of completion, are subject to late fees. All Trees, Palms, Plants and Turf are warrantied for (30) days once installed. Theft and Vandalism is not warrantied. No warranty applies to Mother Nature events such as but not limited to, freeze, drought, flood, winds, ect. are not warrantied. No warranty applies to mechanical failure such as but not limited to irrigation systems, wells and ect. unless Contractor is found negligent. Unwanted grassy weeds in turf cannot be warrantied to be fully prevented such as but not limited to, Torpedo, Carpet, Crab, Goose, Bermuda and ect.

SUBTOTAL	\$ 252.35
TOTAL	\$ 252.35

Signature

x

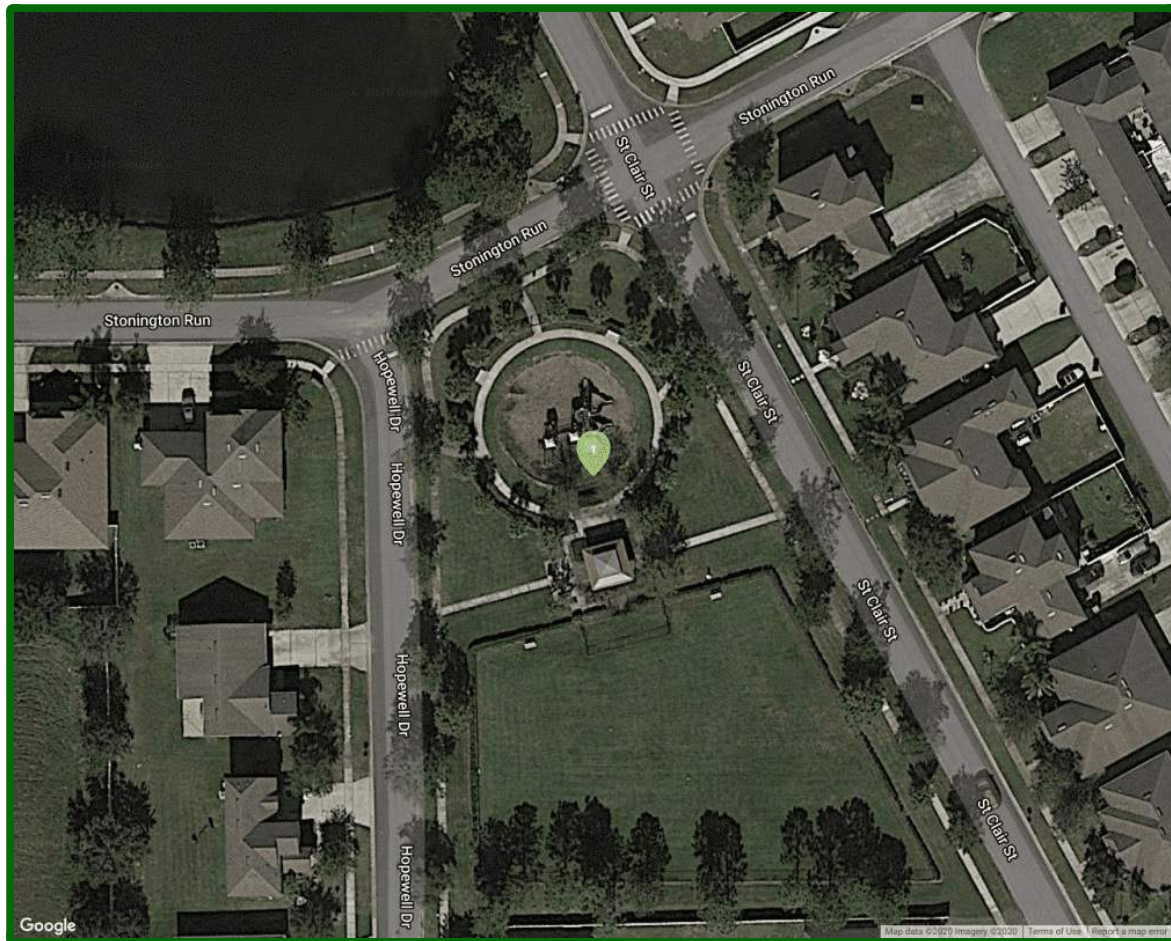
Date:


Please sign here to accept the terms and conditions

Contacts

Ariel Medina
ariel.medina@inframark.com

Freddy Blanco
freddy.blanco@inframark.com



ID	DESCRIPTION	COLOR
1	install 15 viburnum, fill in plants where there are missing in stablsh hedge line.	

4F.



Proposal For

Concorde Estates CDD

Inframark - Concorde Estates CDD

313 Campus Street
Celebration, FL 34747

main: 407-947-1238
ariel.medina@inframark.com

Location

Georgian Bay Ln

Kissimmee, FL 34746

south east park

Terms
Net 15

ITEM DESCRIPTION	QUANTITY	AMOUNT
1) VIBURNUM ODORATISSIMUM - 3G	63	\$ 900.27
2) Enhancement Labor Labor used for Removal and/or Installation	5 Hour	\$ 190.00

Client Notes

viburnum install at south east park

All work will be completed in accordance with these plans unless subsequent changes are agreed upon in writing. Balances not paid by the due date (15) days of completion, are subject to late fees. All Trees, Palms, Plants and Turf are warrantied for (30) days once installed. Theft and Vandalism is not warrantied. No warranty applies to Mother Nature events such as but not limited to, freeze, drought, flood, winds, ect. are not warrantied. No warranty applies to mechanical failure such as but not limited to irrigation systems, wells and ect. unless Contractor is found negligent. Unwanted grassy weeds in turf cannot be warrantied to be fully prevented such as but not limited to, Torpedo, Carpet, Crab, Goose, Bermuda and ect.

SUBTOTAL	\$ 1,090.27
TOTAL	\$ 1,090.27

Signature

x

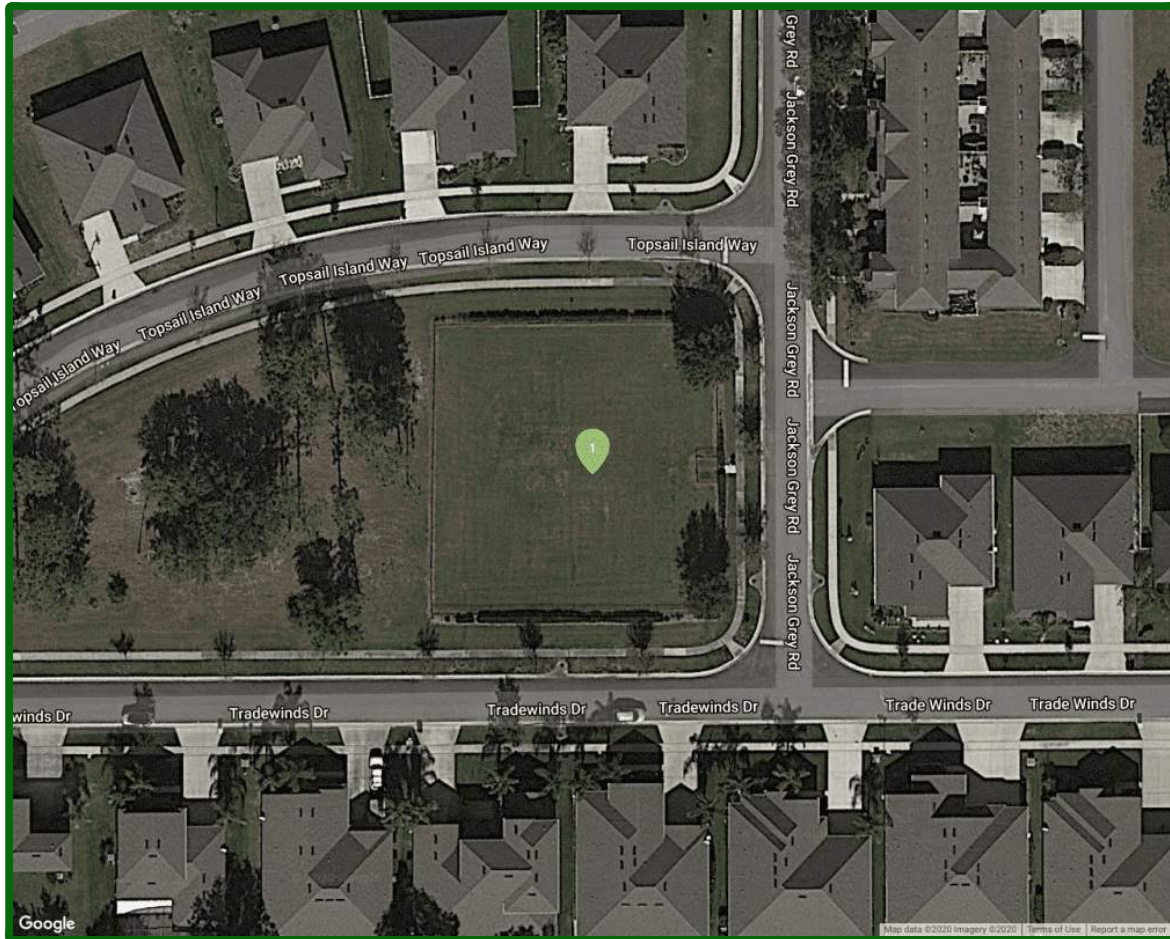
Date:

Please sign here to accept the terms and conditions

Contacts

Ariel Medina
ariel.medina@inframark.com

Freddy Blanco
freddy.blanco@inframark.com



ID	DESCRIPTION	COLOR
1	south east park	

4G.



Proposal For

Concorde Estates CDD

Inframark - Concorde Estates CDD

313 Campus Street
Celebration, FL 34747

main: 407-947-1238
ariel.medina@inframark.com

Location

Georgian Bay Ln

Kissimmee, FL 34746

Concorde Estates CDD

Terms

Net 15

ITEM DESCRIPTION	QUANTITY	AMOUNT
1) ST AUGUSTINE SOD INSTALLED floretam st augustine to be install throught out property	2000 SQ FT	\$ 2,000.00

Client Notes

St Augustine to be install throught out property

All work will be completed in accordance with these plans unless subsequent changes are agreed upon in writing. Balances not paid by the due date (15) days of completion, are subject to late fees. All Trees, Palms, Plants and Turf are warrantied for (30) days once installed. Theft and Vandalism is not warrantied. No warranty applies to Mother Nature events such as but not limited to, freeze, drought, flood, winds, ect. are not warrantied. No warranty applies to mechanical failure such as but not limited to irrigation systems, wells and ect. unless Contractor is found negligent. Unwanted grassy weeds in turf cannot be warrantied to be fully prevented such as but not limited to, Torpedo, Carpet, Crab, Goose, Bermuda and ect.

SUBTOTAL	\$ 2,000.00
TOTAL	\$ 2,000.00

Signature

x

Date:

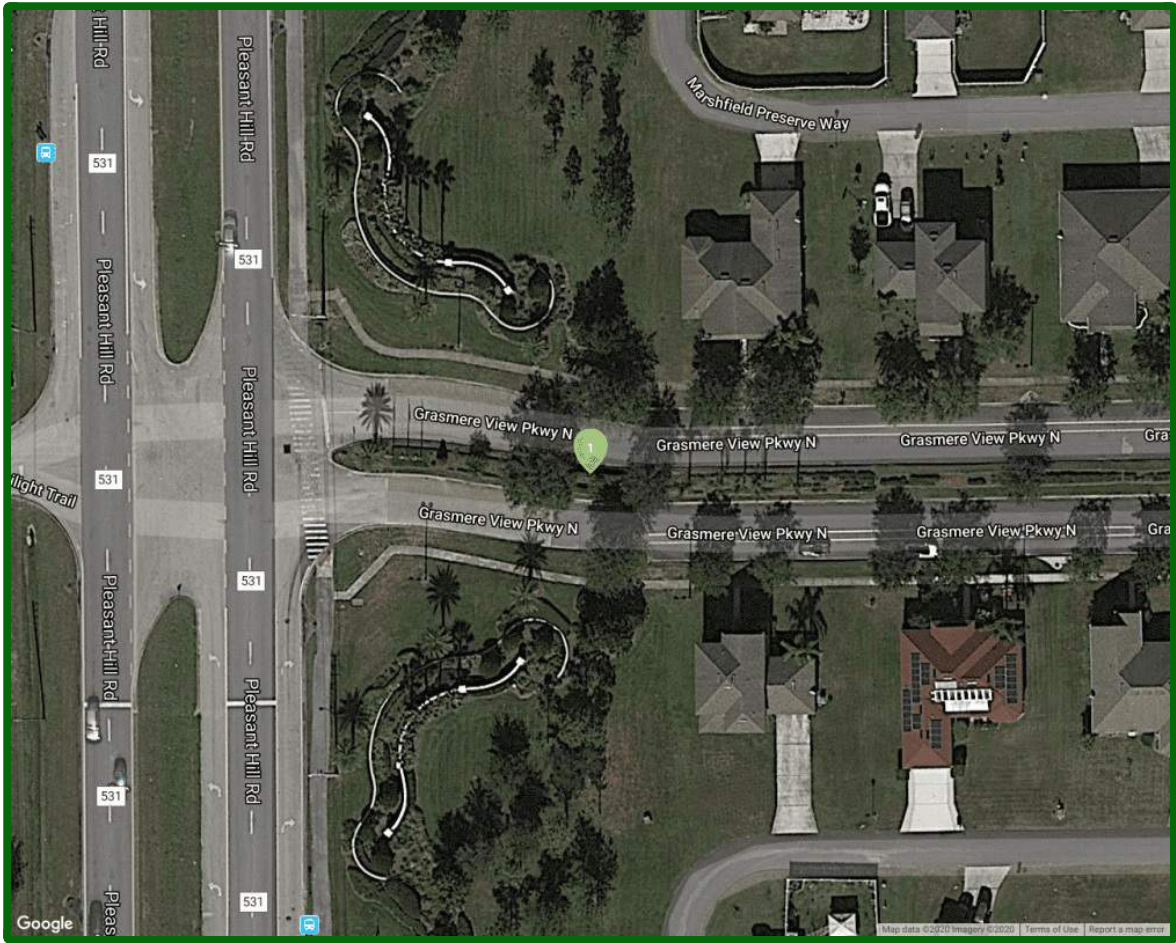
Please sign here to accept the terms and conditions

Contacts

Ariel Medina

Freddy Blanco

ariel.medina@inframark.com freddy.blanco@inframark.com



ID	DESCRIPTION	COLOR
1		

4H.

**O&M General Services LLC**

Estimate accepted

Confirmation sent to ariel.medina@inframark.com

Estimate #000009

March 25, 2020

Customer

Inframark Ariel Medina
ariel.medina@inframark.com
313 Campus Street
CELEBRATION, FL 34747

Message

We look forward to working with you. 50% deposit required for material and living expense

DOUBLE French Door Dual 60 x 80	\$2,600.00
(\$1,300.00 ea.) × 2	
<i>Double French door outdoor patio type Fiber Glass, White Left handle entrance</i>	
Labor and installation materials	\$722.00
Subtotal	\$3,322.00
Total	\$3,322.00

O&M General Services LLC
omhomerenovation@gmail.com
+1 (407) 433-3731

4 I.



5273 Giron Circle
Kissimmee, FL 34758

Agenda Page 40
407-717-5851
www.sitexaquatics.com

Proposal

April 15, 2020

Submitted by: Joe Craig

Concorde Estates CDD

% Inframark
Mr. Ariel Medina
313 Campus St Celebration, FL 34747
amedina@inframark.com
407.566.4122

The following bid is for 1-Otterbine 3HP Equinox floating fountain w/ LED lights to Concorde Estates community located in Kissimmee, Florida.

Service		Cost
1-3hp 230/3ph Equinox-motor, float, controls, pigtails	—	\$9,570.00
200' of 12/4 fountain cable (150'&250')	—	Included
1-4 LED light set	—	Included
200' of 16/2 LED light cable (150'&250')	—	Included
Installation	—	Included
1st year of fountain maintenance	—	Included
5-year warranty	—	Included
Total	—	\$9,570.00

Terms & Conditions

Payment

A deposit of 50% (\$4,785.00) is due upon execution of this agreement & for equipment to be ordered, with remaining 50% (\$4,785.00) due upon 30 days of fountain installation. Overdue accounts may accrue a service charge.

Sitex agrees to provide all labor, supervision, and equipment necessary to carry out the work. There shall be no variance from these specifications unless expressly stated though an addendum.

Responsibility

Customer is responsible for all electrical services to the control box, Sitex is not an electrical contractor nor claims to be responsible for any electrical responsibilities. Customer agrees to pay separate cost incurred by said electrical contractor.

Neither party shall be responsible for damage, penalties or otherwise for any failure or delay in performance of any of its obligations hereunder caused by strikes, riots, war, acts of Nature, accidents, governmental orders and regulations, curtailment or failure to obtain sufficient material, or other force majeure condition (whether or not of the same class or kind as those set forth above) beyond its reasonable control and which, by the exercise of due diligence, it is unable to overcome.

Sitex agrees to hold Customer harmless from any loss, damage or claims arising out of the sole negligence of Sitex. However, Sitex shall in no event be liable to Customer or other for indirect, special or consequential damage resulting from any cause whatsoever.

Scheduling

It is agreed by both Parties that the work performed under this Agreement will be done on a schedule that is sensitive to the overall function of the property. Additionally, it is understood that all work will be performed during the normal business week (MondayFriday) unless otherwise stipulated.

Insurance

Sitex shall maintain the following insurance coverage and limits:

- (a) Workman's Compensation with statutory limits;
- (b) Automobile Liability;
- (c) Comprehensive General Liability including Property Damage, Completed Operations, and Product Liability.

A Certificate of insurance will be provided upon request. Customers requesting special or additional insurance coverage and/or language shall pay resulting additional premium to Sitex to provide such coverage.

This Agreement shall be governed by the laws of the state of Florida.

Joseph T. Craig

Accepted By

Date

President, Sitex Aquatics, Ilc.

Date



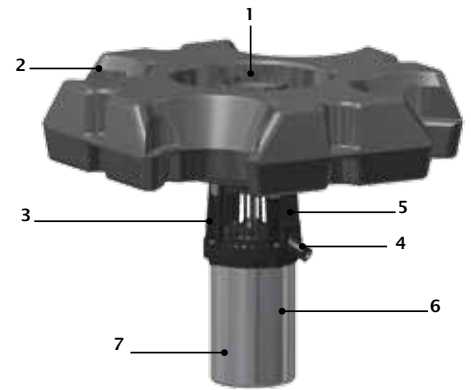
EQUINOX AERATING FOUNTAIN

- » Most energy efficient system in the industry.
- » 5 year all-inclusive warranty.
- » Operates in 30in or 75cm of water. (No additional depth needed when adding LED lights; additional 10in or 26cm required if adding high voltage lights.)
- » Complete package includes assembled unit, power control center, and cable. (No PCC for 50HZ.)
- » Power control center comes standard with surge arrestor, timer and GFCI (Exc: optional EPD for 460V.)
- » Cable quick disconnect standard.
- » Safety tested and listed with ETL & ETL-C, conforming to UL standards; and carries a 3rd party listing with CE.
- » Effectively controls algae, aquatic weeds, and foul odors; while deterring insects and insect breeding.
- » Published results from 3rd party testing verify highest oxygen transfer and pumping rates in the industry.

Product specifications and CADs can be found online through
www.otterbine.com or www.caddetails.com.



*We Guarantee that
You'll Love Your Pattern*



PRODUCT ILLUSTRATION

1. High-tech thermal plastic pumping chambers are staged to allow for easy interchange.
2. Rugged low visibility closed cell foam filled float includes handles and protective pockets for lights when applicable.
3. Industrial strength thermal plastic screen helps keep debris out of the unit.
4. Electrical quick disconnect is part of the upper plate to prevent damage.
5. Mixed flow pumping system achieves maximum pumping capacities.
6. Oil cooled, efficient 3450/2875 RPM custom built motor incorporates a g-type seal to ensure dependability and long life.
7. Corrosion resistant, durable 18 gauge/316 grade stainless steel motor housing.

60 HZ	1 HP	2 HP	3 HP	5 HP
Spray Height (ft)	10	13	15	20
Spray Diam. (ft)	35	40	58	72
GPM	150	210	275	400
Volt/Ph/Amp 3450@60hz	115/1/15 230/1/7.5	230/1/11.4	230/1/12 230/3/7.6 460/3/4.1	230/1/20 230/3/11.4 460/3/6

4 J.

Proposal

April 15th 2020

Submitted by: Joe Craig

Concorde Estates CDD

% Inframark
Mr. Ariel Medina
313 Campus St Celebration, FL 34747
amedina@inframark.com
407.566.4122

The following bid is for 1-Otterbine AIR FLO 3 diffused aeration system to Concorde Estates located in Kissimmee, Florida.

Service	Monthly	COST
1-1/2hp 230v compressors w/cabinet	—	Included
3-dual bottom diffusers	—	Included
500' of weighted tubing	—	Included
Installation	—	Included
2-year warranty	—	Included
Total	—	\$5,164.00

Terms & Conditions

Payment

A deposit of 50% (\$2,582.00) is due upon execution of this agreement & for equipment to be ordered, with remaining 50% (\$2,582.00) due upon 30 days of fountain installation. Overdue accounts may accrue a service charge.

Sitex agrees to provide all labor, supervision, and equipment necessary to carry out the work. There shall be no variance from these specifications unless expressly stated though an addendum.

Responsibility

Customer is responsible for all electrical services to the control box, Sitex is not an electrical contractor nor claims to be responsible for any electrical responsibilities. Customer agrees to pay separate cost incurred by said electrical contractor.

Neither party shall be responsible for damage, penalties or otherwise for any failure or delay in performance of any of its obligations hereunder caused by strikes, riots, war, acts of Nature, accidents, governmental orders and regulations, curtailment or failure to obtain sufficient material, or other force majeure condition (whether or not of the same class or kind as those set forth above) beyond its reasonable control and which, by the exercise of due diligence, it is unable to overcome.

Sitex agrees to hold Customer harmless from any loss, damage or claims arising out of the sole negligence of Sitex. However, Sitex shall in no event be liable to Customer or other for indirect, special or consequential damage resulting from any cause whatsoever.

Scheduling

It is agreed by both Parties that the work performed under this Agreement will be done on a schedule that is sensitive to the overall function of the property. Additionally, it is understood that all work will be performed during the normal business week (MondayFriday) unless otherwise stipulated.

Insurance

Sitex shall maintain the following insurance coverage and limits:

- (a) Workman's Compensation with statutory limits;
- (b) Automobile Liability;
- (c) Comprehensive General Liability including Property Damage, Completed Operations, and Product Liability.

A Certificate of insurance will be provided upon request. Customers requesting special or additional insurance coverage and/or language shall pay resulting additional premium to Sitex to provide such coverage.

This Agreement shall be governed by the laws of the state of Florida.

Joseph T. Craig

Accepted By

Date

President, Sitex Aquatics, Inc.

Date



AIR FLO 3 DIFFUSED AERATION

- » No electrical parts in water, safe for recreational use.
- » Extremely energy efficient and cost effective.
- » 12in (350mm) discs are coated to provide non-stick surface and offer higher efficiencies throughout lifecycle.
- » Operating depths up to 40ft+ or 12.2m+.
- » 2 year all-inclusive warranty.
- » Complete package includes cabinet with compressor(s), filter and valve manifolds; and diffuser manifold(s).
- » Safety tested and listed with ETL & ETL-C, conforming to UL standards; and carries a 3rd party listing with CE.

	# of Compressor(s)	Diffuser Pad(s)	# Discs per Pad		Volt/Amp/Hz
	1	2	1		115/4.7/60 230/2.5/60 220/2.8/50
		3			
		4			
		1	2		
		2			
	2	4	1		115/8.9/60 230/4.7/60 220/5.6/50
		6			
		8			
		2			
		3	2		
		4			
		6			



Compressor Cabinet



Dual Disc Manifold



Single Disc Manifold

PRODUCT ILLUSTRATIONS

- Air Flo 3 Diffused Air Systems incorporate 1/2HP oil-less rocking piston compressors allowing for operating depths up to 40ft or 12m.
- All systems come with self-cleaning 12in (350mm) disc diffuser manifolds (single or dual).
- Diffuser manifold base is constructed of high-density polyethylene plastic and incorporate ballast channels for level sinking of pads during installation.
- Enhanced 18 gauge, 304 stainless steel cabinet construction is corrosion resistant, provides quieter operation and simplified servicing.
- Compact and low profile, cabinet footprint for all systems is 16in x 16in x 20.5in (41cm x 41cm x 52cm)
- Cabinet cooling system includes (2) axial fans that draw air through vented louvers for complete cabinet air exchange at the rate of 225 times per minute.
- Valve manifolds located inside cabinet allow for future expansion of most Air Flo 3 systems.
- Cabinet enclosure secured by stainless steel latch that accommodates a locking mechanism.

Complete package is safety tested, approved and listed with ETL and ETL-C. Products for the European Union are also safety tested, approved, and carry CE certification. Minimum operating depth varies, visit www.otterbine.com/airflo3 for product testing and package details.

Product specifications and CADs can be found online through www.otterbine.com or www.caddetails.com

4K.



5273 Giron Circle
Kissimmee, FL 34758

Agenda Page 48
407-717-5851
www.sitexaquatics.com

Proposal

April 15, 2020

Submitted by: Joe Craig

Concorde Estates CDD

% Inframark
Mr. Ariel Medina
313 Campus St Celebration, FL 34747
amedina@inframark.com
407.566.4122

The following bid is for Quarterly Fountain Maintenance for 1 floating fountain @ Concorde Estates located in Kissimmee, Florida.

Service	Quarter	Cost
Cleaning of Nozzles	\$250.00	Included
Cleaning of lights & float	—	Included
Inspection of panel & timers	—	Included
Adjust & moor if needed	—	Included
	—	—
Total Annual cost	\$1,000.00	\$1,000.00

Terms & Conditions

Payment

A deposit of 50% (n/a) is due upon execution of this agreement & for equipment to be ordered, with remaining 50% (n/a) due upon 30 days of fountain installation. Overdue accounts may accrue a service charge.

Sitex agrees to provide all labor, supervision, and equipment necessary to carry out the work. There shall be no variance from these specifications unless expressly stated though an addendum.

Responsibility

Customer is responsible for all electrical services to the control box, Sitex is not an electrical contractor nor claims to be responsible for any electrical responsibilities. Customer agrees to pay separate cost incurred by said electrical contractor.

Neither party shall be responsible for damage, penalties or otherwise for any failure or delay in performance of any of its obligations hereunder caused by strikes, riots, war, acts of Nature, accidents, governmental orders and regulations, curtailment or failure to obtain sufficient material, or other force majeure condition (whether or not of the same class or kind as those set forth above) beyond its reasonable control and which, by the exercise of due diligence, it is unable to overcome.

Sitex agrees to hold Customer harmless from any loss, damage or claims arising out of the sole negligence of Sitex. However, Sitex shall in no event be liable to Customer or other for indirect, special or consequential damage resulting from any cause whatsoever.

Scheduling

It is agreed by both Parties that the work performed under this Agreement will be done on a schedule that is sensitive to the overall function of the property. Additionally, it is understood that all work will be performed during the normal business week (MondayFriday) unless otherwise stipulated.

Insurance

Sitex shall maintain the following insurance coverage and limits:

- (a) Workman’s Compensation with statutory limits;
- (b) Automobile Liability;
- (c) Comprehensive General Liability including Property Damage, Completed Operations, and Product Liability.

A Certificate of insurance will be provided upon request. Customers requesting special or additional insurance coverage and/or language shall pay resulting additional premium to Sitex to provide such coverage.

This Agreement shall be governed by the laws of the state of Florida.

		<i>Joseph T. Craig</i>		
Accepted By	Date	President, Sitex Aquatics, Ilc.	Date	

4L.

Aquatic Management Agreement

This agreement is between Sitex Aquatics, LLC. Hereafter called Sitex and Concorde Estates CDD hereafter called "customer"

Customer: Concorde Estates CDD
C/O: Inframark
Contact: Mr. Ariel Medina
Address: 313 Campus St Celebration, FL 34747
Email: A.medina@inframark.com
Phone: 407.566.4122

Sitex agrees to provide aquatic management services for a period of n/a months In accordance with the terms and conditions of this agreement in the following sites:

Customer agrees to pay Sitex the following amounts during the term of this agreement for the specific service:

1. 4200 barefoot native aquatic plants (pickerel weed, duck potatoe, canna lily)
2. Installation Included

Service shall consist of initial treatment to get lake to a maintenance level to add to monthly program.

Customer agrees to pay Sitex the following amount during the term of this agreement which shall be 5/01/20 thru 5/01/21.
Agreement will automatically renew as per Term and Conditions:

Total Cost: \$4,200.00

Invoice is due and payable within 30 days. Overdue accounts may accrue a service charge.

Customer acknowledges that he/she has read and is familiar with the additional terms and conditions printed on the reverse side, which are incorporated in this agreement.

Victor Cruz
Accepted By _____
Date 04/15/20

Joseph T. Craig
Submitted by: Joe Craig _____
Date 04/15/2020

Terms & Conditions

Sitex agrees to provide all labor, supervision, and equipment necessary to carry out the work. There shall be no variance from these specifications unless expressly stated though an addendum.

The Annual Cost will be paid to Sitex in Twelve (12) equal payments, which are due and payable in advance of each month in which the service will be rendered and will be considered late on the 30th of that month. A surcharge of two percent (2%) per month will be added for delinquent payments. The Customer is responsible for any collection or attorney's fees required to collect on this agreement.

This Agreement will be for a twelve (12) month period. This Agreement shall be automatically renewed at the end of the twelve (12) months. The monthly service amount may be adjusted, as agreed upon by both Parties, and set forth in writing to Customer. Both parties agree that service shall be continuous without interruption.

Additional Services requested by the customer such as trash clean up, physical cutting or paint removal, and other additional services performed will be billed separately at the current hourly equipment and labor rates.

Cancellation by either the Customer or Sitex may terminate the Agreement without cause at any time. Termination shall be by written notice, received by either the customer or Sitex at least thirty (30) days prior to the effective date of the termination.

Neither party shall be responsible for damage, penalties or otherwise for any failure or delay in performance of any of its obligations hereunder caused by strikes, riots, war, acts of Nature, accidents, governmental orders and regulations, curtailment or failure to obtain sufficient material, or other force majeure condition (whether or not of the same class or kind as those set forth above) beyond its reasonable control and which, by the exercise of due diligence, it is unable to overcome. • Sitex agrees to hold Customer harmless from any loss, damage or claims arising out of the sole negligence of Sitex. However, Sitex shall in no event be liable to Customer or other for indirect, special or consequential damage resulting from any cause whatsoever.

It is agreed by both Parties that the work performed under this Agreement will be done on a schedule that is sensitive to the overall function of the property. Additionally, it is understood that all work will be performed during the normal business week (Monday-Friday) unless otherwise stipulated.

Sitex shall maintain the following insurance coverage and limits;

- (a) Workman's Compensation with statutory limits;
- (b) Automobile Liability;
- (c) Comprehensive General Liability including Property Damage, Completed Operations, and Product Liability.

A Certificate of insurance will be provided upon request. Customers requesting special or additional insurance coverage and/or language shall pay resulting additional premium to Sitex to provide such coverage. • This Agreement shall be governed by the laws of the state of Florida.

Fifth Order of Business

5B.



April 9, 2020

MSC-22044

Ms. Kristen Suit
District Manager
Concorde Estates Community Development
District 313 Campus Street
Celebration, Florida 34747

**Re: Concorde Estates Community Development District
Fiscal Year 2019/2020 Miscellaneous Engineering Services**

Subj: Amendment #1

Dear Ms. Suit:

The purpose of this letter is to respectfully request an amendment to our original authorization to continue serving the Concorde Estates Community Development District (CDD). Based on our attached invoices (refer to Attachment "A"), we have exhausted our initial \$8,000.00 budget. Pegasus Engineering will continue to invoice the District for these services on a time and expense basis in accordance with the current Schedule of Hourly Rates and Reimbursable Costs (refer to Attachment "B"). With that said, we respectfully request an hourly not-to-exceed amount of \$25,000.00 to continue providing miscellaneous engineering services on a continuous basis. It is our understanding that our services will encompass continued attendance of the monthly CDD meetings, as well as typical District Engineer tasks (e.g., shoreline maintenance oversight and address scour impacts associated with the County's South Stewart Street drainage canal).

We sincerely appreciate the opportunity to continue assisting the Concorde Estates Community Development District and thank you in advance for your consideration of this request. If you have any questions, please contact me directly at 407-992-9160, extension 309, or by email at david@pegasusengineering.net.

Respectfully,

PEGASUS ENGINEERING, LLC

David W. Hamstra, P.E., CFM
Stormwater Department Manager

"Engineering a Higher Standard"

301 West State Road #34, Suite 309, Winter Springs, FL 32708 • 407-992-9160 • Fax 407-358-5155
www.pegasusengineering.net

**Concorde Estates Community Development District
Fiscal Year 2019/2020 Miscellaneous Engineering Services
Amendment #1**

Approved for Pegasus Engineering, LLC



Fursan Munjed, P.E.

Principal
Officer's Title

April 9, 2020
Date

This Proposal is hereby accepted and authorization to proceed is hereby given.
(Please return one executed copy of this proposal for our Pegasus Engineering records).

Authorized Signature

Officer's Title

Date

Attachment “A”

Pegasus Engineering
Invoices

INVOICE

Pegasus Engineering, LLC
301 West State Road 434, Suite 309
Winter Springs, Florida 32708
Phone 407-992-9160

INVOICE DATE: February 29, 2020
INVOICE NO.: 224900
BILLING NO.: 1

TO:
Inframark
Ms. Anna Golovan, Accounts Payable Specialist
210 North University Drive, Suite 702
Coral Springs, Florida 33071

FOR:
Concorde Estates District Engineer
Community Development District
Project No.: MSC-22044
Period of Service: 11/24/19 – 02/01/20

-
- Authorization: ☐ Letter Proposal dated November 4, 2019.
☐ Approved by the Community Development District on November 22, 2019.
☐ Hourly Not-to-Exceed \$8,000.00.
- Scope of Work: • The week of December 22, 2019, Pegasus Engineering (David Hamstra) reviewed the Stormwater Maintenance Report prepared by Boyd Engineering; and reviewed the South Florida Water Management District (SFWMD) permit files.
- The week of January 26, 2020, Pegasus Engineering (David Hamstra) prepared for and attended the Community Development District (CDD) meeting on 01/29/20; and reviewed the Robinson Wetland proposals and issued review comments via email on 02/01/20.

LABOR COSTS

Sr. Project Manager, Hamstra, P.E.	<u>8.0 hrs</u>	@	\$ 185.00/hr	=	\$ <u>1,480.00</u>
	8.0 hrs				

Sub-Total Labor Costs	\$ 1,480.00
(Total Labor Costs to Date \$1,480.00)	

OTHER DIRECT COSTS

None this billing period	\$ <u>0.00</u>
--------------------------	----------------

Sub-Total Other Direct Costs	\$ 0.00
(Total Other Direct Costs to Date \$0.00)	

Amount Due This Invoice	\$ 1,480.00
--------------------------------	--------------------

Total Authorization	\$ 8,000.00
Total Amount Billed to Date	\$ <u>1,480.00</u>
Balance Remaining	\$ 6,520.00

INVOICE

Pegasus Engineering, LLC
301 West State Road 434, Suite 309
Winter Springs, Florida 32708
Phone 407-992-9160

INVOICE DATE: March 31, 2020
INVOICE NO.: 224949
BILLING NO.: 2

TO:

Inframark
Ms. Anna Golovan, Accounts Payable Specialist
210 North University Drive, Suite 702
Coral Springs, Florida 33071

FOR:

Concorde Estates District Engineer
Community Development District
Project No.: MSC-22044
Period of Service: 02/02/20 – 02/29/20

Authorization: ☐ Letter Proposal dated November 4, 2019.
☐ Approved by the Community Development District on November 22, 2019.
☐ Hourly Not-to-Exceed \$8,000.00.

Scope of Work:

- The week of February 2, 2020, Pegasus Engineering (Beth Whitehart) reviewed Osceola County's 2020 Budget pertaining to the 5-year Paving Program; reviewed the City of Kissimmee's jurisdictional maps; and reviewed existing South Florida Water Management District (SFWMD) permit regarding the shoreline maintenance requirements.
- The week of February 16, 2020, Pegasus Engineering (David Hamstra) prepared for and met with Victor Cruz on 02/20/20 to inspect an erosion issue at the downstream end of County's South Stewart Street drainage canal; annotated the 02/20/20 site inspection photographs; reviewed the Fish and Wildlife Conservation (FWC) permit and issued comments to FWC on 02/21/20; prepared for and participated in a conference call with Victor Cruz, Tim Quails, Tristan LaHasa, and Kristen Suit on 02/21/20 regarding the shoreline maintenance program; coordinated with Donny Greenough to update the Community Development District (CDD) exhibits, prepared a figure, and downloaded the recorded plats; and prepared and issued an email to Victor Cruz and Sue Gosselin on 02/21/20 regarding the scour area downstream of the South Stewart Street Drainage Canal.
- The week of February 16, 2020, Pegasus Engineering (Donny Greenough) researched the SFWMD Permits associated with the South Stewart Street Drainage Canal; added the South Stewart Street Drainage Canal features to the CDD exhibits; downloaded and printed plats for David Hamstra's use; and created a preliminary South Stewart Street Drainage Canal 11" x 17" figure for David Hamstra's annotated photographs.
- The week of February 16, 2020, Pegasus Engineering (Linnie Hunt) printed the Shoreline Maintenance related documents for David Hamstra's review; and printed and bound the plats for David Hamstra.
- The week of February 23, 2020, Pegasus Engineering (Greg Teague) prepared conceptual improvement plans for two (2) alternatives related to erosion and scour at the Harbor View Lane outfall system (South Stewart Street Drainage Canal); and prepared conceptual cost estimates for two (2) alternatives related to erosion and scour at the Harbor View Lane outfall system (South Stewart Street Drainage Canal).

Invoice No. 224949
 March 31, 2020
 Page 2

- The week of February 23, 2020, Pegasus Engineering (Donny Greenough) added the primary and secondary drainage systems to the CDD exhibit.
- The week of February 23, 2020, Pegasus Engineering (Priscilla Villanueva) assisted David Hamstra to prepare for his 02/26/20 CDD meeting.
- On Wednesday, February 26, 2020, Pegasus Engineering (David Hamstra) prepared for and attended the CDD Meeting.

LABOR COSTS

Sr. Project Manager, Hamstra, P.E.	13.0 hrs	@	\$ 185.00/hr	=	\$ 2,405.00
Sr. Project Engineer, Teague, P.E.	14.0 hrs	@	\$ 165.00/hr	=	\$ 2,310.00
Project Engineer, Whitehart, P.E.	4.5 hrs	@	\$ 150.00/hr	=	\$ 675.00
CADD / GIS Technician	22.5 hrs	@	\$ 85.00/hr	=	\$ 1,912.50
Word Processor / Clerical, Villanueva	2.0 hrs	@	\$ 50.00/hr	=	\$ 100.00
Word Processor / Clerical, Hunt	<u>1.0 hr</u>	@	\$ 50.00/hr	=	<u>\$ 50.00</u>
	57.0 hrs				

Sub-Total Labor Costs \$ 7,452.50
 (Total Labor Costs to Date \$8,932.50)

OTHER DIRECT COSTS

In-house plots, prints, and copies	\$ 60.60
Travel expenses	<u>\$ 197.80</u>

Sub-Total Other Direct Costs \$ 258.40
 (Total Other Direct Costs to Date \$258.40)

Less Amount Over Budget (\$ 1,190.90)

Amount Due This Invoice \$ 6,520.00

Total Authorization	\$ 8,000.00
Total Amount Billed to Date	<u>\$ 8,000.00</u>
Balance Remaining	\$ 0.00

Attachment “B”

Our Original Hourly Rate
Sheet Associated with
P-229514

HOURLY RATE SCHEDULE	
Senior Project Manager	\$185.00/Hour
Project Manager	\$175.00/Hour
Senior Project Engineer	\$165.00/Hour
Project Engineer	\$150.00/Hour
Senior Design	\$100.00/Hour
Design	\$90.00/Hour
CADD / GIS Technician	\$85.00/Hour
Word Processor / Clerical	\$50.00/Hour
Mileage	53.5¢/mile
Copies and Prints (In House)	
Black and White Copies	
8.5 x 11	\$0.10/page
11 x 17	\$0.15/page
Copies and Prints (In House)	
Black and White Copies	
8.5 x 11	\$1.00/page
11 x 17	\$1.50/page
Plots (In House)	
All Color Plots	\$5.00/SF
All B&W Plots	\$0.15/SF
Overnight Delivery	Actual Cost
Courier Services	Actual Cost
Postage	Actual Cost
Government Permits	Actual Cost

Unit Prices Effective Until September 30, 2020

5C



Conceptual Improvement Plans for the South Stewart Street Ditch Outfall Modifications

Project Overview

The South Stewart Street Ditch is located along the north side of Concorde Estates, extending east approximately 5,500 linear feet from Pleasant Hill Road to discharge into a wet detention pond located immediately west of the Harbor View Lane cul-de-sac.

- Double culverts extend east from the wet detention pond a distance of approximately 55 linear feet, crossing under a pedestrian walkway that connects Harbor View Lane to Lake Tohopekaliga Boulevard.
- An open channel approximately 100-feet long with trapezoidal geometry connects the double culverts to a concrete weir structure with a vertical opening that regulates downstream discharge to Lake Tohopekaliga.
- Although concrete fabriform¹ with trapezoidal geometry was installed on the downstream side of the concrete weir structure, a significant erosion and scour hole measuring approximately 30' x 50' has developed as a result of the high velocity flows that occurred during Hurricane "Irma" on September 10-11, 2017.

The concrete weir structure is located nearly 1,000 linear feet west of the Lake Tohopekaliga shoreline and approximately 100 linear feet west of FEMA's 500-year flood elevation, which exacerbates the potential for erosion and scour as the discharge moves east through various types of upland vegetation. Although the concrete fabriform extends approximately 65 linear feet east of the concrete weir structure, this type of surface treatment does little to reduce flow velocities, with the end result being erosion and scour that begins at a point immediately where the erosion protection ends.

¹ Construction plans for the "Stewart Ditch Improvements" were prepared by Stottler Stagg and Associates and depict cable concrete mats (aka, articulating concrete block) instead of the concrete fabriform that was actually installed on the downstream (east) side of the concrete weir structure.

After evaluating a number of different conceptual improvement alternatives, rubble riprap is recommended as the most cost-effective option for “infilling” the existing erosion and scour hole, with some minimal excavation, embankment and grading to establish a more uniform sump that is approximately 12-inches deep. The irregularity and angularity of rubble riprap, combined with the “sumped” design, will diffuse the concentrated flow leaving the concrete weir structure and will also help reduce flow velocities as water moves eastward. The reduced velocity and expanded width of flow should greatly mitigate the potential for future erosion and scour.



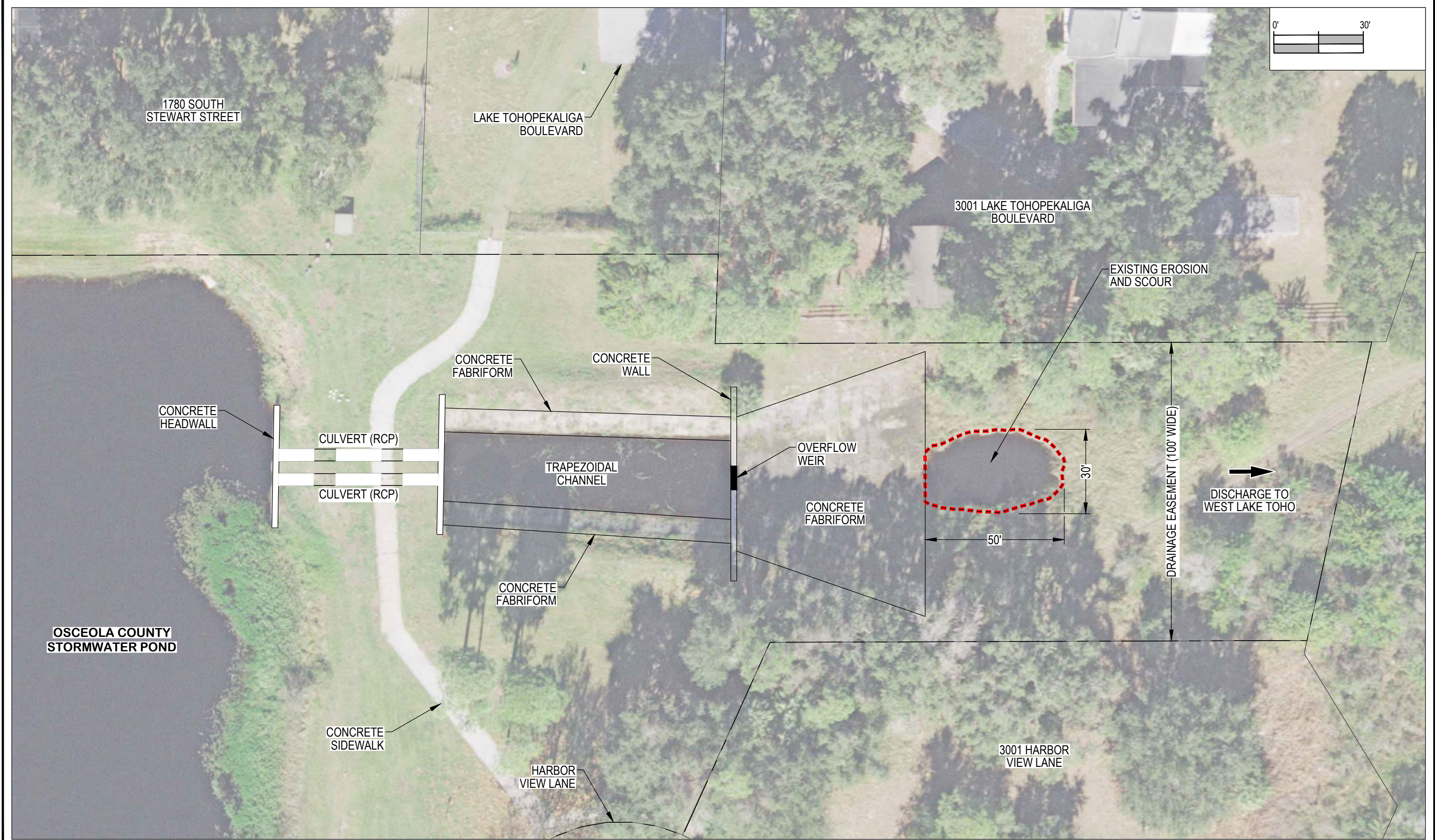
Example Photograph of Rubble Riprap Installed on the Downstream Side of a Concrete Weir Structure

ENGINEER'S ESTIMATE OF CONCEPTUAL PROJECT COSTS

South Stewart Street Ditch Outfall Modifications
(Located North of Harbor View Lane)

<< Alternative #1 - Rubble Riprap Sump >>

Item No.	Item Description	Item Qty.	Qty. Unit	Unit Price	Extended Amount
GENERAL CATEGORY					
1	Mobilization	1	LS	5.0%	\$4,738
2	Bonds and insurance	1	LS	2.0%	\$1,895
3	Clearing and grubbing	1	LS	2.5%	\$2,369
4	Utility coordination	1	LS	\$500.00	\$500
5	Construction layout and as-builts	1	LS	\$2,500.00	\$2,500
Sub Total					\$12,001
CONSTRUCTION CATEGORY					
1	Prevention, control and abatement of erosion and water pollution	1	LS	\$1,000.00	\$1,000
2	Dewatering	1	LS	\$500.00	\$500
3	Excavation and grading	1	LS	\$2,000.00	\$2,000
4	Embankment and grading	1	LS	\$2,000.00	\$2,000
5	Rubble riprap	500	TN	\$175.00	\$87,500
6	Sod (Bahia)	500	SY	\$3.50	\$1,750
Sub Total					\$94,750
SUMMARY OF CONCEPTUAL PROJECT COSTS					
<p style="text-align: center;"><i>Concorde Estates</i> Community Development District</p>				Total =>	\$106,751
				Contingency allowance for preliminary design (10%) =>	\$10,675
				Grand Total =>	\$117,426



REVISIONS		
NO.	DATE	DESCRIPTION

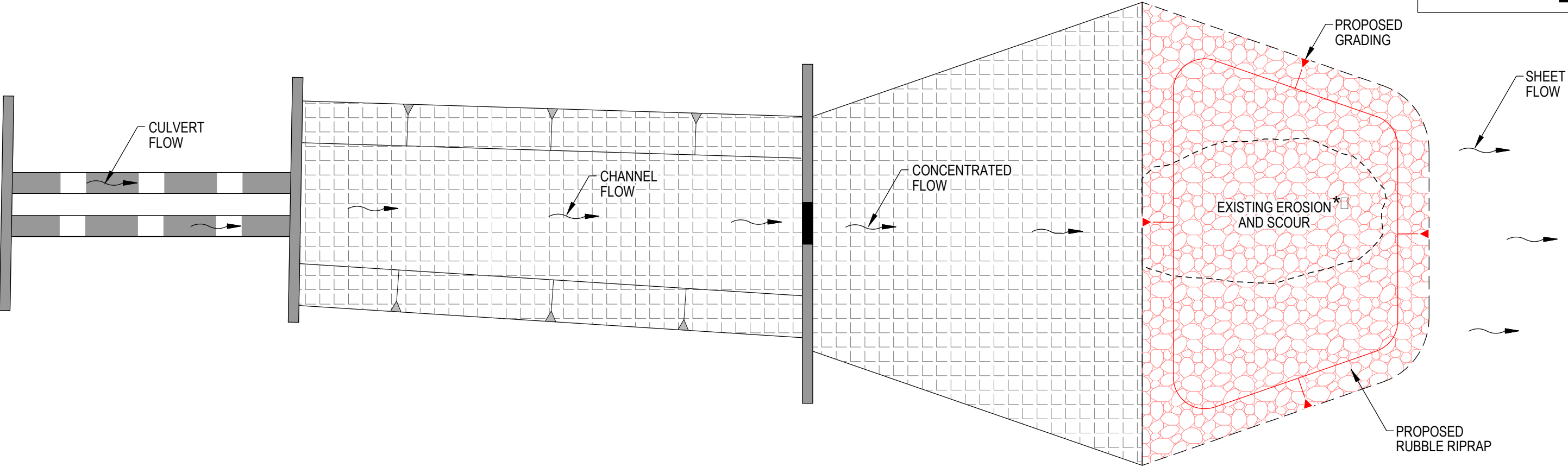
ENGINEER OF RECORD
APRIL 17, 2020
PRELIMINARY
GREGORY A. TEAGUE, P.E.
FLORIDA REGISTRATION NO. 47663


301 WEST STATE ROAD 434, SUITE 309
WINTER SPRINGS, FLORIDA 32708
CERTIFICATE OF AUTHORIZATION NO. 27770

Concorde Estates
Community Development District

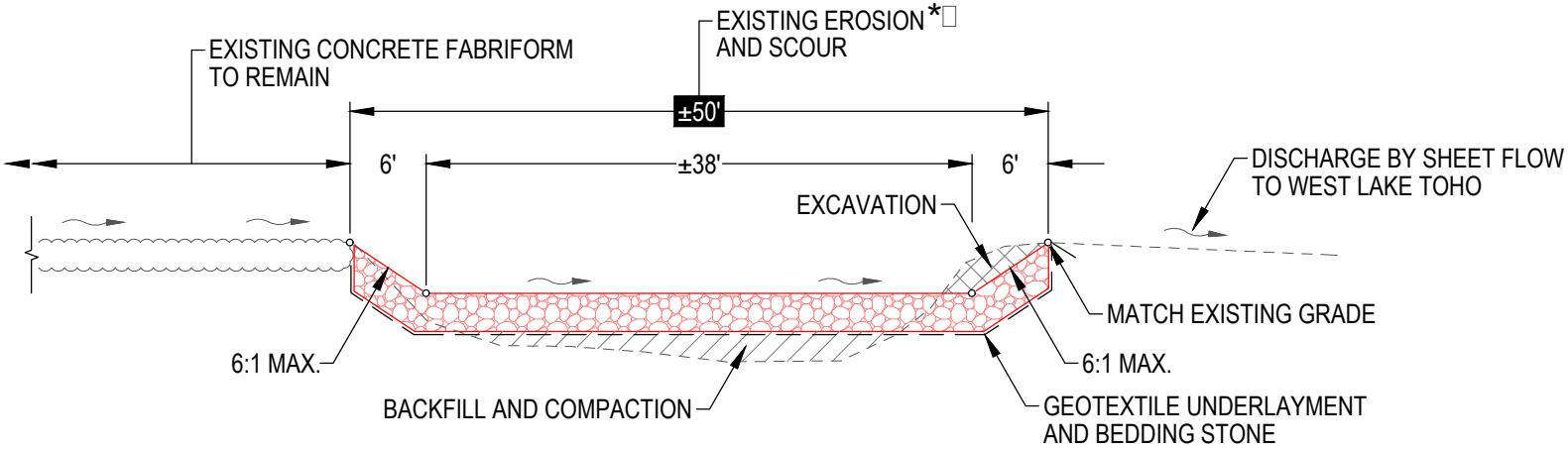
CONCEPTUAL IMPROVEMENT PLANS FOR THE SOUTH STEWART STREET DITCH OUTFALL MODIFICATIONS
AERIAL MAP AND EXISTING CONDITIONS PLAN

SHEET NO.
1



* DEPTH UNKNOWN

SITE PLAN
SCALE AS NOTED



TYPICAL SECTION FOR RUBBLE RIPRAP SUMP
NOT TO SCALE

REVISIONS		
NO.	DATE	DESCRIPTION

ENGINEER OF RECORD
APRIL 17, 2020
PRELIMINARY
GREGORY A. TEAGUE, P.E.
FLORIDA REGISTRATION NO. 47663

Pegasus

ENGINEERING

301 WEST STATE ROAD 434, SUITE 309

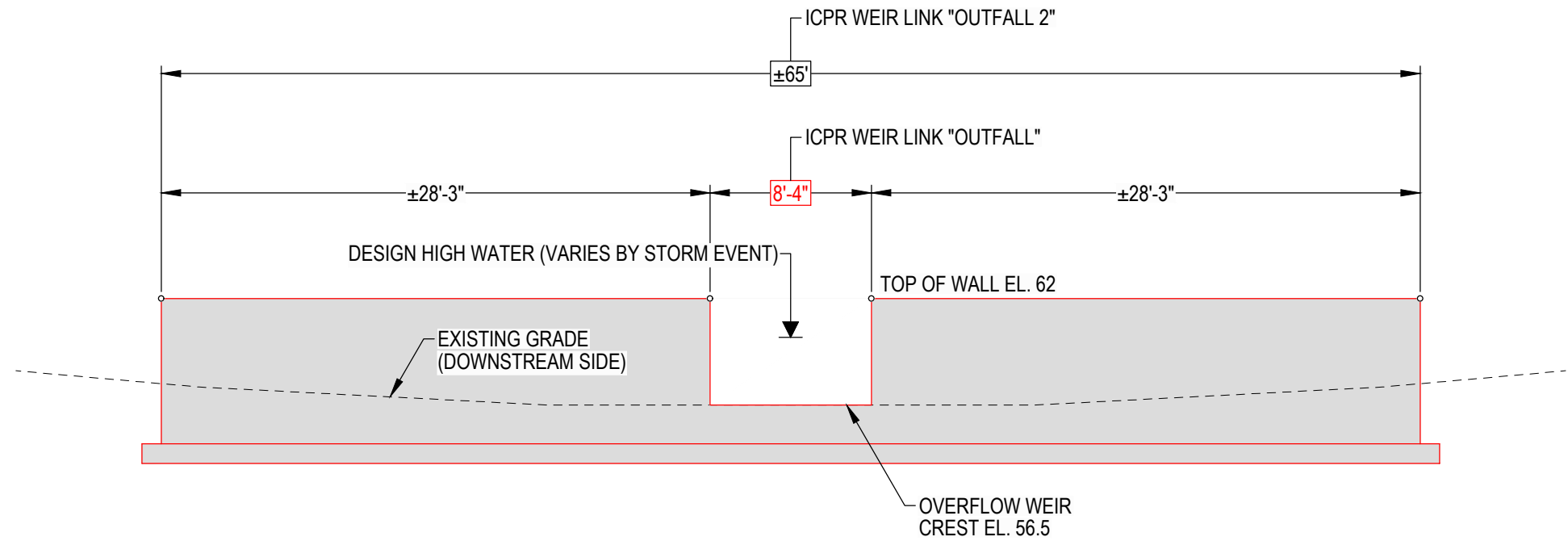
WINTER SPRINGS, FLORIDA 32708

CERTIFICATE OF AUTHORIZATION NO. 27770

Concorde Estates
Community Development District

CONCEPTUAL IMPROVEMENT PLANS FOR THE SOUTH STEWART STREET DITCH OUTFALL MODIFICATIONS
ALTERNATIVE #1 - RUBBLE RIPRAP SUMP

SHEET NO.
2



OVERFLOW WEIR PROFILE - LOOKING WEST

NOT TO SCALE



LOOKING EAST AT THE UPSTREAM SIDE OF THE EXISTING CONCRETE OVERFLOW WEIR



LOOKING WEST AT THE DOWNSTREAM SIDE OF THE EXISTING CONCRETE OVERFLOW WEIR



LOOKING EAST AT THE EROSION AND SCOUR LOCATED NEXT TO THE EXISTING CONCRETE FABRIFORM

REVISIONS			ENGINEER OF RECORD	 301 WEST STATE ROAD 434, SUITE 309 WINTER SPRINGS, FLORIDA 32708 CERTIFICATE OF AUTHORIZATION NO. 27770	Concorde Estates <i>Community Development District</i>	CONCEPTUAL IMPROVEMENT PLANS FOR THE SOUTH STEWART STREET DITCH OUTFALL MODIFICATIONS	SHEET NO.
NO.	DATE	DESCRIPTION	APRIL 17, 2020 PRELIMINARY GREGORY A. TEAGUE, P.E. FLORIDA REGISTRATION NO. 47663			ALTERNATIVE #1 - EXISTING DISCHARGE CHARACTERISTICS	3

ICPR FLOOD ROUTING RESULTS FOR "PERMITTED" CONDITIONS¹

Storm Event	Peak Flow Rate (cfs)	Peak Stage (ft, NGVD)	Overflow Weir Geometry			Weir Discharge	
			Crest (ft, NGVD)	Length (feet)	Head (feet)	Flow Area (sf)	Velocity (fps)
3-Yr, 24-Hr	54.08	58.17	56.50	8.33	1.67	13.91	3.89
10-Yr, 24-Hr	112.09	59.22	56.50	8.33	2.72	22.66	4.95
10-Yr, 72-Hr	176.22	60.18	56.50	8.33	3.68	30.65	5.75
100-Yr, 24-Hr	228.37	61.04	56.50	8.33	4.54	37.82	6.04
100-Yr, 72-Hr	298.78	61.83	56.50	8.33	5.33	44.40	6.73

Notes

1. Information obtained from the approved SFWMD Permit No. 49-01260-P (Application No. 021930-9) for Concorde Estates.
2. The peak flow rates and peak stages shown in the table above correspond to ICPR Node "NAFP".

FDOT DRAINAGE MANUAL

Topic No. 625-040-002
Drainage Manual

Effective: January 2020

Table 2.5: Maximum Velocities for Various Lining Types

Lining Type	Maximum Velocity (fps)
Grass with Mulch	Bare Soil (Table 2.4)
Sod	4***
Staked Sod	5
Lapped Sod	5.5
Erosion Control Blanket	6.5
(Biodegradable, Standard Specification 104-6)	
Plastic Erosion Mat	
(Permanent, Standard Specifications 571 and 985)	
- Type 1	10
- Type 2	14
- Type 3	18
Riprap (Rubble)(Ditch Lining)	6
Other flexible	FHWA HEC-15
Geotextile Grid	4 - 8*
Rigid	10**

- * Varies with grid
- ** Higher velocities acceptable with provisions for energy dissipation
- *** If long term turf density is expected to be poor, use 3 fps maximum velocity

REVISIONS			ENGINEER OF RECORD		CONCEPTUAL IMPROVEMENT PLANS FOR THE SOUTH STEWART STREET DITCH OUTFALL MODIFICATIONS	SHEET NO.
NO.	DATE	DESCRIPTION	APRIL 17, 2020			
			PRELIMINARY		Concorde Estates <i>Community Development District</i>	4
			GREGORY A. TEAGUE, P.E.	301 WEST STATE ROAD 434, SUITE 309		
			FLORIDA REGISTRATION NO. 47663	WINTER SPRINGS, FLORIDA 32708 CERTIFICATE OF AUTHORIZATION NO. 27770		
					ALTERNATIVE #1 - DISCHARGE VELOCITY COMPUTATIONS	

Sixth Order of Business

6A.

Concorde Estates

Community Development District

SPECIAL ASSESSMENT POLICY & PROCEDURE

PURPOSE

The purpose of this policy is to document relevant policies and procedures involved in preparing assessments rolls and imposing, levying and collecting assessments on behalf of the District clients in accordance with Florida Statutes (“F.S.”), Chapters 190, 170 and 197, by which a District can assess and collect revenue required to fund district debt payments, operations expenses, and maintenance expenses.

BACKGROUND/DEVELOPER FUNDING

One of the general powers of the District, exercised by the Board, is the power to determine, order, levy, impose, bill, collect and enforce special assessments pursuant to Chapter 190, 170 and 197, F.S.

Prior to the time when a district exercises its power to impose and levy special assessments, the cost incurred by the district may be funded by the developer. The details of this funding arrangement will be set forth in a Developer Funding Agreement. The policy regarding the form, use and limitation of the Developer Funding Agreement may be found in a separate policy document.

Once the District exercises its power to impose and levy special assessments, a Developer Funding Agreement is not appropriate and should not be used.

IMPOSING, LEVYING AND COLLECTING SPECIAL ASSESSMENTS

Fundamental Principles

- Non-ad valorem assessments as defined in Section 197.3632, F.S. means only those assessments which are not based on millage and which can become a lien against the property assessed equal in rank and status to an ad valorem tax lien.
- A “special assessment” is a non-ad valorem assessment imposed and levied by a district on any property that the District Board of Supervisors determines receives special benefits which, as a logical connection, flow from the systems, facilities and services being provided by the District peculiar to that property, including acreage owned by a developer. Special assessments may be used to pay back any debt or bond financing for either the construction or acquisition of systems and facilities. Special assessments may also be used to pay for maintenance and sustained quality preservation of systems and facilities constituting infrastructure of the District.

Concorde Estates

Community Development District

- All special assessments are liens on the property against which they are assessed until paid, provided that all of the procedural and substantive steps taken by the Board are followed to (1) determine the special assessment benefits peculiar to a property; and (2) apportion them in a manner that is fair and reasonable.
- These procedural and substantive steps are duties of the Board, assisted by the manager and any consultants, including specifically the engineer who prepares the engineer report, the person who prepares the assessment methodology and draft of the roll and the lawyer who prepares the resolution with the manager.
- Essentially, with the aid of the manager, consultants and district counsel, the Board must: use the engineer's cost report to allocate cost per acre or parcel; allocate any applicable debt per acre or parcel; compute and allocate the assessment per acre or parcel; determine the special benefits peculiar to the acres or parcels; apportion the special and peculiar benefits; and prepare and adopt the non-ad valorem assessment roll.
- There are two such special benefits that must flow as a logical connection from what is provided peculiar to the property. One is enhanced enjoyment and the other is increased use. These are terms directly from case law. From these special benefits flow related ones peculiar to the property such as decreased insurance premiums, if applicable, and increase value and marketability of the property. It is these special and peculiar benefits that the Board must determine and the Board, with the help of whoever prepares the assessment methodology, must apportion them in a manner that is fair and reasonable amongst all the properties.
- Acreage property owned by the developer can be determined to receive special benefits peculiar to that property from a system, facility or service provided by the District. If the Board determines that the property of the Developer does not receive special benefits peculiar to that property, then the District must not impose and levy assessments on that property.
- Regardless of the collection method used, all assessments that are imposed and levied on property must be on an assessment roll and all assessments imposed and levied must be collected.
- The Board cannot legally excuse or forgive a collectible lien and has a duty to enforce the lien with respect to all property owners, including a developer/landowner. The Board can exempt certain property from assessment before the assessment roll is prepared. Any such exemptions should be raised by the Board at a noticed meeting with reasons for the exemption shown on the record. The Board can also allow for deferred payments and installment payments for assessments that are billed using an alternative method

Concorde Estates

Community Development District

described below, provided that the decisions are timely and follow the provisions of law and rule.

- It is the policy of Concorde Estates Community Development District to use the Uniform Collection Method in all cases possible. However, there are several methods available to the District to bill and collect special assessments and the District may use more than one method. For example, some assessments may be on an assessment roll to be billed and collected by the tax collector using the Uniform Collection Method while other assessments may be on an assessment roll to be billed and collected by some other method, as described below.

Methods of Billing and Collection

- ❖ Non-ad valorem assessments may be collected pursuant to the Uniform Collection Method or pursuant to any alternative method which is authorized by law, as described below.
- ❖ The billing and collection method(s) for district assessments must be approved by the Board of Supervisors and communicated through the District Manager.
- ❖ More than one method of billing and collection may be used, provided that the use of an alternative method is authorized by the Board.

1. Uniform Collection Method (“UCM”)

If the District chooses to use the UCM to bill and collect special assessments, the District must follow the procedures set forth in section 197.3632, F.S. and Rule 12D-18, Florida Administrative Code (“FAC”). Note that this law and related rule apply expressly to the local governing board that wishes to use the UCM to collect any assessments imposed and levied. The law and related rules also apply to the property appraiser and tax collector. These include procedures for:

- Entering into agreements with the property appraiser and tax collector;
- Notice and adopting a resolution of intent to use the UCM at a public hearing;
- Receiving the required information from the property appraiser;
- Preparing the non-ad valorem assessment roll (expressly a duty of the district board);
- Certifying the assessment roll timely to the tax collector on compatible electronic media tied to the property identification number, a duty expressly of the chair of the Board personally or his/her designee.

Under the UCM, the special assessments are billed by the tax collector with the property (ad valorem) taxes on a combined notice (the November bill from the tax collector). Payments are

Concorde Estates

Community Development District

subject to the same discounts and late payment penalties as property taxes. Special assessments are liens on the property against which they are assessed until paid. Under the UCM, the property owner is protected for a minimum of two years against automatic loss of property in the event of non-payment, in which case the tax collector must follow procedures for issuance and sale of a tax certificate. Therefore, the UCM procedures are fair to delinquent property owners while at the same time collecting assessments efficiently at a virtual 100% collection rate, which is important especially if the assessments are used to make bond payments. Finally, this process ensures accountability because of all the required notices and public information involved.

The Board will enter into agreements with the property appraiser and tax collector providing for reimbursement of their necessary administrative costs. The property appraiser may agree to a small percentage of the assessment roll as the basis for reimbursement. For districts, the tax collector is additionally compensated for the actual cost of collection or 2% on the amount of special assessments collected and remitted whichever is greater. Note that municipal or county governments only compensate the tax collector for the actual cost of collecting non-ad valorem assessments. The tax collector may agree to accept a percentage of the assessment roll as reimbursement for both necessary administrative costs and for actual collection costs. Negotiation of these agreements is advised. The Board may request that the district manager and/or district counsel negotiate these agreements.

The tax collector will remit special assessments to the district periodically as they are collected and will generally deduct the agreed costs and fees from the amount remitted.

2. Certify Assessment Roll to Property Appraiser by August 31 in accordance with Section 190.021, F.S. – a special collection alternative applicable only and solely for billing, collection and enforcement of special benefit assessments and maintenance assessments

Section 190.021, F.S. provides that the Board may evidence (prepare the assessment roll) and certify the assessment roll for benefit special assessments and maintenance special assessments to the property appraiser by August 31 of each year and the assessments shall be entered by the property appraiser on the county tax rolls and shall be collected and enforced by the tax collector in the same manner and at the same time as county property taxes. These procedures apply solely for community development district benefit assessments and maintenance assessments and do not apply to any other non-ad valorem assessments.

These benefit special assessments and maintenance special assessments are non-ad valorem assessments and therefore liens on the property and are enforceable in a like manner as county taxes.

Concorde Estates

Community Development District

While the assessments are billed and collected by the tax collector with the property taxes on a combined notice, this method is not the UCM and does not require the procedural steps set forth in 197.3632, F.S. In addition, the statute does not require that the Board enter into an agreement with the property appraiser and tax collector; however, agreements are recommended and negotiation of fees is advised.

This method of billing, collecting, enforcing and distributing special assessments provides the benefits of the UCM (efficiency of billing and collection, accountability and protection against immediate foreclosure in the event of non-payment) without all of the procedural steps required by Section 197.3632, F.S.

3. Billing and Collection by any other alternative method authorized by law

Other methods are available to bill and collect special assessments without using the combined notice issued by the county tax collector. While this is the least desirable option by the District, the available billing options include:

- Billing and collection by the District Manager on behalf of the District.
- Billing and collection by the county tax collector, not using the UCM and not on the combined tax notice, but on a separate bill (the benefits of the UCM including efficiency, fairness and accountability and protection against foreclosure are not available).
- Billing and collection by a public or private third party engaged by the Board.

ENFORCEMENT OF DISTRICT MANAGER BILLING & COLLECTION

If the Board chooses an alternative method as described above to bill and collect special assessments from individual property owners such as the developer or landowner, the assessments are enforceable liens on the property, and they must be collected. The property owner would not have the protection against immediate foreclosure that they would have under either of the other two methods and is subject to a harsher remedy (foreclosure) in the event of non-payment. Foreclosure is an expensive and lengthy process for the District and can be avoided by electing to use the UCM rather direct collection.

The Board shall, in conjunction with the District Manager and District Counsel:

1. Adopt & Levy the Special Assessments no later than August 31.
2. Send notice to Property Owners by November 1 that the Special Assessments are due on December 1 and become delinquent on April 1.
3. On April 2, District Management shall send registered mail to delinquent Property Owners giving notice that they have thirty (30) days to pay their Special Assessments before the District forecloses on the property.

Concorde Estates

Community Development District

4. On May 2, claim of liens shall be recorded against the delinquent property with the county clerk of court.
5. After May 2, District Counsel shall commence the filing of a foreclosure suit against any remaining delinquent properties.

All assessments levied and imposed must be billed and collected, even if the district's assessments on adjacent parcels collected by the tax collector on the combined notice are sufficient to fund the district's expenditures. Thus, the developer may not refuse to pay special assessments on the grounds that the district does not need the funds to cover expenses.

The District's policy with regard to billing and collection of special assessments is to encourage the Board to use a single method to bill and collect all assessments, including those assessments on the developer's property. The District Manager is responsible for communicating with the Board and ensuring that the Board understands that alternative billing methods are permitted by law, however these alternative methods are not recommended by District Counsel.

RESPONSIBILITIES

District Manager

- In conjunction with the district's attorney, ensure that the Board is aware of and takes the procedural and substantive steps required by law to impose and to levy the non-ad valorem assessments as liens on the property.
- In conjunction with the district's attorney, ensure that the Board is aware of the option for billing and collecting special assessments, as well as the benefits and drawbacks associated with various methods.
- If the Board chooses to use the UCM, assist the Board, in conjunction with the district's attorney, in following the procedural steps required by Section 197.3632, F.S. and Rule 12D-18, FAC.
- Advise the Board that the use of a single billing and collection method is recommended for efficiency and consistency and that the use of the UCM or Section 190.021 (but only for district benefit assessments or maintenance assessments) is recommended. Advise the Board that collection by the District Manager is not recommended and ensure that the use of alternative billing method is approved by the Board and reflected in the minutes.
- Advise the accounting department personnel of the billing and collection method chosen by the Board, as well the details of agreements with property appraisers and tax collectors.
- If the Board chooses to use any method other the UCM or Section 190.021, the District Manager will advise the Board of any delinquent assessments. An Assessment will be

Concorde Estates

Community Development District

considered delinquent if it is not paid within the terms specified in the billing, as approved by the Board. If the assessment is not paid in full by December 1 and the Board has not authorized deferred or installment payments, the District Manager will advise the Board of the delinquency and will request, on the record, that the district attorney take action to collect payment or enforce the lien.

- Ensure that the District's budget property reflects the revenue from special assessments, including discounts and collection costs and fees, in accordance with this policy.
- Immediately advise the Chairman of any practices by the Board related to special assessments that are inconsistent with or violate Florida Statutes and Florida Department of Revenue rule, including failure to take appropriate steps to collect assessments and enforce liens.

Treasury Services

- Coordinate with the property appraiser to receive by electronic medium the name, address and legal description of every property (parcel or acre) subject to assessment. Note that if assessments on property within the land area in the intent resolution are to be collected by the tax collector using the UCM and if that property is not yet platted, then the property appraiser must provide the name, address and legal description of the owner of the acreage. In other words, no owners of property subject to assessment should be excluded from the information provided by the property appraiser (name, address and legal description). All property owners, whether their real property is platted or acreage, can be billed using the UCM and, unless an alternative method is authorized by the Board, they must be billed using the UCM.
- Determine through contact with the developer if there are any errors, omissions or changes required to the ownership information provided by the property appraiser.
- Prepare the non-ad valorem assessment roll by applying the assessment methodology to the budget. If the Board determines that assessments on any platted parcels or acreage are to be billed and collected using an alternative method, prepare a separate assessment roll for such billings.
- Submit the non-ad valorem assessment roll to the Board for certification and certify the roll to the tax collector on behalf, and if and as the personal designee of the district chair person in accordance with the deadlines established by Section 197.3632, F.S. or to the property appraiser in accordance with Section 190.021, F.S., (only for district benefit assessments and maintenance assessments), as appropriate.
- Maintain the assessment roll(s), track bond payments and forward any monies received for bond payments to the Trustee.
- If the Board requests that the District Manager, under an alternative method described above, to bill and collect special assessments, the District Manager will bill the

Concorde Estates

Community Development District

assessments in accordance with the terms approved by the Board. Those terms will include the approval of any discounts, any deferred or installment payments and any administrative and collection costs. All assessment billings prepared by District Manager for the District will include the following statement on the face of the invoice:

These assessments are levied in accordance with Chapter 170, Florida Statutes and are liens on the property against which they are assessed. Failure to pay these assessments may result in loss of title.

- The District Manager will provide the Board with a copy of all such special assessment billings, along with the details of the terms approved by the Board.
- If the Board decides to use any other alternative method to bill and collect special assessments, the District Manager will coordinate the billing and collection services with the designated party in accordance with the agreement entered into between the district and the designated party.
- In the event that a landowner chooses to pay off his, her or its portion of the bond, which removes the bond assessment from future assessment rolls, provide the landowner a payoff amount determined in accordance with the bond documents, along with a “good through” date and the district address for remittance.
- In the event that the District Manager is advised by the Trustee that there are funds remaining in the trust account after B bonds have been paid in full, the accounting department shall research the payment history and provide details to the District Manager to seek direction from the Board. No money should be transferred or refunded without Board approval.

Accounting

- Record in the district’s accounts the collection of assessments as distributed by the tax collector or as otherwise received under an alternative method. If the remittance does not include sufficient information to properly record the assessments, discounts and administrative and collection costs, Inframark will contact the tax collector and request the appropriate information.
- For any assessments billed by Accounting Dept. under the alternative billing method, track the receipt of payments and notify the District Manager if any payments are delinquent (based on the terms approved by the Board).

CALCULATION OF ASSESSMENTS

If assessments are billed and collected on a combined notice with property taxes, either by the UCM or by the provisions of Section 190.021, F.S. (for district benefit or maintenance special

Concorde Estates

Community Development District

assessments only), the property owner will be entitled to a discount for early payment as spelled out in Rule 12D-13, FAC, and the district will pay the collections costs to the county tax collector based on the agreement between the district and tax collector, and also reimburse both the tax collector and property appraiser for necessary administrative costs.

The number of property owners who will take advantage of the early payment discount is never known. To ensure that the district receives sufficient funds, after discounts, to pay budgeted expenses, the assumption is made in calculating the assessments that all property owners will take the early payment discount. Therefore, the amount of assessments will be calculated as follows:

Total budget divided by $[1 - (\text{early payment discount} + \text{administrative and collection costs})]$

Example:

District budget = \$100,000

Early payment discount = 4%

Administrative and Collection Costs = 3%

Assessment = $\$100,000 / 0.93 = \$107,527$

Property owners billed by the District Manager or by another method should be assessed in the same manner as any other property owner (but the administrative and collection costs of any such method may be different). Assessments that are billed using an alternative method can be subject to discounts; however, such discounts must be properly approved by the Board.

ACCOUNTING AND BUDGETING FOR ASSESSMENT REVENUE

District revenue from special assessments will be budgeted in a standard and consistent manner in accordance with this policy.

The gross amount of assessments to be billed before discounts and administrative and collection costs and fees will be budgeted as Assessment Revenue. Discounts will be budgeted as a contra-revenue. Administrative and Collection costs and fees will be budgeted as an expense.

Continuing the example above:

Assessment Revenue \$107,000

Discounts (\$4,000)

Concorde Estates

Community Development District

Net Budgeted Revenue	\$103,000
Collection and Administrative Costs and Fees budgeted as an expense	\$3,000
Other adopted budget expenses	\$100,000
Total budgeted expenses	\$103,000

Assessment revenue will be budgeted and recorded in separate line items depending upon the billing and collection method. Assessments that are billed on the combined notice either using the UCM or Section 190.021 (for district benefit and maintenance special assessments only) will be budgeted and recorded separately from those that are billed directly to the property owner by some alternative method. Assessment Revenue will not be termed “Developer Contributions,” as this is an inaccurate characterization of the revenue and implies that it is not an assessment.

As payments are received, they will be broken down and recorded in the same manner, i.e., discounts, administrative and collection costs and fees will be recorded against the appropriate budgeted line item. If the tax collector does not provide sufficient information with the remittance to properly record the assessments collected, the Accounting Department will contact the tax collector and request the breakdown of the remittance so that it can be recorded properly.

FLORIDA STATUTES

The following Florida Statutes are attached to this policy for reference:

- Section 190.003 – Definitions
- Section 190.011 – General powers, specifically 190.011(14)
- Section 190.021 – Taxes, non-ad valorem assessments
- Section 190.022 – Special Assessments
- Section 197.3631 – Non-ad valorem assessments; general provisions
- Section 197.3632 – Uniform method of the levy, collection, and enforcement of non-ad valorem assessments.

The following rules are attached to this policy for reference:

- Rule 12D-18, Florida Administrative Code
- Applicable sections of Rule 12D-13, Florida Administrative Code

Concorde Estates

Community Development District

ATTACHMENTS:

Florida Statutes

190.003 Definitions.—As used in Chapter 190, the term:

(1) “Ad valorem bonds” means bonds which are payable from the proceeds of ad valorem taxes levied on real and tangible personal property and which are generally referred to as general obligation bonds.

(2) “Assessable improvements” means, without limitation, any and all public improvements and community facilities that the district is empowered to provide in accordance with this act.

(3) “Assessment bonds” means special obligations of the district which are payable solely from proceeds of the special assessments levied for an assessable project.

(4) “Board” or “board of supervisors” means the governing board of the district or, if such board has been abolished, the board, body, or commission succeeding to the principal functions thereof or to whom the powers given to the board by this act have been given by law.

(5) “Bond” includes “certificate,” and the provisions which are applicable to bonds are equally applicable to certificates. The term “bond” includes any general obligation bond, assessment bond, refunding bond, revenue bond, and other such obligation in the nature of a bond as is provided for in this act, as the case may be.

(6) “Community development district” means a local unit of special-purpose government which is created pursuant to this act and limited to the performance of those specialized functions authorized by this act; the governing head of which is a body created, organized, and constituted and authorized to function specifically as prescribed in this act for the purpose of the delivery of urban community development services; and the formation, powers, governing body, operation, duration, accountability, requirements for disclosure, and termination of which are as required by general law.

(7) “Compact, urban, mixed-use district” means a district located within a municipality and within a community redevelopment area created pursuant to s. 163.356, that consists of a maximum of 75 acres, and has development entitlements of at least 400,000 square feet of retail development and 500 residential units.

(8) “Cost,” when used with reference to any project, includes, but is not limited to:

(a) The expenses of determining the feasibility or practicability of acquisition, construction, or reconstruction.

(b) The cost of surveys, estimates, plans, and specifications.

(c) The cost of improvements.

(d) Engineering, fiscal, and legal expenses and charges.

Concorde Estates

Community Development District

- (e) The cost of all labor, materials, machinery, and equipment.
- (f) The cost of all lands, properties, rights, easements, and franchises acquired.
- (g) Financing charges.
- (h) The creation of initial reserve and debt service funds.
- (i) Working capital.
- (j) Interest charges incurred or estimated to be incurred on money borrowed prior to and during construction and acquisition and for such reasonable period of time after completion of construction or acquisition as the board may determine.
- (k) The cost of issuance of bonds pursuant to this act, including advertisements and printing.
- (l) The cost of any election held pursuant to this act and all other expenses of issuance of bonds.
- (m) The discount, if any, on the sale or exchange of bonds.
- (n) Administrative expenses.
- (o) Such other expenses as may be necessary or incidental to the acquisition, construction, or reconstruction of any project or to the financing thereof, or to the development of any lands within the district.
- (p) Payments, contributions, dedications, fair share or concurrency obligations, and any other exactions required as a condition to receive any government approval or permit necessary to accomplish any district purpose.
- (9) "District" means the community development district.
- (10) "District manager" means the manager of the district.
- (11) "District roads" means highways, streets, roads, alleys, sidewalks, landscaping, storm drains, bridges, and thoroughfares of all kinds and descriptions.
- (12) "Elector" means a landowner or qualified elector.
- (13) "General obligation bonds" means bonds which are secured by, or provide for their payment by, the pledge, in addition to those special taxes levied for their discharge and such other sources as may be provided for their payment or pledged as security under the resolution authorizing their issuance, of the full faith and credit and taxing power of the district and for payment of which recourse may be had against the general fund of the district.
- (14) "Landowner" means the owner of a freehold estate as appears by the deed record, including a trustee, a private corporation, and an owner of a condominium unit; it does not include a reversioner, remainderman, mortgagee, or any governmental entity, who shall not be counted and need not be notified of proceedings under this act. Landowner shall also mean the owner of a ground lease from a

Concorde Estates

Community Development District

governmental entity, which leasehold interest has a remaining term, excluding all renewal options, in excess of 50 years.

(15) "Local general-purpose government" means a county, municipality, or consolidated city-county government.

(16) "Project" means any development, improvement, property, utility, facility, works, enterprise, or service now existing or hereafter undertaken or established under the provisions of this act.

(17) "Qualified elector" means any person at least 18 years of age who is a citizen of the United States, a legal resident of Florida and of the district, and who registers to vote with the supervisor of elections in the county in which the district land is located.

(18) "Refunding bonds" means bonds issued to refinance outstanding bonds of any type and the interest and redemption premium thereon. Refunding bonds shall be issuable and payable in the same manner as the refinanced bonds, except that no approval by the electorate shall be required unless required by the State Constitution.

(19) "Revenue bonds" means obligations of the district which are payable from revenues derived from sources other than ad valorem taxes on real or tangible personal property and which do not pledge the property, credit, or general tax revenue of the district.

(20) "Sewer system" means any plant, system, facility, or property, and additions, extensions, and improvements thereto at any future time constructed or acquired as part thereof, useful or necessary or having the present capacity for future use in connection with the collection, treatment, purification, or disposal of sewage, including, without limitation, industrial wastes resulting from any process of industry, manufacture, trade, or business or from the development of any natural resource. Without limiting the generality of the foregoing, the term "sewer system" includes treatment plants, pumping stations, lift stations, valves, force mains, intercepting sewers, laterals, pressure lines, mains, and all necessary appurtenances and equipment; all sewer mains, laterals, and other devices for the reception and collection of sewage from premises connected therewith; and all real and personal property and any interest therein, rights, easements, and franchises of any nature relating to any such system and necessary or convenient for operation thereof.

(21) "Water management and control facilities" means any lakes, canals, ditches, reservoirs, dams, levees, sluiceways, floodways, curbs, gutters, pumping stations, or any other works, structures, or facilities for the conservation, control, development, utilization, and disposal of water, and any purposes appurtenant, necessary, or incidental thereto. The term "water management and control facilities" includes all real and personal property and any interest therein, rights, easements, and franchises of any nature

Concorde Estates

Community Development District

relating to any such water management and control facilities or necessary or convenient for the acquisition, construction, reconstruction, operation, or maintenance thereof.

(22) "Water system" means any plant, system, facility, or property and additions, extensions, and improvements thereto at any future time constructed or acquired as part thereof, useful or necessary or having the present capacity for future use in connection with the development of sources, treatment, or purification and distribution of water. Without limiting the generality of the foregoing, the term "water system" includes dams, reservoirs, storage, tanks, mains, lines, valves, hydrants, pumping stations, chilled water distribution systems, laterals, and pipes for the purpose of carrying water to the premises connected with such system, and all rights, easements, and franchises of any nature relating to any such system and necessary or convenient for the operation thereof.

190.011 General powers.—The district shall have, and the body may exercise, the following powers:

(1) To sue and be sued in the name of the district; to adopt and use a seal and authorize the use of a facsimile thereof; to acquire, by purchase, gift, devise, or otherwise, and to dispose of, real and personal property, or any estate therein; and to make and execute contracts and other instruments necessary or convenient to the exercise of its powers.

(2) To apply for coverage of its employees under the state retirement system in the same manner as if such employees were state employees, subject to necessary action by the district to pay employer contributions into the state retirement fund.

(3) To contract for the services of consultants to perform planning, engineering, legal, or other appropriate services of a professional nature. Such contracts shall be subject to public bidding or competitive negotiation requirements as set forth in s. 190.033.

(4) To borrow money and accept gifts; to apply for and use grants or loans of money or other property from the United States, the state, a unit of local government, or any person for any district purposes and enter into agreements required in connection therewith; and to hold, use, and dispose of such moneys or property for any district purposes in accordance with the terms of the gift, grant, loan, or agreement relating thereto.

(5) To adopt rules and orders pursuant to the provisions of chapter 120 prescribing the powers, duties, and functions of the officers of the district; the conduct of the business of the district; the maintenance of records; and the form of certificates evidencing tax liens and all other documents and records of the district. The board may also adopt administrative rules with respect to any of the projects

Concorde Estates

Community Development District

of the district and define the area to be included therein. The board may also adopt resolutions which may be necessary for the conduct of district business.

(6) To maintain an office at such place or places as it may designate within a county in which the district is located or within the boundaries of a development of regional impact or a Florida Quality Development, or a combination of a development of regional impact and a Florida Quality Development, which includes the district, which office must be reasonably accessible to the landowners. Meetings pursuant to s. 189.015(3) of a district within the boundaries of a development of regional impact or Florida Quality Development, or a combination of a development of regional impact and a Florida Quality Development, may be held at such office.

(7)(a) To hold, control, and acquire by donation, purchase, or condemnation, or dispose of, any public easements, dedications to public use, platted reservations for public purposes, or any reservations for those purposes authorized by this act and to make use of such easements, dedications, or reservations for any of the purposes authorized by this act.

(b) When real property in the district is owned by a governmental entity and subject to a ground lease as described in s. 190.003(14), to collect ground rent from landowners pursuant to a contract with such governmental entity and to contract with the county tax collector for collection of such ground rent using the procedures authorized in s. 197.3631, other than the procedures contained in s. 197.3632.

(8) To lease as lessor or lessee to or from any person, firm, corporation, association, or body, public or private, any projects of the type that the district is authorized to undertake and facilities or property of any nature for the use of the district to carry out any of the purposes authorized by this act.

(9) To borrow money and issue bonds, certificates, warrants, notes, or other evidence of indebtedness as hereinafter provided; to levy such tax and special assessments as may be authorized; and to charge, collect, and enforce fees and other user charges.

(10) To raise, by user charges or fees authorized by resolution of the board, amounts of money which are necessary for the conduct of the district activities and services and to enforce their receipt and collection in the manner prescribed by resolution not inconsistent with law.

(11) To exercise within the district, or beyond the district with prior approval by resolution of the governing body of the county if the taking will occur in an unincorporated area or with prior approval by resolution of the governing body of the municipality if the taking will occur within a municipality, the right and power of eminent domain, pursuant to the provisions of chapters 73 and 74, over any property within the state, except municipal, county, state, and federal property, for the uses and purposes of the district relating solely to water, sewer, district roads, and water management, specifically including, without

Concorde Estates

Community Development District

limitation, the power for the taking of easements for the drainage of the land of one person over and through the land of another.

(12) To cooperate with, or contract with, other governmental agencies as may be necessary, convenient, incidental, or proper in connection with any of the powers, duties, or purposes authorized by this act.

(13) To assess and impose upon lands in the district ad valorem taxes as provided by this act.

(14) To determine, order, levy, impose, collect, and enforce special assessments pursuant to this act and chapter 170. Such special assessments may, in the discretion of the district, be collected and enforced pursuant to the provisions of ss. 197.3631, 197.3632, and 197.3635, chapter 170, or chapter 173.

(15) To exercise all of the powers necessary, convenient, incidental, or proper in connection with any of the powers, duties, or purposes authorized by this act.

(16) To exercise such special powers as may be authorized by this act.

190.021 Taxes; non-ad valorem assessments.—

(1) AD VALOREM TAXES.—An elected board shall have the power to levy and assess an ad valorem tax on all the taxable property in the district to construct, operate, and maintain assessable improvements; to pay the principal of, and interest on, any general obligation bonds of the district; and to provide for any sinking or other funds established in connection with any such bonds. An ad valorem tax levied by the board for operating purposes, exclusive of debt service on bonds, shall not exceed 3 mills, except that a district authorized by a local general-purpose government to exercise one or more powers specified in s. 190.012(2) may levy an additional 2 mills for operating purposes, exclusive of debt service on bonds. The ad valorem tax provided for herein shall be in addition to county and all other ad valorem taxes provided for by law. Such tax shall be assessed, levied, and collected in the same manner and same time as county taxes. The levy of ad valorem taxes shall be approved by referendum when required by the State Constitution.

(2) BENEFIT SPECIAL ASSESSMENTS.—The board shall annually determine, order, and levy the annual installment of the total benefit special assessments for bonds issued and related expenses to finance district facilities and projects which are levied under this act. These assessments may be due and collected during each year that county taxes are due and collected, in which case such annual installment and levy shall be evidenced to and certified to the property appraiser by the board not later than August 31 of

Concorde Estates

Community Development District

each year, and such assessment shall be entered by the property appraiser on the county tax rolls, and shall be collected and enforced by the tax collector in the same manner and at the same time as county taxes, and the proceeds thereof shall be paid to the district. However, this subsection shall not prohibit the district in its discretion from using the method prescribed in either s. 197.363 or s. 197.3632 for collecting and enforcing these assessments. Notice of the proposed amount of the assessment pursuant to s. 200.069 that includes the date and time of the hearing may be used in lieu of the notice provisions of s. 197.3632(4)(b). These benefit special assessments shall be a lien on the property against which assessed until paid and shall be enforceable in like manner as county taxes. The amount of the assessment for the exercise of the district's powers under ss. 190.011 and 190.012 shall be determined by the board based upon a report of the district's engineer and assessed by the board upon such lands, which may be part or all of the lands within the district benefited by the improvement, apportioned between benefited lands in proportion to the benefits received by each tract of land.

(3) **MAINTENANCE SPECIAL ASSESSMENTS.**—To maintain and preserve the facilities and projects of the district, the board may levy a maintenance special assessment. This assessment may be evidenced to and certified to the property appraiser by the board of supervisors not later than August 31 of each year and shall be entered by the property appraiser on the county tax rolls and shall be collected and enforced by the tax collector in the same manner and at the same time as county taxes, and the proceeds therefrom shall be paid to the district. However, this subsection shall not prohibit the district in its discretion from using the method prescribed in either s. 197.363 or s. 197.3632 for collecting and enforcing these assessments. Notice of the proposed amount of the assessment pursuant to s. 200.069 that includes the date and time of the hearing may be used in lieu of the notice provisions of s. 197.3632(4)(b). These maintenance special assessments shall be a lien on the property against which assessed until paid and shall be enforceable in like manner as county taxes. The amount of the maintenance special assessment for the exercise of the district's powers under ss. 190.011 and 190.012 shall be determined by the board based upon a report of the district's engineer and assessed by the board upon such lands, which may be all of the lands within the district benefited by the maintenance thereof, apportioned between the benefited lands in proportion to the benefits received by each tract of land.

(4) **ENFORCEMENT OF TAXES.**—The collection and enforcement of all taxes levied by the district shall be at the same time and in like manner as county taxes, and the provisions of the Florida Statutes relating to the sale of lands for unpaid and delinquent county taxes; the issuance, sale, and delivery of tax certificates for such unpaid and delinquent county taxes; the redemption thereof; the issuance to individuals of tax deeds based thereon; and all other procedures in connection therewith shall be

Concorde Estates

Community Development District

applicable to the district to the same extent as if such statutory provisions were expressly set forth herein. All taxes shall be subject to the same discounts as county taxes.

(5) WHEN UNPAID TAX IS DELINQUENT; PENALTY.—All taxes provided for in this act shall become delinquent and bear penalties on the amount of such taxes in the same manner as county taxes.

(6) TAX EXEMPTION.—All bonds issued hereunder and interest paid thereon and all fees, charges, and other revenues derived by the district from the projects provided by this act are exempt from all taxes by the state or by any political subdivision, agency, or instrumentality thereof; however, any interest, income, or profits on debt obligations issued hereunder are not exempt from the tax imposed by chapter 220. Further, districts are not exempt from the provisions of chapter 212.

(7) TRANSITIONAL PROVISIONS.—Nothing in this act shall be deemed to affect any benefit tax, maintenance tax, non-ad valorem assessment, ad valorem tax, or special assessment imposed by a community development district as of June 21, 1991. Nothing in this act shall be construed to affect any tax or assessment pledged to secure or authorized pursuant to a trust indenture under this chapter, and the district imposing such tax or assessment is hereby authorized to impose such tax or assessment under the terms required by the trust indenture. The terms benefit taxes or maintenance taxes used in this chapter prior to June 21, 1991, are redesignated as benefit or maintenance special assessments pursuant to this act, and such terms may be used interchangeably under the terms of an existing trust indenture.

(8) STATUS OF ASSESSMENTS.—Benefit special assessments, maintenance special assessments, and special assessments are non-ad valorem assessments as defined by s. 197.3632.

(9) ASSESSMENTS CONSTITUTE LIENS; COLLECTION.—Benefit special assessments and maintenance special assessments authorized by this section, and special assessments authorized by s. 190.022 and chapter 170, shall constitute a lien on the property against which assessed from the date of imposition thereof until paid, coequal with the lien of state, county, municipal, and school board taxes. These non-ad valorem assessments may be collected, at the district's discretion, by the tax collector pursuant to the provisions of s. 197.363 or s. 197.3632, or in accordance with other collection measures provided by law.

(10) LAND OWNED BY GOVERNMENTAL ENTITY.—Except as otherwise provided by law, no levy of ad valorem taxes or non-ad valorem assessments under this chapter, or chapter 170, chapter 197, or otherwise, by a board of a district on property of a governmental entity that is subject to a ground lease as described in s. 190.003(14), shall constitute a lien or encumbrance on the underlying fee interest of such governmental entity.

190.022 Special assessments.—

Concorde Estates

Community Development District

(1) The board may levy special assessments for the construction, reconstruction, acquisition, or maintenance of district facilities authorized under this chapter using the procedures for levy and collection provided in chapter 170 or chapter 197.

(2) Notwithstanding the provisions of s. 170.09, district assessments may be made payable in no more than 30 yearly installments.

197.3631 Non-ad valorem assessments; general provisions.—

(1) Non-ad valorem assessments as defined in s. 197.3632 may be collected pursuant to the method provided for in ss. 197.3632 and 197.3635. Non-ad valorem assessments may also be collected pursuant to any alternative method which is authorized by law, but such alternative method shall not require the tax collector or property appraiser to perform those services as provided for in ss. 197.3632 and 197.3635. However, a property appraiser or tax collector may contract with a local government to supply information and services necessary for any such alternative method. Section 197.3632 is additional authority for local governments to impose and collect non-ad valorem assessments supplemental to the home rule powers pursuant to ss. 125.01 and 166.021 and chapter 170, or any other law. Any county operating under a charter adopted pursuant to s. 11, Art. VIII of the Constitution of 1885, as amended, as referred to in s. 6(e), Art. VIII of the Constitution of 1968, as amended, may use any method authorized by law for imposing and collecting non-ad valorem assessments.

(2) For non-ad valorem special assessments based on the size or area of the land containing a multiple parcel building, regardless of ownership, the special assessment must be levied on and allocated among all the parcels in the multiple parcel building on the same basis that the land value is allocated among the parcels in s. 193.0237(3). For non-ad valorem assessments not based on the size or area of the land, each parcel in the multiple parcel building shall be subject to a separate assessment. For purposes of this subsection, the terms "multiple parcel building" and "parcel" have the meanings as provided in s. 193.0237(1).

197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.—

(1) As used in this section:

Concorde Estates

Community Development District

(a) "Levy" means the imposition of a non-ad valorem assessment, stated in terms of rates, against all appropriately located property by a governmental body authorized by law to impose non-ad valorem assessments.

(b) "Local government" means a county, municipality, or special district levying non-ad valorem assessments.

(c) "Local governing board" means a governing board of a local government.

(d) "Non-ad valorem assessment" means only those assessments which are not based upon millage and which can become a lien against a homestead as permitted in s. 4, Art. X of the State Constitution.

(e) "Non-ad valorem assessment roll" means the roll prepared by a local government and certified to the tax collector for collection.

(f) "Compatible electronic medium" or "media" means machine-readable electronic repositories of data and information, including, but not limited to, magnetic disk, magnetic tape, and magnetic diskette technologies, which provide without modification that the data and information therein are in harmony with and can be used in concert with the data and information on the ad valorem tax roll keyed to the property identification number used by the property appraiser.

(g) "Capital project assessment" means a non-ad valorem assessment levied to fund a capital project, which assessment may be payable in annual payments with interest, over a period of years.

(2) A local governing board shall enter into a written agreement with the property appraiser and tax collector providing for reimbursement of necessary administrative costs incurred under this section. Administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming.

(3)(a) Notwithstanding any other provision of law to the contrary, a local government which is authorized to impose a non-ad valorem assessment and which elects to use the uniform method of collecting such assessment for the first time as authorized in this section shall adopt a resolution at a public hearing prior to January 1 or, if the property appraiser, tax collector, and local government agree, March 1. The resolution shall clearly state its intent to use the uniform method of collecting such assessment. The local government shall publish notice of its intent to use the uniform method for collecting such assessment weekly in a newspaper of general circulation within each county contained in the boundaries of the local government for 4 consecutive weeks preceding the hearing. The resolution shall state the need for the levy and shall include a legal description of the boundaries of the real property subject to the levy. If the resolution is adopted, the local governing board shall send a copy of it by United States mail to the property appraiser, the tax collector, and the department by January 10 or, if the property appraiser, tax collector, and local government agree, March 10.

Concorde Estates

Community Development District

(b) Annually by June 1, the property appraiser shall provide each local government using the uniform method with the following information by list or compatible electronic medium: the legal description of the property within the boundaries described in the resolution, and the names and addresses of the owners of such property. Such information shall reference the property identification number and otherwise conform in format to that contained on the ad valorem roll submitted to the department. The property appraiser is not required to submit information which is not on the ad valorem roll or compatible electronic medium submitted to the department. If the local government determines that the information supplied by the property appraiser is insufficient for the local government's purpose, the local government shall obtain additional information from any other source.

(4)(a) A local government shall adopt a non-ad valorem assessment roll at a public hearing held between January 1 and September 15, or between January 1 and September 25 for any county as defined in s. 125.011(1), if:

1. The non-ad valorem assessment is levied for the first time;
2. The non-ad valorem assessment is increased beyond the maximum rate authorized by law or judicial decree at the time of initial imposition;
3. The local government's boundaries have changed, unless all newly affected property owners have provided written consent for such assessment to the local governing board; or
4. There is a change in the purpose for such assessment or in the use of the revenue generated by such assessment.

(b) At least 20 days prior to the public hearing, the local government shall notice the hearing by first-class United States mail and by publication in a newspaper generally circulated within each county contained in the boundaries of the local government. The notice by mail shall be sent to each person owning property subject to the assessment and shall include the following information: the purpose of the assessment; the total amount to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the local government will collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing. However, notice by mail shall not be required if notice by mail is otherwise required by general or special law governing a taxing authority and such notice is served at least 30 days prior to the authority's public hearing on adoption of a new or amended non-ad valorem assessment roll. The published notice shall contain at least the following information: the name of the local governing board; a

Concorde Estates

Community Development District

geographic depiction of the property subject to the assessment; the proposed schedule of the assessment; the fact that the assessment will be collected by the tax collector; and a statement that all affected property owners have the right to appear at the public hearing and the right to file written objections within 20 days of the publication of the notice.

(c) At the public hearing, the local governing board shall receive the written objections and shall hear testimony from all interested persons. The local governing board may adjourn the hearing from time to time. If the local governing board adopts the non-ad valorem assessment roll, it shall specify the unit of measurement for the assessment and the amount of the assessment. Notwithstanding the notices provided for in paragraph (b), the local governing board may adjust the assessment or the application of the assessment to any affected property based on the benefit which the board will provide or has provided to the property with the revenue generated by the assessment.

(5)(a) By September 15 of each year, or by September 25 for any county as defined in s. 125.011(1), the chair of the local governing board or his or her designee shall certify a non-ad valorem assessment roll on compatible electronic medium to the tax collector. The local government shall post the non-ad valorem assessment for each parcel on the roll. The tax collector shall not accept any such roll that is not certified on compatible electronic medium and that does not contain the posting of the non-ad valorem assessment for each parcel. It is the responsibility of the local governing board that such roll be free of errors and omissions. Alterations to such roll may be made by the chair or his or her designee up to 10 days before certification. If the tax collector discovers errors or omissions on such roll, he or she may request the local governing board to file a corrected roll or a correction of the amount of any assessment.

(b) By December 15 of each year, the tax collector shall provide to the department a copy of each local governing board's non-ad valorem assessment roll containing the data elements and in the format prescribed by the executive director. In addition, a report shall be provided to the department by December 15 of each year for each non-ad valorem assessment roll, including, but not limited to, the following information:

1. The name and type of local governing board levying the non-ad valorem assessment;
2. Whether or not the local government levies a property tax;
3. The basis for the levy;
4. The rate of assessment;
5. The total amount of non-ad valorem assessment levied; and
6. The number of parcels affected.

(6) If the non-ad valorem assessment is to be collected for a period of more than 1 year or is to be amortized over a number of years, the local governing board shall so specify and shall not be required to

Concorde Estates

Community Development District

annually adopt the non-ad valorem assessment roll, and shall not be required to provide individual notices to each taxpayer unless the provisions of subsection (4) apply. Notice of an assessment, other than that which is required under subsection (4), may be provided by including the assessment in the property appraiser's notice of proposed property taxes and proposed or adopted non-ad valorem assessments under s. 200.069. However, the local governing board shall inform the property appraiser, tax collector, and department by January 10 if it intends to discontinue using the uniform method of collecting such assessment.

(7) Non-ad valorem assessments collected pursuant to this section shall be included in the combined notice for ad valorem taxes and non-ad valorem assessments provided for in s. 197.3635. A separate mailing is authorized only as a solution to the most exigent factual circumstances. However, if a tax collector cannot merge a non-ad valorem assessment roll to produce such a notice, he or she shall mail a separate notice of non-ad valorem assessments or shall direct the local government to mail such a separate notice. In deciding whether a separate mailing is necessary, the tax collector shall consider all costs to the local government and taxpayers of such a separate mailing and the adverse effects to the taxpayers of delayed and multiple notices. The local government whose roll could not be merged shall bear all costs associated with the separate notice.

(8)(a) Non-ad valorem assessments collected pursuant to this section shall be subject to all collection provisions of this chapter, including provisions relating to discount for early payment, prepayment by installment method, deferred payment, penalty for delinquent payment, and issuance and sale of tax certificates and tax deeds for nonpayment.

(b) Within 30 days following the hearing provided in subsection (4), any person having any right, title, or interest in any parcel against which an assessment has been levied may elect to prepay the same in whole, and the amount of such assessment shall be the full amount levied, reduced, if the local government so provides, by a discount equal to any portion of the assessment which is attributable to the parcel's proportionate share of any bond financing costs, provided the errors and insolvency procedures available for use in the collection of ad valorem taxes pursuant to s. 197.492 are followed.

(c) Non-ad valorem assessments shall also be subject to the provisions of s. 192.091(2)(b), or the tax collector at his or her option shall be compensated for the collection of non-ad valorem assessments based on the actual cost of collection, whichever is greater. However, a municipal or county government shall only compensate the tax collector for the actual cost of collecting non-ad valorem assessments.

(9) A local government may elect to use the uniform method of collecting non-ad valorem assessments as authorized by this section for any assessment levied pursuant to general or special law or

Concorde Estates

Community Development District

local government ordinance or resolution, regardless of when the assessment was initially imposed or whether it has previously been collected by another method.

(10)(a) Capital project assessments may be levied and collected before the completion of the capital project.

(b)1. Except as provided in this subsection, the local government shall comply with all of the requirements set forth in subsections (1)-(8) for capital project assessments.

2. The requirements set forth in subsection (4) are satisfied for capital project assessments if:

a. The local government adopts or reaffirms the non-ad valorem assessment roll at a public hearing held at any time before certification of the non-ad valorem assessment roll pursuant to subsection (5) for the first year in which the capital project assessment is to be collected in the manner authorized by this section; and

b. The local government provides notice of the public hearing in the manner provided in paragraph (4)(b).

3. The local government is not required to allow prepayment for capital project assessments as set forth in paragraph (8)(b); however, if prepayment is allowed, the errors and insolvency procedures available for use in the collection of ad valorem taxes pursuant to s. 197.492 must be followed.

(c) Any hearing or notice required by this section may be combined with any other hearing or notice required by this section or by the general or special law or municipal or county ordinance pursuant to which a capital project assessment is levied.

(11) The department shall adopt rules to administer this section.

Concorde Estates

Community Development District

Florida Administrative Code

CHAPTER 12D-18

NON-AD VALOREM ASSESSMENTS AND SPECIAL ASSESSMENTS

- 12D-18.001 Scope
- 12D-18.002 Definitions
- 12D-18.003 Non-Ad Valorem Assessments; Method for Election to Use Section 197.3632, Florida Statutes
- 12D-18.004 Tax Roll; Collection Services; Agreement
- 12D-18.005 Adoption of Non-Ad Valorem Assessment Roll
- 12D-18.006 Certification of Assessment Roll
- 12D-18.007 Non-Ad Valorem Assessments; Uniform Tax Notice; Merger
- 12D-18.008 Special Assessments Collected Pursuant to Other Law or Before January 1, 1990 Pursuant to Section 197.363, Florida Statutes
- 12D-18.009 Non-Ad Valorem Assessments Imposed After January 1, 1990
- 12D-18.010 Uniform Method for Collection and Enforcement; Incorporation of Other Provisions; Miscellaneous; Rules of Construction
- 12D-18.011 Incorporation of Forms
- 12D-18.012 Tax Collector Non-Ad Valorem Assessment Roll Reports

12D-18.001 Scope.

This chapter applies to non-ad valorem assessments including special assessments, which are, or have been, qualified to be liens on homestead real property. This rule chapter applies to property appraisers, tax collectors, and local governing boards which elect to implement the levy, collection and enforcement provisions of Sections 197.363 through 197.3635, F.S., for non-ad valorem assessments or special assessments. A local government may elect to prepare a non-ad valorem assessment roll and certify it to the tax collector for collection in accordance with this rule chapter. A local government and property appraiser may elect to have special assessments certified to the tax collector on the tax roll of the property appraiser regardless of whether such has been done prior to January 1, 1990, and if certain conditions are met in accordance with this rule chapter. The provisions of this rule chapter are, therefore, in part, an option for property appraisers, and local governing boards which comply with this rule chapter. The provisions of this rule chapter are also available for existing non-ad valorem assessments, including existing special assessments, which are collectible as liens, and were imposed and collected prior to January 1, 1990. Nothing contained in this rule chapter shall be construed to authorize the levy, collection and enforcement of a non-ad valorem assessment, including special assessments, unless such authority is provided for in applicable constitutional and statutory provisions. It is the duty of the local government to determine, under law, whether an assessment levy is constitutional and may be collected as a lien. The duties of the property appraisers and tax collectors under Section 197.3632, F.S., are ministerial and shall not be construed to

Concorde Estates

Community Development District

authorize any levy. The election to comply with this rule chapter and Sections 197.363 through 197.3635, F.S., shall be made only in accordance with this rule chapter.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History—New 2-21-91, Amended 12-30-97.

12D-18.002 Definitions.

(1) The definitions applicable under this rule chapter shall be those set forth in Sections 189.012, 197.102 and 197.3632, F.S., and Rules 12D-1.002 and 12D-13.001, F.A.C.

(2) In addition, the following definitions shall apply:

(a) "Ad valorem method of collection" means placement of any non-ad valorem assessment, including any special assessment, on the tax notice for use of the collection provisions in Rule Chapter 12D-13, F.A.C., and Chapter 197, F.S.

(b) "Capital project assessment" means a non-ad valorem assessment which is levied to fund a capital project, and which may be payable in annual payments with interest over a number of years. The name of any particular levy is immaterial if the levy meets this definition and otherwise qualifies for the provisions of this rule chapter.

(c) "Change in the use of assessment revenue" means allocation of assessment revenue for general purposes or to benefit lands which are not identified in the assessment-authorizing statute or judicial decree or the ordinance, resolution or other act of the local government imposing the assessment.

(d) "Existing levy" means an assessment which has been imposed, placed on a roll and collected for the first time prior to January 1, 1990.

(e) "Levied for the first time" means imposed for the first time by county or municipal ordinance or special district resolution after January 1, 1990.

(f) "New non-ad valorem assessment" or "new special assessment" means an authorized assessment that was imposed for the first time by ordinance or resolution effective on or after January 1, 1990, and which is sought to be collected pursuant to Sections 197.3632 and 197.3635, F.S.

(g) "Non-ad valorem assessment," for purposes of this rule chapter, means only those assessments which are not based upon millage and which can become a lien against a homestead as permitted in Article X, Section 4 of the Florida Constitution.

(h) "Non-ad valorem assessment roll" or "special assessment roll," means a roll containing non-ad valorem assessments, which may include special assessments, and which can properly be collected using the collection provisions for an ad valorem tax.

(i) "Uniform method" of levy, collection, and enforcement of a non-ad valorem assessment means the ad valorem method provided in Section 197.3632, F.S., under which assessments are included on an assessment roll and certified, in a compatible electronic medium tied to the property identification number, by a local government to the tax collector for merging with the ad valorem tax roll, for collection by utilizing the tax notice described in Section 197.3635, F.S., and for sale of tax certificates and tax deeds under the nonpayment provisions of the ad valorem tax laws.

Concorde Estates

Community Development District

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.102, 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History--New 2-21-91.

12D-18.003 Non-Ad Valorem Assessments; Method for Election to Use Section 197.3632, Florida Statutes.

(1) By complying with the provisions of this rule section, a local government may elect to use the ad valorem method of collection for any non-ad valorem assessments, including special assessments, which may have been in existence prior to the election to use the uniform method. A local government which is authorized to impose a non-ad valorem assessment and which elects to use the uniform method of collecting such assessment authorized in Section 197.3632, F.S., shall satisfy the requirements in this rule section.

(a) The local governing board shall enter into a written agreement with the property appraiser and the tax collector to provide for reimbursement of necessary administrative costs.

(b) The local government shall publish notice of its intent to use the uniform method for collecting such assessment weekly in a newspaper of general circulation within each county contained in the boundaries of the local government for four consecutive weeks preceding a public hearing to adopt a resolution of its intent to use the uniform method of collection. This period shall be computed as follows. The four weeks shall be the four weeks immediately preceding the date of the hearing. Each week shall be comprised of the immediately preceding seven days. One such notice shall appear in the newspaper during each one of these four weeks.

(c) The following shall be a suggested sufficient form for the notice:

NOTICE BY (NAME OF LOCAL
GOVERNMENT) OF INTENT TO USE
THE UNIFORM AD VALOREM METHOD
OF COLLECTION OF A NON-AD
VALOREM ASSESSMENT

Notice is hereby given to all owners of lands located within the boundaries of the (name of local government) that the (name of local government) intends to use the uniform ad valorem method for collecting the non-ad valorem assessments levied by the (name of local government) as set forth in Section 197.3632, F.S., and that the Board of Supervisors (or other name of governing board) will hold a public hearing on (date), at (time) at the (address for hearing).

The purpose of the public hearing is to consider the adoption of a Resolution authorizing the (name of local government) to use the uniform ad valorem method of collecting non-ad valorem assessments levied by the (name of local government) as provided in Section 197.3632, F.S.

The (name of local government) has (adopted before January 1, 1990), (adopted a new non-ad valorem assessment), (or) (is considering adopting) a non-ad valorem assessment for (year, or years if applicable) for (purpose).

This non-ad valorem assessment is: (list one or more of the following)

Concorde Estates

Community Development District

1. (levied for the first time) or (existing and levied on (date) and previously placed on a roll and collected).
2. Increased beyond the maximum rate authorized by law at the time of its initial imposition.
3. Related to a change in boundaries of the (name of local government).
4. Related to a change in purpose for an existing assessment or in the use of the revenue from such assessment.

Interested parties may appear at the public hearing to be heard regarding the use of the uniform ad valorem method of collecting such non-ad valorem assessments.

If any person decides to appeal any decision made with respect to any matter considered at this public hearing such person will need a record of proceedings and for such purpose such person may need to ensure that a verbatim record of the proceedings is made at their own expense and which record includes the testimony and evidence on which the appeal is based.

Dated this ____ day of _____, 19____.

(name of local government)

by: _____ (appropriate officer)

PUBLISH: (name of newspaper)

Publication dates:

(2) The local government must enact a resolution at a public hearing prior to January 1 or, if the property appraiser, tax collector, and local government agree, March 1. The resolution shall state the local government's intent to use the uniform ad valorem method of collection, the need for the levy and shall include a legal description of the real property subject to the levy.

(3) The local government must send the resolution to the property appraiser, tax collector and the department by January 10 or, if the property appraiser, tax collector, and local government agree, by March 10. The postmark date shall be considered the date sent. The local government shall include with the resolution the following:

- (a) A certified copy of adopted resolution.
- (b) A copy of newspaper advertisement (entire page).
- (c) A certification or proof of publication showing the dates of publication on Form DR-413.

(4) For non-ad valorem assessments levied for more than one year, if both the advertisement and the resolution express the intent to use the uniform method of collection, for more than one year, for specific years, or for each year until discontinued for a year, the local government need not adopt a resolution or advertise each year.

(5) These rules cannot validate an improper non-ad valorem assessment levy. If the department considers that there is a question whether the non-ad valorem assessment meets the definition set forth in this rule chapter, the Department shall notify the local government promptly.

Concorde Estates

Community Development District

(6) For capital project assessments, any notice or hearing required by these rules may be combined with any other notice required by these rules or by the general or special law or municipal or county ordinance pursuant to which a capital project assessment is levied.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History—New 2-21-91, Amended 10-30-91.

12D-18.004 Tax Roll; Collection Services; Agreement.

(1) If the local government elects to use the procedures of Sections 197.363 through 197.3635, F.S., for non-ad valorem assessment collection, the property appraiser, tax collector, and local government shall establish agreements for data assembly and for the legal requirement of information from the property appraiser for name, address, and legal description.

(a) The local government shall prepare, or establish an agreement or agreements with the property appraiser or any other person for the preparation of, the non-ad valorem assessment roll in a compatible electronic medium tied to the property identification number.

(b) The local government shall establish an agreement or agreements with the tax collector for merger of the non-ad valorem assessment roll or rolls with the ad valorem roll to produce one collection roll.

(c) An agreement or agreements between the local government levying the assessment, the property appraiser, and the tax collector, covering the collection of an assessment, must be executed for each assessment roll. Such agreement(s) shall contain provisions to comply with this rule section.

(2) The agreement(s) shall provide for reimbursement of administrative costs, as provided in Sections 197.3632(2), (7) and (8)(c), F.S., incurred by the property appraiser and tax collector in complying with Sections 197.3632 and 197.3635, F.S., and this rule chapter. These administrative costs include, but are not limited to, costs associated with personnel, forms, supplies, data processing, computer equipment, postage, pro rata insurance premiums, and programming. In any agreement with the local governing board, the tax collector or the property appraiser shall be responsible for the performance of duties specified, or permitted by Section 197.3632, F.S., for that party, and shall be entitled to reimbursement of administrative costs.

(3)(a) The agreement(s), if the election is made to use the uniform method provided by Section 197.3632, F.S., shall provide that annually, by June 1, the property appraiser shall supply each local government using the uniform method with the following information:

1. Legal description of the property affected by the levy, and
2. Names and addresses of the owners of each parcel.

(b) In the event further information is needed beyond these items or that which is available in conjunction with it, then the local government and the property appraiser may provide in the written agreement for the property appraiser to provide additional information as needed upon reimbursement of administrative costs. Such information shall reference the property identification number and otherwise conform in format to that contained on the ad valorem tax roll submitted by the property appraiser each year to the Department.

1. If the local government determines that the information supplied by the property appraiser is insufficient for the local government's purpose, the local government shall make provision, by establishing

Concorde Estates

Community Development District

agreements or otherwise, to obtain additional information from another source.

2. It is the responsibility of the local government to determine, and it is recommended the local government identify before the January 10 submission to the Department described in this rule chapter, the particular information that it requires and the source of the information.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History—New 2-21-91.

12D-18.005 Adoption of Non-Ad Valorem Assessment Roll.

(1) The provisions of this rule section are applicable to non-ad valorem assessments levied for the first time, other than a non-ad valorem assessment levied under Section 163.08, F.S.

(a) The public notice and hearing provisions of this rule section are not applicable to assessments which are:

1. On an existing tax roll, and which have gone through public hearing and adoption processes specified by Section 197.363, F.S., for collection on the tax notice using the ad valorem tax method, or

2. On any existing assessment roll under other authority of law, for which the tax notice and ad valorem method are not used and which are, therefore, not considered to be levied for the first time under Section 197.3632(4)(a)1., F.S.

(b) For a new non-ad valorem assessment, a local government shall adopt a non-ad valorem assessment roll at a public hearing held between January 1 and September 15, or between January 1 and September 25 for any county defined in Section 125.011(1), F.S., if one or more of the following circumstances exist regarding the assessment:

1. It is levied for the first time,

2. It is increased beyond the maximum rate authorized by law or judicial decree at the time of its initial imposition,

3. It is related to a change in boundaries of (name of local government), unless all newly affected property owners have provided written consent for such assessment to the local governing board, or

4. It is related to a change in purpose for an existing assessment or in the use of the revenue from such assessment.

(c) A local government may hold its public hearing and adopt or reaffirm a capital project assessment roll at any time prior to certification of the roll to the tax collector, and is not required to hold the public hearing between January 1 and September 15. For capital project assessments, any notice or hearing required by this rule chapter may be combined with any other notice required by this rule chapter, by the general or special law, or by municipal or county ordinance, pursuant to which the capital project assessment is levied.

(2) A local government shall notify persons subject to the assessment of the public hearing in the following manner:

(a) At least 20 days prior to the date of the public hearing, the local government shall send notice by

Concorde Estates

Community Development District

U.S. Mail to each person owning property subject to the assessment. The notice shall include the following information:

1. The purpose for which the assessment was adopted,
2. The total amount to be levied against each parcel,
3. The unit of measurement to be applied against each parcel to determine the assessment,
4. The number of such units contained within each parcel,
5. The total revenue the local government will collect by the assessment,
6. A statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title,
7. A statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and,
8. The date, time, and place of the hearing.

Such notice by mail, under this rule section, shall not be required if notice by mail is otherwise required by general or special law and such notice is served at least 30 days prior to the authority's public hearing on the adoption of a new or amended assessment roll.

(b) At least 20 days prior to the date of the public hearing, the local government shall publish notice in a newspaper generally circulated within each county contained in the boundaries of the local government. This published notice shall include at least the following information:

1. The name of the local governing board,
2. The geographic depiction of the property subject to the assessment,
3. The proposed schedule of the assessment,
4. The fact that the assessment will be collected by the tax collector; and,
5. A statement that all affected property owners have the right to appear at the public hearing and the right to file written objections with the local governing board within 20 days of the publication of the notice.

In the event there is no one such newspaper the local government shall use enough newspapers to accomplish this publication requirement.

(3) At the public hearing, the local governing board shall receive the written objections to roll adoption, hear testimony from all interested persons, and may adjourn or recess the hearing from time to time. If the board adopts the non-ad valorem assessment roll, it shall specify the unit of measurement of the assessment and the amount of the assessment as provided in the ordinance or resolution which levied or imposed the non-ad valorem assessment.

(4) The local governing board may increase or decrease the amount of the assessment or the application of the assessment to any affected property based on the benefit which the board will provide, or has provided, to the property with the revenue generated by the assessment, even though the notices required

Concorde Estates

Community Development District

in paragraphs (2)(a) and (b) of this rule section may not give notice of the power of the local governing board to make adjustments.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 125.011, 163.08, 197.322, 197.363, 197.3631, 197.3632, 197.3635 FS. History—New 2-21-91, Amended 4-18-94, 1-1-04, 9-19-17.

12D-18.006 Certification of Assessment Roll.

(1) The chairman of the local governing board, or his designee, must certify the non-ad valorem assessment roll, on a compatible electronic medium tied to the property identification number, to the tax collector by September 15 of each year, or by September 25 for any county defined in Section 125.011(1), F.S. The local government must first post the non-ad valorem assessment for each parcel on the roll in a compatible electronic medium. The certification shall be made on Form DR-408A. The tax collector shall not accept any roll which is not so certified and which is not so posted in such compatible electronic medium. The local governing board is responsible for making sure that the roll is free of errors and omissions.

(2) The chairman of the local governing board, or his designee, may make alterations to the roll up to 10 days before certification. If the tax collector discovers errors or omissions on the roll, he may request the local governing board to file a corrected roll or a correction of the amount of any assessment. After the roll has been certified to the tax collector, the local government may make corrections to it by filing Form DR-409A, Certificate of Correction of Non-Ad Valorem Assessment Roll, with the tax collector. Form DR-409A is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. Such form must be in lieu of the form specified in subsection 12D-13.065(1), F.A.C., but must be processed in the same manner under the provisions of that rule section. One copy of the form must be sent to the tax collector and one copy to the property appraiser.

(3) If the non-ad valorem assessment roll is to be collected for a period of more than one year or to be amortized over a number of years, the local governing board must state the collection period or amortization. The board must inform the property appraiser, tax collector and Department on Form DR-412, Notice of Intent, by January 10 if it intends to discontinue using the uniform method of collecting such assessment. Form DR-412 is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. Copies of these forms can be found online at <http://floridarevenue.com/dor/property/forms/>.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635 FS. History—New 2-21-91, Amended 10-30-91, 9-19-17.

12D-18.007 Non-Ad Valorem Assessments; Uniform Tax Notice; Merger.

(1) Any non-ad valorem assessment, including a special assessment, collected pursuant to this rule chapter shall be included in the combined notice for ad valorem taxes and non-ad valorem assessment pursuant to Section 197.3635, F.S.

(2)(a) One acceptable example format for the form of such combined notice is provided in Form DR-528, Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments.

(b) Any assessment not within the definition of a non-ad valorem assessment stated in Section 197.3632(1)(d), F.S., and this rule chapter, and not an ad valorem tax, shall not be properly includable on the tax notice provided in Sections 197.3632(7) and 197.3635, F.S. Any assessment which is a non-ad valorem assessment within the stated definition shall be properly placed below the line in the "non-ad

Concorde Estates

Community Development District

valorem assessment" section of the tax notice, unless it is based upon millage, in which case it shall be placed above the line in the "ad valorem" section of the tax notice.

(3) If, in the most exigent factual circumstances, it is impossible to merge the non-ad valorem assessment roll with any other non-ad valorem assessment rolls, and the tax roll, the tax collector shall mail a separate notice of the non-ad valorem assessments which the tax collector could not merge, or he shall direct the local government to mail such a separate notice.

(a) For a roll certified in the appropriate compatible electronic format, in determining whether exigent factual circumstances exist, the tax collector shall be guided by the following considerations:

1. Whether the local government provided a trial roll at least 30 days prior to the certification date,
2. Whether the proportion of the roll which cannot be merged is substantial,
3. If there are problem parcels regarding splitouts or cutouts, which should be handled through the errors and omissions process stated in Rules 12D-13.006 and 12D-13.007, F.A.C., and
4. If as a result of the problem parcels, the remainder of the roll cannot be merged.

It is recommended that local governments not restrict themselves to the time limits stated in this rule chapter, but expedite the roll to the tax collector.

(b) Such separate notice shall be in a format approved by the Department such as Form DR-528. In deciding whether a separate mailing is necessary, the tax collector shall consider all costs to the local government and taxpayers of such a separate mailing and the adverse effects to the taxpayers of delayed and multiple notices. The local government whose roll could not be merged shall bear all costs associated with the separate notice.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History—New 2-21-91.

12D-18.008 Special Assessments Collected Pursuant to Other Law or Before January 1, 1990 Pursuant to Section 197.363, Florida Statutes.

(1)(a) A property appraiser may elect, if asked by a local government, to include special assessments on a tax roll pursuant to Section 197.363, F.S., after January 1, 1990, provided such assessments were included on a tax roll pursuant to a written agreement and were collected pursuant to that section prior to that date. The option under this rule chapter to return to the method of collection provided in Section 197.363, F.S., shall remain available even though the special assessments may have been collected by the uniform method or some other method for a period of time. A property appraiser may enter into a written agreement with the local governing board for compliance with Section 197.363(2), F.S., relating to services, including listing assessments on an assessment roll and preparing notices of proposed property taxes.

(b) Effective January 1, 1990, no new non-ad valorem assessments, including special assessments, may be included on the tax roll and certified to the tax collector for collection pursuant to Section 197.363, F.S. Effective January 1, 1990, any alternative method authorized by law under which non-ad valorem assessments are collected shall not require the tax collector or the property appraiser to perform any service as set forth in Sections 197.3632 and 197.3635, F.S. Under such an alternative method, the property appraiser or tax collector may contract with a local government to supply information and services necessary

Concorde Estates

Community Development District

for any such alternative method. Only those assessments levied and collected consistently with Sections 197.363 and 197.3632, F.S., and consistently with sale of tax certificates and tax deeds shall be placed on the tax notice provided in Section 197.3635, F.S.

(2) A local governing board levying special assessments for inclusion on the tax roll pursuant to Section 197.363, F.S., may elect to adopt and certify to the tax collector a non-ad valorem assessment roll to include such special assessments pursuant to Section 197.3632, F.S., after January 1, 1990. To make such election, the local governing board shall:

(a) Notify the property appraiser and tax collector in writing;

(b) Comply with Section 197.3632(2), F.S., as implemented by this rule chapter, by establishing agreements with the property appraiser and tax collector;

(c) Comply with applicable certification provisions of Section 197.3632(5), F.S., as implemented by this rule chapter, relating to certification of the assessment roll to the tax collector; and,

(d) If the certified non-ad valorem assessment roll is amended after certification, comply with all applicable provisions of Section 197.3631, F.S., relating to authorized alternative methods for collection of non-ad valorem assessments, for those assessments amended onto the roll after certification.

(3) A local governing board may also elect to use the uniform method of collection to collect assessments regardless of whether such assessment was levied before or after January 1, 1990, collected in an alternative manner authorized by law, or collected pursuant to Section 197.363, F.S.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History—New 2-21-91, Amended 12-30-97.

12D-18.009 Non-Ad Valorem Assessments Imposed After January 1, 1990.

(1) Effective January 1, 1990, no new non-ad valorem assessments, including new special assessments, may be collected pursuant to Section 197.363, F.S. New non-ad valorem assessments, new special assessments and non-ad valorem assessments for which an election has been made by a local governing board pursuant to Section 197.363(1), F.S., to be collected pursuant to Chapter 197, F.S., shall be collected after January 1, 1990, as provided in Sections 197.3631, 197.3632, 197.3635, F.S.

(2) Effective January 1, 1990, any alternative method authorized by law under which non-ad valorem assessments are levied, certified, and collected shall not require the tax collector or the property appraiser to perform any service as set forth in Sections 197.3632 and 197.3635, F.S. Under such an alternative method, the property appraiser or tax collector may contract with a local government to supply information and services necessary for any such alternative method.

(3) Effective January 1, 1990, a county operating under a charter adopted pursuant to Article VIII, section 11, Florida Constitution (1885), referred to in Article VIII, section 6(e), Florida Constitution (1968), may use any alternative method authorized by law under which non-ad valorem assessments are imposed and collected, but may not use the method in Section 197.363, F.S.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History—New 2-21-91.

Concorde Estates

Community Development District

12D-18.010 Uniform Method for Collection and Enforcement; Incorporation of Other Provisions; Miscellaneous; Rules of Construction.

(1) Non-ad valorem assessments certified and collected pursuant to Section 197.3632, F.S., and special assessments certified and collected pursuant to Section 197.363, F.S., are made subject to all collection provisions of Chapter 197, F.S., including provisions relating to discount for early payment, prepayment by installment method, deferred payment, penalty for delinquent payment, and issuance and sale of tax certificates and tax deeds for non payment. For capital project assessments, a local government may choose not to allow prepayment of capital project assessments. However, if prepayments are allowed, the errors and insolvency procedures described in Section 197.492, F.S., shall be followed.

(2) Therefore, all collection provisions contained in Chapter 12D-13, F.A.C., are incorporated in this rule chapter and made a part of this rule chapter as if fully set forth. For purposes of this rule chapter only, and for purposes of applying the collection provisions of Chapter 12D-13, F.A.C., special assessments and non-ad valorem assessments shall be treated and administered as ad valorem taxes or real property taxes to the extent necessary to apply this rule chapter. In the event of any conflict or inconsistency between Rule 12D-13, F.A.C., and this rule chapter, the provisions of this rule chapter shall control over the provisions of Chapter 12D-13, F.A.C., to the extent of such conflict or inconsistency.

(3) The collection and enforcement provisions of Chapter 12D-13, F.A.C., shall be expressly applicable to special assessments and non-ad valorem assessments, where the context will permit and, as far as lawfully practicable, shall be applicable to the levy and collection of special assessments and non-ad valorem assessments imposed pursuant to this rule chapter.

(4) In the event that any part of this rule chapter is invalidated by a decision of a court or other tribunal, then the remainder shall remain in effect to the extent possible consistent with such decision.

(5) The provisions of this rule chapter shall not be construed to apply retroactively or to defeat or impair any right under any contract existing on its effective date, or any of the following matters, if validly completed or begun prior to the effective date of this rule chapter:

(a) Rule 12D-18.003, F.A.C., regarding four consecutive weeks advertising notice of intent;

(b) Rule 12D-18.003, F.A.C., regarding passage of a resolution of intent;

(c) Subsection 12D-18.005(2), F.A.C., regarding notice by advertising or first class mail of roll adoption hearing; or

(d) Rule 12D-18.005, F.A.C., regarding levy adopted consistent with Sections 197.3632(4)(a) and (6), F.S., for a term of years.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History—New 2-21-91.

12D-18.011 Incorporation of Forms.

The following is a list of forms utilized by the Department of Revenue, Property Tax Oversight Program, in the administration of this rule chapter. Copies of these forms may be obtained without cost by writing to the following address:

Concorde Estates

Community Development District

Director

Property Tax Oversight Program

Post Office Box 3000

Tallahassee, Florida 32315-3000

The request should indicate the form number, title and quantity requested. These forms are hereby incorporated by reference in Rule 12D-16.002, F.A.C.

(1) Form DR-408A, Certificate to Non-Ad Valorem Assessment Roll.

(2) Form DR-409A, Certificate of Correction of Non-Ad Valorem Assessment Roll.

(3) Form DR-412, Notice of Intent.

(4) Form DR-413, Affidavit of Proof of Publication.

(5) Form DR-528, Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments, (example only). This form is provided as an example format only, under Section 197.3635, F.S.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History—New 2-21-91, Amended 12-31-98.

12D-18.012 Tax Collector Non-Ad Valorem Assessment Roll Reports.

(1) Each county tax collector must provide a report to the Department of Revenue which includes information about each non-ad valorem assessment collected using the notice of taxes and referenced in Section 197.3632(5)(b), F.S. The following information must be included in the report:

(a) The name of the local government levying the non-ad valorem assessment and a code indicating whether the local government is a county, municipality or independent special district.

(b) The name of the non-ad valorem levy as included on the tax notice.

(c) A short description of the function of the non-ad valorem levy and a code indicating the nature of the function.

(d) The basis of the levy, the unit of measurement against which the rate is applied to determine the non-ad valorem assessment, and a code indicating type of basis.

(e) The rate for each unit or basis of the non-ad valorem levy.

(f) The number of parcels the non-ad valorem assessment is levied on.

(g) The total dollar amount of the non-ad valorem assessment levied.

(h) An indication of whether or not the local government levying the non-ad valorem assessment also levies an ad valorem tax.

(2) The tax collector must file the report with the Department of Revenue by December 15 each year. The report must be filed on Form DR-503NA (incorporated by reference in Rule 12D-16.002, F.A.C.) The tax

Concorde Estates

Community Development District

collector must mail the report to the Florida Department of Revenue, Property Tax Oversight: Non-Ad Valorem Assessments, Post Office Box 3000, Tallahassee, Florida 32315-3000.

Rulemaking Authority 195.027(1), 197.3632(11), 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History—New 11-1-12.

12D-13.002 When Taxes Are Due; Notice of Publication; Discount Payment Periods.

(1) Taxes are due and payable November 1 of the year they are assessed, or as soon after November 1, as the tax collector receives the certified tax rolls. Taxes are delinquent on April 1 of the year following the year of assessment, or after 60 days have expired from the date the original tax notice is sent, whichever is later.

(a) The date of tax payment, the applicable discount if any, and whether the taxes were paid

before the delinquency date is determined by:

1. The postmark for mailed tax payments,

2. The date the tax payment is submitted to the tax collector's designated system for electronic payments.

(b) Tax payments received after the date of delinquency but postmarked or electronically submitted to the tax collector's designated system before the date of delinquency are not delinquent.

(c) When the postmark or electronic submission date indicates that taxes are delinquent, the tax collector's office must use the date the tax payment is received to determine if the tax payment was received before the tax certificate sale date and to determine penalties, advertising, and other costs.

(2) The tax collector must not accept partial tax payments or installment payments of taxes other than those authorized by statutes and these rules.

(3) The tax collector is required to collect the total amount due, including real and personal property taxes, non-ad valorem assessments, interest, penalties, fees, advertising and other costs, even when the total amount due exceeds the amount listed on the tax notice.

(4)(a) Tax payments made before delinquency are entitled to a discount at these rates:

1. Four percent in November,

2. Three percent in December,

3. Two percent in January,

4. One percent in February, and

5. Zero percent in March.

(b) Discounts must be allowed on tax payments for:

1. The current year, and

Concorde Estates

Community Development District

2. Back taxes and non-ad valorem assessments as provided in section 193.092, F.S.

(c) If a discount period ends on a Saturday, Sunday or legal holiday, the discount period, including the zero discount period, is extended through the next working day for tax payments delivered to a tax collector's designated collection office. This extension does not operate to extend any other discount period. Legal holiday means any day which, by the laws of Florida or the United States, is designated or recognized as a legal or public holiday.

1.a. If the tax notices are sent on or after November 2nd in any year so that a full 30-day four-percent discount period cannot be granted during November, the four-percent discount period extends into the following month of December to allow a full 30 days.

b. Example: Tax notices are sent on November 6. Taxpayers are granted a four-percent discount through December 5. The three-percent discount applies for the remainder of the month of December (December 6 through 31).

2.a. When the four-percent discount period begins after any of the monthly discount periods have expired, then any expired discount must not be allowed.

b. Example: Tax notices are sent on January 6. Taxpayers are granted a four-percent discount for 30 days which ends on February 4. For the remaining days in February, the one-percent discount authorized by law for February is granted. The three-percent discount normally granted for December, and the two-percent discount normally granted in January, do not apply.

3. If the tax notices are sent in March or later, the four-percent discount must extend for 30 days and the zero percent discount must be allowed for 30 days. Regardless of how late the tax notices are sent, there must be at least 60 days in which to pay taxes before delinquency: a four-percent discount period applies to the first 30 days and the applicable discount applies to the remaining time.

(d) The tax collector must begin accepting tax payments as soon as the tax notices are sent, even if sent before November 1. The four-percent discount applies to these early tax payments and extends through the month of November.

(5)(a) When a correction is made to a tax notice based on a taxpayer's request or as a result of a petition to the value adjustment board (VAB), the discount rate that was valid at the time of the taxpayer's request applies for 30 days after the corrected tax notice is sent.

(b) It is the property owner's responsibility to make a timely request, but this does not prevent the tax collector or property appraiser from making corrections and sending corrected tax notices.

(6)(a) The published notice required by section 197.322, F.S., must be large enough to be easily seen, i.e. at least 3 by 6 inches.

(b) This notice must be published on November 1, or as soon as the tax roll is open for collection. The tax collector may publish this notice in more than one publication of the same paper or in more than one newspaper.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.092, 197.122, 197.162, 197.322, 197.332, 197.333, 197.343, 197.344, 197.3635, 197.374 FS. History—New 6-18-85, Formerly 12D-13.02, Amended 12-13-92, 12-25-96, 12-30-99, 4-5-16.

Concorde Estates

Community Development District

12D-13.038 Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments.

(1) Form DR-528, Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments (example only), incorporated by reference in rule 12D-16.002, F.A.C, must comply with section 197.3635, F.S.

(2) The tax collector may include an additional statement with the notice of ad valorem taxes and non-ad valorem assessments offering an explanation of any item on the notice.

Rulemaking Authority 195.022, 195.027(1), 197.3635, 213.06(1) FS. Law Implemented 197.252, 197.254, 197.322, 197.343, 197.3632, 197.3635 FS. History—New 6-18-85, Formerly 12D-13.38, Amended 5-23-91, 1-11-94, 4-5-16.

6C.

**AGREEMENT BETWEEN ROBINSON WETLAND LLC AND THE CONCORDE
ESTATES COMMUNITY DEVELOPMENT DISTRICT REGARDING
SHORELINE VEGETATION CLEANUP**

THIS AGREEMENT made and entered into this 20th day of March, 2020, by and between Robinson Wetland LLC, an independent contractor (“Contractor”), whose address is 2704 Rooks Road, Davenport, FL 33837, and the Concorde Estates Community Development District (“District”), care of the District Manager, Kristen Suit, whose address is 313 Campus Street, Celebration, Florida 34747 (hereinafter “Parties”), shall bind the Contractor to provide the shoreline vegetation cleanup services set forth below to the satisfaction of the District.

SECTION I

Purpose of Agreement

The purpose of this Agreement between Contractor, an independent contractor, and the District is for the Parties to enter into an agreement for the provision of shoreline vegetation cleanup services as set forth in Section IV below.

SECTION II

Qualifications of Contractor

The Contractor represents that it is qualified and licensed to carry out aquatic maintenance and herbicide application to fulfill the duties set forth below.

SECTION III

Consideration

1. That which induced the parties to enter into this agreement, in addition to the provisions of Section I-III, which provisions are dispositive, is the fee for the Contractor and the services to be received by the District both constituting good, valuable, adequate and sufficient consideration.

2. In consideration of this Agreement and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree to all of the provisions of this contract.

SECTION IV

Duties

1. The duties, obligations, and responsibilities of the Contractor are as follows:
 - i. The work will consist of Contractor furnishing all labor, supervision, equipment, tools, materials, services and all other necessary incidentals required to remove overgrown and invasive vegetation from the District's shoreline in accordance with the conditions and provisions of the Florida Fish and Wildlife Conservation Commission ("FWCC") Aquatic Plant Control Permit included as exhibit "A" and incorporated herein by reference, as well as the letter from Osceola County included as exhibit "D."
 - ii. Contractor shall document the project site prior to commencement with photographs and document the project site after completion with photographs.
 - iii. Removal of nuisance vegetation and restoration of shoreline vegetation to conditions present before nuisance vegetation growth.
 1. Prepare Project Site (exhibit "B")
 2. Excavation of the shoreline, which will include:
 - a. Bushhog and mulch overgrown vegetation on the marked shoreline area as shown in exhibit "C"
 - b. Spraying inaccessible areas with aquatic herbicide to allow access and prevent new vegetation growth
 - c. Trimming trees for access and view from shoreline
 - d. Cleanup of Project Site
 3. The Contractor shall perform shoreline cleanup to control all overgrown, targeted exotic and undesirable plants of the project site, and shall achieve these levels of control, or greater, unless otherwise approved by the District. Reference the latest version of the Florida Exotic Pest Plant Council ("FEPPC") List of Invasive Plant Species for a complete list of exotic plants. The District reserves the right to list additional plants as undesirable.

4. The Contractor shall treat each overgrown vegetation and target species by the most effective method.
5. The Contractor is responsible for protecting non-targeted species including those species with a similar appearance to any targeted species. The Contractor shall be responsible for replacement of non-targeted species damaged by work activities including those damaged due to herbicides or unapproved vehicle use. Non-targeted plants include, but are not limited to, desirable natural area and aquatic plants, and sod.
6. The Contractor shall be responsible for protecting the environment and the public from herbicide misuse. Impacts such as fines, damages, fish kills, etc due to the misuse shall be the Contractor's responsibility for resolution.
7. The Contractor has full responsibility for accurately treating/maintaining all required areas within the project site. Areas not treated/maintained as a result of faulty equipment, inclement weather, or missed applications will require corrective treatment/maintenance at the Contractor's expense.
8. The Contractor shall be familiar with endangered species (plant and animal) identification and associated setbacks.
9. The Contractor's employees shall be properly trained experienced exotic vegetation removal personnel and be well versed in plant identification, herbicide application techniques, and other related skills.
10. The Contractor shall remain abreast of alternative and emerging technologies and make recommendations for implementation of technologies that reduce the environmental footprint of our communities.

iv. Chemical Use

1. Herbicide application use must be conducted in a way to minimize impact to non-target organisms and protect the environment and the public.
 2. All herbicide application shall be carried out in a manner consistent with federal and state environmental laws and regulations. The Contractor shall comply with all pertinent regulations set forth by the Florida Department of Agriculture and Consumer Services.
 3. The Contractor must be able to provide sufficient herbicides and adjuvants necessary to complete all contracted obligations within project boundaries. Herbicides must be locked safely and securely stored by the Contractor for the duration of the workday whenever Contractor personnel is not present. The Contractor is responsible for all aspects of herbicide use and storage. Herbicides must only be used in compliance with the label(s) and in accordance with applicable laws, rules, and regulations.
 4. The Contractor shall post the use of herbicide when required by label or when required by the District.
2. All decisions concerning compliance with the terms of this contract and operations under this contract are specifically delegated and assigned to the District Manager or her designee. The point-person for Contractor shall be Chris Robinson who shall report progress and relay any questions to the District Manager.
 3. Subject to the approval of the District Manager, the Contractor shall:
 - a. Be responsible solely for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District Manager.
 - b. Ensure that employees working on the Project shall wear uniforms or professional attire at all times. Clothing that expresses or implies obscene language or graphics, degrading or demeaning connotations, or in the opinion of the District Manager is unsightly for any reason, shall be strictly prohibited.

Contractor personnel shall wear shirts at all times and shall wear footwear that conforms to safe work practices.

- c. Enforce strict discipline and good order among its employees on the Project site. The Contractor shall ensure that its employees that communicate and interact with the Concorde Estates community and any other customers/party associated with the Concorde Estates project are knowledgeable of the Project and the Services that the Contractor is performing.
 - d. Develop, implement, and maintain a safety program or its operations on the Project. The safety program shall include, at a minimum, a safety policy, safety rules and procedures, safety training, procedures for reinforcing and monitoring safety programs, procedures for accident investigations, providing and maintain equipment safety features, and safety record keeping.
 - e. Be available for an inspection (walk-thru) with the District Manager or the Manager's representative during regular working hours after the shoreline cleanup services set forth above are completed by the Contractor. This inspection shall be scheduled with the District Manager and Contractor, or their lawful representatives, with a resulting punch list of problems and corrective actions taken as soon as practicable after the walk-thru is completed.
 - f. Be responsible for immediately notifying the District through the District Manager of any/all issues, damage, and/or decline directly related to the Contractor's scope of work.
 - g. Report to the District Manager or its designee.
3. Additional duties may be specified by the District Manager or its designee.
 4. Contractor agrees to commence the project March 23, 2020 and to complete the project to the Districts satisfaction no later than one-hundred twenty (120) days after the date of commencement of the project.

SECTION V

Compensation

1. The District agrees to compensate the Contractor a total fee of forty-thousand dollars \$40,000. The District shall pay Contractor the total fee, minus any amount owed for

liquidated damages described in Section VI below, within ten (10) business days after satisfactory completion and inspection of the duties outlined in Section IV above.

2. Any additional compensation for additional duties shall be paid only upon the written authorization of the District Manager or its designee upon board approval.

SECTION VI

Liquidated Damages

In the event that the Contractor has not completed its shoreline cleanup duties on or before one-hundred twenty (120) days following commencement of the project, the Parties agree that damages would not be quantifiable. Consequently, Contractor agrees to pay to the District a per diem rate of two-hundred and fifty dollars (\$250.00) in liquidated damages in the event the shoreline cleanup services are not completed, by one-hundred twenty (120) days following commencement of the project. The Parties agree that this amount is reasonable and will be subtracted from the total amount set forth in Section V above.

SECTION VII

Contractual Relationship

1. Nothing herein shall be construed as creating the relationship of employer or employee between the District/District Manager and the Contractor or between the District/District Manager and the Contractor's employees.

2. Neither the District nor the District Manager shall be subject to any obligations or liabilities of the Contractor or its employees, incurred in the performance of the contract.

3. The Contractor is an independent contractor, and nothing contained herein shall constitute or designate the Contractor or any of their employees as employees of the District or the District Manager.

4. Nothing herein shall be construed as to creating an agency relationship between the District and Contractor or the District Manager and Contractor.

SECTION VIII

Term

This Agreement shall commence upon execution by both Parties hereto and shall continue until the duties of the Contractor set forth above are performed to the satisfaction of the District.

SECTION IX

Insurance

The Contractor shall maintain throughout the term of this Agreement the following insurance:

- (a) Worker's Compensation Insurance in accordance with the laws of the State of Florida.
- (b) Commercial General Liability Insurance covering the Contractor's legal liability for bodily injuries, with limits of not less than \$1,000,000 (one million dollars) combined single limit bodily injury and property damage liability with the District named as an additional insured, and covering at least the following hazards:
 - (i) Independent Contractors Coverage for bodily injury and property damage in connection with subcontractors' operation;
 - (ii) The District shall be named as additional insured.

SECTION X

Indemnification

1. The Contractor agrees to indemnify and hold harmless the District and its Manager, officers, agents and employees from any and all liability, claims, actions, suits or demands by any person, corporation or other entity for injuries, death, property damage or of any nature, arising out of, or in connection with, the work to be performed by Contractor, including litigation or any appellate proceedings with respect thereto.

2. Contractor agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, Florida Statutes, or other statute.

SECTION XI

Authorization

The execution of this Agreement has been authorized duly by the appropriate body or official of the District and the Contractor, both the District and the Contractor have complied with all the

requirements of law, and both the District and the Contractor have full power and authority to comply with the terms and provisions of this instrument.

SECTION XII

Assignment of Contract

1. No right or interest in this Agreement, or further formal contract, shall be assigned or delegated by the Contractor without the written permission of the District.

2. Any attempted assignment or delegation by Contractor shall be, void wholly, and ineffective totally, for all purposes, unless made in the conformity with this section.

SECTION XIII

Waiver

No claim or right arising out of a breach of this contract can be discharged in whole or in part by a waiver or renunciation of the claim or right unless the waiver or renunciation is supported by consideration and is in writing signed by the aggrieved.

SECTION XIV

Termination

The performance of services may be terminated in whole or in part by the District Manager in accordance with this provision and may be revised by the Board. In the event of termination, the Contractor shall be entitled to compensation for all services rendered prior to the effectiveness of the notice of termination and for such additional services specifically authorized by the District Manager and the District shall be entitled to reimbursement from the Contractor for any compensation paid in excess of the services rendered.

SECTION XV

Modifications and Recordings

This Agreement can be modified or rescinded only by a writing signed by both parties to the contract or their duly authorized agents.

SECTION XVI

Payment for Services Procedure

1. The Contractor shall deliver to the District Manager an Application for Payment in such form and with such detail as the District Manager requires.
 - a. Upon Contractor's completion of the project, Contractor shall submit a final Invoice to the District Manager for the balance due. Final payment shall be made in accordance with the *Local Government Prompt Payment Act* following a satisfactory inspection and the Contractor's submission of releases of liens from subcontractors and/or materialmen, if any.
3. The District through its Manager reserves the right to require itemized documentation to verify the amount owed as prescribed in the Application for Payment. If documentation is required to verify the Contractor's Application for Payment, then payment by the District Manager on behalf of the District will take place on the 30th day of the calendar month in which both the Application for Payment and the itemized documentation are received by the District through its Manager.
4. Any change orders are discouraged and subject to the District Board approval and any District change order policy.

SECTION XVII

Advertising

1. The Contractor, by virtue of this Agreement, shall acquire no right to use, and shall not use, the name of the District or the name of "Concorde Estates" (either alone or in conjunction with or as part of any other word, mark or name) in any advertising, publicity or promotion.
2. This advertising restriction shall include, but is not limited to, the express or implied endorsement by the District of the Contractor's services.
3. This advertising prohibition shall extend to any use of "Concorde Estates," or the District, in any other manner whatsoever, whether specifically mentioned above or not.

SECTION XVIII

Waiver

Any failure by the District and the District Manager to require strict compliance with any provision of this Agreement shall not be construed as a waiver of such provision, and the District reserves the right and privilege to subsequently require strict compliance at any time, notwithstanding any prior failure to do so.

SECTION XIX

Final Payment

1. The Contractor's acceptance of the final payment under this Agreement, or the acceptance of the final payment upon early termination hereof, shall constitute a full and complete release of the District and District Manager from any and all claims of the Contractor.

2. The claims upon which the District is released includes, but may not be limited by, any demands and causes of action whatsoever which the contractor may have against the District in any way related to the subject matter of this Agreement.

3. Upon receipt of final payment from the District Manager, the Contractor shall, as a condition precedent to receipt of final payment, submit to the District a fully and properly executed general Release.

4. Neither the District's or District Manager's review, approval, acceptance of payment, nor lack of payment for any of the Services required under this Agreement shall be construed as a waiver of any rights, under this Agreement or act as a waiver to any cause of action arising out of the performance of this Agreement.

5. The Contractor shall be and remain liable to the District in accordance with law for all damages to the District caused by the Contractor's performance, or lack of performance, of any of the services furnished, or agreed upon, pursuant to this Agreement.

SECTION XX

Enforcement of Agreement

In the event that either the District or the Contractor is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

SECTION XXI

Counterparts

This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

SECTION XXII

Miscellaneous Provisions

1. This agreement constitutes the entire agreement between the parties with respect to the subject matter contained herein and may not be assigned, amended, modified or rescinded, unless otherwise provided in this Agreement, except in writing and signed by the parties hereto. Should any provision of this Agreement be declared to be invalid, the remaining provisions of this Agreement shall remain in full force and effect, unless such provision is found to be invalid or alter substantially the benefits of the Agreement for either of the parties.

2. The rights and remedies of the District provided for under this Agreement are cumulative and are in addition to any other rights and remedies provided by law.

3. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida.

4. Written notices, required to be given under this Agreement, shall deemed given when received by the District through personal delivery, courier service, or certified mail delivered to all of the following addresses:

Concorde Estates Community Development District
ATTN: Kristen Suit, District Manager
313 Campus Street
Celebration, Florida 34747

Young Qualls, P.A.
ATTN: Timothy R. Qualls
216 South Monroe Street
Tallahassee, Florida 32301

Robinson Wetland, LLC
ATTN: Christopher Robinson
2704 Rooks Road
Davenport, Florida 33837

[Remainder of page intentionally left blank]

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals and such of them as are corporations have caused these presents to be signed by their duly authorized officers.

ATTEST:

CONTRACTOR

By:

Date:

ATTEST:

DISTRICT

By: Victor Cruz

Chairman

Concorde Estates CDD

Date: 03/20/20

As authorized for execution by the Board of Supervisors of the Concorde Estates Community Development District at its January 29, 2020 Regular Meeting.

- 3 The above-listed aquatic plants may be removed from the entire lakefront waterward of the 56.5' elevation. All other plants shall be allowed to expand into the areas from which the permitted plants are removed. Revegetating with native aquatic plants may be required if existing plants do not expand to encompass a minimum of 50% areal coverage of the revegetation zone within 180 days after the plants in the revegetation zone have been controlled.
- 4 Areas waterward of the 56.5' elevation may be mowed during periods of low water. Plants shall be allowed to regrow and expand when there is standing water in these areas.
- 5 Permittee shall not disturb or unstabilize the shoreline substrate while using any mechanical equipment. If substrate will/may be disturbed or removed while using a tractor/mower, bush-hog or other mechanical equipment, then a dredge & fill permit may be required by the Department of Environmental Protection.
- 6 Trees that have a trunk diameter greater than 4 inches @ DBH may not be removed. Trees may be uplifted to a maximum elevation of eight feet above the existing substrate or 1/2 the height of the tree (not 1/2 the canopy), whichever is less. Lateral branches up to a maximum diameter of 4 inches, at the point of attachment to the main trunk, may be removed. Total tree or shrub canopy may not be reduced by more than thirty percent (30%).
- 7 The permit or a copy of the permit must be present and available for review on site during the time of any aquatic plant control activities.
- 8 The issuance of this permit does not relieve the permittee of the responsibility to comply with all applicable federal, state, county and municipal laws, ordinances, or rules; nor is the permittee relieved of the responsibility to obtain any other licenses or permits.
- 9 This permit is valid for only the activities printed on the front of this document.
- 10 If an aquatic herbicide(s) is authorized for use by this permit, the permittee is required to use the permitted herbicide(s) in a manner that is consistent with the application directions on the product label.
- 11 The Permittee agrees to hold and save the State of Florida, the Fish and Wildlife Conservation Commission, its inspectors and employees, harmless from any damage, no matter how occasioned and no matter what the amount, to persons or property, which might result from the aquatic plant management activities pursuant to the permit. [If the Permittee is a Florida "state agency or subdivision" as defined in 768.28, F.S., this provision does not constitute a waiver of the Permittee's sovereign immunity or extend the Permittee's liability beyond the limits established in Section 768.28, F.S.]
- 12 The Permittee is responsible for complying with the restrictions/requirements of any recorded conservation easement along the shoreline. If the activities authorized by this permit are inconsistent or contrary with the restrictions/requirements of a conservation easement, then the permittee must obtain authorization from the conservation easement holder prior to conducting any aquatic plant control activities at the site.
- 13 The removal of aquatic plants is exempt from chapters 373 and 403, Florida Statutes, dredge and fill permitting requirements, provided the activities are performed in compliance with the conditions of paragraph 403.813(1)(r), Florida Statutes (copy attached). Turbidity caused by aquatic plant control activities must be contained on site so as to prevent violation of state water quality standards.

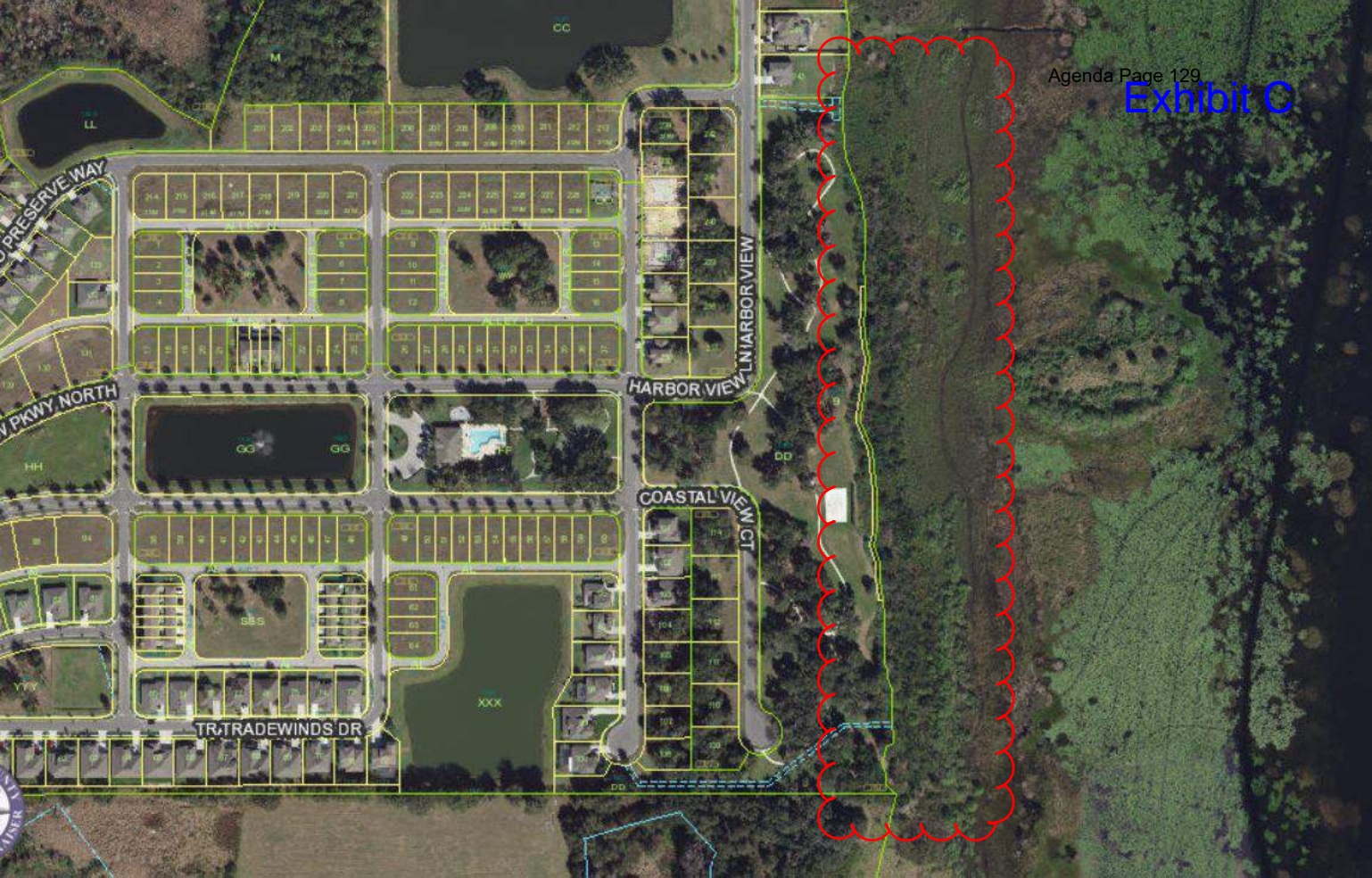
A person whose substantial interests are affected by FWC's action may petition for an administrative proceeding (hearing) under sections 120.569 and 120.57 of the Florida Statutes. A person seeking a hearing on FWC's action shall file a petition for hearing with the agency within 21 days of receipt of written notice of the decision. The petition must contain the information and otherwise comply with section 120.569, Florida Statutes, and the uniform rules of the Florida Division of Administration, chapter 28-106, Florida Administrative Code. If the FWC receives a petition, FWC will notify the Permittee. Upon such notification, the Permittee shall cease all work authorized by this permit until the petition is resolved. The enclosed Explanation of Rights statement provides additional information as to the rights of parties whose substantial interests are or may be affected by this action.

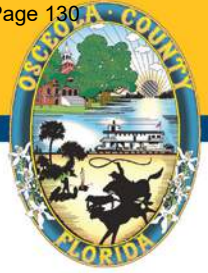
EXHIBIT B

Project Site
Concorde Estates Community Development District



Exhibit C





March 10, 2020

Concorde Estates Community Development District
Attn: Kristen Suit, District Manager
313 Campus Street
Celebration, FL 34747

Subject: Vegetation Removal in Lake Tohopekaliga

Dear Ms. Suit:

Based on my discussion with Timothy Qualls and his e-mail to this office on March 5, 2020, I understand the Concorde Estates Community Development District (CECDD) will be performing vegetation removal along the shoreline of Lake Tohopekaliga, adjacent to the CECDD. I also understand the CECDD has obtained a permit to allow for such vegetation removal from the FWC. Please be advised that no permits or approvals are required by Osceola County for the removal of the vegetation within CECDD boundaries or within Lake Tohopekaliga.

This letter does not obviate the CECDD from obtaining any required state or federal permits for this work.

Should you have any questions, please contact me at 407-742-0541 or by e-mail Raymond.Stangle@Osceola.org.

Sincerely,

A handwritten signature in dark ink, appearing to read "Raymond Stangle", is written over a light blue horizontal line.

Raymond Stangle, P.E.
County Engineer
Public Works Department

Cc: David Hamstra, P.E. Pegasus Engineering
301 West State Road 434, Suite 309
Winter Springs, FL 32708

H:\Concord Estates CDD\2020-03-10 No Permit Required Letter 1.docx

Seventh Order of Business

7Ai.

**MINUTES OF MEETING
CONCORDE ESTATES
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Concorde Estates Community Development District was held on Wednesday, February 26, 2020 at 1:00 p.m. at the Concorde Estates Clubhouse, located at 3151 Georgian Bay Lane, Kissimmee, Florida.

Present and constituting a quorum were:

Victor Cruz	Chairperson
Michael Barbuck	Vice Chairman
Basam Alli	Assistant Secretary (via conference call)
Cesar Goyetche	Assistant Secretary
Martha Land	Assistant Secretary

Also present were:

Kristen Suit	District Manager
Tim Qualls	District Counsel (via conference call)
Tristan LaNasa	Young Qualls, P.A
David Hamstra	District Engineer
Ariel Medina	Field Supervisor
Sitex Staff	
Capital Land Staff	

The following is a summary of the minutes and actions taken.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Suit called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

**Public Comments on Agenda Items
(limited to 3 minutes)**

- A resident commented on the soccer nets.

FOURTH ORDER OF BUSINESS

**Staff Report- Site/Clubhouse Manager's
Report**

The record will reflect Mr. Alli joined the meeting via conference call.

A. Monthly Field Manager's Report

- Mr. Medina reviewed the monthly Field Management Report which was included in the agenda package.
 - Proposals to repair the fence at Gray Bear playground will be obtained.
 - Clubhouse Attendant Richard Santana submitted his resignation.
 - Discussion ensued with regard to scheduling of staff.

On MOTION by Mr. Barbuck seconded by Ms. Land with all in favor Inframark onsite field and clubhouse staff hours as follows: Onsite Field–Monday–Friday 8:00 a.m. to 4:30 p.m. until May; Onsite Field–Friday–Tuesday 8:00 a.m. to 4:30 p.m. May to September; Clubhouse Attendant–Wednesday–Sunday 10:00 a.m. to 6:30 p.m. until May; Clubhouse Attendant–Wednesday–Sunday 12:00 p.m. to 9:00 p.m. May to September were approved. 5-0

- Sitex staff gave an overview of pond maintenance.
- Pond fountains were discussed. Sitex to obtain proposals for decorative pond fountains and aerator. Sitex will submit fountain maintenance and electric proposal.
- Capital Land staff addressed questions and comments from the Board.

B. Proposals for Soccer Nets

- A proposal for soccer nets was discussed.
- This item was tabled to the next meeting pending additional proposals.

C. Discussion About Roof Leak Repair

- No problems with the roof were found; AC conduit was repaired. This will continue to be monitored.

D. Inframark Field Services Proposal – Bench/Bike Install/Concrete Platform for Dumpster

- Bike rack proposal from Uline in the amount of \$539.84 was discussed.

On MOTION by Mr. Barbuck seconded by Ms. Land with all in favor the Uline Bike Rack Proposal in the amount of \$539.84 was approved. 5-0

E. Proposal for Dumpster/Trash Service

- Waste Pro Service Agreement was discussed.

On MOTION by Ms. Land seconded by Mr. Barbuck with all in favor the Waste Pro Service Agreement in the amount of \$150 delivery fee and \$105 monthly service fee was approved. 5-0

D. Inframark Field Services Proposal – Bench/Bike Install/Concrete Platform for Dumpster (continued)

- Inframark Work Order 0151067 to install bike rack and concrete platform for dumpster location in the amount of \$1,498 was discussed.

On MOTION by Mr. Barbuck seconded by Ms. Land with all in favor Inframark Work Order 0151067 to install bike rack and concrete platform for dumpster location in the amount of \$1,498 was approved. 5-0

F. AC Repair Proposal

- Discussion ensued with regard to AC repair proposal from Puga Ventures consisting of three options/recommendations.
- The AC unit will continue to be monitored. A maintenance service proposal for the AC will be obtained.

G. Proposal to Install New Pumps for Chlorine and PH Systems

- A proposal from Lexington Pool & Maintenance to install new pumps for chlorine and PH systems in the amount of \$2,545 was discussed.

On MOTION by Mr. Barbuck seconded by Mr. Goyetche with all in favor the Lexington Pool & Maintenance proposal to install new pumps for chlorine and PH systems in the amount of \$2,545 was approved. 5-0

FIFTH ORDER OF BUSINESS**Engineer's Report****A. Proposals for Shoreline Maintenance**

- Mr. Hamstra reported the following:
 - Revised permit was received from FWC. The contractor will be allowed to go on sovereign lands to remove nuisance species.
 - Mr. Hamstra will submit conceptual drawing to Osceola County for NE property repair; and upon approval obtain proposals to maintain outfall structure.
 - Osceola County will establish a road repaving plan next fiscal year. He will follow up with the county to obtain additional information.

SIXTH ORDER OF BUSINESS**Attorney's Report****A. Final Special Assessment Collection Policy**

- Mr. LaNasa commented on the final Special Assessment Collection Policy.

- District Counsel, Inframark Finance Department and District Manager to confirm/clarify Uniform Method and Direct Collect Assessments.
- This item was tabled to the next meeting.

B. Update on Duval Offset Matter

- Duval and their Attorney have been notified several times as to the deficiencies of the service they provided. This matter will continue to be monitored.

C. Draft Shoreline Cleanup Agreement

- Working with the District Engineer on draft agreements.

D. Update on Foreclosure Process

- Mr. LaNasa provided an update reporting the B Bond debt has been added to the foreclosure.

E. Pond/Drainage Easement Maintenance

- Following up with District Engineer.

F. Legislative Audit Letter

- Legislative Audit Letter will be sent in March regarding what the District is doing to improve its financial position. It is still the District's position of pursuing the foreclosure process to bring assessment collection up to date.

G. Other

- None.

SEVENTH ORDER OF BUSINESS

District Manager's Report

A. Consent Agenda

i. Minutes of the January 29, 2020 Meeting

On MOTION by Mr. Barbuck seconded by Mr. Goyetche with all in favor the Minutes of the January 29, 2020 Meeting were approved. 5-0

ii. Financial Statements

On MOTION by Mr. Barbuck seconded by Mr. Goyetche with all in favor the January 2020 Financials and Check Register were accepted. 5-0

B. Ratification of Chair Authorized Expenses Between Meetings

- A summary of Chair authorized expenses between meetings in the amount of \$870.34 was included in the agenda package.

On MOTION by Mr. Barbuck seconded by Ms. Land with all in favor Chair authorized expenses between meetings in the amount of \$870.34 were ratified. 5-0

EIGHTH ORDER OF BUSINESS

Supervisors' Requests and Comments

A. Consideration of Playground Equipment

- Mr. Goyetche presented proposals from Creative Playthings for playground see saws.
- Purchase of a see-saw was discussed.

On MOTION by Mr. Goyetche seconded by Mr. Cruz with Mr. Goyetche, Mr. Cruz and Mr. Alli in favor and Ms. Land and Mr. Barbuck opposed the purchase of a Rockwell Teeter Duo See-Saw in the amount of \$1,232 was approved. 3-2

- Park signage was addressed. Field Supervisor will obtain proposals for three park signs and install.

NINTH ORDER OF BUSINESS

Audience Comments

- Resident commented on obtaining additional quotes for projects; soccer nets; and Board follow up of agenda items.
- Resident commented on gym equipment.

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Barbuck seconded by Ms. Land with all in favor the meeting was adjourned. 5-0

Assistant Secretary

Chairperson/Vice Chairperson

7Aii.

**Concord Estates
Community Development District**

Financial Report

March 31, 2020

CONCORDE ESTATES
Community Development District

Table of Contents

FINANCIAL STATEMENTS

Balance Sheet - All Funds	Page 1
General Fund 001	
Statement of Revenues, Expenditures and Changes in Fund Balance	Page 2 - 4
Debt Service	Page 5 - 7

SUPPORTING SCHEDULES

Notes to Financials	Page 8
Assessment Summary	Page 9
Cash and Investment Summary	Page 10
Check Register	Page 11 - 16

**Concorde Estates
Community Development District**

Financial Statements

(Unaudited)

March 31, 2020

Balance Sheet

March 31, 2020

ACCOUNT DESCRIPTION	GENERAL FUND	2004 DEBT SERVICE FUND	2011 DEBT SERVICE FUND	2017B DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>					
Cash - Checking Account	\$ 226,059	\$ -	\$ -	\$ -	\$ 226,059
Assessments Receivable	67,499	-	20,102	-	87,601
Investments:					
Money Market Account	983,707	-	-	-	983,707
Interest Fund (A-1)	-	-	6	-	6
Prepayment Account B	-	-	688	-	688
Prepayment Fund (A-2)	-	-	149,068	-	149,068
Reserve Fund (A-1)	-	-	322,813	-	322,813
Revenue Fund (A-1)	-	-	351,738	-	351,738
Revenue Fund (A-2)	-	-	128,956	-	128,956
Revenue Fund B	-	-	38	1,485	1,523
TOTAL ASSETS	\$ 1,277,265	\$ -	\$ 973,409	\$ 1,485	\$ 2,252,159
<u>LIABILITIES</u>					
Accounts Payable	\$ 37,157	\$ -	\$ -	\$ -	\$ 37,157
Due to Landowners	-	-	22,468	-	22,468
Deferred Revenue	67,499	-	20,102	-	87,601
Other Current Liabilities	2,164	-	-	-	2,164
Revenue Bonds Payable-Current	-	7,903,426	3,013,428	-	10,916,854
TOTAL LIABILITIES	106,820	7,903,426	3,055,998	-	11,066,244
<u>FUND BALANCES</u>					
Restricted for:					
Debt Service	-	-	-	1,485	1,485
Assigned to:					
Operating Reserves	244,991	-	-	-	244,991
Reserves - Other	75,307	-	-	-	75,307
Unassigned:	850,147	(7,903,426)	(2,082,589)	-	(9,135,868)
TOTAL FUND BALANCES	\$ 1,170,445	\$ (7,903,426)	\$ (2,082,589)	\$ 1,485	\$ (8,814,085)
TOTAL LIABILITIES & FUND BALANCES	\$ 1,277,265	\$ -	\$ 973,409	\$ 1,485	\$ 2,252,159

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending March 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	MAR-20 ACTUAL
<u>REVENUES</u>					
Interest - Investments	\$ 7,404	\$ 3,702	\$ 6,309	\$ 2,607	\$ 1,040
Interest - Tax Collector	-	-	322	322	-
Rents or Royalties	3,200	1,602	863	(739)	-
Special Assmnts- Tax Collector	948,053	900,652	830,788	(69,864)	19,727
Special Assmnts- CDD Collected	59,078	59,078	3,260	(55,818)	-
Special Assmnts- Discounts	(37,922)	(36,026)	(31,873)	4,153	(208)
Other Miscellaneous Revenues	-	-	3	3	-
Pool Access Key Fee	150	75	-	(75)	-
TOTAL REVENUES	979,963	929,083	809,672	(119,411)	20,559
<u>EXPENDITURES</u>					
<u>Administration</u>					
P/R-Board of Supervisors	13,000	6,502	7,000	(498)	-
FICA Taxes	995	498	536	(38)	-
ProfServ-Arbitrage Rebate	1,200	1,200	-	1,200	-
ProfServ-Engineering	8,000	4,002	4,187	(185)	-
ProfServ-Legal Services	25,000	12,498	51,624	(39,126)	7,623
ProfServ-Mgmt Consulting Serv	110,000	55,002	68,728	(13,726)	13,743
ProfServ-Special Assessment	5,250	5,250	5,250	-	-
ProfServ-Trustee Fees	10,775	10,775	13,003	(2,228)	-
ProfServ-E-mail Maintenance	16,100	8,046	2,851	5,195	-
Auditing Services	4,000	4,000	-	4,000	-
Insurance - General Liability	6,325	6,325	6,593	(268)	-
Legal Advertising	2,600	1,302	255	1,047	-
Misc-Assessmnt Collection Cost	18,961	18,013	15,978	2,035	390
Annual District Filing Fee	175	175	175	-	-
Total Administration	222,381	133,588	176,180	(42,592)	21,756
<u>Public Safety</u>					
Pool/Clubhouse Security	16,000	7,998	-	7,998	-
Total Public Safety	16,000	7,998	-	7,998	-
<u>Electric Utility Services</u>					
Electricity - General	16,000	7,998	6,088	1,910	1,242
Electricity - Streetlighting	119,000	59,502	58,880	622	9,804
Electricity - Rec Center	12,000	6,000	4,859	1,141	792
Total Electric Utility Services	147,000	73,500	69,827	3,673	11,838

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending March 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	MAR-20 ACTUAL
<u>Water-Sewer Comb Services</u>					
Utility - Water	118,000	58,998	29,290	29,708	5,679
Backflow Assembly Testing	750	378	-	378	-
Total Water-Sewer Comb Services	118,750	59,376	29,290	30,086	5,679
<u>Flood Control/Stormwater Mgmt</u>					
Contracts-Ponds	10,380	5,190	5,190	-	865
R&M-Aquascaping	10,000	4,998	-	4,998	-
R&M-Fountain	1,200	600	1,465	(865)	250
R&M Lake & Pond Bank	5,000	2,502	-	2,502	-
Total Flood Control/Stormwater Mgmt	26,580	13,290	6,655	6,635	1,115
<u>Other Physical Environment</u>					
Contracts-Landscape	156,000	78,000	78,000	-	13,000
Insurance - Property	9,567	9,567	9,193	374	-
R&M-Entry Feature	500	252	-	252	-
R&M-Irrigation	8,500	4,248	9,782	(5,534)	-
Landscape Replacement	15,000	7,500	4,964	2,536	349
Annual Mulching & Tree Trimming	23,400	23,400	20,275	3,125	-
Misc-Decorative Lighting	1,500	750	-	750	-
Total Other Physical Environment	214,467	123,717	122,214	1,503	13,349
<u>Contingency</u>					
Misc-Contingency	100,000	49,998	21,401	28,597	2,572
Total Contingency	100,000	49,998	21,401	28,597	2,572
<u>Parks and Recreation - General</u>					
Contracts-Pools	8,100	4,050	6,350	(2,300)	1,600
Contracts-Pest Control	1,500	750	250	500	-
Telephone, Cable & Internet Service	2,820	1,410	1,325	85	183
R&M-Clubhouse	6,500	3,252	487	2,765	-
R&M-Fence	3,500	1,752	-	1,752	-
R&M-Pools	8,500	4,248	927	3,321	-
R&M-Fitness Equipment	3,000	1,500	360	1,140	180
R&M-Pressure Washing	3,500	1,752	-	1,752	-
R&M-Parks & Facilities	13,300	6,648	6,546	102	-
Office Supplies	1,500	750	-	750	-
Clubhouse Cleaning Service G&A	2,940	1,470	735	735	-

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending March 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	MAR-20 ACTUAL
Dues, Licenses, Subscriptions	525	525	-	525	-
Cap Outlay - Other	-	-	125,866	(125,866)	-
Total Parks and Recreation - General	55,685	28,107	142,846	(114,739)	1,963
Reserves					
Reserve	79,100	-	-	-	-
Total Reserves	79,100	-	-	-	-
TOTAL EXPENDITURES & RESERVES	979,963	489,574	568,413	(78,839)	58,272
Excess (deficiency) of revenues Over (under) expenditures	-	439,509	241,259	(198,250)	(37,713)
Net change in fund balance	\$ -	\$ 439,509	\$ 241,259	\$ (198,250)	\$ (37,713)
FUND BALANCE, BEGINNING (OCT 1, 2019)	929,186	929,186	929,186		
FUND BALANCE, ENDING	\$ 929,186	\$ 1,368,695	\$ 1,170,445		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending March 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	MAR-20 ACTUAL
<u>REVENUES</u>					
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-
<u>EXPENDITURES</u>					
TOTAL EXPENDITURES	-	-	-	-	-
Excess (deficiency) of revenues					
Over (under) expenditures	-	-	-	-	-
Net change in fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE, BEGINNING (OCT 1, 2019)	-	-	(7,903,426)		
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,903,426)</u>		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending March 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	MAR-20 ACTUAL
REVENUES					
Interest - Investments	\$ 5,163	\$ 2,580	\$ 4,879	\$ 2,299	\$ 896
Special Assmnts- Tax Collector	516,263	490,450	427,734	(62,716)	10,156
Special Assmnts- Prepayment	-	-	148,165	148,165	9,481
Special Assmnts- CDD Collected	25,465	25,465	1,316	(24,149)	-
Special Assmnts- Discounts	(20,651)	(19,620)	(16,410)	3,210	(107)
TOTAL REVENUES	526,240	498,875	565,684	66,809	20,426
EXPENDITURES					
Administration					
Misc-Assessmnt Collection Cost	10,325	9,808	8,226	1,582	201
Total Administration	10,325	9,808	8,226	1,582	201
Debt Service					
Principal Debt Retirement A-1	130,000	-	-	-	-
Principal Debt Retirement A-2	75,000	-	-	-	-
Prepayments Series A-2	-	-	105,000	(105,000)	-
Interest Expense Series A-1	194,513	97,257	97,256	1	-
Interest Expense Series A-2	112,613	56,307	51,773	4,534	-
Total Debt Service	512,126	153,564	254,029	(100,465)	-
TOTAL EXPENDITURES	522,451	163,372	262,255	(98,883)	201
Excess (deficiency) of revenues					
Over (under) expenditures	3,789	335,503	303,429	(32,074)	20,225
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	3,789	-	-	-	-
TOTAL FINANCING SOURCES (USES)	3,789	-	-	-	-
Net change in fund balance	\$ 3,789	\$ 335,503	\$ 303,429	\$ (32,074)	\$ 20,225
FUND BALANCE, BEGINNING (OCT 1, 2019)	(2,386,018)	(2,386,018)	(2,386,018)		
FUND BALANCE, ENDING	\$ (2,382,229)	\$ (2,050,515)	\$ (2,082,589)		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending March 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	MAR-20 ACTUAL
<u>REVENUES</u>					
Interest - Investments	\$ -	\$ -	\$ 1	\$ 1	\$ -
TOTAL REVENUES	-	-	1	1	-
<u>EXPENDITURES</u>					
TOTAL EXPENDITURES	-	-	-	-	-
Excess (deficiency) of revenues					
Over (under) expenditures	-	-	1	1	-
Net change in fund balance	\$ -	\$ -	\$ 1	\$ 1	\$ -
FUND BALANCE, BEGINNING (OCT 1, 2019)	-	-	1,484		
FUND BALANCE, ENDING	\$ -	\$ -	\$ 1,485		

**Concorde Estates
Community Development District**

Supporting Schedules

March 31, 2020

Notes to the Financial Statements
March 31, 2020

Financial Overview / Highlights

- ▶ Assessments receivable includes outstanding assessments due from prior fiscal years.
- ▶ Revenue Bonds Payable-Current represents series 2004 and 2011B matured principal and accrued interest.

Variance Analysis

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
Expenditures				
<u>Administrative</u>				
Payroll-Board of Supervisors	\$13,000	\$7,000	54%	Five member board payroll for meeting attendance.
FICA Taxes	\$995	\$536	54%	Payroll taxes.
ProfServ-Engineering	\$8,000	\$4,187	52%	Boyd Civil Engineering provides general engineering services.
ProfServ-Legal Services	\$25,000	\$51,624	206%	Young Qualls provides general, Avex collection and bond matters.
ProfServ-Mgmt Consulting Serv	\$110,000	\$68,728	62%	Inframark provides management services.
ProfServ-Trustee Fees	\$10,775	\$13,003	121%	Series 2011 trustee services provided by U.S. Bank.
Insurance-General Liability	\$6,325	\$6,593	104%	EGIS general liability, public officials insurance and auto.
<u>Flood Control/Stormwater Mgmt</u>				
R&M-Fountain	\$1,200	\$1,465	122%	Quarterly fountain service and replacement of control box.
<u>Other Physical Environment</u>				
R&M-Irrigation	\$8,500	\$9,782	115%	Irrigation repairs provided by Capital Land Mgmt Corp.
<u>Parks and Recreation</u>				
Contracts-Pools	\$8,100	\$6,350	78%	The district changed vendors from Churchill Group to Lexington Pool in February.
Telephone, Cable & Internet Services	\$2,820	\$1,325	47%	Brighthouse monthly TV, phone and internet services and final payment to Century Link.
R&M-Parks and Facilities	\$13,300	\$6,546	49%	Tennis court resurfacing, gate, splash pad contact repair.
Capital Outlay - Other	\$0	\$125,866		Playground equipment and access control system.

Non-Ad Valorem Special Assessments
Osceola County Tax Collector - Monthly Collection Report
For the Fiscal Year ending September 2020

					ALLOCATION BY FUND	
DATE	NET AMOUNT	DISCOUNT/ (PENALTIES)	TAX	GROSS	GENERAL	SERIES 2011
RECEIVED	RECEIVED	AMOUNT	COLLECTOR	AMOUNT RECEIVED	FUND 001	GROSS ASSESSMENTS
Assessments Levied FY 2020				\$1,436,160	\$948,053	\$488,108
Allocation %				100.00%	66.01%	33.99%
11/08/19	10,562	511	216	11,288	7,452	3,836
11/21/19	56,988	2,423	1,163	60,574	39,987	20,587
12/06/19	931,116	39,588	19,002	989,706	653,335	336,371
12/09/19	2,292	25	47	2,364	1,561	803
12/23/19	87,250	3,548	1,781	92,578	61,114	31,465
01/10/20	34,101	1,076	696	35,873	23,681	12,192
01/13/20	6,091	192	124	6,408	4,230	2,178
02/12/20	27,976	583	571	29,130	19,230	9,900
02/12/20	682	22	14	718	474	244
03/09/20	28,976	316	591	29,883	19,727	10,156
TOTAL	\$ 1,186,035	\$ 48,282	\$ 24,205	\$ 1,258,522	\$ 830,788	\$ 427,734

% Collected 88% 88% 88%

TOTAL OUTSTANDING	\$ 177,639	\$ 117,265	\$ 60,374
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Cash and Investment Report
March 31, 2020

<u>ACCOUNT NAME</u>	<u>MATURITY</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
GENERAL FUND				
Checking Account - Operating		Bank United	0.00%	\$ 226,059
			Subtotal	<u>\$ 226,059</u>
Money Market		Bank United	1.05%	\$ 983,707
				<u>\$ 983,707</u>
DEBT SERVICE FUNDS				
Series 2011 Interest Fund (A-1)		US Bank	0.02%	\$ 6 (1)
Series 2011 Prepayment Account B		US Bank	0.02%	688 (1)
Series 2011 Prepayment Fund (A-2)		US Bank	0.02%	149,068 (1)
Series 2011 Reserve Fund (A-1)		US Bank	0.02%	322,813 (1)
Series 2011 Revenue Fund (A-1)		US Bank	0.02%	351,738 (1)
Series 2011 Revenue Fund (A-2)		US Bank	0.02%	128,956 (1)
Series 2011 Revenue Fund B		US Bank	0.02%	38 (1)
Series 2017 Revenue Fund B		US Bank	0.02%	1,485 (1)
			Subtotal	<u>\$ 954,792</u>
Total				<u><u>\$ 2,164,558</u></u>

NOTE 1 - Invested in Fidelity Govt Portfolio

CONCORDE ESTATES
Community Development District

Payment Register by Bank Account

For the Period from 2/1/20 to 3/31/20

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
BANK UNITED GF CHECKING - (ACCT#XXXXX6364)							
CHECK# 5377							
02/04/20	Vendor	CHURCHILL GROUP HOLDINGS	10891	JAN POOL/SPA MAINT - 5 VISITS	Contracts-Pools	001-534078-57201	\$1,125.00
Check Total							\$1,125.00
CHECK# 5378							
02/04/20	Vendor	SERV US@, LLC	2806	40% BAL SWIM FACILITY ACCESS CNTRL SYS	Capital Outlay	001-564002-57201	\$11,180.37
02/04/20	Vendor	SERV US@, LLC	2840	RIBBON CARTRIDGES	Misc-Contingency	001-549900-53985	\$122.63
Check Total							\$11,303.00
CHECK# 5379							
02/04/20	Vendor	SITEX AQUATICS, LLC	3256B	JAN LAKE MAINTENANCE	Contracts-Ponds	001-534089-53801	\$865.00
Check Total							\$865.00
CHECK# 5380							
02/06/20	Vendor	CAPITAL LAND MANAGEMENT CORP	207384	JAN LANDSCAPE/IRR MAINT/REPL FLOWERS	Contracts-Landscape	001-534050-53908	\$13,000.00
02/06/20	Vendor	CAPITAL LAND MANAGEMENT CORP	207384	JAN LANDSCAPE/IRR MAINT/REPL FLOWERS	Landscape Replacement	001-546338-53908	\$349.00
02/06/20	Vendor	CAPITAL LAND MANAGEMENT CORP	207454	JAN IRRIGATION RPRS	R&M-Irrigation	001-546041-53908	\$2,686.00
Check Total							\$16,035.00
CHECK# 5381							
02/11/20	Vendor	INFRAMARK, LLC	48234	JAN MANAGEMENT SVCS	ProfServ-Mgmt Consulting Serv	001-531027-57201	\$13,742.67
02/11/20	Vendor	INFRAMARK, LLC	48234	JAN MANAGEMENT SVCS	COPIES	001-549900-57201	\$83.70
02/11/20	Vendor	INFRAMARK, LLC	48234	JAN MANAGEMENT SVCS	POSTAGE	001-549900-57201	\$10.00
02/11/20	Vendor	INFRAMARK, LLC	48234	JAN MANAGEMENT SVCS	FIELD WO# 0151065, 0151064, 0151063	001-549900-57201	\$1,954.00
02/11/20	Vendor	INFRAMARK, LLC	48234	JAN MANAGEMENT SVCS	OFFICE MAX & CELEBRATION HARDWARE	001-549900-57201	\$144.04
02/11/20	Vendor	INFRAMARK, LLC	48234	JAN MANAGEMENT SVCS	HOME DEPOT-REC CNTR LIGHT BULBS	001-549900-57201	\$34.48
02/11/20	Vendor	INFRAMARK, LLC	48234	JAN MANAGEMENT SVCS	DECEMBER FEDEX BILLING ERROR	001-549900-57201	(\$172.92)
Check Total							\$15,795.97
CHECK# 5382							
02/13/20	Vendor	YOUNG QUALLS, P.A.	15946	JAN GEN COUNSEL	ProfServ-Legal Services	001-531023-51401	\$8,084.00
Check Total							\$8,084.00

CONCORDE ESTATES
Community Development District

Payment Register by Bank Account

For the Period from 2/1/20 to 3/31/20

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 5383							
02/20/20	Vendor	CONCORDE ESTATES C/O U.S. BANK	021820-1	TRNFR ASSESS SERIES 2011 A-1	Due From Other Funds	131000	\$6,812.21
Check Total							\$6,812.21
CHECK # 5384							
02/20/20	Vendor	CONCORDE ESTATES C/O U.S. BANK	021820-2	TXFR ASSESS 2011 A-2	Due From Other Funds	131000	\$2,928.01
Check Total							\$2,928.01
CHECK # 5385							
02/20/20	Vendor	U.S. BANK	5563858	SERIES 2017B 11/1-10/31/20	ProfServ-Trustee Fees	001-531045-51301	\$5,387.50
Check Total							\$5,387.50
CHECK # 5386							
02/27/20	Vendor	INFRAMARK, LLC	48971	MNGT FEES FEB 2020	ProfServ-Mgmt Consulting Serv	001-531027-51301	\$13,742.67
02/27/20	Vendor	INFRAMARK, LLC	48971	MNGT FEES FEB 2020	copies	001-549900-53985	\$160.90
02/27/20	Vendor	INFRAMARK, LLC	48971	MNGT FEES FEB 2020	WO#0151069	001-549900-53985	\$1,238.00
02/27/20	Vendor	INFRAMARK, LLC	48971	MNGT FEES FEB 2020	WO#151070	001-549900-53985	\$200.00
02/27/20	Vendor	INFRAMARK, LLC	48971	MNGT FEES FEB 2020	WO#151071	001-549900-53985	\$975.00
Check Total							\$16,316.57
CHECK # 5387							
02/27/20	Employee	BASAM M. ALLI	PAYROLL	February 27, 2020 Payroll Posting			\$184.70
Check Total							\$184.70
CHECK # 5388							
02/27/20	Employee	VICTOR CRUZ	PAYROLL	February 27, 2020 Payroll Posting			\$164.70
Check Total							\$164.70
CHECK # 5389							
02/27/20	Employee	MICHAEL A. BARBUCK	PAYROLL	February 27, 2020 Payroll Posting			\$184.70
Check Total							\$184.70
CHECK # 5390							
02/27/20	Employee	CESAR A. GOYETCHE	PAYROLL	February 27, 2020 Payroll Posting			\$184.70
Check Total							\$184.70

CONCORDE ESTATES
Community Development District

Payment Register by Bank Account

For the Period from 2/1/20 to 3/31/20

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice/GL Description	G/L Account #	Amount Paid
CHECK # 5391							
02/27/20	Employee	MARTHA MENDEZ-LAND	PAYROLL	February 27, 2020 Payroll Posting			\$184.70
Check Total							\$184.70
CHECK # 5392							
03/06/20	Vendor	CAPITAL LAND MANAGEMENT CORP	207504	1 PALM REMOVAL/CLEAR BRUSH	Annual Mulching & Tree Trimming	001-546954-53908	\$475.00
03/06/20	Vendor	CAPITAL LAND MANAGEMENT CORP	207531	FEB LANDSCAPE/IRR/PLANTING	Contracts-Landscape	001-534050-53908	\$12,200.00
03/06/20	Vendor	CAPITAL LAND MANAGEMENT CORP	207531	FEB LANDSCAPE/IRR/PLANTING	R&M-Irrigation	001-546041-53908	\$800.00
03/06/20	Vendor	CAPITAL LAND MANAGEMENT CORP	207531	FEB LANDSCAPE/IRR/PLANTING	Landscape Replacement	001-546338-53908	\$349.00
Check Total							\$13,824.00
CHECK # 5393							
03/06/20	Vendor	LEXINGTON POOL & MAINT LLC	6021	FEB POOL/SPLASH PAD MAINT	R&M-Pools	001-546074-57201	\$1,200.00
03/06/20	Vendor	LEXINGTON POOL & MAINT LLC	6021	FEB POOL/SPLASH PAD MAINT	R&M-Fountain	001-546032-53801	\$400.00
03/06/20	Vendor	LEXINGTON POOL & MAINT LLC	6105	MAR POOL/SPLASH PAD MAINT	Contracts-Pools	001-534078-57201	\$1,600.00
Check Total							\$3,200.00
CHECK # 5394							
03/06/20	Vendor	SITEX AQUATICS, LLC	3342B	FEB AQUATIC MAINT	Contracts-Ponds	001-534089-53801	\$865.00
Check Total							\$865.00
CHECK # 5395							
03/17/20	Vendor	CONCORDE ESTATES C/O U.S. BANK	031220-1	TRNFR ASSESS (SERIES 2011 A-1)	Due From Other Funds	131000	\$6,887.62
Check Total							\$6,887.62
CHECK # 5396							
03/17/20	Vendor	CONCORDE ESTATES C/O U.S. BANK	031220-2	TXFR ASSESS (2011 A-2)	Due From Other Funds	131000	\$2,960.41
Check Total							\$2,960.41
CHECK # 5397							
03/17/20	Vendor	YOUNG QUALLS, P.A.	15956	GEN COUNSEL THRU 02/27/20	ProfServ-Legal Services	001-531023-51401	\$6,284.06
Check Total							\$6,284.06

CONCORDE ESTATES
Community Development District

Payment Register by Bank Account

For the Period from 2/1/20 to 3/31/20

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice/GL Description	G/L Account #	Amount Paid
CHECK #5398							
03/19/20	Vendor	CP OF CENTRAL FLORIDA	6212	PLAYGRD PERMITS-STONINGTON/HARKER ISLND	Capital Outlay	001-564002-57201	\$2,540.74
03/19/20	Vendor	CP OF CENTRAL FLORIDA	6148	Bear Island Playground Equip Balance	Capital Outlay	001-564002-57201	\$22,664.25
Check Total							\$25,204.99
CHECK #5399							
03/19/20	Vendor	INFRAMARK, LLC	49745	MAR MNGT SRVCS	ProfServ-Mgmt Consulting Serv	001-531027-51301	\$13,742.67
03/19/20	Vendor	INFRAMARK, LLC	49745	MAR MNGT SRVCS	COPIES	001-549900-53985	\$156.60
03/19/20	Vendor	INFRAMARK, LLC	49745	MAR MNGT SRVCS	POSTAGE	001-549900-53985	\$12.00
03/19/20	Vendor	INFRAMARK, LLC	49745	MAR MNGT SRVCS	WO 151072, 151073, 151074	001-549900-53985	\$1,344.00
03/19/20	Vendor	INFRAMARK, LLC	49745	MAR MNGT SRVCS	TOOLS/WOOD/INK TONER	001-549900-53985	\$677.86
03/19/20	Vendor	INFRAMARK, LLC	49745	MAR MNGT SRVCS	REC CENTER CLEANING SUPPLIES	001-549900-53985	\$90.78
Check Total							\$16,023.91
CHECK #5400							
03/23/20	Vendor	CP OF CENTRAL FLORIDA	6149	St. Clair Playground Equip Balance	6133-DEPOSIT; 6149-FINAL	001-564002-57201	\$23,783.75
Check Total							\$23,783.75
ACH #DD174							
02/13/20	Vendor	KUA - ACH	012420 ACH	12/26/19-01/23/20 UTILITY SRVCS	Electricity - Rec Center	001-543040-53100	\$796.59
02/13/20	Vendor	KUA - ACH	012420 ACH	12/26/19-01/23/20 UTILITY SRVCS	Electricity - Streetlighting	001-543013-53100	\$5,493.48
02/13/20	Vendor	KUA - ACH	012420 ACH	12/26/19-01/23/20 UTILITY SRVCS	Electricity - General	001-543006-53100	\$1,310.97
ACH Total							\$7,601.04
ACH #DD175							
02/13/20	Vendor	TOHO WATER AUTHORITY - ACH	011520 ACH	12/16/19-01/15/20 UTILITY SRVCS	Utilitiy-Water	001-543018-53601	\$4,642.31
ACH Total							\$4,642.31
ACH #DD179							
02/25/20	Vendor	BRIGHT HOUSE NETWORKS - ACH	026041204020920 ACH	2/8/20-3/7/20 0050260412-04 TV,INT,PHN	Telephone, Cable & Internet Service	001-541016-57201	\$128.45
ACH Total							\$128.45
ACH #DD180							
02/28/20	Vendor	KUA - ACH	021020-6180 ACH	01/09/20-02/09/20 UTILITY SRVCS	Electricity - Streetlighting	001-543013-53100	\$4,285.61
ACH Total							\$4,285.61

CONCORDE ESTATES
Community Development District

Payment Register by Bank Account

For the Period from 2/1/20 to 3/31/20

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
ACH #DD181							
03/10/20	Vendor	KUA - ACH	022420 ACH	1/23/20-2/24/20 UTILITY SRVCS	Electricity - Rec Center	001-543040-53100	\$811.74
03/10/20	Vendor	KUA - ACH	022420 ACH	1/23/20-2/24/20 UTILITY SRVCS	Electricity - Streetlighting	001-543013-53100	\$5,496.35
03/10/20	Vendor	KUA - ACH	022420 ACH	1/23/20-2/24/20 UTILITY SRVCS	Electricity - General	001-543006-53100	\$1,260.56
ACH Total							\$7,568.65
ACH #DD182							
03/10/20	Vendor	TOHO WATER AUTHORITY - ACH	021320 ACH	01/15/20-02/13/20 UTILITY SRVCS	Utilitiy-Water	001-543018-53601	\$4,530.44
ACH Total							\$4,530.44
ACH #DD183							
03/28/20	Vendor	KUA - ACH	031020 ACH	02/09/20-03/09/20 UTILITY SRVCS	Electricity - Streetlighting	001-543013-53100	\$4,294.21
ACH Total							\$4,294.21
ACH #DD184							
03/02/20	Vendor	ADT SECURITY CORP - ACH	750541824 ACH	02/28-03/27/20 SCRTY MONITORING	Misc-Contingency	001-549900-53985	\$51.99
ACH Total							\$51.99
ACH #DD185							
03/30/20	Vendor	ADT SECURITY CORP - ACH	754150116 ACH	03/28-04/27/20 SCRTY MONITORING	Misc-Contingency	001-549900-53985	\$51.99
ACH Total							\$51.99
ACH #DD186							
03/30/20	Vendor	BRIGHT HOUSE NETWORKS - ACH	026041204030920 ACH	03/08-04/07/20 0412-04 TV, Int, Phn	Telephone, Cable & Internet Service	001-541016-57201	\$183.45
ACH Total							\$183.45
Account Total							\$217,927.64

CONCORDE ESTATES
Community Development District

Payment Register by Bank Account

For the Period from 2/1/20 to 3/31/20

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
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BANK UNITED MMA - (ACCT#XXXXX6402)

CHECK # 635

03/17/20	Vendor	CONCORDE ESTATES CDD	030920	TRANSFER BU MM TO CK	Due From Other Funds	131000	\$80,000.00
Check Total							\$80,000.00

CHECK # 636

03/20/20	Vendor	CONCORDE ESTATES CDD	032020	TRXFR FROM BU MM TO CK	Due From Other Funds	131000	\$50,000.00
Check Total							\$50,000.00

Account Total **\$130,000.00**

Total Amount Paid **\$347,927.64**

7Aiii.

RESOLUTION 2020-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CONCORDE ESTATES COMMUNITY DEVELOPMENT DISTRICT CONFIRMING THE DISTRICT'S USE OF THE OSCEOLA COUNTY SUPERVISOR OF ELECTIONS TO CONTINUE CONDUCTING THE DISTRICT'S ELECTION OF SUPERVISORS IN CONJUNCTION WITH THE GENERAL ELECTION

WHEREAS, the Concorde Estates Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Osceola County, Florida; and

WHEREAS, the Board of Supervisors of Concorde Estates Community Development District (hereinafter the "Board") seeks to implement section 190.006(3)(A)(2)(c), Florida Statutes and to instruct the Osceola County Supervisor of Elections (the "Supervisor") to conduct the District's General Elections.

WHEREAS, the Supervisor has requested the District adopt a resolution confirming the District's use of the Supervisor for the purpose of conducting the District's future supervisor elections in conjunction with the General Election; and

WHEREAS, the District desires to continue to use the Supervisor for the purpose of conducting the District's supervisor elections in conjunction with the General Election.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CONCORDE ESTATES COMMUNITY DEVELOPMENT DISTRICT:

Section 1. The Board is currently made up of the following individuals: Michael Barbuck, Victor Cruz, Ceasar Goyetche, Basam Alli, and Martha Mendez-Land.

Section 2. The term of office for each member of the Board is as follows:

Supervisor Barbuck	Seat 1	four year - expires 11/2022
Supervisor Cruz	Seat 2	four year – expires 11/2022
Supervisor Goyetche	Seat 3	four year – expires 11/2022
Supervisor Alli	Seat 4	four year – expires 11/2020
Supervisor Mendez-Land	Seat 5	four year – expires 11/2020

Section 3. Seat 4 currently held by Basam Alli, and Seat 5 currently held by Martha Mendez-Land are scheduled for the General Election in November 2020.

Section 4. Pursuant to section 190.006(8), Florida Statutes, members of the Board shall be entitled to receive for his or her services an amount not to exceed \$200 per meeting of the Board, not to exceed \$4,800 per year per member.

Section 5. The term of office for the individuals to be elected to the Board in the November 2020 General Election is four years.

Section 6. The new Board members shall assume office on the second Tuesday following their election.

Section 7. The District hereby instructs the Supervisor to continue conducting the District's elections in conjunction with the General Election. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

PASSED AND ADOPTED THIS 29TH DAY OF APRIL 2020.

ATTEST:

**CONCORDE ESTATES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

Chairman

7Aiv.

Financial Statements

September 30, 2019

Concorde Estates Community Development District

	<u>Page</u>
I. Financial Section:	
Independent Auditor's Report	1
Management's Discussion and Analysis	3
Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet - Governmental Funds	9
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	10
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	11
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	12
Notes to Financial Statements	13
II. Compliance Section:	
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 <i>Government Auditing Standards</i>	24
Management Comments and Management Response	26
Independent Auditor's Report on Compliance with the Requirements of Section 218.415, Florida Statutes	29

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Concorde Estates Community Development District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, and each major fund of the Concorde Estates Community Development District (the "District") as of and for the year ended September 30, 2019, 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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund, as of September 30, 2019, and the respective changes in financial position thereof, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis starting on page 3, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2020 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Orlando, Florida
March 27, 2020

Our discussion and analysis of the *Concorde Estates Community Development District's*, (the "District") financial accomplishments provide an overview of the District's financial activities for the year ended September 30, 2019. Please read it in conjunction with the District's Independent Auditor's Report, financial statements and accompanying notes.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement (GASB) No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued June 1999.

Financial Highlights

- The liabilities of the District exceeded its assets at September 30, 2019 by \$11,735,611, an increase in the deficit of \$338,892 in comparison with the prior year.
- At September 30, 2019, the District's governmental funds reported a total fund balance deficit of \$9,358,771, an increase in the deficit of \$515,044 in comparison with the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the *Concorde Estates Community Development District's* financial statements. The District's financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include general government, physical environment, culture and recreation, and public safety related functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: Governmental Funds.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund and debt service fund. The general fund and debt service fund are considered to be major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

Statement of Net Position - The District's net position was \$(11,735,611) at September 30, 2019. The analysis that follows focuses on the net position of the District's governmental activities.

	2019	2018
Assets, excluding capital assets	\$ 1,721,205	\$ 1,838,804
Capital Assets, net of depreciation	9,376,043	9,695,676
Total assets	11,097,248	11,534,480
Liabilities, excluding long-term liabilities	11,275,794	10,956,258
Long-term Liabilities	11,557,065	11,974,941
Total liabilities	22,832,859	22,931,199
Net Position:		
Net investment in capital assets	(474,400)	(569,077)
Unrestricted	(11,261,211)	(10,827,642)
Total net position	\$ (11,735,611)	\$ (11,396,719)

The following is a summary of the District's governmental activities for the fiscal years ended September 30, 2019 and 2018.

	<u>2019</u>	<u>2018</u>
Revenues:		
Program revenues	\$ 1,710,477	\$ 1,382,276
General revenues	20,485	11,074
Total revenues	<u>1,730,962</u>	<u>1,393,350</u>
Expenses:		
General government	238,678	130,833
Physical environment	863,422	1,076,771
Culture and recreation	100,311	106,512
Public safety	12,202	4,763
Interest on long-term debt	855,241	960,466
Total expenses	<u>2,069,854</u>	<u>2,279,345</u>
Change in net position	(338,892)	(885,995)
Net position, beginning	(11,396,719)	(10,510,724)
Net position, ending	<u>\$ (11,735,611)</u>	<u>\$ (11,396,719)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2019 was \$2,069,854. The majority of these costs are interest on long term debt and physical environment expense.

Financial Analysis of the Government's Funds

The District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At September 30, 2019, the District's governmental funds reported a combined ending fund deficit of \$(9,358,771). Of this total, \$75,307 is assigned and the remaining fund deficit of \$(9,434,078) is unassigned.

The fund balance in the general fund decreased because expenditures exceeded special assessments. The debt service fund balance decreased because the District is not collecting enough debt service special assessments to service the bonds.

General Fund Budgetary Highlights

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. There was one amendment to the September 30, 2019 general fund budget. The legal level of budgetary control is at the fund level.

Capital Asset and Debt Administration

Capital Assets - At September 30, 2019, the District had \$9,376,043 invested in capital assets, net of accumulated depreciation. More detailed information about the District's capital assets is presented in the notes to the financial statements.

Capital Debt - At September 30, 2019, the District had \$18,550,493 in bonds outstanding, including \$6,993,428 of matured bonds payable and \$459,501 of accreted interest. More detailed information about the District's capital debt is presented in the notes to the financial statements.

Requests for Information

If you have questions about this report or need additional financial information, contact the *Concorde Estates Community Development District's* Finance Department at 210 N. University Drive, Suite 702, Coral Springs, Florida 33071.

FINANCIAL STATEMENTS

Concorde Estates Community Development District
Statement of Net Position
 September 30, 2019

	Governmental Activities
Assets:	
Cash	\$ 969,614
Assessments Receivable	87,601
Due from other Governments	8,464
Restricted assets:	
Temporarily restricted investments	655,526
Capital assets:	
Capital assets not being depreciated	6,374,961
Capital assets being depreciated, net	3,001,082
Total assets	11,097,248
Liabilities:	
Accounts payable and accrued expenses	75,521
Matured bonds payable	6,993,428
Matured interest payable	3,923,426
Accrued interest payable	283,419
Noncurrent liabilities:	
Due within one year	215,000
Due in more than one year	11,342,065
Total liabilities	22,832,859
Net Position:	
Net investment in capital assets	(474,400)
Restricted for:	
Debt service	-
Unrestricted	(11,261,211)
Total net position	\$ (11,735,611)

Concorde Estates Community Development District
Statement of Activities
 Year Ended September 30, 2019

		Program Revenue		Net (Expense) Revenue and Changes in Net Position
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities:				
General government	\$ 238,678	\$ 153,849	\$ -	\$ (84,829)
Physical environment	863,422	556,549	-	(306,873)
Culture and recreation	100,311	64,659	-	(35,652)
Public safety	12,202	7,865	-	(4,337)
Interest on long-term debt	855,241	914,544	13,011	72,314
Total governmental activities	<u>\$ 2,069,854</u>	<u>\$ 1,697,466</u>	<u>\$ 13,011</u>	(359,377)
General Revenues:				
Investment and miscellaneous income				<u>20,485</u>
Change in net position				(338,892)
Net position, beginning				<u>(11,396,719)</u>
Net position, ending				<u>\$ (11,735,611)</u>

	General	Debt Service	Total Governmental Funds
Assets:			
Cash	\$ 969,614	\$ -	\$ 969,614
Investments	-	655,526	655,526
Assessments receivable	67,499	20,102	87,601
Accounts receivable	-	-	-
Due From Other Govt Units	5,031	3,433	8,464
Due from Debt Service Fund	7,595	-	7,595
Total assets	\$ 1,049,739	\$ 679,061	\$ 1,728,800
Liabilities and Fund Balances:			
Liabilities:			
Accounts payable and accrued expenses	\$ 53,053	\$ -	\$ 53,053
Due to special purpose entity	-	22,468	22,468
Due to General Fund	-	7,595	7,595
Matured bonds payable	-	6,993,428	6,993,428
Matured interest payable	-	3,923,426	3,923,426
Total liabilities	53,053	10,946,917	10,999,970
Deferred Inflows of Resources:			
Unavailable revenue	67,499	20,102	87,601
Fund balances:			
Assigned for subsequent year's expenditures	-	-	-
Assigned for capital reserves	75,307	-	75,307
Unassigned	853,880	(10,287,958)	(9,434,078)
Total fund balances	929,187	(10,287,958)	(9,358,771)
Total liabilities and fund balances	\$ 1,049,739	\$ 679,061	

Amounts reported for governmental activities in the statement of net position are different because:

Capital Assets used in Governmental Activities are not financial resources and therefore are not reported in the funds. 9,376,043

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds 87,601

Long-term Liabilities are not due and payable in the current period and therefore are not reported in the funds.

Accrued interest payable	(283,419)	
Bonds payable	(11,557,065)	(11,840,484)
Net Position of Governmental Activities (page 7)		\$ (11,735,611)

Concorde Estates Community Development District
Statement of Revenues, Expenditures and Changes in the Fund Balances
Governmental Funds
Year Ended September 30, 2019

	<u>General</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
Revenues:			
Special assessments	\$ 743,257	\$ 508,539	\$ 1,251,796
Special assessments - prepayments	-	385,903	385,903
Investment and miscellaneous income	20,485	13,011	33,496
Total revenues	<u>763,742</u>	<u>907,453</u>	<u>1,671,195</u>
Expenditures:			
Current:			
General government	232,067	6,611	238,678
Physical environment	545,585	-	545,585
Culture and recreation	89,025	-	89,025
Public safety	12,202	-	12,202
Capital Outlay	9,490		9,490
Debt Service:			
Interest	-	721,259	721,259
Principal	-	570,000	570,000
Total expenditures	<u>888,369</u>	<u>1,297,870</u>	<u>2,186,239</u>
Net change in fund balances	(124,627)	(390,417)	(515,044)
Fund balances (deficit), beginning of year	<u>1,053,814</u>	<u>(9,897,541)</u>	<u>(8,843,727)</u>
Fund balances (deficit), end of year	<u>\$ 929,187</u>	<u>\$ (10,287,958)</u>	<u>\$ (9,358,771)</u>

Concorde Estates Community Development District
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
 Governmental Funds to the Statement of Activities**
 Year Ended September 30, 2019

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Net Change in Fund Balances - total governmental funds (page 10)	\$	(515,044)
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Governmental funds report capital outlays as expenditures because such outlays use current financial resources; however, in the statement of net position the cost of those assets is recorded as capital assets. Depreciation of capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activity.

Depreciation	(329,123)		
Capital Outlay	<u>9,490</u>	\$	(319,633)

Repayments of long-term liabilities are reported as expenditures in governmental funds, while repayments reduce long-term liabilities in the statement of net position.

Repayment of bonds payable	570,000	570,000
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	59,767
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued and accreted interest	<u>(133,982)</u>	<u>(133,982)</u>
Change in Net Position of Governmental Activities (page 8)	\$	<u>(338,892)</u>

Concorde Estates Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
Year Ended September 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 757,770	\$ 757,770	\$ 743,257	\$ (14,513)
Investment and Miscellaneous Income	-	-	20,485	20,485
Total revenues	757,770	757,770	763,742	5,972
Expenditures:				
Current:				
General government	164,880	219,880	232,067	(12,187)
Physical environment	477,967	477,967	545,585	(67,618)
Culture and recreation	112,772	190,772	98,515	92,257
Public safety	47,342	47,342	12,202	35,140
Total expenditures	802,961	935,961	888,369	47,592
Net change in fund balance	(45,191)	(178,191)	(124,627)	53,564
Fund balance, beginning of year	1,053,814	1,053,814	1,053,814	-
Fund balance, end of year	\$ 1,008,623	\$ 875,623	\$ 929,187	\$ 53,564

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The *Concorde Estates Community Development District*, (the "District") was established on November 3, 2003 by Osceola County Ordinance 03-33, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides, among other things, the power to manage basic services for community development, the power to borrow money and issue bonds, and the power to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure. The District was established for the purpose of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors (the "Board"), which is composed of five members. All of the Supervisors are elected on an at large basis by qualified electors that reside within the District. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. In a prior year, the Developer, D.R. Horton, Inc. ("Developer") deeded their property in lieu of foreclosure to Maxcy Development Group Holdings - Concorde Estates, Inc., a Special Purpose Entity ("SPE").

The Board has final responsibility for:

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

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements 14, 39, and 61. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations (component units) for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. Management has determined that there are no entities considered to be component units of the District.

Government-Wide and Fund Financial Statements

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

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, 2) grants, contributions and investment earnings that are restricted to meeting the operational or capital requirements of a particular function or segment and 3) operating-type special assessments that are treated as charges for services (including assessments for maintenance and debt service). Other items not included among program revenues are reported instead as *general revenues*.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments, including debt service assessments and operation and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the District and benefited by the District's activities. Operation and maintenance special assessments are levied by the District prior to the start of the fiscal year which begins October 1st and ends on September 30th. These assessments are imposed upon all benefited lands located in the District. Debt service special assessments are imposed upon certain lots and lands as described in each resolution imposing the special assessment for each series of bonds issued by the District. Certain debt service assessments are collected upon the closing of those lots subject to short term debt and are used to prepay a portion of the bonds outstanding.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following governmental funds. The general fund and debt service fund are considered to be major funds:

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.

Debt Service Fund - accounts for the accumulation of resources for the annual payment of principal and interest on long-term debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

Restricted Assets - These assets represent cash and investments set aside pursuant to bond covenants.

Deposits and Investments - The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

Investments of the District are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, Fair Value Measurement and Application. The District's investments consist of investments authorized in accordance with Section 218.415, Florida Statutes.

Prepaid Items - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Stormwater System	25
Landscaping	15
Parks and Rec	10-15
Building	30

Long Term Obligations - In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of premiums or discounts.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

Deferred Outflows/Inflows of Resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District does not have any items that qualify for reporting in this category for the year ended September 30, 2019.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has one item that qualifies for reporting in this category for the year ended September 30, 2019, unavailable revenue.

Net Position Flow Assumption - Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumptions - Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Policies - Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes fund balance amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of an ordinance or resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance or resolution remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board of Supervisors has authorized the District Manager to assign amounts for specific purposes. The Board of Supervisors may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Other Disclosures

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

New Accounting Standards - In fiscal year 2019, the District implemented Government Accounting Standards Board (GASB) Statement No. 88, Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements. This statement requires additional note disclosures for certain debt issues. There was no effect on beginning balances of the District.

Additionally, the GASB has issued Statement No. 83, Certain Asset Retirement Obligations that is effective for this fiscal year. The District has reviewed this statement and determined that this pronouncement has no discernable impact on these financial statements.

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The District is required to establish a budgetary system and an approved annual budget for the General Fund. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at the fiscal year end. The legal level of budgetary control is at the fund level. Any budget amendments that increase the aggregate budgeted appropriations, at the fund level, must be approved by the Board of Supervisors.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

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

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

B. Deficit Fund Balance

At September 30, 2019, the debt service fund had a fund balance deficit of \$(10,287,958).

NOTE 3 DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District categorizes its fair value measurements within the fair value hierarchy 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 prices 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 uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

The District's investment policies are governed by State Statutes and the District Trust Indentures. The District investment policy allows investments in any financial institution that is a qualified public depository of the State of Florida as identified by the State Treasurer, in accordance with Chapter 280 of the Florida Statutes. Authorized District investments include, but are not limited to:

1. The Local Government Surplus Funds Trust Fund (SBA);
2. Securities and Exchange Commission Registered Money Market Funds with the highest credit quality rating from a nationally recognized rating agency;
3. Interest-bearing time deposits or savings accounts in qualified public depositories;
4. Direct obligations of the U.S. Treasury.

Investments made by the District at September 30, 2019 are summarized below. In accordance with GASB 31, investments are reported at fair value.

Investment Type	Fair Value	Credit Rating	Weighted Average Maturity
US Bank Managed Money Market Fund	\$ 655,526	N/A	N/A
	<u>\$ 655,526</u>		

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

Credit Risk:

The District's investment policy limits credit risk by restricting authorized investments to those described. Investments in U.S. Government securities and agencies must be backed by the full faith and credit of the United States Government. Short term bond funds shall be rated by a nationally recognized ratings agency and shall maintain the highest credit quality rating. Investment ratings by investment type are included in the preceding summary of investments.

Custodial Credit Risk:

In the case of deposits, this is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2019, all of the District's bank deposits were in qualified public depositories.

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2019, none of the investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

Concentration of Credit Risk:

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

Interest Rate Risk:

The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates. The District manages its exposure to declines in fair values by investing primarily in pooled investments that have a weighted average maturity of less than three months.

NOTE 4 CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2019 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 6,374,961	\$ -	\$ -	\$ 6,374,961
Total Capital Assets Not Being Depreciated	6,374,961	-	-	6,374,961
Capital Assets Being Depreciated:				
Stormwater System	3,519,229	-	-	3,519,229
Landscaping	1,947,495	-	-	1,947,495
Equipment	-	9,490	-	9,490
Parks & Rec	162,685	-	-	162,685
Buildings	1,417,057	-	-	1,417,057
Total Capital Assets Being Depreciated	7,046,466	9,490	-	7,055,956
Less Accumulated Depreciation for:				
Stormwater System	(1,665,767)	(140,769)	-	(1,806,536)
Landscaping	(1,482,260)	(129,833)	-	(1,612,093)
Parks & Rec	(54,213)	(11,286)	-	(65,499)
Buildings	(523,511)	(47,235)	-	(570,746)
Total Accumulated Depreciation	(3,725,751)	(329,123)	-	(4,054,874)
Total Capital Assets Being Depreciated, net	3,320,715	(319,633)	-	3,001,082
Governmental Activities Capital Assets, net	\$ 9,695,676	\$ (319,633)	\$ -	\$ 9,376,043

Depreciation expense of \$317,837 was charged to physical environment expense, and \$11,286 was charged to culture and recreation expense for 2019.

NOTE 5 LONG-TERM LIABILITIES

Capital Improvement Revenue Bonds Series 2004

On March 19, 2004, the District issued \$30,020,000 of Capital Improvement Revenue Bonds Series 2004 consisting of Series 2004A Bonds of \$9,620,000 due on May 1, 2035 with a fixed interest rate of 5.85% and Series 2004B Bonds of \$20,400,000 due on May 1, 2011 with a fixed interest rate of 5%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. Interest is due semiannually on each May 1 and November 1. Principal on the Series 2004A Bonds is due annually commencing May 1, 2006 through May 1, 2035. Principal on the Series 2004B Bonds was due in one lump sum on May 1, 2011.

The Series 2004A Bonds are subject to redemption at the option of the District in whole or in part at any time on or after May 1, 2014 at a redemption price set forth in the Bond Indenture. The Series 2004B Bonds are not subject to optional redemption. The Series 2004A and Series 2004B Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture.

The Series 2004 Bonds were in default due to nonpayment of debt service. In July 2011, \$11,591,511 of the Series 2004 Bonds was exchanged for Series 2011 Bonds. The unexchanged portion of the Series 2004 Bonds of \$7,285,000 remains outstanding. As part of the restructuring, payment terms on the \$3,305,000 unexchanged Series 2004A Bonds were changed so that all principal is due on May 1, 2035. Payment terms on the \$3,980,000 unexchanged Series 2004B Bonds remains the same and all principal was due May 1, 2011. This amount was not paid and is recorded as matured bonds payable in the financial statements. As part of the restructure, there is no longer a debt service reserve requirement on the 2004 Bonds.

For the year ended September 30, 2019, no interest was paid on the Series 2004 Bonds. The current year interest due of \$392,343 was accrued to matured interest payable. No special assessment revenue was pledged for the Series 2004 Bonds. Total principal and interest remaining on the Series 2004 Bonds as of September 30, 2019 is \$14,301,907, including matured bonds payable of \$3,980,000 and matured interest payable of \$3,923,426.

The remaining unexchanged portion of the 2004 Bonds is subordinate to the Series 2011 Bonds. As a result of the restructuring, the Series 2004 Bonds are no longer secured by a lien on special assessment revenue because the assessment lien was transferred to secure the Series 2011 Bonds. The Series 2004 Bonds are payable solely from any remaining lot sale proceeds after payment of Series 2011B assessments, prepayments and SPE operating costs. After all lots have been sold and all proceeds applied, any remaining 2004 Bonds that are outstanding will be forgiven. In the current and prior years, the District continues to accrue interest expense on the 2004 Bonds to matured interest payable. The District does not accrue principal expense on the 2004A Bonds because they are no longer secured by assessments so the principal of \$3,305,000 is considered due at maturity in 2035. The 2004B principal of \$3,980,000 is reported as matured bonds payable.

Capital Improvement Revenue Bonds Series 2011

As discussed previously, on July 15, 2011, the District issued \$11,591,511 of Capital Improvement Revenue Bonds Series 2011 in exchange for an approximately equal amount of the outstanding Series 2004 Bonds. The exchange was as follows: \$5,265,000 of Series 2004A Bonds and \$6,330,000 of Series 2004B Bonds were exchanged for \$4,145,000 of Series 2011A-1 Bonds, \$2,294,445 of Series 2011A-2 Bonds and \$5,152,066 of Series 2011B Bonds. A rounding difference of \$3,489 resulted from this transaction.

NOTE 5 LONG-TERM LIABILITIES (CONTINUED)

The Series 2011A-1 Term Bonds are secured by special assessments on lots that had been sold. The assessment payments on these lots were current as of the restructuring date. The Series 2011A-1 Bonds have a fixed interest rate of 5.85% and are due on May 1, 2035. Interest is payable semiannually on each May 1 and November 1 and principal is payable annually commencing on May 1, 2012 through May 1, 2035. The Series 2011A-2 Convertible Capital Appreciation Bonds are secured by special assessments on unsold lots. The assessment payments on these lots were delinquent as of the restructuring date. The Series 2011A-2 Bonds have a fixed interest rate of 5.85% and are due on May 1, 2035. Interest accretes and is added to the Bond principal from the issuance date until the conversion date of May 1, 2013. On that date, the Bonds converted to Current Interest Bonds and interest payments became due semiannually on each May 1 and November 1, beginning on November 1, 2013. Annual principal payments begin May 1, 2014 through May 1, 2035. The Series 2011B Nonconvertible Capital Appreciation Bonds are secured by special assessments on the same lots as the 2011A-2 Bonds. The Series 2011B Bonds have a fixed interest rate of 5% and were due on May 1, 2017. Interest accretes on these bonds and is added to the bond principal from the issuance date until the maturity date of May 1, 2017, when the entire principal and accreted interest is due. During the prior year, the maturity date was extended to November 1, 2017.

The Series 2011A Bonds are subject to redemption at the option of the District, in whole or in part at any time on or after May 1, 2014 at a redemption price as set forth in the Bond Indenture. These Bonds are also subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture.

In November 2017, \$2,871,820 of the Series 2011B Bonds were exchanged for Series 2017B Bonds. The unexchanged portion of the Series 2011B Bonds of \$2,939,930 remains outstanding. As part of the restructuring, payment terms on the \$2,939,930 unexchanged Series 2011B Bonds were unchanged so that all principal was due on November 1, 2017. This amount was not paid and is recorded as matured bonds payable in the financial statements.

The Series 2011B Bonds are not subject to redemption at the option of the District. These Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in reserve accounts to meet the debt service reserve requirement as defined in the Indenture. The requirement has been met at September 30, 2018.

The Bond 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 agreed to 1) collect special assessments in annual installments adequate to provide payment of debt service and 2) to meet the reserve requirements. Payment of the principal and interest on the Series 2011 Bonds is secured by a pledge of and first lien upon the pledged special assessment revenue. The District is in compliance with the requirements of the Bond Indenture.

Total principal and interest remaining on the Series 2011 Bonds as of September 30, 2019 is \$10,862,901, including \$3,013,428 of matured bonds and interest payable. For the year ended September 30, 2019, \$898,916 of principal and interest was paid and \$894,442 of special assessment revenue was pledged.

Capital Improvement Revenue Refunding Bonds Series 2017B:

As discussed previously, on November 1, 2017, the District issued \$2,871,820 of Capital Improvement Revenue Bonds Series 2017 (Capital Appreciation Bonds) in exchange for an approximately equal amount of the outstanding Series 2011B Bonds.

The Series 2017B Nonconvertible Capital Appreciation Bonds are secured by special assessments on the Repositioned Land. The Series 2017B Bonds have a fixed interest rate of 5% and are due on November 1, 2027. Interest accretes on these bonds and is added to the bond principal from the issuance date until the maturity date of November 1, 2027, when the entire principal and accreted interest is due.

NOTE 5 LONG-TERM LIABILITIES (CONTINUED)

The Series 2017B Bonds are not subject to optional redemption prior to maturity. These Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in reserve accounts to meet the debt service reserve requirement as defined in the Indenture. The requirement has been met at September 30, 2019.

The Bond 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 agreed to 1) collect special assessments in annual installments adequate to provide payment of debt service and 2) to meet the reserve requirements. Payment of the principal and interest on the Series 2017B Bonds is secured by a pledge of and first lien upon the pledged special assessment revenue. The District is in compliance with the requirements of the Bond Indenture.

Total principal and interest remaining on the Series 2017B Bonds as of September 30, 2019 is \$4,705,000. For the year ended September 30, 2019, no principal and interest was paid and no special assessment revenue was pledged.

Bonds payable activity for the year ended September 30, 2019 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds Payable:					
Series 2004 A	\$ 3,305,000	\$ -	\$ -	\$ 3,305,000	\$ -
Series 2011A-1	3,450,000	-	(125,000)	3,325,000	130,000
Series 2011A-2	1,996,934	-	(401,190)	1,595,744	76,632
Series 2017B	2,871,820	-	-	2,871,820	-
Total bonds payable	11,623,754	-	(526,190)	11,097,564	206,632
Accreted interest payable	351,187	152,124	(43,810)	459,501	8,368
Governmental activity long-term liabilities	\$ 11,974,941	\$ 152,124	\$ (570,000)	\$ 11,557,065	\$ 215,000

At September 30, 2019, the scheduled debt service requirements on the bonds payable, excluding the matured bonds and interest payable, were as follows:

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2020	\$ 206,632	\$ 491,400
2021	221,140	478,823
2022	230,647	465,368
2023	245,155	451,328
2024	264,171	436,410
2025 - 2029	4,559,537	3,756,076
2030 - 2034	1,770,282	1,391,130
2035	3,600,000	210,601
	\$ 11,097,564	\$ 7,681,136

NOTE 6 REVENUE CONCENTRATION

The District recorded \$177,113 of special assessment revenue from a major land owner. This revenue represents 11% of total special assessment revenue.

NOTE 7 NET POSITION

The District has a government-wide net deficit of \$(11,735,611) resulting from prior year conveyances of assets and nonpayment of assessments owed to the District.

NOTE 8 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. These risks are covered by commercial insurance from independent third parties. The District has not filed any claims under this commercial coverage during the last three years.

NOTE 9 SPECIAL PURPOSE ENTITY

In fiscal year 2012, the Trustee, on behalf of the bondholders, created a special purpose entity ("SPE"), Maxcy Development Group Holdings - Concorde Estates, Inc., to own, manage and dispose of land taken in lieu of foreclosure from the Developer and a significant landowner of the District. The District, Trustee and the SPE entered into a tri-party agreement whereby the SPE assumed responsibility for delinquent operating and maintenance assessments owed to the District and agreed to pay future operating and maintenance assessments. The Trustee has directed the District to temporarily defer collection of the debt service assessments encumbering the SPE property. These assessments will be held in abeyance until the District receives notice from the Trustee to the contrary. If funds are no longer available in the Trust Estate and another funding source has not been secured, the SPE may convey the property to the District (with the District's consent), the Trustee or another SPE.

NOTE 10 SUBSEQUENT EVENTS

Interest payments due in November 1, 2019 on the Series 2004 and Series 2011 B Bonds were not paid.

COMPLIANCE SECTION

**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**

To the Board of Supervisors
Concorde Estates Community Development District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Concorde Estates Community Development District (the "District") as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated March 27, 2020.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in Appendix A to be a material weakness. 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be a material weakness. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, 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*.

We noted certain other matters that we reported to management of the District, in a separate letter dated March 27, 2020. The District's response to our findings identified in our audit is included in this report. We did not audit the District's response, and accordingly, we express no opinion on it.

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.

McDiarmid Davis

Orlando, Florida
March 27, 2020

MANAGEMENT COMMENTS

Board of Supervisors
Concorde Estates Community Development District

Report on the Financial Statements

We have audited the financial statements of the *Concorde Estates Community Development District* (the "District") as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated March 27, 2020.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the 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 the Financial Statements Performed in Accordance with Government Auditing Standards; and Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated March 27, 2020, 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. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report, except as noted below.

Tabulation of Uncorrected Audit Findings		
Current Year Finding #	2018-17 FY Finding #	2017-16 FY Finding #
13-01	13-01	13-01

Official Title and Legal Authority

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

Financial Condition and Management

Sections 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 the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District met one of the conditions described in Section 218.503(1), Florida Statutes. This condition is described in Appendix A.

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 the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same. Deteriorating financial conditions were noted and are described in Appendix A.

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

Additional Matters

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

Purpose of this Letter

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

A handwritten signature in black ink that reads "McDiarmid Davis". The script is cursive and fluid.

Orlando, Florida
March 27, 2020

13 - 01 - Financial Condition Assessment

The District's financial condition has deteriorated. In prior years, the Developer failed to pay debt service assessments, causing the District to be unable to pay certain debt service payments when due. An event of default was declared and the debt was subsequently restructured with the agreement of the bondholders. The restructured agreement requires no current payments and the District is now funded, however, the overall effect of these actions on the District's financial condition cannot be determined at this time.

Management's Response:

A portion of the Series 2004 Bonds were exchanged for Series 2011 Bonds. The remaining un-exchanges portion of the 2004 Bonds is subordinate to the Series 2011 Bonds. As a result of the restructuring, the Series 2004 Bonds are no longer secured by a lien on special assessment revenue because the assessment lien was transferred to secure the Series 2011 Bonds. The Series 2004 Bonds are payable solely from any remaining lot sale proceeds after payment of Series 2011B assessments, prepayments and SPE operating costs. After all lots have been sold and all proceeds applied, any remaining 2004 Bonds that are outstanding will be forgiven. In the current and prior years, the District continues to accrue interest expense on the 2004 Bonds to matured interest payable.

At the Board of Supervisors' meeting of January 24, 2018, following a public hearing, the Board adopted Resolution 2015-05 which approved the bifurcation of the Series 2011B Bonds and exchanged a portion with new Series 2017B Bonds. Pursuant to Resolution 2018-2, the Board determined that the bifurcation and exchange of the Series 2011B Bonds will facilitate the repositioning of the Series 2011B Bonds in a manner consistent with the development status of the respective portions of property securing the Exchanged Series 2011B Bonds and the Un-exchanged Series 2011B Bonds and will be in the best interest of the District by securing the future receipt of Assessments.



**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH
THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES**

Board of Supervisors
Concorde Estates Community Development District

We have examined Concorde Estates Community Development District's (the "District") compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2019. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the 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 the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2019.

McDermitt Davis

Orlando, Florida
March 27, 2020

7B

Ratification of Expenses Between Meetings

Description	Total
Purchase of locks and chains to close playgrounds due to COVID-19	\$132.67
Purchase of supplies for sidewalk replacement	\$170.85
Credit for tax	\$11.92
Janitorial Supplies	\$79.71
Purchase of supplies for sidewalk replacement	\$30.18
Purchase of concrete	\$198.88
Credit from concrete return	\$69.50
Purchase of container to sanitize playgrounds, furniture, etc. and mix for blower	\$101.91
Repair of blower	\$43.00
Deposit for blower repair	\$20.38
Purchase of janitorial supplies	\$146.08
TOTAL	\$923.66



More saving.
More doing.™

2601 WEST VINE STREET
KISSIMMEE, FL. 34741 (407) 935-9600

0265 00046 74560 03/05/20 02:13 PM
SALE CASHIER JONATHAN

ORDER ID: H0265-128649
RECALL AMOUNT

18.95

SUBTOTAL 18.95
SALES TAX 1.43
TOTAL \$20.38
XXXXXXXXXX0549 MASTERCARD 20.38
AUTH CODE 070938/3461271 TA

PRO XTRA MEMBER STATEMENT

PRO XTRA ###-###-9201 SUMMARY
THIS RECEIPT PO/JOB NAME: ECHO BACK PACK B
WE

PRO XTRA SPEND THIS VISIT: \$18.95

2020 PRO XTRA SPEND 03/04: \$46,441.64
INCLUDES:

Pro Xtra Paint 2019 Savings \$10.39

This purchase qualifies for FUEL
DISCOUNTS and 60 DAYS TO PAY on The Home
Depot Commercial Credit Card. Ask an
Associate to learn more or go to
homedepot.com/financeoptions.



0265 46 74560 03/05/2020 5078

DID WE NAIL IT?

Take a short survey for a chance TO WIN
A \$5,000 HOME DEPOT GIFT CARD

Opine en español

www.homedepot.com/survey

User ID: BZLT 149674 149455
PASSWORD: 20155 149409

Entries must be completed within 14 days
of purchase. Entrants must be 18 or
older to enter. See complete rules on
website. No purchase necessary.

Customer Signature: _____

Date: _____

Questions? If The Home Depot store is unable to answer Customer's questions, Customer may contact The Home Depot Customer Care Department at 1-800-553-3199 or use the address below.

e Depot Tool Repair Service Agreement Terms and Conditions

ement") is between
and the Customer
r"). The Agreement

customer authorizes
ige for the tool repair
ervices"). Customer
tomer's tool(s) to a
or Repair Services if
ees that the Repair
an be repaired at our
must be sent to one of
order parts, or if parts
d. Home Depot will
nal and workmanlike
ustry standards. Any
nvalid after the tool is
o pay for all Repair
vered and paid for by

Manufacturer or
ally used in the Repair
rts may be used from
discretion except for
*All repairs shall be
3.95, plus tax, to cover
ed in the tool repair
lly covered under a
ll credit Customer the
ne of tool pick up.***

Initial _____
ral amount of \$100 per
of the repaired tool. If
ount, Home Depot will
the excess charge. If
for approval of excess
ervices on hold.

Initial _____
anufacturer's warranty,
i services in accordance
cedures. Please consult
warranties and details.
andling fee for warranty

WARRANTY

el

els, cords)
wiring

4. 90 DAY LIMITED SERVICE WARRANTY: Home Depot warrants the Repair Services for ninety (90) days from completion of the repairs ("Warranty Period"). Provided customer notifies Home Depot during the Warranty Period, Home Depot will repair any defects due to its faulty workmanship, including the replacement of necessary parts and materials, at no charge to Customer. This warranty does not cover damage caused by acts of God, abuse, misuse, neglect or normal wear and tear. Home Depot does not warrant any Repair Services made or attempted by a third party, including any third-party repair service providers. Customer is responsible for transportation of customer's tool(s) to and from Home Depot premises. This is a limited warranty and is in lieu of all other warranties, express or implied, including warranties of merchantability and fitness. Customer may also have other rights that vary state to state.

5. UNREPAIRED TOOLS: Customer understands that not every tool is repairable. If a tool is not repaired or Customer does not approve charges exceeding the Pre-Approval Amount, the tool will be returned to Customer (unless Customer abandons the tool). Customer understands that unrepaired tools may contain defects or faults. Upon Customer's receipt of an unrepaired tool, Customer assumes all risk of loss, liability or injury arising out of use of the tool by Customer, its employees, or third parties.

6. WAIVER OF CERTAIN DAMAGES: CUSTOMER HEREBY WAIVES ANY CLAIMS AGAINST HOME DEPOT FOR LOST USE, LOST PROFIT, LOST REVENUE, DELAYS, INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES RELATING TO THE REPAIR SERVICES, MATERIALS, PARTS OR THIS AGREEMENT. TO THE EXTENT CUSTOMER'S STATE DOES NOT ALLOW THE EXCLUSION OR LIMITATION OF INCIDENTAL OR CONSEQUENTIAL DAMAGES, THIS SECTION MAY NOT APPLY.

7. ABANDONED MERCHANDISE: Customer agrees that Home Depot is not responsible for tools that Customer does not pick up within thirty (30) days of notification from Home Depot of completed repair, an unrepaired tool, or a hold on the Repair Services. Notification shall be made based on contact information provided by Customer in the invoice. All applicable fees and costs of repairs must be paid before the tool will be returned to Customer. If Customer fails to pick up the tool within the thirty (30) days, the tool will be deemed abandoned, and Customer directs Home Depot to dispose of the tool on Customer's behalf at Home Depot's discretion. Home Depot will not be liable to Customer or any other person for any loss, damage, or harm arising out of or relating to such disposition, and Customer hereby waives any right, title, or claim to any compensation for such disposition, including any proceeds from any sale of Customer's property on Customer's behalf.

8. RECEIPT OF AGREEMENT: Customer acknowledges that Customer has received a complete copy, read and voluntarily accepts the terms of this Agreement. This Agreement is the entire agreement between the parties and cannot be modified except in a writing signed by both parties.

03/05/2020



**More saving.
More doing.™**

Pick up Confirmation

**The Home Depot
Store #0265**

2601 W Vine Street
Kissimmee, FL 34741
(407) 935-9600

Customer Name: Freddy Blanco - DIY
Alt Pick up Person:
Phone: (407) 947-2489
Address: 975 ANDREA RIDGE CT
KISSIMMEE, FL 34747

2601 WEST VINE STREET
KISSIMMEE, FL. 34741 (407) 935-9600

0265 00046 78835 03/25/20 09:40 AM
SALE CASHIER DENNIS

ORDER ID: H0265-128649
RECALL AMOUNT

58.95

SUBTOTAL 58.95
SALES TAX 4.43
TOTAL \$63.38
CASH 20.38

XXXXXXXXXXXX0549 MASTERCARD 43.00
AUTH CODE 023558/3461355 1A

PRO XTRA MEMBER STATEMENT

PRO XTRA ###-###-9201 SUMMARY
THIS RECEIPT PO/JOB NAME: ECHO BACK PACK B

PRO XTRA SPEND THIS VISIT: \$58.95

2020 PRO XTRA SPEND 03/24: \$90,515.80
INCLUDES:

Pro Xtra Paint 2019 Savings \$41.59

This purchase qualifies for FUEL
DISCOUNTS and 60 DAYS TO PAY on The Home
Depot Commercial Credit Card. Ask an
Associate to learn more or go to
homedepot.com/financeoptions.



0265 46 78835 03/25/2020 2214

DID WE NAIL IT?

Take a short survey for a chance TO WIN
A \$5,000 HOME DEPOT GIFT CARD

Opine en español

www.homedepot.com/survey

User ID: BZMV 158224 158005
PASSWORD: 20175 157959

Entries must be completed within 14 days
of purchase. Entrants must be 18 or
older to enter. See complete rules on
website. No purchase necessary.

2 AM

Item	Quantity Sold	Previously Released	Released On 03/25/2020 09:42 AM
onal	1.00	0.00	1.00
onal	1.00	0.00	1.00
onal	1.00	0.00	1.00

Signature



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More doing.™**

1651 S POINCIANA BLVD.
KISSIMMEE, FL 34758 (407)932-2196

6851 00008 27089 03/12/20 02:47 PM
CASHIER RAPHAEL
* ORIG REC: 6851 097 63061 03/12/20 TA *

0000-666-249 60 lb. Gray Concrete
259-2.78 -69.50N

SUBTOTAL -69.50
SALES TAX 0.00
TOTAL -69.50

XXXXXXXXXXXX0549 MASTERCARD -69.50
INVOICE 6080963 TA

REFUND-CUSTOMER COPY

CUSTOMER PRO XTRA ID ###-###-9201
THIS RECEIPT PO/JOB NAME: Concorde State

----- PRO XTRA -----
\$69.50 will be removed from your total
qualifying spend in 2020.

BUY ONLINE PICK-UP IN STORE
AVAILABLE NOW ON HOMEDEPOT.COM.
CONVENIENT, EASY AND MOST ORDERS
READY IN LESS THAN 2 HOURS!

DID WE NAIL IT?

Take a short survey for a chance TO WIN
A \$5,000 HOME DEPOT GIFT CARD

Opine en español

www.homedepot.com/survey

User ID: C6CR 61318 54475
PASSWORD: 20162 54467

Entries must be completed within 14 days
of purchase. Entrants must be 18 or
older to enter. See complete rules on
website. No purchase necessary.

Receipt

Job Details

Job Description
Concorde State

Runner Name
Jose

Order #H6851-110059

6851 00097 63061 3/12/2020, 9:01:43 AM

Sold by

LIVIA (LSB3970)

Store # 6851
1651 S POINCIANA BLVD
KISSIMMEE FL -

SKU #	Qty	Unit Price	Subtotal
999835	1	\$15.00 / ea	\$15.00
131227	1	\$3.48 / ea	\$3.48
666249	56	\$3.97 / ea	\$222.32
1002277433	1	\$14.97 / ea	\$14.97
1002277424	1	\$9.75 / ea	\$9.75

Gift Card.

vey and enter for a

a de regalo de

breve encuesta
ganar en:

ord: 20162

90-Day Return Policy

The Home Depot reserves the right to limit / deny
returns. Please see the return policy sign in the
stores for details.

MasterCard ending in 0549 charged \$198.88



6851 97 63061 2020-03-12

Subtotal	\$198.88
Discounts	-\$66.64
Sales Tax	\$0.00
Order Total	\$198.88



**More saving.
More doing.™**

1651 S POINCIANA BLVD.
KISSIMMEE, FL 34758 (407)932-2196

6851 00001 65746 03/23/20 10:55 AM
SALE CASHIER GENARO

720343425260 4G SOLO P <A> 74.97N
4 GAL. SOLO PISTON BACKPACK
040235751285 30 SEC GAL <A,S>
30 SECONDS CONCENTRATE GAL
398.98 26.94N

SUBTOTAL 101.91
SALES TAX 0.00

TAX EXEMPT

TOTAL \$101.91
XXXXXXXXXXXX0549 MASTERCARD 101.91
AUTH CODE 033176/5012487 TA

PRO XTRA MEMBER STATEMENT

PRO XTRA ###-###-9201 SUMMARY
THIS RECEIPT PO/JOB NAME: CONCORD ESTATE

PRO XTRA SPEND THIS VISIT: \$101.91

2020 PRO XTRA SPEND 03/22: \$88,430.82

INCLUDES:
Pro Xtra Paint 2019 Savings \$41.59

This purchase qualifies for FUEL
DISCOUNTS and 60 DAYS TO PAY on The Home
Depot Commercial Credit Card. Ask an
Associate to learn more or go to
homedepot.com/financeoptions.



6851 01 65746 03/23/2020 9659

RETURN POLICY DEFINITIONS

POLICY ID DAYS POLICY EXPIRES ON
A 1 90 06/21/2020

DID WE NAIL IT?

Take a short survey for a chance TO WIN
A \$5,000 HOME DEPOT GIFT CARD

Opine en español

www.homedepot.com/survey

User ID: HXY 138632 131782
PASSWORD: 20173 131781

Entries must be completed within 14 days
of purchase. Entrants must be 18 or
older to enter. See complete rules on
website. No purchase necessary.

LOWE'S

LOWE'S HOME CENTERS, LLC
4420 PLEASANT HILL ROAD
KISSIMMEE, FL 34746 (407) 452-1100

- SALE -

SALES#: 82963881 3123709 TRANS#: 12116236 03-13-20

622002 VENOM 100-CT HWY DTY NTR	19.98
332969 25-CT NITRILE GLOVE	14.94
3 @ 4.98	
52932 32-FL OZ FRMLR 409 ALL PU	5.96
2 @ 2.98	
83439 32-FL OZ 409 ALL PURPOSE	8.94
3 @ 2.98	
369819 ZEP PAD 1 SPRAY BOTTLE	3.28
300222 2CT CLOROX 240Z TOILET BO	7.96
2 @ 3.98	
605180 2-CT AIRWICK FRESH AUTO R	15.96
2 @ 7.98	
1478584 2-CT FEBREZE PLUG HAWAII	9.98
571432 144-FL OZ PINE-SOL ORIGIN	19.96
2 @ 9.98	
174479 121-FL OZ CLAX REG BLCH(+)	8.96
2 @ 4.48	
209554 12H-FL OZ WINDEX WNDW CLW	19.96
2 @ 9.98	

SUBTOTAL: 135.88

TAX: 10.20

INVOICE 12458 TOTAL: 146.08

N/C: 146.08

N/C:XXXXXXXXXX0549 AMOUNT:146.08 AUTHCD:046310

CHPMAG REFID:236312050055 03/13/20 12:15:21

CUSTOMER CODE: concordia estate

STORE: 2363 TERMINAL: 12 03/13/20 12:10:47

OF ITEMS PURCHASED: 21

EXCLUDES FEES, SERVICES AND SPECIAL ORDER ITEMS



THANK YOU FOR SHOPPING LOWE'S.
SEE REVERSE SIDE FOR RETURN POLICY.
STORE MANAGER: ANDREW KOEN

LOWE'S PRICE MATCH GUARANTEE
FOR MORE DETAILS, VISIT LOWES.COM/PRICEMATCH

Stephanie

SHARE YOUR FEEDBACK!

ENTER FOR A CHANCE TO BE

ONE OF FIVE \$500 WINNERS DRAWN MONTHLY!

ENTRE EN EL SORTEO MENSUAL

PARA SER UNO DE LOS CINCO GANADORES DE \$500!

ENTER BY COMPLETING A SHORT SURVEY

WITHIN ONE WEEK AT: www.lowes.com/survey

YOUR ID # 124588 236350 736441

NO PURCHASE NECESSARY TO ENTER OR WIN.

VOID WHERE PROHIBITED. MUST BE 18 OR OLDER.



Customer Receipt

Order #H6851-112277

Agenda Page 204

6851 00097 81444 4/8/2020, 10:48:11 AM

Sold to

FREDDY BLANCO

Business Address

975 ANDREA RIDGE CT
KISSIMMEE, FL

Phone: (407) 947- 2489

Email: FREDDY.BLANCO@INFRAMARK.COM

Job Details

Job Description
Concorde State

Runner Name
Eddy

Sold by

LIVIA (LSB3970)

Store # 6851

1651 S POINCIANA BLVD
KISSIMMEE FL -

Item Description	SKU #	Qty	Unit Price	Subtotal
01 1-1/4 in. x 10 ft. PVC DWV Sch. 40 Pipe	312940	1	\$4.96 / ea	\$4.96
02 1-1/4 in. PVC Sch. 40 S x S Coupling	293989	5	\$.83 / ea	\$4.15
03 12 in. 5 Teeth per in. AX Nail Embedded Wood Cutting SAWZALL Reciprocating Saw Blades (6 Pack)	174406	6	\$24.97 / ea	\$149.82

Enter for a chance to win a \$5,000 Home Depot Gift Card.

Tell us about your store visit! Complete our short survey and enter for a chance to win at: www.homedepot.com/survey

Participe en una oportunidad de ganar una tarjeta de regalo de THD de \$5,000! Comparta Su Opinion! Complete la breve encuesta sobre su visita a la tienda y tenga la oportunidad de ganar en: www.homedepot.com/survey

User ID: GVM3 170028 163274 Password: 20208
163177

90-Day Return Policy

The Home Depot reserves the right to limit / deny returns. Please see the return policy sign in the stores for details.

MasterCard ending in 0549 charged \$170.85



6851 97 81444 2020-04-08

Subtotal	\$158.93
Discounts	-\$0.00
Sales Tax	\$11.92
Order Total	\$170.85



**More saving.
More doing.™**

1651 S POINCIANA BLVD.
KISSIMMEE, FL 34758 (407)932-2196

6851 00007 79371 04/08/20 12:46 PM
CASHIER YVONNE

* ORIG REC: 6851 097 81444 04/08/20 TA *

ORDER ID: H6851-112277

RECALL AMOUNT 158.93

SUBTOTAL -158.93

SALES TAX 11.92

TOTAL -\$170.85

CASH -158.93

XXXXXXXXXXXX0549 MASTERCARD -11.92

INVOICE 9070087 TA

REFUND-CUSTOMER COPY

CUSTOMER PRO XTRA ID ###-###-9201

BUY ONLINE PICK-UP IN STORE

AVAILABLE NOW ON HOMEDEPOT.COM.

CONVENIENT, EASY AND MOST ORDERS

READY IN LESS THAN 2 HOURS!

DID WE NAIL IT?

Take a short survey for a chance TO WIN
A \$5,000 HOME DEPOT GIFT CARD

Opine en español

www.homedepot.com/survey

User ID: C2ZT 165882 159038

PASSWORD: 20208 159031

Entries must be completed within 14 days
of purchase. Entrants must be 18 or
older to enter. See complete rules on
website. No purchase necessary.



**More saving.
More doing.™**

1651 S POINCIANA BLVD.
KISSIMMEE, FL 34758 (407)932-2196

6851 00001 83335 04/06/20 09:36 AM
SALE CASHIER BETHSY

090489106058 SUPR STRIP <A>
1X4-8FT STRIP
891.98 15.84N
090489102982 STAKES <A>
GRADE STAKES - 1X2-12" 12-PC BUNDLE
293.19 6.38N
090489109349 STAKES <A>
GRADE STAKES - 1X2-18" 12-PC BUNDLE
293.98 7.96N

	SUBTOTAL	30.18
	SALES TAX	0.00
TAX EXEMPT		
	TOTAL	\$30.18
XXXXXXXXXXXX0549	MASTERCARD	30.18
AUTH CODE 040235/1013074		TA

PRO XTRA MEMBER STATEMENT

PRO XTRA ###-###-9201 SUMMARY
THIS RECEIPT PO/JOB NAME: CONCIDE ESTATE

PRO XTRA SPEND THIS VISIT: \$30.18

2020 PRO XTRA SPEND 04/05: \$104,717.18

INCLUDES:

Pro Xtra Paint 2019 Savings \$72.79

This purchase qualifies for FUEL
DISCOUNTS and 60 DAYS TO PAY on The Home
Depot Commercial Credit Card. Ask an
Associate to learn more or go to
homedepot.com/financeoptions.



6851 01 83335 04/06/2020 1354

RETURN POLICY DEFINITIONS
POLICY ID DAYS POLICY EXPIRES ON
A 1 90 07/05/2021

DID WE NAIL IT?

Take a short survey for a chance TO WIN
A \$5,000 HOME DEPOT GIFT CARD

Opine en español

www.homedepot.com/survey

User ID: HWY 173810 166960
PASSWORD: 20206 166959

Entries must be completed within 14 days
of purchase. Entrants must be 18 or
older to enter. See complete rules on
website. No purchase necessary.



More saving.
More doing.™

1651 S POINCIANA BLVD.
KISSIMMEE, FL 34758 (407)932-2196

6851 00001 87955 04/08/20 01:03 PM
SALE CASHIER BETHSY

073257014090 HDX 150CT <A> 13.97N
HDX 13G DRAHSTRING KITCHEN 150CT
073257012140 HDX 50 GAL <A> 15.97N
HDX 50G XL BLACK BAGS 50CT
743184016336 EC 2.60Z <A>
ECHO 2-STRK 2.60Z ENGN OIL W/STBILZR
502.97 14.85N
020066186296 AUTOHHFLBK <A>
AUTO HIGH HEAT FLAT BLACK
488.78 35.12N

SUBTOTAL 79.91
SALES TAX 0.00
TAX EXEMPT
TOTAL \$79.91
XXXXXXXXXXXX0549 MASTERCARD 79.91
AUTH CODE 038237/9013210 TA

PRO XTRA MEMBER STATEMENT

PRO XTRA ###-###-9201 SUMMARY
THIS RECEIPT PO/JOB NAME: CONCORE ESTATE

PRO XTRA SPEND THIS VISIT: \$79.91

2020 PRO XTRA SPEND 04/07: \$108,462.37

INCLUDES:
Pro Xtra Paint 2019 Savings \$72.79

This purchase qualifies for FUEL
DISCOUNTS and 60 DAYS TO PAY on The Home
Depot Commercial Credit Card. Ask an
Associate to learn more or go to
homedepot.com/financeoptions.



6851 01 87955 04/08/2020 0745

RETURN POLICY DEFINITIONS
POLICY ID DAYS POLICY EXPIRES ON
A 1 90 07/07/2020

DID WE NAIL IT?

Take a short survey for a chance TO WIN
A \$5,000 HOME DEPOT GIFT CARD

Opine en español

www.homedepot.com/survey

User ID: HXY 183050 176200
PASSWORD: 20208 176199

Entries must be completed within 14 days
of purchase. Entrants must be 18 or
older to enter. See complete rules on
website. No purchase necessary.



**More saving.
More doing.™**

1651 S POINCIANA BLVD.
KISSIMMEE, FL 34758 (407)932-2196

6851 00001 94480 04/13/20 11:57 AM
SALE CASHIER BETHSY

071649286537 PADLOCK <A>
SET YOUR OWN COMBI 1-1/2 IN. SHACKLE
3016.76 50.28N
071649204159 PADLOCK <A>
SET YOUR OWN COMBI 2 IN. SHACKLE
2018.92 37.84N
0000-163-630 CHAIN <A>
PROOF COIL CHAIN ZINC 5/16"X1'
1502.97 44.55N

	SUBTOTAL	132.67
	SALES TAX	0.00
TAX EXEMPT	TOTAL	\$132.67
XXXXXXXXXXXX0549 MASTERCARD		132.67
AUTH CODE 096028/4013430		TA

PRO XTRA MEMBER STATEMENT

PRO XTRA ###-###-9201 SUMMARY
THIS RECEIPT PO/JOB NAME: ONCORSE ESTATE

PRO XTRA SPEND THIS VISIT: \$132.67

2020 PRO XTRA SPEND 04/12: \$111,782.55
INCLUDES:
Pro Xtra Paint 2019 Savings \$72.79

This purchase qualifies for FUEL
DISCOUNTS and 60 DAYS TO PAY on The Home
Depot Commercial Credit Card. Ask an
Associate to learn more or go to
homedepot.com/financeoptions.



6851 01 94480 04/13/2020 7538

RETURN POLICY DEFINITIONS

POLICY ID	DAYS	POLICY EXPIRES ON
A 1	180	10/10/2020

Due to COVID-19, we have extended our
returns policy for most items.
Please see homedepot.com for details.

DID WE NAIL IT?

Take a short survey for a chance TO WIN
A \$5,000 HOME DEPOT GIFT CARD

Opine en español

www.homedepot.com/survey

User ID: HXY 196100 189250
PASSWORD: 20213 189249

Entries must be completed within 14 days
of purchase. Entrants must be 18 or
older to enter. See complete rules on
website. No purchase necessary.