



**CENTURY GARDENS
COMMUNITY DEVELOPMENT
DISTRICT**

**MIAMI-DADE COUNTY
REGULAR BOARD MEETING
OCTOBER 11, 2022
6:30 P.M.**

Special District Services, Inc.
6625 Miami Lakes Drive, Suite 374
Miami Lakes, FL 33014

www.centurygardenscdd.org

305.777.0761 Telephone
877.SDS.4922 Toll Free
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AGENDA
CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
Mater Gardens Academy Charter School – Meeting Room
9010 NW 178th Lane
Miami, Florida 33018
REGULAR BOARD MEETING
October 11, 2022
6:30 p.m.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
 - 1. May 10, 2022 Regular Board Meeting & Public Hearing.....Page 2
- G. Old Business
 - 1. Staff Report, as Required
- H. New Business
 - 1. Consider Resolution No. 2022-04 – Adopting a Fiscal Year 2021/2022 Amended Budget.....Page 5
 - 2. Consider Approval of Auditor Renewal.....Page 12
- I. Administrative & Operational Matters
 - 1. Financial Report.....Page 13
- J. Board Members Comments
- K. Adjourn

**CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2022/2023 REGULAR MEETING SCHEDULE**

NOTICE IS HEREBY GIVEN that the Board of Supervisors (the “Board”) of the Century Gardens Community Development District (the “District”) will hold Regular Meetings in the Mater Gardens Academy Charter School – Meeting Room, located at 9010 NW 178th Lane, Miami, Florida 33018, at **6:30 p.m.** on the following dates:

**October 11, 2022
November 8, 2022
March 14, 2023
April 11, 2023
May 9, 2023
June 13, 2023
September 12, 2023**

The purpose of these meetings is for the Board to consider any District business which may lawfully and properly come before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law for Community Development Districts. A copy of the Agenda for any of the meetings may be obtained from the District’s website or by contacting the District Manager at (305)777-0761 and/or toll free at 1-877-737-4922.

From time to time one or two Board members may participate by telephone; therefore a speaker telephone will be present at the meeting location so that the Board members may be fully informed of the discussions taking place. Said meeting(s) may be continued as found necessary to a time and place specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to insure 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.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at (786)313-3661 and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time without advertised notice.

CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT

www.centurygardenscdd.org

PUBLISH: MIAMI DAILY BUSINESS REVIEW 09/30/22

**CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
PUBLIC HEARING & REGULAR BOARD MEETING
MAY 10, 2022**

A. CALL TO ORDER

The May 10, 2022, Regular Board Meeting of the Century Gardens Community Development District (the "District") was called to order at 6:38 p.m. in the Cafeteria of the Mater Gardens Academy Charter School located at 9010 NW 178th Lane, Miami, Florida 33018.

B. PROOF OF PUBLICATION

Proof of publication was presented which showed that notice of the Regular Board Meeting had been published in the *Miami Daily Business Review* on October 1, 2021, as legally required.

C. ESTABLISH A QUORUM

It was determined that the attendance of Chairman Nildo Ruiz, Vice Chairperson Paola Batic and Supervisor Abel Fernandez constituted a quorum and it was in order to proceed with the meeting.

Staff in attendance included: District Manager Armando Silva of Special District Services, Inc.; and General Counsel Ginger Wald of Billing, Cochran, Lyles, Mauro & Ramsey, P.A

D. ADDITIONS OR DELETIONS TO THE AGENDA.

There were no additions or deletions to the agenda.

E. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public for items not on the agenda.

F. APPROVAL OF MINUTES

1. March 8, 2022, Regular Board Meeting

The minutes of the March 8, 2022, Regular Board Meeting were presented for approval.

A MOTION was made by Ms. Batic, seconded by Mr. Ruiz and passed unanimously approving the minutes of the March 8, 2022, Regular Board Meeting, as amended.

Note: At approximately 6:39 p.m., Mr. Silva recessed the Regular Board Meeting and simultaneously called to order the Public Hearing.

G. PUBLIC HEARING

1. Proof of Publication

Proof of publication was presented which showed that notice of the Public Hearing had been published in the *Miami Daily Business Review* on April 20, 2022, and April 27, 2022, as legally required.

2. Receive Public Comment on the Fiscal Year 2022/2023 Final Budget

Mr. Silva opened the public comment portion of the Public Hearing to receive comments on the fiscal year 2022/2023 final budget and non-ad valorem special assessments. There being no members of the public present, Mr. Silva closed the public comment portion of the Public Hearing.

3. Consider Resolution No. 2022-02 – Adopting a Fiscal Year 2022/2023 Final Budget

Mr. Silva presented Resolution No. 2022-02, entitled:

RESOLUTION NO. 2022-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT APPROVING AND ADOPTING A FISCAL YEAR 2022/2023 FINAL BUDGET INCLUDING NON-AD VALOREM SPECIAL ASSESSMENTS; AND PROVIDING AN EFFECTIVE DATE.

Mr. Silva read the title of the resolution for the record and stated that it provides for approving and adopting the fiscal year 2022/2023 final budget and non-ad valorem special assessment tax roll. For review purposes by the Board members and residents, a copy of the tax roll was provided at the meeting. A discussion ensued after which:

A **MOTION** made by Ms. Batic, seconded by Mr. Ruiz and unanimously passed to approve and adopt Resolution No. 2022-02, as presented, thereby setting the 2022/2023 final budget and non-ad valorem special assessment tax roll.

Note: At approximately 6:43 p.m., Mr. Silva closed the Public Hearing and simultaneously reconvened the Regular Board Meeting.

H. OLD BUSINESS

There were no Old Business items to come before the Board.

I. NEW BUSINESS

1. Consider Resolution No. 2022-03– Adopting a Fiscal Year 2022/2023 Meeting Schedule

Resolution No. 2022-03 was presented, entitled:

RESOLUTION NO. 2022-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT APPROVING AND ADOPTING A FISCAL YEAR 2022/2023 FINAL BUDGET INCLUDING NON-AD VALOREM SPECIAL ASSESSMENTS; AND PROVIDING AN EFFECTIVE DATE.

Mr. Silva provided the Board with a brief overview of the resolution. A discussion ensued after which;

A **MOTION** was made by Mr. Ruiz, seconded by Ms. Batic and unanimously passed to approve and adopt Resolution No. 2022-03, *as presented*; and thereby setting the 2022/2023 Regular Meeting schedule and authorizes the publication of the schedule, as required by law.

J. ADMINISTRATIVE MATTERS

1. Financial Report

Mr. Silva presented the financials in the meeting book and briefly reviewed them with the Board. Mr. Silva pointed out that available funds as of April 30, 2022, were \$213,753.53

K. BOARD MEMBER COMMENTS

There were no comments from the public for items not on the agenda.

L. ADJOURNMENT

There being no further business to come before the Board, a **MOTION** was made by Mr. Ruiz, seconded by Ms. Batic and unanimously passed to adjourn the Regular Board meeting at 6:48 p.m.

ATTESTED BY:

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

RESOLUTION NO. 2022-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2021/2022 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Century Gardens Community Development District (the “District”) is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

WHEREAS, the District has prepared for consideration and approval an Amended Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT, THAT:

Section 1. The Amended Budget for Fiscal Year 2021/2022 attached hereto as Exhibit “A” is hereby approved and adopted.

Section 2. The Secretary/Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 11th day of October, 2022.

ATTEST:

**CENTURY GARDENS
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Century Gardens
Community Development District

**Amended Final Budget For
Fiscal Year 2021/2022
October 1, 2021 - September 30, 2022**

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- IV AMENDED FINAL DEBT SERVICE FUND BUDGET (SERIES 2019)

AMENDED FINAL BUDGET
CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2021/2022
OCTOBER 1, 2021 - SEPTEMBER 30, 2022

	FISCAL YEAR 2021/2022 BUDGET 10/1/21 - 9/30/22	AMENDED FINAL BUDGET 10/1/21 - 9/30/22	YEAR TO DATE ACTUAL 10/1/21 - 9/29/22
REVENUES			
Administrative Assessments	82,466	82,910	82,910
Maintenance Assessments	71,340	71,340	71,340
Debt Assessments (Series 2007)	81,002	81,003	81,003
Debt Assessments (Series 2014)	348,166	348,168	348,168
Debt Assessments (Series 2019)	117,273	117,274	117,274
Other Revenues	0	0	0
Interest Income	240	250	245
TOTAL REVENUES	\$ 700,487	\$ 700,945	\$ 700,940
EXPENDITURES			
ADMINISTRATIVE EXPENDITURES			
Supervisor Fees	2,000	900	900
Payroll Taxes	160	69	69
Management	28,848	28,848	28,848
Secretarial	4,200	4,200	4,200
Legal	9,000	8,500	6,678
Assessment Roll	6,000	6,000	6,000
Audit Fees	3,800	3,800	3,800
Insurance	6,100	6,040	6,040
Legal Advertisements	625	625	300
Miscellaneous	1,250	1,250	846
Postage	325	150	139
Office Supplies	775	350	320
Dues & Subscriptions	175	175	175
Trustee Fees	12,000	11,611	11,611
Continuing Disclosure Fee	500	500	500
Website Management	2,000	2,000	2,000
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 77,758	\$ 75,018	\$ 72,426
MAINTENANCE EXPENDITURES			
Lawn/Landscape Maintenance	29,500	41,000	37,048
Aquatic Lake Maintenance	4,200	4,362	4,362
Preserve Area	1,000	5,420	4,420
Irrigation Maintenance	2,500	4,600	4,305
Miscellaneous Maintenance	3,000	11,500	11,391
Electricity	3,300	2,200	1,837
Engineering/Inspections	1,500	3,200	2,275
Field Operations Management	1,500	1,500	1,500
Palm Treatment - Maint./Replacement	3,500	3,500	2,800
Improvements - Landscape/Forestry	5,115	500	0
Improvements - Reserve Contingency	5,000	500	0
Improvements - Reserve Contingency (Townhomes)	6,945	500	0
TOTAL MAINTENANCE EXPENDITURES	\$ 67,060	\$ 78,782	\$ 69,938
TOTAL EXPENDITURES	\$ 144,818	\$ 153,800	\$ 142,364
REVENUES LESS EXPENDITURES	\$ 555,669	\$ 547,145	\$ 558,576
Bond Payments (Series 2007)	(76,385)	(77,169)	(77,169)
Bond Payments (Series 2014)	(327,276)	(331,688)	(331,688)
Bond Payments (Series 2019)	(111,350)	(111,723)	(111,723)
BALANCE	\$ 40,658	\$ 26,565	\$ 37,996
County Appraiser & Tax Collector Fee	(13,552)	(6,742)	(6,742)
Discounts For Early Payments	(27,106)	(26,409)	(26,409)
Excess/ (Shortfall)	\$ -	\$ (6,586)	\$ 4,845
Carryover From Prior Year		0	0
Net Excess/ (Shortfall)	\$ -	\$ (6,586)	\$ 4,845

FUND BALANCE AS OF 9/30/21	
FY 2021/2022 ACTIVITY	
FUND BALANCE AS OF 9/30/22	

\$148,618
(\$6,586)
\$142,032

AMENDED FINAL BUDGET
CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND (SERIES 2007)
FISCAL YEAR 2021/2022
OCTOBER 1, 2021 - SEPTEMBER 30, 2022

	FISCAL YEAR 2021/2022 BUDGET 10/1/21 - 9/30/22	AMENDED FINAL BUDGET 10/1/21 - 9/30/22	YEAR TO DATE ACTUAL 10/1/21 - 9/29/22
REVENUES			
Interest Income	25	230	223
NAV Tax Collection	76,385	77,169	77,169
Total Revenues	\$ 76,410	\$ 77,399	\$ 77,392
EXPENDITURES			
Principal Payments	35,000	35,000	35,000
Interest Payments	40,274	41,158	41,158
Bond Redemption	1,136	0	0
Total Expenditures	\$ 76,410	\$ 76,158	\$ 76,158
Excess/ (Shortfall)	\$ -	\$ 1,241	\$ 1,234

FUND BALANCE AS OF 9/30/21	\$80,114
FY 2021/2022 ACTIVITY	\$1,241
FUND BALANCE AS OF 9/30/22	\$81,355

Notes

Reserve Fund Balance = \$38,306*. Revenue Fund Balance = \$43,049*.
Revenue Fund Balance To Be Used To Make 11/1/2022 Interest Payment Of \$19,695.
* Approximate Amounts

Series 2007 Bond Information

Original Par Amount =	\$1,145,000	Annual Principal Payments Due:
Interest Rate =	5.05%	May 1st
Issue Date =	March 2007	Annual Interest Payments Due:
Maturity Date =	May 2037	May 1st & November 1st
Par Amount As Of 9/30/22 =	\$780,000	

AMENDED FINAL BUDGET
CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND (SERIES 2004-SERIES 2014)
FISCAL YEAR 2021/2022
OCTOBER 1, 2021 - SEPTEMBER 30, 2022

	FISCAL YEAR 2021/2022 BUDGET 10/1/21 - 9/30/22	AMENDED FINAL BUDGET 10/1/21 - 9/30/22	YEAR TO DATE ACTUAL 10/1/21 - 9/29/22
REVENUES			
Interest Income	25	18	17
NAV Tax Collection	327,276	331,688	331,688
Total Revenues	\$ 327,301	\$ 331,706	\$ 331,705
EXPENDITURES			
Principal Payments	170,000	170,000	170,000
Interest Payments	81,600	83,555	83,555
Extraordinary Principal Payments	55,000	55,000	55,000
Bond Redemption	20,701	0	0
Total Expenditures	\$ 327,301	\$ 308,555	\$ 308,555
Excess/Shortfall	\$ -	\$ 23,151	\$ 23,150

FUND BALANCE AS OF 9/30/21	\$340,979
FY 2021/2022 ACTIVITY	\$23,151
FUND BALANCE AS OF 9/30/22	\$364,130

Notes

Reserve Fund Balance = \$140,910*. Revenue Fund Balance = \$223,220*.
Revenue Fund Balance To Be Used To Make 11/1/2022 Interest Payment Of \$38,420 and
Extraordinary Principal Payment Of \$55,000.
* Approximate Amounts

Series 2014 Refunding Bond Information

Original Par Amount =	\$3,905,000	Annual Principal Payments Due:
Interest Rate =	3.4% - 8.4%	May 1st
Issue Date =	June 2014	Annual Interest Payments Due:
Maturity Date =	May 2034	May 1st & November 1st
Par Amount As Of 9/30/22 =	\$2,260,000	

Note: Extraordinary Principal Payments Being Made To Eliminate Final Four Years Of Principal Payments.

AMENDED FINAL BUDGET
CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND (SERIES 2019)
FISCAL YEAR 2021/2022
OCTOBER 1, 2021 - SEPTEMBER 30, 2022

	FISCAL YEAR 2021/2022 BUDGET 10/1/21 - 9/30/22	AMENDED FINAL BUDGET 10/1/21 - 9/30/22	YEAR TO DATE ACTUAL 10/1/21 - 9/29/22
REVENUES			
Interest Income	25	5	4
NAV Tax Collection	111,350	111,723	111,723
Total Revenues	\$ 111,375	\$ 111,728	\$ 111,727
EXPENDITURES			
Principal Payments	31,000	30,000	30,000
Interest Payments	79,769	80,351	80,351
Bond Redemption	606	0	0
Total Expenditures	\$ 111,375	\$ 110,351	\$ 110,351
Excess/Shortfall	\$ -	\$ 1,377	\$ 1,376

FUND BALANCE AS OF 9/30/21	\$101,478
FY 2021/2022 ACTIVITY	\$1,377
FUND BALANCE AS OF 9/30/22	\$102,855

Notes

Reserve Fund Balance = \$27,837*. Revenue Fund Balance = \$75,018*.
Revenue Fund Balance To Be Used To Make 11/1/2022 Principal Payment Of \$31,000
And Interest Payment Of \$39,885.
* Approximate Amounts

Series 2019 Bond Information

Original Par Amount =	\$1,733,000	Annual Principal Payments Due:
Interest Rate =	3.6% - 5.0%	November 1st
Issue Date =	January 2019	Annual Interest Payments Due:
Maturity Date =	November 2049	May 1st & November 1st
Par Amount As Of 9/30/22 =	\$1,674,000	

October 11, 2022

RE: Century Gardens Community Development District Auditor Renewal

At the October 8, 2019 Century Gardens Community Development District Board Of Supervisors meeting, the firm of Grau & Associates was selected to perform the 9-30-2019, 9-30-2020 and 9-30-2021 year end audits of the District with an option to perform the 9-30-2022 and 9-30-2023 audits.

The fees for the 9-30-2019 audit were \$3,600. The fees for the 9-30-2020 audit were \$3,700. And the fees for the 9-30-2021 audit were \$3,800. The proposed fee for the 9-30-2022 audit is \$3,900, which is the budgeted amount for audit fees for Fiscal Year 2022/2023. And the proposed fee for the 9-30-2023 audit is \$4,000.

Management is pleased with the professionalism and the competence of the Grau & Associates partners and staff; therefore, management recommends that the Board approve the renewal option for the Fiscal Year Ending 9-30-2022 and 9-30-2023 audits for Grau & Associates.

Special District Services, Inc.

Century Gardens
Community Development District

**Financial Report For
September 2022**

Century Gardens Community Development District
Budget vs. Actual
October 2021 through September 2022

	<u>Oct 21 - April 22</u>	<u>21/22 Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
363.100 · Administrative Assessments	82,910.49	82,466.00	444.49	100.54%
363.101 · Maintenance Assessments	71,340.10	71,340.00	0.10	100.0%
363.811 · Debt Assessments - Series 2007	81,003.00	81,002.00	1.00	100.0%
363.812 · Debt Assessments - Series 2014	348,168.25	348,166.00	2.25	100.0%
363.813 · Debt Assessments - Series 2019	117,274.15	117,273.00	1.15	100.0%
363.821 · Payment To Trustee - Series 2007	-77,168.70	-76,385.00	-783.70	101.03%
363.822 · Payment To Trustee - Series 2014	-331,687.50	-327,276.00	-4,411.50	101.35%
363.824 · Payment to Trustee - Series 2019	-111,723.20	-111,350.00	-373.20	100.34%
363.830 · County Appraiser & Tax Col Fees	-6,742.53	-13,552.00	6,809.47	49.75%
363.831 · Discounts For Early Payments	-26,409.28	-27,106.00	696.72	97.43%
369.400 · Other Income	0.00	0.00	0.00	0.0%
369.401 · Interest Income	245.05	240.00	5.05	102.1%
Total Income	<u>147,209.83</u>	<u>144,818.00</u>	<u>2,391.83</u>	<u>101.65%</u>
Expense				
511.132 · Payroll Tax Expense	68.85	160.00	-91.15	43.03%
511.300 · Field Operations Management	1,500.00	1,500.00	0.00	100.0%
511. · Professional Fees				
511.310 · Engineering/Inspections	2,275.00	1,500.00	775.00	151.67%
511.315 · Legal Fees	6,678.00	9,000.00	-2,322.00	74.2%
511.320 · Audit Fees	3,800.00	3,800.00	0.00	100.0%
Total 511. · Professional Fees	<u>12,753.00</u>	<u>14,300.00</u>	<u>-1,547.00</u>	<u>89.18%</u>
511.131 · Supervisor Fee	900.00	2,000.00	-1,100.00	45.0%
511.301 · Lawn Maintenance	37,048.00	29,500.00	7,548.00	125.59%
511.302 · Aquatic Lake Maintenance	4,362.00	4,200.00	162.00	103.86%
511.303 · Preserve Area	4,420.00	1,000.00	3,420.00	442.0%
511.304 · Improvements-Landscape/Forestry	0.00	5,115.00	-5,115.00	0.0%
512.306 · Improvements/Reserve/Contingency	0.00	5,000.00	-5,000.00	0.0%
511.307 · Irrigation Maintenance	4,305.00	2,500.00	1,805.00	172.2%
511.308 · Miscellaneous Maintenance	11,390.77	3,000.00	8,390.77	379.69%
511.309 · Electricity	1,836.80	3,300.00	-1,463.20	55.66%
511.310 · Palm Treatment - Maint. Replace	2,800.00	3,500.00	-700.00	80.0%
511.311 · Management Fees	28,848.00	28,848.00	0.00	100.0%
511.312 · Secretarial Fees	4,200.00	4,200.00	0.00	100.0%
511.318 · Assessment/Tax Roll	6,000.00	6,000.00	0.00	100.0%
511.450 · Insurance	6,040.00	6,100.00	-60.00	99.02%
511.480 · Legal Advertisements	300.29	625.00	-324.71	48.05%
511.512 · Miscellaneous	846.73	1,250.00	-403.27	67.74%
511.513 · Postage and Delivery	138.90	325.00	-186.10	42.74%
511.514 · Office Supplies	320.45	775.00	-454.55	41.35%
511.540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
511.733 · Trustee Fees	11,610.88	12,000.00	-389.12	96.76%
511.734 · Continuing Disclosure	500.00	500.00	0.00	100.0%
511.750 · Website Management	1,999.92	2,000.00	-0.08	100.0%
512.309 · Reserve/Contingency (Townhomes)	0.00	6,945.00	-6,945.00	0.0%
Total Expense	<u>142,364.59</u>	<u>144,818.00</u>	<u>-2,453.41</u>	<u>98.31%</u>
Net Income	<u>4,845.24</u>	<u>0.00</u>	<u>4,845.24</u>	<u>100.0%</u>

**CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
MONTHLY FINANCIAL REPORT
SEPTEMBER 2022**

	Annual Budget 10/1/21 - 9/30/22	Actual Sep-22	Year To Date Actual 10/1/21 - 9/30/22
REVENUES			
Administrative Assessments	82,466	0	82,910
Maintenance Assessments	71,340	0	71,340
Debt Assessments (Series 2007)	81,002	0	81,003
Debt Assessments (Series 2014)	348,166	0	348,168
Debt Assessments (Series 2019)	117,273	0	117,274
Other Revenues	0	0	0
Interest Income	240	0	245
Total Revenues	\$ 700,487	\$ -	\$ 700,940
ADMINISTRATIVE EXPENDITURES			
Supervisor Fees	2,000	0	900
Payroll Taxes	160	0	69
Management	28,848	2,404	28,848
Secretarial	4,200	350	4,200
Legal	9,000	0	6,678
Assessment Roll	6,000	6,000	6,000
Audit Fees	3,800	0	3,800
Insurance	6,100	0	6,040
Legal Advertisements	625	0	300
Miscellaneous	1,250	9	846
Postage	325	0	139
Office Supplies	775	4	320
Dues & Subscriptions	175	0	175
Trustee Fee	12,000	0	11,611
Continuing Disclosure Fee	500	500	500
Website Management	2,000	167	2,000
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 77,758	\$ 9,434	\$ 72,426
MAINTENANCE EXPENDITURES			
Lawn/Landscape Maintenance	29,500	0	37,048
Aquatic Lake Maintenance	4,200	368	4,362
Preserve Area	1,000	0	4,420
Irrigation Maintenance	2,500	0	4,305
Miscellaneous Maintenance	3,000	191	11,391
Electricity	3,300	0	1,837
Engineering/Inspections	1,500	0	2,275
Field Operations Management	1,500	125	1,500
Palms Treatment - Maintenance/Replacement	3,500	0	2,800
Improvements - Landscape/Forestry	5,115	0	0
Improvements - Reserve Contingency	5,000	0	0
Improvements - Reserve Contingency (Townhomes)	6,945	0	0
Total Improvements	17,060	0	0
TOTAL MAINTENANCE EXPENDITURES	\$ 67,060	\$ 684	\$ 69,938
Total Expenditures	\$ 144,818	\$ 10,118	\$ 142,364
Revenues Less Expenditures	\$ 555,669	\$ (10,118)	\$ 558,576
Payment To Trustee (Series 2007)	(76,385)	0	(77,169)
Payment To Trustee (Series 2014)	(327,276)	0	(331,688)
Payment To Trustee (Series 2019)	(111,350)	0	(111,723)
Balance	\$ 40,658	\$ (10,118)	\$ 37,996
County Appraiser & Tax Collector Fee	(13,552)	0	(6,742)
Discounts For Early Payments	(27,106)	0	(26,409)
Excess/ (Shortfall)	\$ -	\$ (10,118)	\$ 4,845
Carryover From Prior Year	0	0	0
Net Excess/ (Shortfall)	\$ -	\$ (10,118)	\$ 4,845
Bank Balance As Of 9/30/22	\$ 163,949.55		
Accounts Payable As Of 9/30/22	\$ 10,485.70		
Accounts Receivable As Of 9/30/22	\$ -		
Available Funds As Of 9/30/22	\$ 153,463.85		

Century Gardens Community Development District
Expenditures
May through September 2022

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Expenditures					
511.132 · Payroll Tax Expense					
	05/13/2022	PR 5/16/22		payroll 5/10/22 check date 5/16/22 (Payroll Taxes)	22.95
Total 511.132 · Payroll Tax Expense					<u>22.95</u>
511.300 · Field Operations Management					
	05/31/2022	2022-0515	Special District Services	field operations May 2022	125.00
	06/30/2022	2022-0614	Special District Services	field operations June 2022	125.00
	07/31/2022	2022-0711	Special District Services	field operations July 2022	125.00
	08/31/2022	2022-0815	Special District Services	field operations Aug 2022	125.00
	09/30/2022	2022-0926	Special District Services	field operations Sept 2022	<u>125.00</u>
Total 511.300 · Field Operations Management					625.00
511. · Professional Fees					
511.310 · Engineering/Inspections					
	07/19/2022	6637	Alvarez Engineers, Inc.	inv#6637 yearly engineers report 2022	975.00
	07/20/2022	6668	Alvarez Engineers, Inc.	inv#6668 20 year stormwater analysis	<u>1,300.00</u>
Total 511.310 · Engineering/Inspections					2,275.00
511.315 · Legal Fees					
	05/31/2022	175475	Billing, Cochran, Lyles, Mauro, & Ramsey	acct# 539-03105O stmt# 175475 May 2022	660.00
	06/30/2022	175891	Billing, Cochran, Lyles, Mauro, & Ramsey	acct# 539-03105O stmt# 175891 June 2022	<u>1,160.00</u>
Total 511.315 · Legal Fees					1,820.00
511.320 · Audit Fees					
	05/02/2022	22448	Grau & Associates	2nd (and final) progress payment for FY 20/21 audit	<u>1,300.00</u>
Total 511.320 · Audit Fees					<u>1,300.00</u>
Total 511. · Professional Fees					5,395.00
511.131 · Supervisor Fee					
	05/13/2022	PR 5/16/22		payroll 5/10/22 check date 5/16/22 (Supervisor Fees)	<u>300.00</u>
Total 511.131 · Supervisor Fee					300.00
511.301 · Lawn Maintenance					
	05/30/2022	2095	Pan American Landscaping LLC	inv#2095 trimmed branches of 8 canopy trees and one palm tree	400.00
	05/31/2022	2093	Pan American Landscaping LLC	inv#2093 lawn maintenance May 2022	2,717.50
	06/30/2022	2364	Pan American Landscaping LLC	inv#2364 lawn maintenance June 2022	2,717.50
	07/31/2022	2510	Pan American Landscaping LLC	inv#2510 lawn maintenance July 2022	2,777.50
	08/31/2022	2727	Pan American Landscaping LLC	inv#2727 lawn maintenance Aug 2022	<u>2,717.50</u>
Total 511.301 · Lawn Maintenance					11,330.00
511.302 · Aquatic Lake Maintenance					
	05/01/2022	184730	Allstate Resource Management, Inc.	recurring lake and mitigation management and debris removal	368.00
	06/01/2022	185447	Allstate Resource Management, Inc.	recurring lake and mitigation management and debris removal	368.00
	07/01/2022	186170	Allstate Resource Management, Inc.	recurring lake and mitigation management and debris removal	368.00
	08/01/2022	186901	Allstate Resource Management, Inc.	recurring lake and mitigation management and debris removal	368.00

**Century Gardens Community Development District
Expenditures
May through September 2022**

	Date	Num	Name	Memo	Amount
Total 511.302 · Aquatic Lake Maintenance					368.00
511.307 · Irrigation Maintenance	09/01/2022	187606	Allstate Resource Management, Inc.	recurring lake and mitigation management and debris removal	1,840.00
Total 511.307 · Irrigation Maintenance					720.00
511.308 · Miscellaneous Maintenance	07/31/2022	2481	Pan American Landscaping LLC	inv#2481 replace burnt out time clock and irrigation repairs	720.00
Total 511.308 · Miscellaneous Maintenance					720.00
511.309 · Electricity	05/04/2022	055989	Lega Striping and More, Inc.	install channel post with brake way and sign, install speed humps	9,850.00
	09/21/2022	55989	Skyway Supply	dog waste bags, can liners, and delivery	190.77
Total 511.309 · Electricity					10,040.77
511.311 · Management Fees	05/27/2022	35589-17153	FPL	Acc# 35589-17153 for services on (4/28/22-5/27/22)	127.50
	06/28/2022	35589-17153	FPL	Acc# 35589-17153 for services on (5/27/22-6/28/22)	149.66
	07/28/2022	35589-17153	FPL	Acc# 35589-17153 for services on (6/28/22-7/28/22)	174.90
	08/29/2022	35589-17153	FPL	Acc# 35589-17153 for services on (7/28/22-8/29/22)	215.09
Total 511.311 · Management Fees					667.15
511.312 · Secretarial Fees	05/31/2022	2022-0515	Special District Services	inv#2022-0515 management May 2022	2,404.00
	06/30/2022	2022-0614	Special District Services	inv#2022-0614 management June 2022	2,404.00
	07/31/2022	2022-0711	Special District Services	inv#2022-0614 management July 2022	2,404.00
	08/31/2022	2022-0815	Special District Services	inv#2022-0815 management Aug 2022	2,404.00
	09/30/2022	2022-0926	Special District Services	inv#2022-0926 management Sept 2022	2,404.00
Total 511.312 · Secretarial Fees					12,020.00
511.318 · Assessment/Tax Roll	05/31/2022	2022-0515	Special District Services	secretarial May 2022	350.00
	06/30/2022	2022-0614	Special District Services	secretarial June 2022	350.00
	07/31/2022	2022-0711	Special District Services	secretarial July 2022	350.00
	08/31/2022	2022-0815	Special District Services	secretarial Aug 2022	350.00
	09/30/2022	2022-0926	Special District Services	secretarial Sept 2022	350.00
Total 511.318 · Assessment/Tax Roll					1,750.00
511.480 · Legal Advertisements	09/29/2022	2022-1478	Special District Services	inv#2022-1478 assessment roll 2022	6,000.00
Total 511.480 · Legal Advertisements					6,000.00
511.512 · Miscellaneous	05/23/2022	10000598027-0523	ALLM Media, LLC	inv#10000598027-0523 notice of qualifying period	77.95
	05/10/2022	5/10/22	Mater Gardens, Inc.	Meeting Room Reservation for 5/10/22	60.00
	05/13/2022	PR 5/16/22		payroll 5/10/22 check date 5/16/22 (Payroll Processing)	51.95
	05/31/2022	2022-0515	Special District Services	Travel - Ryan Quiroga - Apr 2022	28.65

**Century Gardens Community Development District
Expenditures
May through September 2022**

Date	Num	Name	Memo	Amount
05/31/2022	2022-0515	Special District Services	Travel - Armando Silva - Apr 2022	12.87
06/30/2022	2022-0614	Special District Services	Travel - Ryan Quiroga - May 2022	7.02
06/30/2022	2022-0614	Special District Services	Travel - Armando Silva - May 2022	29.55
06/30/2022	2022-0614	Special District Services	meeting books May 2022	24.00
07/31/2022	2022-0711	Special District Services	Travel - Ryan Quiroga - June 2022	11.70
08/31/2022	2022-0815	Special District Services	Travel - Ryan Quiroga - July 2022	15.62
09/30/2022	2022-0926	Special District Services	Travel - Ryan Quiroga - Aug 2022	9.37
Total 511.512 · Miscellaneous				250.73
511.513 · Postage and Delivery				
05/31/2022	2022-0515	Special District Services	postage Apr 2022	44.52
06/30/2022	2022-0614	Special District Services	FedEx May 2022	29.29
08/31/2022	2022-0815	Special District Services	postage July 2022	9.60
Total 511.513 · Postage and Delivery				83.41
511.514 · Office Supplies				
05/31/2022	2022-0515	Special District Services	copies Apr 2022	57.00
06/30/2022	2022-0614	Special District Services	copies May 2022	64.50
07/31/2022	2022-0711	Special District Services	copies June 2022	4.95
08/31/2022	2022-0815	Special District Services	copies July 2022	11.25
09/30/2022	2022-0926	Special District Services	copies Aug 2022	3.90
Total 511.514 · Office Supplies				141.60
511.733 · Trustee Fees				
07/25/2022	6602263	U.S. Bank (Trustee Fee)	Series 2014 Trustee Fees 7/1/22-6/30/23	4,079.63
Total 511.733 · Trustee Fees				4,079.63
511.734 · Continuing Disclosure Fee				
09/28/2022	2022-1549	Special District Services	inv#2022-1549 continuing disclosure FY 21/22	500.00
Total 511.734 · Continuing Disclosure Fee				500.00
511.750 · Website Management				
05/31/2022	2022-0515	Special District Services	website May 2022	166.66
06/30/2022	2022-0614	Special District Services	website June 2022	166.66
07/31/2022	2022-0711	Special District Services	website July 2022	166.66
08/31/2022	2022-0815	Special District Services	website Aug 2022	166.66
09/30/2022	2022-0926	Special District Services	website Sept 2022	166.66
Total 511.750 · Website Management				833.30
Total Expenditures				56,677.49

Century Gardens Community Development District
Check Register
May 2022 - September 2022

<u>Check #</u>	<u>Date</u>	<u>Vendor</u>	<u>Amount</u>
5-1	5/3/2022	Allstate Resource Management, Inc.	368.00
5-2	5/3/2022	Billing, Cochran, Lyles, Mauro, & Ramsey	1,056.00
5-3	5/3/2022	Grau & Associates	2,500.00
5-4	5/3/2022	Pan American Landscaping LLC	3,717.50
5-5	5/3/2022	Special District Services	3,135.99
5-6	5/3/2022	U.S. Bank (Tax Receipts 2014)	6,395.60
5-7	5/3/2022	U.S. Bank (Tax Receipts 2019)	2,154.20
5-8	5/3/2022	Wells Fargo Bank (Tax Receipts)	1,488.05
5-9	5/19/2022	ALM Media, LLC	174.26
5-10	5/20/2022	Computershare (Trustee Fee)	3,500.00
5-11	5/20/2022	FPL	199.81
5-12	5/20/2022	Humane Animal Removal Inc.	1,840.00
6-1	6/6/2022	ALM Media, LLC	77.95
6-2	6/7/2022	Allstate Resource Management, Inc.	368.00
6-3	6/7/2022	Billing, Cochran, Lyles, Mauro, & Ramsey	500.00
6-4	6/7/2022	FPL	127.50
6-5	6/7/2022	Grau & Associates	1,300.00
6-6	6/7/2022	Lega Striping and More, Inc.	9,850.00
6-7	6/7/2022	Mater Gardens, Inc.	60.00
6-8	6/7/2022	Pan American Landscaping LLC	7,190.00
6-9	6/7/2022	Special District Services	3,188.70
6-10	6/7/2022	U.S. Bank (Tax Receipts 2014)	2,043.60
6-11	6/7/2022	U.S. Bank (Tax Receipts 2019)	688.35
6-12	6/7/2022	Wells Fargo Bank (Tax Receipts)	475.50
7-1	7/5/2022	Allstate Resource Management, Inc.	368.00
7-2	7/5/2022	Special District Services	3,200.02
7-3	7/13/2022	Allstate Resource Management, Inc.	368.00
7-4	7/13/2022	Billing, Cochran, Lyles, Mauro, & Ramsey	660.00
7-5	7/13/2022	FPL	149.66
8-1	8/2/2022	Alvarez Engineers, Inc.	2,275.00
8-2	8/2/2022	Billing, Cochran, Lyles, Mauro, & Ramsey	1,160.00
8-3	8/2/2022	Pan American Landscaping LLC	2,717.50
8-4	8/2/2022	Special District Services	3,062.31
8-5	8/2/2022	U.S. Bank (Tax Receipts 2014)	3,565.85
8-6	8/2/2022	U.S. Bank (Tax Receipts 2019)	1,202.90
8-7	8/2/2022	Wells Fargo Bank (Tax Receipts)	826.70
8-8	8/11/2022	FPL	174.90
8-9	8/11/2022	Pan American Landscaping LLC	3,497.50
8-10	8/11/2022	U.S. Bank (Trustee Fee)	4,079.63
9-1	9/2/2022	Special District Services	3,082.13
9-2	9/13/2022	FPL	215.09
9-3	9/13/2022	Pan American Landscaping LLC	<u>2,717.50</u>
TOTAL			85,721.70

