

**BELMOND RESERVE
COMMUNITY DEVELOPMENT
DISTRICT**

DECEMBER 07, 2023

AGENDA PACKAGE



2005 PAN AM CIRCLE SUITE 300
TAMPA FL, 33607

Board of Supervisors

Carlos de la Ossa, Chairman
Nick Dister, Vice Chairperson
Kyle Smith, Assistant Secretary
Alberto Viera, Assistant Secretary
Ryan Motko, Assistant Secretary

Bryan Radcliff, District Manager
John Vericker, District Counsel
Tonja Stewart, District Engineer

Regular Meeting Agenda

Thursday, December 07, 2023 at 2:00 p.m.

The Regular Meeting of the **Belmond Reserve Community Development District** will be held December 07, 2023, **at 2:00 p.m. at the Offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607**. Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

Join Zoom Meeting

<https://us06web.zoom.us/j/86992084254?pwd=wPRUYX9TrhybYypbvbLGNwEyJbTHO.1>
Meeting ID: 869 9208 4254 Passcode: 944104

All cellular phones and pagers must be turned off during the meeting.

REGULAR MEETING OF BOARD OF SUPERVISORS

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENT**
- 3. BUSINESS ITEMS**
 - A. Acceptance of Financial Report for Fiscal Year Ending September 30, 2022
- 4. CONSENT AGENDA**
 - A. Approval of Minutes of the November 02, 2023 Regular Meeting
 - B. Consideration of Operation and Maintenance Expenditures October 2023
 - C. Acceptance of the Financials and Approval of the Check Register for October 2023
- 5. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
 - i. Community Inspections Report
- 6. BOARD OF SUPERVISORS REQUESTS AND COMMENTS**
- 7. ADJOURNMENT**

*Next regularly scheduled meeting is January 04, 2024 at 2:00 p.m.

Third Order of Business

3A.

**BELMOND RESERVE
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

**BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA**

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds	
to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances –	
Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in	
Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-21
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance –	
Budget and Actual – General Fund	22
Notes to Required Supplementary Information	23
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	24
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	25-26
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	27
MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	28-29



INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Belmond Reserve 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 Belmond Reserve 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 November 29, 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.

November 29, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Belmond Reserve 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 (\$376,519).
- The change in the District's total net position for the fiscal year ended September 30, 2022 was \$400,315, an increase. 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 \$335,095, a decrease of (\$387,969) in comparison with the prior fiscal year. A portion of the fund balance is restricted for debt service and capital projects, and the remainder is unassigned deficit fund balance in the general fund.

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 special 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 three 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, debt service fund and capital projects fund, all 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	\$ 662,818	\$ 903,929
Capital assets, net of depreciation	9,547,088	9,084,300
Total assets	10,209,906	9,988,229
Current liabilities	331,226	308,283
Long-term liabilities	10,255,199	10,456,780
Total liabilities	10,586,425	10,765,063
Net Position		
Net investment in capital assets	(706,751)	(1,205,317)
Restricted	338,139	428,483
Unrestricted	(7,907)	-
Total net position	\$ (376,519)	\$ (776,834)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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.

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

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations.

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

CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

	2022	2021
Revenues:		
Program revenues		
Charges for services	\$ 1,112,526	\$ -
Operating grants and contributions	43	88,135
Capital grants and contributions	-	1,678
General revenues	175	-
Total revenues	<u>1,112,744</u>	<u>89,813</u>
Expenses:		
General government	139,345	68,927
Maintenance and operations	180,677	19,176
Bond issuance costs	-	398,125
Interest	392,407	380,419
Total expenses	<u>712,429</u>	<u>866,647</u>
Change in net position	400,315	(776,834)
Net position - beginning	<u>(776,834)</u>	<u>-</u>
Net position - ending	<u>\$ (376,519)</u>	<u>\$ (776,834)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$712,429. The costs of the District's activities were partially funded by program revenues. Program revenues, comprised primarily of assessments and Developer contributions, increased during the fiscal year primarily as a result of an increase in assessments. In total, expenses decreased from the prior fiscal year. The majority of the decrease was the result of bond issuance costs incurred in the prior 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. The general fund budget for the fiscal year ended September 30, 2022 was amended to increase revenues by \$13,187 and increase appropriations by \$113,583. Actual general fund expenditures for the fiscal year ended September 30, 2022 exceeded appropriations by \$33,694.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$9,547,088 invested in capital assets for its governmental activities. No depreciation has been taken as the assets are still under construction. 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 \$10,210,000 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

It is anticipated that the general operations of the District will increase as the District is being built out.

Subsequent to fiscal year end, the District issue \$506,000 of Special Assessment Revenue Bonds Series 2023 Bonds, consisting of multiple term bonds with due dates ranging from November 1, 2030 - November 1, 2052 and fixed interest rates ranging from 4.5% to 5.50%.

In addition, subsequent to fiscal year end, the District obtained a revolving line of credit in an amount up to \$300,000 in order to finance the general operations of the District. Additional details are presented in the notes of the financial statements.

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 Belmond Reserve Community Development District's Finance Department at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 162
Assessments receivable	3,939
Due from Developer	159,383
Restricted assets:	
Investments	499,334
Capital assets:	
Nondepreciable	<u>9,547,088</u>
Total assets	<u>10,209,906</u>
LIABILITIES	
Accounts payable and accrued expenses	168,340
Accrued interest payable	162,886
Non-current liabilities:	
Due within one year	205,000
Due in more than one year	<u>10,050,199</u>
Total liabilities	<u>10,586,425</u>
NET POSITION	
Net investment in capital assets	(706,751)
Restricted for debt service	338,139
Unrestricted	<u>(7,907)</u>
Total net position	<u>\$ (376,519)</u>

See notes to the financial statements

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Charges for Services		Operating Grants and Contributions	Capital Grants and Contributions	
	Expenses			Governmental Activities	
Primary government:					
Governmental activities:					
General government	\$ 139,345	\$ 139,345	\$ -	\$ -	\$ -
Maintenance and operations	180,677	172,595	-	-	(8,082)
Interest on long-term debt	392,407	800,586	38	5	408,222
Total governmental activities	<u>712,429</u>	<u>1,112,526</u>	<u>38</u>	<u>5</u>	<u>400,140</u>
General revenues:					
Miscellaneous revenue					175
Total general revenues					<u>175</u>
Change in net position					400,315
Net position - beginning					(776,834)
Net position - ending					<u>\$ (376,519)</u>

See notes to the financial statements

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 162	\$ -	\$ -	\$ 162
Investments	-	498,074	1,260	499,334
Assessments receivable	888	3,051	-	3,939
Due from Developer	159,383	-	-	159,383
Due from other funds	-	-	100	100
Total assets	\$ 160,433	\$ 501,125	\$ 1,360	\$ 662,918
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	\$ 168,340	\$ -	\$ -	\$ 168,340
Due to other funds	-	100	-	100
Total liabilities	168,340	100	-	168,440
Deferred Inflows of Resources:				
Unavailable revenue	159,383	-	-	159,383
Total deferred inflows of resources	159,383	-	-	159,383
Fund balances:				
Restricted for:				
Debt service	-	501,025	-	501,025
Capital projects	-	-	1,360	1,360
Unassigned	(167,290)	-	-	(167,290)
Total fund balances	(167,290)	501,025	1,360	335,095
Total liabilities, deferred inflows of resources and fund balances	\$ 160,433	\$ 501,125	\$ 1,360	\$ 662,918

See notes to the financial statements

**BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

Total fund balances - governmental funds	\$ 335,095
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	9,547,088
Accumulated depreciation	<u>-</u>
	9,547,088
Assets that are not available to pay for current-period expenditures are deferred in the fund statements.	159,383
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	(162,886)
Original issue premium	(45,199)
Bonds payable	<u>(10,210,000)</u> <u>(10,418,085)</u>
Net position of governmental activities	<u><u>\$ (376,519)</u></u>

See notes to the financial statements

BELMOND RESERVE 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	Capital Projects	
REVENUES				
Assessments	\$ 175,338	\$ 800,586	\$ -	\$ 975,924
Developer contributions	14,874	-	-	14,874
Miscellaneous revenue	175	-	-	175
Interest income	-	38	5	43
Total revenues	190,387	800,624	5	(800,619)
EXPENDITURES				
Current:				
General government	139,345	-	-	139,345
Maintenance and operations	180,677	-	-	180,677
Debt Service:				
Principal	-	200,000	-	200,000
Interest	-	396,175	-	396,175
Capital outlay	-	-	462,788	462,788
Total expenditures	320,022	596,175	462,788	1,378,985
Excess (deficiency) of revenues over (under) expenditures	(129,635)	204,449	(462,783)	(387,969)
OTHER FINANCING SOURCES (USES)				
Interfund transfers in (out)	-	(296,980)	296,980	-
Total other financing sources (uses)	-	(296,980)	296,980	-
Net change in fund balances	(129,635)	(92,531)	(165,803)	(387,969)
Fund balances - beginning	(37,655)	593,556	167,163	723,064
Fund balances - ending	\$ (167,290)	\$ 501,025	\$ 1,360	\$ 335,095

See notes to the financial statements

BELMOND RESERVE 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 \$ (387,969)

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

Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is eliminated and capitalized in the statement of net position. 462,788

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. 200,000

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund financial statements. 159,383

Certain revenues were unavailable for the governmental fund financial statements in the prior fiscal year. In the current fiscal year, these revenues were recorded in the governmental fund financial statements. (37,655)

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 premium	1,581
Change in accrued interest	<u>2,187</u>
Change in net position of governmental activities	<u>\$ 400,315</u>

**BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Belmond Reserve Community Development District ("District") was established on December 11, 2019, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Hillsborough County Ordinance 19-29, and the District boundaries were expanded by Hillsborough County Ordinance 22-21. 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 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. At September 30, 2022, all of the Board members are affiliated with Belmond Reserve Development, LLC the Developer.

The Board has the 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.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

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 at the date of donation.

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

No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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 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 Mmk-5 Ct	\$ 499,334	N/A	Not available
Total	<u>\$ 499,334</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 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2022 were as follows:

Fund	Transfer In	Transfer Out
Debt Service	\$ -	\$ 296,980
Capital projects	296,980	-
Total	\$ 296,980	\$ 296,980

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures.

NOTE 6 – CAPITAL ASSETS

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

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress	\$ 9,084,300	\$ 462,788	\$ -	\$ 9,547,088
Total capital assets, not being depreciated	9,084,300	462,788	-	9,547,088
Governmental activities capital assets, net	\$ 9,084,300	\$ 462,788	\$ -	\$ 9,547,088

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$16,240,000. The infrastructure will include earthwork, stormwater management facilities, potable water, irrigation water transmission systems, wastewater collection and transmission facilities, roadways, landscaping and hardscape. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer. Upon completion, certain infrastructure are to be conveyed to others for ownership and maintenance responsibilities. The Developer is managing the project, therefore the majority of the infrastructure were acquired from the Developer in the current fiscal year. Upon completion of the project, certain improvements are to be conveyed to other entities for ownership and maintenance.

NOTE 7 – LONG-TERM LIABILITIES

Series 2020

In October 2020, the District issued \$10,410,000 of Special Assessment Bonds, Series 2020, consisting of multiple term bonds with due dates ranging from May 1, 2025 to May 1, 2051 and interest rates ranging from 2.67% to 4.0%. The Bonds were issued to finance the costs of acquisition of infrastructure for the District. Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 2021. Principal on the Bonds is to be paid serially commencing May 1, 2022 through May 1, 2051.

The Series 2020 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are also subject to extraordinary mandatory redemption prior to maturity by the Issuer in whole or in part, if certain events occur as outlined in the Bond Indenture.

The Bond Indentures 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 2020	\$ 10,410,000	\$ -	\$ 200,000	\$ 10,210,000	\$ 205,000
Plus Bond premium	46,780	-	1,581	45,199	-
Total	\$ 10,456,780	\$ -	\$ 201,581	\$ 10,255,199	\$ 205,000

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity (Continued)

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

Year ending September 30:	Governmental Activities			Total
	Principal	Interest		
2023	\$ 205,000	\$ 390,925	\$ 595,925	
2024	210,000	385,544	595,544	
2025	215,000	380,031	595,031	
2026	220,000	374,388	594,388	
2027	225,000	367,238	592,238	
2028-2032	1,260,000	1,718,538	2,978,538	
2033-2037	1,530,000	1,457,600	2,987,600	
2038-2042	1,875,000	1,109,000	2,984,000	
2043-2047	2,285,000	678,600	2,963,600	
2048-2051	2,185,000	190,800	2,375,800	
Total	\$ 10,210,000	\$ 7,052,664	\$ 17,262,664	

NOTE 8 – DEVELOPER TRANSACTIONS

The Developer owns the land within the District and has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$14,874. The District reports a receivable of \$159,383 at September 30, 2022, which was reported as unavailable revenues in the general fund.

During the current fiscal year the District paid the Developer a total of \$366,919 for the acquisition of infrastructure improvements. Subsequent to fiscal year end, the District paid the Developer \$393,155 for the acquisition of infrastructure improvements using proceeds from Series 2023 Bonds.

NOTE 9 – CONCENTRATION

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

NOTE 10 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory 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 11 – 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 since inception of the District.

NOTE 12 – SUBSEQUENT EVENTS**Bond Issuance**

Subsequent to fiscal year end, the District issue \$506,000 of Special Assessment Revenue Bonds Series 2023 Bonds, consisting of multiple term bonds with due dates ranging from November 1, 2030 - November 1, 2052 and fixed interest rates ranging from 4.5% to 5.50%.

Revolving Line of Credit

Subsequent to fiscal year end, the District obtained a revolving line of credit (the "note") from the management company (the "lender") in an amount of up to \$300,000. The proceeds shall be used to fund operation and maintenance expenses of the District. The fee for the use of this line of credit is a one-time payment of \$9,000 due at the time of final payment to the lender. The note is to be repaid in full from assessment revenues.

BELMOND RESERVE 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

	<u>Budgeted Amounts</u>			Variance with Final Budget -	
	Original	Final	Actual Amounts	Positive (Negative)	
REVENUES					
Assessments	\$ -	\$ 174,451	\$ 175,338	\$ 887	
Developer contributions	172,745	11,306	14,874	3,568	
Miscellaneous revenue	-	175	175	-	
Total revenues	172,745	185,932	190,387	4,455	
EXPENDITURES					
Current:					
General government	87,225	114,693	139,345	(24,652)	
Maintenance and operations	85,520	171,635	180,677	(9,042)	
Total expenditures	172,745	286,328	320,022	(33,694)	
Excess (deficiency) of revenues over (under) expenditures	-	(100,396)	(129,635)	(29,239)	
Other Financing Sources (Uses)					
Use of fund balance	\$ -	100,396	-	(100,396)	
Total other financing sources (uses)	-	100,396	-	(100,396)	
Net change in fund balance	\$ -	\$ -	(129,635)	\$ (129,635)	
Fund balance - beginning				(37,655)	
Fund balance - ending				<u>\$ (167,290)</u>	

See notes to required supplementary information

**BELMOND RESERVE 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. The general fund budget for the fiscal year ended September 30, 2022 was amended to increase revenues by \$13,187 and increase appropriations by \$113,583. Actual general fund expenditures for the fiscal year ended September 30, 2022 exceeded appropriations by \$33,694.

BELMOND RESERVE 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
Outstanding Bonds:	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2022	Operations and maintenance - \$455 - \$546 Debt service - \$1,564 - \$1,877
Special assessments collected FYE 9/30/2022	\$975,924.00
Outstanding Bonds:	
Series 2020, due May 1, 2051	see Note 7 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
Belmond Reserve 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 Belmond Reserve 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 November 29, 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*.

We noted other matters involving the internal control over financial reporting and compliance that we have reported to management of the District in a separate letter dated November 29, 2023.

The District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying Management Letter. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

November 29, 2023



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

**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
Belmond Reserve Community Development District
Hillsborough County, Florida

We have examined Belmond Reserve 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 for 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.

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 Belmond Reserve Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

November 29, 2023



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

To the Board of Supervisors
Belmond Reserve Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Belmond Reserve 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 November 29, 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 November 29, 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 Belmond Reserve 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 Belmond Reserve 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.

November 29, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

2022-01 Budget:

Observation: Actual expenditures exceeded appropriation in the general fund for the fiscal year ended September 30, 2022.

Recommendation: The District should amend the budget during the fiscal year or within statutory guidelines to ensure that all expenditures are properly budgeted.

Management Response: Management will ensure that amended budgets are prepared when expenditures exceed budgeted amounts in accordance with statutes.

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, except as noted above.

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
BELMOND RESERVE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of Belmond Reserve Community Development District was held on Thursday, November 2, 2023, and called to order at 3:37 p.m. at the Offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

Present and constituting a quorum were:

Carlos de la Ossa	Chairperson
Nicholas Dister	Vice Chairperson
Ryan Motko	Assistant Secretary
Albert Viera	Assistant Secretary
Kyle Smith	Assistant Secretary

Also present were:

Bryan Radcliff	District Manager
Angie Grunwald	District Manager
John Vericker	District Counsel
Kathryn Hopkins	District Counsel
Clay Wright	Inframark
Residents	

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

CALL TO ORDER/ROLL CALL

Mr. Radcliff called the meeting to order, and a quorum was established.

FIRST ORDER OF BUSINESS

Public Comments

- Residents made comments on the recently adopted Fiscal Year 2023/24 Budget.
- Mr. Radcliff and Mr. De La Ossa briefly addressed the Budget and suggested that all questions regarding items outside the agenda be sent to District management off-line.

SECOND ORDER OF BUSINESS

Business Items

C. General Matters of the District

- Mr. Radcliff, a certified Notary Public for the State of Florida, administered the Oath of Office to Mr. Kyle Smith.
- Mr. Smith accepted compensation.

A. Discussion on Website Requirements

- Mr. Radcliff updated the Board on recent CDD website requirements from Mr. Vericker.

Unapproved

November 2, 2023

BELMOND RESERVE CDD

39 **B. Consideration of Regrading Proposal**

40 • The Board reviewed a proposal to regrade a section of the common area
 41 located behind three homes adjacent to a pond, which has been pooling
 42 water.

43 • The Board agreed to proceed with the proposal pending Ms. Stewart's
 44 review in the first quarter of 2024.

45

46 **THIRD ORDER OF BUSINESS** **Consent Agenda**

47 A. Approval of Minutes of the September 07, 2023 Regular Meeting

48 B. Consideration of Operation and Maintenance Expenditures August-September
 49 2023

50 C. Acceptance of the Financials and Approval of the Check Register for September
 51 2023

52

53 On MOTION by Mr. De La Ossa seconded by Mr. Motko, with all in
 54 favor, the Consent Agenda was approved. 5-0

55

56 **FOURTH ORDER OF BUSINESS** **Staff Reports**

57 There being no reports, the next order of business followed.

58

59 **FIFTH ORDER OF BUSINESS** **District Counsel**

60

61 **SIXTH ORDER OF BUSINESS** **District Engineer**

62

63 **SEVENTH ORDER OF BUSINESS** **District Manager**

64 There being no reports, the next order of business followed.

65

66 **EIGHTH ORDER OF BUSINESS** **Board of Supervisors' Requests and Comments**

67 There being none, the next order of business followed.

68

69 **NINTH ORDER OF BUSINESS** **Adjournment**

70 There being no further business,

71

72 On MOTION by Mr. De La Ossa seconded by Mr. Motko, with
 73 all in favor, the meeting was adjourned at 3:51 p.m.

74

75

76

77 Bryan Radcliff
 78 District Manager

Carlos de la Ossa
 Chairperson

4B

October 2023 Meeting

BELMOND RESERVE CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
CHARTER COMMUNICATIONS	2543561092823	\$137.96		INTERNET SERVICE - 09/28/23-10/27/23
JNJ CLEANING SERVICES LLC	0290	\$645.00		AMENITY CLEANING - OCTOBER 2023
WM CORPORATE SERVICES, INC.	9969882-2206-2	\$223.06		WASTE SERVICE - OCTOBER 2023
YELLOWSTONE LANDSCAPE	TMC 598382	\$10,897.00		LANDSCAPE MAINT. - OCTOBER 2023
ZEBRA CLEANING TEAM	0014	\$850.00		COMMERCIAL POOL SERVICE - JUNE 2023
ZEBRA CLEANING TEAM	5812	\$850.00		COMMERCIAL POOL SERVICE - APRIL 2023
ZEBRA CLEANING TEAM	5844	\$850.00		COMMERCIAL POOL SERVICE - MAY 2023
ZEBRA CLEANING TEAM	6512	\$1,250.00	\$3,800.00	COMMERCIAL POOL SERVICE - OCTOBER 2023
Monthly Contract Subtotal		\$15,703.02		
Variable Contract				
GRAU AND ASSOCIATES	24726	\$300.00		AUDIT FYE 09/30/2022
GRAU AND ASSOCIATES	24792	\$600.00	\$900.00	ARBITRAGE - SERVICE 2020 FYE 08/31/23
STRALEY ROBIN VERICKER	23619	\$1,462.50		GENERAL CONSULTING - PROFESSIONAL SERVICES THRU - 09/15/23
Variable Contract Subtotal		\$2,362.50		
Utilities				
BOCC	9634760433 101723	\$1,209.47		WATER SERVICE - 09/18/23-10/17/23
TECO	221008266985 101823	\$3,785.17		ELECTRICITY SERVICE - 09/14/23-10/12/23
TECO	221008339725 101823	\$374.81		ELECTRICITY SERVICE - 09/14/23-10/12/23
TECO	221008446983 101823	\$160.03		ELECTRICITY SERVICE - 09/14/23-10/12/23
TECO	221008514244 101823	\$950.16		ELECTRICITY SERVICE - 09/14/23-10/12/23
TECO	221008516975 101823	\$1,264.94		ELECTRICITY SERVICE - 09/14/23-10/12/23
TECO	221008528939 101823	\$258.02		ELECTRICITY SERVICE - 09/14/23-10/12/23
TECO	221008539324 101823	\$36.92	\$6,830.05	ELECTRICITY SERVICE - 09/14/23-10/12/23
Utilities Subtotal		\$8,039.52		
Regular Services				
DEPARTMENT OF ECONOMIC OPPORTUNITY	DEO 100223 ACH	\$175.00		FY 24 SPECIAL DISTRICT FEE
EGIS INSURANCE	20173	\$15,203.00		POLICY RENEWAL EFFECTIVE 10/01/23
HOMETEAM PEST DEFENSE INC	96251718	\$90.00		MOSQUITO CONTROL
SOUTHEAST WIRING SOLUTIONS INC	20260630	\$44.98		ACCESS CONTROL MANAGEMENT - OCTOBER 2023
SPEAREM ENTERPRISES	5881	\$260.00		LABOR - 09/16-10/16 - DOG STATIONS
TAMPA PUBLISHING COMPANY	307190 100423	\$497.00		MEETING SCHEDULE AD
YELLOWSTONE LANDSCAPE	TMC 605343	\$219.90		IRRIGATION - WELL A&B
YELLOWSTONE LANDSCAPE	TMC 605344	\$125.46		IRRIGATION - OCTOBER 2023 REPAIR
YELLOWSTONE LANDSCAPE	TMC 609382	\$857.13	\$1,202.49	LAKE CLEANUP

October 2023 Meeting

BELMOND RESERVE CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
ZEBRA CLEANING TEAM	6582	\$125.00		CLEAN UP FEES
Regular Services Subtotal		\$17,597.47		
Additional Services				
BELMOND RESERVE CDD	10302023-1	\$16,175.52		SERIES 2023 FY24 TAX DIST ID DS
BELMOND RESERVE CDD	10302023-2	\$8,222.93	\$24,398.45	SERIES 2020 FY24 TAX DIST ID DS
JNJ CLEANING SERVICES LLC	0293	\$147.00		EXTRA CLEANING - FAN/PILLERS
Additional Services Subtotal		\$24,545.45		
TOTAL		\$68,247.96		

Approved (with any necessary revisions noted):

 Signature:

Title (Check one):

Chairman Vice Chairman Assistant Secretary



September 28, 2023
 Invoice Number: 2543561092823
 Account Number: 8337 12 029 2543561
 Security Code: 2252
 Service At: 13004 WILLOW GROVE DR
 RIVERVIEW FL 33579-6876

Contact Us

Visit us at SpectrumBusiness.net
 Or, call us at **855-252-0675**

Summary Service from 09/28/23 through 10/27/23
 details on following pages

Previous Balance	142.95
Payments Received -Thank You!	-142.95
Remaining Balance	\$0.00
Spectrum Business™ Internet	117.97
Spectrum Business™ Voice	19.99
Current Charges	\$137.96
Total Due by 10/15/23	\$137.96

NEWS AND INFORMATION

NOTE. Taxes, Fees and Charges listed in the Summary only apply to Spectrum Business TV and Spectrum Business Internet and are detailed on the following page. Taxes, Fees and Charges for Spectrum Business Voice are detailed in the Billing Information section.



Thank you for choosing Spectrum Business.
 We appreciate your prompt payment and value you as a
 customer.



4145 S. FALKENBURG RD RIVERVIEW FL 33578-8652
 8337 1200 NO RP 28 09292023 NNNNNYNN 01 003358 0017

BELMOND RESERVE CDD
 2005 PAN AM CIR STE 300
 TAMPA FL 33607-6008

Received
 OCT 04 2023

September 28, 2023

BELMOND RESERVE CDD

Invoice Number: 2543561092823
 Account Number: 8337 12 029 2543561
 Service At: 13004 WILLOW GROVE DR
 RIVERVIEW FL 33579-6876

Total Due by 10/15/23	\$137.96
Amount you are enclosing	\$

Please Remit Payment To:

CHARTER COMMUNICATIONS
 PO BOX 7186
 PASADENA CA 91109-7186



833712029254356100137968

Page 2 of 6

September 28, 2023

Invoice Number: BELMOND RESERVE CDD
 2543561092823
 Account Number: 8337 12 029 2543561
 Security Code: 2252

**Contact Us**Visit us at SpectrumBusiness.netOr, call us at **855-252-0675**

8337 1200 NO RP 28 09292023 NNNNNYNN 01 003358 0017

Charge Details

Previous Balance		142.95
Check Payment-thank You	09/19	-142.95
Remaining Balance		\$0.00

Payments received after 09/28/23 will appear on your next bill.

Service from 09/28/23 through 10/27/23

Spectrum Business™ Internet

Spectrum WiFi	0.00
Security Suite	0.00
Domain Name	0.00
Vanity Email	0.00
Static IP 1	19.99
Spectrum Business	199.99
Internet Ultra	
Promotional Discount	-110.00
Business WiFi	7.99
	\$117.97
Spectrum Business™ Internet Total	\$117.97

Spectrum Business™ Voice

Phone number (813) 574-7540

Spectrum Business Voice	49.99
Promotional Discount	-30.00
Voice Mail	0.00
	\$19.99

For additional call details,
 please visit SpectrumBusiness.net

Spectrum Business™ Voice Total	\$19.99
Current Charges	\$137.96
Total Due by 10/15/23	\$137.96

Billing Information

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

Spectrum Terms and Conditions of Service - In accordance with the Spectrum Business Services Agreement, Spectrum services are billed on a monthly basis. Spectrum does not provide credits for monthly subscription services that are cancelled prior to the end of the current billing month.

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

Notice - Nonpayment of any portion of your cable television, high-speed data, and/or Digital Phone service could result in disconnection of any of your Spectrum provided services.

Authorization to Convert your Check to an Electronic Funds Transfer Debit

If your check is returned, you expressly authorize your bank account to be electronically debited for the amount of the check plus any applicable fees. The use of a check for payment is your acknowledgment and acceptance of this policy and its terms and conditions.

The following taxes, fees and surcharges are included in the price of the applicable service - . FEES AND CHARGES: E911 Fee \$0.40, Federal USF \$1.01, Florida CST \$2.10, Sales Tax \$0.02, TRS Surcharge \$0.09.

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



Continued on the next page....

Local Spectrum Store: 12970 S US Hwy 301, Suite 105, Riverview FL 33579 Store Hours: Mon thru Sat - 10:00am to 8:00pm; Sun - 12:00pm to 5:00pm

Local Spectrum Store: 872 Brandon Town Center Mall, Brandon FL 33511 Store Hours: Mon thru Sat - 10:00am to 8:00pm and Sun - 12:00pm to 5:00pm

Simplify your life with Auto Pay!

Spend less time paying your bill
 and more time doing what you love.

It's Easy - No more checks, stamps or trips to the post office
 It's Secure - Powerful technology keeps your information safe
 It's Flexible - Use your checking, savings, debit or credit card
 It's FREE - And helps save time, postage and the environment

Set up easy, automatic bill payments with **Auto Pay!**Visit: spectrumbusiness.net/payment

(My Account login required)

Payment Options

Pay Online - Visit us at SpectrumBusiness.net/payment to get started today! Your account number and security code are needed to register.

Pay by Phone - Make a payment free of charge using our automated payment option at 1-866-519-1263; and authorize payment directly from your bank account or credit card.

For questions or concerns, please call **1-866-519-1263**.

JNJ Amenity Services LLC
7804 davie ray dr
Zephyrhills, FL 33540

services@njcleanservices.com
+1 (813) 781-8999



Belmond Reserve CDD c/o Inframark

Bill to

Belmond Reserve CDD c/o Inframark
2005 Pan Am Circle
Suite 300
Tampa, Florida 33607
United States

Invoice details

Invoice no.: 0290
Invoice date: 10/27/2023
Due date: 11/15/2023

#	Date	Product or service	SKU	Qty	Rate	Amount
1.		Trash Remove and replace 4 large trash bags. Clean and sanitize trash bins as needed. Remove and replace 1 dog trash liners. Place dog waste bags as needed. All bags for regular trash bins and dog stations are provided by JNJ.		1	\$160.00	\$160.00
2.		Trash pickup Pick up trash around entry and pool deck only. *As needed*			\$50.00	\$50.00
3.		Restrooms Clean and sanitize 6 toilets, 2 urinals, and 6 sinks. Sweep/mop as needed. Supply all toilet paper, paper towels, hand soap and trash bags.		2	\$120.00	\$240.00
4.		Activity room Clean all windows inside only as needed. Sweep/mop as needed. Clean any tables and/or furniture as needed.			\$20.00	\$20.00
5.		Pool Deck Rearrange pool chairs and/or tables. Wipe tables as needed. Close umbrellas when not in use.			\$50.00	\$50.00
6.		After party cleaning Oct 17th - activity room required floor to be scrubbed by hand.		1	\$125.00	\$125.00

Total **\$645.00**

Ways to pay



Note to customer

Pay invoice



INVOICE

28-13540-53000

BELMOND RESERVE

10/01/23-10/31/23

09/29/2023

9969882-2206-2

Customer ID:

Customer Name:

Service Period:

Invoice Date:

Invoice Number:

How to Contact Us

Visit wm.com/MyWM

Create a My WM profile for easy access to your pickup schedule, service alerts and online tools for billing and more. Have a question? Check our support center or start a chat.



Customer Service: (813) 621-3055

Your Payment is Due

Oct 29, 2023

If full payment of the invoiced amount is not received within your contractual terms, you may be charged a monthly late charge of 2.5% of the unpaid amount, with a minimum monthly charge of \$5, or such late charge allowed under applicable law, regulation or contract.

Your Total Due

\$439.07

If payment is received after
10/29/2023: **\$ 449.78**

Previous Balance	+	Payments	+	Adjustments	+	Current Invoice Charges	=	Total Account Balance Due
216.01		0.00		0.00		223.06		439.07

IMPORTANT MESSAGES

Invoice includes price increase. Due to an increase in disposal, processing and/or transportation costs, your enclosed invoice contains an increase to your service rate (next invoice for some customers billed in arrears). This increase is in accordance with our standard service terms. Check your service agreement for your applicable service terms or contact us if you have any questions.



Please detach and send the lower portion with payment - - - (no cash or staples) - - -



DO NOT SEND PAYMENTS HERE:
WASTE MANAGEMENT INC. OF FLORIDA
PO BOX 3020
MONROE, WI 53566-8320
(813) 621-3055
(800) 255-7172

Received

OCT 10 2023

Invoice Date	Invoice Number	Customer ID (Include with your payment)
09/29/2023	9969882-2206-2	28-13540-53000
Payment Terms	Total Due	Amount
Total Due by 10/29/2023 If Received after 10/29/2023	\$439.07 \$449.78	



2206000281354053000099698820000002230600000043907 6

0079811 01 MM 0.576 **AUTO T6 0 7272 33607 -C04-P79890-I1

I0290C45

BELMOND RESERVE
2002 PAN AM CIR STE 300
TAMPA FL 33607



Remit To:

WM CORPORATE SERVICES, INC.
AS PAYMENT AGENT
PO BOX 4648
CAROL STREAM, IL 60197-4648



Printed on
recycled paper

**Bill To:**

Belmond Reserve CDD
c/o Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Property Name: Belmond Reserve CDD

INVOICE

INVOICE #	INVOICE DATE
TMC 598382	10/1/2023
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: October 31, 2023

Invoice Amount: \$10,897.00

Description	Current Amount
Monthly Landscape Maintenance October 2023	\$10,897.00

Invoice Total **\$10,897.00**

Excellence

IN COMMERCIAL LANDSCAPING

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

Zebra Pool Cleaning Team INC.

P.O. BOX 3456
Apollo Beach, FL. 33572
813-279-0437

Date	Invoice #
5/31/2023	0014

Bill To

Belmond Reserve
13272 Shining Willow Street
Riverview, FL 33579

Ship To

Belmond Reserve
13272 Shining Willow Street
Riverview, FL 33579

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
	Due on receipt		5/31/2023			
Quantity	Item Code	Description			Price Each	Amount
	Commerical Pool S...	Commercial Pool Service June			850.00	850.00

Zebra Pool Cleaning Team INC.

P.O. BOX 3456
Apollo Beach, FL. 33572
813-279-0437

Date	Invoice #
4/1/2023	5812

Bill To
Belmond Reserve
13272 Shining Willow Street
Riverview, FL 33579

Ship To

Belmond Reserve
13272 Shining Willow Street
Riverview, FL 33579

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
	Due on receipt					
Quantity	Item Code	Description			Price Each	Amount
	Commerical Pool S...	Commercial Pool Service April			850.00	850.00

Zebra Pool Cleaning Team INC.

P.O. BOX 3456
Apollo Beach, FL. 33572
813-279-0437

Date	Invoice #
5/1/2023	5844

Bill To Belmond Reserve 13272 Shining Willow Street Riverview, FL 33579	Ship To Belmond Reserve 13272 Shining Willow Street Riverview, FL 33579
---	---

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
	Due on receipt		5/1/2023			
Quantity	Item Code	Description			Price Each	Amount
	Commerical Pool S...	Commercial Pool Service May			850.00	850.00

Zebra Pool Cleaning Team INC.

P.O. BOX 3456
Apollo Beach, FL. 33572
813-279-0437

Date	Invoice #
9/29/2023	6512

Bill To

Belmond Reserve
13272 Shinning Willow Street
Riverview, FL 33579

Ship To
Belmond Reserve
13272 Shinning Willow Street
Riverview, FL 33579

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
	Net 30		9/29/2023			
Quantity	Item Code	Description			Price Each	Amount
	Commerical Pool S...	Commercial Pool Service October			1,250.00	1,250.00

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606
 Telephone (813) 223-9400
 Federal Tax Id. - 20-1778458

Belmond Reserve Community Development District
 c/o Inframark
 2005 Pan Am Circle, Ste 300
 Tampa, FL 33607

October 04, 2023
 Client: 001542
 Matter: 000001
 Invoice #: 23619

Page: 1

RE: General

For Professional Services Rendered Through September 15, 2023

SERVICES

Date	Person	Description of Services	Hours	Amount
8/16/2023	JMV	PREPARE RESOLUTION FOR CDD BOARD MEETING.	1.3	\$487.50
8/16/2023	LB	FINALIZE RESOLUTION ADOPTING FY 2023-2024 BUDGET AND RESOLUTION LEVYING AND IMPOSING O&M ASSESSMENTS ON BUDGET; PREPARE CORRESPONDENCE TO DISTRICT MANAGER RE SAME.	0.3	\$52.50
8/30/2023	JMV	REVIEW AGENDA PACKET AND PREPARE FOR CDD BOARD MEETING; DRAFT EMAIL TO DISTRICT MANAGER.	0.6	\$225.00
8/31/2023	JMV	PREPARE FOR AND ATTEND CDD BOARD MEETING.	0.6	\$225.00
9/6/2023	JMV	REVIEW AGENDA PACKET AND PREPARE FOR CDD BOARD MEETING.	0.4	\$150.00
9/7/2023	JMV	PREPARE FOR AND ATTEND CDD BOARD MEETING.	0.6	\$225.00
9/7/2023	MB	PREPARATION FOR AND ATTENDANCE AT DISTRICT BOARD MEETING.	0.3	\$97.50
Total Professional Services				4.1 \$1,462.50

October 04, 2023
Client: 001542
Matter: 000001
Invoice #: 23619

Page: 2

Total Services	\$1,462.50
Total Disbursements	\$0.00
Total Current Charges	\$1,462.50
Previous Balance	\$2,719.16
PAY THIS AMOUNT	\$4,181.66

Please Include Invoice Number on all Correspondence

Outstanding Invoices

Invoice Number	Invoice Date	Services	Disbursements	Interest	Tax	Total
23482	August 28, 2023	\$2,710.00	\$9.16	\$0.00	\$0.00	\$4,181.66
Total Remaining Balance Due						\$4,181.66

AGED ACCOUNTS RECEIVABLE

0-30 Days	31-60 Days	61-90 Days	Over 90 Days
\$1,462.50	\$2,719.16	\$0.00	\$0.00



Hillsborough
County Florida

CUSTOMER NAME	ACCOUNT NUMBER	BILL DATE	DUUE DATE
BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT	9634760433	10/17/2023	11/07/2023

S-Page 1 of 3

Page 66



Summary of Account Charges

Previous Balance	\$1,196.61
Net Payments - Thank You	\$-1,196.61
Bill Adjustments	\$59.83
Total Account Charges	\$1,149.64
AMOUNT DUE	\$1,209.47

Important Message

BOCC approved rate increases are effective Oct. 1, 2023. Residential customers using 6,000 gallons of water monthly will have an average bill increase of approximately \$5.00 per month. Visit HCFLGov.net/Water, Water Rates & Fees tab for details.

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: 9634760433



ELECTRONIC PAYMENTS BY CHECK OR

Automated Payment Line: (813) 276 8526
Internet Payments: HCFLGov.net/WaterBill
Additional Information: HCFLGov.net/Water



THANK YOU!



BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT 1,996 8
2005 PAN AM CIR SUITE 300
TAMPA FL 33607-6008

DUUE DATE	11/07/2023
AMOUNT DUE	\$1,209.47
AMOUNT PAID	

0096347604330 00001209477



Hillsborough
County Florida

CUSTOMER NAME	ACCOUNT NUMBER	BILL DATE	DUUE DATE
---------------	----------------	-----------	-----------

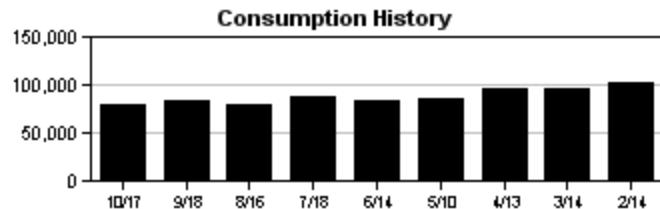
BELMOND RESERVE COMMUNITY
DEVELOPMENT DISTRICT 9634760433 10/17/2023 11/07/2023

Service Address: 12900 BROOKSIDE MOSS DR - COMM IRRIG MTR

METER NUMBER	PREVIOUS DATE	PREVIOUS READ	PRESENT DATE	PRESENT READ	CONSUMPTION	READ TYPE	METER DESCRIPTION
702151774	09/18/2023	1029618	10/17/2023	1108892	79276 GAL	ACTUAL	WATER

Service Address Charges

Customer Service Charge	\$5.28
Purchase Water Pass-Thru	\$239.41
Water Base Charge	\$37.22
Water Usage Charge	\$219.11
Late Payment Charge	\$26.33
Total Service Address Charges	\$527.35



Hillsborough
County Florida

CUSTOMER NAME	ACCOUNT NUMBER	BILL DATE	DUUE DATE
---------------	----------------	-----------	-----------

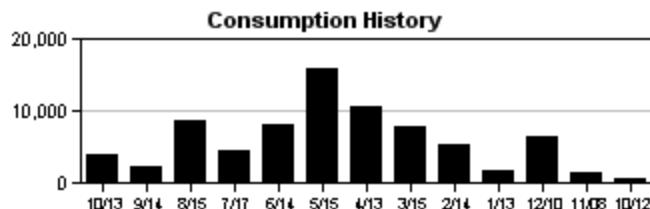
BELMOND RESERVE COMMUNITY
DEVELOPMENT DISTRICT 9634760433 10/17/2023 11/07/2023

Service Address: 13047 WILLOW GROVE DR

METER NUMBER	PREVIOUS DATE	PREVIOUS READ	PRESENT DATE	PRESENT READ	CONSUMPTION	READ TYPE	METER DESCRIPTION
61160062	09/14/2023	2075	10/13/2023	2113	3800 GAL	ACTUAL	WATER

Service Address Charges

Customer Service Charge	\$5.28
Purchase Water Pass-Thru	\$11.48
Water Base Charge	\$18.34
Water Usage Charge	\$3.42
Sewer Base Charge	\$44.35
Sewer Usage Charge	\$21.70
Late Payment Charge	\$4.46
Total Service Address Charges	\$109.03





Hillsborough
County Florida

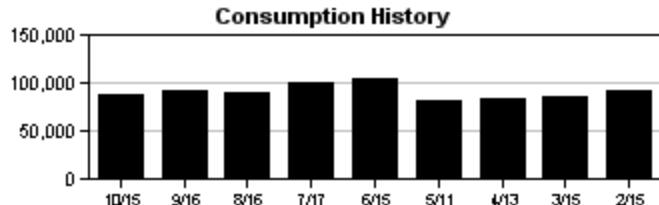
CUSTOMER NAME	ACCOUNT NUMBER	BILL DATE	DUUE DATE
BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT	9634760433	10/17/2023	11/07/2023

Service Address: 13098 WILLOW GROVE DR - COMM IRRIG MTR

METER NUMBER	PREVIOUS DATE	PREVIOUS READ	PRESENT DATE	PRESENT READ	CONSUMPTION	READ TYPE	METER DESCRIPTION
702172008	09/16/2023	1077652	10/15/2023	1165126	87476 GAL	ACTUAL	WATER

Service Address Charges

Customer Service Charge	\$5.28
Purchase Water Pass-Thru	\$264.18
Water Base Charge	\$45.13
Water Usage Charge	\$229.46
Late Payment Charge	\$29.04
Total Service Address Charges	\$573.09





Statement Date: October 18, 2023 Page 59

BELMOND RESERVE CDD

RHODINE RD AND HAYS CLAN RD
RIVERVIEW, FL 33579

Amount Due: \$7,339.32

Due Date: November 08, 2023
Account #: 221008266985

Past Due – Pay Immediately

PAYMENT BY CHECK WILL NOT BE ACCEPTED

Account Summary

Current Service Period: September 14, 2023 - October 12, 2023

Previous Amount Due	\$3,554.15
Payment(s) Received Since Last Statement	-\$3,554.15
Payment Adjustment	\$3,554.15

Past Due – Pay Immediately

Current Month's Charges – Pay by November 08, 2023

\$3,554.15

\$3,785.17

Amount Due

\$7,339.32

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



Scan here to view
your account online.

SAFETY TIP: Ask for identification

Please remember,
if someone visits
your home or
business and claims
to be an employee
of Tampa Electric,
ask to see his or her
company badge.



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 #: 221008266985

Due Date: November 08, 2023

Amount Due: \$7,339.32

Payment Amount: \$3,785.17

625458170551

Past Due – \$3,554.15
Current – \$3,785.17

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.

BELMOND RESERVE CDD

2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:

TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

PAYMENT BY CHECK WILL NOT BE ACCEPTED



Service For:
RHODINE RD AND HAYS CLAN RD
RIVERVIEW, FL 33579

Account #: 221008266985
Statement Date: October 18, 2023
Charges Due: November 08, 2023

Service Period: Sep 14, 2023 - Oct 12, 2023

Rate Schedule: Lighting Service

Charge Details



Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 29 days

Lighting Energy Charge	1463 kWh @ \$0.03511/kWh	\$51.37
Fixture & Maintenance Charge	77 Fixtures	\$1256.64
Lighting Pole / Wire	77 Poles	\$2139.83
Lighting Fuel Charge	1463 kWh @ \$0.05169/kWh	\$75.62
Storm Protection Charge	1463 kWh @ \$0.01466/kWh	\$21.45
Clean Energy Transition Mechanism	1463 kWh @ \$0.00036/kWh	\$0.53
Storm Surcharge	1463 kWh @ \$0.00326/kWh	\$4.77
Florida Gross Receipt Tax		\$3.94
Lighting Charges		\$3,554.15



Other Fees and Charges

Lighting Late Payment Fee	\$53.31
Total Other Fees and Charges	\$53.31



Installments & Adjustments

Miscellaneous Adjustments	\$177.71
---------------------------	----------

Total Current Month's Charges

\$3,785.17

Important Messages

Don't get "tricked" by scammers.

October is National Cybersecurity Awareness Month. Scammers never stop and are always looking for new ways to take advantage of those who let their guard down. A common tactic is requesting payment through mobile applications. Visit TampaElectric.com/Scam to report a scam and learn more.

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

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



BELMOND RESERVE CDD

RHODINE RD AND HAYS CLAN RD PH3
RIVerview, FL 33579

Amount Due: \$744.08

Due Date: November 08, 2023

Account #: 221008339725

Past Due – Pay Immediately

PAYMENT BY CHECK WILL NOT BE ACCEPTED

Account Summary

Current Service Period: September 14, 2023 - October 12, 2023

Previous Amount Due	\$369.27
Payment(s) Received Since Last Statement	-\$369.27
Payment Adjustment	\$369.27

Past Due – Pay Immediately

Current Month's Charges – Pay by November 08, 2023

\$369.27

\$374.81

Amount Due	\$744.08
------------	----------

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

Scan here to view
your account online.

SAFETY TIP:

Ask for identification

Please remember,
if someone visits
your home or
business and claims
to be an employee
of Tampa Electric,
ask to see his or her
company badge.

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 #: 221008339725

Due Date: November 08, 2023

Amount Due: \$744.08

Payment Amount: \$374.81

625458170552

Past Due – \$369.27

Current – \$374.81

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.

BELMOND RESERVE CDD

2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:

TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

PAYMENT BY CHECK WILL NOT BE ACCEPTED



Service For:
RHODINE RD AND HAYS CLAN RD PH3
RIVERVIEW, FL 33579

Account #: 221008339725
Statement Date: October 18, 2023
Charges Due: November 08, 2023

Service Period: Sep 14, 2023 - Oct 12, 2023

Rate Schedule: Lighting Service

Charge Details



Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 29 days

Lighting Energy Charge	152 kWh @ \$0.03511/kWh	\$5.34
Fixture & Maintenance Charge	8 Fixtures	\$130.56
Lighting Pole / Wire	8 Poles	\$222.32
Lighting Fuel Charge	152 kWh @ \$0.05169/kWh	\$7.86
Storm Protection Charge	152 kWh @ \$0.01466/kWh	\$2.23
Clean Energy Transition Mechanism	152 kWh @ \$0.00036/kWh	\$0.05
Storm Surcharge	152 kWh @ \$0.00326/kWh	\$0.50
Florida Gross Receipt Tax		\$0.41
Lighting Charges		\$369.27



Other Fees and Charges

Lighting Late Payment Fee	\$5.54
Total Other Fees and Charges	\$5.54

Total Current Month's Charges

\$374.81

Important Messages

Don't get "tricked" by scammers.
October is National Cybersecurity Awareness Month. Scammers never stop and are always looking for new ways to take advantage of those who let their guard down. A common tactic is requesting payment through mobile applications. Visit TampaElectric.com/Scam to report a scam and learn more.

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

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



BELMOND RESERVE CDD

12160 SHINING WILLOW ST, IRR
RIVERVIEW, FL 33579-6866

Statement Date: October 18, 2023

Amount Due: \$346.11

Due Date: November 08, 2023

Account #: 221008446983

Past Due – Pay Immediately

PAYMENT BY CHECK WILL NOT BE ACCEPTED

Account Summary

Current Service Period: September 14, 2023 - October 12, 2023

Previous Amount Due	\$186.08
Payment(s) Received Since Last Statement	-\$186.08
Payment Adjustment	\$186.08

Past Due – Pay Immediately

Current Month's Charges – Pay by November 08, 2023

\$186.08

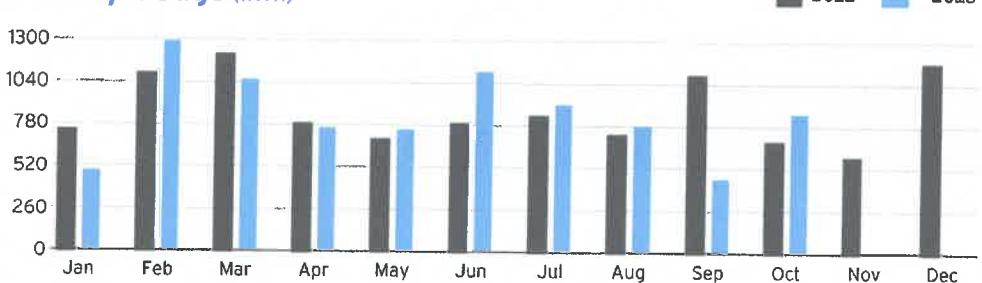
(\$160.03)

Amount Due

\$346.11

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

Monthly Usage (kWh)

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 #: 221008446983

Due Date: November 08, 2023

Amount Due: \$346.11

Payment Amount: \$ 160.03

625458170553

Past Due – \$186.08

Current – \$160.03

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.

BELMOND RESERVE CDD

2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:

TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

PAYMENT BY CHECK WILL NOT BE ACCEPTED

Your Energy Insight



Your average daily kWh used was 30.43% higher than the same period last year.



Your average daily kWh used was 114.29% higher than it was in your previous period.

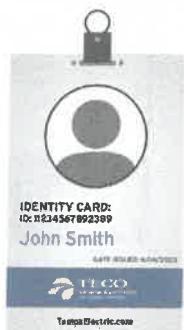


Scan here to view your account online.

SAFETY TIP:

Ask for identification

Please remember, if someone visits your home or business and claims to be an employee of Tampa Electric, ask to see his or her company badge.





Service For:
12160 SHINING WILLOW ST
IRR, RIVERVIEW, FL 33579-6866

Account #: 221008446983
Statement Date: October 18, 2023
Charges Due: November 08, 2023

Meter Read

Service Period: Sep 14, 2023 - Oct 12, 2023

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
1000852710	10/12/2023	18,965	18,109		856 kWh	1	29 Days

Charge Details

Electric Charges		
Daily Basic Service Charge	29 days @ \$0.75000	\$21.75
Energy Charge	856 kWh @ \$0.07990/kWh	\$68.39
Fuel Charge	856 kWh @ \$0.05239/kWh	\$44.85
Storm Protection Charge	856 kWh @ \$0.00400/kWh	\$3.42
Clean Energy Transition Mechanism	856 kWh @ \$0.00427/kWh	\$3.66
Storm Surcharge	856 kWh @ \$0.01061/kWh	\$9.08
Florida Gross Receipt Tax		\$3.88
Electric Service Cost		\$155.03

Other Fees and Charges		
Electric Late Payment Fee		\$5.00
Total Other Fees and Charges		\$5.00

Total Current Month's Charges **\$160.03**

Avg kWh Used Per Day



Important Messages

Don't get "tricked" by scammers. October is National Cybersecurity Awareness Month. Scammers never stop and are always looking for new ways to take advantage of those who let their guard down. A common tactic is requesting payment through mobile applications. Visit TampaElectric.com/Scam to report a scam and learn more.

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**

Contact Us

Online: TampaElectric.com	Hearing Impaired/TTY: 7-1-1
Phone:	Power Outage: 877-588-1010
Commercial Customer Care: 866-832-6249	Energy-Saving Programs: 813-275-3909
Residential Customer Care: 813-223-0800 (Hillsborough) 863-299-0800 (Polk County)	888-223-0800 (All Other Counties)

Statement Date: October 18, 2023



BELMOND RESERVE CDD

13004 WILLOW GROVE DR
RIVerview, FL 33579-6876

Amount Due: \$2,211.41

Due Date: November 08, 2023

Account #: 221008514244

Past Due – Pay Immediately

PAYMENT BY CHECK WILL NOT BE ACCEPTED

Account Summary

Current Service Period: September 14, 2023 - October 12, 2023

Previous Amount Due	\$1,261.25
Payment(s) Received Since Last Statement	-\$1,261.25
Payment Adjustment	\$1,261.25

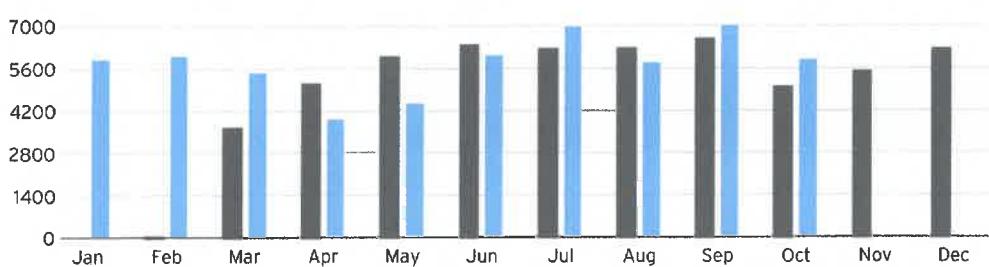
Past Due – Pay Immediately

Current Month's Charges – Pay by November 08, 2023

Amount Due	\$2,211.41
------------	------------

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

Monthly Usage (kWh)

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 #: 221008514244

Due Date: November 08, 2023

Amount Due: \$2,211.41

Payment Amount: \$950.16

625458170554

Past Due – \$1,261.25

Current – \$950.16

Mail payment to:

TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

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.

BELMOND RESERVE CDD

2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

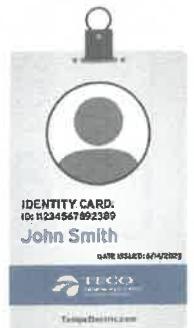
PAYMENT BY CHECK WILL NOT BE ACCEPTED



SAFETY TIP:

Ask for identification

Please remember, if someone visits your home or business and claims to be an employee of Tampa Electric, ask to see his or her company badge.





Service For:
13004 WILLOW GROVE DR
RIVERVIEW, FL 33579-6876

Account #: 221008514244
Statement Date: October 18, 2023
Charges Due: November 08, 2023

Meter Read

Service Period: Sep 14, 2023 - Oct 12, 2023

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
1000838830	10/12/2023	14,043	8,166	=	5,877 kWh	1	29 Days

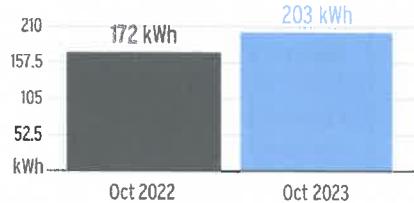
Charge Details

Electric Charges		
Daily Basic Service Charge	29 days @ \$0.75000	\$21.75
Energy Charge	5,877 kWh @ \$0.07990/kWh	\$469.57
Fuel Charge	5,877 kWh @ \$0.05239/kWh	\$307.90
Storm Protection Charge	5,877 kWh @ \$0.00400/kWh	\$23.51
Clean Energy Transition Mechanism	5,877 kWh @ \$0.00427/kWh	\$25.09
Storm Surcharge	5,877 kWh @ \$0.01061/kWh	\$62.35
Florida Gross Receipt Tax		\$23.34
Electric Service Cost		\$933.51

Other Fees and Charges		
Electric Late Payment Fee		\$16.65
Total Other Fees and Charges		\$16.65

Total Current Month's Charges **\$950.16**

Avg kWh Used Per Day



Important Messages

Don't get "tricked" by scammers. October is National Cybersecurity Awareness Month. Scammers never stop and are always looking for new ways to take advantage of those who let their guard down. A common tactic is requesting payment through mobile applications. Visit TampaElectric.com/Scam to report a scam and learn more.

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



BELMOND RESERVE CDD

RHODINE RD AND HAYS CLAN RD PH2
RIVERVIEW, FL 33579

Statement Date: October 18, 2023

Amount Due: \$2,511.19

Due Date: November 08, 2023

Account #: 221008516975

Past Due – Pay Immediately

PAYMENT BY CHECK WILL NOT BE ACCEPTED

Account Summary

Current Service Period: September 14, 2023 - October 12, 2023

Previous Amount Due	\$1,246.25
Payment(s) Received Since Last Statement	-\$1,246.25
Payment Adjustment	\$1,246.25

Past Due – Pay Immediately

Current Month's Charges – Pay by November 08, 2023

\$1,246.25

\$1,264.94

Amount Due

\$2,511.19

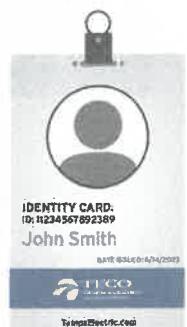
Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Scan here to view
your account online.

SAFETY TIP:

Ask for identification

Please remember,
if someone visits
your home or
business and claims
to be an employee
of Tampa Electric,
ask to see his or her
company badge.

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 #: 221008516975

Due Date: November 08, 2023

Amount Due: \$2,511.19

Payment Amount: \$ 1246.94

625458170555

Past Due – \$1,246.25

Current – \$1,264.94

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.

BELMOND RESERVE CDD

2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:

TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

PAYMENT BY CHECK WILL NOT BE ACCEPTED



Service For:
RHODINE RD AND HAYS CLAN RD PH2
RIVERVIEW, FL 33579

Account #: 221008516975
Statement Date: October 18, 2023
Charges Due: November 08, 2023

Service Period: Sep 14, 2023 - Oct 12, 2023

Rate Schedule: Lighting Service

Charge Details



Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 29 days

Lighting Energy Charge	513 kWh @ \$0.03511/kWh	\$18.01
Fixture & Maintenance Charge	27 Fixtures	\$440.64
Lighting Pole / Wire	27 Poles	\$750.33
Lighting Fuel Charge	513 kWh @ \$0.05169/kWh	\$26.52
Storm Protection Charge	513 kWh @ \$0.01466/kWh	\$7.52
Clean Energy Transition Mechanism	513 kWh @ \$0.00036/kWh	\$0.18
Storm Surcharge	513 kWh @ \$0.00326/kWh	\$1.67
Florida Gross Receipt Tax		\$1.38
Lighting Charges		\$1,246.25



Other Fees and Charges

Lighting Late Payment Fee	\$18.69
Total Other Fees and Charges	\$18.69

Total Current Month's Charges

\$1,264.94

Important Messages

Don't get "tricked" by scammers.
October is National Cybersecurity Awareness Month. Scammers never stop and are always looking for new ways to take advantage of those who let their guard down. A common tactic is requesting payment through mobile applications. Visit TampaElectric.com/Scam to report a scam and learn more.

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

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



BELMOND RESERVE CDD

12998 WILLOW GROVE DR
RIVERVIEW, FL 33579-6874

Statement Date: October 18, 2023

Amount Due: \$566.68

Due Date: November 08, 2023

Account #: 221008528939

Past Due – Pay Immediately

PAYMENT BY CHECK WILL NOT BE ACCEPTED

Account Summary

Current Service Period: September 14, 2023 - October 12, 2023

Previous Amount Due	\$308.66
Payment(s) Received Since Last Statement	-\$308.66
Payment Adjustment	\$308.66

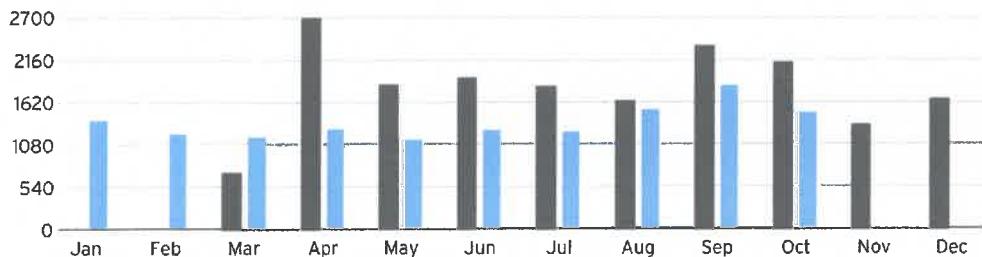
Past Due – Pay Immediately

Current Month's Charges – Pay by November 08, 2023

Amount Due	\$566.68
------------	----------

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

Monthly Usage (kWh)

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 #: 221008528939

Due Date: November 08, 2023

Amount Due: \$566.68

Payment Amount: \$258.02

625458170556

Past Due – \$308.66

Current – \$258.02

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.

BELMOND RESERVE CDD

2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

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

PAYMENT BY CHECK WILL NOT BE ACCEPTED



Service For:
12998 WILLOW GROVE DR
RIVERVIEW, FL 33579-6874

Account #: 221008528939
Statement Date: October 18, 2023
Charges Due: November 08, 2023

Meter Read

Meter Location: WELL

Service Period: Sep 14, 2023 - Oct 12, 2023

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	- Previous Reading	= Total Used	Multiplier	Billing Period
1000551211	10/12/2023	31,456	29,968	1,488 kWh	1	29 Days

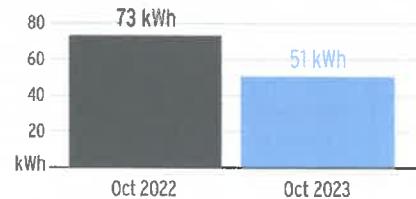
Charge Details

Electric Charges		
Daily Basic Service Charge	29 days @ \$0.75000	\$21.75
Energy Charge	1,488 kWh @ \$0.07990/kWh	\$118.89
Fuel Charge	1,488 kWh @ \$0.05239/kWh	\$77.96
Storm Protection Charge	1,488 kWh @ \$0.00400/kWh	\$5.95
Clean Energy Transition Mechanism	1,488 kWh @ \$0.00427/kWh	\$6.35
Storm Surcharge	1,488 kWh @ \$0.01061/kWh	\$15.79
Florida Gross Receipt Tax		\$6.33
Electric Service Cost		\$253.02

Other Fees and Charges		
Electric Late Payment Fee		\$5.00
Total Other Fees and Charges		\$5.00

Total Current Month's Charges **\$258.02**

Avg kWh Used Per Day



Important Messages

Don't get "tricked" by scammers. October is National Cybersecurity Awareness Month. Scammers never stop and are always looking for new ways to take advantage of those who let their guard down. A common tactic is requesting payment through mobile applications. Visit TampaElectric.com/Scam to report a scam and learn more.

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



BELMOND RESERVE CDD

13207 RHODINE RD
RIVERVIEW, FL 33579

Statement Date: October 18, 2023

Amount Due: \$71.91

Due Date: November 08, 2023

Account #: 221008539324

Past Due – Pay Immediately

PAYMENT BY CHECK WILL NOT BE ACCEPTED

Account Summary

Current Service Period: September 14, 2023 - October 12, 2023

Previous Amount Due	\$34.99
Payment(s) Received Since Last Statement	-\$34.99
Payment Adjustment	\$34.99

Past Due – Pay Immediately

Current Month's Charges – Pay by November 08, 2023

Amount Due

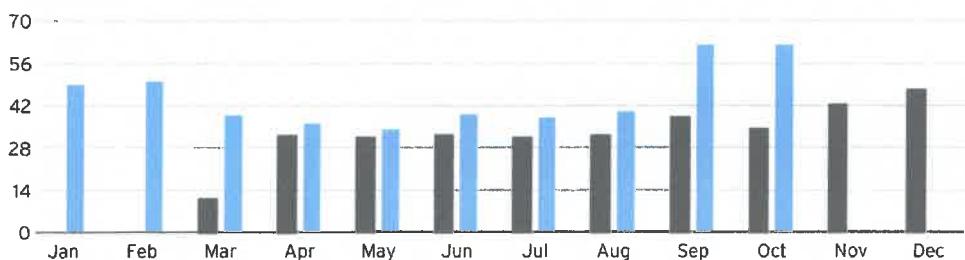
\$34.99

\$36.92

\$71.91

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

Monthly Usage (kWh)

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

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

Received

OCT 23 2023

Account #: 221008539324

Due Date: November 08, 2023

Amount Due: \$71.91

Payment Amount: \$36.92

625458170557

Past Due – \$34.99

Current – \$36.92

BELMOND RESERVE CDD

2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:

TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

PAYMENT BY CHECK WILL NOT BE ACCEPTED



Service For:
13207 RHODINE RD
RIVERVIEW, FL 33579

Account #: 221008539324
Statement Date: October 18, 2023
Charges Due: November 08, 2023

Meter Read

Meter Location: ENTRY

Service Period: Sep 14, 2023 - Oct 12, 2023

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	- Previous Reading	=	Total Used	Multiplier	Billing Period
1000337420	10/12/2023	779	717	=	62 kWh	1	29 Days

Charge Details



Electric Charges

Daily Basic Service Charge	29 days @ \$0.75000	\$21.75
Energy Charge	62 kWh @ \$0.07990/kWh	\$4.95
Fuel Charge	62 kWh @ \$0.05239/kWh	\$3.25
Storm Protection Charge	62 kWh @ \$0.00400/kWh	\$0.25
Clean Energy Transition Mechanism	62 kWh @ \$0.00427/kWh	\$0.26
Storm Surcharge	62 kWh @ \$0.01061/kWh	\$0.66
Florida Gross Receipt Tax		\$0.80
Electric Service Cost		\$31.92



Other Fees and Charges

Electric Late Payment Fee	\$5.00
Total Other Fees and Charges	\$5.00

Total Current Month's Charges

\$36.92

Avg kWh Used Per Day



Important Messages

Don't get "tricked" by scammers. October is National Cybersecurity Awareness Month. Scammers never stop and are always looking for new ways to take advantage of those who let their guard down. A common tactic is requesting payment through mobile applications. Visit TampaElectric.com/Scam to report a scam and learn more.

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

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

Power Outage: 877-588-1010

Energy-Saving Programs: 813-275-3909

Fiscal Year 2023 - 2024 Special District State Fee Invoice and Profile Update

Required by sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Date Invoiced: 10/02/2023				Invoice No: 89352
Annual Fee: \$175.00	1st Late Fee: \$0.00	2nd Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/01/2023: \$175.00

STEP 1: Review the following profile and make any needed changes.

1. Special District's Name, Registered Agent's Name and Registered Office Address:

000109

Belmond Reserve Community Development District

Mr. Brian K. Lamb

2005 Pan Am Circle, Suite 300

Tampa, Florida 33607



Received

OCT 05 2023

2. Telephone:	813-873-7300 Ext:
3. Fax:	813-873-7070
4. Email:	brian.lamb@inframark.com
5. Status:	Independent
6. Governing Body:	Elected
7. Website Address:	belmondrservecdd.com
8. County(ies):	Hillsborough
9. Special Purpose(s):	Community Development
10. Boundary Map on File:	08/12/2022
11. Creation Document on File:	12/11/2019
12. Date Established:	12/11/2019
13. Creation Method:	Local Ordinance
14. Local Governing Authority:	Hillsborough County
15. Creation Document(s):	County Ordinances 19-29 and 22-21
16. Statutory Authority:	Chapter 190, Florida Statutes
17. Authority to Issue Bonds:	Yes
18. Revenue Source(s):	Assessments

STEP 2: Sign and date to certify accuracy and completeness.

By signing and dating below, I do hereby certify that the profile above (changes noted if necessary) is accurate and complete:

Registered Agent's Signature:

A handwritten signature in blue ink, appearing to read 'Brian K. Lamb'.

Date

10/30/23

STEP 3: Pay the annual state fee or certify eligibility for zero annual fee.

a. Pay the Annual Fee: Pay the annual fee online by following the instructions at www.floridajobs.org/SpecialDistrictFee or by check payable to the Florida Department of Economic Opportunity.

b. Or, Certify Eligibility for the Zero Fee: By initialing both of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, BOTH of the following statements and those on any submissions to the Department are true, correct, complete, and made in good faith. I understand that any information I give may be verified.

1. This special district is not a component unit of a general purpose local government as determined by the special district and its Certified Public Accountant; and,2. This special district is in compliance with its Fiscal Year 2023 - 2024 Annual Financial Report (AFR) filing requirement with the Florida Department of Financial Services (DFS) and that AFR reflects \$3,000 or less in annual revenues or, is a special district not required to file a Fiscal Year 2023 - 2024 AFR with DFS and has included an income statement with this document verifying \$3,000 or less in revenues for the current fiscal year.Department Use Only: Approved: Denied: Reason: _____

STEP 4: Make a copy of this document for your records.

STEP 5: Mail this document and payment (if paying by check) to the Florida Department of Economic Opportunity, Bureau of Budget Management, 107 East Madison Street, MSC #120, Tallahassee, FL 32399-4124. Direct questions to (850) 717-8430.

INVOICE

Insurance & Risk Advisors

Belmond Reserve Community Development District
 tc/o Inframark
 2005 Pan Am Circle, Ste 300
 Tampa, FL 33607

Customer	Belmond Reserve Community Development District
Acct #	993
Date	09/25/2023
Customer Service	Charisse Bitner
Page	1 of 1

Payment Information	
Invoice Summary	\$ 15,203.00
Payment Amount	
Payment for:	Invoice#20173 100123455

Thank You

Please detach and return with payment



Customer: Belmond Reserve Community Development District

Invoice	Effective	Transaction	Description	Amount
20173	10/01/2023	Renew policy	Policy #100123455 10/01/2023-10/01/2024 Florida Insurance Alliance Package - Renew policy Due Date: 9/25/2023	15,203.00
				Total
				\$ 15,203.00

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
 P.O. Box 748555
 Atlanta, GA 30374-8555

(321)233-9939

sclimer@egisadvisors.com

Date

09/25/2023

From: [Bryan Radcliff](#)
To: [Teresa Farlow](#)
Subject: FW: Invoice 96251718
Date: Thursday, October 12, 2023 3:27:23 PM

Teresa,

Good afternoon. Can you verify if the invoice below is being processed or has been processed?

From: riverviewpest@pestdefense.com <riverviewpest@pestdefense.com>
Sent: Thursday, October 12, 2023 9:11 AM
To: Bryan Radcliff <bryan.radcliff@inframark.com>
Subject: Invoice 96251718

Please accept this as a friendly reminder that your home was recently serviced by HomeTeam Pest Defense. While we do value our customers, payment is due upon receipt of the detailed invoice. If payment has been made, we thank you and please disregard this email. Please call our Customer Service Department at 813-437-6591 to Pay By Phone for the balance on your account, or Pay Online through our secure website www.Pestdefense.com. We also offer a 5% discount to our customers who take advantage of our Annual Prepay offer. If you are interested, please contact one of our Customer Service Representatives for details and they will be happy to assist you. Thank You, HomeTeam Pest Defense.

WARNING: This email originated outside of Inframark. Take caution when clicking on links and opening attachments.

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

INVOICE

Bill To [3900904] Inframark Infrastructure Belmont Reserve CDD 2005 Pan Am Cir Ste 300 Tampa, FL 33607-6008	Service Address [3900904] At Cedarbrook Belmont CDD Clubhouse 13004 Shining Willow St Riverview, FL 33579
--	--

Invoice #	96251718	Technician	Raphael Figueroa
Invoice Date	10/02/2023	License #	JE332258
Service Date	10/02/2023	Terms	DUE UPON RECEIPT

Purchase
Order

Service	Description	Quantity	Price	Subtotal
MCS	Mosquito Control Service	1.00	\$90.00	\$90.00
				Subtotal \$90.00
				Tax \$0.00
				Total \$90.00
				Amount Paid \$0.00
				Balance \$90.00

Click this [link](#) to pay your bill online.

Please note: Link will expire after 60 days.

Thank you for your business! If you have any questions, please call us.

Order/Service Instructions	Hi Mr/Ms . Cedarbrook. Today I inspected and performed a mosquito suppressant service. I treated the shrubs, trees and the perimeter of your home. This treatment will help control the mosquito population in your yard. During my inspection I found 1 potential issues, such as the pond behind the building this is a perfect breeding source for mosquitoes. Thank you for choosing HomeTeam as your pest service provider. Your next scheduled service will be in 12/23.
----------------------------	--



1340 Stallone Court
Kissimmee, FL 34744
(407) 290-5911

Invoice # 20260630	Customer # PROJ-0108	Invoice Date 10/01/2023	Due Date 10/31/2023	Amount Due \$44.98	Amount Enclosed \$
------------------------------	--------------------------------	-----------------------------------	-------------------------------	------------------------------	------------------------------

To: BELMOND RESERVE CDD
2005 PAN AM CIRCLE
SUITE 300
TAMPA, FL 33607

Remit To: Southeast Wiring Solutions, Inc.
1340 Stallone Court
Kissimmee, FL 34744

Detach and return with your payment.

Customer Name BELMOND RESERVE CDD	Customer # PROJ-0108	Invoice # 20260630	Invoice Date 10/01/2023	PO Number	Amount Due \$44.98
---	--------------------------------	------------------------------	-----------------------------------	-----------	------------------------------

Description	QTY	Rate	Amount
BELMOND AMENITY CENTER, 13197 RHODINE RD. RIVERVIEW, FL			
ACCESS CONTROL MANAGEMENT, (10/01/2023 - 10/31/2023) :	1.00	109.99	109.99
SUBSCRIBER REMOTE ACCESS - \$50, SWS REMOTE ACCESS - \$50			

	Sub Total: 109.99
	Total Sales Tax: 0.00
	Invoice Total: 109.99
	Payments/Credits Applied: (65.01)
	Invoice Amount Due: 44.98
	Amount Due: \$44.98

CONTACT US

Billing Questions (407) 290-5911	Sales	Central Station	Service	Email BILLING@SWSPROTECTION.COM
To pay online, please visit: https://southeastwiring.alarmbiller.com Registration Key: 9965B2				

Spearem Enterprises, LLC

7842 Land O' Lakes Blvd. #335

Land O' Lakes, FL 34638

+1 8139978101

spearem.jmb@gmail.com



INVOICE

BILL TO	INVOICE	5881
Belmond Reserve CDD	DATE	10/12/2023
C/O Inframark 2005 Pan Am Circle # 300 Tampa , FL 33607	TERMS	Net 15
	DUE DATE	10/27/2023

ACTIVITY	QTY	RATE	AMOUNT
Labor 9/16 to 10/16 service dog waist station and supply bags and mut mits 2 times per week for 4 weeks	4	65.00	260.00

Thank You! We Appreciate Your Business. **\$260.00**

BALANCE DUE

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	
10/ 4/23		BELMOND CDD	
Billing Date		Sales Rep	Customer Account
10/04/2023		Deirdre Bonett	303847
Total Amount Due		Ad Number	
\$497.00		0000307190	

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
10/04/23	10/04/23	0000307190	Times	Legals CLS	Meeting Schedule	1	2x59 L	\$493.00
10/04/23	10/04/23	0000307190	Tampabay.com	Legals CLS	Meeting Schedule AffidavitMaterial	1	2x59 L	\$0.00 \$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	
10/ 4/23		BELMOND CDD	
Billing Date		Sales Rep	Customer Account
10/04/2023		Deirdre Bonett	303847
Total Amount Due		Ad Number	
\$497.00		0000307190	

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYBLE TO: TIMES PUBLISHING COMPANY

REMIT TO:

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

BELMOND CDD

2005 PAN AM CIRCLE SUITE 300
 TAMPA, FL 33607

0000307190-01

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: **10/ 4/23** 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
BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Belmond Reserve Community Development District has scheduled their Regular Board Meetings for Fiscal Year 2023/2024 to be held at the offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607 on the following dates at 2:00 p.m.:

November 02, 2023	2:00 p.m.
December 07, 2023	2:00 p.m.
January 04, 2024	2:00 p.m.
February 01, 2024	2:00 p.m.
March 07, 2024	2:00 p.m.
April 04, 2024	2:00 p.m.
May 02, 2024	2:00 p.m.
June 06, 2024	2:00 p.m.
July 04, 2024	2:00 p.m.
August 01, 2024	2:00 p.m.
September 05, 2024	2:00 p.m.

There may be occasions when one or more Supervisors will participate by telephone. At the above location there will be present 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 meeting.

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.

Bryan Radcliff
 District Manager

Run Date: 10/04/2023

0000307190

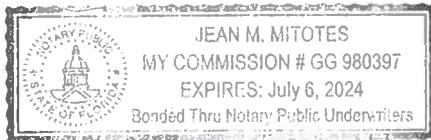
Signature Affiant

Sworn to and subscribed before me this 10/04/2023

Signature of Notary Public

Personally known X or produced identification

Type of identification produced



**Bill To:**

Belmond Reserve CDD
c/o Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Property Name: Belmond Reserve CDD

Opp # 353260

Irrigation Combination Lock Installation September
2023 (Well A & B)

INVOICE

INVOICE #	INVOICE DATE
TMC 605343	10/6/2023
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: November 5, 2023

Invoice Amount: \$218.84

Description	Current Amount
Irrigation	\$218.84

Excellence
Invoice Total \$218.84

IN COMMERCIAL LANDSCAPING

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



Ticket #2960132
YELLOWSTONE
LANDSCAPE
Truck #125

9506 N. Trask Street
Tampa, FL 33624
Phone: (813) 886-7755
Fax: (813) 886-4386

CONTROL# **60070**
Invoice # **TMC 605343**
Invoice Date # **10/6/23**

IRRIGATION WORK AUTHORIZATION

Date: 10 02

Existing Customer- Job #

New Customer (no job#)

CUSTOMER NAME: Belmond Reserve

FAX #:

Name of Authorizing Person:

Phone #:

Billing Address:

Job Address:

Description of Work Authorized

Please Print All Information

*per proposal #353260 combo lock were installed at the power to the wells & the handles were removed and stored.

Yellowstone Landscape, herein agrees to provide the services and materials itemized above.

(YS) Prepared By: (X)

(YS) Work Completed By: (X)

Date:

** Post To Accounting Code #

Manager Approval:

I herein authorize the above specified work to be completed. I understand and agree that upon completion we will receive an invoice from Yellowstone Landscape, for the total amount stated above. The full amount will be due and payable within 30 days of the completion date. Payments received by Yellowstone Landscape, after 30 days will be subject to a 1.5% service charge per month until paid in full. Should a collection action for the balance due become necessary we agree to pay all related fees and costs, including reasonable attorney's fees. Proper venue for such actions shall be in Hillsborough County, Florida.

Date:

Please Print Name:

Authorized & Accepted by: (X)



Proposal #353260
Date: 09/22/2023
From: Wayne Ebanks

Proposal For

Belmond Reserve CDD
c/o Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

main: 813-873-7300
mobile:
eric.davidson@merituscorp.com

Location

12330 Rising Oaks Trail
Riverview, FL 33579

Property Name: Belmond Reserve CDD

Irrigation Combination Lock Installation September 2023 (Well A & B) Terms: Net 30

DESCRIPTION	QUANTITY	AMOUNT
Irrigation Labor	2.00	\$120.00
Programmable Combination Lock	2.00	\$99.90

Client Notes

- The below are the estimated materials and labor to install combination locks on both wells so that no one can shut down the irrigation systems without authorization.

SUBTOTAL	\$219.90
SALES TAX	\$0.00
TOTAL	\$219.90

Signature

x Bryan Radcliff

Signature above authorizes Yellowstone Landscape to perform work as described above and verifies that the prices and specifications are hereby accepted. All overdue balances will be charged a 1.5% a month, 18% annual percentage rate.

Limited Warranty: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Yellowstone Landscape's control (i.e. Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

Contact

Print Name: Bryan Radcliff

Title: District Manager

Date: 09/28/2023

Assigned To

Wayne Ebanks
Office:
webanks@yellowstonelandscape.com

**Bill To:**

Belmond Reserve CDD
c/o Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Property Name: Belmond Reserve CDD

Opp #356839
10/2023 Monthly Inspection Repair Allowance

INVOICE

INVOICE #	INVOICE DATE
TMC 605344	10/6/2023
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: November 5, 2023

Invoice Amount: \$125.46

Description	Current Amount
Irrigation	\$125.46

Invoice Total \$125.46

Excellence

IN COMMERCIAL LANDSCAPING

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

9506 N. Trask Street
Tampa, FL 33624
Phone: (813) 886-7755
Fax: (813) 886-4386

CONTROL# **60544**
Invoice # **TMC605344**
Invoice Date # **10/6/23**

Date: 10-2-23

IRRIGATION WORK AUTHORIZATION

Existing Customer- Job #

New Customer (no job#)

CUSTOMER NAME: Delwood Reserve

FAX #:

Name of Authorizing Person:

Phone #:

Billing Address:

Job Address: TIME 12 = A and B =

Please Print All Information

Yellowstone Landscape, herein agrees to provide the services and materials itemized above.

(YS) Prepared By: (X)

(YS) Work Completed By: (X)

Date:

**** Post To Accounting Code #**

Manager Approval:

I herein authorize the above specified work to be completed. I understand and agree that upon completion we will receive an invoice from Yellowstone Landscape, for the total amount stated above. The full amount will be due and payable within 30 days of the completion date. Payments received by Yellowstone Landscape, after 30 days will be subject to a 1.5% service charge per month until paid in full. Should a collection action for the balance due become necessary we agree to pay all related fees and costs, including reasonable attorney's fees. Proper venue for such actions shall be in Hillsborough County, Florida.

Date:

Please Print Name:

Proposal # 356839

Authorized & Accepted by: (X)

**Bill To:**

Belmond Reserve CDD
c/o Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Property Name: Belmond Reserve CDD

Opp #323855
13098 Brookside Moss Lake Cleanup

INVOICE

INVOICE #	INVOICE DATE
TMC 609382	10/24/2023
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: November 23, 2023

Invoice Amount: \$857.13

Description	Current Amount
Other	\$857.13

Invoice Total **\$857.13**

Excellence

IN COMMERCIAL LANDSCAPING

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



Proposal #323855

Date: 06/20/2023

From: Greg Schweitzer

Proposal For

Belmond Reserve CDD

c/o Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

main: 813-873-7300
mobile:
eric.davidson@merituscorp.com

Location

12330 Rising Oaks Trail
Riverview, FL 33579

Property Name: Belmond Reserve CDD

13098 Brookside Moss Lake Cleanup

Terms: Net 30

DESCRIPTION	QUANTITY	AMOUNT
Pond Cleanup Labor	12.00	\$857.13

Client Notes

This proposal is to clean up the area by the pond on 13098 Brookside Moss all debris will be removed and hauled away.

SUBTOTAL	\$857.13
SALES TAX	\$0.00
TOTAL	\$857.13

Signature above authorizes Yellowstone Landscape to perform work as described above and verifies that the prices and specifications are hereby accepted. All overdue balances will be charged a 1.5% a month, 18% annual percentage rate.

x Bryan Radcliff
Limited Warranty: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Yellowstone Landscape's control (i.e. Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

Contact

Print Name: Bryan Radcliff

Assigned To

Greg Schweitzer
Office:
gschweitzer@yellowstonelandscape.com

Title: District ManagerDate: 09/26/2023

Zebra Pool Cleaning Team INC.

P.O. BOX 3456
Apollo Beach, FL. 33572
813-279-0437

Date	Invoice #
10/17/2023	6582

Bill To
Belmond Reserve
13272 Shining Willow Street
Riverview, FL 33579

Ship To

Belmond Reserve
13272 Shining Willow Street
Riverview, FL 33579

P.O. Number		Terms		Rep	Ship	Via	F.O.B.		Project					
		Due on receipt												
Quantity	Item Code	Description					Price Each		Amount					
3		Feces Clean Up					125.00		125.00					
We appreciate your prompt payment.														
								Total	\$125.00					

CHECK REQUEST FORM
Belmond Reserve

Date: 10/30/2023

Invoice#: 10302023-1

Vendor#: V00023

Vendor Name: Belmond Reserve

Pay From: Truist Acct# 6346

Description: Series 2023 - FY 24 Tax Dist. ID DS

Code to: 201.103200.1000

Amount: \$16,175.52

10/30/2023

Requested By: Teresa Farlow

Belmond Reserve

COMMUNITY DEVELOPMENT DISTRICT

2005 Pan Am Circle, Suite 300, Tampa, FL 33607

Phone: (813) 873-7300 Fax: (813) 873-7070

INVOICE

DATE: October 1, 2023
INVOICE #: BR110123DS-PT
DUE DATE: UPON RECEIPT

BILL TO:

Pulte Homes

ATTN: Zach Weiner

zach.weiner@pultegroup.com

REMIT TO:

US Bank

Per Wire Instructions Below

Description			Total
November 1, 2023 CDD Debt Service Assessment:			
Annual Debt Service Assessments (Series 2023 Bonds):			
Product Type	Unit Count	Annual Assessment	
SF 60'	9	\$1,797.28	\$ 16,175.52
	TOTAL DEBT SERVICE ASSESSMENT		\$ 16,175.52
<i>Please provide payment using the wire instructions provided below.</i>			
<i>Direct all questions to Leah Popelka at 813-873-7300 *ext 120 or</i>			
<i>leah.popelka@inframark.com.</i>			
WIRING INSTRUCTIONS			
US Bank must receive funds prior to 10:30 A.M. CST to ensure DTCC receives funds prior to their same day settlement deadline of 2:00 P.M. CST. Any payments received by DTCC after the 2:00 P.M. deadline will be allocated the next day.			
ABA:	091000022		
BBK:	U.S. Bank N.A.		
A/C:	180121167365		
BNF:	U.S. Bank Trust N.A.		
OBI:	BELMRESCDDAA223		
		TOTAL	\$ 16,175.52

CHECK REQUEST FORM
Belmond Reserve

Date: 10/30/2023

Invoice#: 10302023-2

Vendor#: V00023

Vendor Name: Belmond Reserve

Pay From: Truist Acct# 6346

Description: Series 2020 - FY 24 Tax Dist. ID DS

Code to: 200.103200.1000

Amount: \$8,222.93

Requested By: 10/30/2023
Teresa Farlow

Belmond Reserve

INVOICE

COMMUNITY DEVELOPMENT DISTRICT

2005 Pan Am Circle, Suite 300, Tampa, FL 33607

Phone: (813) 873-7300 Fax: (813) 873-7070

DATE: October 1, 2023
INVOICE #: BR110123DS-PT
DUE DATE: UPON RECEIPT

BILL TO:

Pulte Homes

ATTN: Zach Weiner

zach.weiner@pultegroup.com

REMIT TO:

US Bank

Per Wire Instructions Below

Description			Total
November 1, 2023 CDD Debt Service Assessment:			
Annual Debt Service Assessments (Series 2020 Bonds):			
Product Type	Unit Count	Annual Assessment	
SF 60'	9	\$1,846.57	\$ 16,619.17
TOTAL DEBT SERVICE ASSESSMENT			\$ 16,619.17
Less: Prior payments made			\$ (8,396.24)
Remaining Obligation due for November 1, 2023 Payment			\$ 8,222.93
WIRING INSTRUCTIONS			
US Bank must receive funds prior to 10:30 A.M. CST to ensure DTCC receives funds prior to their same day settlement deadline of 2:00 P.M. CST. Any payments received by DTCC after the 2:00 P.M. deadline will be allocated the next day.			
ABA:	091000022		
BBK:	U.S. Bank N.A.		
A/C:	180121167365		
BNF:	U.S. Bank Trust N.A.		
OBI:	267392000		
TOTAL			\$ 8,222.93

Please provide payment using the wire instructions provided below.

*Direct all questions to Leah Popelka at 813-873-7300 *ext 120 or*

leah.popelka@inframark.com.

JNJ Amenity Services LLC
7804 davey ray dr
Zephyrhills, FL 33540

services@njcleanservices.com
+1 (813) 781-8999



Belmond Reserve CDD c/o Inframark

Bill to

Belmond Reserve CDD c/o Inframark
2005 Pan Am Circle
Suite 300
Tampa, Florida 33607
United States

Invoice details

Invoice no.: 0293
Invoice date: 10/26/2023
Due date: 11/15/2023

#	Date	Product or service	SKU	Qty	Rate	Amount
1.		Fans/Pillars Removed all cobwebs/spiders and dust on fans. Removed all blood stains from mosquitoes on 6 pillars. 1hr 30 minutes.		1	\$147.00	\$147.00

Ways to pay



Note to customer

Extra cleaning services completed on Oct 26th.
Approved by Bryan Radcliff.

Pay invoice

4C

Belmond Reserve Community Development District

**Financial Statements
(Unaudited)**

**Period Ending
October 31, 2023**

Prepared by:



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

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of October 31, 2023

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND		SERIES 2020 FUND		SERIES 2023 FUND		SERIES 2020 FUND		SERIES 2023 FUND		GENERAL FUND		GENERAL LONG TERM DEBT FUND		TOTAL
	GENERAL FUND		DEBT SERVICE FUND		DEBT SERVICE FUND		CAPITAL PROJECTS FUND		CAPITAL PROJECTS FUND		GENERAL FIXED ASSET FUND		GENERAL LONG TERM DEBT FUND		
ASSETS															
Cash - Operating Account	\$ 97,627	\$ -	\$ 15,635	\$ 31,156	\$ -	\$ -	\$ 1,260	\$ -	\$ 936	\$ 10,120	\$ -	\$ -	\$ -	\$ 97,627	\$ 46,791
Cash in Transit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,945
Due From Developer	45,945	-	-	-	-	-	-	-	-	-	-	-	-	-	42,996
Due From Other Funds	42,897	-	-	-	-	-	99	-	-	-	-	-	-	-	1,283
Investments:															6,288
Acq. & Construction - Amenity	-	23	-	-	-	-	1,260	-	-	-	-	-	-	-	10,120
Acquisition & Construction Account	-	5,352	-	-	-	-	-	-	936	-	-	-	-	-	314,152
Cost of Issuance Fund	-	-	-	-	-	-	-	-	10,120	-	-	-	-	-	196,241
Reserve Fund	-	296,700	17,452	-	-	-	-	-	-	-	-	-	-	-	10,716,000
Revenue Fund	-	183,750	12,491	-	-	-	-	-	-	-	-	-	-	-	10,716,000
Fixed Assets															
Construction Work In Process	-	-	-	-	-	-	-	-	-	9,545,557	-	-	-	-	9,545,557
Amount To Be Provided	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,716,000
TOTAL ASSETS	\$ 186,469	\$ 501,460	\$ 61,099	\$ 1,359	\$ 11,056	\$ 9,545,557	\$ 10,716,000	\$ 21,023,000							
LIABILITIES															
Accounts Payable	\$ 112,355	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	112,355
Notes/Loans Payable - Current	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000
Loan Payable	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000
Bonds Payable	-	-	-	-	-	-	-	-	-	-	-	-	10,716,000	10,716,000	42,996
Due To Other Funds	-	11,840	31,156	-	-	-	-	-	-	-	-	-	-	-	10,716,000
TOTAL LIABILITIES	412,355	11,840	31,156	-	-	-	-	-	-	10,716,000	11,171,351				

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of October 31, 2023

(In Whole Numbers)

ACCOUNT DESCRIPTION	SERIES 2020		SERIES 2023		SERIES 2020		SERIES 2023		GENERAL LONG TERM DEBT FUND	TOTAL
	GENERAL FUND	DEBT SERVICE FUND	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND	GENERAL FIXED ASSET FUND			
<u>FUND BALANCES</u>										
Restricted for:										
Debt Service	-	489,620		29,943	-	-	-	-	-	519,563
Capital Projects	-	-	-	-	1,359	11,056	-	-	-	12,415
Unassigned:	(225,886)	-	-	-	-	-	9,545,557	-	-	9,319,671
TOTAL FUND BALANCES	(225,886)	489,620	29,943	1,359	11,056	9,545,557				9,851,649
TOTAL LIABILITIES & FUND BALANCES	\$ 186,469	\$ 501,460	\$ 61,099	\$ 1,359	\$ 11,056	\$ 9,545,557	\$ 10,716,000	\$ 21,023,000		

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 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				
Special Assmnts- Tax Collector	\$ 853,204	\$ -	\$ (853,204)	0.00%
Special Assmnts- CDD Collected	-	24,398	24,398	0.00%
Other Miscellaneous Revenues	-	175	175	0.00%
TOTAL REVENUES	853,204	24,573	(828,631)	2.88%
EXPENDITURES				
Administration				
Supervisor Fees	12,000	-	12,000	0.00%
ProfServ-Trustee Fees	4,500	-	4,500	0.00%
Disclosure Report	8,200	350	7,850	4.27%
District Counsel	10,000	727	9,273	7.27%
District Engineer	4,000	-	4,000	0.00%
District Manager	36,000	4,000	32,000	11.11%
Accounting Services	4,500	375	4,125	8.33%
Auditing Services	6,400	-	6,400	0.00%
Website Compliance	1,500	-	1,500	0.00%
Postage, Phone, Faxes, Copies	250	12	238	4.80%
Public Officials Insurance	2,329	2,592	(263)	111.29%
Legal Advertising	2,500	497	2,003	19.88%
Bank Fees	250	82	168	32.80%
Website Administration	3,000	250	2,750	8.33%
Miscellaneous Expenses	300	182	118	60.67%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Operating Loan Repayment	309,000	-	309,000	0.00%
Total Administration	404,904	9,242	395,662	2.28%
Utility Services				
Utility - Water	18,000	1,209	16,791	6.72%
Utility - Electric	12,000	1,405	10,595	11.71%
Utility - StreetLights	90,000	5,794	84,206	6.44%
Total Utility Services	120,000	8,408	111,592	7.01%

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 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>				
ProfServ-Field Management	12,000	-	12,000	0.00%
Waterway Management	13,100	1,944	11,156	14.84%
Contracts-Janitorial Services	7,500	792	6,708	10.56%
Contracts-Pools	10,000	1,375	8,625	13.75%
Contract-Dumpster Rental	2,400	-	2,400	0.00%
Liability/Property Insurance	25,000	12,611	12,389	50.44%
Insurance Deductible	2,500	-	2,500	0.00%
R&M-Other Landscape	15,000	15,739	(739)	104.93%
Landscape Maintenance	125,000	12,260	112,740	9.81%
Plant Replacement Program	2,000	810	1,190	40.50%
Irrigation Maintenance	7,000	5,209	1,791	74.41%
Total Other Physical Environment	221,500	50,740	170,760	22.91%
<u>Clubhouse</u>				
Payroll-Pool Monitors	56,000	-	56,000	0.00%
Clubhouse Security Systems	1,500	-	1,500	0.00%
Employee - Clubhouse Staff	35,000	-	35,000	0.00%
Clubhouse Internet, TV, Phone	1,800	-	1,800	0.00%
R&M-Clubhouse	10,000	364	9,636	3.64%
Access Control Maintenance & Repair	2,500	-	2,500	0.00%
Total Clubhouse	106,800	364	106,436	0.34%
TOTAL EXPENDITURES	853,204	68,754	784,450	8.06%
Excess (deficiency) of revenues				
Over (under) expenditures				
FUND BALANCE, BEGINNING (OCT 1, 2023)			(181,705)	
FUND BALANCE, ENDING			\$ (225,886)	

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023
Series 2020 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
REVENUES				
Special Assmnts- Tax Collector	\$ 592,788	\$ -	\$ (592,788)	0.00%
TOTAL REVENUES	592,788	-	(592,788)	0.00%
EXPENDITURES				
Debt Service				
Principal Debt Retirement	210,000	-	210,000	0.00%
Interest Expense	382,788	-	382,788	0.00%
Total Debt Service	592,788	-	592,788	0.00%
TOTAL EXPENDITURES	592,788	-	592,788	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	-	-	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		489,620		
FUND BALANCE, ENDING		\$ 489,620		

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023
Series 2023 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
REVENUES				
Special Assmnts- Tax Collector	\$ 34,410	\$ -	\$ (34,410)	0.00%
TOTAL REVENUES	34,410	-	(34,410)	0.00%
EXPENDITURES				
Debt Service				
Principal Debt Retirement	8,000	-	8,000	0.00%
Interest Expense	26,410	-	26,410	0.00%
Total Debt Service	34,410	-	34,410	0.00%
TOTAL EXPENDITURES	34,410	-	34,410	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	-	-	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		29,943		
FUND BALANCE, ENDING		\$ 29,943		

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023
Series 2020 Capital Projects Fund (300)
(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, 2023)		1,359		
FUND BALANCE, ENDING		<u>\$ 1,359</u>		

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023
Series 2023 Capital Projects Fund (301)
(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, 2023)		11,056		
FUND BALANCE, ENDING		\$ 11,056		

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023
General Fixed Asset 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, 2023)		9,545,557		
FUND BALANCE, ENDING		\$ 9,545,557		

BELMOND RESERVE CDD

Bank Reconciliation

Bank Account No. 6346 **TRUIST - GF Operating**
Statement No. 10-23
Statement Date 10/31/2023

G/L Balance (LCY)	97,627.01	Statement Balance	97,987.00
G/L Balance	97,627.01	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	97,987.00
Subtotal	97,627.01	Outstanding Checks	359.99
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	97,627.01	Ending Balance	97,627.01
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
9/28/2023	Payment	1375	MAI YANG	100.00	100.00	0.00
10/12/2023	Payment	1378	CHARTER COMMUNICATIONS	137.96	137.96	0.00
10/23/2023	Payment	DD116	Payment of Invoice 000854	1,196.61	1,196.61	0.00
10/23/2023	Payment	DD117	Payment of Invoice 000902	1,209.47	1,209.47	0.00
10/23/2023	Payment	1379	INFRAMARK LLC	20,130.15	20,130.15	0.00
10/23/2023		JE000292	Cashier Check TECO Utility	13,790.70	13,790.70	0.00
10/23/2023	Payment	DD121	Payment of Invoice 000856	3,554.15	3,554.15	0.00
10/23/2023	Payment	DD122	Payment of Invoice 000857	1,246.25	1,246.25	0.00
10/23/2023	Payment	DD123	Payment of Invoice 000858	1,261.25	1,261.25	0.00
10/23/2023	Payment	DD124	Payment of Invoice 000859	308.66	308.66	0.00
10/23/2023	Payment	DD125	Payment of Invoice 000860	186.08	186.08	0.00
10/23/2023	Payment	DD126	Payment of Invoice 000861	369.27	369.27	0.00
10/23/2023	Payment	DD127	Payment of Invoice 000862	34.99	34.99	0.00
10/23/2023	Payment	DD128	Payment of Invoice 000920	258.02	258.02	0.00
10/23/2023	Payment	DD129	Payment of Invoice 000921	160.03	160.03	0.00
10/23/2023	Payment	DD130	Payment of Invoice 000922	374.81	374.81	0.00
10/23/2023	Payment	DD131	Payment of Invoice 000923	3,785.17	3,785.17	0.00
10/23/2023	Payment	DD132	Payment of Invoice 000924	1,264.94	1,264.94	0.00
10/23/2023	Payment	DD133	Payment of Invoice 000925	950.16	950.16	0.00
10/23/2023	Payment	DD134	Payment of Invoice 000926	36.92	36.92	0.00
10/24/2023		JE000291	Wire Transfer to cover DS Shortfall	14,980.51	14,980.51	0.00
10/24/2023		JE000293	Wire Transfer to cover DS Shortfall	7,411.89	7,411.89	0.00
10/26/2023	Payment	1380	JNJ CLEANING SERVICES LLC	520.00	520.00	0.00
10/26/2023	Payment	DD118	Payment of Invoice 000874	175.00	175.00	0.00
10/31/2023	Payment	DD119	Payment of Invoice 000930	16,175.52	16,175.52	0.00
10/31/2023	Payment	DD120	Payment of Invoice 000931	8,222.93	8,222.93	0.00
10/12/2023		JE000317	Returned Item Fee	36.00	36.00	0.00
10/12/2023		JE000318	Returned Item Fee	36.00	36.00	0.00
10/23/2023		JE000319	Cashier Check Fee	10.00	10.00	0.00
Total Checks				97,923.44	97,923.44	0.00

Deposits

9/28/2023	JE000267	CK#6616### - Clubhouse	G/L	50.00	50.00	0.00
-----------	----------	------------------------	-----	-------	-------	------

BELMOND RESERVE CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
10/4/2023		JE000288	CK#436## - Clubhouse	G/L 75.00	75.00	0.00
10/10/2023		JE000289	CK#2019### - Clubhouse	G/L 50.00	50.00	0.00
10/17/2023		JE000291	WIRE - LOAN	G/L 150,000.00	150,000.00	0.00
10/23/2023		JE000311	Cashier Check TECO bills	G/L 13,790.70	13,790.70	0.00
10/27/2023		JE000305	CK#1940### - Clubhouse	G/L 50.00	50.00	0.00
10/30/2023		JE000306	CK#90353142##### - FY24 DS Series	G/L 8,222.93	8,222.93	0.00
10/30/2023		JE000307	CK#90353262##### - FY24 DS Series	G/L 16,175.52	16,175.52	0.00
10/31/2023		JE000321	FY23 Excess Fees	G/L 7,212.37	7,212.37	0.00
Total Deposits				195,626.52	195,626.52	0.00

Outstanding Checks

6/22/2023	Payment	1306	MANMOHAN KUMAR	50.00	0.00	50.00
9/21/2023	Payment	1368	SOUTHEAST WIRING SOLUTIONS INC	109.99	0.00	109.99
9/21/2023	Payment	1374	RYAN MOTKO	200.00	0.00	200.00
Total Outstanding Checks.....				359.99		359.99

Fifth Order of Business

5Ci.

BELMOND CDD

Field Inspection -November 2023

Friday, November 17, 2023

Prepared For Belmond Board Of Supervisors

37 Items Identified



Item 1

Assigned To Yellowstone

New sod, annuals, and Bulbine are looking good up front.



Item 2

Assigned To Yellowstone

Some weed detailing needed in the Bulbine, and dead ones should be pulled.



Item 3

Assigned To Yellowstone
Other side looks good as well.



Item 4

Assigned To Aquatic Weed Control
Pond F looks good.



Item 5

Assigned To Yellowstone
Mulch needed around the retention
area leading to the wetland on
Shining Willow.



Item 6

Assigned To Yellowstone
Wetland and replacement turf look
great.



Item 7

Assigned To Aquatic Weed Control
Pond G looks great.



Item 8

Assigned To Aquatic Weed Control
Pond G has some Filamentous algae
and construction debris.



Item 9

Assigned To Yellowstone

Turf is filling in at the pocket park on Orchid Ash.



Item 10

Assigned To Yellowstone

Landscaping here looks good. Very minor weeds.



Item 11

Assigned To Yellowstone

Lack of drainage continues to be an issue.



Item 12

Assigned To Yellowstone

Perimeters are being mowed. Pulte or another builder needs to remove silt fences.



Item 13

Assigned To Yellowstone
CDD areas behind houses are being
properly maintained.



Item 14

Assigned To Aquatic Weed Control
Pond E still has a lot of Filamentous
Algae



Item 15

Assigned To Yellowstone
Conservation area has been pushed back and Bahia grass lain at the end of Willow Grove Dr.



Item 16

Assigned To Yellowstone
Weed detailing and hanging frond needs to be cut at the Willow Grove Island.



Item 17

Ruts are being cut in the grass from trucks. Looks like pool construction trucks.



Item 18

Trucks parking over common areas.



Item 19

Assigned To Sitemasters

Standing water has dried up behind houses on Willow Grove.



Item 20

Assigned To Yellowstone

Bottlebrush still struggling around the dog park.



Item 21

Assigned To Yellowstone
Grasses have been trimmed.



Item 22

Assigned To Yellowstone
Some turf weeds sprouting in the dog park.



Item 23

Assigned To Yellowstone
Overgrowth in the palmetto patch
along pond D has been cleared.



Item 24

Assigned To Aquatic Weed Control
Pond D looks good.



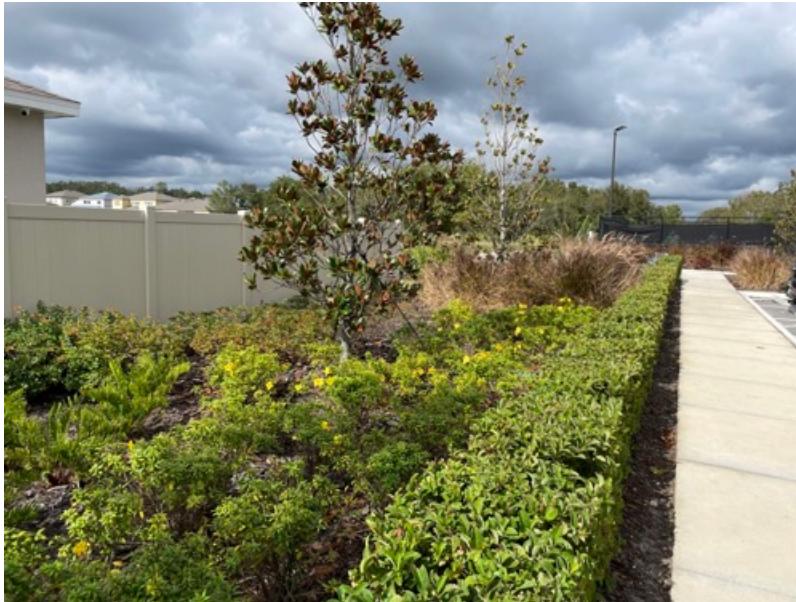
Item 25

Washout/depression forming along the bank of pond D.



Item 26

Assigned To Yellowstone
The Brookside Moss island looks good.



Item 27

Assigned To Yellowstone
Most Landscaping around the
clubhouse looks great.



Item 28

Junk around the dumpster has been
cleaned out.



Item 29

Assigned To Yellowstone

One patch of Firebush is struggling, it has been fertilized and has no irrigation issues, pests or diseases. Probably just the wrong plant for this spot.



Item 30

Assigned To Yellowstone

Outside of the clubhouses looks good. Minor weeds.



Item 31

Construction at the building next door is hurting some of the landscaping.



Item 32

Assigned To Aquatic Weed Control
Pond A looks good.



Item 33

No issues at the clubhouse... other than a balloon in the fan.



Item 34

Assigned To Yellowstone
About 8 groundcover replacements
needed by the pool.



Item 35

Pool looks good.



Item 36

More ruts at the island on Hayes
Clan.



Item 37