



Rizzetta & Company

Waterset Central Community Development District

**Board of Supervisors' Meeting
August 12, 2021**

**District Office:
9428 Camden Field Parkway
Riverview, Florida 33578
813.533.2950**

www.watersetcentralcdd.org

WATERSET CENTRAL COMMUNITY DEVELOPMENT DISTRICT

Offices of Rizzetta & Company, 9428 Camden Field Parkway, Riverview, FL 33578

| | | |
|--------------------------------------|----------------|--------------------------|
| District Board of Supervisors | Amanda King | Chairman |
| | Aaron Baker | Vice Chairman |
| | Larry Woster | Assistant Secretary |
| | Lynda McMorro | Assistant Secretary |
| | Pete Williams | Assistant Secretary |
| Interim District Manager | Jerry Whited | Rizzetta & Company, Inc. |
| District Counsel | Erin McCormick | Erin McCormick Law, PA |
| District Engineer | Tim Plate | Height Design LLC |

All cellular phones and pagers must be turned off while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 533-2950. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

WATERSET CENTRAL COMMUNITY DEVELOPMENT DISTRICT
District Office · Riverview, Florida · (813) 533-2950
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

August 5, 2021

**Board of Supervisors
Waterset Central Community
Development District**

REVISED AGENDA

Dear Board Members:

The regular meeting of the Board of Supervisors of the Waterset Central Community Development District will be held on **Thursday August 12, 2021 at 9:00 AM** at the offices of Rizzetta & Company, located at 9428 Camden Field Parkway, Riverview, Florida 33578. If you need assistance participating in the meeting, please contact the District Manager's Office at 813-533-2950. The following is the agenda for this meeting:

- 1. CALL TO ORDER**
- 2. AUDIENCE COMMENTS**
- 3. BUSINESS ITEMS**
 - A.** Public Hearing on FY 2021/2022 Budget & Imposing Special Assessments
 - i. Presentation of FY 2021/2022 Budget.....Tab 1
 - ii. Consideration of Resolution 2021-10, Adopting FY 2021/2022 BudgetTab 2
 - iii. Consideration of Resolution 2021-11, Imposing Special Assessments and Certifying an Assessment Roll.....Tab 3
 - B.** Consideration of Audit Committee recommendation
 - C.** Consideration of Resolution 2021-12, Adopting FY 21-22 Meeting ScheduleTab 4
 - D.** Consideration of Professional District Services AddendumTab 5
 - E.** Consideration of Landscape RFP Bid ResponsesTab 6
 - F.** Consideration of Special Warranty Deed Phases 5A-2B and 5B-1.....Tab 7
 - G.** Consideration of Bill of Sale for Phases 5A-2B and 5B-1Tab 8
 - H.** Consideration of Deed and Bill of Sale of Phase 4A South ConveyanceUSC
 - I.** Consideration of Deed and Bill of Sale of Phase 4B South ConveyanceUSC
 - J.** Consideration of Deed and Bill of Sale Phase 5B-2.....USC
- 4. STAFF REPORTS**
 - A.** Landscape & Irrigation
 - i. Presentation of Waterway Inspection Report.....Tab 9
 - ii. Consideration of Annual Lake Services Contract.....Tab 10
 - ii. Presentation of Irrigation Report.....Tab 11
 - iii. Presentation of Field Inspection ReportUSC
 - B.** District Counsel

- C. District Engineer
- D. Clubhouse Manager
 - i. Presentation of Management ReportTab 12
- E. District Manager
- 5. **BUSINESS ADMINISTRATION**
 - A. Consideration of Minutes of Board of Supervisors'
Meeting held on July 8, 2021Tab 13
 - B. Ratification of Operations & Maintenance
Expenditures for June 2021Tab 14
- 6. **SUPERVISOR REQUESTS**
- 7. **ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions please do not hesitate to call us at (813) 533-2950.

Sincerely,

Jerry Whited

Jerry Whited
District Manager



Rizzetta & Company

Waterset Central Community Development District

watersetcentralcdd.org

**Approved Proposed Budget for Fiscal Year
2021-2022**

Presented by: Rizzetta & Company, Inc.

**12750 Citrus Park Lane
Suite 115
Tampa, Florida 33625
Phone: 813-994-1001**

rizzetta.com

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GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Travel: Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Deputy Services: The District may wish to contract with the local police agency to provide security for the District.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Streetlights: The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Street/Parking Lot Sweeping: The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

Gate Facility Maintenance: Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Roadway Repair & Maintenance: Expenses related to the repair and maintenance of roadways owned by the District if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

RESERVE FUND BUDGET **ACCOUNT CATEGORY DESCRIPTION**

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET **ACCOUNT CATEGORY DESCRIPTION**

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

Approved Proposed Budget
Waterset Central Community Development District
General Fund
Fiscal Year 2021/2022

| Chart of Accounts Classification | Actual YTD through 06/30/21 | Projected Annual Totals 2020/2021 | Annual Budget for 2020/2021 | Projected Budget variance for 2020/2021 | Budget for 2021/2022 | Budget Increase (Decrease) vs 2020/2021 | Comments | Budget Allocation Factor |
|--|-----------------------------------|--|-----------------------------------|--|-------------------------|--|---------------------------------|-----------------------------|
| REVENUES | | | | | | | | |
| Interest Earnings | | | | | | | | |
| Interest Earnings | \$ 37 | \$ 89 | \$ - | \$ 89 | \$ - | \$ - | | |
| Special Assessments | | | | | | | | |
| Tax Roll* | \$ 741,765 | \$ 741,765 | \$ 733,088 | \$ 8,677 | \$ 1,138,597 | \$ 405,509 | | \$ 1,163,597 |
| Off Roll* | \$ 212,889 | \$ 283,852 | \$ 212,889 | \$ 70,963 | \$ - | \$ (212,889) | | |
| Facilities Rentals | \$ 11,967 | \$ 28,721 | \$ 5,000 | \$ 23,721 | \$ 5,000 | \$ - | | |
| TOTAL REVENUES | \$ 966,658 | \$ 1,054,427 | \$ 950,977 | \$ 103,450 | \$ 1,143,597 | \$ 192,620 | | |
| Balance Forward from Prior Year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| TOTAL REVENUES AND BALANCE FORWARD | \$ 966,658 | \$ 1,054,427 | \$ 950,977 | \$ 103,450 | \$ 1,143,597 | \$ 192,620 | | |
| EXPENDITURES - ADMINISTRATIVE | | | | | | | | |
| Legislative | | | | | | | | |
| Supervisor Fees | \$ 800 | \$ 1,067 | \$ 2,400 | \$ 1,333 | \$ 2,400 | \$ - | | |
| Financial & Administrative | | | | | | | | |
| Administrative Services | \$ 3,476 | \$ 4,635 | \$ 4,635 | \$ - | \$ 4,728 | \$ 93 | 2% increase | |
| District Management | \$ 15,862 | \$ 21,149 | \$ 21,149 | \$ - | \$ 21,572 | \$ 423 | 2% increase | |
| District Engineer | \$ 3,765 | \$ 5,020 | \$ 3,000 | \$ (2,020) | \$ 3,000 | \$ - | | |
| Disclosure Report | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | \$ 5,000 | \$ - | | |
| Trustees Fees | \$ 4,041 | \$ 5,388 | \$ 5,000 | \$ (388) | \$ 5,000 | \$ - | | |
| Assessment Roll | \$ 5,150 | \$ 5,150 | \$ 5,150 | \$ - | \$ 5,253 | \$ 103 | 2% increase | |
| Financial & Revenue Collections | \$ 3,476 | \$ 4,635 | \$ 4,635 | \$ - | \$ 4,728 | \$ 93 | 2% increase | |
| Accounting Services | \$ 13,982 | \$ 18,643 | \$ 18,643 | \$ - | \$ 19,016 | \$ 373 | 2% increase | |
| Auditing Services | \$ 5,026 | \$ 5,026 | \$ 5,000 | \$ (26) | \$ 5,100 | \$ 100 | | |
| Arbitrage Rebate Calculation | \$ 1,000 | \$ 1,000 | \$ 500 | \$ (500) | \$ 500 | \$ - | LLS Tax Solutions (2019-2021) | |
| Public Officials Liability Insurance | \$ 2,421 | \$ 2,537 | \$ 2,537 | \$ - | \$ 2,663 | \$ 126 | Egis 21/22 | |
| Legal Advertising | \$ 4,225 | \$ 5,633 | \$ 3,000 | \$ (2,633) | \$ 3,000 | \$ - | | |
| Dues, Licenses & Fees | \$ 175 | \$ 175 | \$ 175 | \$ - | \$ 175 | \$ - | DEO Annual fee | |
| Miscellaneous Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| Website Hosting, Maintenance, Backup (and Email) | \$ 2,728 | \$ 3,637 | \$ 5,000 | \$ 1,363 | \$ 4,000 | \$ (1,000) | RTS \$2,100 + Innersync \$1,538 | |
| Legal Counsel | | \$ - | | | | | | |
| District Counsel | \$ 25,696 | \$ 34,261 | \$ 30,000 | \$ (4,261) | \$ 30,000 | \$ - | | |
| Administrative Subtotal | \$ 96,823 | \$ 122,957 | \$ 115,824 | \$ (7,133) | \$ 116,135 | \$ 311 | | Equalized Admin |
| EXPENDITURES - FIELD OPERATIONS | | | | | | | | |
| Security Operations | | | | | | | | |
| Security Services and Patrols | \$ - | \$ - | \$ 13,000 | \$ 13,000 | \$ 20,000 | \$ 7,000 | Patrols | Equalized |
| Electric Utility Services | | | | | | | | |
| Utility Services | \$ 7,115 | \$ 9,487 | \$ 13,000 | \$ 3,513 | \$ 13,000 | \$ - | | Equalized |
| Street Lights | \$ 20,854 | \$ 27,805 | \$ 40,000 | \$ 12,195 | \$ 35,000 | \$ (5,000) | Per FY21 Spend | Stratified |
| Utility - Recreation Facilities | \$ 9,425 | \$ 12,567 | \$ 15,000 | \$ 2,433 | \$ 20,000 | \$ 5,000 | AK add | Equalized |
| Gas Utility Services | | \$ - | | | | | | |
| Utility - Recreation Facilities | \$ 7,224 | \$ 9,632 | \$ 10,000 | \$ 368 | \$ 20,000 | \$ 10,000 | AK add - If Heated** | Equalized |
| Garbage/Solid Waste Control Services | | \$ - | | | | | | |
| Garbage - Recreation Facility | \$ 3,198 | \$ 4,264 | \$ 3,000 | \$ (1,264) | \$ 7,500 | \$ 4,500 | Updated from Lakeside estimate | Equalized |
| Water-Sewer Combination Services | | \$ - | | | | | | |
| Utility Services | \$ 28,278 | \$ 37,704 | \$ 10,000 | \$ (27,704) | \$ 15,000 | \$ 5,000 | Per FY21 spend | Equalized |
| Utility - Reclaimed | \$ 6,646 | \$ 8,861 | \$ 10,000 | \$ 1,139 | \$ 5,000 | \$ (5,000) | Per FY21 spend | Equalized |
| Stormwater Control | | \$ - | | | | | | |
| Aquatic Maintenance | \$ 25,138 | \$ 33,517 | \$ 45,000 | \$ 11,483 | \$ 42,500 | \$ (2,500) | Solitude - \$30,924 + \$11,040 | Stratified |
| Lake/Pond Bank Maintenance | \$ - | \$ - | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ - | | Stratified |
| Wetland Monitoring & Maintenance | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | | Stratified |
| Mitigation Area Monitoring & Maintenance | \$ - | \$ - | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ - | | Stratified |
| Aquatic Plant Replacement | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ - | \$ (5,000) | Notes from mtg | Stratified |
| Other Physical Environment | | | | | | | | |
| General Liability Insurance | \$ 3,683 | \$ 3,683 | \$ 3,101 | \$ (582) | \$ 3,834 | \$ 733 | egis 21/22 | Equalized |
| Property Insurance | \$ 16,173 | \$ 16,500 | \$ 16,500 | \$ - | \$ 26,000 | \$ 9,500 | Egis 21/22 + new amenity | Equalized |
| Landscape Maintenance | \$ 205,684 | \$ 274,245 | \$ 280,000 | \$ 5,755 | \$ 386,000 | \$ 106,000 | 5B1 added \$53,000 | Equalized |
| Holiday Decorations | \$ 4,950 | \$ 5,000 | \$ 5,000 | \$ - | \$ 5,000 | \$ - | | Equalized |
| Irrigation Maintenance | \$ 37,681 | \$ 50,241 | \$ 45,000 | \$ (5,241) | \$ 45,000 | \$ - | | Equalized |
| Irrigation Repairs | \$ 1,417 | \$ 1,889 | \$ 10,000 | \$ 8,111 | \$ 2,500 | \$ (7,500) | Per FY21 spend | Equalized |
| Landscape - Mulch | \$ 20,820 | \$ 27,760 | \$ 30,000 | \$ 2,240 | \$ 17,000 | \$ (13,000) | Added from mtg notes | Equalized |
| Landscape Replacement Plants, Shrubs, Trees | \$ 2,108 | \$ 2,811 | \$ 10,000 | \$ 7,189 | \$ 12,500 | \$ 2,500 | Added for 5B1 & 5B2 | Equalized |
| Field Services | \$ 5,400 | \$ 7,500 | \$ 7,500 | \$ - | \$ 7,500 | \$ - | Contract | Equalized |

Approved Proposed Budget
Waterset Central Community Development District
General Fund
Fiscal Year 2021/2022

| Chart of Accounts Classification | Actual YTD through 06/30/21 | Projected Annual Totals 2020/2021 | Annual Budget for 2020/2021 | Projected Budget variance for 2020/2021 | Budget for 2021/2022 | Budget Increase (Decrease) vs 2020/2021 | Comments | Budget Allocation Factor |
|---|-----------------------------|-----------------------------------|-----------------------------|---|----------------------|---|-----------------------------|--------------------------|
| Fire Ant Treatment | \$ - | \$ - | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ - | | Equalized |
| Road & Street Facilities | | | | | | | | |
| Sidewalk Repair & Maintenance | \$ - | \$ - | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ - | | Stratified |
| Street Sign Repair & Replacement | \$ 624 | \$ 832 | \$ 3,000 | \$ 2,168 | \$ 3,000 | \$ - | | Stratified |
| Parks & Recreation | | \$ - | | | | | | |
| Management Contract | \$ 109,145 | \$ 145,527 | \$ 155,602 | \$ 10,075 | \$ 210,133 | \$ 54,531 | Updated 06/02 Gabby | Equalized |
| Pool Permits | \$ 550 | \$ 733 | \$ 1,000 | \$ 267 | \$ 1,500 | \$ 500 | AK add | Equalized |
| Facility Supplies | \$ 3,393 | \$ 4,524 | \$ 3,000 | \$ (1,524) | \$ 3,500 | \$ 500 | AK add | Equalized |
| Vehicle Maintenance | \$ 78 | \$ 104 | \$ 3,000 | \$ 2,896 | \$ 3,000 | \$ - | | Equalized |
| Pest Control | \$ 2,890 | \$ 3,853 | \$ 2,500 | \$ (1,353) | \$ 3,500 | \$ 1,000 | AK add | Equalized |
| Equipment Lease | \$ 13,239 | \$ 17,652 | \$ 16,000 | \$ (1,652) | \$ 16,000 | \$ - | | Equalized |
| Computer Support, Maintenance & Repair | \$ - | \$ - | \$ 750 | \$ 750 | \$ 750 | \$ - | | Equalized |
| Fitness Equipment Maintenance & Repairs | \$ 1,927 | \$ 2,569 | \$ 2,500 | \$ (69) | \$ 2,500 | \$ - | | Equalized |
| Clubhouse - Facility Janitorial Supplies | \$ 2,609 | \$ 3,479 | \$ 3,000 | \$ (479) | \$ 3,500 | \$ 500 | | Equalized |
| Pool Service Contract | \$ 16,650 | \$ 22,200 | \$ 22,200 | \$ - | \$ 37,200 | \$ 15,000 | Suncoast - \$1,850/month + | Equalized |
| Pool Repairs | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 6,000 | \$ 1,000 | AK add | Equalized |
| Security System Monitoring & Maintenance | \$ 196 | \$ 261 | \$ 3,500 | \$ 3,239 | \$ 4,000 | \$ 500 | AK add | Equalized |
| Facility A/C & Heating Maintenance & Repair | \$ 982 | \$ 1,309 | \$ 5,000 | \$ 3,691 | \$ 5,500 | \$ 500 | Payne - \$356/Qtr + Repairs | Equalized |
| Maintenance & Repairs | \$ 7,841 | \$ 10,455 | \$ 5,000 | \$ (5,455) | \$ 6,000 | \$ 1,000 | AK add | Equalized |
| Telephone Fax, Internet | \$ 3,733 | \$ 4,977 | \$ 6,500 | \$ 1,523 | \$ 8,500 | \$ 2,000 | Frontier - \$502/month | Equalized |
| Office Supplies | \$ 952 | \$ 1,269 | \$ 2,000 | \$ 731 | \$ 2,000 | \$ - | | Equalized |
| Playground Equipment and Maintenance | \$ 1,775 | \$ 2,367 | \$ 1,000 | \$ (1,367) | \$ 1,500 | \$ 500 | AK add | Equalized |
| Athletic/Park Court/Field Repairs | \$ 680 | \$ 907 | \$ 500 | \$ (407) | \$ 500 | \$ - | | Equalized |
| Access Control Maintenance & Repair | \$ 5,689 | \$ 7,585 | \$ 4,000 | \$ (3,585) | \$ 5,000 | \$ 1,000 | AK add | Equalized |
| Trail/Bike Path Maintenance | \$ - | \$ - | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | | Equalized |
| Tennis Court Maintenance & Supplies | \$ 2,369 | \$ - | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | | Equalized |
| Basketball Court Maintenance & Supplies | \$ - | \$ - | \$ 500 | \$ 500 | \$ 500 | \$ - | | Equalized |
| Contingency | | | | | | | | |
| Miscellaneous Contingency | \$ - | \$ - | \$ - | \$ - | \$ 1,545 | \$ 1,545 | | Equalized |
| Field Operations Subtotal | \$ 581,116 | \$ 764,071 | \$ 835,153 | \$ 71,082 | \$ 1,027,462 | \$ 192,309 | | |
| Contingency for County TRIM Notice | | | | | | | | |
| TOTAL EXPENDITURES | \$ 677,939 | \$ 887,028 | \$ 950,977 | \$ 63,949 | \$ 1,143,597 | \$ 192,620 | | |
| EXCESS OF REVENUES OVER EXPENDITURES | \$ 288,719 | \$ 167,399 | \$ - | \$ 167,399 | \$ - | \$ - | | |

Approved Proposed Budget
Waterset Central Community Development District
Reserve Fund
Fiscal Year 2021/2022

| Chart of Accounts Classification | Actual YTD through 02/29/20 | Projected Annual Totals 2019/2020 | Annual Budget for 2019/2020 | Projected Budget variance for 2019/2020 | Budget for 2020/2021 | Budget Increase (Decrease) vs 2019/2020 | Comments | Budget Allocation Factor |
|-----------------------------------|-----------------------------------|---|-----------------------------------|--|-------------------------|--|----------|-----------------------------|
| REVENUES | | | | | | | | |
| Special Assessments | | | | | | | | |
| Tax Roll* | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ - | \$ 25,000 | \$ - | | |
| Interest Earnings | | | | | | | | |
| Interest Earnings | \$ 200 | \$ 480 | \$ - | \$ 53 | \$ - | \$ - | | |
| TOTAL REVENUES | \$ 25,200 | \$ 25,480 | \$ 25,000 | \$ 53 | \$ 25,000 | \$ - | | |
| | | | | | | | | |
| TOTAL REVENUES AND BALANCE | \$ 25,200 | \$ 25,480 | \$ 25,000 | \$ 53 | \$ 25,000 | \$ - | | |
| | | | | | | | | |
| | | | | | | | | |
| EXPENDITURES | | | | | | | | |
| Contingency | | | | | | | | |
| Capital Reserves | \$ 25,000 | \$ 60,000 | \$ 25,000 | \$ (35,000) | \$ 25,000 | \$ - | | Equalized |
| TOTAL EXPENDITURES | \$ 25,000 | \$ 60,000 | \$ 25,000 | \$ (35,000) | \$ 25,000 | \$ - | | |
| EXCESS OF REVENUES OVER | \$ 200 | \$ (34,520) | \$ - | \$ (34,947) | \$ - | \$ - | | |

Budget Template
Waterset Central Community Development District
Debt Service
Fiscal Year 2021/2022

| Chart of Accounts Classification | Series 2018 | Budget for 2021/2022 |
|---|-----------------------|-----------------------|
| REVENUES | | |
| Special Assessments | | |
| Net Special Assessments | \$1,118,835.06 | \$1,118,835.06 |
| TOTAL REVENUES | \$1,118,835.06 | \$1,118,835.06 |
| EXPENDITURES | | |
| Administrative | | |
| Financial & Administrative | | |
| Debt Service Obligation | \$1,118,835.06 | \$1,118,835.06 |
| Administrative Subtotal | \$1,118,835.06 | \$1,118,835.06 |
| TOTAL EXPENDITURES | \$1,118,835.06 | \$1,118,835.06 |
| EXCESS OF REVENUES OVER EXPENDITURES | \$0.00 | \$0.00 |

Collection and Discount % applicable to the county:

6.0%

Gross assessments

\$1,189,237.95

Notes:

1. Tax Roll Collection Costs and Early Payment Discount is 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

Waterset Central Community Development District

FISCAL YEAR 2021/2022 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

| | |
|-----------------------------|-----------------------|
| 2021/2022 O&M Budget | \$1,163,597.00 |
| Collection Cost @ 2% | \$24,757.38 |
| Early Payment Discount @ 4% | \$49,514.77 |
| 2021/2022 Total: | <u>\$1,237,869.15</u> |

| | |
|----------------------|---------------------|
| 2020/2021 O&M Budget | \$970,977.00 |
| 2021/2022 O&M Budget | \$1,163,597.00 |
| Total Difference: | <u>\$192,620.00</u> |

| | PER UNIT ANNUAL ASSESSMENT | | Proposed Increase / Decrease | |
|---|----------------------------|-------------------|------------------------------|----------------|
| | 2020/2021 | 2021/2022 | \$ | % |
| 2018 Debt Service - Townhomes | \$504.17 | \$504.17 | \$0.00 | 0.00% |
| Operations/Maintenance - Townhomes - Platted | \$1,072.11 | \$1,109.18 | \$37.07 | 3.46% |
| Total | \$1,576.28 | \$1,613.35 | \$37.07 | 2.35% |
| <hr/> | | | | |
| 2018 Debt Service - Villas | \$916.67 | \$916.67 | \$0.00 | 0.00% |
| Operations/Maintenance - Villas - Platted | \$1,119.03 | \$1,141.84 | \$24.81 | 2.22% |
| Total | \$2,033.70 | \$2,058.51 | \$24.81 | 1.22% |
| <hr/> | | | | |
| 2018 Debt Service - SF 40' Series | \$916.67 | \$916.67 | \$0.00 | 0.00% |
| Operations/Maintenance - SF 40' Series - Platted | \$1,119.67 | \$1,143.76 | \$24.09 | 2.15% |
| Total | \$2,036.34 | \$2,060.43 | \$24.09 | 1.18% |
| <hr/> | | | | |
| 2018 Debt Service - SF 50' Series | \$1,145.83 | \$1,145.83 | \$0.00 | 0.00% |
| Operations/Maintenance - SF 50' Series - Platted | \$1,146.09 | \$1,162.97 | \$16.88 | 1.47% |
| Total | \$2,291.92 | \$2,308.80 | \$16.88 | 0.74% |
| <hr/> | | | | |
| 2018 Debt Service - SF 60' Series | \$1,375.00 | \$1,375.00 | \$0.00 | 0.00% |
| Operations/Maintenance - SF 60' Series - Platted | \$1,172.52 | \$1,182.18 | \$9.66 | 0.82% |
| Total | \$2,547.52 | \$2,557.18 | \$9.66 | 0.38% |
| <hr/> | | | | |
| 2018 Debt Service - SF 70' Series | \$1,604.17 | \$1,604.17 | \$0.00 | 0.00% |
| Operations/Maintenance - SF 70' Series - Platted | \$1,198.94 | \$1,201.39 | \$2.45 | 0.20% |
| Total | \$2,803.11 | \$2,805.56 | \$2.45 | 0.09% |
| <hr/> | | | | |
| 2018 Debt Service - SF 40' Series | \$916.67 | \$916.67 | \$0.00 | 0.00% |
| Operations/Maintenance - SF 40' Series - Unplatted to Platted | \$110.49 | \$1,143.76 | \$1,033.27 | 935.17% |
| Total | \$1,027.16 | \$2,060.43 | \$1,033.27 | 100.59% |
| <hr/> | | | | |
| 2018 Debt Service - SF 50' Series | \$1,145.83 | \$1,145.83 | \$0.00 | 0.00% |
| Operations/Maintenance - SF 50' Series - Unplatted to Platted | \$110.49 | \$1,162.97 | \$1,052.48 | 952.56% |
| Total | \$1,256.32 | \$2,308.80 | \$1,052.48 | 83.78% |
| <hr/> | | | | |
| 2018 Debt Service - SF 60' Series | \$1,375.00 | \$1,375.00 | \$0.00 | 0.00% |
| Operations/Maintenance - SF 60' Series - Unplatted to Platted | \$110.49 | \$1,182.18 | \$1,071.69 | 969.95% |
| Total | \$1,485.49 | \$2,557.18 | \$1,071.69 | 72.14% |

WATERSET CENTRAL COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2021/2022 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

| | | |
|---------------------------------|-----------|-----------------------|
| TOTAL O&M BUDGET | | \$1,163,597.00 |
| COLLECTION COSTS @ | 2% | \$24,757.38 |
| EARLY PAYMENT DISCOUNT @ | 4% | \$49,514.77 |
| TOTAL O&M ASSESSMENT | | \$1,237,869.15 |

| | | | | \$118,228.72 | | | | | \$1,020,172.34 | | | \$99,468.09 | | | | | |
|--|---------|----------------|--------------------------|-------------------------------------|----------------|---------------|---------------------|---------------------|---|-----------------------|---------------------|--------------------------------------|--------------------|---------------------|---------------------------|--------------------------|----------------------|
| | | | | ALLOCATION OF EQUALIZED ADMIN COSTS | | | | | ALLOCATION OF EQUALIZED FIELD COSTS & RESERVE | | | ALLOCATION OF STRATIFIED FIELD COSTS | | | PER LOT ANNUAL ASSESSMENT | | |
| LOT SIZE | PHASE | UNITS ASSESSED | | EAU FACTOR | TOTAL EAU's | % TOTAL EAU's | TOTAL BUDGET | PER UNIT ASSESSMENT | EAU FACTOR | TOTAL BUDGET | PER UNIT ASSESSMENT | EAU FACTOR | TOTAL BUDGET | PER UNIT ASSESSMENT | TOTAL O&M | SERIES 2018 DEBT SERVICE | TOTAL ⁽¹⁾ |
| | | O&M | SERIES 2018 DEBT SERVICE | | | | | | | | | | | | | | |
| Platted Units | | | | | | | | | | | | | | | | | |
| Single Family 40' | 5A-1 | 37 | 37 | 1.00 | 37.00 | 3.47% | \$4,099.78 | \$110.80 | 1.00 | \$35,376.17 | \$956.11 | 0.80 | \$2,843.37 | \$76.85 | \$1,143.76 | \$916.67 | \$2,060.43 |
| Single Family 50' | 5A-1 | 61 | 61 | 1.00 | 61.00 | 5.72% | \$6,759.09 | \$110.80 | 1.00 | \$58,322.88 | \$956.11 | 1.00 | \$5,859.65 | \$96.06 | \$1,162.97 | \$1,145.83 | \$2,308.80 |
| Single Family 60' | 5A-1 | 92 | 92 | 1.00 | 92.00 | 8.62% | \$10,194.04 | \$110.80 | 1.00 | \$87,962.38 | \$956.11 | 1.20 | \$10,605.01 | \$115.27 | \$1,182.18 | \$1,375.00 | \$2,557.18 |
| Single Family 70' | 5A-1 | 12 | 12 | 1.00 | 12.00 | 1.12% | \$1,329.66 | \$110.80 | 1.00 | \$11,473.35 | \$956.11 | 1.40 | \$1,613.81 | \$134.48 | \$1,201.39 | \$1,604.17 | \$2,805.56 |
| Townhome | 4 South | 112 | 112 | 1.00 | 112.00 | 10.50% | \$12,410.14 | \$110.80 | 1.00 | \$107,084.63 | \$956.11 | 0.44 | \$4,733.83 | \$42.27 | \$1,109.18 | \$504.17 | \$1,613.35 |
| Villa | 4 South | 120 | 120 | 1.00 | 120.00 | 11.25% | \$13,296.58 | \$110.80 | 1.00 | \$114,733.53 | \$956.11 | 0.78 | \$8,991.20 | \$74.93 | \$1,141.84 | \$916.67 | \$2,058.51 |
| Single Family 50' | 4 South | 76 | 76 | 1.00 | 76.00 | 7.12% | \$8,421.16 | \$110.80 | 1.00 | \$72,664.57 | \$956.11 | 1.00 | \$7,300.55 | \$96.06 | \$1,162.97 | \$1,145.83 | \$2,308.80 |
| Single Family 40' | 5A-2 | 32 | 32 | 1.00 | 32.00 | 3.00% | \$3,545.75 | \$110.80 | 1.00 | \$30,595.61 | \$956.11 | 0.80 | \$2,459.13 | \$76.85 | \$1,143.76 | \$916.67 | \$2,060.43 |
| Single Family 50' | 5A-2 | 72 | 72 | 1.00 | 72.00 | 6.75% | \$7,977.95 | \$110.80 | 1.00 | \$68,840.12 | \$956.11 | 1.00 | \$6,916.31 | \$96.06 | \$1,162.97 | \$1,145.83 | \$2,308.80 |
| Single Family 60' | 5A-2 | 68 | 68 | 1.00 | 68.00 | 6.37% | \$7,534.73 | \$110.80 | 1.00 | \$65,015.67 | \$956.11 | 1.20 | \$7,838.49 | \$115.27 | \$1,182.18 | \$1,375.00 | \$2,557.18 |
| Single Family 70' | 5A-2 | 28 | 28 | 1.00 | 28.00 | 2.62% | \$3,102.53 | \$110.80 | 1.00 | \$26,771.16 | \$956.11 | 1.40 | \$3,765.55 | \$134.48 | \$1,201.40 | \$1,604.17 | \$2,805.57 |
| Single Family 40' | 5B-1 | 32 | 32 | 1.00 | 32.00 | 3.00% | \$3,545.75 | \$110.80 | 1.00 | \$30,595.61 | \$956.11 | 0.80 | \$2,459.13 | \$76.85 | \$1,143.76 | \$916.67 | \$2,060.43 |
| Single Family 50' | 5B-1 | 56 | 56 | 1.00 | 56.00 | 5.25% | \$6,205.07 | \$110.80 | 1.00 | \$53,542.32 | \$956.11 | 1.00 | \$5,379.35 | \$96.06 | \$1,162.97 | \$1,145.83 | \$2,308.80 |
| Single Family 60' | 5B-1 | 46 | 46 | 1.00 | 46.00 | 4.31% | \$5,097.02 | \$110.80 | 1.00 | \$43,981.19 | \$956.11 | 1.20 | \$5,302.51 | \$115.27 | \$1,182.18 | \$1,375.00 | \$2,557.18 |
| Single Family 70' | 5B-1 | 44 | 44 | 1.00 | 44.00 | 4.12% | \$4,875.41 | \$110.80 | 1.00 | \$42,068.96 | \$956.11 | 1.40 | \$5,917.29 | \$134.48 | \$1,201.40 | \$1,604.17 | \$2,805.57 |
| Single Family 40' | 5B-2 | 49 | 49 | 1.00 | 49.00 | 4.59% | \$5,429.44 | \$110.80 | 1.00 | \$46,849.53 | \$956.11 | 0.80 | \$3,765.55 | \$76.85 | \$1,143.76 | \$916.67 | \$2,060.43 |
| Single Family 50' | 5B-2 | 66 | 66 | 1.00 | 66.00 | 6.19% | \$7,313.12 | \$110.80 | 1.00 | \$63,103.44 | \$956.11 | 1.00 | \$6,339.95 | \$96.06 | \$1,162.97 | \$1,145.83 | \$2,308.80 |
| Single Family 60' | 5B-2 | 64 | 64 | 1.00 | 64.00 | 6.00% | \$7,091.51 | \$110.80 | 1.00 | \$61,191.22 | \$956.11 | 1.20 | \$7,377.40 | \$115.27 | \$1,182.18 | \$1,375.00 | \$2,557.18 |
| TOTAL | | 1067 | 1067 | | 1067.00 | 100% | \$118,228.72 | | | \$1,020,172.34 | | | \$99,468.09 | | | | |
| Less: Hillsborough County Collection Costs (2%) and Early Payment Discounts (4%) | | | | (\$7,093.72) | | | | | (\$61,210.34) | | | (\$5,968.09) | | | | | |
| Net Revenue to be Collected | | | | \$111,135.00 | | | | | \$958,962.00 | | | \$93,500.00 | | | | | |

⁽¹⁾ Annual assessment that would appear on 2021 Hillsborough County property tax bill if budget adopted at this amount. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

RESOLUTION 2021-10

THE ANNUAL APPROPRIATION RESOLUTION OF THE WATERSET CENTRAL COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022.

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

WHEREAS, the District Manager has, on the 14th day in May, 2021, submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Waterset Central Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

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

WHEREAS, the Board set August 12, 2021, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two (2) days before the public hearing or transmitted the Proposed Budget to the manager or administrator of Hillsborough County for posting on its website; and

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

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time

period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WATERSSET CENTRAL COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager's Proposed Budget:, as amended by the Board, attached hereto as Exhibit "A", is hereby adopted in accordance with the provisions of 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2019-2021 and/or revised projections for Fiscal Year 2021-2022.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for Waterset Central Community Development District for the Fiscal Year Ending September 30, 2022, as adopted by the Board of Supervisors on August 13, 2021.
- d. The final adopted budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption or shall be transmitted to the manager or administrator of Hillsborough County for posting on its website.

SECTION 2. Appropriations

There is hereby appropriated out of the revenues of the Waterset Central Community Development District, for the fiscal year beginning October 1, 2021, and ending September 30, 2022, the sum of \$ [REDACTED] to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

| | |
|-------------------|-----------|
| GENERAL FUND | \$ _____ |
| RESERVE FUND | \$ _____ |
| ENTERPRISE FUND | \$ _____ |
| DEBT SERVICE FUND | \$ _____ |
| TOTAL ALL FUNDS | \$ _____* |

*Not inclusive of collection costs

SECTION 3. Supplemental Appropriations

The Board may authorize, by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of an appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of many funds.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand Dollars (\$10,000.00) or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred, previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000.00 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Other transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 12th day of August 2021.

ATTEST:

Secretary / Assistant Secretary

**WATERSET CENTRAL COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Chairman/Vice Chairman

Exhibit A: Budget Fiscal Year 2021-2022

EXHIBIT A
Budget Fiscal Year 2021-2022

RESOLUTION 2021-11

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

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

WHEREAS, the District is located in Hillsborough County, Florida (the “County”); and

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

WHEREAS, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance activities described in the District’s budget(s) for Fiscal Year 2021-2022 (“Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

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

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

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

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots pursuant to the Uniform Method and which is also indicated on Exhibit "A"; and

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

WHEREAS, it is in the best interests of the District to adopt the assessment roll of the Waterset Central Community Development District (the "Assessment Roll") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the portion of the Assessment Roll on platted property to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to unplatted property; and

WHEREAS, the Board set August 12, 2021 as the date for a public hearing to consider the levy of the special assessments to fund the operation and maintenance of the District, and caused notice of such public hearing to be given pursuant to Section 197.3632(4)(b), *Florida Statutes*; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WATERSSET CENTRAL COMMUNITY DEVELOPMENT DISTRICT:

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

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapter 190 of the Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with Exhibits "A" and "B." The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

- A. Uniform Method Assessments. The collection of the previously levied debt service assessments and operation and maintenance special assessments on platted lots and developed lands shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in Exhibits "A" and "B."
- B. Direct Bill Assessments. The annual operations and maintenance assessments for undeveloped and unplatted lands will be collected directly by the District in accordance with Florida law, as set forth in Exhibits "A" and "B." Operation and maintenance assessments directly collected by the District are due in full on December 1, 2021; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2021, 25% due no later than February 1, 2022 and 25% due no later than May 1, 2022.

With respect to the annual installment of the debt services assessments for the District's Series 2018 Special Assessments Bonds only, assessments directly collected by the District are due in full on December 1, 2021; provided however that, to the extent permitted by law, the assessments due may be paid in two partial deferred payments and according to the following schedule: 35% of the annual installment for the previously levied debt service assessments for the Series 2018 Bonds shall be payable no later than March 15, 2022, and 65% of the annual installment for the previously levied debt service assessment for the Series 2018 Bonds shall be payable no later than September 15, 2022.

In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2021-2022, as well as any future installments of special assessments securing debt service – shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the applicable rate of any bonds or other debt instruments secured by the special assessments, or, in the case of operations and maintenance assessments, at the applicable statutory prejudgment interest rate. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170 of the Florida Statutes or other applicable law to collect and enforce the whole assessment, as set forth herein.

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

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified. That the District's Uniform Method Assessment Roll is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Waterset Central Community Development District.

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

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

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Waterset Central Community Development District.

PASSED AND ADOPTED this 13th day of August 2021.

ATTEST:

**WATERSET CENTRAL COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Chairman / Vice Chairman

Exhibit A: Budget Fiscal Year 2021-2022
Exhibit B: Assessment Lien Roll
Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

EXHIBIT A
Budget Fiscal Year 2021-2022

EXHIBIT B

Assessment Lien Roll
Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

[See Disclosure Below]

Exhibit B – Disclosure

FY 2021-2022 Assessment Roll (Uniform Method)
FY 2021-2022 Assessment Roll (Direct Bill)

The Assessment Roll is maintained in the District's official records and is available upon request. Certain exempt information may be redacted prior to release in compliance with Chapter 119, FL Statutes.

RESOLUTION 2021-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF WATERSET CENTRAL COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WATERSET CENTRAL COMMUNITY DEVELOPMENT DISTRICT:

Section 1. Regular meetings of the Board of Supervisors of the District shall be held as provided on the schedule attached as Exhibit "A".

Section 2. In accordance with Section 189.417(1), Florida Statutes, the District's Secretary is hereby directed to file annually, with Hillsborough County, a schedule of the District's regular meetings.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 12th DAY OF AUGUST, 2021.

**WATERSET CENTRAL
COMMUNITY
DEVELOPMENT DISTRICT**

CHAIRMAN

ATTEST:

SECRETARY/ASSISTANT SECRETARY

EXHIBIT "A"

**BOARD OF SUPERVISORS MEETING DATES
WATERSET CENTRAL COMMUNITY DEVELOPMENT DISTRICT
FOR REMAINDER OF FISCAL YEAR 2021/2022**

October 14, 2021
November 11, 2021
December 9, 2021
January 13, 2022
February 10, 2022
March 10, 2022
April 14, 2022
May 12, 2022
June 9, 2022
July 14, 2022
August 11, 2022
September 8, 2022

All meetings will convene at 9:00 a.m. at the offices of Rizzetta & Company, located at 9428 Camden Field Parkway, Riverview, FL 33578.

MINUTES OF MEETING

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

WATERSET CENTRAL
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Waterset Central Community Development District was held on **Thursday, July 8, 2021 at 9:05 AM** at the offices of Rizzetta & Company located at 9428 Camden Field Parkway, Riverview, FL 33578.

Present and constituting a quorum:

| | |
|----------------|--|
| Amanda King | Board Supervisor, Chairman |
| Lynda McMorrow | Board Supervisor, Assistant Secretary |
| Lennie Woster | Board Supervisor, Assistant Secretary |
| Pete Williams | Board Supervisor, Assistant Secretary |

Also present were:

| | |
|----------------|--|
| Jerry Whited | District Manager; Rizzetta & Company |
| John Toborg | Field Service Manager; Rizzetta & Company |
| Erin McCormick | District Counsel |
| Gail Huff | Ballenger Irrigation |
| Gabby Davis | Castle Management |
| Paula Means | LMP |

FIRST ORDER OF BUSINESS

Call to Order

Mr. Whited called the meeting to order and read the roll call.

SECOND ORDER OF BUSINESS

Audience Comments

There we're no audience members in attendance.

THIRD ORDER OF BUSINESS

Consideration of Series 2018
Arbitrage Report

The Board considered the Arbitrage Report for the 2018 Series Bonds and Engagement letter. There was no arbitrage liability at this time and the next annual calculation date is 05/13/2022

On a motion by Mr. Williams, seconded by Ms. King, the Board unanimously approved to engage LLS Tax Solutions INC. for arbitrage services for the Waterset Central Community Development District.

FOURTH ORDER OF BUSINESS**Staff Reports****A. Landscape & Irrigation****i. Presentation of Waterway Inspection Report**

The Board reviewed the Waterway Inspection Report. Only routine maintenance was discussed.

ii. Presentation of Irrigation Report

The Board was presented with the Irrigation Report by Gail Huff who was in attendance. There was a discussion regarding Item 11 from the Field Inspection Report asking if irrigation drip lines were running along viburnum hedges.

iii. Presentation of Field Inspection Report

The Board was presented with the Field Inspection Report. Fertilizer applications are going down and LMP was asked to notify John Toborg and clubhouse staff 5 days prior to each application. Report numbers as follows we're discussed: 1. We need 13 Podocarpus replaced under warranty as described. 4. There are cracks in some planters and pictures to document. Lenny to follow up with additional pictures. 6. Queen Amma Crinum Lilies supposed to be transplanted to partial shade. 22. There is a broken Sycamore on WSB needs replacing by installing contractor

B. Clubhouse Manager**i. Presentation of Management Report**

The Board received the Clubhouse Manager Report from Gabby Leendertz who was in attendance. There was an incident at the clubhouse on June 20th in the clubhouse parking lot where the police responded, and someone was arrested. Police report to follow. Basketball court signage has been installed. There was a report about Reservoir Park about the naming of the park to one of the residents last name and an event that was previously held there. Resolutions we're discussed. One of the board members described their experience trying to get Google to update the name of the park to no avail. Direction was given to install signage at the park. Amanda to work with Paul on the signage for the pool and for Reservoir Park that includes park rules. Erin offered to send a letter on legal letterhead to notify the resident to remove the name from Google. The resident knows he is not allowed to have another

market and hasn't since. Direction was given for District Counsel to send the resident a letter from the District on letterhead.

C. District Counsel

i. Off Duty Officer Indemnification Agreement

The Board received the District Counsel Update from Erin McCormick who was in attendance. The Districts Off Duty Officer Agreement was presented. It was discussed and directed to have Egis add a worker's compensation policy for the district in conjunction with the off-duty officer agreement. *Since meeting the off-duty officer application, agreement and schedule has been submitted to the county and the officer has started patrols.

On a motion by Mr. Williams, seconded by Ms. McMorrow, the Board unanimously approved the Off Duty Officer Agreement and to add the additional workers compensation insurance policy to the District through Egis, for the Waterset Central Community Development District.

D. District Engineer

Not present. No report.

E. District Manager

i. Presentation of EGIS Annual Site Visit Notes

The Board received the District Manager report from Jerry Whited who was in attendance. The Egis Annual Site Visit Notes were presented which included recommendations for signage and other insurance related items. The Next meeting will be August 12th, 2021 and will include the Public Hearing for the Adopted Budget

FIFTH ORDER OF BUSINESS

**Consideration of Minutes of the Board
of Supervisors' Regular Meeting held on
June 10, 2021**

On a motion by Mr. Williams, seconded by Ms. King, with all in favor, the Board approved the minutes, as amended of Board of Supervisors' regular meeting held on June 10, 2021, for the Waterset Central Community Development District.

SIXTH ORDER OF BUSINESS

**Consideration of Operations &
Maintenance Expenditures for May
2021**

The Board considered the Operations and Maintenance Expenditures for May 2021. Ms. King requested all historical invoices for the condensation line and HVAC related invoices

to her for follow up on current HVAC condensation line issues

On a Motion by Ms. King, seconded by Mr. Williams, with all in favor, the Board approved to ratify the payment of the invoices in the May 2021 (\$68,123.12) Operation and Maintenance Expenditures Report for the Waterset Central Community Development District.

SEVENTH ORDER OF BUSINESS

Supervisor Requests

There were no additional supervisor requests.

EIGHTH ORDER OF BUSINESS

Adjournment

On a motion by Ms. King, seconded by Ms. McMorrow, the Board unanimously approved to adjourn the meeting at 10:05 a.m. for the Waterset Central Community Development District.

Assistant Secretary

Chair / Vice Chair

Waterset Central Community Development District

District Office · Riverview, Florida · (813)-533-2950

Mailing Address · 3434 Colwell Avenue, Suite 200 · Tampa, Florida 33614

www.watersetcentralcdd.org

Operations and Maintenance Expenditures June 2021 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2021 through June 30, 2021. This does not include expenditures previously approved by the Board.

The total items being presented: **\$62,441.72**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Waterset Central Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2021 Through June 30, 2021

| Vendor Name | Check Number | Invoice Number | Invoice Description | Invoice Amount |
|--|--------------|-------------------------------------|--|----------------|
| Accurate Electronics Inc | 002006 | 102720 | Service Call - Clubhouse Pool Gate 05/21 | \$ 382.00 |
| Ballenger & Company, Inc. | 002022 | 21188 | Irrigation Maintenance 05/21 | \$ 4,025.00 |
| BOCC | 002028 | 7687161865 05/21 | Summary 03/21-05/21 | \$ 18,760.15 |
| BOCC Hillsborough County Public Utilities | 002029 | 7687161856-5424 Wayfarer Ave. | Initial Meter Setup - 5424 Wayfarer Ave. 06/21 | \$ 340.00 |
| BOCC Hillsborough County Public Utilities | 002030 | 7687161865-5300 Del Coronado Dr. | Initial Meter Setup - 5300 Del Coronado Dr. 06/21 | \$ 340.00 |
| BOCC Hillsborough County Public Utilities | 002031 | 7687161865-5459 Wayfarer Ave. | Initial Meter Setup - 5459 Wayfarer Ave. 06/21 | \$ 340.00 |
| BOCC Hillsborough County Public Utilities | 002032 | 7687161865-5490 Wayfarer Ave. | Initial Meter Setup - 5490 Wayfarer Ave. 06/21 | \$ 600.00 |
| BOCC Hillsborough County Public Utilities | 002033 | 7687161865-5494 Del Coronado Dr. | Initial Meter Setup - 5494 Del Coronado Dr. 06/21 | \$ 340.00 |
| Castle Management, LLC | 002034 | INS-0521-238 | Insurance Reimbursement 05/21 | \$ 594.00 |
| Castle Management, LLC | 002040 | MISC-0521-039 | Janitorial Service 05/21 | \$ 1,164.80 |
| Castle Management, LLC | 002024 | PREIM05-21-21-276 | Payroll Pay Period 05/01/21-05/14/21 | \$ 6,695.52 |
| Castle Management, LLC | 002040 | PREIM06-04-21-278 | Payroll Pay Period 05/15/21-05/28/21 | \$ 4,923.68 |

Waterset Central Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2021 Through June 30, 2021

| Vendor Name | Check Number | Invoice Number | Invoice Description | Invoice Amount |
|------------------------------|--------------|-----------------------|---|----------------|
| Erin McCormick Law, PA | 002007 | 10507 | General Legal Services 05/21 | \$ 3,177.16 |
| Fabiana Torrecilha | 002038 | 050221-Torrecilha | Rental Deposit Refund | \$ 200.00 |
| Florida Department of Health | 002008 | 29-BID-5314939 | Lap Pool Permit #29-60-1764606 FY21/22 | \$ 275.00 |
| Florida Department of Health | 002008 | 29-BID-5314940 | Zero Entry Pool Permit #29-60-1764621 FY21/22 | \$ 275.00 |
| Florida Natural Gas | 20210624-1 | 483320ES | 7281 Paradiso Drive Pool Heaters 04/21 | \$ 267.85 |
| Frontier | 20210624-2 | 813-741-0603-061118-5 | Fios Internet 06/21 | \$ 479.24 |
| Heidt Design, LLC | 002041 | 40666 | Engineering Services 05/21 | \$ 112.50 |
| Heidt Design, LLC | 002041 | 40667 | Engineering Services 05/21 | \$ 105.00 |
| Jean Pierre | 002012 | 052621-Pierre | Rental Deposit Refund 05/21 | \$ 200.00 |
| Karl J. Koudelka | 002023 | 4105193 | Access Cards 05/21 | \$ 324.15 |
| Lauren Umbarger | 002027 | 052821-Umbarger | Rental Deposit Refund 05/21 | \$ 200.00 |
| LLS Tax Solutions, Inc. | 002035 | 002317 | Arbitrage Series 2018 PE 05/13/21 | \$ 500.00 |

Waterset Central Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2021 Through June 30, 2021

| Vendor Name | Check Number | Invoice Number | Invoice Description | Invoice Amount |
|----------------------------------|--------------|----------------|---|----------------|
| Municipal Asset Management, Inc. | 002039 | 0618163 | Lease Payment on Fitness Equipment 06/21 | \$ 1,323.91 |
| Nvirotect Pest Control Services | 002037 | 237110 | Monthly Pest Control #12545 06/21 | \$ 185.00 |
| Nvirotect Pest Control Services | 002037 | 237663 | Additional Service - Pest Control 06/21 | \$ 135.00 |
| OnSight Industries LLC | 002043 | 006-21-299287D | Deposit - Mailbox Replacement 06/21 | \$ 406.00 |
| Precious Murray | 002036 | 052921-Murray | Rental Deposit Refund | \$ 200.00 |
| RB Owens Electric Inc. | 002010 | 20212020 | Service Call - Deck Fans 05/21 | \$ 117.75 |
| Rebekah Hall | 002009 | 051821-Hall | Rental Deposit Refund 05/21 | \$ 200.00 |
| Republic Services | 002014 | 3-0696-949983 | (1) Waste & (1) Recycle Container Service 06/21 | \$ 299.63 |
| Rizzetta & Company, Inc. | 002015 | INV00000058888 | District Management Fees 06/21 | \$ 4,688.50 |
| Rizzetta Technology Services | 002025 | INV00000007625 | Email & Website Hosting Services 06/21 | \$ 175.00 |
| Saralyn Parente | 002011 | 052321-Parente | Rental Deposit Refund 05/21 | \$ 200.00 |
| Solitude Lake Management, LLC | 002045 | PI-A00613884 | Monthly Lake & Wetland Service 06/21 | \$ 2,577.00 |

Waterset Central Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2021 Through June 30, 2021

| Vendor Name | Check Number | Invoice Number | Invoice Description | Invoice Amount |
|-----------------------|--------------|--------------------|---|---------------------|
| Suncoast Pool Service | 002046 | 7350 | Monthly Pool Service 06/21 | \$ 1,850.00 |
| TECO | 20210624-3 | 211021571990 04/21 | 7008 Waterline Ct - Irrigation Prorate 04/20/21-04/28/21 | \$ 201.03 |
| TECO | 20210624-3 | 211021571990 05/21 | 7008 Waterline Ct - Irrigation 05/21 | \$ 26.43 |
| TECO | 002026 | 221007928999 05/21 | 5701 Waterset Blvd. 05/21 | \$ 24.69 |
| TECO | 002026 | 221007962220 05/21 | Waterset Blvd. - Streetlights 05/21 | \$ 1,902.35 |
| TECO | 002026 | 221008097190 05/21 | Phase 5A2-2B - Streetlights 05/21 | \$ 789.94 |
| TECO | 061621-1 | 321000017137 05/21 | Summary Bill 05/21 | \$ 2,318.44 |
| William Reed | 002013 | 051821-Reed | Rental Deposit Refund 05/21 | <u>\$ 200.00</u> |
| Report Total | | | | <u>\$ 62,441.72</u> |