

**BELMOND RESERVE
COMMUNITY DEVELOPMENT
DISTRICT**

NOVEMBER 05, 2024

**REGULAR MEETING
AGENDA PACKAGE**

[Join the meeting now](#)

Meeting ID: 220 710 304 603 **Passcode:** wGa3rX

Dial in by phone +1 646-838-1601 Phone conference ID: 500 426 786#



2005 PAN AM CIRLE SUITE 300
TAMPA FL, 33607

Belmond Reserve Community Development District

Board of Supervisors

Demetrious Britt, Assistant Secretary
Nicole Hughes, Assistant Secretary
Will McPherson, Assistant Secretary
Zebadiah Rabsatt, Assistant Secretary
Kimberly Garcia, Assistant Secretary

District Staff

Bryan Radcliff, District Manager
Kathryn Hopkinson, District Counsel
Tonja Stewart, District Engineer

Regular Meeting Agenda

Thursday, November 05, 2024, at 11:00 a.m.

The Regular meeting of the **Belmond Reserve Community Development District** will be held on **November 05, 2024 at 11:00 a.m. at the Belmond Reserve Clubhouse located at 13004 Willow Grove Drive Riverview, FL 33579**. 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 the meeting now](#)

Meeting ID: 220 710 304 603 **Passcode:** wGa3rX

Dial in by phone +1 646-838-1601 Phone conference ID: 500 426 786#

REGULAR MEETING OF BOARD OF SUPERVISORS

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENTS ON AGENDA ITEMS**
- 3. BUSINESS ITEMS**
 - A. Consideration of Resolution 2025-02; Adopting Amenity Rules and Procedures
 - B. Acceptance of the Financial Report for the Fiscal Year Ended September 2023
- 4. CONSENT AGENDA**
 - A. Approval of Minutes of the October 03, 2024 Regular Meeting – *Under Separate Cover*
 - B. Consideration of Operation and Maintenance September 2024
 - C. Acceptance of the Financials and Approval of the Check Register for September 2024
- 5. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
 - i. Field Inspections Report
- 6. BOARD OF SUPERVISORS REQUESTS AND COMMENTS**
- 7. PUBLIC COMMENTS**
- 8. ADJOURNMENT**

*The next regularly scheduled meeting is **December 03, 2024, at 11:00 a.m.**

RESOLUTION 2025-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT ADOPTING AMENITY RULES AND PROCEDURES; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Belmond Reserve Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes;

WHEREAS, the District owns, maintains, and operates certain recreational facilities;

WHEREAS, the Board of Supervisors of the District (the “**Board**”) is authorized by Sections 190.011(15) and 190.035, Florida Statutes, to establish rules and regulations for its amenity facilities;

WHEREAS, the Board held a noticed public hearing on November 5, 2024, to receive public comment on the proposed Amenity Rules and Procedures (the “**Rules and Procedures**”);

WHEREAS, the proposed rules and procedures are meant to provide for efficient and effective District operations, and for the safety and security of the District and its members; and

WHEREAS, after hearing and considering public comment, the Board has determined that the proposed Amenity Rules and Procedures should be adopted.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

1. **Adoption**. The Board hereby adopts the Amenity Rules and Procedures for the Recreational Facilities and specifically the rules, regulations, code of conduct, and other rules included therein, as finalized in the form attached hereto as **Exhibit A**.
2. **Conflicts**. All District resolutions or parts thereof or other adopted policies in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.
3. **Severability**. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

4. **Effective Date.** This Resolution shall become effective upon adoption.

Passed and adopted on November 5, 2024.

Attest:

**Belmond Reserve
Community Development District**

Name: _____
Secretary/Assistant Secretary

Name: _____
Title: Chair/Vice-Chair of the Board of
Supervisors

**BELMOND RESERVE
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023**

**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 <i>GOVERNMENT AUDITING STANDARDS</i>	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



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

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, 2023, 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, 2023, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

October 18, 2024

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, 2023. 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 (\$472,821).
- The change in the District's total net position for the fiscal year ended September 30, 2023 was (\$96,302), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2023, the District's governmental funds reported combined ending fund balances of \$313,464, a decrease of (\$21,631) 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), maintenance and recreation 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,			
	2023	2022	
Assets, excluding capital assets	\$ 529,916	\$ 662,818	
Capital assets, net of depreciation	9,940,243	9,547,088	
Total assets	10,470,159	10,209,906	
Current liabilities	388,362	331,226	
Long-term liabilities	10,554,618	10,255,199	
Total liabilities	10,942,980	10,586,425	
Net Position			
Net investment in capital assets	(612,080)	(706,751)	
Restricted	351,504	338,139	
Unrestricted	(212,245)	(7,907)	
Total net position	\$ (472,821)	\$ (376,519)	

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 decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations exceeded ongoing program revenues.

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

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

	2023	2022
Revenues:		
Program revenues		
Charges for services	\$ 850,360	\$ 975,924
Operating grants and contributions	10,496	136,645
Capital grants and contributions	935	-
General revenues	1,329	175
Total revenues	863,120	1,112,744
Expenses:		
General government	131,941	139,345
Maintenance and operations	325,503	180,677
Recreation	1,154	-
Bond issuance costs	95,320	-
Interest	405,504	392,407
Total expenses	959,422	712,429
Change in net position	(96,302)	400,315
Net position - beginning	(376,519)	(776,834)
Net position - ending	\$ (472,821)	\$ (376,519)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$959,422. The costs of the District's activities were primarily funded by program revenues. Program revenues, comprised primarily of assessments and Developer contributions, decreased during the fiscal year primarily as a result of a decrease in Developer contributions. In total, expenses increased from the prior fiscal year. The majority of the increase was the result of an increase in professional services including the landscape maintenance and repairs as well as bond issuance costs.

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, 2023 was amended to increase revenues by \$163,669 and increase appropriations by \$163,669. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2023, the District had \$9,940,243 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, 2023, the District had \$10,511,000 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 borrowed an additional \$150,000 against the revolving line of credit to finance the general operations of the District. The total principal amounts borrowed against the revolving line of credit were paid in full during February 2024. 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, 2023**

	Governmental Activities
ASSETS	
Assessments receivable	\$ 11,152
Restricted assets:	
Investments	518,764
Capital assets:	
Nondepreciable	9,940,243
Total assets	<u>10,470,159</u>
LIABILITIES	
Accounts payable and accrued expenses	66,452
Loan payable	150,000
Accrued interest payable	171,910
Non-current liabilities:	
Due within one year	224,000
Due in more than one year	10,330,618
Total liabilities	<u>10,942,980</u>
NET POSITION	
Net investment in capital assets	(612,080)
Restricted for debt service	351,504
Unrestricted	(212,245)
Total net position	<u>\$ (472,821)</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, 2023**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 131,941	\$ 131,941	\$ -	\$ -	\$ -
Maintenance and operations	325,503	120,990	-	935	(203,578)
Recreation	1,154	-	-	-	(1,154)
Bond issuance costs	95,320	-	-	-	(95,320)
Interest on long-term debt	405,504	597,429	10,496	-	202,421
Total governmental activities	959,422	850,360	10,496	935	(97,631)
General revenues:					
Unrestricted investment earnings					4
Miscellaneous revenue					1,325
Total general revenues					1,329
Change in net position					(96,302)
Net position - beginning					(376,519)
Net position - ending					\$ (472,821)

See notes to the financial statements

**BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Investments	\$ -	\$ 516,568	\$ 2,196	\$ 518,764
Assessments receivable	3,523	7,629	-	11,152
Due from other funds	684	-	99	783
Total assets	<u>\$ 4,207</u>	<u>\$ 524,197</u>	<u>\$ 2,295</u>	<u>\$ 530,699</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	\$ 66,452	\$ -	\$ -	\$ 66,452
Loan payable	150,000	-	-	150,000
Due to other funds	-	783	-	783
Total liabilities	<u>216,452</u>	<u>783</u>	<u>-</u>	<u>217,235</u>
Fund balances:				
Restricted for:				
Debt service	-	523,414	-	523,414
Capital projects	-	-	2,295	2,295
Unassigned	(212,245)	-	-	(212,245)
Total fund balances	<u>(212,245)</u>	<u>523,414</u>	<u>2,295</u>	<u>313,464</u>
Total liabilities and fund balances	<u>\$ 4,207</u>	<u>\$ 524,197</u>	<u>\$ 2,295</u>	<u>\$ 530,699</u>

See notes to the financial statements

**BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

Total fund balances - governmental funds \$ 313,464

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	9,940,243	
Accumulated depreciation	-	9,940,243

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	(171,910)	
Unamortized original issue premium	(43,618)	
Bonds payable	(10,511,000)	(10,726,528)
Net position of governmental activities		\$ (472,821)

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, 2023**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	\$ 355,654	\$ 597,429	\$ -	\$ 953,083
Developer contributions	56,660	-	-	56,660
Miscellaneous revenue	1,325	-	-	1,325
Interest income	4	10,496	935	11,435
Total revenues	413,643	607,925	935	1,022,503
EXPENDITURES				
Current:				
General government	131,941	-	-	131,941
Maintenance and operations	325,503	-	-	325,503
Parks and recreation	1,154	-	-	1,154
Debt Service:				
Principal	-	205,000	-	205,000
Interest	-	398,061	-	398,061
Bond cost of issuance	-	-	95,320	95,320
Capital outlay	-	-	393,155	393,155
Total expenditures	458,598	603,061	488,475	1,550,134
Excess (deficiency) of revenues over (under) expenditures	(44,955)	4,864	(487,540)	(527,631)
OTHER FINANCING SOURCES (USES)				
Bond issuance	-	17,525	488,475	506,000
Total other financing sources (uses)	-	17,525	488,475	506,000
Net change in fund balances	(44,955)	22,389	935	(21,631)
Fund balances - beginning	(167,290)	501,025	1,360	335,095
Fund balances - ending	\$ (212,245)	\$ 523,414	\$ 2,295	\$ 313,464

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, 2023**

Net change in fund balances - total governmental funds	\$	(21,631)
--	----	----------

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.		393,155
--	--	---------

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.		205,000
---	--	---------

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.		(159,383)
--	--	-----------

Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.		(506,000)
---	--	-----------

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		(9,024)
		(96,302)
Change in net position of governmental activities	\$	(96,302)

See notes to the financial statements

**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, 2023, 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.

Prepaid Items

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

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, 2023:

	Amortized cost	Credit Risk	Maturities
US Bank Money Market	\$ 487,885	N/A	Not available
First American Govt Oblig Fd Cl Y	30,879	S&P AAAm	Weighted average maturity: 24 days
Total Investments	<u>\$ 518,764</u>		

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

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

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

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

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

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

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

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2023 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress	\$ 9,547,088	\$ 393,155	\$ -	\$ 9,940,243
Total capital assets, not being depreciated	9,547,088	393,155	-	9,940,243
Governmental activities capital assets, net	\$ 9,547,088	\$ 393,155	\$ -	\$ 9,940,243

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. Subsequent to fiscal year end, the project was declared complete.

NOTE 6 – LONG-TERM LIABILITIES

Series 2020

On October 14, 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 the construction and acquisition of infrastructure improvements for the District associated with Assessment Area One. 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, 2023.

Series 2023

On January 26, 2023, the District issued \$506,000 of Special Assessment Revenue Bonds, Series 2023, consisting of multiple term bonds with due dates ranging from November 1, 2030 to November 1, 2052 and interest rates ranging from 4.5% to 5.5%. The Bonds were issued to finance the costs of the construction and acquisition of infrastructure improvements for the District associated with Assessment Area Two. Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 2023. Principal on the Bonds is to be paid serially commencing November 1, 2023 through November 1, 2052.

The Series 2023 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, 2023.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2023 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2020	\$ 10,210,000	\$ -	\$ 205,000	\$ 10,005,000	\$ 210,000
Plus Bond premium	45,199	-	1,581	43,618	-
Series 2023	-	506,000	-	506,000	14,000
Total	<u>\$ 10,255,199</u>	<u>\$ 506,000</u>	<u>\$ 206,581</u>	<u>\$ 10,554,618</u>	<u>\$ 224,000</u>

NOTE 6 – LONG-TERM LIABILITIES (Continued)**Long-term Debt Activity (Continued)**

At September 30, 2023, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2024	\$ 224,000	\$ 412,269	\$ 636,269
2025	223,000	406,261	629,261
2026	229,000	400,235	629,235
2027	234,000	392,680	626,680
2028	244,000	384,963	628,963
2029-2033	1,358,000	1,791,825	3,149,825
2034-2038	1,663,000	1,498,535	3,161,535
2039-2043	2,040,000	1,130,575	3,170,575
2044-2048	2,486,000	680,715	3,166,715
2049-2053	1,810,000	155,475	1,965,475
Total	<u>\$ 10,511,000</u>	<u>\$ 7,253,533</u>	<u>\$ 17,764,533</u>

NOTE 7 – REVOLVING LINE OF CREDIT

During the current fiscal year, 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 with assessment revenues. As of September 30, 2023, the lender had advanced \$150,000 to the District which is reflected as a liability in the balance sheet of the general fund. See Note – 13 Subsequent Events for additional advances subsequent to fiscal year end.

NOTE 8 – DEVELOPER TRANSACTIONS

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

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$56,660.

During the current fiscal year, the District paid the Developer a total of \$393,155 for the acquisition of infrastructure improvements.

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 during the past three years.

NOTE 12 – DEFICIT FUND EQUITY

The general fund had a deficit fund balance of (\$212,245) as of September 30, 2023. The deficit will be covered by assessments collected in the subsequent period.

NOTE 13 – SUBSEQUENT EVENTS**Revolving Line of Credit**

Subsequent to fiscal year end, the management company advanced an additional \$150,000 to the District to fund its operation and maintenance expenses. Subsequently, in February 2024 the District paid the Management Company \$306,000, including principal, interest and fees, which fully extinguished the note.

**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, 2023**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
REVENUES				
Assessments	\$ 341,691	\$ 447,373	\$ 355,654	\$ (91,719)
Interest	-	2	4	2
Developer contributions	-	56,660	56,660	-
Miscellaneous revenue	-	1,325	1,325	-
Total revenues	341,691	505,360	413,643	(91,717)
EXPENDITURES				
Current:				
General government	92,104	175,855	131,941	43,914
Maintenance and operations	249,587	329,505	325,503	4,002
Parks and recreation	-	-	1,154	(1,154)
Total expenditures	341,691	505,360	458,598	46,762
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	(44,955)	\$ (44,955)
Fund balance - beginning			(167,290)	
Fund balance - ending			\$ (212,245)	

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, 2023 was amended to increase revenues by \$163,669 and increase appropriations by \$163,669. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

**BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	11
Employee compensation	0
Independent contractor compensation	\$158,597
Construction projects to begin on or after October 1; (\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$900 - \$1,080.43 Debt service - \$1,563.83 - \$1,876.60
Special assessments collected	\$953,083
Outstanding Bonds:	see Note 6 for details



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated October 18, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

October 18, 2024



Grau & Associates
 CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
 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, 2023. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2023.

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.

October 18, 2024



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

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 October 18, 2024.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated October 18, 2024, 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.

October 18, 2024

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

2022-01 Budget:

Current Status: Recommendation has been implemented.

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, 2022, except as noted above.

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, 2023.

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, 2023.

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. 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.

September 2024 Meeting

BELMOND RESERVE CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
Monthly Contract					
AQUATIC WEED CONTROL INC	9/1/2024	99971	\$1,087.00	\$1,087.00	SEPT. 2024
INFRAMARK LLC	9/5/2024	132382	\$375.00		DISTRICT INVOICE SEPT 2024
INFRAMARK LLC	9/5/2024	132382	\$700.00		DISTRICT INVOICE SEPT 2024
INFRAMARK LLC	9/5/2024	132382	\$3,000.00		DISTRICT INVOICE SEPT 2024
INFRAMARK LLC	9/5/2024	132382	\$1,000.00		DISTRICT INVOICE SEPT 2024
INFRAMARK LLC	9/5/2024	132382	\$250.00		DISTRICT INVOICE SEPT 2024
INFRAMARK LLC	9/5/2024	132382	\$5,832.00	\$11,157.00	DISTRICT INVOICE SEPT 2024
INFRAMARK LLC	9/4/2024	132156	\$13.60		DISTRICT INVOICE SEPT 2024
INFRAMARK LLC	9/4/2024	132156	\$317.50	\$331.10	DISTRICT INVOICE SEPT 2024
INFRAMARK LLC	9/23/2024	133778	\$1,725.63	\$1,725.63	MANAGEMENT FEE MAY 2024
INFRAMARK LLC	9/23/2024	133783	\$5,832.00	\$5,832.00	MANAGEMENT FEE JUN 2024
SOUTHEAST WIRING SOLUTIONS INC	9/1/2024	20269974	\$109.99	\$109.99	september
YELLOWSTONE LANDSCAPE	9/3/2024	762342	\$11,224.00	\$11,224.00	LANDSCAPE SEP 2024
YELLOWSTONE LANDSCAPE	6/3/2024	TMC 709133	\$10,897.00	\$10,897.00	JUNE 2024
Monthly Contract Subtotal			\$42,363.72	\$42,363.72	
Variable Contract					
ALBERTO VIERA	9/5/2024	AV 090524	\$200.00	\$200.00	SUPERVISOR FEE
CARLOS DE LA OSSA	9/5/2024	CDLO 090524	\$200.00	\$200.00	SUPERVISOR FEE
KYLE SMITH	9/5/2024	KS 090524	\$200.00	\$200.00	SUPERVISOR FEE
NICHOLAS J. DISTER	9/5/2024	ND 090524	\$200.00	\$200.00	SUPERVISOR FEE
RYAN MOTKO	9/5/2024	RM 090524	\$200.00	\$200.00	SUPERVISOR FEE
Variable Contract Subtotal			\$1,000.00	\$1,000.00	
Utilities					
TECO	8/16/2024	9725 081624 CC	\$375.83	\$375.83	ELECTRIC
TECO	8/16/2024	6985 081624 ACH	\$3,617.47	\$3,617.47	ELECTRIC
TECO	8/16/2024	9324 081624 ACH	\$32.49	\$32.49	ELECTRIC

September 2024 Meeting

BELMOND RESERVE CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
TECO	8/16/2024	6983 081624 ACH	\$106.00	\$106.00	ELECTRIC
TECO	8/16/2024	8939 081624 ACH	\$74.16	\$74.16	ELECTRIC
TECO	8/16/2024	4244 081624 CC	\$651.64	\$651.64	ELECTRIC
TECO	8/16/2024	6975 081624 CC	\$1,268.45	\$1,268.45	ELECTRIC
Utilities Subtotal			\$6,126.04	\$6,126.04	
Regular Services					
EGIS INSURANCE	8/28/2024	24895	\$158.00	\$158.00	INSURANCE POLICY 10/01/23-10/01/24
EGIS INSURANCE	8/30/2024	25090	\$22,917.00	\$22,917.00	INSURANCE POLICY 10/01/24-10/01/25
GRAU AND ASSOCIATES	9/3/2024	26339	\$1,000.00	\$1,000.00	AUDIT SERVICES
HOMETEAM PEST DEFENSE INC	8/14/2024	103248879	\$95.40	\$95.40	PEST SERVICE
HOMETEAM PEST DEFENSE INC	8/14/2024	103248878	\$176.00	\$176.00	PEST SERVICES
SITE MASTERS OF FL	9/9/2024	090924-1	\$3,800.00	\$3,800.00	MAINT.
SPEAREM ENTERPRISES	9/16/2024	6135	\$260.00	\$260.00	DOG STATIONS
STANTEC CONSULTING SERVICES INC.	9/5/2024	2279954	\$131.00	\$131.00	PROFESSIONAL SERVICES
STRALEY ROBIN VERICKER	9/12/2024	25280	\$2,085.00	\$2,085.00	PROFESSIONAL SERVICES
TAMPA PUBLISHING COMPANY	6/26/2024	347828 062624	\$497.00	\$497.00	AD SERVICES
TAMPA PUBLISHING COMPANY	6/26/2024	303847 062624	\$497.00	\$497.00	LEGAL AD
TAMPA PUBLISHING COMPANY	9/22/2024	3030847 092224	\$642.00	\$642.00	AD SERVICES
YELLOWSTONE LANDSCAPE	9/6/2024	766056	\$131.00	\$131.00	IRRIGATION
YELLOWSTONE LANDSCAPE	9/10/2024	767746	\$2,800.00	\$2,800.00	LANDSCAPE
Regular Services Subtotal			\$35,189.40	\$35,189.40	
Additional Services					
INFRAMARK LLC	9/4/2024	132156	\$1.65	\$1.65	DISTRICT INVOICE SEPT 2024
SITE MASTERS OF FL	7/26/2024	072624-2 2	\$3,800.00	\$3,800.00	MAINT.
YELLOWSTONE LANDSCAPE	8/30/2024	760937	\$2,630.21	\$2,630.21	MULCH INSTALL
YELLOWSTONE LANDSCAPE	5/31/2024	TMC 710345	\$114.28	\$114.28	OTHER MAINT.
Additional Services Subtotal			\$6,546.14	\$6,546.14	

September 2024 Meeting

BELMOND RESERVE CDD**Summary of Operations and Maintenance Invoices**

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
TOTAL			\$91,225.30	\$91,225.30	

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

Invoice

Date	Invoice #
9/1/2024	99971

Bill To

Belmond Reserve CDD
c/o Inframark
2005 Pan Am Cir, Ste 300
Tampa, FL 33607

Customer P.O. No.	Payment Terms	Due Date
	Net 30	10/1/2024

Description	Amount
Monthly waterway service for (9) ponds for the month this invoice is dated.	1,087.00

Thank you for your business.

Total	\$1,087.00
Payments/Credits	\$0.00
Balance Due	\$1,087.00



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

#132382

CUSTOMER ID

C2276

PO#

DATE

9/5/2024

NET TERMS

Net 30

DUE DATE

10/5/2024

BILL TO

Belmond Reserve Community
Development District
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

Services provided for the Month of: September 2024

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Accounting Services	1	Ea	375.00		375.00
Dissemination Services	2	Ea	350.00		700.00
District Management	1	Ea	3,000.00		3,000.00
Field Management	1	Ea	1,000.00		1,000.00
Website Maintenance / Admin	1	Ea	250.00		250.00
Personnel Services	1	Ea	5,832.00		5,832.00
Subtotal					11,157.00

Subtotal	\$11,157.00
Tax	\$0.00
Total Due	\$11,157.00

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

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

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

Account Name: INFRAMARK, LLC

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

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

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



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

#132156

CUSTOMER ID

C2276

PO#

DATE

9/4/2024

NET TERMS

Net 30

DUE DATE

10/4/2024

BILL TO

Belmond Reserve Community
Development District
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

Services provided for the Month of: August 2024

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
B/W Copies	11	Ea	0.15		1.65
Postage	20	Ea	0.68		13.60
Bryan Radcliff- Amazon Charges: \$317.50	1	Ea	317.50		317.50
Subtotal					332.75

Subtotal	\$332.75
Tax	\$0.00
Total Due	\$332.75

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

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

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

Account Name: INFRAMARK, LLC

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

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

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



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#
#133778
CUSTOMER ID
C2276
PO#

DATE
9/23/2024
NET TERMS
Net 30
DUE DATE
10/23/2024

BILL TO
Belmond Reserve Community
Development District
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

Services provided for the Month of: May 2024

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Personnel Services/10 Days	1	Ea	1,725.63		1,725.63
Subtotal					1,725.63

Subtotal	\$1,725.63
Tax	\$0.00
Total Due	\$1,725.63

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

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

To pay via ACH or Wire, please refer to our banking information below:
Account Name: INFRAMARK, LLC

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

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

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



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

#133783

CUSTOMER ID

C2276

PO#

DATE

9/23/2024

NET TERMS

Net 30

DUE DATE

10/23/2024

BILL TO

Belmond Reserve Community
Development District
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

Services provided for the Month of: June 2024

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Personnel Services	1	Ea	5,832.00		5,832.00
Subtotal					5,832.00

Subtotal	\$5,832.00
Tax	\$0.00
Total Due	\$5,832.00

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

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

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

Account Name: INFRAMARK, LLC

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

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

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

PO Box 135093
Clermont, FL 34714

(407) 290-5911

Invoice #	Customer #	Invoice Date	Due Date	Amount Due	Amount Enclosed
20269974	PROJ-0108	09/01/2024	10/01/2024	\$109.99	\$

To: BELMOND RESERVE CDD
2005 PAN AM CIRCLE
SUITE 300
TAMPA, FL 33607Remit To: Southeast Wiring Solutions, Inc.
PO Box 135093
Clermont, FL 34714-----
Detach and return with your payment.

Customer Name	Customer #	Invoice #	Invoice Date	PO Number	Amount Due
BELMOND RESERVE CDD	PROJ-0108	20269974	09/01/2024		\$109.99

Description	QTY	Rate	Amount
BELMOND AMENITY CENTER, 13197 RHODINE RD. RIVERVIEW, FL			
ACCESS CONTROL MANAGEMENT, (09/01/2024 - 09/30/2024) :	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:	(0.00)
	Invoice Amount Due:	109.99
	Amount Due:	\$109.99

CONTACT US

Billing Questions	Sales	Central Station	Service	Email
(407) 290-5911				BILLING@SWSPROTECTION.COM

To pay online, please visit: <https://southeastwiring.alarmbiller.com> | Registration Key: 9965B2



INVOICE

INVOICE #	INVOICE DATE
762342	9/3/2024
TERMS	PO NUMBER
Net 30	

Bill To:

Belmond Reserve CDD -- Cedarbrook
c/o Inframark
12330 Rising Oaks Trail
Riverview, FL 33579

Property Name: Belmond Reserve CDD -- Cedarbrook

Address: 12330 Rising Oaks Trail
Riverview, FL 33579

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: October 3, 2024

Invoice Amount: \$11,224.00

Description	Current Amount
Monthly Landscape Maintenance September 2024	\$11,224.00

Invoice Total **\$11,224.00**

Excellence

IN COMMERCIAL LANDSCAPING

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



INVOICE

INVOICE #	INVOICE DATE
TMC 709133	6/3/2024
TERMS	PO NUMBER
Net 30	

Bill To:

Belmond Reserve CDD -- Cedarbrook
c/o Inframark
12330 Rising Oaks Trail
Riverview, FL 33579

Property Name: Belmond Reserve CDD -- Cedarbrook

Address: 12330 Rising Oaks Trail
Riverview, FL 33579

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: July 3, 2024

Invoice Amount: \$10,897.00

Description	Current Amount
Monthly Landscape Maintenance June 2024	\$10,897.00

Invoice Total **\$10,897.00**

Excellence

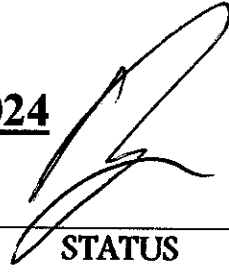
IN COMMERCIAL LANDSCAPING

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

BELMOND RESERVE CDD

MEETING DATE: September 05, 2024

DMS: Bryan Radcliff

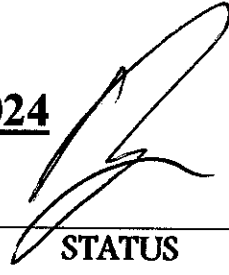


SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Nicholas Dister *	✓	Salary accepted	\$200.00
Carlos de la Ossa	✓	Salary Accepted	\$200.00
Kyle Smith	✓	Salary Accepted	\$200.00
Alberto Viera	✓	Salary Accepted	\$200.00
Ryan Motko	✓	Salary Accepted	\$200.00

BELMOND RESERVE CDD

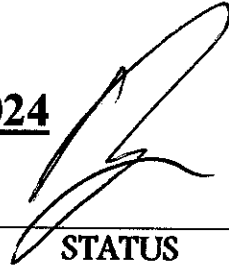
MEETING DATE: September 05, 2024

DMS: Bryan Radcliff



SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Nicholas Dister *	✓	Salary accepted	\$200.00
Carlos de la Ossa	✓	Salary Accepted	\$200.00
Kyle Smith	✓	Salary Accepted	\$200.00
Alberto Viera	✓	Salary Accepted	\$200.00
Ryan Motko	✓	Salary Accepted	\$200.00

BELMOND RESERVE CDD

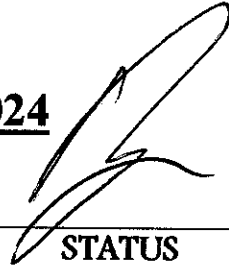
MEETING DATE: September 05, 2024DMS: Bryan Radcliff


SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Nicholas Dister *	✓	Salary accepted	\$200.00
Carlos de la Ossa	✓	Salary Accepted	\$200.00
Kyle Smith	✓	Salary Accepted	\$200.00
Alberto Viera	✓	Salary Accepted	\$200.00
Ryan Motko	✓	Salary Accepted	\$200.00

BELMOND RESERVE CDD

MEETING DATE: September 05, 2024

DMS: Bryan Radcliff

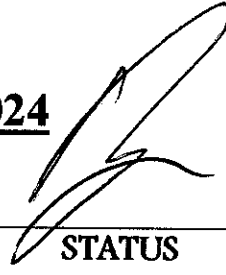


SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Nicholas Dister *	✓	Salary accepted	\$200.00
Carlos de la Ossa	✓	Salary Accepted	\$200.00
Kyle Smith	✓	Salary Accepted	\$200.00
Alberto Viera	✓	Salary Accepted	\$200.00
Ryan Motko	✓	Salary Accepted	\$200.00

BELMOND RESERVE CDD

MEETING DATE: September 05, 2024

DMS: Bryan Radcliff



SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Nicholas Dister *	✓	Salary accepted	\$200.00
Carlos de la Ossa	✓	Salary Accepted	\$200.00
Kyle Smith	✓	Salary Accepted	\$200.00
Alberto Viera	✓	Salary Accepted	\$200.00
Ryan Motko	✓	Salary Accepted	\$200.00



BELMOND RESERVE CDD
C/O MERITUS CORP
RHODINE RD AND HAYS CLAN RD PH3
RIVERVIEW, FL 33579

Page 52
Statement Date: August 16, 2024

Amount Due: \$375.83

Due Date: September 06, 2024

Account #: 221008339725

PAYMENT BY CHECK WILL NOT BE ACCEPTED

Account Summary

Current Service Period: July 13, 2024 - August 12, 2024

Previous Amount Due \$375.83

Payment(s) Received Since Last Statement -\$375.83

Current Month's Charges \$375.83

Amount Due by September 06, 2024 \$375.83

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



Scan here to view
your account online.

Received

AUG 23

One Less
Worry :)

Go paperless and get
payment reminders
so you never lose
track of your bill.



TampaElectric.com/Paperless

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: September 06, 2024

Amount Due: \$375.83

Payment Amount: \$ _____

684717362342

Payment by check
will not be accepted

BELMOND RESERVE CDD
C/O MERITUS CORP
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

00000013-0000269-Page 3 of 30



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

Account #: 221008339725
Statement Date: August 16, 2024
Charges Due: September 06, 2024

Service Period: Jul 13, 2024 - Aug 12, 2024

Rate Schedule: Lighting Service

Charge Details

Important Messages

Quarterly fuel source update

Tampa Electric's diverse fuel mix for the 12-month period ending June 2024 includes 80% natural gas, 9% solar, 8% purchased power, and 3% coal.



Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 31 days

Lighting Energy Charge	152 kWh @ \$0.03406/kWh	\$5.18
Fixture & Maintenance Charge	8 Fixtures	\$132.88
Lighting Pole / Wire	8 Poles	\$226.56
Lighting Fuel Charge	152 kWh @ \$0.03127/kWh	\$4.75
Storm Protection Charge	152 kWh @ \$0.03877/kWh	\$5.89
Clean Energy Transition Mechanism	152 kWh @ \$0.00036/kWh	\$0.05
Storm Surcharge	152 kWh @ \$0.00074/kWh	\$0.11
Florida Gross Receipt Tax		\$0.41

Lighting Charges

\$375.83

Total Current Month's Charges

\$375.83

For more information about your bill and understanding your charges, please visit [TampaElectric.com](https://www.tampaelectric.com)

Ways To Pay Your Bill



Bank Draft

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



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

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



Credit or Debit Card

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



Phone

Toll Free:
866-689-6469

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

Contact Us

Online:

TampaElectric.com

Phone:

Commercial Customer Care:

866-832-6249

Residential Customer Care:

813-223-0800 (Hillsborough)

863-299-0800 (Polk County)

888-223-0800 (All Other Counties)

Hearing Impaired/TTY:

7-1-1

Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

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

Statement Date: August 16, 2024



BELMOND RESERVE CDD
C/O MERITUS CORP
RHODINE RD AND HAYS CLAN RD
RIVERVIEW, FL 33579

Amount Due: \$3,617.47

Due Date: September 06, 2024

Account #: 221008266985

PAYMENT BY CHECK WILL NOT BE ACCEPTED

Account Summary

Current Service Period: July 13, 2024 - August 12, 2024

Previous Amount Due \$3,617.47

Payment(s) Received Since Last Statement -\$3,617.47

Current Month's Charges \$3,617.47

Amount Due by September 06, 2024 \$3,617.47

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

Scan here to view
your account online.

One Less Worry :)

Go paperless and get
payment reminders
so you never lose
track of your bill.



TampaElectric.com/Paperless

Received
AUG 23

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.

Account #: 221008266985

Due Date: September 06, 2024

Amount Due: \$3,617.47

Payment Amount: \$ _____

684717362341

Payment by check
will not be accepted

BELMOND RESERVE CDD
C/O MERITUS CORP
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: August 16, 2024
Charges Due: September 06, 2024

Service Period: Jul 13, 2024 - Aug 12, 2024

Rate Schedule: Lighting Service

Charge Details

Important Messages

Quarterly fuel source update

Tampa Electric's diverse fuel mix for the 12-month period ending June 2024 includes 80% natural gas, 9% solar, 8% purchased power, and 3% coal.



Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 31 days

Lighting Energy Charge	1463 kWh @ \$0.03406/kWh	\$49.83
Fixture & Maintenance Charge	77 Fixtures	\$1278.97
Lighting Pole / Wire	77 Poles	\$2180.64
Lighting Fuel Charge	1463 kWh @ \$0.03127/kWh	\$45.75
Storm Protection Charge	1463 kWh @ \$0.03877/kWh	\$56.72
Clean Energy Transition Mechanism	1463 kWh @ \$0.00036/kWh	\$0.53
Storm Surcharge	1463 kWh @ \$0.00074/kWh	\$1.08
Florida Gross Receipt Tax		\$3.95

Lighting Charges **\$3,617.47**

Total Current Month's Charges

\$3,617.47

00000013-0000271-Page 8 of 30

For more information about your bill and understanding your charges, please visit [TampaElectric.com](https://www.tampaelectric.com)

Ways To Pay Your Bill



Bank Draft

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



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

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



Credit or Debit Card

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



Phone

Toll Free:
866-689-6469

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

Contact Us

Online:

TampaElectric.com

Phone:

Commercial Customer Care:

866-832-6249

Residential Customer Care:

813-223-0800 (Hillsborough)

863-299-0800 (Polk County)

888-223-0800 (All Other Counties)

Hearing Impaired/TTY:

7-1-1

Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

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

Statement Date: August 16, 2024



BELMOND RESERVE CDD
C/O MERITUS CORP
13207 RHODINE RD
RIVERVIEW, FL 33579

Amount Due: \$32.49

Due Date: September 06, 2024

Account #: 221008539324

PAYMENT BY CHECK WILL NOT BE ACCEPTED

Your Energy Insight

Your average daily kWh used was **100% higher** than the same period last year.

Your average daily kWh used was **0% higher** than it was in your previous period.



Scan here to view
your account online.

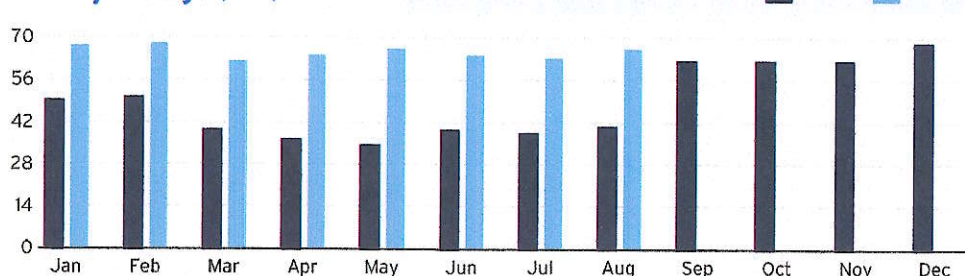
One Less Worry :)

Go paperless and get
payment reminders
so you never lose
track of your bill.



TampaElectric.com/Paperless

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 #: 221008539324

Due Date: September 06, 2024



Pay your bill online at TampaElectric.com

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

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

Amount Due: \$32.49

Payment Amount: \$ _____

684717362347

Payment by check
will not be accepted

BELMOND RESERVE CDD
C/O MERITUS CORP
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



BELMOND RESERVE CDD
C/O MERITUS CORP
12160 SHINING WILLOW ST, IRR
RIVERVIEW, FL 33579-6866

Page 57
Statement Date: August 16, 2024

Amount Due: \$106.00

Due Date: September 06, 2024

Account #: 221008446983

PAYMENT BY CHECK WILL NOT BE ACCEPTED

Account Summary

Current Service Period: July 13, 2024 - August 12, 2024

Previous Amount Due	\$110.61
Payment(s) Received Since Last Statement	-\$110.61

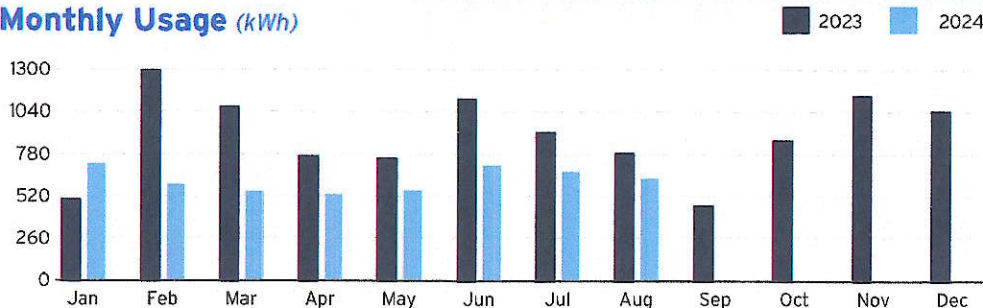
Current Month's Charges	\$106.00
-------------------------	----------

Amount Due by September 06, 2024	\$106.00
----------------------------------	----------

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

Received
AUG 23

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: September 06, 2024



Pay your bill online at TampaElectric.com

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

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

Amount Due: \$106.00

Payment Amount: \$ _____

684717362343

Payment by check
will not be accepted

BELMOND RESERVE CDD
C/O MERITUS CORP
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 **25.93% lower** than the same period last year.



Your average daily kWh used was **9.09% lower** than it was in your previous period.



Scan here to view
your account online.

One Less Worry :)

Go paperless and get
payment reminders
so you never lose
track of your bill.



TampaElectric.com/Paperless



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

Account #: 221008446983
Statement Date: August 16, 2024
Charges Due: September 06, 2024

Meter Read

Service Period: Jul 13, 2024 - Aug 12, 2024

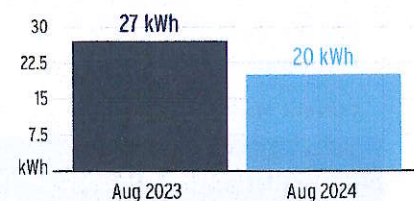
Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	- Previous Reading	= Total Used	Multiplier	Billing Period
1000852710	08/12/2024	26,074	25,447	627 kWh	1	31 Days

Charge Details

	Electric Charges		
	Daily Basic Service Charge	31 days @ \$0.75000	\$23.25
	Energy Charge	627 kWh @ \$0.08192/kWh	\$51.36
	Fuel Charge	627 kWh @ \$0.03157/kWh	\$19.79
	Storm Protection Charge	627 kWh @ \$0.00775/kWh	\$4.86
	Clean Energy Transition Mechanism	627 kWh @ \$0.00427/kWh	\$2.68
	Storm Surcharge	627 kWh @ \$0.00225/kWh	\$1.41
	Florida Gross Receipt Tax		\$2.65
	Electric Service Cost		\$106.00

Avg kWh Used Per Day



Important Messages

Quarterly fuel source update

Tampa Electric's diverse fuel mix for the 12-month period ending June 2024 includes 80% natural gas, 9% solar, 8% purchased power, and 3% coal.

Total Current Month's Charges

\$106.00

For more information about your bill and understanding your charges, please visit [TampaElectric.com](https://www.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:

Energy-Saving Programs:

813-275-3909

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



BELMOND RESERVE CDD
C/O MERITUS CORP
12998 WILLOW GROVE DR
RIVERVIEW, FL 33579-6874

Page 59
Statement Date: August 16, 2024

Amount Due: \$74.16

Due Date: September 06, 2024
Account #: 221008528939

PAYMENT BY CHECK WILL NOT BE ACCEPTED

Your Energy Insight

Your average daily kWh used was **76.92% lower** than the same period last year.

Your average daily kWh used was **29.41% lower** than it was in your previous period.



Scan here to view your account online.

One Less Worry :)

Go paperless and get payment reminders so you never lose track of your bill.



TampaElectric.com/Paperless

Account Summary

Current Service Period: July 13, 2024 - August 12, 2024

Previous Amount Due	\$89.77
Payment(s) Received Since Last Statement	-\$89.77

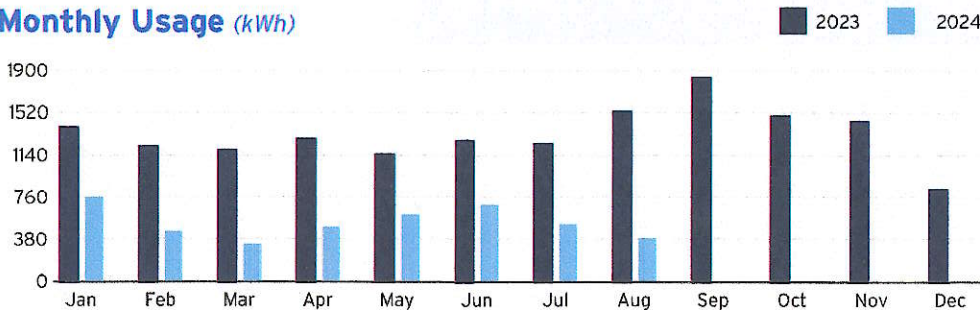
Current Month's Charges	\$74.16
-------------------------	---------

Amount Due by September 06, 2024	\$74.16
----------------------------------	---------

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

Received
AUG 23

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: September 06, 2024

Amount Due: \$74.16

Payment Amount: \$ _____

684717362346

Payment by check
will not be accepted



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
C/O MERITUS CORP
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

00000013-0000281-Page 27 of 30



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

Account #: 221008528939
Statement Date: August 16, 2024
Charges Due: September 06, 2024

Meter Read

Meter Location: WELL

Service Period: Jul 13, 2024 - Aug 12, 2024

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	- Previous Reading	= Total Used	Multiplier	Billing Period
1000551211	08/12/2024	37,911	37,527	384 kWh	1	31 Days

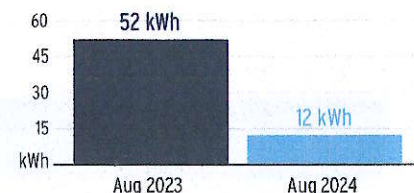
Charge Details



Electric Charges

Daily Basic Service Charge	31 days @ \$0.75000	\$23.25
Energy Charge	384 kWh @ \$0.08192/kWh	\$31.46
Fuel Charge	384 kWh @ \$0.03157/kWh	\$12.12
Storm Protection Charge	384 kWh @ \$0.00775/kWh	\$2.98
Clean Energy Transition Mechanism	384 kWh @ \$0.00427/kWh	\$1.64
Storm Surcharge	384 kWh @ \$0.00225/kWh	\$0.86
Florida Gross Receipt Tax		\$1.85
Electric Service Cost		\$74.16

Avg kWh Used Per Day



Important Messages

Quarterly fuel source update

Tampa Electric's diverse fuel mix for the 12-month period ending June 2024 includes 80% natural gas, 9% solar, 8% purchased power, and 3% coal.

Total Current Month's Charges

\$74.16

For more information about your bill and understanding your charges, please visit [TampaElectric.com](https://www.tampaelectric.com)

Ways To Pay Your Bill



Bank Draft

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



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

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



Credit or Debit Card

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



Phone

Toll Free:
866-689-6469

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

Contact Us

Online:

TampaElectric.com

Phone:

Commercial Customer Care:

866-832-6249

Residential Customer Care:

813-223-0800 (Hillsborough)

863-299-0800 (Polk County)

888-223-0800 (All Other Counties)

Hearing Impaired/TTY:

7-1-1

Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

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



BELMOND RESERVE CDD
C/O MERITUS CORP
13004 WILLOW GROVE DR
RIVERVIEW, FL 33579-6876

Page 61
Statement Date: August 16, 2024

Amount Due: \$651.64

Due Date: September 06, 2024

Account #: 221008514244

PAYMENT BY CHECK WILL NOT BE ACCEPTED

Your Energy Insight



Your average daily kWh used was **22.11% lower** than the same period last year.



Your average daily kWh used was **24.02% lower** than it was in your previous period.



Scan here to view your account online.

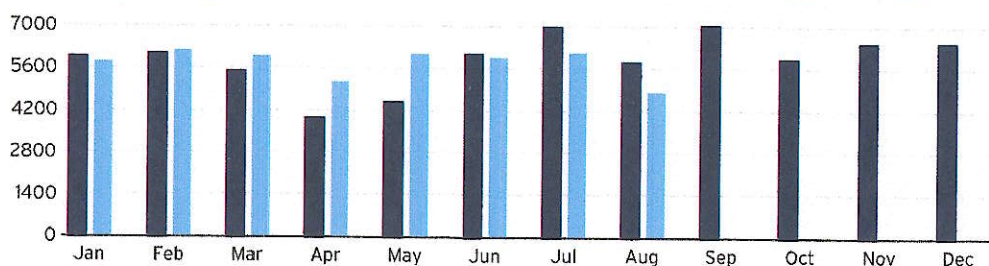
One Less Worry :)

Go paperless and get payment reminders so you never lose track of your bill.



TampaElectric.com/Paperless

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: September 06, 2024



Pay your bill online at TampaElectric.com

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

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

Amount Due: \$651.64

Payment Amount: \$ _____

684717362344

Payment by check
will not be accepted

BELMOND RESERVE CDD
C/O MERITUS CORP
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:
13004 WILLOW GROVE DR
RIVERVIEW, FL 33579-6876

Account #: 221008514244
Statement Date: August 16, 2024
Charges Due: September 06, 2024

Meter Read

Service Period: Jul 13, 2024 - Aug 12, 2024

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	- Previous Reading	= Total Used	Multiplier	Billing Period
1000838830	08/12/2024	72,780	67,989	4,791 kWh	1	31 Days

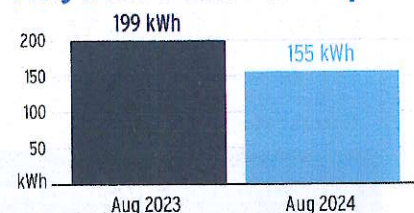
Charge Details



Electric Charges

Daily Basic Service Charge	31 days @ \$0.75000	\$23.25
Energy Charge	4,791 kWh @ \$0.08192/kWh	\$392.48
Fuel Charge	4,791 kWh @ \$0.03157/kWh	\$151.25
Storm Protection Charge	4,791 kWh @ \$0.00775/kWh	\$37.13
Clean Energy Transition Mechanism	4,791 kWh @ \$0.00427/kWh	\$20.46
Storm Surcharge	4,791 kWh @ \$0.00225/kWh	\$10.78
Florida Gross Receipt Tax		\$16.29
Electric Service Cost		\$651.64

Avg kWh Used Per Day



Important Messages

Quarterly fuel source update

Tampa Electric's diverse fuel mix for the 12-month period ending June 2024 includes 80% natural gas, 9% solar, 8% purchased power, and 3% coal.

Total Current Month's Charges

\$651.64

For more information about your bill and understanding your charges, please visit [TampaElectric.com](https://www.tampaelectric.com)

Ways To Pay Your Bill



Bank Draft

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



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

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



Credit or Debit Card

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



Phone

Toll Free:
866-689-6469

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

Contact Us

Online:

TampaElectric.com

Phone:

Commercial Customer Care:
866-832-6249
Residential Customer Care:
813-223-0800 (Hillsborough)
863-299-0800 (Polk County)
888-223-0800 (All Other Counties)

Hearing Impaired/TTY:

7-1-1

Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

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



BELMOND RESERVE CDD
C/O MERITUS CORP
RHODINE RD AND HAYS CLAN RD PH2
RIVERVIEW, FL 33579

Statement Date: August 16, 2024

Amount Due: \$1,268.45

Due Date: September 06, 2024

Account #: 221008516975

PAYMENT BY CHECK WILL NOT BE ACCEPTED

Account Summary

Current Service Period: July 13, 2024 - August 12, 2024

Previous Amount Due \$1,268.45

Payment(s) Received Since Last Statement -\$1,268.45

Current Month's Charges \$1,268.45

Amount Due by September 06, 2024 \$1,268.45

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



Scan here to view
your account online.

Received
AUG 23

One Less Worry :)

Go paperless and get
payment reminders
so you never lose
track of your bill.



TampaElectric.com/Paperless

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: September 06, 2024



Pay your bill online at TampaElectric.com

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

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

Amount Due: \$1,268.45

Payment Amount: \$ _____

684717362345

Payment by check
will not be accepted

BELMOND RESERVE CDD
C/O MERITUS CORP
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

00000013-0000277-Page 19 of 30



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

Account #: 221008516975
Statement Date: August 16, 2024
Charges Due: September 06, 2024

Service Period: Jul 13, 2024 - Aug 12, 2024

Rate Schedule: Lighting Service

Charge Details



Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 31 days

Lighting Energy Charge	513 kWh @ \$0.03406/kWh	\$17.47
Fixture & Maintenance Charge	27 Fixtures	\$448.47
Lighting Pole / Wire	27 Poles	\$764.64
Lighting Fuel Charge	513 kWh @ \$0.03127/kWh	\$16.04
Storm Protection Charge	513 kWh @ \$0.03877/kWh	\$19.89
Clean Energy Transition Mechanism	513 kWh @ \$0.00036/kWh	\$0.18
Storm Surcharge	513 kWh @ \$0.00074/kWh	\$0.38
Florida Gross Receipt Tax		\$1.38

Lighting Charges

\$1,268.45

Total Current Month's Charges

\$1,268.45

Important Messages

Quarterly fuel source update

Tampa Electric's diverse fuel mix for the 12-month period ending June 2024 includes 80% natural gas, 9% solar, 8% purchased power, and 3% coal.

00000013-0000277-Page 20 of 30

For more information about your bill and understanding your charges, please visit [TampaElectric.com](https://www.tampaelectric.com)

Ways To Pay Your Bill



Bank Draft

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



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

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



Credit or Debit Card

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



Phone

Toll Free:
866-689-6469

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

Contact Us

Online:
TampaElectric.com

Phone:
Commercial Customer Care:
866-832-6249
Residential Customer Care:
813-223-0800 (Hillsborough)
863-299-0800 (Polk County)
888-223-0800 (All Other Counties)

Hearing Impaired/TTY:
7-1-1
Power Outage:
877-588-1010
Energy-Saving Programs:
813-275-3909

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

INVOICE



Customer	Belmond Reserve Community Development District
Acct #	993
Date	08/28/2024
Customer Service	Christina Wood
Page	1 of 1

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

Payment Information	
Invoice Summary	\$ 158.00
Payment Amount	
Payment for:	Invoice#24895
100123455	

Thank You

Please detach and return with payment



Customer: Belmond Reserve Community Development District

Invoice	Effective	Transaction	Description	Amount
24895	08/28/2024	Policy change	Policy #100123455 10/01/2023-10/01/2024 Florida Insurance Alliance Package - Property Added Due Date: 8/28/2024	158.00

Total

\$ 158.00

Thank You

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

Remit Payment To: Egis Insurance Advisors

(321)233-9939

Date

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

sclimer@egisadvisors.com

08/28/2024

INVOICE



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

Customer	Belmond Reserve Community Development District
Acct #	993
Date	08/30/2024
Customer Service	Christina Wood
Page	1 of 1

Payment Information	
Invoice Summary	\$ 22,917.00
Payment Amount	
Payment for:	Invoice#25090
100124455	

Thank You

Please detach and return with payment



Customer: Belmond Reserve Community Development District

Invoice	Effective	Transaction	Description	Amount
25090	10/01/2024	Renew policy	Policy #100124455 10/01/2024-10/01/2025 Florida Insurance Alliance Package - Renew policy Due Date: 8/30/2024	22,917.00

Total
\$ 22,917.00

Thank You

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

Remit Payment To: Egis Insurance Advisors	(321)233-9939	Date
P.O. Box 748555		08/30/2024
Atlanta, GA 30374-8555	sclimer@egisadvisors.com	

Grau and Associates

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

Phone: 561-994-9299

Fax: 561-994-5823

*Belmond Reserve Community Development District
2005 Pan Am Circle, Suite 300
Tampa, FL 33607*

Invoice No. 26339
Date 09/03/2024

SERVICE	AMOUNT
FYE 09/30/2024	\$ <u>1,000.00</u>
Current Amount Due	\$ <u><u>1,000.00</u></u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
1,000.00	0.00	0.00	0.00	0.00	1,000.00

Payment due upon receipt.

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

Service Slip / Invoice

INVOICE:	103248879
DATE:	08/14/24
ORDER:	103248879

Bill-To: [3900904]
Inframark Infrastructure
Belmont Reserve CDD
2005 Pan Am Cir Ste 300
Tampa, FL 33607-6008

Work Location: [3900904] 000-000-0000
At Cedarbrook
Belmont CDD Clubhouse
13004 Shining Willow St
Riverview, FL 33579

Work Date	Time	Target Pest	Technician	Lot/Block	Time In
08/14/24	12:52 PM		MAHERNAND3		
Purchase Order		Terms	Last Service	Map Code	Time Out
		DUE UPON RECEIPT	08/14/24	N/A	
				Sub/Dev	N/A

Service	Description	Amount
MCS	Mosquito Control Service	\$95.40
Hi. 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 3 potential issues, such as the AC drip line, the lake behind the property and the vegetation around the home.Thank you for choosing HomeTeam as your pest service provider. Your next scheduled service will be in 10/24.		
		SUBTOTAL \$95.40
		TAX \$0.00
		TOTAL \$95.40
		AMT. PAID \$0.00
		BALANCE \$95.40



TECHNICIAN SIGNATURE

* Balances outstanding over 30 days from the date of service may be subject to a late fee of the lesser of 1.5% per month (18% per year) or the maximum allowed by law. Customer agrees to pay accrued expenses in the event of collection.

I hereby acknowledge the satisfactory completion of all services rendered, and agree to pay the cost of services as specified above.

PLEASE PAY FROM THIS INVOICE

Customer Unavailable to Sign
CUSTOMER SIGNATURE

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

Service Slip / Invoice

INVOICE: 103248878
DATE: 08/14/24
ORDER: 103248878

Bill-To: [3900904]
Inframark Infrastructure
Belmont Reserve CDD
2005 Pan Am Cir Ste 300
Tampa, FL 33607-6008

Work Location: [3900904] 000-000-0000
At Cedarbrook
Belmont CDD Clubhouse
13004 Shining Willow St
Riverview, FL 33579

Work Date	Time	Target Pest	Technician	Lot/Block	Time In
08/14/24	12:52 PM		MAHERNAND3		
Purchase Order	Terms	Last Service	Map Code	Sub/Dev	Time Out
	DUE UPON RECEIPT	08/14/24	N/A	N/A	

Service

Description

Amount

PS	Pest Control Service	\$176.00
<p>Hi , Today's 6-Point Advantage Service:1. Inspected the exterior of your home to identify potential pest problems 2. Removed and treated cobwebs and wasps nests within reach3. Provided conventional pest control applications4. Treated pest entry points around doors and windows5. Applied pest control materials around the outside perimeter of your home.6. Provided this detailed service report. Today's Service Comments: On today service I treated the exterior perimeter of the home, spread granular in the mulch bed/playground, remove spiderwebs from around the home, and treated the managers office. Please allow 5 to 7 days for treatments to work. You may see dead or dying bugs. If you have any further questions, please contact the office. Thank you, Miguel.Curbside Call was completed yes spoke with office managerThank you for choosing HomeTeam Pest Defense as your service provider. Your next scheduled service month will be in 11/24</p>		<p>SUBTOTAL \$176.00 TAX \$0.00 TOTAL \$176.00</p> <p>AMT. PAID \$0.00 BALANCE \$176.00</p>

TECHNICIAN SIGNATURE

* Balances outstanding over 30 days from the date of service may be subject to a late fee of the lesser of 1.5% per month (18% per year) or the maximum allowed by law. Customer agrees to pay accrued expenses in the event of collection.

I hereby acknowledge the satisfactory completion of all services rendered, and agree to pay the cost of services as specified above.

PLEASE PAY FROM THIS INVOICE

Customer Unavailable to Sign
CUSTOMER SIGNATURE

Site Masters of Florida, LLC
5551 Bloomfield Blvd.
Lakeland, FL 33810
Phone: (813) 917-9567
Email: tim.sitemastersofflorida@yahoo.com

INVOICE
#072624-2

To: Belmond Reserve CDD
2005 Pan Am Circle, Ste 300
Tampa, FL 33607

Date: July 26, 2024

Willow Grove Maintenance Berm Grading

Contract amount	\$7,600
Deposit (50%)	\$3,800

TOTAL DUE	\$3,800
------------------	----------------

Spearem Enterprises, LLC

7842 Land O' Lakes Blvd. #335

Land O' Lakes, FL 34638

+1 8139978101

spearem.jmb@gmail.com

**INVOICE****BILL TO**

Belmond Reserve CDD

C/O Meritus 2005 Pan Am Circle # 300 Tampa , FL 33607

INVOICE

6135

DATE

09/16/2024

TERMS

Net 15

DUE DATE

10/01/2024

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

Thank You! We Appreciate Your Business.

BALANCE DUE**\$260.00**

Invoice Number	2279954
Invoice Date	September 5, 2024
Purchase Order	215615355
Customer Number	155669
Project Number	215615355

Bill To

Rhodine Development, LLC
Accounts Payable
Belmond Reserve CDD
c/o Inframark
210 North University Drive,
Suite 702
Coral Springs FL 33071
United States

EFT/ACH Remit To (Preferred)

Stantec Consulting Services Inc. (SCSI)
Bank of America (BOA)
ABA No. : 111000012
Account No: 3752096026

Alternative Remit To

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

Project Belmond Reserve CDD General Engineering Consulting Services

Project Manager	Sahebkar, Hamid	For Period Ending
Current Invoice Total (USD)	131.00	

August 28, 2024

Top Task 2024 2024 FY General Consulting
Professional Services

Category/Employee	Current Hours	Rate	Current Amount
Nurse, Vanessa M	0.25	160.00	40.00
Rankin, Ashley Alexandra	0.50	182.00	91.00
Subtotal Professional Services	<u>0.75</u>		<u>131.00</u>

Top Task Subtotal	2024 FY General Consulting	131.00
-------------------	----------------------------	--------

Total Fees & Disbursements	<u>131.00</u>
INVOICE TOTAL (USD)	131.00

Due upon receipt or in accordance with terms of the contract

Stantec will not change our banking information. If you receive a request noting our banking information has changed, please contact your Stantec Project Manager

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

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

September 12, 2024
 Client: 001542
 Matter: 000001
 Invoice #: 25280

Page: 1

RE: General

For Professional Services Rendered Through August 31, 2024

SERVICES

Date	Person	Description of Services	Hours	Amount
8/1/2024	CAW	PREPARE FOR AND ATTEND MONTHLY BOARD MEETING.	0.2	\$65.00
8/1/2024	KCH	PREPARE FOR AND ATTEND BOS MEETING IN PERSON.	0.6	\$195.00
8/8/2024	MS	PREPARE PUBLICATION AD FOR LANDOWNERS ELECTION.	0.6	\$105.00
8/19/2024	JMV	REVIEW CDD AUDIT NOTICE; PREPARE DISTRICT COUNSEL RESPONSE LETTER.	1.1	\$412.50
8/19/2024	LB	REVIEW AUDIT REQUEST LETTER FOR FISCAL YEAR ENDED SEPTEMBER 30, 2023; RESEARCH RE DEEDS CONVEYING PROPERTY TO THE DISTRICT; PREPARE DRAFT AUDIT RESPONSE LETTER RE SAME.	0.6	\$105.00
8/21/2024	CAW	REVIEW CORRESPONDENCE FROM ATTORNEY REPRESENTING JESSE JAMES MCCLARY AND JACQUELINE MCCLARY; REVIEW PRIOR CORRESPONDENCE REGARDING SAME.	0.6	\$195.00
8/26/2024	KCH	REVIEW CORRESPONDENCE FROM ATTORNEY SEWARD REGARDING 13043 WILLOW GROVE DRIVE; PREPARE AND SEND RESPONSE TO SAME; EMAILS WITH C.DELAOSA REGARDING SAME.	0.8	\$260.00
8/26/2024	KCH	RESPONSE TO ATTORNEY SEWARD REGARDING DOG PARK DRAINAGE; EMAILS WITH STEPHANIE SERRANO-CISNEROS REGARDING PHOTOGRAPHS OF MCCLARY PROPERTY.	0.8	\$260.00
8/28/2024	CAW	PREPARE FOR MONTHLY BOARD MEETING. REVIEW PROPERTY RECORDS AND PLATS TO VERIFY DISTRICT'S PROPERTY INTERESTS.	1.5	\$487.50

September 12, 2024

Client: 001542

Matter: 000001

Invoice #: 25280

Page: 2

SERVICES

Date	Person	Description of Services	Hours	Amount
		Total Professional Services	6.8	\$2,085.00
		Total Services	\$2,085.00	
		Total Disbursements	\$0.00	
		Total Current Charges		\$2,085.00
		Previous Balance		\$2,095.00
		Less Payments		(\$2,095.00)
		PAY THIS AMOUNT		\$2,085.00

Please Include Invoice Number on all Correspondence



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	
06/26/24	BELMOND CDD	
Billing Date	Sales Rep	Customer Account
06/26/2024	Jean Mitotes	303847
Total Amount Due		Ad Number
\$497.00		0000347828

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
06/26/24	06/26/24	0000347828	Times	Legals CLS	Belmond Reserve CDD Notice of Public Hear	1	2x59 L	\$493.00
06/26/24	06/26/24	0000347828	Tampabay.com	Legals CLS	Belmond Reserve CDD Notice of Public Hear	1	2x59 L	\$0.00
					AffidavitMaterial			\$4.00

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE



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	
06/26/24	BELMOND CDD	
Billing Date	Sales Rep	Customer Account
06/26/2024	Jean Mitotes	303847
Total Amount Due		Ad Number
\$497.00		0000347828

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYABLE TO:

TIMES PUBLISHING COMPANY

REMIT TO:

BELMOND CDD
C/O MERITUS CORP.
2005 PAN AM CIRCLE SUITE 300
TAMPA, FL 33607

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

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	
06/26/24	BELMOND CDD	
Billing Date	Sales Rep	Customer Account
06/26/2024	Jean Mitotes	303847
Total Amount Due		Ad Number
\$497.00		0000347828

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
06/26/24	06/26/24	0000347828	Times	Legals CLS	Belmond Reserve CDD Notice of Public Hear	1	2x59 L	\$493.00
06/26/24	06/26/24	0000347828	Tampabay.com	Legals CLS	Belmond Reserve CDD Notice of Public Hear 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	
06/26/24	BELMOND CDD	
Billing Date	Sales Rep	Customer Account
06/26/2024	Jean Mitotes	303847
Total Amount Due		Ad Number
\$497.00		0000347828

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYABLE TO: TIMES PUBLISHING COMPANY

REMIT TO:

BELMOND CDD
C/O MERITUS CORP.
2005 PAN AM CIRCLE SUITE 300
TAMPA, FL 33607

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

0000347828-01


Tampa Bay Times
Published Daily

STATE OF FLORIDA
 COUNTY OF Hillsborough

} ss

Before the undersigned authority personally appeared **Jean Mitotes** 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: Belmont Reserve CDD Notice of Public Hearing for Amending Amenity Rules and Procedures 2024** was published in said newspaper by print in the issues of: **6/26/24** 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.



 Signature Affiant

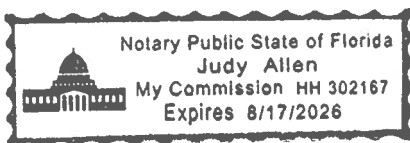
Sworn to and subscribed before me this **06/26/2024**



 Signature of Notary Public

Personally known X or produced identification

Type of identification produced _____



Belmond Reserve Community Development District
Notice of Public Hearing on Proposed
Amenities Policies and Procedures

Belmond Reserve Community Development District (the "District") hereby gives public notice of a public hearing to review and adopt amendments to its amenity rules, policies, and procedures, including revising resident and non-resident rental rates and deposits. The public hearing will take place during the District's Board of Supervisors (the "Board") meeting on **Thursday, July 11, 2024, at 2:00 p.m. (EST)** at the offices of Inframark, 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

The hearing will be for the purpose of receiving input on such items, providing for efficient and effective District operations, and ensuring the costs of permitting rentals and use of the District's facilities are borne in a fair manner for all user types. The proposed policies, rates, and fees are available for review by contacting the District Manager Bryan Radcliff at Bryan.Radcliff@Inframark.com or by calling 813-873-7300.

The proposed rates and fees may be adjusted at the public hearing pursuant to discussion by the Board and public comments. At the conclusion of the hearing, the Board shall adopt the policies and rate and fee schedules as approved by the Board. The Florida Statutes being implemented include Chapter 190, Florida Statutes, generally, and Section 190.035, Florida Statutes, specifically, both of which provide legal authority for establishment of such policies and rate and fee schedules.

All interested parties may appear at the meeting and be heard. This meeting and public hearing may be continued to a date, time, and place to be specified on the record at the meeting or public hearing. If anyone chooses to appeal any decision of the Board with respect to any matter considered, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made that includes the testimony and evidence upon which such appeal is to be based.

A copy of the agenda will be available 7 days in advance of the meeting on the District's website at: <https://www.belmondreservecdd.com> or by contacting the District Manager at the above contact information.

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons with disabilities needing special assistance to participate in this meeting should contact the District Manager for assistance at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8771 (TTY), or 1-800-955-8770 (voice) for aid in contacting the District Manager.

Run Date: June 26, 2024

0000347828



tampabay.com

Times Publishing Company

DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

Toll Free Phone: 1 (877) 321-7355

Fed Tax ID 59-0482470

ADVERTISING INVOICE

Advertising Run Dates	Advertiser Name	
09/22/24	BELMOND CDD	
Billing Date	Sales Rep	Customer Account
09/22/2024	Deirdre Bonett	303847
Total Amount Due		Ad Number
\$642.00		0000360301

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
09/22/24	09/22/24	0000360301	Times	Legals CLS	Meetings Schedule	1	2x59 L	\$638.00
09/22/24	09/22/24	0000360301	Tampabay.com	Legals CLS	Meetings Schedule	1	2x59 L	\$0.00
					AffidavitMaterial			\$4.00

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE



tampabay.com

DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

Toll Free Phone: 1 (877) 321-7355

ADVERTISING INVOICE

Thank you for your business.

Advertising Run Dates	Advertiser Name	
09/22/24	BELMOND CDD	
Billing Date	Sales Rep	Customer Account
09/22/2024	Deirdre Bonett	303847
Total Amount Due		Ad Number
\$642.00		0000360301

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYABLE TO:

TIMES PUBLISHING COMPANY

REMIT TO:

BELMOND CDD
C/O MERITUS CORP.
2005 PAN AM CIRCLE SUITE 300
TAMPA, FL 33607

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

0000360301-01

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: Meetings Schedule** was published in said newspaper by print in the issues of: **9/22/24** 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.

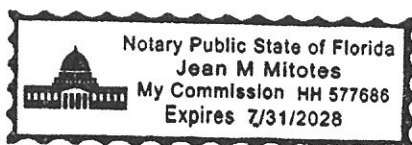
Signature Affiant

Sworn to and subscribed before me this **09/22/2024**

Signature of Notary Public

Personally known X or produced identification

Type of identification produced _____



**NOTICE OF REGULAR BOARD MEETING SCHEDULE
FISCAL YEAR 2024/2025
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 FY 2024/2025 to be held at The Belmond Reserve Clubhouse located at: 13004 Willow Grove Drive Riverview, FL 33579 at 11:00a.m.

October 01, 2024
November 05, 2024
December 03, 2024
January 07, 2025
February 04, 2025
March 04, 2025
April 08, 2025
May 06, 2025
June 10, 2025
July 08, 2025
August 05, 2025
September 02, 2025

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: 09/22/2024

0000360301

**INVOICE**

INVOICE #	INVOICE DATE
766056	9/6/2024
TERMS	PO NUMBER
Net 30	

Bill To:

Belmond Reserve CDD -- Cedarbrook
 c/o Inframark
 12330 Rising Oaks Trail
 Riverview, FL 33579

Property Name: Belmond Reserve CDD --
 Cedarbrook

Opp #463541

Irrigation Contractual Monthly Irrigation Repair
 Allowance September

Remit To:

Yellowstone Landscape
 PO Box 101017
 Atlanta, GA 30392-1017

Invoice Due Date: October 6, 2024

Invoice Amount: \$131.00

Description	Current Amount
-------------	----------------

Irrigation Repairs

\$131.00

Invoice Total **\$131.00**

IN COMMERCIAL LANDSCAPING

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



YELLOWSTONE

CONTROL# 60665

Invoice #

Invoice Date #

IRRIGATION WORK AUTHORIZATION

Date: 09-05-2024

[] 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

Timer B Zone #20

Quantity	Material	Price	Total
2	6" Sprays	17.50	35.00
2	Nozzle	3.00	6.00
Total Materials:		41.00	
Labor:	60 1 1/2	Total Labor:	90.00
TOTAL:		131.00	

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

(YS) Prepared By: (X)

Detavio Brack

(YS) Work Completed By: (X)

Octavio

Date: 09-05-2024

** 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) _____

Billing Backup

Date	Project	Task	Expnd Type	Employee/Supplier	Quantity	Bill Rate	Bill Amount	Comment	AP Ref. #
2024-08-07	215615355	2024	Direct - Regular	NURSE, VANESSA M	0.25	160.00	40.00	UPDATED CLIENT INFO SPREADSHEET IN PREPARATION OF OPENING FY2025 TASKS	
2024-05-21	215615355	2024	Direct - Regular	RANKIN, ASHLEY ALEXANDRA	0.50	182.00	91.00	FINANCIAL REVIEW	
Total Project 215615355					0.75		\$131.00		



INVOICE

INVOICE #	INVOICE DATE
767746	9/10/2024
TERMS	PO NUMBER
Net 30	

Bill To:

Belmond Reserve CDD -- Cedarbrook
 c/o Inframark
 12330 Rising Oaks Trail
 Riverview, FL 33579

Property Name: Belmond Reserve CDD --
 Cedarbrook

Opp #436502

Sod For Amenity Center And Cul-De Sac On
 Brookside Moss

Remit To:

Yellowstone Landscape
 PO Box 101017
 Atlanta, GA 30392-1017

Invoice Due Date: October 10, 2024

Invoice Amount: \$2,800.00

Description	Current Amount
Sod Installation	\$2,800.00

Invoice Total **\$2,800.00**

IN COMMERCIAL LANDSCAPING

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

Site Masters of Florida, LLC
5551 Bloomfield Blvd.
Lakeland, FL 33810
Phone: (813) 917-9567
Email: tim.sitemastersofflorida@yahoo.com

INVOICE
#090924-1

To: Belmond Reserve CDD
2005 Pan Am Circle, Ste 300
Tampa, FL 33607

Date: September 9, 2024

Willow Grove Maintenance Berm Grading

Contract amount	\$7,600
Work completed (100%)	\$7,600
Previously invoiced	(\$3,800)

TOTAL DUE \$3,800



INVOICE

INVOICE #	INVOICE DATE
760937	8/30/2024
TERMS	PO NUMBER
Net 30	

Bill To:

Belmond Reserve CDD -- Cedarbrook
c/o Inframark
12330 Rising Oaks Trail
Riverview, FL 33579

Property Name: Belmond Reserve CDD --
Cedarbrook

Opp #445582

Playground Mulch Gold

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: September 29, 2024

Invoice Amount: \$2,630.21

Description	Current Amount
Mulch Installation	\$2,630.21

Invoice Total **\$2,630.21**

Excellence

IN COMMERCIAL LANDSCAPING

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



INVOICE

INVOICE #	INVOICE DATE
TMC 710345	5/31/2024
TERMS	PO NUMBER
Net 30	

Bill To:

Belmond Reserve CDD -- Cedarbrook
c/o Inframark
12330 Rising Oaks Trail
Riverview, FL 33579

Property Name: Belmond Reserve CDD --
Cedarbrook

Opp #426047
Dumpster Trash Removal

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: June 30, 2024

Invoice Amount: \$114.28

Description	Current Amount
Other	\$114.28

Excellence

Invoice Total

\$114.28

IN COMMERCIAL LANDSCAPING

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

Belmond Reserve Community Development District

Financial Statements
(Unaudited)

Period Ending
September 30, 2024

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 September 30, 2024

(In Whole Numbers)

ACCOUNT DESCRIPTION	SERIES 2020								SERIES 2023	
	GENERAL	SERIES 2020	SERIES 2023	CAPITAL	CAPITAL	GENERAL	GENERAL	TOTAL		
	FUND	DEBT SERVICE	DEBT SERVICE	PROJECTS	PROJECTS	FIXED ASSET	LONG TERM			
	FUND	FUND	FUND	FUND	FUND	FUND	DEBT FUND			
ASSETS										
Cash - Operating Account	\$ 71,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,828		
Cash in Transit	-	1,228	(1,228)	-	-	-	-	-		
Due From Developer	159,383	-	-	-	-	-	-	159,383		
Due From Other Funds	47,446	-	-	1,359	-	-	-	48,805		
Investments:										
Acq. & Construction - Amenity	-	4	-	-	-	-	-	4		
Acquisition & Construction Account	-	7,953	-	-	3	-	-	7,956		
Cost of Issuance Fund	-	-	-	-	10,120	-	-	10,120		
Reserve Fund	-	296,700	17,525	-	-	-	-	314,225		
Revenue Fund	-	202,636	37,447	-	-	-	-	240,083		
Prepaid Trustee Fees	1,419	-	-	-	-	-	-	1,419		
Fixed Assets										
Construction Work In Process	-	-	-	-	-	9,547,088	-	9,547,088		
Amount To Be Provided	-	-	-	-	-	-	10,716,000	10,716,000		
TOTAL ASSETS	\$ 280,076	\$ 508,521	\$ 53,744	\$ 1,359	\$ 10,123	\$ 9,547,088	\$ 10,716,000	\$ 21,116,911		
LIABILITIES										
Accounts Payable	\$ 84,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	84,002		
Accrued Expenses	2,833	-	-	-	-	-	-	2,833		
Accounts Payable - Other	(11,701)	-	-	-	-	-	-	(11,701)		
Bonds Payable	-	-	-	-	-	-	10,716,000	10,716,000		
Due To Other Funds	-	1,718	47,087	-	-	-	-	48,805		
Deferred Inflow of Resources	159,383	-	-	-	-	-	-	159,383		
TOTAL LIABILITIES	234,517	1,718	47,087	-	-	-	10,716,000	10,999,322		

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of September 30, 2024

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2020 DEBT SERVICE FUND	SERIES 2023 DEBT SERVICE FUND	SERIES 2020 CAPITAL PROJECTS FUND	SERIES 2023 CAPITAL PROJECTS FUND	GENERAL FIXED ASSET FUND	GENERAL LONG TERM DEBT FUND	TOTAL
<u>FUND BALANCES</u>								
Nonspendable:								
Prepaid Trustee Fees	1,419	-	-	-	-	-	-	1,419
Restricted for:								
Debt Service	-	506,803	6,657	-	-	-	-	513,460
Capital Projects	-	-	-	1,359	10,123	-	-	11,482
Unassigned:	44,140	-	-	-	-	9,547,088	-	9,591,228
TOTAL FUND BALANCES	45,559	506,803	6,657	1,359	10,123	9,547,088	-	10,117,589
TOTAL LIABILITIES & FUND BALANCES	\$ 280,076	\$ 508,521	\$ 53,744	\$ 1,359	\$ 10,123	\$ 9,547,088	\$ 10,716,000	\$ 21,116,911

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2024
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>REVENUES</u>				
Rental Income	\$ -	\$ 1,200	\$ 1,200	0.00%
Special Assmnts- Tax Collector	777,662	778,888	1,226	100.16%
Special Assmnts- CDD Collected	75,542	45,982	(29,560)	60.87%
Other Miscellaneous Revenues	-	645	645	0.00%
TOTAL REVENUES	853,204	826,715	(26,489)	96.90%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	11,000	1,000	91.67%
ProfServ-Trustee Fees	4,500	6,878	(2,378)	152.84%
Disclosure Report	8,200	5,950	2,250	72.56%
District Counsel	10,000	22,506	(12,506)	225.06%
District Engineer	4,000	2,069	1,931	51.73%
District Manager	36,000	36,000	-	100.00%
Accounting Services	4,500	4,500	-	100.00%
Auditing Services	6,400	6,000	400	93.75%
Website Compliance	1,500	1,500	-	100.00%
Postage, Phone, Faxes, Copies	250	1,066	(816)	426.40%
Public Officials Insurance	2,329	2,592	(263)	111.29%
Legal Advertising	2,500	3,459	(959)	138.36%
Bank Fees	250	172	78	68.80%
Website Administration	3,000	3,000	-	100.00%
Miscellaneous Expenses	300	8,396	(8,096)	2798.67%
Dues, Licenses, Subscriptions	175	2,425	(2,250)	1385.71%
Operating Loan Repayment	309,000	6,000	303,000	1.94%
Total Administration	404,904	123,513	281,391	30.50%
<u>Utility Services</u>				
Utility - Water	18,000	6,960	11,040	38.67%
Utility - Electric	12,000	15,341	(3,341)	127.84%
Utility - StreetLights	90,000	68,303	21,697	75.89%
Total Utility Services	120,000	90,604	29,396	75.50%

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2024
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	31,222	(19,222)	260.18%
Waterway Management	13,100	19,301	(6,201)	147.34%
Contracts-Janitorial Services	7,500	1,312	6,188	17.49%
Contracts-Pools	10,000	13,899	(3,899)	138.99%
Contract-Dumpster Rental	2,400	-	2,400	0.00%
Liability/Property Insurance	25,000	35,686	(10,686)	142.74%
Insurance Deductible	2,500	-	2,500	0.00%
R&M-Clubhouse	-	95	(95)	0.00%
R&M-Other Landscape	15,000	43,448	(28,448)	289.65%
R&M-Pools	-	6,280	(6,280)	0.00%
Landscape Maintenance	125,000	151,622	(26,622)	121.30%
Plant Replacement Program	2,000	4,302	(2,302)	215.10%
Irrigation Maintenance	7,000	9,005	(2,005)	128.64%
Total Other Physical Environment	221,500	316,172	(94,672)	142.74%
<u>Clubhouse</u>				
Payroll-Pool Monitors	56,000	-	56,000	0.00%
Clubhouse Security Systems	1,500	6,132	(4,632)	408.80%
Employee - Clubhouse Staff	35,000	-	35,000	0.00%
Telephone, Cable & Internet Service	-	737	(737)	0.00%
Clubhouse Internet, TV, Phone	1,800	1,966	(166)	109.22%
R&M-Clubhouse	10,000	10,773	(773)	107.73%
Access Control Maintenance & Repair	2,500	550	1,950	22.00%
Total Clubhouse	106,800	20,158	86,642	18.87%
TOTAL EXPENDITURES	853,204	550,447	302,757	64.52%

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2024
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
Excess (deficiency) of revenues				
Over (under) expenditures	-	276,268	276,268	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		(230,709)		
FUND BALANCE, ENDING		<u>\$ 45,559</u>		

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2024
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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 32,411	\$ 32,411	0.00%
Special Assmnts- Tax Collector	571,620	570,617	(1,003)	99.82%
Special Assmnts- CDD Collected	21,168	20,577	(591)	97.21%
TOTAL REVENUES	592,788	623,605	30,817	105.20%
<u>EXPENDITURES</u>				
<u>Construction In Progress</u>				
Construction in Progress	-	14,729	(14,729)	0.00%
Total Construction In Progress	-	14,729	(14,729)	0.00%
<u>Debt Service</u>				
Principal Debt Retirement	210,000	-	210,000	0.00%
Principal Prepayments	-	210,000	(210,000)	0.00%
Interest Expense	382,788	385,544	(2,756)	100.72%
Total Debt Service	592,788	595,544	(2,756)	100.46%
TOTAL EXPENDITURES	592,788	610,273	(17,485)	102.95%
Excess (deficiency) of revenues				
Over (under) expenditures	-	13,332	13,332	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		493,471		
FUND BALANCE, ENDING		\$ 506,803		

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2024
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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 2,234	\$ 2,234	0.00%
Special Assmnts- CDD Collected	34,410	15,205	(19,205)	44.19%
TOTAL REVENUES	34,410	17,439	(16,971)	50.68%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	8,000	14,000	(6,000)	175.00%
Interest Expense	26,410	26,725	(315)	101.19%
Total Debt Service	34,410	40,725	(6,315)	118.35%
TOTAL EXPENDITURES	34,410	40,725	(6,315)	118.35%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(23,286)	(23,286)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		29,943		
FUND BALANCE, ENDING		\$ 6,657		

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2024
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 September 30, 2024
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>				
Interest - Investments	\$ -	\$ 26	\$ 26	0.00%
TOTAL REVENUES	-	26	26	0.00%
<u>EXPENDITURES</u>				
<u>Construction In Progress</u>				
Construction in Progress	-	959	(959)	0.00%
Total Construction In Progress	-	959	(959)	0.00%
TOTAL EXPENDITURES	-	959	(959)	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(933)	(933)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		11,056		
FUND BALANCE, ENDING		\$ 10,123		

BELMOND RESERVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2024
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)		9,547,088		
FUND BALANCE, ENDING		<u>\$ 9,547,088</u>		

Bank Account Statement

Belmond Reserve CDD

Bank Account No. 6346
Statement No. 24_09
Statement Date 09/30/2024

GL Balance (LCY)	71,827.60
GL Balance	71,827.60
Positive Adjustments	0.00
<hr/>	
Subtotal	71,827.60
Negative Adjustments	0.00
<hr/>	
Ending G/L Balance	71,827.60

Statement Balance	86,077.15
Outstanding Deposits	0.00
<hr/>	
Subtotal	86,077.15
Outstanding Checks	-14,249.55
<hr/>	
Ending Balance	71,827.60

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Deposits						
						0.00
Total Deposits						0.00
Checks						
						0.00
08/08/2024	Payment	1615	Check for Vendor V00006	-979.98	-979.98	0.00
09/12/2024	Payment	1630	Check for Vendor V00040	-2,174.00	-2,174.00	0.00
09/12/2024	Payment	1631	Check for Vendor V00065	-1,650.25	-1,650.25	0.00
09/12/2024	Payment	1633	Check for Vendor V00025	-1,000.00	-1,000.00	0.00
09/12/2024	Payment	1634	Check for Vendor V00031	-11,489.75	-11,489.75	0.00
09/12/2024	Payment	1635	Check for Vendor V00012	-520.00	-520.00	0.00
09/12/2024	Payment	1636	Check for Vendor V00066	-7,600.00	-7,600.00	0.00
09/12/2024	Payment	1637	Check for Vendor V00006	-109.99	-109.99	0.00
09/12/2024	Payment	1638	Check for Vendor V00005	-131.00	-131.00	0.00
09/12/2024	Payment	1639	Check for Vendor V00064	-1,392.00	-1,392.00	0.00
09/12/2024	Payment	1640	Check for Vendor V00021	-15,988.36	-15,988.36	0.00
09/12/2024	Payment	1641	Check for Vendor V00030	-200.00	-200.00	0.00
09/12/2024	Payment	1642	Check for Vendor V00043	-200.00	-200.00	0.00
09/12/2024	Payment	1643	Check for Vendor V00056	-200.00	-200.00	0.00
09/12/2024	Payment	1644	Check for Vendor V00026	-200.00	-200.00	0.00
08/17/2024	Payment	DD210	Payment of Invoice 001559	-375.83	-375.83	0.00
08/17/2024	Payment	DD211	Payment of Invoice 001560	-3,617.47	-3,617.47	0.00
08/17/2024	Payment	DD212	Payment of Invoice 001561	-32.49	-32.49	0.00
08/17/2024	Payment	DD213	Payment of Invoice 001562	-106.00	-106.00	0.00
08/17/2024	Payment	DD214	Payment of Invoice 001563	-74.16	-74.16	0.00
08/17/2024	Payment	DD215	Payment of Invoice 001564	-651.64	-651.64	0.00
08/17/2024	Payment	DD216	Payment of Invoice 001565	-1,268.45	-1,268.45	0.00
09/17/2024	Payment	1646	Check for Vendor V00014	-497.00	-497.00	0.00
09/30/2024		JE000553	Utility- Electric adjustment	-10.00	-10.00	0.00
Total Checks				-50,468.37	-50,468.37	0.00

Bank Account Statement

Belmond Reserve CDD

Bank Account No. 6346
Statement No. 24_09
Statement Date 09/30/2024

Adjustments

Total Adjustments

Outstanding Checks

06/22/2023	Payment	1306	Check for Vendor V00046	-50.00
09/21/2023	Payment	1368	Check for Vendor V00006	-109.99
01/12/2024	Payment	DD142	Payment of Invoice 001086	-156.75
01/12/2024	Payment	DD143	Payment of Invoice 001087	-1,038.01
01/12/2024	Payment	DD144	Payment of Invoice 001088	-374.81
01/12/2024	Payment	DD145	Payment of Invoice 001089	-186.77
01/12/2024	Payment	DD146	Payment of Invoice 001090	-1,264.94
01/12/2024	Payment	DD147	Payment of Invoice 001091	-3,594.84
01/12/2024	Payment	DD148	Payment of Invoice 001092	-40.15
03/28/2024	Payment	DD163	Payment of Invoice 001280	-30.86
03/28/2024	Payment	DD164	Payment of Invoice 001289	-45.58
03/28/2024	Payment	DD165	Payment of Invoice 001290	-1,272.02
03/28/2024	Payment	DD166	Payment of Invoice 001291	-376.90
03/28/2024	Payment	DD167	Payment of Invoice 001292	-845.58
03/28/2024	Payment	DD168	Payment of Invoice 001293	-3,627.65
03/28/2024	Payment	DD169	Payment of Invoice 001294	-97.97
07/15/2024	Payment	DD184	Payment of Invoice 001476	-542.81
08/01/2024	Payment	1609	Check for Vendor V00019	-193.92
08/09/2024	Payment	1625	Check for Vendor V00033	-200.00
09/12/2024	Payment	1645	Check for Vendor V00033	-200.00
Total Outstanding Checks				-14,249.55

Outstanding Deposits

Total Outstanding Deposits