

**SUMMIT AT FERN HILL
COMMUNITY DEVELOPMENT
DISTRICT**

NOVEMBER 13, 2023

AGENDA PACKAGE



210 N. UNIVERSITY DRIVE, SUITE 702
CORAL SPRINGS, FLORIDA 33071

Summit at Fern Hill Community Development District

Board of Supervisors

Antonio Bradford, Chairman
Angela White, Vice Chairperson
Douglas Smith, Assistant Secretary
Vacant, Assistant Secretary
Vacant, Assistant Secretary

Jayna Cooper, District Manager
Kathryn Hopkinson, District Counsel
Tonja Stewart, District Engineer

Regular Meeting Agenda

Monday, November 13, 2023, at 6:00 p.m.

1. Call to order/Roll call

2. Public Comments on Agenda Items

3. Business Items

- A. Discussion of Audit Report
- B. Discussion on Pool/Playground Shades
- C. Discussion on Pool Filter Leakage
- D. Ratification of Actions taken at the October 9, 2023, Meeting
 - i. Approval of the Restroom Lock Proposal
 - ii. Approval of the Minutes of the September 11, 2023, Meeting, O&Ms Expenditures for August 2023, and the Financial Statement Month Ending August 31, 2023.
 - iii. Approval of B & F Lawn and Landscaping proposal
- E. General Matters of the District

4. Consent Agenda

- A. Consideration of the Board of Supervisors' Meeting Minutes October 9, 2023
- B. Consideration of Operation and Maintenance Expenditures September 2023
- C. Review of Financial Statements Month Ending September 30, 2023

5. Staff Reports

- A. District Counsel
- B. District Engineer
- C. District Manager
 - i. Community Inspection Reports
 - ii. First Choice Aquatics

6. Board of Supervisors Requests and Comments

7. Adjournment

*Next meeting is December 21, 2023, at 6:00 p.m.

Sincerely,

Jayna Cooper

District Manager

District Office:
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Meeting Location:
Summit at Fern Hill Clubhouse
10340 Boggy Moss Drive
Riverview, FL 33578

Third Order of Business

3A.

**SUMMIT AT FERN HILL
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

**SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Summit at Fern Hill Community Development District
Hillsborough County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Summit at Fern Hill Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c), but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

October 26, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Summit at Fern Hill Community Development District, Hillsborough County, Florida ("District") provides a narrative overview of the District's financial activities For the Fiscal Year Ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$3,709,510).
- The change in the District's total net position in comparison with the prior fiscal year was (\$1,219,411), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$519,808, an increase of \$24,958 in comparison with the prior fiscal year. A portion of the fund balance is restricted for debt service, non-spendable for deposits, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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 the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being 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 only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments and Developer contributions. The District does not have any business-type activities. The governmental activities of the District include general government (management) and maintenance 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.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

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 outflow 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 District'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 governmental funds for external reporting. 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 the debt service fund, both of which are considered 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 the 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

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION		SEPTEMBER 30,	
	2022	2021	
Assets, excluding capital assets	\$ 588,267	\$ 559,917	
Capital assets, net of depreciation	1,264,447	2,626,299	
Total assets	1,852,714	3,186,216	
Current liabilities	178,039	176,520	
Long-term liabilities	5,384,185	5,499,795	
Total liabilities	5,562,224	5,676,315	
Net Position			
Net investment in capital assets	(4,119,738)	(2,873,496)	
Restricted	239,947	234,499	
Unrestricted	170,281	148,898	
Total net position	\$ (3,709,510)	\$ (2,490,099)	

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION		FOR THE FISCAL YEAR ENDING SEPTEMBER 30,	
	2022	2021	
Revenues:			
Program revenues			
Charges for services	\$ 692,635	\$ 698,690	
Operating grants and contributions	23	23	
General revenues	900	868	
Total revenues	693,558	699,581	
Expenses:			
General government	86,850	83,656	
Maintenance and operations	293,303	281,192	
Conveyance of capital assets	1,265,836	-	
Interest	266,980	271,358	
Total expenses	1,912,969	636,206	
Change in net position	(1,219,411)	63,375	
Net position - beginning	(2,490,099)	(2,553,474)	
Net position - ending	\$ (3,709,510)	\$ (2,490,099)	

As noted above and in the statement of activities, the cost of all governmental activities for the fiscal year ended September 30, 2022 was \$1,912,969. The costs of the District's activities were primarily funded by program revenues. Program revenues of the District are comprised primarily of assessments. In total, expenses, including depreciation, increased from prior fiscal year, the majority of the increase was the result of the conveyance of infrastructure to the County during the current year.

GENERAL BUDGETING 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. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

CAPITAL ASSETS AND DEBT ADMINISTRATIONCapital Assets

At September 30, 2022, the District had \$1,575,319 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$310,872 has been taken, which resulted in a net book value of \$1,264,447. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$5,418,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. It is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Summit at Fern Hill Community Development District's Finance Department at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

**SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	Governmental Activities
ASSETS	
Cash	\$ 203,615
Deposits	5,690
Restricted assets:	
Investments	378,962
Capital assets:	
Depreciable, net	1,264,447
Total assets	<u>1,852,714</u>
LIABILITIES	
Accounts payable and accrued expenses	15,768
Unearned revenue	52,691
Accrued interest payable	109,580
Non-current liabilities:	
Due within one year	120,000
Due in more than one year	5,264,185
Total liabilities	<u>5,562,224</u>
NET POSITION	
Net investment in capital assets	(4,119,738)
Restricted for debt service	239,947
Unrestricted	170,281
Total net position	<u>\$ (3,709,510)</u>

See notes to the financial statements

**SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary government:				
Governmental activities:				
General government	\$ 86,850	\$ 86,850	\$ -	\$ -
Maintenance and operations	293,303	217,770	-	(75,533)
Conveyance of capital assets	1,265,836	-	-	(1,265,836)
Interest on long-term debt	266,980	388,015	23	121,058
Total governmental activities	1,912,969	692,635	23	(1,220,311)
General revenues:				
		Miscellaneous income		900
		Total general revenues		900
		Change in net position		(1,219,411)
		Net position - beginning		(2,490,099)
		Net position - ending		\$ (3,709,510)

See notes to the financial statements

**SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	\$ 203,615	\$ -	\$ 203,615
Investments	-	378,962	378,962
Deposits	5,690	-	5,690
Total assets	<u>\$ 209,305</u>	<u>\$ 378,962</u>	<u>\$ 588,267</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ 15,768	\$ -	\$ 15,768
Unearned revenue	23,256	29,435	52,691
Total liabilities	<u>39,024</u>	<u>29,435</u>	<u>68,459</u>
Fund balances:			
Nonspendable:			
Deposits	5,690	-	5,690
Restricted for:			
Debt service	-	349,527	349,527
Unassigned	164,591	-	164,591
Total fund balances	<u>170,281</u>	<u>349,527</u>	<u>519,808</u>
Total liabilities and fund balances	<u>\$ 209,305</u>	<u>\$ 378,962</u>	<u>\$ 588,267</u>

See notes to the financial statements

**SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET
GOVERNMENTAL FUNDS TO THE STATEMENTS OF NET POSITION
SEPTEMBER 30, 2022**

Total fund balances - governmental funds \$ 519,808

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 as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	1,575,319	
Accumulated depreciation	<u>(310,872)</u>	1,264,447

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(109,580)	
Original issue discount	41,931	
Amortization of original discount/premium	(8,116)	
Bonds payable	<u>(5,418,000)</u>	<u>(5,493,765)</u>

Net position of governmental activities		<u>\$ (3,709,510)</u>
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See notes to the financial statements

**SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	\$ 304,620	\$ 388,015	\$ 692,635
Interest income	-	23	23
Miscellaneous income	900	-	900
Total revenues	305,520	388,038	693,558
EXPENDITURES			
Current:			
General government	86,850	-	86,850
Maintenance and operations	197,287	-	197,287
Debt Service:			
Principal	-	117,000	117,000
Interest	-	267,463	267,463
Total expenditures	284,137	384,463	668,600
Excess (deficiency) of revenues over (under) expenditures	21,383	3,575	24,958
Fund balances - beginning	148,898	345,952	494,850
Fund balances - ending	\$ 170,281	\$ 349,527	\$ 519,808

See notes to the financial statements

**SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Net change in fund balances - total governmental funds	\$	24,958
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Amounts reported for governmental activities in the statement of activities are different because:

Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		117,000
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Depreciation on capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(96,016)
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Conveyances of infrastructure improvements to other governments of previously capitalized capital assets is recorded as an expense in the statement of activities.		(1,265,836)
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Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:

Amortization of original issue discount		(1,390)
Change in accrued interest		1,873
Change in net position of governmental activities	\$	(1,219,411)

See notes to the financial statements

**SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Summit at Fern Hill Community Development District ("District") was established on March 25, 2015, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Hillsborough County Ordinance 15-8. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
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. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations 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. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic 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; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – 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 to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Assessments

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property as of the previous January 1 to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

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.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

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 for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns 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 (amount not rounded) 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.

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:

<u>Assets</u>	<u>Years</u>
Infrastructure - stormwater	10
Improvements - amenity	30
Improvements other than buildings	30

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Capital Assets (Continued)

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

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

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 ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as 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 debt service 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.

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.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**Assets, Liabilities and Net Position or Equity (Continued)****Fund Equity/Net Position (Continued)**

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

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.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

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

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS**Deposits**

The District's cash balances in the general fund 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's investments were held as follows at September 30, 2022:

	Amortized cost	Credit Risk	Maturities
US Bank Mmkt 5 - Ct	\$ 378,962	N/A	Not available
Total Investments	<u>\$ 378,962</u>		

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration 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.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Construction in progress	\$ 1,556,034	\$ -	\$ 1,556,034	\$ -
Total capital assets, not being depreciated	1,556,034	-	1,556,034	-
Capital assets, being depreciated				
Improvements other than buildings	-	290,198	-	290,198
Infrastructure - stormwater management	652,584	-	-	652,584
Improvements - amenity	632,537	-	-	632,537
Total capital assets, being depreciated	1,285,121	290,198	-	1,575,319
Less accumulated depreciation for:				
Improvements other than buildings	-	9,673	-	9,673
Infrastructure - stormwater management	130,516	65,258	-	195,774
Improvements - amenity	84,340	21,085	-	105,425
Total accumulated depreciation	214,856	96,016	-	310,872
Total capital assets, being depreciated, net	1,070,265	194,182	-	1,264,447
Governmental activities capital assets, net	\$ 2,626,299	\$ 194,182	\$ 1,556,034	\$ 1,264,447

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$7,125,000. The infrastructure will include roadways, potable water and wastewater systems, and land improvements. The Developer estimated that the cost of the 2016 Project would be \$5,094,000. The net proceeds of the Series 2016 Bonds available for the 2016 Project costs were expected to be approximately \$3.47 million. The remaining cost of the 2016 Project was funded by the Landowner. The Series 2016 project infrastructure was acquired from one of the Developers, Lennar in prior fiscal years. During the 2018 fiscal year, the Series 2016 project was declared complete and \$2,836,855 in infrastructure was conveyed to other governmental entities for ownership and maintenance.

The Series 2018 project for phases 2 and 3 is estimated at approximately \$2.42 million. The Series 2018 Bonds is expected to fund a portion of the project and the remaining cost of the 2018 Project is expected to be funded by the Developer/Landowner. The District has entered into a Development Acquisition Agreement with one of the Developers, Lennar, to acquire Phase 3 infrastructure in the amount of \$1,357,453. The Series 2018 assets in the prior fiscal years were acquired from the other Developers/Landowners. During the 2019 the Developer contributed \$220,383 in Phase 2 infrastructure to the District. During the 2020 fiscal year, \$1,311,554 in infrastructure was conveyed to other governmental entities for ownership and maintenance. The Series 2018 project was declared complete during the prior fiscal year.

During the current fiscal year, the District conveyed \$1,265,836 of infrastructure improvements to the County.

NOTE 6 – LONG TERM LIABILITIES**Series 2016**

In February 2016, the District issued \$3,905,000 Series 2016 Special Assessment Bonds. The Series 2016 Bonds consists of term bonds with due dates ranging from May 1, 2022 to May 1, 2046 and interest rates ranging from 3.75% to 5.0%. The Bonds were issued to provide funds for the costs of acquiring a portion of the Project. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2016. Principal on the Bonds is to be paid serially commencing May 1, 2017 through May 1, 2046.

The Series 2016 Bonds may be called for redemption prior to maturity as a whole or in part, at any time, on or after May 1, 2027. The 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.

NOTE 6 – LONG TERM LIABILITIES (Continued)**Series 2016 (Continued)**

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2022.

Series 2018

In March 2018, the District issued \$2,155,000 Series 2018 Special Assessment Bonds. The Series 2018 Bonds consists of term bonds with due dates ranging from May 1, 2024 to May 1, 2048 and interest rates ranging from 4.0% to 5.05%. The Bonds were issued to provide funds for the costs of acquiring a portion of the Project. Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 2018. Principal on the Bonds is to be paid serially commencing May 1, 2020 through May 1, 2048.

The Series 2018 Bonds may be called for redemption prior to maturity as a whole or in part, at any time, on or after May 1, 2028. The 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.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2022.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2022 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2016	\$ 3,484,000	\$ -	\$ (78,000)	\$ 3,406,000	\$ 81,000
Series 2018	2,051,000	-	(39,000)	2,012,000	39,000
Less Bond discount	35,205	-	(1,390)	33,815	-
Total	<u>\$ 5,499,795</u>	<u>\$ -</u>	<u>\$ (115,610)</u>	<u>\$ 5,384,185</u>	<u>\$ 120,000</u>

At September 30, 2022, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2023	\$ 120,000	\$ 262,993	\$ 382,993
2024	126,000	257,788	383,788
2025	131,000	252,323	383,323
2026	137,000	246,213	383,213
2027	144,000	239,823	383,823
2028-2032	830,000	1,093,068	1,923,068
2033-2037	1,046,000	874,665	1,920,665
2038-2042	1,311,000	596,065	1,907,065
2043-2047	1,438,000	233,700	1,671,700
2048	135,000	6,750	141,750
Total	<u>\$ 5,418,000</u>	<u>\$ 4,063,388</u>	<u>\$ 9,481,388</u>

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, \$23,256 is recorded as unearned revenues at September 30, 2022 in the general fund.

The Developer has also agreed to fund the debt service on the Bonds which is not paid through special or prepaid assessments. In connection with that agreement, \$29,435 is recorded as unearned revenues at September 30, 2022 in the debt service fund.

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

NOTE 8 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer/Landowner, the loss of which would have a material adverse effect on the District's operations.

NOTE 9 – MANAGEMENT COMPANY

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

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts		Variance with Final Budget -
	Original & Final	Actual Amounts	Positive (Negative)
REVENUES			
Assessments	\$ 297,755	\$ 304,620	\$ 6,865
Miscellaneous income	-	900	900
Total revenues	<u>297,755</u>	<u>305,520</u>	<u>7,765</u>
EXPENDITURES			
Current:			
General government	84,189	86,850	(2,661)
Maintenance and operations	213,566	197,287	16,279
Total expenditures	<u>297,755</u>	<u>284,137</u>	<u>13,618</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	21,383	<u>\$ 21,383</u>
Fund balance - beginning		<u>148,898</u>	
Fund balance - ending		<u>\$ 170,281</u>	

See notes to required supplementary information

**SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

**SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2022	None
Number of independent contractors compensated in September 2022	None
Employee compensation for FYE 9/30/2022 (paid/accrued)	Not applicable
Independent contractor compensation for FYE 9/30/2022	Not applicable
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See page 22
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2022	Not applicable
Ad valorem taxes collected FYE 9/30/2022	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2022	Operations and maintenance; Single family 40' - \$829.33 Single family 50' - \$1,036.66 Debt service; Series 2016 - \$1,302.08 Series 2018; SF 40' - \$1,063.83 SF 50' - \$1,462.77
Special assessments collected FYE 9/30/2022	\$692,635.00
Outstanding Bonds:	
Series 2016, due May 1, 2046	see Note 6 page 19 for details
Series 2016, due November 1, 2048	see Note 6 page 19 for details



**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
Summit at Fern Hill Community Development District
Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Summit at Fern Hill Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated October 26, 2023.

Report on 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 our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on 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, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

October 26, 2023



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
Summit at Fern Hill Community Development District
Hillsborough County, Florida

We have examined Summit at Fern Hill Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2022. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2022.

This report 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, management, and the Board of Supervisors of Summit at Fern Hill Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

October 26, 2023



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Summit at Fern Hill Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Summit at Fern Hill Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated October 26, 2023.

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 Auditor'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, which are dated October 26, 2023, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the state of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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, as applicable, management, and the Board of Supervisors of Summit at Fern Hill Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Summit at Fern Hill Community Development District, Hillsborough County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

October 26, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2021.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2022.

3. 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.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2022.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2022. It is management's responsibility to monitor 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.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.

Fourth Order of Business

4A

**MINUTES OF MEETING
SUMMIT AT FERN HILL
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of Summit at Fern Hill Community Development District was held on Monday, October 9, 2023, and called to order at 6:04 p.m. at the Summit at Fern Hill Clubhouse located at 10340 Boggy Moss Drive, Riverview, FL 33578.

Present and constituting a quorum were:

Antonio Bradford	Chairperson
Angela White	Vice Chairperson

Also present were:

Jayna Cooper	District Manager
Lisa Castoria	District Manager
Residents	

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

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Ms. Cooper called the meeting to order, and a quorum was established.

SECOND ORDER OF BUSINESS **Public Comments Agenda Items**

There being no public comments, the next order of business followed.

THIRD ORDER OF BUSINESS **Business Items**

A. Consideration Restroom Lock Proposal

The Board reviewed the proposal with a one-time payment of \$4,325.10 plus a \$83.00 monthly subscription from Affordable Lock and Security Solutions.

On MOTION by Mr. Bradford seconded by Ms. White, with all in favor, a one-time payment of \$4,325.10 plus a \$83.00 monthly subscription from Affordable Lock and Security Solutions, was approved. 2-0

B. Discussion of Outdoor Exercise Equipment & Sunshades

The Board tabled purchase of exercise equipment at this time and requested proposals for shade covers over playground and pool. Mr. Bradford appointed as on-site liaison.

C. General Matters of the District

A discussion ensued regarding the court summons and watering fines. Communication between Ms. Cooper and Yellowstone is in progress to discuss reimbursement and investigate fine total. A discussion ensued on pool vandalism. There is an app for cameras called "Cortex IQ".

UNAPPROVED

FOURTH ORDER OF BUSINESS**Consent Agenda**

- A. Consideration of the Board of Supervisors' Meeting Minutes September 11, 2023**
- B. Consideration of Operation and Maintenance Expenditures August 2023**
- C. Review of Financial Statements Month Ending August 31, 2023**

The Board reviewed the consent agenda items as presented with no revisions.

On MOTION by Mr. Bradford seconded by Ms. White, with all in favor, the Consent Agenda, was approved. 2-0

FIFTH ORDER OF BUSINESS**Staff Reports****A. District Counsel**

The lighting proposal is completed and emailed to Mr. Bradford for signature.

B. District Engineer

A Field Report provided by Mr. Wright stated there was improvements observed. Item 23 needs attention. The Board requested a conversation with Yellowstone concerning attendance at monthly meetings.

C. District Manager**i. Community Inspection Reports**

Ms. Cooper provided the Community Inspection Report to the Board for review.

On MOTION by Mr. Bradford seconded by Ms. White, with all in favor, the B & F Lawn and Landscaping proposal for \$14,160, was approved. 2-0

ii. First Choice Aquatics

Ms. Cooper stated no Community Inspection Report was provided for the Board to review prior to the meeting.

SIXTH ORDER OF BUSINESS**Board of Supervisors' Requests and Comments**

- The Board requested updates for the following items:
 - Bench installation dates
 - Clubhouse use calendar notification (2nd request)
 - Monument repair quote (in progress)
 - Replacement of new pool net, safety equipment

86

87 **SEVENTH ORDER OF BUSINESS**

Adjournment

88 There being no further business,

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On MOTION by Ms. White seconded by Mr. Bradford, with all
in favor, the meeting was adjourned at 6:46 p.m. 2-0

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96 _____
Jayna Cooper
97 Assistant Secretary

Antonio Bradford
Chairperson

4B

SUMMIT AT FERN HILL CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
AFFORDABLE LOCK & SECUIRTY SOLUTIONS	0000246273	\$41.50		ACCESS SERVICES - SEPTEMBER 2023
FIRST CHOICE AQUATIC WEED MGMT LLC	88024	\$445.00		WATERWAY - 8 WATERWAYS - SEPTEMBER 2023
FRONTIER	2379 091623 ACH	\$127.21		PHONE SERVICE - 09/16/23-10/15/23
INFRAMARK LLC	101669	\$47.88		DISRICT SERVICES SEPTEMBER 2023
YELLOWSTONE LANDSCAPE	TM 578407	\$6,333.50		LANDSCAPE MAINT. - SEPTEMBER 2023
Monthly Contract Subtotal		\$6,995.09		
Variable Contract				
ANGELA WHITE	AW 081423	\$200.00		SUPERVISOR FEE 08/14/23
ANGELA WHITE	AW 091123	\$200.00	\$400.00	SUPERVISOR FEE 09/11/23
ANTONIO DEON BRADFORD, SR.	AB 081423	\$200.00		SUPERVISOR FEE 09/11/23
ANTONIO DEON BRADFORD, SR.	AB 091123	\$200.00	\$400.00	SUPERVISOR FEE 09/11/23
DOUGLAS ROSS SMITH	DS 081423	\$200.00		SUPERVISOR FEE 08/14/23
DOUGLAS ROSS SMITH	DS 091123	\$200.00	\$400.00	SUPERVISOR FEE 09/11/23
Variable Contract Subtotal		\$1,200.00		
Utilities				
BOCC	0149 091523 ACH	\$525.71		WATER SERVICE 08/14/23-09/13/23
TAMPA ELECTRIC	7513 090723 ACH	\$142.15		ELECTRICITY SERVICES 08/02/23-08/31/23
TAMPA ELECTRIC	7729 090723 ACH	\$2,626.56		ELECTRICITY SERVICES 08/02/23-08/31/23
TAMPA ELECTRIC	7901 090723 ACH	\$871.64		ELECTRICITY SERVICES 08/02/23-08/31/23
TAMPA ELECTRIC	8520 090723 ACH	\$475.02	\$4,115.37	ELECTRICITY SERVICES 08/02/23-08/31/23
Utilities Subtotal		\$4,641.08		
Regular Services				
AFFORDABLE LOCK & SECUIRTY SOLUTIONS	0000248317	\$41.50		STANDARD ACCESS
EGIS INSURANCE ADVISORS	20297	\$15,244.00		POLICY RENEWAL
GRAU AND ASSOCIATES	24696	\$2,000.00		AUDIT FYE 09/30/2022
HOME TEAM PEST DEFENSE, INC.	95553236	\$163.50		PEST SERVICE - #95553236
ILLUMINATIONS HOLIDAY LIGHTING	68923	\$2,685.00		HOLIDAY LIGHTS DEPOSIT
SPEAREM ENTERPRISE	5862	\$530.00		LABOR - 08/16/23-09/16/23 - MATERIAL
STANTEC CONSULTING SERVICES INC.	2132982	\$328.50		DISTRICT ENGINEER - GENERAL CONSULTING
TIMES PUBLISHING COMPANY	305443 091323	\$505.50		MEETING SCHEDULE AD

SUMMIT AT FERN HILL CDD Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
YELLOWSTONE LANDSCAPE	TM 592929	\$481.51		IRRIGATION REPIARS - BACKFLOW GASKET REPLACED
YELLOWSTONE LANDSCAPE	TM 593545	\$808.83	\$1,290.34	PALM REMOVED - ARBOR
Regular Services Subtotal		\$22,788.34		
Additional Services				
INFRAMARK LLC	101119	\$3,612.50		DISTRICT INVOICE SEPTEMBER 2023
SPEAREM ENTERPRISE	5856	\$225.00		OLD LOCKBOX REPLACED
Additional Services Subtotal		\$3,837.50		
TOTAL		\$39,462.01		

Approved (with any necessary revisions noted):

Signature: _____

Title (Check one):

☐ Chariman ☐ Vice Chariman ☐ Assistant Secretary

**INVOICE**

DATE

9/1/2023

INVOICE #

0000246273

CUSTOMER #

0058838

Licenses EG13000564 HCLOC14001

sales@affordablelock.com

BILL TO:

Summit At Fern Hill
10340 Boggy Moss Dr
Riverview FL 33578

SERVICE ADDRESS:

Summit At Fern Hill
10340 Boggy Moss Dr
Riverview FL 33578

P.O. NUMBER	TERMS	TECHNICIAN	SALES PERSON	
	NET 10			
QUAN	DESCRIPTION	PRICE EACH	AMOUNT	
1.00	Brivo Standard Access Monthly Service - Per Door - Includes Unlimited Remote Access to Manage the System - Includes a Service Agreement. Service Agreement Includes : 1. Lifetime Warranty on all installed hardware as long as your monthly service is paid on time. (Excludes Vandalism and Acts of God) 2. Free Software Updates as long as your monthly service is paid on time 3. Annual System Check Thank you for your business Please ask about other services we offer: *Locksmith Services* *High Security Locks* *Key Card Access Control Systems* *Security Cameras* *Automatic Door Operators* Safes, Alarms, Doors, and More...	41.50	41.50	
TOTAL			\$41.50	

REMIT TO ADDRESS: P.O. Box 31261 Tampa Florida 33631-3261 (Payments Only Please!)

NOTE: A late charge of 1.5% per month will be charged if not paid within the terms stated above.

NOTE: Amounts over \$2,500 paid by credit card may be subject to a 4% fee.

Phone: 407-859-2020
Fax: 407-859-3275

Date	Invoice #
9/13/2023	88024

Bill To
Summit @ Fern Hill CDD c/o Inframark 2005 Pan Am Circle Dr., Ste 300 Tampa, FL 33607

Customer P.O. No.	Payment Terms	Due Date
	Net 30	10/13/2023

[illegible]

Thank you for your business.

Total	\$445.00
Payments/Credits	\$0.00
Balance Due	\$445.00



Received
SEP 22 2023

SUMMIT AT FERN HILL CDD

Agenda Page 46 Page 1 of 4

Your Monthly Invoice

Account Summary

New Charges Due Date	10/10/23
Billing Date	9/16/23
Account Number	813-741-2379-121620-5
PIN	1485
Previous Balance	127.21
Payments Received Thru 9/11/23	-127.21
Thank you for your payment!	
Balance Forward	.00
New Charges	127.21
Total Amount Due	\$127.21



ANYTIME, ANYWHERE SUPPORT

Our new MyFrontier® app makes it easy to manage your account, make a payment, track your orders and get support on the go.

frontier.com/resources/myfrontier-mobile-app

WAYS TO PAY YOUR BILL



[frontier.com/
signupforautopay](https://frontier.com/signupforautopay)



800-801-6652



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Google Play



Download on the
App Store

MyFrontier app



P.O. Box 211579
Eagan, MN 55121-2879

6790 0007 NO RP 16 09182023 NNNNNNNN 01 000224 0001

SUMMIT AT FERN HILL CDD
2005 PAN AM CIR STE 300
TAMPA FL 33607-6008



You are all set with Auto Pay! To review your account, go to frontier.com or MyFrontier mobile app.



Date of Bill
Account Number

9/16/23
813-741-2379-121620-5

CURRENT BILLING SUMMARY

Local Service from 09/16/23 to 10/15/23

Qty Description	813/741-2379.0	Charge
Basic Charges		
Federal Subscriber Line Charge - Bus		6.50
Frontier Roadwork Recovery Surcharge		2.75
Access Recovery Charge-Business		2.50
Federal USF Recovery Charge		2.63
FL State Communications Services Tax		.71
County Communications Services Tax		.69
Federal Excise Tax		.36
FL State Gross Receipts Tax		.07
FL State Gross Receipts Tax		.01
Total Basic Charges		16.22
Non Basic Charges		
Business Fiber Internet 500		105.99
1 Usable Static IP Address		5.00
Total Non Basic Charges		110.99
TOTAL	127.21	

CUSTOMER TALK

If your bill reflects that you owe a Balance Forward, you must make a payment immediately in order to avoid collection activities. You must pay a minimum of \$16.22 by your due date to avoid disconnection of your local service. All other charges should be paid by your due date to keep your account current.

Effective October 1, 2023, Frontier will no longer print the call detail for zero-rated toll-free usage. To view the call detail log into your online account to access your electronic bill. Call detail will only be supplied where toll-free charges apply.





2002 West Grand Parkway North
Suite 100
Katy, TX 77449

BILL TO

Summit at Fern Hill CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

INVOICE#

#101669

CUSTOMER ID

C2291

PO#**DATE**

9/21/2023

NET TERMS

Net 30

DUE DATE

10/21/2023

Services provided for the Month of: September 2023

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
B/W Copies	294	Ea	0.15		44.10
Postage	6	Ea	0.63		3.78
Subtotal					47.88

Subtotal	\$47.88
-----------------	---------

Tax	\$0.00
------------	--------

Total Due	\$47.88
------------------	---------

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.



INVOICE

INVOICE #	INVOICE DATE
TM 578407	9/1/2023
TERMS	PO NUMBER
Net 30	

Bill To:

Summit at Fern Hill
c/o Inframark
2005 Pan Am Circle
Suite 300
Tampa, FL 33607

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Property Name: Summit at Fern Hill

Invoice Due Date: October 1, 2023

Invoice Amount: \$6,333.50

Description	Current Amount
Monthly Landscape Maintenance September 2023	\$6,333.50

Invoice Total **\$6,333.50**

Excellence

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

Summit at Fern Hill CDDMEETING DATE: **August 14, 2023**

DMS Staff Signature

Jayma Cooper

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Antonio Bradford	✓	Salary Accepted	\$200
Angela White	✓	Salary Accepted	\$200
Douglas Smith	✓	Salary Accepted	\$200
Vacant		Salary Accepted	\$200
Vacant		Salary Accepted	\$200

AW 091423

Summit at Fern Hill CDDMEETING DATE: **September 11, 2023**

DMS Staff Signature



SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Antonio Bradford	✓	Salary Accepted	\$200
Angela White	✓	Salary Accepted	\$200
Douglas Smith	✓	Salary Accepted	\$200
Vacant		Salary Accepted	\$200
Vacant		Salary Accepted	\$200

AW 091123

Summit at Fern Hill CDDMEETING DATE: **August 14, 2023**

DMS Staff Signature

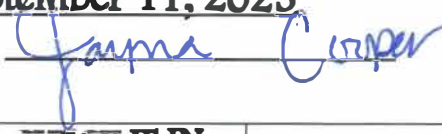
Jayma Cooper

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Antonio Bradford	✓	Salary Accepted	\$200
Angela White	✓	Salary Accepted	\$200
Douglas Smith	✓	Salary Accepted	\$200
Vacant		Salary Accepted	\$200
Vacant		Salary Accepted	\$200

AB 081423

Summit at Fern Hill CDDMEETING DATE: **September 11, 2023**

DMS Staff Signature



SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Antonio Bradford	✓	Salary Accepted	\$200
Angela White	✓	Salary Accepted	\$200
Douglas Smith	✓	Salary Accepted	\$200
Vacant		Salary Accepted	\$200
Vacant		Salary Accepted	\$200

AB 091123

Summit at Fern Hill CDDMEETING DATE: **August 14, 2023**

DMS Staff Signature

Jayma Cooper

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Antonio Bradford	✓	Salary Accepted	\$200
Angela White	✓	Salary Accepted	\$200
Douglas Smith	✓	Salary Accepted	\$200
Vacant		Salary Accepted	\$200
Vacant		Salary Accepted	\$200

DS 081423

Summit at Fern Hill CDDMEETING DATE: **September 11, 2023**

DMS Staff Signature



SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Antonio Bradford	✓	Salary Accepted	\$200
Angela White	✓	Salary Accepted	\$200
Douglas Smith	✓	Salary Accepted	\$200
Vacant		Salary Accepted	\$200
Vacant		Salary Accepted	\$200

DS 091123



Hillsborough
County Florida

S-Page 1 of 3

CUSTOMER NAME
SUMMIT AT FERN HILL

ACCOUNT NUMBER
6440260149

BILL DATE **DUE DATE**
09/15/2023 10/06/2023



Summary of Account Charges

Previous Balance	\$414.23
Net Payments - Thank You	\$-414.23
Bill Adjustments	\$1.25
Total Account Charges	\$524.46

AMOUNT DUE	\$525.71
-------------------	-----------------

Important Message

This account has ACH payment method

This is your summary of charges. Detailed charges by premise are listed on the following page(s)



Hillsborough
County Florida

Make checks payable to: **BOCC**

ACCOUNT NUMBER: 6440260149



ELECTRONIC PAYMENTS BY CHECK OR

Automated Payment Line: (813) 276 8526

Internet Payments: HCFLGov.net/WaterBill

Additional Information: HCFLGov.net/Water



THANK YOU!



SUMMIT AT FERN HILL
2005 PAN AM CIRCLE SUITE 300
TAMPA FL 33607-6008

1,971 8

DUE DATE	10/06/2023
AMOUNT DUE	\$525.71
AMOUNT PAID	

0064402601492 00000525717



Hillsborough
County Florida

Agenda Page 57

CUSTOMER NAME	ACCOUNT NUMBER	BILL DATE	DUE DATE
SUMMIT AT FERN HILL	6440260149	09/15/2023	10/06/2023

Service Address: 10415 FAIRY MOSS LN (IRRIGATION COMMON AREA)

S-Page 2 of 3

METER NUMBER	PREVIOUS DATE	PREVIOUS READ	PRESENT DATE	PRESENT READ	CONSUMPTION	READ TYPE	METER DESCRIPTION
38351230	08/14/2023	6092	09/13/2023	6168	7600 GAL	ACTUAL	WATER

Service Address Charges

Customer Service Charge	\$5.28
Purchase Water Pass-Thru	\$22.95
Water Base Charge	\$25.03
Water Usage Charge	\$6.84
Total Service Address Charges	\$60.10



Hillsborough
County Florida

CUSTOMER NAME	ACCOUNT NUMBER	BILL DATE	DUE DATE
SUMMIT AT FERN HILL	6440260149	09/15/2023	10/06/2023

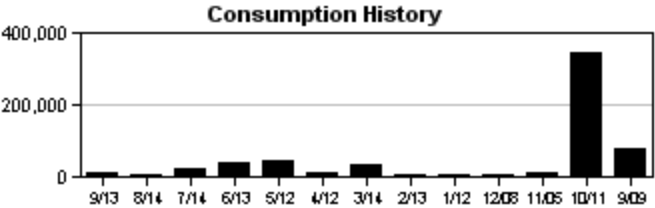
Service Address: 10340 BOGGY MOSS DR

S-Page 2 of 3

METER NUMBER	PREVIOUS DATE	PREVIOUS READ	PRESENT DATE	PRESENT READ	CONSUMPTION	READ TYPE	METER DESCRIPTION
53708598	08/14/2023	22235	09/13/2023	22355	12000 GAL	ACTUAL	WATER

Service Address Charges

Customer Service Charge	\$5.28
Purchase Water Pass-Thru	\$36.24
Water Base Charge	\$30.74
Water Usage Charge	\$10.80
Sewer Base Charge	\$90.30
Sewer Usage Charge	\$68.52
Total Service Address Charges	\$241.88





Hillsborough
County Florida

CUSTOMER NAME	ACCOUNT NUMBER	BILL DATE	DUE DATE
SUMMIT AT FERN HILL	6440260149	09/15/2023	10/06/2023

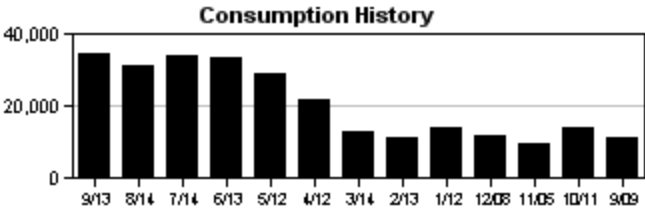
Service Address: 10250 STRAWBERRY TETRA DR (COMM IRRIG MTR)

S-Page 3 of 3

METER NUMBER	PREVIOUS DATE	PREVIOUS READ	PRESENT DATE	PRESENT READ	CONSUMPTION	READ TYPE	METER DESCRIPTION
38576158	08/14/2023	11230	09/13/2023	11573	34300 GAL	ACTUAL	WATER

Service Address Charges

Customer Service Charge	\$5.28
Purchase Water Pass-Thru	\$103.59
Water Base Charge	\$42.71
Water Usage Charge	\$54.64
Late Payment Charge	\$0.39
Total Service Address Charges	\$206.61



Hillsborough
County Florida

CUSTOMER NAME	ACCOUNT NUMBER	BILL DATE	DUE DATE
SUMMIT AT FERN HILL	6440260149	09/15/2023	10/06/2023

Service Address: 10636 FERN HILL DR

S-Page 3 of 3

METER NUMBER	PREVIOUS DATE	PREVIOUS READ	PRESENT DATE	PRESENT READ	CONSUMPTION	READ TYPE	METER DESCRIPTION
54272591	08/14/2023	0	09/13/2023	0	0 GAL	ACTUAL	WATER

Service Address Charges

Customer Service Charge	\$5.28
Water Base Charge	\$10.98
Late Payment Charge	\$0.86
Total Service Address Charges	\$17.12



SUMMIT AT FERN HILL CCD
SUMMIT AT FERN HILL CDD
10636 FERN HILL DR WL
RIVERVIEW, FL 33578-0000

Amount Due: \$142.15

Due Date: September 28, 2023

Account #: 211000167513

DO NOT PAY. Your account will be drafted on September 28, 2023

Account Summary

Current Service Period: August 02, 2023 - August 31, 2023

Previous Amount Due	\$162.75
Payment(s) Received Since Last Statement	-\$162.75

Current Month's Charges	\$142.15
--------------------------------	-----------------

Amount Due by September 28, 2023 **\$142.15**

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Your Energy Insight



Your average daily kWh used was **52.94% higher** than the same period last year.

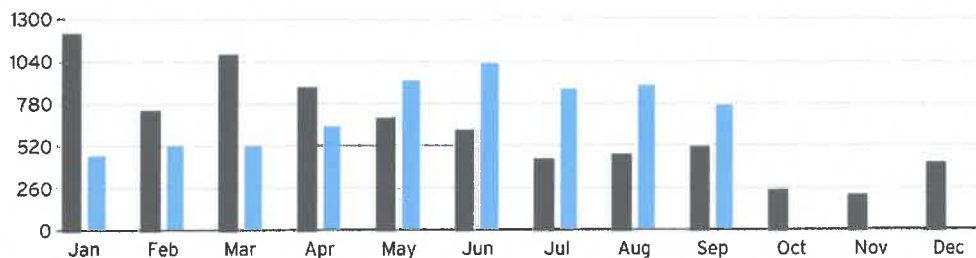


Your average daily kWh used was **7.14% lower** than it was in your previous period.



Scan here to view your account online.

Monthly Usage (kWh)



Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com

SEE HOW YOU CAN SAVE

with tips from our energy experts.



TampaElectric.com/BizSavingsTips



To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 211000167513

Due Date: September 28, 2023



Pay your bill online at TampaElectric.com

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

Amount Due: \$142.15

Payment Amount: \$ _____

681013482640

Your account will be drafted on September 28, 2023

SUMMIT AT FERN HILL CCD
SUMMIT AT FERN HILL CDD
2005 PAN AM CIRCLE SUITE 300
TAMPA, FL 33607

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.



Service For:
10636 FERN HILL DR WL
RIVERVIEW, FL 33578-0000

Account #: 211000167513
Statement Date: September 07, 2023
Charges Due: September 28, 2023

Meter Read

Service Period: Aug 02, 2023 - Aug 31, 2023

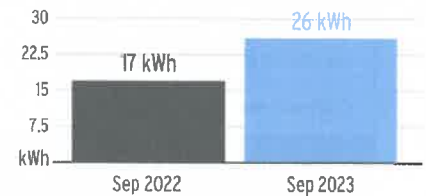
Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
1000824160	08/31/2023	22,483	21,715		768 kWh	1	30 Days

Charge Details

	Electric Charges		
	Daily Basic Service Charge	30 days @ \$0.75000	\$22.50
	Energy Charge	768 kWh @ \$0.07990/kWh	\$61.36
	Fuel Charge	768 kWh @ \$0.05239/kWh	\$40.24
	Storm Protection Charge	768 kWh @ \$0.00400/kWh	\$3.07
	Clean Energy Transition Mechanism	768 kWh @ \$0.00427/kWh	\$3.28
	Storm Surcharge	768 kWh @ \$0.01061/kWh	\$8.15
	Florida Gross Receipt Tax		\$3.55
	Electric Service Cost		\$142.15

Avg kWh Used Per Day



Important Messages

Great News! You're in control of when we communicate with you. Log into TECOaccount.com/Notifications to select when you want to receive our electronic account notifications.

Total Current Month's Charges

\$142.15

For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways To Pay Your Bill



Bank Draft

Visit TECOaccount.com for free recurring or one time payments via checking or savings account.



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

Payments:
TECO
P.O. Box 31318
Tampa, FL 33631-3318
Mail your payment in the enclosed envelope.



Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.



Phone

Toll Free:
866-689-6469

All Other Correspondences:
Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Contact Us

Online:

TampaElectric.com

Phone:

Commercial Customer Care:

866-832-6249

Residential Customer Care:

813-223-0800 (Hillsborough)

863-299-0800 (Polk County)

888-223-0800 (All Other Counties)

Hearing Impaired/TTY:

7-1-1

Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

Please Note: If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.



SUMMIT AT FERN HILL CCD
SUMMIT AT FERN HILL CDD
FERN HL, PH 1A
RIVERVIEW, FL 33578-0000

Statement Date: September 07, 2023
Agenda Page 61

Amount Due: \$2,626.56

Due Date: September 28, 2023

Account #: 211000167729

DO NOT PAY. Your account will be drafted on September 28, 2023

Account Summary

Current Service Period: August 02, 2023 - August 31, 2023

Previous Amount Due	\$2,626.56
Payment(s) Received Since Last Statement	-\$2,626.56

Current Month's Charges	\$2,626.56
-------------------------	------------

Amount Due by September 28, 2023	\$2,626.56
----------------------------------	------------

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to view
your account online.

SEE HOW YOU CAN SAVE

with tips
from our
energy
experts.



TampaElectric.com/BizSavingsTips

Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com



To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 211000167729

Due Date: September 28, 2023



Pay your bill online at TampaElectric.com

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

Amount Due: \$2,626.56

Payment Amount: \$ _____

681013482641

Your account will be
drafted on September 28, 2023

SUMMIT AT FERN HILL CCD
SUMMIT AT FERN HILL CDD
2005 PAN AM CIRCLE SUITE 300
TAMPA, FL 33607

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.



Service For:
FERN HL
PH 1A, RIVERVIEW, FL 33578-0000

Agenda Page 62
Account #: 211000167729
Statement Date: September 07, 2023
Charges Due: September 28, 2023

Service Period: Aug 02, 2023 - Aug 31, 2023

Rate Schedule: Lighting Service

Charge Details

⚡

Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 30 days		
Lighting Energy Charge	1088 kWh @ \$0.03511/kWh	\$38.20
Fixture & Maintenance Charge	57 Fixtures	\$672.19
Lighting Pole / Wire	57 Poles	\$1837.11
Lighting Fuel Charge	1088 kWh @ \$0.05169/kWh	\$56.24
Storm Protection Charge	1088 kWh @ \$0.01466/kWh	\$15.95
Clean Energy Transition Mechanism	1088 kWh @ \$0.00036/kWh	\$0.39
Storm Surcharge	1088 kWh @ \$0.00326/kWh	\$3.55
Florida Gross Receipt Tax		\$2.93
Lighting Charges		\$2,626.56

Total Current Month's Charges **\$2,626.56**

Important Messages

Great News! You're in control of when we communicate with you. Log into TECOaccount.com/Notifications to select when you want to receive our electronic account notifications.

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For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways To Pay Your Bill

- Bank Draft**
Visit TECOaccount.com for free recurring or one time payments via checking or savings account.
- In-Person**
Find list of Payment Agents at TampaElectric.com
- Mail A Check**
Payments:
TECO
P.O. Box 31318
Tampa, FL 33631-3318
Mail your payment in the enclosed envelope.
- Credit or Debit Card**
Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.
- Phone**
Toll Free:
866-689-6469
- All Other Correspondences:**
Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Contact Us

- Online:**
TampaElectric.com

Phone:
Commercial Customer Care: 866-832-6249
Residential Customer Care: 813-223-0800 (Hillsborough)
863-299-0800 (Polk County)
888-223-0800 (All Other Counties)
- Hearing Impaired/TTY:** 7-1-1

Power Outage: 877-588-1010

Energy-Saving Programs: 813-275-3909

Please Note: If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.



SUMMIT AT FERN HILL CCD
10340 BOGGY MOSS DR
RIVERVIEW, FL 33578-9502

Statement Date: September 07, 2023

Amount Due: \$871.64

Due Date: September 28, 2023

Account #: 211000167901

DO NOT PAY. Your account will be drafted on September 28, 2023

Account Summary

Current Service Period: August 02, 2023 - August 31, 2023

Previous Amount Due \$921.10

Payment(s) Received Since Last Statement -\$921.10

Current Month's Charges \$871.64

Amount Due by September 28, 2023 \$871.64

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Your Energy Insight



Your average daily kWh used was **38.93% higher** than the same period last year.

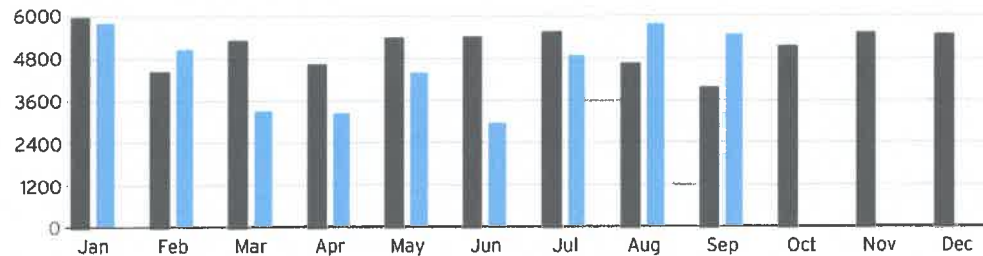


Your average daily kWh used was **.55% higher** than it was in your previous period.



Scan here to view your account online.

Monthly Usage (kWh)



Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com

SEE HOW YOU CAN SAVE

with tips from our energy experts.



TampaElectric.com/BizSavingsTips



To ensure prompt credit, please return stub portion of this bill with your payment.

Received

SEP 11 2023

Account #: 211000167901

Due Date: September 28, 2023



Pay your bill online at TampaElectric.com

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

Amount Due: \$871.64

Payment Amount: \$ _____

681013482642

Your account will be drafted on September 28, 2023

SUMMIT AT FERN HILL CCD
2005 PAN AM CIRCLE SUITE 300
TAMPA, FL 33607

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.

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Service For:
10340 BOGGY MOSS DR
RIVERVIEW, FL 33578-9502

Account #: 211000167901
Statement Date: September 07, 2023
Charges Due: September 28, 2023

Meter Read

Service Period: Aug 02, 2023 - Aug 31, 2023

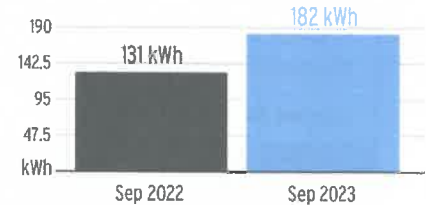
Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	- Previous Reading	= Total Used	Multiplier	Billing Period
1000503846	08/31/2023	84,869	79,396	5,473 kWh	1	30 Days

Charge Details

	Electric Charges		
	Daily Basic Service Charge	30 days @ \$0.75000	\$22.50
	Energy Charge	5,473 kWh @ \$0.07990/kWh	\$437.29
	Fuel Charge	5,473 kWh @ \$0.05239/kWh	\$286.73
	Storm Protection Charge	5,473 kWh @ \$0.00400/kWh	\$21.89
	Clean Energy Transition Mechanism	5,473 kWh @ \$0.00427/kWh	\$23.37
	Storm Surcharge	5,473 kWh @ \$0.01061/kWh	\$58.07
	Florida Gross Receipt Tax		\$21.79
	Electric Service Cost		\$871.64

Avg kWh Used Per Day



Important Messages

Great News! You're in control of when we communicate with you. Log into TECOaccount.com/Notifications to select when you want to receive our electronic account notifications.

Total Current Month's Charges

\$871.64

For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways To Pay Your Bill



Bank Draft

Visit TECOaccount.com for free recurring or one time payments via checking or savings account.



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

Payments:
TECO
P.O. Box 31318
Tampa, FL 33631-3318
Mail your payment in the enclosed envelope.



Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.



Phone

Toll Free: **866-689-6469**

All Other Correspondences:

Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Contact Us

Online:

TampaElectric.com

Phone:

Commercial Customer Care:

866-832-6249

Residential Customer Care:

813-223-0800 (Hillsborough)

863-299-0800 (Polk County)

888-223-0800 (All Other Counties)

Hearing Impaired/TTY:

7-1-1

Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

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SUMMIT AT FERN HILL CCD
FERN HILL 2 CONE GROVE RD, LIGHTS
RIVERVIEW, FL 33578

Statement Date: September 07, 2023
Agenda Page 65

Amount Due: \$475.02

Due Date: September 28, 2023
Account #: 221007748520

DO NOT PAY. Your account will be drafted on September 28, 2023

Account Summary

Current Service Period: August 02, 2023 - August 31, 2023

Previous Amount Due	\$475.02
Payment(s) Received Since Last Statement	-\$475.02

Current Month's Charges	\$475.02
-------------------------	----------

Amount Due by September 28, 2023	\$475.02
----------------------------------	----------

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to view
your account online.

SEE HOW YOU CAN SAVE

with tips
from our
energy
experts.



TampaElectric.com/BizSavingsTips

Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com



To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 221007748520
Due Date: September 28, 2023



Pay your bill online at TampaElectric.com

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

Amount Due: \$475.02

Payment Amount: \$ _____

678544343831

Your account will be
drafted on September 28, 2023

SUMMIT AT FERN HILL CCD
2005 PAN AM CIRCLE SUITE 300
TAMPA, FL 33607

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.



Service For:
FERN HILL 2 CONE GROVE RD
LIGHTS, RIVERVIEW, FL 33578

Agenda Page 66
Account #: 221007748520
Statement Date: September 07, 2023
Charges Due: September 28, 2023

Service Period: Aug 02, 2023 - Aug 31, 2023

Rate Schedule: Lighting Service

Charge Details



Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 30 days

Lighting Energy Charge	176 kWh @ \$0.03511/kWh	\$6.18
Fixture & Maintenance Charge	11 Fixtures	\$101.53
Lighting Pole / Wire	11 Poles	\$354.53
Lighting Fuel Charge	176 kWh @ \$0.05169/kWh	\$9.10
Storm Protection Charge	176 kWh @ \$0.01466/kWh	\$2.58
Clean Energy Transition Mechanism	176 kWh @ \$0.00036/kWh	\$0.06
Storm Surcharge	176 kWh @ \$0.00326/kWh	\$0.57
Florida Gross Receipt Tax		\$0.47

Lighting Charges

\$475.02

Total Current Month's Charges

\$475.02

Important Messages

Great News! You're in control of when we communicate with you. Log into TECOaccount.com/Notifications to select when you want to receive our electronic account notifications.

00000047-0000492-Page 8 of 18

For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways To Pay Your Bill



Bank Draft

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In-Person

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Mail A Check

Payments:
TECO
P.O. Box 31318
Tampa, FL 33631-3318
Mail your payment in the enclosed envelope.



Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.



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863-299-0800 (Polk County)
888-223-0800 (All Other Counties)

Hearing Impaired/TTY:

7-1-1

Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

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**INVOICE**

DATE

10/1/2023

INVOICE #

0000248317

CUSTOMER #

0058838

Licenses EG13000564 HCLOC14001

sales@affordablelock.com

BILL TO:

Summit At Fern Hill
10340 Boggy Moss Dr
Riverview FL 33578

SERVICE ADDRESS:

Summit At Fern Hill
10340 Boggy Moss Dr
Riverview FL 33578

P.O. NUMBER	TERMS	TECHNICIAN	SALES PERSON	
	NET 10			
QUAN	DESCRIPTION	PRICE EACH	AMOUNT	
1.00	Brivo Standard Access Monthly Service - Per Door - Includes Unlimited Remote Access to Manage the System - Includes a Service Agreement. Service Agreement Includes : 1. Lifetime Warranty on all installed hardware as long as your monthly service is paid on time. (Excludes Vandalism and Acts of God) 2. Free Software Updates as long as your monthly service is paid on time 3. Annual System Check Thank you for your business Please ask about other services we offer: *Locksmith Services* *High Security Locks* *Key Card Access Control Systems* *Security Cameras* *Automatic Door Operators* Safes, Alarms, Doors, and More...	41.50	41.50	
TOTAL			\$41.50	

REMIT TO ADDRESS: P.O. Box 31261 Tampa Florida 33631-3261 (Payments Only Please!)

NOTE: A late charge of 1.5% per month will be charged if not paid within the terms stated above.

NOTE: Amounts over \$2,500 paid by credit card may be subject to a 4% fee.



Customer	Summit at Fern Hill Community Development District
Acct #	855
Date	09/27/2023
Customer Service	Kristina Rudez
Page	1 of 1

Summit at Fern Hill Community Development District
c/o Inframark
2654 Cypress Ridge Blvd., Suite 1001
Wesley Chapel, FL 33544

Payment Information	
Invoice Summary	\$ 15,244.00
Payment Amount	
Payment for:	Invoice#20297
100123770	

Thank You

Please detach and return with payment



Customer: Summit at Fern Hill Community Development District

Invoice	Effective	Transaction	Description	Amount
20297	10/01/2023	Renew policy	Policy #100123770 10/01/2023-10/01/2024 Florida Insurance Alliance Package - Renew policy Due Date: 9/27/2023	15,244.00
				Total
				\$ 15,244.00

Thank You

FOR PAYMENTS SENT OVERNIGHT:
Bank of America Lockbox Services, Lockbox 748555, 6000 Feldwood Rd. College Park, GA 30349

Remit Payment To: Egis Insurance Advisors	(321)233-9939	Date
P.O. Box 748555 Atlanta, GA 30374-8555	scclimer@egisadvisors.com	09/27/2023

Grau and Associates

951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

Summit at Fern Hill Community Development District
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Invoice No. 24696
Date 08/31/2023

SERVICE	AMOUNT
Audit FYE 09/30/2022	\$ <u>2,000.00</u>
Current Amount Due	\$ <u><u>2,000.00</u></u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
2,000.00	0.00	0.00	0.00	0.00	2,000.00

Payment due upon receipt.



HomeTeam Pest Defense, Inc.
2720 South Falkenburg Road
Riverview, FL 33578
813-437-6591

Invoice and detailed service report

INVOICE #: 95553236

WORK DATE: 09/06/2023

BILL-TO 2603060
Summit at Fernhill CDD C/O
Attn: Shawndell [REDACTED] Districts
2005 Pan Am Cir
Suite 120
Tampa, FL 33607-2359
Phone: 813-397-5120 x310

LOCATION 2603060
Summit at Fernhill CDD
Attn: Nicole Clubhouse
10340 Boggy Moss Dr
Riverview, FL 33578-9502
Phone: 321-663-8863

Time In: 9/6/2023 1:42:21 PM
Time Out: 9/6/2023 1:56:55 PM

Customer Signature

Customer Unavailable to Sign

Technician Signature

Hazel Payne

License #:

Purchase Order	Terms	Service Description	Quantity	Unit Price	Amount
None	DUE UPON RECEIPT	Pest Control Service	1.00	163.50	163.50
Subtotal					163.50
Tax					0.00
Total					163.50
Total Due:					163.50

Today's Service Comments

Hi I treated the exterior perimeter of the building that I was able to gain access to along with spreading granular around the property perimeter. Was unable to gain access to the rest of the property. Reached out to contact and was told they no longer work here. If we can gain access we can treat the remainder of the property.

Your HomeTeam Technician
Hazel

Thank you for choosing HomeTeam Pest Defense as your service provider.
Your next scheduled service month will be in December

.
. .
. .
. .
. .

PRODUCTS APPLICATION SUMMARY

Material	Lot #	EPA #	A.I. %	A.I. Conc.	Active Ingredient	Finished Qty	Undiluted Qty
Intice 10		73079-6	10.0000%	n/a	Orthoboric Acid 10%	1.0000 Pound	1.0000 Pound
Areas Applied: Exterior perimeter, Mulch beds							
Target Pests: Ants, Roaches, Spiders							

Material	Lot #	EPA #	A.I. %	A.I. Conc.	Active Ingredient	Finished Qty	Undiluted Qty
Tandem		100-1437	15.1000%	0.0140	Thiamethoxam 11.6%; Lambda-cyhalothrin 3.5%	5.0000 Gallon	0.0046 Gallon
Areas Applied: Exterior perimeter							
Target Pests: Ants, Roaches, Spiders							

PRODUCTS APPLIED

Material	A.I. %	Finished Qty	Application Equipment	Time
EPA #	A.I. Concentration	Undiluted Qty	Application Method	Lot #
Tandem	15.1000%	5.0000 Gallon		1:51:14 PM
100-1437	0.01400000	0.0046 Gallon	Perimeter	
Target Pests: Ants, Roaches, Spiders				

Treated Area(s) - Do not allow unprotected persons, children or pets to touch, enter or replace items or bedding, to contact or enter treated area(s) until dry. Ventilation/Reoccupying - Vacate and keep area(s) closed up to 30 minutes after treatment, then ventilate area(s) for up to 2 hours before reoccupying. Equipment/Processing/Food - Thoroughly wash dishes, utensils, food preparation/processing equipment and surfaces with an effective cleaning compound and rinse with clean water if not removed or covered during a treatment. This area should be odor free before food products are placed in the area. Exterior Applications (Baits) - Do not allow grazing or feed, lawn or sod clippings to livestock after bait applications. Do not burn treated fire wood for one month after treatment. Granular Application(s) Do not water to the point of run-off.



HomeTeam Pest Defense, Inc.
2720 South Falkenburg Road
Riverview, FL 33578
813-437-6591

Invoice and detailed service report

INVOICE #: 95553236

WORK DATE: 09/06/2023

PRODUCTS APPLIED

Material	A.I. %	Finished Qty	Application Equipment	Time
EPA #	A.I. Concentration	Undiluted Qty	Application Method	Lot #

Areas Applied: Exterior perimeter

Weather: 0°, 0 MPH

Intice 10	10.0000%	1.0000 Pound		1:51:44 PM
73079-6	n/a	1.0000 Pound	Broadcast	

Target Pests: Ants, Roaches, Spiders

Areas Applied: Exterior perimeter; Mulch beds

Weather: 0°, 0 MPH

GENERAL COMMENTS / INSTRUCTIONS

If this ticket shows a previous balance due which has been paid, please disregard & accept our thanks for your payment. If you have questions about your service or invoice, please call us at the telephone number listed above. Pay online at www.pestdefense.com

Treated Area(s) - Do not allow unprotected persons, children or pets to touch, enter or replace items or bedding, to contact or enter treated area(s) until dry. Ventilation/Reoccupying - Vacate and keep area(s) closed up to 30 minutes after treatment, then ventilate area(s) for up to 2 hours before reoccupying. Equipment/Processing/Food - Thoroughly wash dishes, utensils, food preparation/processing equipment and surfaces with an effective cleaning compound and rinse with clean water if not removed or covered during a treatment. This area should be odor free before food products are placed in the area. Exterior Applications (Baits) - Do not allow grazing or feed, lawn or sod clippings to livestock after bait applications. Do not burn treated fire wood for one month after treatment. Granular Application(s) Do not water to the point of run-off.

ILLUMINATIONS HOLIDAY LIGHTING

Invoice 68923

8606 Herons Cove Pl
Tampa, FL 33647
Tim Gay

(813) 334-4827

TO:

Summit at Fern Hill CDD
2005 Pan Am Cir, Suite 120
Tampa, FL 33607

JOB DESCRIPTION
Summit at Fern Hill Holiday Lighting Deposit Invoice Scope: Front Entrance monuments and Amenity Center

ITEMIZED ESTIMATE: TIME AND MATERIALS	AMOUNT
Fern Hill Dr & Cone Grove Rd - Front Entrance Sign Install C9s across the top of the entrance sign Install C9s outlining top of entrance caps Install wreath with red bow, gold trim on entry monument column (1 left / 1 right)	\$1,600.00
Install warm white, LED mini lights in palm trees to the left and right of entrance sign - (2 total)	\$750.00
Cone Grove Rd & Fuzzy Cattail St - entrance and exit side Install wreath with and battery operated LED lights and bow on entry monument column	\$700.00
Amenity Center Install permanent track lighting outlining roof edge of Amenity Center Install permanent track lighting outlining roof edge of Mail Kiosk Maintenance throughout holiday season Requires 50% Deposit	\$8,400.00 \$3,200.00 TOTAL TOTAL - 5YR TERMS DEPOSIT
	\$14,650.00 \$5,370.00 \$2,685.00
	AMOUNT DUE
	\$2,685.00

* Price includes rental of materials, lift, labor, installation, service and removal.

* Remaining balance of project due upon receipt of invoice after installation.

* MAKE CHECK PAYABLE TO: ILLUMINATIONS HOLIDAY LIGHTING

Tim Gay

PREPARED BY

9/15/2023

DATE

Spearem Enterprises, LLC

7842 Land O' Lakes Blvd. #335
Land O' Lakes, FL 34638
+1 8139978101
spearem.jmb@gmail.com



INVOICE

BILL TO
Summit at Fern Hill CDD
[REDACTED]
2005 Pan Am Circle, Suite 300
Tampa , FL 33607

INVOICE 5862
DATE 09/14/2023
TERMS Net 15
DUE DATE 09/29/2023

ACTIVITY	QTY	RATE	AMOUNT
Labor 8/16 to 9/16 weekly cleaning Twice per week	4	100.00	400.00
Material Paper goods, Soap, Trash bags	1	55.00	55.00
Fuel Surcharge	1	75.00	75.00

BALANCE DUE \$530.00

Invoice Number	2132982
Invoice Date	September 18, 2023
Purchase Order	215612636
Customer Number	132832
Project Number	215612636

Bill To

Summit at Fern Hill Community Development District
Accounts Payable
c/o Inframark
210 North University Drive, Suite 702
Coral Springs FL 33071
United States

Please Remit To

Stantec Consulting Services Inc. (SCSI)
13980 Collections Center Drive
Chicago IL 60693
United States

Project Fern Hill CDD Engineering Services

Project Manager

Stewart, Tonja L

For Period Ending

September 8, 2023

Current Invoice Total (USD)

328.50

Prepare for and attend September CDD meeting.

Top Task 2023 2023 FY General Consulting**Professional Services**

Category/Employee		Current Hours	Rate	Current Amount
Stewart, Tonja L		1.50	219.00	328.50
Subtotal Professional Services		<u>1.50</u>		<u>328.50</u>
Top Task Subtotal 2023 FY General Consulting				328.50
Total Fees & Disbursements				<u>328.50</u>
INVOICE TOTAL (USD)				328.50

Due upon receipt or in accordance with terms of the contract

Tampa Bay Times

tampabay.com

Times Publishing Company

DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

Toll Free Phone: 1 (877) 321-7355

Fed Tax ID 59-0482470

ADVERTISING INVOICE

Advertising Run Dates	Advertiser Name	
09/13/23	SUMMIT AT FERN HILL	
Billing Date	Sales Rep	Customer Account
09/13/2023	Deirdre Bonett	61106
Total Amount Due		Ad Number
\$505.50		0000305443

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
09/13/23	09/13/23	0000305443	Times	Legals CLS	Meeting Schedule	1	2x60 L	\$501.50
09/13/23	09/13/23	0000305443	Tampabay.com	Legals CLS	Meeting Schedule	1	2x60 L	\$0.00
					AffidavitMaterial			\$4.00

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE

Tampa Bay Times

tampabay.com

DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

Toll Free Phone: 1 (877) 321-7355

ADVERTISING INVOICE

Thank you for your business.

Advertising Run Dates	Advertiser Name	
09/13/23	SUMMIT AT FERN HILL	
Billing Date	Sales Rep	Customer Account
09/13/2023	Deirdre Bonett	61106
Total Amount Due		Ad Number
\$505.50		0000305443

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYABLE TO:

TIMES PUBLISHING COMPANY

REMIT TO:

SUMMIT AT FERN HILL
2005 PAN AM CIRCLE #300
TAMPA, FL 33607

Times Publishing Company
DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396

Tampa Bay Times
Published Daily

STATE OF FLORIDA
COUNTY OF Hillsborough

} ss

Before the undersigned authority personally appeared **Deirdre Bonett** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE: Meeting Schedule** was published in said newspaper by print in the issues of: **9/13/23** or by publication on the newspaper's website, if authorized, on

Affiant further says the said **Tampa Bay Times** is a newspaper published in **Hillsborough** County, Florida and that the said newspaper has heretofore been continuously published in said **Hillsborough** County, Florida each day and has been entered as a second class mail matter at the post office in said **Hillsborough** County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

NOTICE OF REGULAR BOARD MEETING SCHEDULE
FISCAL YEAR 2024
SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT
DISTRICT

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Summit at Fern Hill Community Development District has scheduled their Regular Board Meetings for Fiscal Year 2024 to be held at the Summit at Fern Hill Clubhouse located at 10340 Boggy Moss Drive, Riverview, FL 33578 on the following dates at 6:00 p.m.:

October 9, 2023	6:00 p.m
November 13, 2023	6:00 p.m
December 11, 2023	6:00 p.m
January 08, 2024	6:00 p.m
February 12, 2024	6:00 p.m
March 11, 2024	6:00 p.m
April 08, 2024	6:00 p.m
May 13, 2024	6:00 p.m
June 10, 2024	6:00 p.m
July 08, 2024	6:00 p.m
August 12, 2024	6:00 p.m
September 09, 2024	6:00 p.m

There may be occasions when one or more Supervisors will participate by telephone. At the above location, there will be a speaker telephone so that interested persons can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

The regular meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The regular meetings may be continued to a date, time, and place to be specified on the record at such special meetings.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to advise the District Office at (813) 873-7300, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1, who can aid you in contacting the District Office.

If any person decides to appeal any decision made by the Board with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made, at his or her own expense, and which record includes the testimony and evidence on which the appeal is based.

Jayna Cooper
District Manager
Run Date: 09/13/2023

0000305443

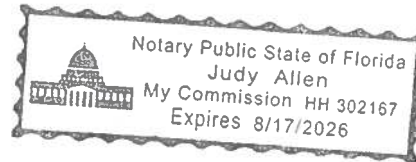

Signature Affiant

Sworn to and subscribed before me this **09/13/2023**


Signature of Notary Public

Personally known X or produced identification

Type of identification produced _____





INVOICE

INVOICE #	INVOICE DATE
TM 592929	9/21/2023
TERMS	PO NUMBER
Net 30	

Bill To:

Summit at Fern Hill
c/o Inframark
210 N University Dr
Suite 702
Coral Springs, FL 33071

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Property Name: Summit at Fern Hill

Invoice Due Date: October 21, 2023

Invoice Amount: \$481.51

Description	Current Amount
Backflow gasket replacement	
Irrigation Repairs	\$481.51

Invoice Total **\$481.51**

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.



INVOICE

INVOICE #	INVOICE DATE
TM 593545	9/22/2023
TERMS	PO NUMBER
Net 30	

Bill To:

Summit at Fern Hill
c/o Inframark
210 N University Dr
Suite 702
Coral Springs, FL 33071

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Property Name: Summit at Fern Hill

Invoice Due Date: October 22, 2023

Invoice Amount: \$808.83

Description	Current Amount
Palm Removal and Stump Grind	
Arbor	\$794.54
Landscape Enhancement CORE	\$14.29

Invoice Total **\$808.83**

Excellence
IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.



2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

#101119

CUSTOMER ID

C2291

PO#

INVOICE

DATE

9/5/2023

NET TERMS

Net 30

DUE DATE

10/5/2023

BILL TO

Summit at Fern Hill CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

Services provided for the Month of: September 2023

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
District Management	1	Ea	2,812.50		2,812.50
Website Maintenance / Admin	1	Ea	100.00		100.00
Dissemination Services	1	Ea	700.00		700.00
Subtotal					3,612.50

Subtotal	\$3,612.50
-----------------	------------

Tax	\$0.00
------------	--------

Total Due	\$3,612.50
------------------	------------

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

Spearem Enterprises, LLC

7842 Land O' Lakes Blvd. #335
Land O' Lakes, FL 34638
+1 8139978101
spearem.jmb@gmail.com



INVOICE

BILL TO
Summit at Fern Hill CDD
[REDACTED]
2005 Pan Am Circle, Suite 300
Tampa , FL 33607

INVOICE 5856
DATE 09/14/2023
TERMS Net 15
DUE DATE 09/29/2023

ACTIVITY	QTY	RATE	AMOUNT
Labor Remove old damaged lockbox break it open to retrieve keys purchase and install 2 new lock boxes. remove mud wasp nest and fix falling can lights in the halway.	1	225.00	225.00

Thank You! We Appreciate Your Business.

BALANCE DUE **\$225.00**

4C

Summit at Fern Hill Community Development District

Financial Statements
(Unaudited)

Period Ending
September 30, 2023

Prepared by:



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of September 30, 2023

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2016 DEBT SERVICE FUND	SERIES 2018 DEBT SERVICE FUND	GENERAL FIXED ASSETS ACCOUNT GROUP FUND	GENERAL LONG-TERM DEBT ACCOUNT GROUP FUND	TOTAL
ASSETS						
Cash - Operating Account	\$ 252,803	\$ -	\$ -	\$ -	\$ -	\$ 252,803
Due From Other Funds	-	2,083	1,198	-	-	3,281
Investments:						
Reserve Fund	-	123,178	69,325	-	-	192,503
Revenue Fund	-	124,524	74,999	-	-	199,523
Prepaid Items	2,685	-	-	-	-	2,685
Deposits	2,935	-	-	-	-	2,935
Fixed Assets						
Equipment and Furniture	-	-	-	439,065	-	439,065
Construction Work In Process	-	-	-	4,882,476	-	4,882,476
Amount Avail In Debt Services	-	-	-	-	229,390	229,390
Amount To Be Provided	-	-	-	-	5,054,891	5,054,891
TOTAL ASSETS	\$ 258,423	\$ 249,785	\$ 145,522	\$ 5,321,541	\$ 5,284,281	\$ 11,259,552

LIABILITIES

Accounts Payable	\$ 12,475	\$ -	\$ -	\$ -	\$ -	\$ 12,475
Accrued Expenses	6,000	-	-	-	-	6,000
Deferred Revenue	23,256	-	29,435	-	-	52,691
Bonds Payable	-	-	-	-	5,284,281	5,284,281
Due To Other Funds	3,281	-	-	-	-	3,281
TOTAL LIABILITIES	45,012	-	29,435	-	5,284,281	5,358,728

SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of September 30, 2023

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2016 DEBT SERVICE FUND	SERIES 2018 DEBT SERVICE FUND	GENERAL FIXED ASSETS ACCOUNT GROUP FUND	GENERAL LONG-TERM DEBT ACCOUNT GROUP FUND	TOTAL
FUND BALANCES						
Nonspendable:						
Prepaid Items	2,685	-	-	-	-	2,685
Restricted for:						
Debt Service	-	249,785	116,087	-	-	365,872
Unassigned:	210,726	-	-	5,321,541	-	5,532,267
TOTAL FUND BALANCES	213,411	249,785	116,087	5,321,541	-	5,900,824
TOTAL LIABILITIES & FUND BALANCES	\$ 258,423	\$ 249,785	\$ 145,522	\$ 5,321,541	\$ 5,284,281	\$ 11,259,552

SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
Room Rentals	\$ 400	\$ 559	\$ 159	139.75%
Special Assmnts- Tax Collector	338,809	341,410	2,601	100.77%
Other Miscellaneous Revenues	-	400	400	0.00%
TOTAL REVENUES	339,209	342,369	3,160	100.93%
EXPENDITURES				
<u>Administration</u>				
Supervisor Fees	12,000	3,400	8,600	28.33%
ProfServ-Trustee Fees	8,100	8,418	(318)	103.93%
Disclosure Report	8,400	8,400	-	100.00%
District Counsel	6,000	10,045	(4,045)	167.42%
District Engineer	4,000	767	3,233	19.18%
District Manager	33,750	33,750	-	100.00%
Auditing Services	6,000	6,000	-	100.00%
Website Compliance	1,800	1,100	700	61.11%
Postage, Phone, Faxes, Copies	400	1,424	(1,024)	356.00%
Public Officials Insurance	3,008	2,694	314	89.56%
Insurance -Property & Casualty	7,476	7,059	417	94.42%
Legal Advertising	1,500	5,112	(3,612)	340.80%
Bank Fees	400	294	106	73.50%
Website Administration	1,200	1,668	(468)	139.00%
Dues, Licenses, Subscriptions	175	325	(150)	185.71%
Total Administration	94,209	90,456	3,753	96.02%
<u>Electric Utility Services</u>				
Utility - Electric	41,000	50,007	(9,007)	121.97%
Total Electric Utility Services	41,000	50,007	(9,007)	121.97%
<u>Water-Sewer Comb Services</u>				
Utility - Water	6,000	10,852	(4,852)	180.87%
Total Water-Sewer Comb Services	6,000	10,852	(4,852)	180.87%

SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Other Physical Environment</u>				
Waterway Management	6,000	7,101	(1,101)	118.35%
Amenity Center Cleaning & Supplies	5,500	6,525	(1,025)	118.64%
Contracts-Pools	9,000	9,197	(197)	102.19%
R&M-Other Landscape	15,000	11,193	3,807	74.62%
R&M-Plant Replacement	2,500	-	2,500	0.00%
R&M-Pools	1,000	8,207	(7,207)	820.70%
Amenity Maintenance & Repairs	15,000	8,438	6,562	56.25%
R&M-Boundary Walls/Fences/Monuments	1,500	3,355	(1,855)	223.67%
Waterway Improvements & Repairs	5,000	300	4,700	6.00%
Landscape Maintenance	91,000	76,002	14,998	83.52%
Park Facility Maint. & Improvement	1,500	2,547	(1,047)	169.80%
Miscellaneous Maintenance	3,000	1,578	1,422	52.60%
Irrigation Maintenance	3,500	3,322	178	94.91%
Annual Mulching & Tree Trimming	13,500	-	13,500	0.00%
Holiday Decoration	5,000	2,745	2,255	54.90%
Capital Improvements	20,000	3,541	16,459	17.71%
Total Other Physical Environment	198,000	144,051	53,949	72.75%
TOTAL EXPENDITURES	339,209	295,366	43,843	87.07%
Excess (deficiency) of revenues				
Over (under) expenditures	-	47,003	47,003	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		166,408		
FUND BALANCE, ENDING		\$ 213,411		

SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023
Series 2016 Debt Service Fund (200)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 4,896	\$ 4,896	0.00%
Special Assmnts- Tax Collector	242,370	247,823	5,453	102.25%
TOTAL REVENUES	242,370	252,719	10,349	104.27%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	81,000	81,000	-	100.00%
Interest Expense	161,370	163,193	(1,823)	101.13%
Total Debt Service	242,370	244,193	(1,823)	100.75%
TOTAL EXPENDITURES	242,370	244,193	(1,823)	100.75%
Excess (deficiency) of revenues				
Over (under) expenditures	-	8,526	8,526	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		241,259		
FUND BALANCE, ENDING		\$ 249,785		

SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023
Series 2018 Debt Service Fund (201)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 2,834	\$ 2,834	0.00%
Special Assmnts- Tax Collector	138,020	143,786	5,766	104.18%
TOTAL REVENUES	138,020	146,620	8,600	106.23%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	39,000	39,000	-	100.00%
Interest Expense	99,020	99,800	(780)	100.79%
Total Debt Service	138,020	138,800	(780)	100.57%
TOTAL EXPENDITURES	138,020	138,800	(780)	100.57%
Excess (deficiency) of revenues				
Over (under) expenditures	-	7,820	7,820	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		108,267		
FUND BALANCE, ENDING		\$ 116,087		

SUMMIT AT FERN HILL COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023
General Fixed Assets Account Group Fund (900)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	-	-	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		5,321,541		
FUND BALANCE, ENDING		<u>\$ 5,321,541</u>		

SUMMIT AT FERN HILL CDD

Bank Reconciliation

Bank Account No.	3620	TRUIST - GF Operating
Statement No.	9-23	
Statement Date	9/30/2023	

G/L Balance (LCY)	252,803.24	Statement Balance	267,892.49
G/L Balance	252,803.24	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	267,892.49
Subtotal	252,803.24	Outstanding Checks	15,089.25
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	252,803.24	Ending Balance	252,803.24
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference	
Checks							
8/17/2023	Payment	2387	ZEBRA CLEANING TEAM	50.50	50.50	0.00	
8/17/2023	Payment	2388	ZEBRA POOL CLEANING TEAM INC	1,200.00	1,200.00	0.00	
9/11/2023	Payment	DD121	Payment of Invoice 000447	127.21	127.21	0.00	
9/14/2023	Payment	2389	AFFORDABLE LOCK & SECUIRTY	3,255.50	3,255.50	0.00	
9/14/2023	Payment	2390	BELSON OUTDOORS	3,541.39	3,541.39	0.00	
9/14/2023	Payment	2391	FIRST CHOICE AQUATIC WEED MGMT LLC	445.00	445.00	0.00	
9/14/2023	Payment	2393	SPEAREM ENTERPRISE	505.00	505.00	0.00	
9/14/2023	Payment	2394	STRALEY ROBIN VERICKER	1,843.50	1,843.50	0.00	
9/21/2023	Payment	2396	AFFORDABLE LOCK & SECUIRTY	41.50	41.50	0.00	
9/21/2023	Payment	2398	ANTONIO DEON BRADFORD, SR.	400.00	400.00	0.00	
9/21/2023	Payment	2400	GRAU AND ASSOCIATES	2,000.00	2,000.00	0.00	
9/21/2023	Payment	2401	HOME TEAM PEST DEFENSE, INC.	163.50	163.50	0.00	
9/21/2023	Payment	2403	YELLOWSTONE LANDSCAPE	6,333.50	6,333.50	0.00	
9/26/2023	Payment	DD120	Payment of Invoice 000504	525.71	525.71	0.00	
9/28/2023	Payment	2407	SPEAREM ENTERPRISE	755.00	755.00	0.00	
9/28/2023	Payment	DD122	Payment of Invoice 000482	142.15	142.15	0.00	
9/28/2023	Payment	DD123	Payment of Invoice 000483	475.02	475.02	0.00	
9/28/2023	Payment	DD124	Payment of Invoice 000484	2,626.56	2,626.56	0.00	
9/28/2023	Payment	DD125	Payment of Invoice 000485	871.64	871.64	0.00	
Total Checks				25,302.68	25,302.68	0.00	
Deposits							
8/25/2023		JE000180	CK#3034### - Clubhouse	G/L	50.00	50.00	0.00
9/12/2023		JE000191	CK#500## - Clubhouse	G/L	50.00	50.00	0.00
9/20/2023		JE000192	CK#699## - Clubhouse	G/L	50.00	50.00	0.00
Total Deposits				150.00	150.00	0.00	
Outstanding Checks							
6/22/2023	Payment	2359	ANGELA WHITE	200.00	0.00	200.00	
6/22/2023	Payment	2370	ZEBRA POOL CLEANING TEAM INC	600.00	0.00	600.00	
9/14/2023	Payment	2392	INFRAMARK LLC	3,619.25	0.00	3,619.25	

SUMMIT AT FERN HILL CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
9/14/2023	Payment	2395	ZEBRA CLEANING TEAM	575.00	0.00	575.00
9/21/2023	Payment	2397	ANGELA WHITE	400.00	0.00	400.00
9/21/2023	Payment	2399	DOUGLAS ROSS SMITH	400.00	0.00	400.00
9/21/2023	Payment	2402	INFRAMARK LLC	3,612.50	0.00	3,612.50
9/28/2023	Payment	2404	A-QUALITY POOL SERVICE	2,047.00	0.00	2,047.00
9/28/2023	Payment	2405	FIRST CHOICE AQUATIC WEED MGMT LLC	445.00	0.00	445.00
9/28/2023	Payment	2406	ILLUMINATIONS HOLIDAY LIGHTING	2,685.00	0.00	2,685.00
9/28/2023	Payment	2408	TIMES PUBLISHING COMPANY	505.50	0.00	505.50
Total Outstanding Checks.....				15,089.25		15,089.25

Fifth Order of Business

5Ci.

SUMMIT AT FERN HILL CDD

Field Inspection -November 2023

Thursday, November 2, 2023

Prepared For Summit At Fern Hill Board Of Supervisors

24 Items Identified



Item 1

Assigned To Yellowstone

Irrigation check needed up front, St.
Augustine grass is dried out.



Item 2

Assigned To Yellowstone

Crotons are also starting to wilt.
Palm boots need to be removed.



Item 3

Assigned To Yellowstone

Trash is overflowing and dog bags are empty.



Item 4

Assigned To Aquatic Weed Control

Water level is low, but pond 1 looks good.



Item 5

Assigned To Yellowstone

Plant life is dry at the monuments.



Item 6

Assigned To Yellowstone/Inframark

Fill ins and benches still needed.



Item 7

Assigned To Spearem

Foam has gotten torn up.



Item 8

Assigned To Yellowstone

Pond 3 looks good, but plant beds around it are overgrown and out of control.



Item 9

Assigned To Yellowstone

The leaf blight on the Viburnum has been cured but now the leaves are wilting, looks like they aren't getting water either.



Item 10

Assigned To Yellowstone

Muhly grass are in bloom.



Item 11

Assigned To Aquatic Weed Control
Pond looks good, these
Fakahatchee/cypress beds look good.



Item 12

Assigned To Yellowstone
Weeding/edging needed by the
Muhly behind the clubhouse.



Item 13

Assigned To Yellowstone

Fill ins still needed at the clubhouse.



Item 14

Assigned To Yellowstone

The rest of the landscaping out front looks good.



Item 15

Assigned To A-Quality Pools
Pool looks good.



Item 16

Assigned To Aquatic Weed Control
Ponds 7 and 8 look good.



Item 17

Assigned To Yellowstone

Clearing behind the houses on Crested Fringe Dr has started.



Item 18

Assigned To Yellowstone

Clearing was stopped short of the whole distance.



Item 19

Assigned To Yellowstone

The plumbago need trimming at the end of Golden Wonder Ln.



Item 20

Assigned To Yellowstone

Along Strawberry Tetra is maintained.



Item 21

Assigned To Yellowstone

The dead end is now being mowed.



Item 22

Assigned To Yellowstone

Weeds in the playground need to be treated.



Item 23

Assigned To Yellowstone

Trash around the playground isn't being picked up.



Item 24

Assigned To Aquatic Weed Control

Pond 5 looks good. Retaining wall needed in front of bench.

5Cii



Job Name: _____
Customer Number: 437 Customer: FCA - SUMMIT @ FERN HILL CDD
Technician: Aleksey and Dakota
Date: 10/10/2023 Time: 03:00 PM
Customer Signature: _____

<u>CLARITY</u>	<u>FLOW</u>	<u>METHOD</u>	<u>CARP PROGRAM</u>	<u>WATER LEVEL</u>	<u>WEATHER</u>
<input type="checkbox"/> < 1'	<input type="checkbox"/> None	<input checked="" type="checkbox"/> ATV	<input type="checkbox"/> Boat	<input type="checkbox"/> High	<input type="checkbox"/> Clear
<input checked="" type="checkbox"/> 1-2'	<input checked="" type="checkbox"/> Slight	<input type="checkbox"/> Airboat	<input type="checkbox"/> Truck	<input checked="" type="checkbox"/> Normal	<input checked="" type="checkbox"/> Cloudy
<input type="checkbox"/> 2-4'	<input type="checkbox"/> Visible	<input type="checkbox"/> Backpack		<input type="checkbox"/> Low	<input checked="" type="checkbox"/> Windy
<input type="checkbox"/> > 4'					<input type="checkbox"/> Rainy

<input type="checkbox"/> Alligator	<input type="checkbox"/> Catfish	<input type="checkbox"/> Gallinules	<input type="checkbox"/> Osprey	<input type="checkbox"/> Woodstork
<input type="checkbox"/> Anhinga	<input checked="" type="checkbox"/> Coots	<input type="checkbox"/> Gambusia	<input type="checkbox"/> Otter	<input type="checkbox"/> _____
<input type="checkbox"/> Bass	<input type="checkbox"/> Cormorant	<input checked="" type="checkbox"/> Herons	<input type="checkbox"/> Snakes	<input type="checkbox"/> _____
<input type="checkbox"/> Bream	<input type="checkbox"/> Egrets	<input checked="" type="checkbox"/> Ibis	<input checked="" type="checkbox"/> Turtles	

<input checked="" type="checkbox"/> Arrowhead	<input type="checkbox"/> Bulrush	<input type="checkbox"/> Golden Canna
<input type="checkbox"/> Bacopa	<input type="checkbox"/> Chara	<input checked="" type="checkbox"/> Gulf Spikerush
<input type="checkbox"/> Blue Flag Iris	<input type="checkbox"/> Cordgrass	<input type="checkbox"/> Lily

☐ Naiad
 ☐ _____

☒ Pickerelweed
 ☐ _____

☐ Soft Rush
 ☐ _____