

# **CORY LAKES**

## **COMMUNITY DEVELOPMENT DISTRICT**

**July 20, 2023**

**BOARD OF SUPERVISORS**

**REGULAR**

**MEETING AGENDA**

**CORY LAKES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA**  
**LETTER**

**Cory Lakes Community Development District**  
**OFFICE OF THE DISTRICT MANAGER**  
**2300 Glades Road, Suite 410W•Boca Raton, Florida 33431**  
**Phone (561) 571-0010•Fax (561) 571-0013•Toll-free: (877) 276-0889**

July 13, 2023

Board of Supervisors  
Cory Lakes Community Development District

<p><b>ATTENDEES:</b> Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.</p>
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Dear Board Members:

The Board of Supervisors of the Cory Lakes Community Development District will hold a Regular Meeting on July 20, 2023 at 6:00 p.m., at the Cory Lake Beach Club, 10441 Cory Lake Drive, Tampa, Florida 33647. Members of the public may listen to and/or participate in the meeting via Zoom, at <https://us02web.zoom.us/j/83397954590>, Meeting ID: **833 9795 4590**, or telephonically at **1-929-205-6099**, Meeting ID: **833 9795 4590**. The agenda is as follows:

1. Call to Order/Roll Call/Pledge of Allegiance
2. Chairman's Opening Comments
3. Other Supervisors' Opening Comments
4. Presentation of Audited Financial Report for the Fiscal Year Ended September 30, 2022, Prepared by Grau & Associates
5. Consideration of Resolution 2023-06, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2022
6. Public Comments: Agenda Items [3 MINUTES PER SPEAKER]
7. Presentation/Discussion/Consideration of District Management Services
8. Staff Updates
  - A. Envera
  - B. Landscape Maintenance
  - C. Allied Universal
9. Acceptance of Unaudited Financial Statements as of May 31, 2023
  - Check Register
  - General Ledger

10. Staff Report - Office Administrator: Dominique Green
11. Presentation/Discussion: MJ Sports Coaching Contract
12. Discussion: After School Program
13. Consideration of Reserve Advisors, LLC, Reserve Study Update Proposal
14. Continued Discussion: Potential Expansion of Existing Gym
15. Discussion: Clubhouse Renovation Project Scope
16. Consideration of Proposals for Resurfacing Priorities
17. Continued Discussion: Fiscal Year 2024 Proposed Budget
18. Consideration of Reissuance of Meadows Deed to Never Sell
19. Continued Discussion: Homeowner Action/Response Regarding Dispersion Pond [17923 Cachet Isle Drive]
20. Discussion/Consideration: Beach Club Facility Rental Policies
  - A. Short Term Rental Agreement
  - B. Long Term Rental Agreement
  - C. Revisit of Beach Club Use Agreement Motion
21. Committee Reports
  - A. Landscape Aquascape Facilities (LAF)
  - B. Safety and Security Committee
    - Charter and Objectives
22. Approval of Minutes
  - A. Board of Supervisors: June 15, 2023
    - I. Summary of Motions
    - II. Regular Meeting
    - III. Action/Agenda or Completed Items
  - B. Safety and Security Committee: June 20, 2023

C. Other

23. Staff Reports

- A. District Engineer: *Johnson Engineering, Inc.*
- B. Facilities Manager: *John Hall*
- C. District Counsel: *Straley Robin Vericker, P.A.*
- D. District Manager: *Wrathell, Hunt and Associates, LLC*
  - 2022 Capital Improvement Project and LAF Requested 2023 Projected Analysis
  - NEXT MEETING DATE: August 17, 2023 at 6:00 PM [Fiscal Year 2024 Budget Adoption Hearing]

○ QUORUM CHECK

SEAT 1	RONALD ACOFF	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 2	RENE FONTCHA	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 3	JORGE CASTILLO	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 4	ANN BELYEA	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
SEAT 5	CYNTHIA MCINTYRE	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO

24. Other Business


25. Public Comments (*non-agenda items*) [3 minutes per speaker]

26. Supervisors' Requests

27. Adjournment

Should you have any questions and/or concerns, please contact me directly at 239-464-7114.

Sincerely,



Chesley E. Adams, Jr.

District Manager

**FOR PUBLIC PARTICIPATION**  
<https://us02web.zoom.us/j/83397954590>  
**MEETING ID: 833 9795 4590**  
 OR  
**CALL IN NUMBER: 1-929-205-6099**  
**MEETING ID: 833 9795 4590**

# **CORY LAKES**

**COMMUNITY DEVELOPMENT DISTRICT**

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

**CORY LAKES COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA**

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Cory Lakes 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 Cory Lakes Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

#### **Basis for Opinions**

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

#### **Responsibilities of Management for the Financial Statements**

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

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

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with GAAS, we:

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

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

### ***Required Supplementary Information***

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

### ***Other Information Included in the Financial Report***

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



June 23, 2023

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Cory Lakes Community Development District, Hillsborough County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the fiscal year resulting in a net position balance of \$9,327,027.
- The change in the District's total net position in comparison with the prior fiscal year was (\$308,733) a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$1,543,675, an increase of \$338,517 in comparison with the prior fiscal year. A portion of fund balance is non-spendable for deposits and prepaid items, restricted for debt service, assigned for subsequent year's expenditures and the remainder is unassigned fund balance.

### 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. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

#### 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 2013 fund and debt service 2017 fund in which all the funds are considered to be 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, assets exceeded liabilities at the close of the fiscal year.

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

	NET POSITION	
	SEPTEMBER 30,	
	2022	2021
Current and other assets	\$ 1,856,868	\$ 1,352,345
Capital assets, net of depreciation	10,080,535	10,712,936
Total assets	11,937,403	12,065,281
Current liabilities	355,376	189,676
Long-term liabilities	2,255,000	2,239,845
Total liabilities	2,610,376	2,429,521
Net position		
Net investment in capital assets	7,825,535	8,473,091
Restricted	582,167	626,513
Unrestricted	919,325	536,156
Total net position	\$ 9,327,027	\$ 9,635,760

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The largest portion of 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 remaining balance of unrestricted net position may be used to meet the District's other obligations.

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

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

	CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2022	2021
Revenues:		
Program revenues		
Charges for services	\$ 2,915,248	\$ 2,671,365
Operating grants and contributions	1,881	41
Capital grants and contributions	20	-
General revenues	424	275,392
Total revenues	<u>2,917,573</u>	<u>2,946,798</u>
Expenses:		
General government	318,031	290,871
Maintenance and operations	2,799,526	2,565,191
Note issuance costs	4,000	-
Interest	104,749	109,162
Total expenses	<u>3,226,306</u>	<u>2,965,224</u>
Change in net position	(308,733)	(18,426)
Net position - beginning	9,635,760	9,654,186
Net position - ending	<u>\$ 9,327,027</u>	<u>\$ 9,635,760</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$3,264,744. The costs of the District's activities were primarily funded by program revenues. Program revenues of the District are comprised primarily of assessments for both the current and prior fiscal years. In total, expenses increased due to additional maintenance cost.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures for the current year ended September 30, 2022 did not exceed appropriations.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2022, the District had \$26,061,226 invested in capital assets for its governmental activities. In the government-wide financial statements, depreciation of \$15,980,691 has been taken which resulted in a net book value of \$10,080,535. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2022, the District had \$1,695,000 in Bonds outstanding for its governmental activities. In addition, the District had notes payable of \$560,000 outstanding at September 30, 2022. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

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

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, 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 the Cory Lakes Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

**CORY LAKES COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2022**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 1,111,706
Assessment receivable	22,659
Accounts receivable	1,806
Deposits	23,154
Prepays	77,938
Restricted assets:	
Investments	619,605
Capital assets:	
Nondepreciable	1,811,228
Depreciable, net	8,269,307
Total assets	11,937,403
 <b>LIABILITIES</b>	
Accounts payable	307,450
Other payables	1,529
Accrued interest payable	42,183
Rental deposits	4,214
Non-current liabilities:	
Due within one year	635,000
Due in more than one year	1,620,000
Total liabilities	2,610,376
 <b>NET POSITION</b>	
Net investment in capital assets	7,825,535
Restricted for debt service	582,167
Unrestricted	919,325
Total net position	\$ 9,327,027

See notes to the financial statements

**CORY LAKES COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<u>Functions/Programs</u>	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	\$ 318,031	\$ 318,031	\$ -	\$ -	\$ -
Maintenance and operations	2,799,526	1,991,905	-		(807,621)
Interest on long-term debt	104,749	605,312	1,881	20	502,464
Note issuance costs	4,000	-	-	-	(4,000)
Total governmental activities	3,226,306	2,915,248	1,881	20	(309,157)
General revenues:					
					424
					424
					(308,733)
					9,635,760
					\$ 9,327,027

See notes to the financial statements



**CORY LAKES COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2022**

	Major Funds			Total Governmental Funds
	General	Debt Service 2013	Debt Service 2017	
<b>ASSETS</b>				
Cash	\$ 1,111,706	\$ -		\$ 1,111,706
Investments	-	591,041	28,564	619,605
Assessment receivable	17,914	4,745	-	22,659
Accounts receivable	1,806	-	-	1,806
Prepays	77,938	-	-	77,938
Deposits	23,154	-	-	23,154
Total assets	<u>\$ 1,232,518</u>	<u>\$ 595,786</u>	<u>\$ 28,564</u>	<u>\$ 1,856,868</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 307,450	\$ -	\$ -	\$ 307,450
Other payables	1,529	-		1,529
Rental deposits	4,214	-	-	4,214
Total liabilities	<u>313,193</u>	<u>-</u>	<u>-</u>	<u>313,193</u>
Fund balances:				
Nonspendable:				
Deposits and prepaids	101,092	-	-	101,092
Restricted for:				
Debt service	-	595,786	28,564	624,350
Assigned to:				
Subsequent year expenditures	360,000	-	-	360,000
Unassigned	458,233	-	-	458,233
Total fund balances	<u>919,325</u>	<u>595,786</u>	<u>28,564</u>	<u>1,543,675</u>
Total liabilities and fund balances	<u>\$ 1,232,518</u>	<u>\$ 595,786</u>	<u>\$ 28,564</u>	<u>\$ 1,856,868</u>

See notes to the financial statements

**CORY LAKES COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2022**

Total fund balances - governmental funds \$ 1,543,675

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	26,061,226	
Accumulated depreciation	<u>(15,980,691)</u>	10,080,535

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	(42,183)	
Bonds and notes payable	<u>(2,255,000)</u>	<u>(2,297,183)</u>
Net position of governmental activities		<u><u>\$ 9,327,027</u></u>

See notes to the financial statements

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

	Major Funds			Total Governmental Funds
	General	Debt Service 2013	Debt Service 2017	
<b>REVENUES</b>				
Assessments	\$ 2,285,386	\$ 605,312	\$ -	\$ 2,890,698
Miscellaneous	24,550	-	17	24,567
Interest	424	1,881	3	2,308
Total revenues	<u>2,310,360</u>	<u>607,193</u>	<u>20</u>	<u>2,917,573</u>
<b>EXPENDITURES</b>				
Current:				
General government	310,670	7,361	-	318,031
Maintenance and operations	1,931,743	-	-	1,931,743
Debt Service:				
Principal	140,000	500,000	44,845	684,845
Interest	5,396	98,569	1,090	105,055
Note issuance costs	4,000	-	-	4,000
Capital outlay	235,382	-	-	235,382
Total expenditures	<u>2,627,191</u>	<u>605,930</u>	<u>45,935</u>	<u>3,279,056</u>
Excess (deficiency) of revenues over (under) expenditures	(316,831)	1,263	(45,915)	(361,483)
<b>OTHER FINANCING SOURCES (USES)</b>				
Note issuance	700,000	-	-	700,000
Total other financing sources (uses)	<u>700,000</u>	<u>-</u>	<u>-</u>	<u>700,000</u>
Net change in fund balances	383,169	1,263	(45,915)	338,517
Fund balances - beginning	<u>536,156</u>	<u>594,523</u>	<u>74,479</u>	<u>1,205,158</u>
Fund balances - ending	<u>\$ 919,325</u>	<u>\$ 595,786</u>	<u>\$ 28,564</u>	<u>\$ 1,543,675</u>

See notes to the financial statements

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

Net change in fund balances - total governmental funds	\$	338,517
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.		235,382
Governmental funds report the face amount of Notes 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.		(700,000)
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.		684,845
The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.		306
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		<u>(867,783)</u>
Change in net position of governmental activities	\$	<u><u>(308,733)</u></u>

See notes to the financial statements

**CORY LAKES COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

Cory Lakes Community Development District ("District") was created by Ordinance 91-162 of the City of Tampa, Florida, effective on September 5, 1991, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. 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 Board members are elected on an at large basis by the owners of property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the 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 benefitted lands within the District. Assessments are levied to pay for the operations and maintenance and debt service of the District. The fiscal year for which annual operations and maintenance 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 considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. 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 2013

The debt service funds are used to account for the accumulation of resources for the annual payment of principal and interest on the Series 2013 Bonds and Series 2013 Refunding Bonds.

### Debt Service Fund 2017

The debt service funds are used to account for the accumulation of resources for the annual payment of principal and interest on the Series 2017 Notes.

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 government'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.

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 paragraphs c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, any unspent proceeds are required to be held in investments as specified in the Bond Indenture.

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

#### Inventories and Prepaid Items

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

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 governmental 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.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Improvements	5 - 20
Furniture and equipment	5 - 10
Infrastructure	5 - 50

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Capital Assets (Continued)

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

#### Unearned Revenue

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

#### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### Fund Equity/Net Position

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

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

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

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



## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### Fund Equity/Net Position (Continued)

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.

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 operating 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.

## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments

The District's investments were held as follows at September 30, 2022:

	Amortized Costs	Credit Risk	Maturities
First American Government Obligation Fund Class Y	\$ 619,605	S&P AAAm	Weighted average of the fund portfolio: 18 days
Total Investments	\$ 619,605		

*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 Indentures limit the type of investments held using unspent proceeds.

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

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

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

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

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

## NOTE 5 – CAPITAL ASSETS

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

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and land improvements	\$ 1,811,228	\$ -	\$ -	\$ 1,811,228
Total capital assets, not being depreciated	1,811,228	-	-	1,811,228
Capital assets, being depreciated				
Improvements	1,835,797	-	-	1,835,797
Infrastructure	21,294,728	235,382	-	21,530,110
Furniture and equipment	884,091	-	-	884,091
Total capital assets, being depreciated	24,014,616	235,382	-	24,249,998
Less accumulated depreciation for:				
Improvements	995,074	106,732	-	1,101,806
Infrastructure	13,577,973	717,193	-	14,295,166
Furniture and equipment	539,861	43,858	-	583,719
Total accumulated depreciation	15,112,908	867,783	-	15,980,691
Total capital assets, being depreciated, net	8,901,708	(632,401)	-	8,269,307
Governmental activities capital assets, net	\$ 10,712,936	\$ (632,401)	\$ -	\$ 10,080,535

Depreciation was charged to the maintenance and operations function.

## NOTE 6 – LONG-TERM LIABILITIES

### Series 2013

On April 2, 2013, the District issued \$1,425,000 of Special Assessment Revenue Bonds, Series 2013, due November 1, 2043 with interest rates from 5.0% to 6.125%. The Bonds were issued to acquire certain assessable improvements (the "Phase 7 Project"), and pay certain costs associated with the issuance of the Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing November 1, 2014 through November 1, 2043.

The portion of the Series 2013 Bonds maturing on or before November 1, 2023 are not subject to optional redemption. The remaining Series 2013 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2013 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

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

### Series 2013 Refunding Bonds

On December 13, 2013, the District issued \$4,245,000 of Special Assessment Revenue Refunding Bonds, Series 2013, due on May 1, 2023 with a fixed interest rate of 2.71%. The Bonds were issued to refund the remaining Series 2001A Bonds which had a balance of \$3,915,000 at the time of the refunding. Interest is to be paid semiannually on each May 1 and November 1, commencing on May 1, 2014. Principal on the Bonds is to be paid serially commencing May 1, 2014 through May 1, 2023.

The Series 2013 Refunding Bonds are not subject to optional redemption. The Series 2013 Refunding Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. Subsequent to year end the District paid down the Bonds by \$235,000.

**NOTE 6 – LONG-TERM LIABILITIES (Continued)**

**Series 2013 Refunding Bonds (Continued)**

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

**2017 Special Assessment Note Payable**

In April 2017, the District issued a \$235,000 special assessment revenue note. The Note bears a fixed interest rate of 4.00% compounded annually. Interest is to be paid semiannually on each May 1 and November 1, commencing on November 1, 2017. Principal on the Note is to be paid serially commencing November 1, 2017 through November 1, 2021. The note was issued to partially pay off the 1996 Bonds. The Note was paid off during the current fiscal year.

**2022 Special Assessment Note Payable**

In February 2022, the District issued a \$700,000 special assessment revenue note. The Note bears a fixed interest rate of 3.750% compounded annually. Interest is to be paid semiannually on each May 1 and November 1, commencing on May 1, 2022. Principal on the Note is to be paid serially commencing May 1, 2022 through May 1, 2026.

**Long-term Debt Activity**

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2013	\$ 1,265,000	\$ -	\$ 35,000	\$ 1,230,000	\$ 30,000
Series 2013 Refunding	930,000	-	465,000	465,000	465,000
2017 Special Assessment Note	44,845	-	44,845	-	-
2022 Special Assessment Note	-	700,000	140,000	560,000	140,000
Total	\$ 2,239,845	\$ 700,000	\$ 684,845	\$ 2,255,000	\$ 635,000

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

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2023	\$ 635,000	\$ 105,681	\$ 740,681
2024	170,000	86,300	256,300
2025	170,000	79,340	249,340
2026	175,000	72,189	247,189
2027	35,000	64,897	99,897
2028-2032	220,000	290,031	510,031
2033-2037	285,000	218,278	503,278
2038-2042	380,000	117,294	497,294
2043-2044	185,000	11,484	196,484
Total	\$ 2,255,000	\$ 1,045,494	\$ 3,300,494

**NOTE 7 – LANDOWNER TRANSACTION AND RELATED INFORMATION**

The Major Landowner 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 Major Landowner.

**NOTE 8 – CONCENTRATION**

The District’s activity is dependent upon the continued involvement of the Major Landowner, the loss of which could have a material adverse effect on the District’s operations.

**NOTE 9 – MANAGEMENT COMPANY**

The District has contracted with a management company to perform services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

**NOTE 10 – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations.

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Assessments	\$ 2,279,150	\$ 2,283,363	\$ 2,285,386	\$ 2,023
Interest and miscellaneous	30,000	65,435	24,974	(40,461)
Misc. capital improvement loan	-	700,000	-	(700,000)
Total revenues	2,309,150	3,048,798	2,310,360	(738,438)
<b>EXPENDITURES</b>				
Current:				
General government	255,265	301,660	310,670	(9,010)
Maintenance and operations	2,003,965	2,210,316	1,931,743	278,573
Debt Service:				
Principal	-	140,000	140,000	-
Note Issuance Cost	-	4,000	4,000	-
Interest	-	5,396	5,396	-
Capital outlay	-	275,608	235,382	40,226
Total expenditures	2,259,230	2,936,980	2,627,191	309,789
Excess (deficiency) of revenues over (under) expenditures	49,920	111,818	(316,831)	(428,649)
<b>OTHER FINANCING SOURCES (USES)</b>				
Carry forward	27,029	-	-	-
Note issuance	-	-	700,000	700,000
Total other financing sources (uses)	27,029	-	700,000	700,000
Net change in fund balance	\$ 76,949	\$ 111,818	383,169	\$ 271,351
Fund balance - beginning			536,156	
Fund balance - ending			\$ 919,325	

See notes to required supplementary information

**CORY LAKES COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

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

**CORTY LAKES COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FL STATUTE 218.39(3)(C)  
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2022	3
Number of independent contractors compensated in September 2022	11
Employee compensation for FYE 9/30/2022 (paid/accrued)	\$110,405
Independent contractor compensation for FYE 9/30/2022	\$2,246,478
Construction projects to begin on or after October 1; (>\$65K)	None
Budget variance report	See page 22 of annual financial report
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2022	Not applicable
Ad valorem taxes collected FYE 9/30/2022	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2022	Operations and maintenance \$2,150 - \$4,300
	Debt service \$464- \$1,591.88
Special assessments collected FYE 9/30/2022	\$2,890,698
Outstanding Bonds:	
Series 2013, due May 1, 2023,	See Note 6 for details
Series 2013 Refunding, due November 1, 2043	See Note 6 for details
Series 2017 Refunding, due May 1, 2021,	See Note 6 for details





**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
Cory Lakes 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 Cory Lakes Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 23, 2023.

**Report on Internal Control Over Financial Reporting**

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

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

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

*B* *dear & Associates*

June 23, 2023



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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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  
Cory Lakes Community Development District  
Hillsborough County, Florida

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

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

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

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Cory Lakes Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

*Grau & Associates*

June 23, 2023



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

To the Board of Supervisors  
Cory Lakes Community Development District  
Hillsborough County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Cory Lakes 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 June 23, 2023.

**Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida 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 June 23, 2023, should be considered in conjunction with this management letter.

**Purpose of this Letter**

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for 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 Cory Lakes 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 Cory Lakes 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.

*Grau & Associates*

June 23, 2023

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

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

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

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

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

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

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2022. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.

# **CORY LAKES**

**COMMUNITY DEVELOPMENT DISTRICT**

**5**

**RESOLUTION 2023-06**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CORY LAKES COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**WHEREAS**, the District’s Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District’s Audited Financial Report for Fiscal Year 2022;

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CORY LAKES COMMUNITY DEVELOPMENT DISTRICT;**

1. The Audited Financial Report for Fiscal Year 2022, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2022, for the period ending September 30, 2022; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2022 shall be attached hereto as an exhibit to this Resolution, in the District’s “Official Record of Proceedings”.

**PASSED AND ADOPTED** this 20th day of July, 2023.

ATTEST:

**CORY LAKES COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

# **CORY LAKES**

**COMMUNITY DEVELOPMENT DISTRICT**

**8C**





**Cory Lakes**

Position	Hours Per Week	Pay Wage		Bill Rate	Overtime/Holiday Rate	Annual Spend
Site Supervisor	40.0	\$19.00		\$27.36	\$41.04	\$56,908.80
Security Professionals	356.0	\$16.00		\$22.24	\$33.36	\$411,706.88
<b>Total Security Hours Per Week</b>	<b>396.0</b>					<b>\$468,615.68</b>
<b>Average Pay Wage</b>						<b>\$16.30</b>
<b>Cumulative Bill Rate</b>						<b>\$22.76</b>
<b>Estimated Annual Holiday Cost</b>						<b>\$4,505.92</b>
Based on the following seven (7) recognized holidays: New Year's Day, President's Day, Memorial Day, 4th of July, Labor Day, Thanksgiving Day, and Christmas Day						
<b>Estimated Subtotal</b>						<b>\$473,121.60</b>
<b>Sales Tax</b>	<b>7.5%</b>					<b>\$35,484.12</b>
<b>Estimated Total Annual Cost</b>						<b>\$508,605.72</b>
<b>Estimated Total Monthly Cost</b>						<b>\$42,383.81</b>
<b>Estimated Total Weekly Cost</b>						<b>\$9,780.88</b>
<b>Medical Benefits Based on Participation (Affordable Care Act Compliant Plans)</b>						<b>Included</b>
<b>Direct Bill Items</b>						

**Pricing Notes**

**Value-added and Affordable Security Officer Benefits (included in your rate)**

- Medical Insurance (full-time/benefit eligible)
- Dental insurance (full-time/benefit eligible)
- Vision Insurance (full-time, benefit eligible)
- 401(k) plan
- Life and disability insurance
- Vacation
- Background check and 10 panel drug screen on all officers
- Uniforms at no cost to you or the officer
- Training, including OJT and refresher training
- Direct Deposit

**Items that will be direct billed as incurred:**

Allied Universal recognizes seven (7) holidays: New Year's Day, President's Day, Memorial Day, July 4th, Labor Day, Thanksgiving, & Christmas Day (if applicable). Overtime rate is 1.5 times the bill rate with less than 48 hour notice of additional coverage. Client must approve via email any overtime charges.

# **CORY LAKES**

**COMMUNITY DEVELOPMENT DISTRICT**

# **UNAUDITED FINANCIAL STATEMENTS**

**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
MAY 31, 2023**

**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
MAY 31, 2023**

	Major Funds				Total Governmental Funds
	General	Debt Service Series 2013	Debt Service Series 2013A-1	Debt Service Series 2017 Note	
<b>ASSETS</b>					
Operating account					
Iberia - operating acct	\$ 9,511	\$ -	\$ -	\$ -	\$ 9,511
Iberia - debit card	2,856	-	-	-	2,856
SunTrust - operating acct-2700	63,415	-	-	-	63,415
SunTrust - operating acct-2321	53,165	-	-	-	53,165
SunTrust - debit card	2,576	-	-	-	2,576
MMK account	655,571	-	-	-	655,571
Investments					
Revenue	-	129,540	1,027	18,564	149,131
Reserve	-	42,557	-	10,001	52,558
Prepayment	-	-	11	-	11
Undeposited funds	750,287	-	-	-	750,287
Due from other	3,846	-	-	-	3,846
Due from other funds					
General	-	468	423	-	891
Debt service fund - series 2013A-1	-	-	40,150	-	40,150
Deposits	23,154	-	-	-	23,154
Retainer	5,000	-	-	-	5,000
Prepaid expense	1,430	-	-	-	1,430
Total assets	<u>\$ 1,570,811</u>	<u>\$ 172,565</u>	<u>\$ 41,611</u>	<u>\$ 28,565</u>	<u>\$ 1,813,552</u>
<b>LIABILITIES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 36,929	\$ -	\$ -	\$ -	\$ 36,929
Due to other funds					
Debt service fund - series 2013	468	-	-	-	468
Debt service fund - series 2013A-1	423	40,150	-	-	40,573
JSAPP deposit	4,214	-	-	-	4,214
Total liabilities	<u>42,034</u>	<u>40,150</u>	<u>-</u>	<u>-</u>	<u>82,184</u>
<b>FUND BALANCES</b>					
Nonspendable					
Deposits	23,154	-	-	-	23,154
Restricted for:					
Debt service	-	132,415	41,611	28,565	202,591
Assigned					
3 months working capital	458,915	-	-	-	458,915
Unassigned	1,046,708	-	-	-	1,046,708
Total fund balances	<u>1,528,777</u>	<u>132,415</u>	<u>41,611</u>	<u>28,565</u>	<u>1,731,368</u>
Total liabilities and fund balances	<u>\$ 1,570,811</u>	<u>\$ 172,565</u>	<u>\$ 41,611</u>	<u>\$ 28,565</u>	<u>\$ 1,813,552</u>

**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED MAY 31, 2023**

	Current Month	Year To Date	Adopted Budget	% of Budget	% of Budget	Prorated Budget
<b>REVENUES</b>						
Assessment levy: net of discounts	\$ 10,641	\$ 2,340,848	\$ 2,380,347	98%	\$ 39,499	\$1,586,898
Interest and miscellaneous	12,502	32,625	30,000	109%	(2,625)	20,000
Total revenues	<u>23,143</u>	<u>2,373,473</u>	<u>2,410,347</u>	98%	<u>36,874</u>	<u>1,606,898</u>
<b>EXPENDITURES</b>						
<b>Administrative</b>						
Supervisors	1,000	7,000	12,000	58%	5,000	8,000
Payroll services	61	508	600	85%	92	400
Payroll taxes - FICA	77	536	900	60%	364	600
Payroll taxes - unemployment	-	-	325	0%	325	217
District management	4,583	36,666	55,000	67%	18,334	36,667
Assessment roll preparation	417	3,333	5,000	67%	1,667	3,333
Bond amortization schedule fee	-	-	1,500	0%	1,500	1,000
Disclosure report	250	2,000	3,000	67%	1,000	2,000
Trustee	-	7,704	7,200	107%	(504)	4,800
Audit	1,400	6,400	6,400	100%	-	4,267
Arbitrage rebate calculation	-	-	2,500	0%	2,500	1,667
Legal - general counsel	2,958	5,545	10,000	55%	4,455	6,667
Engineering	1,105	10,710	10,000	107%	(710)	6,667
Insurance: general liability & public officials	-	39,057	42,000	93%	2,943	28,000
Insurance: worker's compensation	-	4,170	5,500	76%	1,330	3,667
Legal advertising and Sunshine Board	-	-	4,500	0%	4,500	3,000
Bank fees	183	980	1,500	65%	520	1,000
Credit card discount	23	170	200	85%	30	133
Dues & licenses	-	175	175	100%	-	117
Postage	138	860	2,000	43%	1,140	1,333
Tax collector	213	46,847	99,181	47%	52,334	66,121
Contingencies	-	744	2,000	37%	1,256	1,333
Total administrative	<u>12,408</u>	<u>173,405</u>	<u>271,481</u>	64%	<u>98,076</u>	<u>180,987</u>
<b>Field operations</b>						
<b>Utilities</b>						
Communication	3,132	29,092	20,000	145%	(9,092)	13,333
Website	-	-	705	0%	705	470
ADA website compliance	-	210	210	100%	-	140
Streetlights	21,964	147,180	155,000	95%	7,820	103,333
Electricity	8,592	55,014	60,000	92%	4,986	40,000
Propane	-	-	400	0%	400	267
Water, sewer & irrigation	2,896	11,045	20,000	55%	8,955	13,333
Solid waste removal	1,480	6,464	8,000	81%	1,536	5,333
Sewer lift stations	626	1,816	2,500	73%	684	1,667
Total utilities	<u>38,690</u>	<u>250,821</u>	<u>266,815</u>	94%	<u>15,994</u>	<u>177,877</u>
<b>Security operations</b>						
Security staffing contract services	34,138	255,554	445,000	57%	189,446	296,667
Contractual virtual guard	1,430	36,303	59,000	62%	22,697	39,333
Off-duty policing	736	7,460	21,000	36%	13,540	14,000
Total security operations	<u>36,304</u>	<u>299,317</u>	<u>525,000</u>	57%	<u>225,683</u>	<u>350,000</u>

**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED MAY 31, 2023**

	Current Month	Year To Date	Adopted Budget	% of Budget	% of Budget	Prorated Budget
Field office administration						
Field manager	5,073	44,438	67,100	66%	22,662	44,733
Office administrator	2,095	33,490	53,900	62%	20,410	35,933
Payroll taxes	739	6,463	15,000	43%	8,537	10,000
Seasonal decorations	-	58,950	60,000	98%	1,050	40,000
Beach club office equipment	352	4,593	4,500	102%	(93)	3,000
Beach club office supplies	25	3,194	3,000	106%	(194)	2,000
Beach club gym supplies	1,087	3,613	20,600	18%	16,987	13,733
Guard office equipment	-	-	1,000	0%	1,000	667
Guard office supplies	-	-	1,500	0%	1,500	1,000
Community events supplies	179	13,442	18,500	73%	5,058	12,333
Pool & beach club attendants	2,493	7,815	26,000	30%	18,185	17,333
Miscellaneous field expense	-	9,450	-	N/A	(9,450)	-
Contingency	6,000	6,000	-	N/A	(6,000)	-
Total field office administration	<u>18,043</u>	<u>191,448</u>	<u>271,100</u>	<u>71%</u>	<u>79,652</u>	<u>180,733</u>
Landscape maintenance						
Landscaping	29,944	348,609	407,000	86%	58,391	271,333
Beach sand	-	-	3,000	0%	3,000	2,000
Annuals & seasonal plant installation	-	4,000	5,000	80%	1,000	3,333
Plant replacement	9,305	10,484	30,000	35%	19,516	20,000
Sod replacement	-	-	10,000	0%	10,000	6,667
Well maintenance - irrigation	-	5,612	3,000	187%	(2,612)	2,000
Irrigation - maintenance	582	15,124	7,500	202%	(7,624)	5,000
Tree removal	1,225	29,563	35,000	84%	5,437	23,333
Lake & pond maintenance	3,922	31,203	55,640	56%	24,437	37,093
Total landscape maintenance	<u>44,978</u>	<u>444,595</u>	<u>556,140</u>	<u>80%</u>	<u>111,545</u>	<u>370,760</u>
Facilities maintenance						
Outside facilities maintenance	-	105,178	100,000	105%	(5,178)	66,667
Capital reinvestment note 2022 repayment	-	160,942	161,292	100%	350	107,528
Car and cart repairs and maintenance	2,060	6,830	6,000	114%	(830)	4,000
Rentals and leases	13,907	18,374	31,644	58%	13,270	21,096
Cleaning	1,430	11,440	16,000	72%	4,560	10,667
Pest control	300	900	1,800	50%	900	1,200
Security gate maintenance & repair	681	6,483	5,000	130%	(1,483)	3,333
Security gate maintenance & repair - cachet	67	3,795	2,000	190%	(1,795)	1,333
Monuments & signs	-	36	5,000	1%	4,964	3,333
Fountains	-	400	7,000	6%	6,600	4,667
Storm water drainage	-	9,200	35,000	26%	25,800	23,333
Recreation equipment maintenance & repair	6,761	17,275	15,000	115%	(2,275)	10,000
Building equipment maintenance & repair	1,746	7,084	15,000	47%	7,916	10,000
Pressure washing	-	1,500	7,500	20%	6,000	5,000
Paver, streets and sidewalk repairs, cleaning	1,452	39,585	75,000	53%	35,415	50,000
Total facilities maintenance	<u>28,404</u>	<u>389,022</u>	<u>483,236</u>	<u>81%</u>	<u>94,214</u>	<u>322,157</u>

**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED MAY 31, 2023**

	Current Month	Year To Date	Adopted Budget	% of Budget	% of Budget	Prorated Budget
Facilities maintenance (pool)						
Pool maintenance	-	12,490	21,000	59%	8,510	14,000
Pool repairs	267	629	7,000	9%	6,371	4,667
Pool heater utilities	108	2,019	8,000	25%	5,981	5,333
Pool permit	275	275	575	48%	300	383
Total facilities maintenance (pool)	<u>650</u>	<u>15,413</u>	<u>36,575</u>	42%	<u>21,162</u>	<u>24,383</u>
Total field operations	<u>167,069</u>	<u>1,590,616</u>	<u>2,138,866</u>	74%	<u>548,250</u>	<u>1,425,911</u>
<b>Infrastructure reinvestment</b>						
Capital improvement program						
Capital outlay	-	-	360,000	0%	360,000	240,000
Total infrastructure reinvestment	<u>-</u>	<u>-</u>	<u>360,000</u>	0%	<u>360,000</u>	<u>240,000</u>
Total expenditures	<u>179,477</u>	<u>1,764,021</u>	<u>2,770,347</u>	64%	<u>1,006,326</u>	<u>1,846,898</u>
Excess/(deficiency) of revenues over/(under) expenditures	(156,334)	609,452	(360,000) *			
Fund balance - beginning (unaudited)	<u>1,685,111</u>	<u>919,325</u>	<u>1,004,835</u>			
Fund balance - ending (projected)						
Assigned						
3 months working capital	482,069	482,069	482,069 **			
Unassigned	1,046,708	1,046,708	162,766 ***			
Fund balance - ending	<u>\$ 1,528,777</u>	<u>\$ 1,528,777</u>	<u>\$ 644,835</u> ****			

**Notes:**

The District's fiscal year begins October 1 and ends 12 months later on September 30.

\*Waiting on invoices from on-site.

\* This number determined by subtracting total expenditures from total revenues

\*\* This number is calculated by multiplying total expenditures by .25. Covers first quarter operating expenses.

\*\*\* This number is Fund Balance beginning plus excess/(deficiency) of revenues over/(under) expenditures, minus 3 months working capital.

\*\*\*\* This number is calculated adding 3 months working capital and Unassigned. This number will also be equal to fund balance beginning plus excess/(deficiency) of revenues over/(under) expenditures

**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2013  
FOR THE PERIOD ENDED MAY 31, 2023**

	Current Month	Year To Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: net of discounts	\$ 474	\$ 104,207	\$ 106,214	98%
Interest	751	4,840	-	N/A
Total revenues	<u>1,225</u>	<u>109,047</u>	<u>106,214</u>	103%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	74,086	30,000	247%
Principal prepayment	10,000	10,000	-	N/A
Interest	<u>28,728</u>	<u>64,997</u>	<u>71,788</u>	91%
Total debt service	<u>38,728</u>	<u>149,083</u>	<u>101,788</u>	146%
<b>Other fees &amp; charges</b>				
Tax collector	<u>9</u>	<u>2,083</u>	<u>4,426</u>	47%
Total other fees & charges	<u>9</u>	<u>2,083</u>	<u>4,426</u>	47%
Total expenditures	<u>38,737</u>	<u>151,166</u>	<u>106,214</u>	142%
Excess/(deficiency) of revenues over/(under) expenditures	(37,512)	(42,119)	-	
Fund balances - beginning	<u>169,927</u>	<u>174,534</u>	<u>175,749</u>	
Fund balances - ending	<u>\$ 132,415</u>	<u>\$ 132,415</u>	<u>\$ 175,749</u>	



**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2013A-1  
FOR THE PERIOD ENDED MAY 31, 2023**

	Current Month	Year To Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: net of discounts	\$ 428	\$ 94,041	\$ 93,958	100%
Interest	1,006	5,732	-	N/A
Total revenues	<u>1,434</u>	<u>99,773</u>	<u>93,958</u>	106%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	460,000	460,000	460,000	100%
Principal prepayment	-	5,000	5,000	100%
Interest	6,233	12,534	12,534	100%
Total debt service	<u>466,233</u>	<u>477,534</u>	<u>477,534</u>	100%
<b>Other fees &amp; charges</b>				
Tax collector	9	1,880	3,915	48%
Total other fees & charges	<u>9</u>	<u>1,880</u>	<u>3,915</u>	48%
Total expenditures	<u>466,242</u>	<u>479,414</u>	<u>481,449</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	(464,808)	(379,641)	(387,491)	
Fund balances - beginning	506,419	421,252	387,491	
Fund balances - ending	<u>\$ 41,611</u>	<u>\$ 41,611</u>	<u>\$ -</u>	

**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2017 NOTE  
FOR THE PERIOD ENDED MAY 31, 2023**

	Current Month	Year To Date
<b>REVENUES</b>		
Interest and miscellaneous income	\$ -	\$ 1
Total revenues	-	1
<b>EXPENDITURES</b>		
<b>Debt service</b>		
Total debt service	-	-
Excess/(deficiency) of revenues over/(under) expenditures	-	1
Fund balances - beginning	28,565	28,564
Fund balances - ending	\$ 28,565	\$ 28,565

**CORY LAKES**

Community Development District

Series 2013 Bonds

\$1,425,000

**Debt Service Schedule**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>
11/01/2022	30,000.00	5.000%	36,268.75	66,268.75
05/01/2023			35,518.75	35,518.75
11/01/2023	30,000.00	5.000%	35,518.75	65,518.75
05/01/2024			34,768.75	34,768.75
11/01/2024	30,000.00	5.625%	34,768.75	64,768.75
05/01/2025			33,925.00	33,925.00
11/01/2025	35,000.00	5.625%	33,925.00	68,925.00
05/01/2026			32,940.63	32,940.63
11/01/2026	35,000.00	5.625%	32,940.63	67,940.63
05/01/2027			31,956.25	31,956.25
11/01/2027	40,000.00	5.625%	31,956.25	71,956.25
05/01/2028			30,831.25	30,831.25
11/01/2028	40,000.00	5.625%	30,831.25	70,831.25
05/01/2029			29,706.25	29,706.25
11/01/2029	45,000.00	5.625%	29,706.25	74,706.25
05/01/2030			28,440.63	28,440.63
11/01/2030	45,000.00	5.625%	28,440.63	73,440.63
05/01/2031			27,175.00	27,175.00
11/01/2031	50,000.00	5.625%	27,175.00	77,175.00
05/01/2032			25,768.75	25,768.75
11/01/2032	50,000.00	5.625%	25,768.75	75,768.75
05/01/2033			24,362.50	24,362.50
11/01/2033	55,000.00	5.625%	24,362.50	79,362.50
05/01/2034			22,815.63	22,815.63
11/01/2034	55,000.00	6.125%	22,815.63	77,815.63
05/01/2035			21,131.25	21,131.25
11/01/2035	60,000.00	6.125%	21,131.25	81,131.25
05/01/2036			19,293.75	19,293.75
11/01/2036	65,000.00	6.125%	19,293.75	84,293.75
05/01/2037			17,303.13	17,303.13
11/01/2037	70,000.00	6.125%	17,303.13	87,303.13
05/01/2038			15,159.38	15,159.38
11/01/2038	70,000.00	6.125%	15,159.38	85,159.38
05/01/2039			13,015.63	13,015.63
11/01/2039	75,000.00	6.125%	13,015.63	88,015.63
05/01/2040			10,718.75	10,718.75
11/01/2040	80,000.00	6.125%	10,718.75	90,718.75
05/01/2041			8,268.75	8,268.75
11/01/2041	85,000.00	6.125%	8,268.75	93,268.75
05/01/2042			5,665.63	5,665.63
11/01/2042	90,000.00	6.125%	5,665.63	95,665.63
05/01/2043			2,909.38	2,909.38
11/01/2043	95,000.00	6.125%	2,909.38	97,909.38
Total	\$1,230,000.00	-	\$979,618.75	\$2,209,618.75

**CORY LAKES**

Community Development District

Series 2013 Refunding Bonds

\$4,245,000

**Debt Service Schedule**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>
11/01/2022			6,300.75	6,300.75
05/01/2023	460,000.00	2.710%	6,233.00	466,233
Total	\$460,000.00	-	\$12,533.75	\$472,533.75

## Cory Lakes CDD Check Detail May 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>CBI</b>	<b>05/01/2023</b>	<b>FEDEX</b>		<b>1100104 · SunTrust...</b>		<b>-99.63</b>
Bill	8-111-33076	04/26/2023			1513050 · Postage	-99.63	99.63
TOTAL						-99.63	99.63
<b>Bill Pmt -Check</b>	<b>CBI</b>	<b>05/01/2023</b>	<b>WELLS FARGO VENDOR FIN...</b>		<b>1100104 · SunTrust...</b>		<b>-130.24</b>
Bill	5024766237	04/26/2023			1541041 · BC Office...	-130.24	130.24
TOTAL						-130.24	130.24
<b>Bill Pmt -Check</b>	<b>CBI</b>	<b>05/01/2023</b>	<b>US BANK EQUIPMENT FINA...</b>		<b>1100104 · SunTrust...</b>		<b>-158.63</b>
Bill	499395754	04/26/2023			1541041 · BC Office...	-158.63	158.63
TOTAL						-158.63	158.63
<b>Bill Pmt -Check</b>	<b>CBI</b>	<b>05/04/2023</b>	<b>FEDEX</b>		<b>1100104 · SunTrust...</b>		<b>-15.73</b>
Bill	8-118-08022	05/03/2023			1513050 · Postage	-15.73	15.73
TOTAL						-15.73	15.73
<b>Bill Pmt -Check</b>	<b>CBI</b>	<b>05/11/2023</b>	<b>FEDEX</b>		<b>1100104 · SunTrust...</b>		<b>-17.56</b>
Bill	8-125-36604	05/10/2023			1513050 · Postage	-17.56	17.56
TOTAL						-17.56	17.56
<b>Bill Pmt -Check</b>	<b>CBI</b>	<b>05/11/2023</b>	<b>FRONTIER COMMUNICATIONS</b>		<b>1100104 · SunTrust...</b>		<b>-733.92</b>
Bill	813-982-054...	05/10/2023			1541003 · Communi...	-175.98	175.98
Bill	813-982-054...	05/10/2023			1541003 · Communi...	-175.98	175.98
Bill	813-982-054...	05/10/2023			1541003 · Communi...	-255.98	255.98
Bill	813-982-069...	05/10/2023			1541003 · Communi...	-125.98	125.98
TOTAL						-733.92	733.92
<b>Bill Pmt -Check</b>	<b>CBI</b>	<b>05/11/2023</b>	<b>TAMPA ELECTRIC</b>		<b>1100104 · SunTrust...</b>		<b>-29,444.08</b>
Bill	31100002019...	05/10/2023			1546094 · Utilties - ...	-107.89	107.89
					1531030 · Streetligh...	-21,963.74	21,963.74

## Cory Lakes CDD Check Detail May 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					1531010 · Utilities- ...	-7,372.45	7,372.45
TOTAL						-29,444.08	29,444.08
<b>Bill Pmt -Check</b>	<b>CBI</b>	<b>05/11/2023</b>	<b>NAVITAS CREDIT CORP.</b>		<b>1100104 · SunTrust...</b>		<b>-804.74</b>
Bill	40934119 05...	05/10/2023			1546099 · Rentals a...	-804.74	804.74
TOTAL						-804.74	804.74
<b>Bill Pmt -Check</b>	<b>CBI</b>	<b>05/18/2023</b>	<b>TAMPA ELECTRIC</b>		<b>1100104 · SunTrust...</b>		<b>-1,219.45</b>
Bill	22100648992...	05/17/2023			1531010 · Utilities- ...	-687.61	687.61
Bill	22100648999...	05/17/2023			1531010 · Utilities- ...	-531.84	531.84
TOTAL						-1,219.45	1,219.45
<b>Bill Pmt -Check</b>	<b>CBI</b>	<b>05/25/2023</b>	<b>FEDEX</b>		<b>1100104 · SunTrust...</b>		<b>-96.21</b>
Bill	8-140-29428	05/24/2023			1513050 · Postage	-96.21	96.21
TOTAL						-96.21	96.21
<b>Bill Pmt -Check</b>	<b>CBI</b>	<b>05/25/2023</b>	<b>US BANK EQUIPMENT FINA...</b>		<b>1100104 · SunTrust...</b>		<b>-158.63</b>
Bill	501847024	05/24/2023			1541041 · BC Office...	-158.63	158.63
TOTAL						-158.63	158.63
<b>Bill Pmt -Check</b>	<b>CBI</b>	<b>05/25/2023</b>	<b>FLORIDA DEPT OF HEALTH I...</b>		<b>1100104 · SunTrust...</b>		<b>-275.35</b>
Bill	29-60-15440...	05/24/2023			1541054 · Pool Per...	-275.35	275.35
TOTAL						-275.35	275.35
<b>Bill Pmt -Check</b>	<b>CBI</b>	<b>05/25/2023</b>	<b>WELLS FARGO VENDOR FIN...</b>		<b>1100104 · SunTrust...</b>		<b>-130.24</b>
Bill	5025198236	05/24/2023			1541041 · BC Office...	-130.24	130.24
TOTAL						-130.24	130.24
<b>Bill Pmt -Check</b>	<b>CBP</b>	<b>05/01/2023</b>	<b>BRIGHT HOUSE</b>		<b>1100104 · SunTrust...</b>		<b>-1,013.12</b>

**Cory Lakes CDD**  
**Check Detail**  
 May 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill	12807600104...	04/26/2023			1541003 · Communi...	-1,013.12	1,013.12
TOTAL						-1,013.12	1,013.12
<b>Check</b>	<b>CBP</b>	<b>05/24/2023</b>	<b>SUNTRUST BANK</b>		<b>1100104 · SunTrust...</b>		<b>-274.82</b>
					1100103 · Suntrust -...	-274.82	274.82
TOTAL						-274.82	274.82
<b>Bill Pmt -Check</b>	<b>CBP</b>	<b>05/25/2023</b>	<b>BRIGHT HOUSE</b>		<b>1100104 · SunTrust...</b>		<b>-1,013.12</b>
Bill	12807600105...	05/24/2023			1541003 · Communi...	-1,013.12	1,013.12
TOTAL						-1,013.12	1,013.12
<b>Check</b>	<b>DD</b>	<b>05/12/2023</b>	<b>Shannon Camilien</b>		<b>1100101 · SunTrust...</b>		<b>-354.62</b>
					1513331 · Pool & Be...	-384.00	384.00
					1513017 · Payroll T...	29.38	-29.38
TOTAL						-354.62	354.62
<b>Check</b>	<b>DD</b>	<b>05/12/2023</b>	<b>Yomna Kashian</b>		<b>1100101 · SunTrust...</b>		<b>-398.96</b>
					1513331 · Pool & Be...	-432.00	432.00
					1513017 · Payroll T...	33.04	-33.04
TOTAL						-398.96	398.96
<b>Check</b>	<b>DD</b>	<b>05/12/2023</b>	<b>Alexander Romero-Jones</b>		<b>1100101 · SunTrust...</b>		<b>-243.80</b>
					1513331 · Pool & Be...	-264.00	264.00
					1513017 · Payroll T...	20.20	-20.20
TOTAL						-243.80	243.80
<b>Check</b>	<b>DD</b>	<b>05/12/2023</b>	<b>AMANDA GE SHEWE</b>		<b>1100101 · SunTrust...</b>		<b>-871.72</b>
					1513016 · Office Ad...	-989.43	989.43
					1513017 · Payroll T...	117.71	-117.71
TOTAL						-871.72	871.72

**Cory Lakes CDD**  
**Check Detail**  
 May 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	DD	05/12/2023	JOHN DAVID HALL		1100101 · SunTrust...		-2,084.46
					1513012 · Field Man...	-2,463.46	2,463.46
					1513017 · Payroll T...	379.00	-379.00
TOTAL						-2,084.46	2,084.46
Check	DD	05/12/2023	TOMMY E PERKINS		1100101 · SunTrust...		-46.80
					1513012 · Field Man...	-50.68	50.68
					1513017 · Payroll T...	3.88	-3.88
TOTAL						-46.80	46.80
Check	DD	05/26/2023	Shannon Camilien		1100101 · SunTrust...		-504.18
					1513331 · Pool & Be...	-547.56	547.56
					1513017 · Payroll T...	43.38	-43.38
TOTAL						-504.18	504.18
Check	DD	05/26/2023	Alexander Romero-Jones		1100101 · SunTrust...		-313.51
					1513331 · Pool & Be...	-339.48	339.48
					1513017 · Payroll T...	25.97	-25.97
TOTAL						-313.51	313.51
Check	DD	05/26/2023	Yomna Kashian		1100101 · SunTrust...		-485.39
					1513331 · Pool & Be...	-525.60	525.60
					1513017 · Payroll T...	40.21	-40.21
TOTAL						-485.39	485.39
Check	DD	05/26/2023	DOMINIQUE GREEN		1100101 · SunTrust...		-960.88
					1513016 · Office Ad...	-1,105.77	1,105.77
					1513017 · Payroll T...	144.89	-144.89
TOTAL						-960.88	960.88
Check	DD	05/26/2023	JOHN DAVID HALL		1100101 · SunTrust...		-2,084.47



**Cory Lakes CDD  
Check Detail  
May 2023**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					1513012 · Field Man...	-2,463.46	2,463.46
					1513017 · Payroll T...	378.99	-378.99
TOTAL						-2,084.47	2,084.47
Check	DD	05/26/2023	TOMMY E PERKINS		1100101 · SunTrust...		-87.77
					1513012 · Field Man...	-95.03	95.03
					1513017 · Payroll T...	7.26	-7.26
TOTAL						-87.77	87.77
Check	DD	05/26/2023	Ronald Acoff (Board Member)		1100101 · SunTrust...		-184.70
					1511001 · P/R - Boa...	-184.70	184.70
TOTAL						-184.70	184.70
Check	DD	05/26/2023	Jorge Castillo (Board Member)		1100101 · SunTrust...		-184.70
					1511001 · P/R - Boa...	-184.70	184.70
TOTAL						-184.70	184.70
Check	DD	05/26/2023	Rene Fontcha (Board Member)		1100101 · SunTrust...		-184.70
					1511001 · P/R - Boa...	-184.70	184.70
TOTAL						-184.70	184.70
Check	DD	05/26/2023	Ann Belyea (Board Member)		1100101 · SunTrust...		-184.70
					1511001 · P/R - Boa...	-184.70	184.70
TOTAL						-184.70	184.70
Check	DD	05/26/2023	Cynthia McIntyre (Board Me...		1100101 · SunTrust...		-184.70
					1511001 · P/R - Boa...	-184.70	184.70
TOTAL						-184.70	184.70
Check	1214	05/25/2023	CORY LAKES CDD		1101000 · First Hori...		-750,000.00

## Cory Lakes CDD Check Detail May 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					1299 · Undeposited ...	-750,000.00	750,000.00
TOTAL						-750,000.00	750,000.00
<b>Bill Pmt -Check</b>	<b>10119</b>	<b>05/01/2023</b>	<b>BORING</b>		<b>1100104 · SunTrust...</b>		<b>-91.09</b>
Bill	776742	04/26/2023			1541041 · BC Office...	-91.09	91.09
TOTAL						-91.09	91.09
<b>Bill Pmt -Check</b>	<b>10120</b>	<b>05/01/2023</b>	<b>FITNESS SERVICES OF FLO...</b>		<b>1100104 · SunTrust...</b>		<b>-275.00</b>
Bill	26821	04/26/2023			1539050 · Recreatio...	-275.00	275.00
TOTAL						-275.00	275.00
<b>Bill Pmt -Check</b>	<b>10121</b>	<b>05/01/2023</b>	<b>HD SUPPLY</b>		<b>1100104 · SunTrust...</b>		<b>-236.37</b>
Bill	9212904397	04/26/2023			1541091 · Outside F...	-236.37	236.37
TOTAL						-236.37	236.37
<b>Bill Pmt -Check</b>	<b>10122</b>	<b>05/01/2023</b>	<b>SITE MASTERS OF FLORIDA...</b>		<b>1100104 · SunTrust...</b>		<b>-5,600.00</b>
Bill	040423-2	04/26/2023			1546063 · Storm W...	-4,000.00	4,000.00
Bill	040423-3	04/26/2023			1539050 · Recreatio...	-1,600.00	1,600.00
TOTAL						-5,600.00	5,600.00
<b>Bill Pmt -Check</b>	<b>10123</b>	<b>05/01/2023</b>	<b>TRENAM KEMKER SCHARF ...</b>		<b>1100104 · SunTrust...</b>		<b>-47.50</b>
Bill	701236	04/26/2023			1514010 · Profserv -...	-47.50	47.50
TOTAL						-47.50	47.50
<b>Bill Pmt -Check</b>	<b>10124</b>	<b>05/01/2023</b>	<b>TRITON POLLING &amp; RESEAR...</b>		<b>1100104 · SunTrust...</b>		<b>-6,000.00</b>
Bill	1047	05/01/2023			1513036 · Continge...	-6,000.00	6,000.00
TOTAL						-6,000.00	6,000.00
<b>Bill Pmt -Check</b>	<b>10125</b>	<b>05/01/2023</b>	<b>STAR ENVIRONMENTAL, INC</b>		<b>1100104 · SunTrust...</b>		<b>-85.00</b>

## Cory Lakes CDD Check Detail May 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill	67573-1	04/26/2023			1534020 · Sewer Lift...	-85.00	85.00
TOTAL						-85.00	85.00
<b>Bill Pmt -Check</b>	<b>10126</b>	<b>05/01/2023</b>	<b>FRONTIER COMMUNICATIONS</b>		<b>1100104 · SunTrust...</b>		<b>-150.64</b>
Bill	239-188-073...	04/26/2023			1541003 · Communi...	-150.64	150.64
TOTAL						-150.64	150.64
<b>Check</b>	<b>10127</b>	<b>05/01/2023</b>	<b>ENVERA SYSTEMS</b>		<b>1100104 · SunTrust...</b>		<b>-8,011.00</b>
					1521029 · Security -...	-8,011.00	8,011.00
TOTAL						-8,011.00	8,011.00
<b>Bill Pmt -Check</b>	<b>10128</b>	<b>05/04/2023</b>	<b>ALLIED UNIVERSAL SECURI...</b>		<b>1100104 · SunTrust...</b>		<b>-17,416.05</b>
Bill	4195463	05/03/2023			1521010 · Security ...	-6,838.00	6,838.00
Bill	4195464	05/03/2023			1521010 · Security ...	-6,999.06	6,999.06
Bill	4195465	05/03/2023			1521010 · Security ...	-3,578.99	3,578.99
TOTAL						-17,416.05	17,416.05
<b>Bill Pmt -Check</b>	<b>10129</b>	<b>05/04/2023</b>	<b>ANAGO OF TAMPA</b>		<b>1100104 · SunTrust...</b>		<b>-1,430.00</b>
Bill	125687	05/03/2023			1541093 · Cleaning ...	-1,430.00	1,430.00
TOTAL						-1,430.00	1,430.00
<b>Bill Pmt -Check</b>	<b>10130</b>	<b>05/04/2023</b>	<b>FITNESS SERVICES OF FLO...</b>		<b>1100104 · SunTrust...</b>		<b>-525.00</b>
Bill	26659	05/03/2023			1539050 · Recreatio...	-275.00	275.00
Bill	26517	05/03/2023			1539050 · Recreatio...	-250.00	250.00
TOTAL						-525.00	525.00
<b>Bill Pmt -Check</b>	<b>10131</b>	<b>05/04/2023</b>	<b>GRAU AND ASSOCIATES</b>		<b>1100104 · SunTrust...</b>		<b>-1,400.00</b>
Bill	24027	05/03/2023			1513070 · Auditing ...	-1,400.00	1,400.00
TOTAL						-1,400.00	1,400.00
<b>Bill Pmt -Check</b>	<b>10132</b>	<b>05/04/2023</b>	<b>LANDSCAPE MAINTENANCE...</b>		<b>1100104 · SunTrust...</b>		<b>-28,943.65</b>

## Cory Lakes CDD Check Detail May 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill	175401	05/03/2023			1546001 · Landscap...	-28,943.65	28,943.65
TOTAL						-28,943.65	28,943.65
<b>Bill Pmt -Check</b>	<b>10133</b>	<b>05/04/2023</b>	<b>OLM, INC</b>		<b>1100104 · SunTrust...</b>		<b>-1,000.00</b>
Bill	41072	05/03/2023			1546001 · Landscap...	-1,000.00	1,000.00
TOTAL						-1,000.00	1,000.00
<b>Bill Pmt -Check</b>	<b>10134</b>	<b>05/04/2023</b>	<b>SOLITUDE LAKE MANAGEM...</b>		<b>1100104 · SunTrust...</b>		<b>-3,922.00</b>
Bill	PSI-76382	05/03/2023			1537005 · Lake and ...	-3,922.00	3,922.00
TOTAL						-3,922.00	3,922.00
<b>Bill Pmt -Check</b>	<b>10135</b>	<b>05/04/2023</b>	<b>VERIZON</b>		<b>1100104 · SunTrust...</b>		<b>-225.26</b>
Bill	9933177718	05/03/2023			1541003 · Communi...	-225.26	225.26
TOTAL						-225.26	225.26
<b>Bill Pmt -Check</b>	<b>10136</b>	<b>05/04/2023</b>	<b>WASTE MANAGEMENT</b>		<b>1100104 · SunTrust...</b>		<b>-740.22</b>
Bill	9928467-220...	05/03/2023			1534010 · Solid Wa...	-740.22	740.22
TOTAL						-740.22	740.22
<b>Bill Pmt -Check</b>	<b>10137</b>	<b>05/11/2023</b>	<b>BRICK PAVING SYSTEMS, IN...</b>		<b>1100104 · SunTrust...</b>		<b>-1,452.00</b>
Bill	CLI54202301	05/10/2023			1546095 · Paver Re...	-1,452.00	1,452.00
TOTAL						-1,452.00	1,452.00
<b>Bill Pmt -Check</b>	<b>10138</b>	<b>05/11/2023</b>	<b>CIO TECHNOLOGIES SOLUT...</b>		<b>1100104 · SunTrust...</b>		<b>-557.27</b>
Bill	32073-MSP	05/10/2023			1541003 · Communi...	-557.27	557.27
TOTAL						-557.27	557.27
<b>Bill Pmt -Check</b>	<b>10139</b>	<b>05/11/2023</b>	<b>CITY OF TAMPA UTILITIES</b>		<b>1100104 · SunTrust...</b>		<b>-2,896.43</b>
Bill	2019588 050...	05/10/2023			1533010 · Water, S...	-742.40	742.40

## Cory Lakes CDD Check Detail May 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill	2019589 050...	05/10/2023			1533010 · Water, S...	-262.68	262.68
Bill	2019590 050...	05/10/2023			1533010 · Water, S...	-50.83	50.83
Bill	2019591 050...	05/10/2023			1533010 · Water, S...	-442.31	442.31
Bill	2019592 050...	05/10/2023			1533010 · Water, S...	-286.11	286.11
Bill	2019593 050...	05/10/2023			1533010 · Water, S...	-180.62	180.62
Bill	2019594 050...	05/10/2023			1533010 · Water, S...	-71.75	71.75
Bill	2019595 050...	05/10/2023			1533010 · Water, S...	-85.70	85.70
Bill	2019596 050...	05/10/2023			1533010 · Water, S...	-332.97	332.97
Bill	2019597 050...	05/10/2023			1533010 · Water, S...	-8.99	8.99
Bill	2019598 050...	05/10/2023			1533010 · Water, S...	-54.22	54.22
Bill	2019599 050...	05/10/2023			1533010 · Water, S...	-27.43	27.43
Bill	2030805 050...	05/10/2023			1533010 · Water, S...	-65.40	65.40
Bill	2030806 050...	05/10/2023			1533010 · Water, S...	-95.26	95.26
Bill	2030807 050...	05/10/2023			1533010 · Water, S...	-48.36	48.36
Bill	2030808 050...	05/10/2023			1533010 · Water, S...	-34.41	34.41
Bill	2030810 050...	05/10/2023			1533010 · Water, S...	-106.99	106.99
TOTAL						-2,896.43	2,896.43
<b>Bill Pmt -Check</b>	<b>10140</b>	<b>05/11/2023</b>	<b>COOL EDGE, INC.</b>		<b>1100104 · SunTrust...</b>		<b>-1,220.00</b>
Bill	30247618	05/10/2023			1539051 · Bldg/ Eqp...	-1,220.00	1,220.00
TOTAL						-1,220.00	1,220.00
<b>Bill Pmt -Check</b>	<b>10141</b>	<b>05/11/2023</b>	<b>GATE TECH, INC</b>		<b>1100104 · SunTrust...</b>		<b>-748.33</b>
Bill	157078	05/10/2023			1546062 · Security ...	-67.44	67.44
Bill	157143	05/10/2023			1546061 · Security ...	-680.89	680.89
TOTAL						-748.33	748.33
<b>Bill Pmt -Check</b>	<b>10142</b>	<b>05/11/2023</b>	<b>LIFE FITNESS</b>		<b>1100104 · SunTrust...</b>		<b>-13,101.87</b>
Bill	7356302	05/10/2023			1546099 · Rentals a...	-1,999.31	1,999.31
Bill	7365764	05/10/2023			1546099 · Rentals a...	-11,102.56	11,102.56
TOTAL						-13,101.87	13,101.87
<b>Bill Pmt -Check</b>	<b>10143</b>	<b>05/11/2023</b>	<b>PEST2REST, INC.</b>		<b>1100104 · SunTrust...</b>		<b>-300.00</b>
Bill	52473	05/10/2023			1541095 · Pest Cont...	-300.00	300.00
TOTAL						-300.00	300.00

## Cory Lakes CDD Check Detail May 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>10144</b>	<b>05/11/2023</b>	<b>STEVE GASKINS CONTRACT...</b>		<b>1100104 · SunTrust...</b>		<b>-736.00</b>
Bill	0001506	05/10/2023			1521030 · Off-duty ...	-736.00	736.00
TOTAL						-736.00	736.00
<b>Bill Pmt -Check</b>	<b>10145</b>	<b>05/18/2023</b>	<b>ALLIED UNIVERSAL SECURI...</b>		<b>1100104 · SunTrust...</b>		<b>-16,722.07</b>
Bill	1426494	05/17/2023			1521010 · Security ...	-7,004.40	7,004.40
Bill	1426495	05/17/2023			1521010 · Security ...	-6,639.27	6,639.27
Bill	1426496	05/17/2023			1521010 · Security ...	-3,078.40	3,078.40
TOTAL						-16,722.07	16,722.07
<b>Bill Pmt -Check</b>	<b>10146</b>	<b>05/18/2023</b>	<b>ANAGO OF TAMPA</b>		<b>1100104 · SunTrust...</b>		<b>-1,430.00</b>
Bill	126165	05/17/2023			1155000 · Prepaid It...	-1,430.00	1,430.00
TOTAL						-1,430.00	1,430.00
<b>Bill Pmt -Check</b>	<b>10147</b>	<b>05/18/2023</b>	<b>FITNESS SERVICES OF FLO...</b>		<b>1100104 · SunTrust...</b>		<b>-275.00</b>
Bill	26907	05/17/2023			1539050 · Recreatio...	-275.00	275.00
TOTAL						-275.00	275.00
<b>Bill Pmt -Check</b>	<b>10148</b>	<b>05/18/2023</b>	<b>LANDSCAPE MAINTENANCE...</b>		<b>1100104 · SunTrust...</b>		<b>-9,887.44</b>
Bill	175880	05/17/2023			1546041 · Irrigation ...	-582.49	582.49
Bill	175830	05/17/2023			1546002 · Plant Rep...	-3,651.00	3,651.00
Bill	175831	05/17/2023			1546002 · Plant Rep...	-970.00	970.00
Bill	175832	05/17/2023			1546002 · Plant Rep...	-261.95	261.95
Bill	175833	05/17/2023			1546002 · Plant Rep...	-4,422.00	4,422.00
TOTAL						-9,887.44	9,887.44
<b>Bill Pmt -Check</b>	<b>10149</b>	<b>05/18/2023</b>	<b>STAR ENVIRONMENTAL, INC</b>		<b>1100104 · SunTrust...</b>		<b>-626.00</b>
Bill	69551	05/17/2023			1534020 · Sewer Lift...	-85.00	85.00
Bill	69582	05/17/2023			1534020 · Sewer Lift...	-85.00	85.00
Bill	69710	05/17/2023			1534020 · Sewer Lift...	-456.00	456.00
TOTAL						-626.00	626.00

**Cory Lakes CDD  
Check Detail  
May 2023**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>10150</b>	<b>05/18/2023</b>	<b>STRALEY ROBIN VERICKER</b>		<b>1100104 · SunTrust...</b>		<b>-1,940.55</b>
Bill	23081	05/17/2023			1514011 · Profserv -...	-1,940.55	1,940.55
TOTAL						-1,940.55	1,940.55
<b>Bill Pmt -Check</b>	<b>10151</b>	<b>05/25/2023</b>	<b>BORING</b>		<b>1100104 · SunTrust...</b>		<b>-59.29</b>
Bill	780067	05/24/2023			1541041 · BC Office...	-59.29	59.29
TOTAL						-59.29	59.29
<b>Bill Pmt -Check</b>	<b>10152</b>	<b>05/25/2023</b>	<b>CIO TECHNOLOGIES SOLUT...</b>		<b>1100104 · SunTrust...</b>		<b>-557.27</b>
Bill	31865-MSP	05/24/2023			1541003 · Communi...	-557.27	557.27
TOTAL						-557.27	557.27
<b>Bill Pmt -Check</b>	<b>10153</b>	<b>05/25/2023</b>	<b>HD SUPPLY</b>		<b>1100104 · SunTrust...</b>		<b>-1,038.77</b>
Bill	9214122569	05/24/2023			1541094 · Beach Cl...	-1,038.77	1,038.77
TOTAL						-1,038.77	1,038.77
<b>Bill Pmt -Check</b>	<b>10154</b>	<b>05/25/2023</b>	<b>JOHNSON ENGINEERING, IN...</b>		<b>1100104 · SunTrust...</b>		<b>-1,105.00</b>
Bill	20160225-00...	05/24/2023			1513080 · Profserv -...	-1,105.00	1,105.00
TOTAL						-1,105.00	1,105.00
<b>Bill Pmt -Check</b>	<b>10155</b>	<b>05/25/2023</b>	<b>TRENAM KEMKER SCHARF ...</b>		<b>1100104 · SunTrust...</b>		<b>-1,017.00</b>
Bill	702875	05/24/2023			1514010 · Profserv -...	-1,017.00	1,017.00
TOTAL						-1,017.00	1,017.00

**Cory Lakes CDD  
General Ledger  
As of May 31, 2023**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>001 · Chase Bank Construction</b>								0.00
Total 001 · Chase Bank Construction								0.00
<b>1100101 · SunTrust - operating-2700 - OLD</b>								71,969.77
Deposit	05/01/2023			Deposit	1521029 · Se...	8,011.00		79,980.77
General Journal	05/01/2023	7707		REPLACEM...	-SPLIT-	8,011.00		87,991.77
General Journal	05/01/2023	7707		REPLACEM...	1100101 · Su...		8,011.00	79,980.77
General Journal	05/08/2023	7745		ADP PAYR...	1511117 · Pa...		60.89	79,919.88
Check	05/12/2023	DD	Shannon Camilien	P/R W/E 05/...	-SPLIT-		354.62	79,565.26
Check	05/12/2023	DD	Yomna Kashian	P/R W/E 05/...	-SPLIT-		398.96	79,166.30
Check	05/12/2023	DD	Alexander Romero...	P/R W/E 05/...	-SPLIT-		243.80	78,922.50
Check	05/12/2023	DD	AMANDA GE SHE...	P/R W/E 05/...	-SPLIT-		871.72	78,050.78
Check	05/12/2023	DD	JOHN DAVID HALL	P/R W/E 05/...	-SPLIT-		2,084.46	75,966.32
Check	05/12/2023	DD	TOMMY E PERKINS	P/R W/E 05/...	-SPLIT-		46.80	75,919.52
General Journal	05/12/2023	7671		P/R W/E 05/...	-SPLIT-	4,000.36		79,919.88
General Journal	05/12/2023	7671		P/R W/E 05/...	1100101 · Su...		4,000.36	75,919.52
General Journal	05/12/2023	7671		P/R W/E TA...	1100101 · Su...		933.85	74,985.67
General Journal	05/19/2023	7730		ACCOUNT ...	1513035 · Mi...		28.38	74,957.29
General Journal	05/24/2023	7709		DEBIT CAR...	1100102 · Su...		5,000.00	69,957.29
Check	05/26/2023	DD	Shannon Camilien	P/R W/E 05/...	-SPLIT-		504.18	69,453.11
Check	05/26/2023	DD	Alexander Romero...	P/R W/E 05/...	-SPLIT-		313.51	69,139.60
Check	05/26/2023	DD	Yomna Kashian	P/R W/E 05/...	-SPLIT-		485.39	68,654.21
Check	05/26/2023	DD	DOMINIQUE GRE...	P/R W/E 05/...	-SPLIT-		960.88	67,693.33
Check	05/26/2023	DD	JOHN DAVID HALL	P/R W/E 05/...	-SPLIT-		2,084.47	65,608.86
Check	05/26/2023	DD	TOMMY E PERKINS	P/R W/E 05/...	-SPLIT-		87.77	65,521.09
General Journal	05/26/2023	7711		P/R W/E 05/...	-SPLIT-	4,436.20		69,957.29
General Journal	05/26/2023	7711		P/R W/E 05/...	1100101 · Su...		4,436.20	65,521.09
General Journal	05/26/2023	7711		P/R W/E TA...	1100101 · Su...		1,029.09	64,492.00
Check	05/26/2023	DD	Ronald Acoff (Boar...	BOARD ME...	1511001 · P/...		184.70	64,307.30
Check	05/26/2023	DD	Jorge Castillo (Boa...	BOARD ME...	1511001 · P/...		184.70	64,122.60
Check	05/26/2023	DD	Rene Fontcha (Bo...	BOARD ME...	1511001 · P/...		184.70	63,937.90
Check	05/26/2023	DD	Ann Belyea (Board...	BOARD ME...	1511001 · P/...		184.70	63,753.20
Check	05/26/2023	DD	Cynthia McIntyre (...)	BOARD ME...	1511001 · P/...		184.70	63,568.50
General Journal	05/26/2023	7748		BOARD ME...	-SPLIT-	923.50		64,492.00
General Journal	05/26/2023	7748		BOARD ME...	1100101 · Su...		923.50	63,568.50
General Journal	05/26/2023	7748		BOARD ME...	1100101 · Su...		153.00	63,415.50
Total 1100101 · SunTrust - operating-2700 - OLD						25,382.06	33,936.33	63,415.50
<b>1100102 · SunTrust - Debit card acct</b>								4,899.00
General Journal	05/01/2023	7708		GOOGLE S...	1541041 · BC...		1.99	4,897.01
General Journal	05/02/2023	7709		HOME DEP...	1541094 · Be...		48.53	4,848.48
General Journal	05/02/2023	7709		7-ELEVEN	1541094 · Be...		55.60	4,792.88
General Journal	05/08/2023	7710		SHELL	1541097 · Ca...		59.60	4,733.28
General Journal	05/10/2023	7711		SHELL	1541097 · Ca...		54.45	4,678.83
General Journal	05/11/2023	7712		PALM BEAC...	1541097 · Ca...		101.63	4,577.20
General Journal	05/11/2023	7712		HOME DEP...	1541097 · Ca...		267.00	4,310.20
General Journal	05/16/2023	7713		SHELL	1541097 · Ca...		69.95	4,240.25
General Journal	05/18/2023	7714		AUTOZONE	1541097 · Ca...		274.10	3,966.15
General Journal	05/19/2023	7715		HOME DEP...	1539050 · Re...		267.98	3,698.17
General Journal	05/19/2023	7715		WALMART	1539050 · Re...		96.62	3,601.55
General Journal	05/19/2023	7715		SCHOOL O...	1539050 · Re...	3,450.10		151.45
General Journal	05/19/2023	7721		NON TRUIS...	1513035 · Mi...		3.00	148.45
General Journal	05/22/2023	7716		SHELL	1541097 · Ca...		50.90	97.55
General Journal	05/22/2023	7720		SERVICE C...	1513035 · Mi...		90.20	7.35
General Journal	05/24/2023	7709		DEBIT CAR...	-SPLIT-	5,000.00		5,007.35
General Journal	05/25/2023	7717		SHELL	1541097 · Ca...		61.00	4,946.35
General Journal	05/26/2023	7718		SCHOOL O...	1539050 · Re...		2,143.78	2,802.57
General Journal	05/26/2023	7718		HOME DEP...	1539050 · Re...		98.86	2,703.71
General Journal	05/30/2023	7719		CONSTANT...	1541003 · Co...		45.00	2,658.71
General Journal	05/30/2023	7719		SHELL	1541003 · Co...		52.20	2,606.51
General Journal	05/30/2023	7719		SHELL	1541003 · Co...		28.30	2,578.21
General Journal	05/30/2023	7719		GOOGLE S...	1541003 · Co...		1.99	2,576.22
Total 1100102 · SunTrust - Debit card acct						5,000.00	7,322.78	2,576.22
<b>1100104 · SunTrust - operating - 2321</b>								9,759.08
General Journal	05/01/2023	7705		TRANSFER ...	-SPLIT-	200,000.00		209,759.08
General Journal	05/01/2023	7706		A/P 05/01/20...	1202002 · AP	13,887.22		223,646.30
General Journal	05/01/2023	7706		A/P 05/01/20...	1202002 · AP		13,887.22	209,759.08
Bill Pmt -Check	05/01/2023	CBI	FEDEX	8-111-33076	1202000 · Ac...		99.63	209,659.45
Bill Pmt -Check	05/01/2023	10119	BORING	04/18/23-05/...	1202000 · Ac...		91.09	209,568.36
Bill Pmt -Check	05/01/2023	10120	FITNESS SERVIC...	04/23 PREV...	1202000 · Ac...		275.00	209,293.36
Bill Pmt -Check	05/01/2023	10121	HD SUPPLY	GOJO SOA...	1202000 · Ac...		236.37	209,056.99
Bill Pmt -Check	05/01/2023	10122	SITE MASTERS O...		1202000 · Ac...		5,600.00	203,456.99
Bill Pmt -Check	05/01/2023	10123	TRENAM KEMKE...	LEGAL SVC...	1202000 · Ac...		47.50	203,409.49
Bill Pmt -Check	05/01/2023	10124	TRITON POLLING...	LIVE INTER...	1202000 · Ac...		6,000.00	197,409.49
Bill Pmt -Check	05/01/2023	CBI	WELLS FARGO V...	BILLING ID ...	1202000 · Ac...		130.24	197,279.25
Bill Pmt -Check	05/01/2023	CBI	US BANK EQUIP...	KONICA MI...	1202000 · Ac...		158.63	197,120.62



**Cory Lakes CDD  
General Ledger  
As of May 31, 2023**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	05/01/2023	10125	STAR ENVIRONM...	11/22 LIFT S...	1202000 · Ac...		85.00	197,035.62
Bill Pmt -Check	05/01/2023	10126	FRONTIER COM...	239-188-073...	1202000 · Ac...		150.64	196,884.98
Bill Pmt -Check	05/01/2023	CBP	BRIGHT HOUSE	128076001 ...	1202000 · Ac...		1,013.12	195,871.86
Check	05/01/2023	10127	ENVERA SYSTEMS	REPLACE C...	1521029 · Se...		8,011.00	187,860.86
General Journal	05/01/2023	7707		REPLACEM...	1100101 · Su...	8,011.00		195,871.86
General Journal	05/01/2023	7707		REPLACEM...	1100101 · Su...		8,011.00	187,860.86
General Journal	05/02/2023	7731		SQUARE R...	-SPLIT-	15.02		187,875.88
General Journal	05/04/2023	7669		A/P 05/03/20...	1202002 · AP	55,617.91		243,493.79
General Journal	05/04/2023	7669		A/P 05/03/20...	1202002 · AP		55,617.91	187,875.88
Bill Pmt -Check	05/04/2023	10128	ALLIED UNIVERS...		1202000 · Ac...		17,416.05	170,459.83
Bill Pmt -Check	05/04/2023	10129	ANAGO OF TAMPA	05/23 CLEA...	1202000 · Ac...		1,430.00	169,029.83
Bill Pmt -Check	05/04/2023	10130	FITNESS SERVIC...		1202000 · Ac...		525.00	168,504.83
Bill Pmt -Check	05/04/2023	10131	GRAU AND ASSO...	AUDIT FYE ...	1202000 · Ac...		1,400.00	167,104.83
Bill Pmt -Check	05/04/2023	10132	LANDSCAPE MAL...	05/23 BASE ...	1202000 · Ac...		28,943.65	138,161.18
Bill Pmt -Check	05/04/2023	10133	OLM, INC	04/23 LAND...	1202000 · Ac...		1,000.00	137,161.18
Bill Pmt -Check	05/04/2023	10134	SOLITUDE LAKE ...	05/23 AQUA...	1202000 · Ac...		3,922.00	133,239.18
Bill Pmt -Check	05/04/2023	CBI	FEDEX	8-118-08022	1202000 · Ac...		15.73	133,223.45
Bill Pmt -Check	05/04/2023	10135	VERIZON	842085579-...	1202000 · Ac...		225.26	132,998.19
Bill Pmt -Check	05/04/2023	10136	WASTE MANAGE...	15-02341-42...	1202000 · Ac...		740.22	132,257.97
General Journal	05/04/2023	7732		SQUARE R...	-SPLIT-	30.04		132,288.01
General Journal	05/08/2023	7733		SQUARE R...	-SPLIT-	15.02		132,303.03
General Journal	05/09/2023	7734		SQUARE R...	-SPLIT-	45.06		132,348.09
General Journal	05/10/2023	7735		SQUARE R...	-SPLIT-	15.02		132,363.11
General Journal	05/11/2023	7673		A/P 05/11/20...	1202002 · AP	52,012.20		184,375.31
General Journal	05/11/2023	7673		A/P 05/11/20...	1202002 · AP		52,012.20	132,363.11
Bill Pmt -Check	05/11/2023	10137	BRICK PAVING S...	REPAIRED ...	1202000 · Ac...		1,452.00	130,911.11
Bill Pmt -Check	05/11/2023	10138	CIO TECHNOLOG...	04/23 FIRE...	1202000 · Ac...		557.27	130,353.84
Bill Pmt -Check	05/11/2023	10139	CITY OF TAMPA ...		1202000 · Ac...		2,896.43	127,457.41
Bill Pmt -Check	05/11/2023	10140	COOL EDGE, INC.	A/C REPAIR	1202000 · Ac...		1,220.00	126,237.41
Bill Pmt -Check	05/11/2023	10141	GATE TECH, INC		1202000 · Ac...		748.33	125,489.08
Bill Pmt -Check	05/11/2023	10142	LIFE FITNESS		1202000 · Ac...		13,101.87	112,387.21
Bill Pmt -Check	05/11/2023	10143	PEST2REST, INC.	04/23 PEST ...	1202000 · Ac...		300.00	112,087.21
Bill Pmt -Check	05/11/2023	10144	STEVE GASKINS ...	04/23 PATR...	1202000 · Ac...		736.00	111,351.21
Bill Pmt -Check	05/11/2023	CBI	FEDEX	8-125-36604	1202000 · Ac...		17.56	111,333.65
Bill Pmt -Check	05/11/2023	CBI	FRONTIER COM...		1202000 · Ac...		733.92	110,599.73
Bill Pmt -Check	05/11/2023	CBI	TAMPA ELECTRIC	3110000201...	1202000 · Ac...		29,444.08	81,155.65
Bill Pmt -Check	05/11/2023	CBI	NAVITAS CREDIT...	LEASE PAY...	1202000 · Ac...		804.74	80,350.91
General Journal	05/15/2023	7736		SQUARE R...	-SPLIT-	80.44		80,431.35
General Journal	05/17/2023	7737		SQUARE R...	-SPLIT-	15.02		80,446.37
General Journal	05/18/2023	7706		A/P 05/17/20...	1202002 · AP	32,100.51		112,546.88
General Journal	05/18/2023	7706		A/P 05/17/20...	1202002 · AP		32,100.51	80,446.37
Bill Pmt -Check	05/18/2023	10145	ALLIED UNIVERS...		1202000 · Ac...		16,722.07	63,724.30
Bill Pmt -Check	05/18/2023	10146	ANAGO OF TAMPA	06/23 CLEA...	1202000 · Ac...		1,430.00	62,294.30
Bill Pmt -Check	05/18/2023	10147	FITNESS SERVIC...	05/23 PREV...	1202000 · Ac...		275.00	62,019.30
Bill Pmt -Check	05/18/2023	10148	LANDSCAPE MAL...		1202000 · Ac...		9,887.44	52,131.86
Bill Pmt -Check	05/18/2023	10149	STAR ENVIRONM...		1202000 · Ac...		626.00	51,505.86
Bill Pmt -Check	05/18/2023	10150	STRALEY ROBIN ...	LEGAL SVC...	1202000 · Ac...		1,940.55	49,565.31
Bill Pmt -Check	05/18/2023	CBI	TAMPA ELECTRIC		1202000 · Ac...		1,219.45	48,345.86
General Journal	05/18/2023	7707		ON SITE DE...	-SPLIT-	3,390.00		51,735.86
General Journal	05/19/2023	7730		ACCOUNT ...	1513035 · Mi...		61.59	51,674.27
General Journal	05/21/2023	7738		SQUARE R...	-SPLIT-	352.97		52,027.24
General Journal	05/22/2023	7739		SQUARE R...	-SPLIT-	50.40		52,077.64
General Journal	05/23/2023	7740		SQUARE R...	-SPLIT-	30.04		52,107.68
Check	05/24/2023	CBP	SUNTRUST BANK	CBP CONF...	1100103 · Su...		274.82	51,832.86
General Journal	05/24/2023	7708		A/P - 04/25/...	-SPLIT-	274.82		52,107.68
General Journal	05/24/2023	7708		A/P - 04/25/...	1100104 · Su...		274.82	51,832.86
General Journal	05/24/2023	7741		SQUARE R...	-SPLIT-	60.08		51,892.94
General Journal	05/25/2023	7712		A/P 05/24/20...	1202002 · AP	5,450.88		57,343.82
General Journal	05/25/2023	7712		A/P 05/24/20...	1202002 · AP		5,450.88	51,892.94
Bill Pmt -Check	05/25/2023	CBI	FEDEX	8-140-29428	1202000 · Ac...		96.21	51,796.73
Bill Pmt -Check	05/25/2023	CBI	US BANK EQUIP...	KONICA MI...	1202000 · Ac...		158.63	51,638.10
Bill Pmt -Check	05/25/2023	CBI	FLORIDA DEPT O...	SWIMMING ...	1202000 · Ac...		275.35	51,362.75
Bill Pmt -Check	05/25/2023	CBI	WELLS FARGO V...	BILLING ID ...	1202000 · Ac...		130.24	51,232.51
Bill Pmt -Check	05/25/2023	CBP	BRIGHT HOUSE	128076001 ...	1202000 · Ac...		1,013.12	50,219.39
Bill Pmt -Check	05/25/2023	10151	BORING	05/18/23-06/...	1202000 · Ac...		59.29	50,160.10
Bill Pmt -Check	05/25/2023	10152	CIO TECHNOLOG...	03/23 FIRE...	1202000 · Ac...		557.27	49,602.83
Bill Pmt -Check	05/25/2023	10153	HD SUPPLY	ROLL TOW...	1202000 · Ac...		1,038.77	48,564.06
Bill Pmt -Check	05/25/2023	10154	JOHNSON ENGIN...	ENG. SVCS ...	1202000 · Ac...		1,105.00	47,459.06
Bill Pmt -Check	05/25/2023	10155	TRENAM KEMKE...	LEGAL SVC...	1202000 · Ac...		1,017.00	46,442.06
General Journal	05/25/2023	7714		ON SITE DE...	-SPLIT-	6,646.57		53,088.63
General Journal	05/25/2023	7742		SQUARE R...	-SPLIT-	15.02		53,103.65
General Journal	05/30/2023	7743		SQUARE R...	-SPLIT-	30.04		53,133.69
General Journal	05/31/2023	7744		SQUARE R...	-SPLIT-	30.04		53,163.73

Total 1100104 · SunTrust - operating - 2321 378,175.32 334,770.67 53,163.73

1101000 · First Horizon-Operating Account 9,245.42  
 1101001 · JSAPP - funding 0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 1101001 · JSAPP - funding								0.00
<b>1101000 · First Horizon-Operating Account - Other</b>								9,245.42
General Journal	05/25/2023	7713		TRANSFER	-SPLIT-	750,000.00		759,245.42
General Journal	05/25/2023	7713		MANUAL C...	1101000 · Fir...	750,000.00		1,509,245.42
General Journal	05/25/2023	7713		MANUAL C...	1101000 · Fir...		750,000.00	759,245.42
Check	05/25/2023	1214	CORY LAKES CDD	SUNTRUST ...	1299 · Undep...		750,000.00	9,245.42
General Journal	05/31/2023	7729		INTEREST I...	-SPLIT-	265.74		9,511.16
Total 1101000 · First Horizon-Operating Account - Other						1,500,265.74	1,500,000.00	9,511.16
Total 1101000 · First Horizon-Operating Account						1,500,265.74	1,500,000.00	9,511.16
<b>1101002 · Debit card account</b>								2,856.05
Total 1101002 · Debit card account								2,856.05
<b>1101005 · First Horizon - MMK Account</b>								1,392,868.43
General Journal	05/05/2023	7670		TAX COLLE...	-SPLIT-	11,322.15		1,404,190.58
General Journal	05/25/2023	7713		TRANSFER	1101000 · Fir...		750,000.00	654,190.58
General Journal	05/31/2023	7729		INTEREST I...	1101000 · Fir...	1,380.27		655,570.85
Total 1101005 · First Horizon - MMK Account						12,702.42	750,000.00	655,570.85
<b>1101006 · First Horizon 1015</b>								0.00
Total 1101006 · First Horizon 1015								0.00
<b>1101007 · First Horizon 2401</b>								0.00
Total 1101007 · First Horizon 2401								0.00
<b>151.000 · Investments</b>								0.00
Total 151.000 · Investments								0.00
<b>2151000 · 1996 Revenue Trust Fund 201</b>								0.00
Total 2151000 · 1996 Revenue Trust Fund 201								0.00
<b>2151002 · 1996 Sinking Fund</b>								0.00
Total 2151002 · 1996 Sinking Fund								0.00
<b>2151003 · 1996 Prepayment Trust</b>								0.00
Total 2151003 · 1996 Prepayment Trust								0.00
<b>2151004 · 1996 Reserve Trust Fund 201</b>								0.00
Total 2151004 · 1996 Reserve Trust Fund 201								0.00
<b>2151005 · 1996 Interest Account</b>								0.00
Total 2151005 · 1996 Interest Account								0.00
<b>2151008 · 1996 Principal-Redemption Trust</b>								0.00
Total 2151008 · 1996 Principal-Redemption Trust								0.00
<b>2151010 · 1996B Revenue Trust Fund</b>								0.00
Total 2151010 · 1996B Revenue Trust Fund								0.00
<b>3151000 · 2013 Revenue Trust</b>								157,769.88
General Journal	05/01/2023	7699		04/23 INTER...	4151000 · 20...	563.10		158,332.78
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...	153.37		158,486.15
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...	35.13		158,521.28
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...		253.13	158,268.15
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...		28,728.13	129,540.02
Total 3151000 · 2013 Revenue Trust						751.60	28,981.26	129,540.02
<b>3151001 · 2013 Sinking Trust</b>								0.00
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...	460,000.00		460,000.00
General Journal	05/01/2023	7699		PRINCIPAL ...	4151000 · 20...		460,000.00	0.00
Total 3151001 · 2013 Sinking Trust						460,000.00	460,000.00	0.00
<b>3151002 · 2013 Interest Trust</b>								0.00
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...	28,728.13		28,728.13
General Journal	05/01/2023	7699		INTEREST ...	4151000 · 20...		28,728.13	0.00
Total 3151002 · 2013 Interest Trust						28,728.13	28,728.13	0.00
<b>3151003 · 2013 Prepayment Trust</b>								9,746.87
General Journal	05/01/2023	7699		04/23 INTER...	4151000 · 20...	35.13		9,782.00
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...		35.13	9,746.87
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...	253.13		10,000.00
General Journal	05/01/2023	7699		PREPAYME...	4151000 · 20...		10,000.00	0.00
Total 3151003 · 2013 Prepayment Trust						288.26	10,035.13	0.00
<b>3151004 · 2013 Reserve Trust</b>								42,556.25

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	05/01/2023	7699		04/23 INTER...	4151000 · 20...	153.37		42,709.62
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...		153.37	42,556.25
Total 3151004 · 2013 Reserve Trust						153.37	153.37	42,556.25
<b>3151005 · 2013 Redemption</b>								0.00
Total 3151005 · 2013 Redemption								0.00
<b>4150005 · 2013 A1 Redemption</b>								0.00
Total 4150005 · 2013 A1 Redemption								0.00
<b>4151000 · 2013 A1 Revenue Trust Fund</b>								276,117.96
General Journal	05/01/2023	7699		04/23 INTER...	-SPLIT-	990.04		277,108.00
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...		460,000.00	-182,892.00
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...		1,998.69	-184,890.69
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...	3.90		-184,886.79
General Journal	05/01/2023	7751		OPEN REC...	-SPLIT-	175,914.13		-8,972.66
General Journal	05/01/2023	7751		OPEN REC...	4151000 · 20...	10,000.00		1,027.34
Total 4151000 · 2013 A1 Revenue Trust Fund						186,908.07	461,998.69	1,027.34
<b>4151001 · 2013 A1 Sinking Trust Fund</b>								0.00
Total 4151001 · 2013 A1 Sinking Trust Fund								0.00
<b>4151002 · 2013 A1 Interest Trust</b>								0.00
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...	1,998.69		1,998.69
General Journal	05/01/2023	7699		INTEREST ...	4151000 · 20...		6,233.00	-4,234.31
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...	1,083.94		-3,150.37
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...	3,150.37		0.00
Total 4151002 · 2013 A1 Interest Trust						6,233.00	6,233.00	0.00
<b>4151003 · 2013 A1 Prepayment Trust</b>								1,083.71
General Journal	05/01/2023	7699		04/23 INTER...	4151000 · 20...	3.90		1,087.61
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...	11.35		1,098.96
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...		1,083.94	15.02
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...		3.90	11.12
Total 4151003 · 2013 A1 Prepayment Trust						15.25	1,087.84	11.12
<b>4151004 · 2013 A1 Reserve Trust Fund</b>								3,150.37
General Journal	05/01/2023	7699		04/23 INTER...	4151000 · 20...	11.35		3,161.72
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...		11.35	3,150.37
General Journal	05/01/2023	7699		TRANSFER ...	4151000 · 20...		3,150.37	0.00
Total 4151004 · 2013 A1 Reserve Trust Fund						11.35	3,161.72	0.00
<b>5151000 · Revenue Trust Fund -Future Use</b>								0.00
Total 5151000 · Revenue Trust Fund -Future Use								0.00
<b>5151001 · Interest Trust Fund</b>								0.00
Total 5151001 · Interest Trust Fund								0.00
<b>5151004 · Reserve Trust Fund</b>								0.00
Total 5151004 · Reserve Trust Fund								0.00
<b>5151005 · Capital Interest Fund</b>								0.00
Total 5151005 · Capital Interest Fund								0.00
<b>5151006 · Cost of Issuance</b>								0.00
Total 5151006 · Cost of Issuance								0.00
<b>5151500 · 2017 Note Revenue Fund</b>								18,564.20
General Journal	05/31/2023	7729		INTEREST I...	1101000 · Fir...	0.14		18,564.34
Total 5151500 · 2017 Note Revenue Fund						0.14	0.00	18,564.34
<b>5151504 · 2017 Note Reserve Fund</b>								10,001.49
General Journal	05/31/2023	7729		INTEREST I...	1101000 · Fir...	0.08		10,001.57
Total 5151504 · 2017 Note Reserve Fund						0.08	0.00	10,001.57
<b>6151000 · Revenue Trust Fund 205</b>								0.00
Total 6151000 · Revenue Trust Fund 205								0.00
<b>6151001 · Interest Trust Fund 205</b>								0.00
Total 6151001 · Interest Trust Fund 205								0.00
<b>6151004 · Reserve Trust Fund 205</b>								0.00
Total 6151004 · Reserve Trust Fund 205								0.00
<b>6151005 · Capital Interest Fund 205</b>								0.00

## Cory Lakes CDD General Ledger

As of May 31, 2023

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 6151005 · Capital Interest Fund 205								0.00
<b>6151006 · Cost of Issuance 205</b>								0.00
Total 6151006 · Cost of Issuance 205								0.00
<b>7151000 · Revenue Trust Fund 206</b>								0.00
Total 7151000 · Revenue Trust Fund 206								0.00
<b>7151001 · Interest Trust Fund 206</b>								0.00
Total 7151001 · Interest Trust Fund 206								0.00
<b>7151004 · Reserve Trust Fund 206</b>								0.00
Total 7151004 · Reserve Trust Fund 206								0.00
<b>7151005 · Capital Interest Fund 206</b>								0.00
Total 7151005 · Capital Interest Fund 206								0.00
<b>7151006 · Cost of Issuance 206</b>								0.00
Total 7151006 · Cost of Issuance 206								0.00
<b>8103000 · Escrow Fund at S&amp;R</b>								0.00
Total 8103000 · Escrow Fund at S&R								0.00
<b>8151900 · Const. Trust Fund 301</b>								0.02
Total 8151900 · Const. Trust Fund 301								0.02
<b>9151900 · Construction Fund FY2015</b>								0.02
Total 9151900 · Construction Fund FY2015								0.02
<b>1115000 · Accounts Receivable</b>								0.00
Total 1115000 · Accounts Receivable								0.00
<b>1121000 · Assessments Receivable</b>								0.00
Total 1121000 · Assessments Receivable								0.00
<b>1122000 · Allowance for Uncollected Assmt</b>								0.00
Total 1122000 · Allowance for Uncollected Assmt								0.00
<b>2115000 · DS 1996 Accounts Receivable</b>								0.00
Total 2115000 · DS 1996 Accounts Receivable								0.00
<b>3115000 · DS2013 Accounts Receivable</b>								0.00
Total 3115000 · DS2013 Accounts Receivable								0.00
<b>4115000 · 2013 A1 Accounts Receivable</b>								0.00
Total 4115000 · 2013 A1 Accounts Receivable								0.00
<b>5115000 · Accounts Receivable 204</b>								0.00
Total 5115000 · Accounts Receivable 204								0.00
<b>5121000 · Assessments Receivable 204</b>								0.00
Total 5121000 · Assessments Receivable 204								0.00
<b>5122000 · Allowance for Uncolle 204</b>								0.00
Total 5122000 · Allowance for Uncolle 204								0.00
<b>6115000 · Accounts Receivable 205</b>								0.00
Total 6115000 · Accounts Receivable 205								0.00
<b>6121000 · Assessments Receivable 205</b>								0.00
Total 6121000 · Assessments Receivable 205								0.00
<b>6122000 · Allowance for Uncolle 205</b>								0.00
Total 6122000 · Allowance for Uncolle 205								0.00
<b>7115000 · Accounts Receivable 206</b>								0.00
Total 7115000 · Accounts Receivable 206								0.00
<b>7121000 · Assessments Receivable 206</b>								0.00
Total 7121000 · Assessments Receivable 206								0.00
<b>7122000 · Allowance for Uncolle 206</b>								0.00
Total 7122000 · Allowance for Uncolle 206								0.00
<b>8115000 · CIP Accounts Receivable</b>								0.00
Total 8115000 · CIP Accounts Receivable								0.00
<b>999999 · Invoice purpose</b>								0.00
Total 999999 · Invoice purpose								0.00
<b>111501 · Due from other</b>								3,845.51
General Journal	05/03/2023	7651		REFUND F...	-SPLIT-	287.00		4,132.51

**Cory Lakes CDD  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	05/15/2023	7688		EGIS REFU...	1299 · Undep...		287.00	3,845.51
Total 111501 · Due from other						287.00	287.00	3,845.51
<b>111502 · Due from other governments</b>								0.00
Total 111502 · Due from other governments								0.00
<b>1131002 · Due To/From 001/201</b>								0.00
<b>1131014 · 2014 DS Assessment/Excess Fees</b>								0.00
Total 1131014 · 2014 DS Assessment/Excess Fees								0.00
<b>1131002 · Due To/From 001/201 - Other</b>								0.00
Total 1131002 · Due To/From 001/201 - Other								0.00
Total 1131002 · Due To/From 001/201								0.00
<b>1131003 · Due from Capital Projects Fund</b>								0.00
Total 1131003 · Due from Capital Projects Fund								0.00
<b>1131004 · Due from CP2015</b>								0.00
Total 1131004 · Due from CP2015								0.00
<b>1131051 · Due From CPF 2019 to GF 001</b>								0.00
Total 1131051 · Due From CPF 2019 to GF 001								0.00
<b>115.000 · Assessment receivable</b>								0.00
Total 115.000 · Assessment receivable								0.00
<b>1155000 · Prepaid Items</b>								0.00
Bill	05/17/2023	126165	ANAGO OF TAMPA	06/23 CLEA...	1202000 · Ac...	1,430.00		1,430.00
Total 1155000 · Prepaid Items						1,430.00	0.00	1,430.00
<b>1156500 · Utility Deposits</b>								23,154.38
Total 1156500 · Utility Deposits								23,154.38
<b>1156501 · Retainer</b>								5,000.00
Total 1156501 · Retainer								5,000.00
<b>1158501 · Letter of Credit -Wells Fargo</b>								0.00
Total 1158501 · Letter of Credit -Wells Fargo								0.00
<b>12100 · Inventory Asset</b>								0.00
Total 12100 · Inventory Asset								0.00
<b>1299 · Undeposited funds</b>								200,000.00
General Journal	05/01/2023	7705		TRANSFER ...	1100104 · Su...		200,000.00	0.00
General Journal	05/15/2023	7688		EGIS REFU...	-SPLIT-	287.00		287.00
Check	05/25/2023	1214	CORY LAKES CDD	SUNTRUST ...	1101000 · Fir...	750,000.00		750,287.00
Total 1299 · Undeposited funds						750,287.00	200,000.00	750,287.00
<b>131.001 · Due from General fund</b>								0.00
Total 131.001 · Due from General fund								0.00
<b>131.002 · Due from Truist</b>								0.00
Total 131.002 · Due from Truist								0.00
<b>131.203 · Due from Series 2013</b>								226,063.63
General Journal	05/01/2023	7751		OPEN REC...	4151000 · 20...		175,914.13	50,149.50
General Journal	05/01/2023	7751		OPEN REC...	4151000 · 20...		10,000.00	40,149.50
Total 131.203 · Due from Series 2013						0.00	185,914.13	40,149.50
<b>2131001 · Due From GF 001 to DS1996</b>								0.00
Total 2131001 · Due From GF 001 to DS1996								0.00
<b>3131001 · Due from GF to DS2013</b>								4.05
General Journal	05/05/2023	7670		TAX COLLE...	1101005 · Fir...	464.21		468.26
Total 3131001 · Due from GF to DS2013						464.21	0.00	468.26
<b>4131001 · Due From GF 001 to DS2013</b>								3.65
General Journal	05/05/2023	7670		TAX COLLE...	1101005 · Fir...	418.92		422.57
Total 4131001 · Due From GF 001 to DS2013						418.92	0.00	422.57
<b>5131001 · Due From GF 001</b>								0.00
Total 5131001 · Due From GF 001								0.00
<b>6131001 · Due From GF 001 (205)</b>								0.00
Total 6131001 · Due From GF 001 (205)								0.00
<b>7131001 · Due From GF 001 (206)</b>								0.00

Cory Lakes CDD  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance	
Total 7131001 · Due From GF 001 (206)									0.00
<b>7131007 · Due From GF To CPF 19</b>									0.00
Total 7131007 · Due From GF To CPF 19									0.00
<b>8131051 · Due From GF 001 (301)</b>									0.00
Total 8131051 · Due From GF 001 (301)									0.00
<b>9131051 · Due From GF to CP2015</b>									0.00
Total 9131051 · Due From GF to CP2015									0.00
<b>1202000 · Accounts Payable</b>									-37,907.97
Bill	05/01/2023	1047	TRITON POLLING...	LIVE INTER...	1513036 · Co...		6,000.00	-43,907.97	
Bill Pmt -Check	05/01/2023		CBI FEDEX	8-111-33076	1100104 · Su...	99.63		-43,808.34	
Bill Pmt -Check	05/01/2023	10119	BORING	04/18/23-05/...	1100104 · Su...	91.09		-43,717.25	
Bill Pmt -Check	05/01/2023	10120	FITNESS SERVIC...	04/23 PREV...	1100104 · Su...	275.00		-43,442.25	
Bill Pmt -Check	05/01/2023	10121	HD SUPPLY	GOJO SOA...	1100104 · Su...	236.37		-43,205.88	
Bill Pmt -Check	05/01/2023	10122	SITE MASTERS O...		1100104 · Su...	5,600.00		-37,605.88	
Bill Pmt -Check	05/01/2023	10123	TRENAM KEMKE...	LEGAL SVC...	1100104 · Su...	47.50		-37,558.38	
Bill Pmt -Check	05/01/2023	10124	TRITON POLLING...	LIVE INTER...	1100104 · Su...	6,000.00		-31,558.38	
Bill Pmt -Check	05/01/2023		CBI WELLS FARGO V...	BILLING ID ...	1100104 · Su...	130.24		-31,428.14	
Bill Pmt -Check	05/01/2023		CBI US BANK EQUIP...	KONICA MI...	1100104 · Su...	158.63		-31,269.51	
Bill Pmt -Check	05/01/2023	10125	STAR ENVIRONM...	11/22 LIFT S...	1100104 · Su...	85.00		-31,184.51	
Bill Pmt -Check	05/01/2023	10126	FRONTIER COM...	239-188-073...	1100104 · Su...	150.64		-31,033.87	
Bill Pmt -Check	05/01/2023		CBP BRIGHT HOUSE	128076001 ...	1100104 · Su...	1,013.12		-30,020.75	
Bill	05/03/2023	4195...	ALLIED UNIVERS...	04/14/2023-...	1521010 · Se...		6,838.00	-36,858.75	
Bill	05/03/2023	4195...	ALLIED UNIVERS...	04/14/2023-...	1521010 · Se...		6,999.06	-43,857.81	
Bill	05/03/2023	4195...	ALLIED UNIVERS...	04/14/2023-...	1521010 · Se...		3,578.99	-47,436.80	
Bill	05/03/2023	125687	ANAGO OF TAMPA	05/23 CLEA...	1541093 · Cl...		1,430.00	-48,866.80	
Bill	05/03/2023	8-118...	FEDEX	8-118-08022	1513050 · Po...		15.73	-48,882.53	
Bill	05/03/2023	26659	FITNESS SERVIC...	03/23 PREV...	1539050 · Re...		275.00	-49,157.53	
Bill	05/03/2023	26517	FITNESS SERVIC...	01/23 PREV...	1539050 · Re...		250.00	-49,407.53	
Bill	05/03/2023	24027	GRAU AND ASSO...	AUDIT FYE ...	1513070 · Au...		1,400.00	-50,807.53	
Bill	05/03/2023	175401	LANDSCAPE MAI...	05/23 BASE ...	1546001 · La...		28,943.65	-79,751.18	
Bill	05/03/2023	41072	OLM, INC	04/23 LAND...	1546001 · La...		1,000.00	-80,751.18	
Bill	05/03/2023	PSI-7...	SOLITUDE LAKE ...	05/23 AQUA...	1537005 · La...		3,922.00	-84,673.18	
Bill	05/03/2023	9933...	VERIZON	842085579-...	1541003 · Co...		225.26	-84,898.44	
Bill	05/03/2023	9928...	WASTE MANAGE...	15-02341-42...	1534010 · Sol...		740.22	-85,638.66	
Bill Pmt -Check	05/04/2023	10128	ALLIED UNIVERS...		1100104 · Su...	17,416.05		-68,222.61	
Bill Pmt -Check	05/04/2023	10129	ANAGO OF TAMPA	05/23 CLEA...	1100104 · Su...	1,430.00		-66,792.61	
Bill Pmt -Check	05/04/2023	10130	FITNESS SERVIC...		1100104 · Su...	525.00		-66,267.61	
Bill Pmt -Check	05/04/2023	10131	GRAU AND ASSO...	AUDIT FYE ...	1100104 · Su...	1,400.00		-64,867.61	
Bill Pmt -Check	05/04/2023	10132	LANDSCAPE MAI...	05/23 BASE ...	1100104 · Su...	28,943.65		-35,923.96	
Bill Pmt -Check	05/04/2023	10133	OLM, INC	04/23 LAND...	1100104 · Su...	1,000.00		-34,923.96	
Bill Pmt -Check	05/04/2023	10134	SOLITUDE LAKE ...	05/23 AQUA...	1100104 · Su...	3,922.00		-31,001.96	
Bill Pmt -Check	05/04/2023		CBI FEDEX	8-118-08022	1100104 · Su...	15.73		-30,986.23	
Bill Pmt -Check	05/04/2023	10135	VERIZON	842085579-...	1100104 · Su...	225.26		-30,760.97	
Bill Pmt -Check	05/04/2023	10136	WASTE MANAGE...	15-02341-42...	1100104 · Su...	740.22		-30,020.75	
Bill	05/10/2023	CLIS...	BRICK PAVING S...	REPAIRED ...	1546095 · Pa...		1,452.00	-31,472.75	
Bill	05/10/2023	3207...	CIO TECHNOLOG...	04/23 FIRE...	1541003 · Co...		557.27	-32,030.02	
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10441 COR...	1533010 · W...		742.40	-32,772.42	
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10907 COR...	1533010 · W...		262.68	-33,035.10	
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10747 COR...	1533010 · W...		50.83	-33,085.93	
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10921 COR...	1533010 · W...		442.31	-33,528.24	
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10836 COR...	1533010 · W...		286.11	-33,814.35	
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10749 COR...	1533010 · W...		180.62	-33,994.97	
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10814 COR...	1533010 · W...		71.75	-34,066.72	
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10759 COR...	1533010 · W...		85.70	-34,152.42	
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10812 COR...	1533010 · W...		332.97	-34,485.39	
Bill	05/10/2023	2019...	CITY OF TAMPA ...	12001 COR...	1533010 · W...		8.99	-34,494.38	
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10581 COR...	1533010 · W...		54.22	-34,548.60	
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10594 COR...	1533010 · W...		27.43	-34,576.03	
Bill	05/10/2023	2030...	CITY OF TAMPA ...	10800 W C...	1533010 · W...		65.40	-34,641.43	
Bill	05/10/2023	2030...	CITY OF TAMPA ...	15200 ANG...	1533010 · W...		95.26	-34,736.69	
Bill	05/10/2023	2030...	CITY OF TAMPA ...	15231 ANG...	1533010 · W...		48.36	-34,785.05	
Bill	05/10/2023	2030...	CITY OF TAMPA ...	15218 ANTI...	1533010 · W...		34.41	-34,819.46	
Bill	05/10/2023	2030...	CITY OF TAMPA ...	11026 TAHI...	1533010 · W...		106.99	-34,926.45	
Bill	05/10/2023	3024...	COOL EDGE, INC.	A/C REPAIR	1539051 · Bld...		1,220.00	-36,146.45	
Bill	05/10/2023	8-125...	FEDEX	8-125-36604	1513050 · Po...		17.56	-36,164.01	
Bill	05/10/2023	813-9...	FRONTIER COM...	813-982-054...	1541003 · Co...		175.98	-36,339.99	
Bill	05/10/2023	813-9...	FRONTIER COM...	813-982-054...	1541003 · Co...		175.98	-36,515.97	
Bill	05/10/2023	813-9...	FRONTIER COM...	813-982-054...	1541003 · Co...		255.98	-36,771.95	
Bill	05/10/2023	813-9...	FRONTIER COM...	813-982-069...	1541003 · Co...		125.98	-36,897.93	
Bill	05/10/2023	157078	GATE TECH, INC	04/23 MONT...	1546062 · Se...		67.44	-36,965.37	
Bill	05/10/2023	157143	GATE TECH, INC	15 REPLAC...	1546061 · Se...		680.89	-37,646.26	
Bill	05/10/2023	7356...	LIFE FITNESS	ACCESSOR...	1546099 · Re...		1,999.31	-39,645.57	
Bill	05/10/2023	7365...	LIFE FITNESS	MEDICINE ...	1546099 · Re...		11,102.56	-50,748.13	
Bill	05/10/2023	4093...	NAVITAS CREDIT...	LEASE PAY...	1546099 · Re...		804.74	-51,552.87	
Bill	05/10/2023	52473	PEST2REST, INC.	04/23 PEST ...	1541095 · Pe...		300.00	-51,852.87	

**Cory Lakes CDD  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	05/10/2023	0001...	STEVE GASKINS ...	04/23 PATR...	1521030 · Off...		736.00	-52,588.87
Bill	05/10/2023	3110...	TAMPA ELECTRIC	3110000201...	-SPLIT-		29,444.08	-82,032.95
Bill Pmt -Check	05/11/2023	10137	BRICK PAVING S...	REPAIRED ...	1100104 · Su...	1,452.00		-80,580.95
Bill Pmt -Check	05/11/2023	10138	CIO TECHNOLOG...	04/23 FIRE...	1100104 · Su...	557.27		-80,023.68
Bill Pmt -Check	05/11/2023	10139	CITY OF TAMPA ...		1100104 · Su...	2,896.43		-77,127.25
Bill Pmt -Check	05/11/2023	10140	COOL EDGE, INC.	A/C REPAIR	1100104 · Su...	1,220.00		-75,907.25
Bill Pmt -Check	05/11/2023	10141	GATE TECH, INC		1100104 · Su...	748.33		-75,158.92
Bill Pmt -Check	05/11/2023	10142	LIFE FITNESS		1100104 · Su...	13,101.87		-62,057.05
Bill Pmt -Check	05/11/2023	10143	PEST2REST, INC.	04/23 PEST ...	1100104 · Su...	300.00		-61,757.05
Bill Pmt -Check	05/11/2023	10144	STEVE GASKINS ...	04/23 PATR...	1100104 · Su...	736.00		-61,021.05
Bill Pmt -Check	05/11/2023	CBI	FEDEX	8-125-36604	1100104 · Su...	17.56		-61,003.49
Bill Pmt -Check	05/11/2023	CBI	FRONTIER COM...		1100104 · Su...	733.92		-60,269.57
Bill Pmt -Check	05/11/2023	CBI	TAMPA ELECTRIC	3110000201...	1100104 · Su...	29,444.08		-30,825.49
Bill Pmt -Check	05/11/2023	CBI	NAVITAS CREDIT...	LEASE PAY...	1100104 · Su...	804.74		-30,020.75
Bill	05/17/2023	175880	LANDSCAPE MAI...	IRRIGATIO...	1546041 · Irri...		582.49	-30,603.24
Bill	05/17/2023	175830	LANDSCAPE MAI...	INSTALL PL...	1546002 · Pla...		3,651.00	-34,254.24
Bill	05/17/2023	175831	LANDSCAPE MAI...	INSTALL 2 ...	1546002 · Pla...		970.00	-35,224.24
Bill	05/17/2023	175832	LANDSCAPE MAI...	REPLACE D...	1546002 · Pla...		261.95	-35,486.19
Bill	05/17/2023	175833	LANDSCAPE MAI...	FILL IN ARE...	1546002 · Pla...		4,422.00	-39,908.19
Bill	05/17/2023	23081	STRALEY ROBIN ...	LEGAL SVC...	1514011 · Pr...		1,940.55	-41,848.74
Bill	05/17/2023	2210...	TAMPA ELECTRIC	2210064899...	1531010 · Util...		687.61	-42,536.35
Bill	05/17/2023	2210...	TAMPA ELECTRIC	2210064899...	1531010 · Util...		531.84	-43,068.19
Bill	05/17/2023	1426...	ALLIED UNIVERS...	04/28/2023...	1521010 · Se...		7,004.40	-50,072.59
Bill	05/17/2023	1426...	ALLIED UNIVERS...	04/28/2023...	1521010 · Se...		6,639.27	-56,711.86
Bill	05/17/2023	1426...	ALLIED UNIVERS...	04/28/2023...	1521010 · Se...		3,078.40	-59,790.26
Bill	05/17/2023	126165	ANAGO OF TAMPA	06/23 CLEA...	1155000 · Pr...		1,430.00	-61,220.26
Bill	05/17/2023	26907	FITNESS SERVIC...	05/23 PREV...	1539050 · Re...		275.00	-61,495.26
Bill	05/17/2023	69551	STAR ENVIRONM...	05/22 LIFT S...	1534020 · Se...		85.00	-61,580.26
Bill	05/17/2023	69582	STAR ENVIRONM...	05/23 LIFT S...	1534020 · Se...		85.00	-61,665.26
Bill	05/17/2023	69710	STAR ENVIRONM...	EMERGEN...	1534020 · Se...		456.00	-62,121.26
Bill Pmt -Check	05/18/2023	10145	ALLIED UNIVERS...		1100104 · Su...	16,722.07		-45,399.19
Bill Pmt -Check	05/18/2023	10146	ANAGO OF TAMPA	06/23 CLEA...	1100104 · Su...	1,430.00		-43,969.19
Bill Pmt -Check	05/18/2023	10147	FITNESS SERVIC...	05/23 PREV...	1100104 · Su...	275.00		-43,694.19
Bill Pmt -Check	05/18/2023	10148	LANDSCAPE MAI...		1100104 · Su...	9,887.44		-33,806.75
Bill Pmt -Check	05/18/2023	10149	STAR ENVIRONM...		1100104 · Su...	626.00		-33,180.75
Bill Pmt -Check	05/18/2023	10150	STRALEY ROBIN ...	LEGAL SVC...	1100104 · Su...	1,940.55		-31,240.20
Bill Pmt -Check	05/18/2023	CBI	TAMPA ELECTRIC		1100104 · Su...	1,219.45		-30,020.75
Bill	05/24/2023	780067	BORING	05/18/23-06/...	1541041 · BC...		59.29	-30,080.04
Bill	05/24/2023	1280...	BRIGHT HOUSE	128076001 ...	1541003 · Co...		1,013.12	-31,093.16
Bill	05/24/2023	3186...	CIO TECHNOLOG...	03/23 FIRE...	1541003 · Co...		557.27	-31,650.43
Bill	05/24/2023	8-140...	FEDEX	8-140-29428	1513050 · Po...		96.21	-31,746.64
Bill	05/24/2023	29-60...	FLORIDA DEPT O...	SWIMMING ...	1541054 · Po...		275.35	-32,021.99
Bill	05/24/2023	9214...	HD SUPPLY	ROLL TOW...	1541094 · Be...		1,038.77	-33,060.76
Bill	05/24/2023	2016...	JOHNSON ENGIN...	ENG. SVCS ...	1513080 · Pr...		1,105.00	-34,165.76
Bill	05/24/2023	702875	TRENAM KEMKE...	LEGAL SVC...	1514010 · Pr...		1,017.00	-35,182.76
Bill	05/24/2023	5018...	US BANK EQUIP...	KONICA MI...	1541041 · BC...		158.63	-35,341.39
Bill	05/24/2023	5025...	WELLS FARGO V...	COPIER LE...	1541041 · BC...		130.24	-35,471.63
Bill Pmt -Check	05/25/2023	CBI	FEDEX	8-140-29428	1100104 · Su...	96.21		-35,375.42
Bill Pmt -Check	05/25/2023	CBI	US BANK EQUIP...	KONICA MI...	1100104 · Su...	158.63		-35,216.79
Bill Pmt -Check	05/25/2023	CBI	FLORIDA DEPT O...	SWIMMING ...	1100104 · Su...	275.35		-34,941.44
Bill Pmt -Check	05/25/2023	CBI	WELLS FARGO V...	BILLING ID ...	1100104 · Su...	130.24		-34,811.20
Bill Pmt -Check	05/25/2023	CBP	BRIGHT HOUSE	128076001 ...	1100104 · Su...	1,013.12		-33,798.08
Bill Pmt -Check	05/25/2023	10151	BORING	05/18/23-06/...	1100104 · Su...	59.29		-33,738.79
Bill Pmt -Check	05/25/2023	10152	CIO TECHNOLOG...	03/23 FIRE...	1100104 · Su...	557.27		-33,181.52
Bill Pmt -Check	05/25/2023	10153	HD SUPPLY	ROLL TOW...	1100104 · Su...	1,038.77		-32,142.75
Bill Pmt -Check	05/25/2023	10154	JOHNSON ENGIN...	ENG. SVCS ...	1100104 · Su...	1,105.00		-31,037.75
Bill Pmt -Check	05/25/2023	10155	TRENAM KEMKE...	LEGAL SVC...	1100104 · Su...	1,017.00		-30,020.75
Bill	05/31/2023	83688	ACCESS CENTR...	200 BARCO...	1521029 · Se...		1,430.40	-31,451.15
Bill	05/31/2023	P009...	EVERGLADES FA...	AMI145939-...	1541097 · Ca...		1,252.48	-32,703.63
Bill	05/31/2023	8-147...	FEDEX	8-147-02470	1513050 · Po...		8.50	-32,712.13
Bill	05/31/2023	9214...	HD SUPPLY	4-8' ALUMIN...	1539051 · Bid...		28.29	-32,740.42
Bill	05/31/2023	176310	LANDSCAPE MAI...	PALM REM...	1546006 · Tr...		1,225.00	-33,965.42
Bill	05/31/2023	PSI1...	PYE BARKER FIR...	KITCHEN S...	1539051 · Bid...		400.98	-34,366.40
Bill	05/31/2023	9936...	WASTE MANAGE...	15-02341-42...	1534010 · Sol...		740.22	-35,106.62
Bill	05/31/2023	2021-...	WRATHELL, HUN...	05/23 MGM...	-SPLIT-		5,250.00	-40,356.62

Total 1202000 · Accounts Payable 159,068.72 161,517.37 -40,356.62

**2202000 · DS1996 Accounts Payable** 0.00  
 Total 2202000 · DS1996 Accounts Payable 0.00

**5202000 · Account Payable** 0.00  
 Total 5202000 · Account Payable 0.00

**5211000 · Matured Bonds Payable** 0.00  
 Total 5211000 · Matured Bonds Payable 0.00

**5212000 · Matured Interest Payable** 0.00

**Cory Lakes CDD  
General Ledger  
As of May 31, 2023**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance	
Total 5212000 · Matured Interest Payable									0.00
<b>5215000 · Accrued Interest Payable</b>									0.00
Total 5215000 · Accrued Interest Payable									0.00
<b>6202000 · Account Payable 205</b>									0.00
Total 6202000 · Account Payable 205									0.00
<b>6211000 · Matured Bonds Payable 205</b>									0.00
Total 6211000 · Matured Bonds Payable 205									0.00
<b>6212000 · Matured Interest Payable 205</b>									0.00
Total 6212000 · Matured Interest Payable 205									0.00
<b>6215000 · Accrued Interest Payable 205</b>									0.00
Total 6215000 · Accrued Interest Payable 205									0.00
<b>7202000 · Account Payable 206</b>									0.00
Total 7202000 · Account Payable 206									0.00
<b>7211000 · Matured Bonds Payable 206</b>									0.00
Total 7211000 · Matured Bonds Payable 206									0.00
<b>7212000 · Matured Interest Payable 206</b>									0.00
Total 7212000 · Matured Interest Payable 206									0.00
<b>7215000 · Accrued Interest Payable 206</b>									0.00
Total 7215000 · Accrued Interest Payable 206									0.00
<b>1100103 · Suntrust - Credit Card</b>									-70.87
General Journal	05/01/2023	7721		A/P 05/01/20...	-SPLIT-	24.95		-45.92	
General Journal	05/01/2023	7721		A/P 05/01/20...	1100103 · Su...		24.95	-70.87	
Credit Card Char...	05/01/2023	050123	HOMEBASE	HOMEBASE	1541092 · Be...		24.95	-95.82	
General Journal	05/03/2023	7722		A/P 05/03/20...	-SPLIT-	179.00		83.18	
General Journal	05/03/2023	7722		A/P 05/03/20...	1100103 · Su...		179.00	-95.82	
Credit Card Char...	05/03/2023	050323	AMAZON	B2B PRIME	1541800 · Co...		179.00	-274.82	
Check	05/24/2023	CBP	SUNTRUST BANK	CBP CONFI...	1100104 · Su...	274.82		0.00	
Total 1100103 · Suntrust - Credit Card						478.77	407.90	0.00	
<b>1125500 · Wages Payable</b>									0.00
Total 1125500 · Wages Payable									0.00
<b>1125501 · Payroll Taxes Payable</b>									0.00
Total 1125501 · Payroll Taxes Payable									0.00
<b>1201001 · Due to Other</b>									0.00
Total 1201001 · Due to Other									0.00
<b>1202002 · AP</b>									3,426.80
General Journal	05/01/2023	7704		A/P 05/01/20...	-SPLIT-	6,000.00		9,426.80	
General Journal	05/01/2023	7704		A/P 05/01/20...	1202002 · AP		6,000.00	3,426.80	
General Journal	05/01/2023	7706		A/P 05/01/20...	-SPLIT-	6,000.00		9,426.80	
General Journal	05/01/2023	7706		A/P 05/01/20...	1202002 · AP		6,000.00	3,426.80	
General Journal	05/01/2023	7706		A/P 05/01/20...	1202002 · AP	7,887.22		11,314.02	
General Journal	05/01/2023	7706		A/P 05/01/20...	1202002 · AP		7,887.22	3,426.80	
General Journal	05/03/2023	7652		A/P 05/03/20...	-SPLIT-	55,617.91		59,044.71	
General Journal	05/03/2023	7652		A/P 05/03/20...	1202002 · AP		55,617.91	3,426.80	
General Journal	05/04/2023	7669		A/P 05/03/20...	-SPLIT-	55,617.91		59,044.71	
General Journal	05/04/2023	7669		A/P 05/03/20...	1202002 · AP		55,617.91	3,426.80	
General Journal	05/10/2023	7672		A/P 05/10/20...	-SPLIT-	52,012.20		55,439.00	
General Journal	05/10/2023	7672		A/P 05/10/20...	1202002 · AP		52,012.20	3,426.80	
General Journal	05/11/2023	7673		A/P 05/11/20...	-SPLIT-	52,012.20		55,439.00	
General Journal	05/11/2023	7673		A/P 05/11/20...	1202002 · AP		52,012.20	3,426.80	
General Journal	05/17/2023	7692		A/P 05/17/20...	-SPLIT-	32,100.51		35,527.31	
General Journal	05/17/2023	7692		A/P 05/17/20...	1202002 · AP		32,100.51	3,426.80	
General Journal	05/18/2023	7706		A/P 05/17/20...	-SPLIT-	32,100.51		35,527.31	
General Journal	05/18/2023	7706		A/P 05/17/20...	1202002 · AP		32,100.51	3,426.80	
General Journal	05/24/2023	7710		A/P 05/24/20...	-SPLIT-	5,450.88		8,877.68	
General Journal	05/24/2023	7710		A/P 05/24/20...	1202002 · AP		5,450.88	3,426.80	
General Journal	05/25/2023	7712		A/P 05/24/20...	-SPLIT-	5,450.88		8,877.68	
General Journal	05/25/2023	7712		A/P 05/24/20...	1202002 · AP		5,450.88	3,426.80	
General Journal	05/31/2023	7715		A/P 05/31/20...	-SPLIT-	5,085.87		8,512.67	
General Journal	05/31/2023	7715		A/P 05/31/20...	1202002 · AP		5,085.87	3,426.80	
General Journal	05/31/2023	7765		A/P 05/31/20...	-SPLIT-	5,250.00		8,676.80	
General Journal	05/31/2023	7765		A/P 05/31/20...	1202002 · AP		5,250.00	3,426.80	
Total 1202002 · AP						320,586.09	320,586.09	3,426.80	
<b>1202100 · Accrued Expenses</b>									0.00
Total 1202100 · Accrued Expenses									0.00



## Cory Lakes CDD General Ledger

As of May 31, 2023

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>1203001 · Due to CPF</b>								0.00
Total 1203001 · Due to CPF								0.00
<b>1203007 · Due To CPF 2019</b>								0.00
Total 1203007 · Due To CPF 2019								0.00
<b>1207001 · DTDF- Due to DS1996A</b>								0.00
Total 1207001 · DTDF- Due to DS1996A								0.00
<b>1207002 · DTDF - Due to DS 1996B</b>								0.00
Total 1207002 · DTDF - Due to DS 1996B								0.00
<b>1207004 · Due to DS 2013</b>								-4.05
General Journal	05/05/2023	7670		TAX COLLE...	1101005 · Fir...		464.21	-468.26
Total 1207004 · Due to DS 2013						0.00	464.21	-468.26
<b>1207005 · Due to DS 2013 Ref</b>								-3.66
General Journal	05/05/2023	7670		TAX COLLE...	1101005 · Fir...		418.92	-422.58
Total 1207005 · Due to DS 2013 Ref						0.00	418.92	-422.58
<b>1207006 · Due to DS 2017 Note</b>								0.00
Total 1207006 · Due to DS 2017 Note								0.00
<b>1207030 · Due to C I P</b>								0.00
Total 1207030 · Due to C I P								0.00
<b>1208001 · Deposits - JSAPP</b>								0.00
Total 1208001 · Deposits - JSAPP								0.00
<b>1218000 · Rental Deposits</b>								-4,214.35
Total 1218000 · Rental Deposits								-4,214.35
<b>122300 · Deferred Revenue</b>								0.00
Total 122300 · Deferred Revenue								0.00
<b>125500 · Sales Tax Payable</b>								0.00
Total 125500 · Sales Tax Payable								0.00
<b>207.001 · Due to other government</b>								0.00
Total 207.001 · Due to other government								0.00
<b>207.204 · Due to 2013 Refunding</b>								-40,149.50
Total 207.204 · Due to 2013 Refunding								-40,149.50
<b>207.216 · Due to 2016 Note</b>								0.00
Total 207.216 · Due to 2016 Note								0.00
<b>2207201 · Due to GF 001 fm DS1996(201)</b>								0.00
Total 2207201 · Due to GF 001 fm DS1996(201)								0.00
<b>24000 · Payroll Liabilities</b>								0.00
Total 24000 · Payroll Liabilities								0.00
<b>6207201 · Due to GF 001 fm 205 (205)</b>								0.00
Total 6207201 · Due to GF 001 fm 205 (205)								0.00
<b>6223000 · Deferred Revenue 205</b>								0.00
Total 6223000 · Deferred Revenue 205								0.00
<b>7207201 · Due to GF 001 fm 206 (206)</b>								0.00
Total 7207201 · Due to GF 001 fm 206 (206)								0.00
<b>7223000 · Deferred Revenue 206</b>								0.00
Total 7223000 · Deferred Revenue 206								0.00
<b>8202100 · Accrued Expenses - Constr</b>								0.00
Total 8202100 · Accrued Expenses - Constr								0.00
<b>8207101 · Due to GF</b>								0.00
Total 8207101 · Due to GF								0.00
<b>9207101 · Due to GF (from CP 2015)</b>								0.00
Total 9207101 · Due to GF (from CP 2015)								0.00
<b>9255000 · Retainage Payable</b>								0.00
Total 9255000 · Retainage Payable								0.00
<b>1271000 · FB - Unreserved</b>								-613,602.62
Total 1271000 · FB - Unreserved								-613,602.62
<b>1271500 · FB- RESERVED</b>								-769,385.00

**Cory Lakes CDD  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 1271500 · FB- RESERVED								-769,385.00
<b>132000 · Unrestricted Net Assets</b>								672,796.53
Total 132000 · Unrestricted Net Assets								672,796.53
<b>2271500 · Fund Balance Assigned</b>								-365,842.96
Total 2271500 · Fund Balance Assigned								-365,842.96
<b>3271500 · 2013 Fund Balance Assigned</b>								-71,747.13
Total 3271500 · 2013 Fund Balance Assigned								-71,747.13
<b>4271500 · 2013 A1 Fund Balance Assigned</b>								-332,573.93
Total 4271500 · 2013 A1 Fund Balance Assigned								-332,573.93
<b>8271500 · Capital Fund Balance - Assigned</b>								-63,319.43
Total 8271500 · Capital Fund Balance - Assigned								-63,319.43
<b>9271500 · CP2015 Fund Balance - Assigned</b>								0.00
Total 9271500 · CP2015 Fund Balance - Assigned								0.00
<b>1300001 · Temporary Deposit account</b>								0.00
Total 1300001 · Temporary Deposit account								0.00
<b>1300009 · Uncoded Revenue</b>								0.00
Total 1300009 · Uncoded Revenue								0.00
<b>1361001 · Interest - Investments</b>								-6,296.63
General Journal	05/31/2023	7729		INTEREST I...	1101000 · Fir...		265.74	-6,562.37
General Journal	05/31/2023	7729		INTEREST I...	1101000 · Fir...		1,380.27	-7,942.64
General Journal	05/31/2023	7729		INTEREST I...	1101000 · Fir...		0.08	-7,942.72
General Journal	05/31/2023	7729		INTEREST I...	1101000 · Fir...		0.14	-7,942.86
Total 1361001 · Interest - Investments						0.00	1,646.23	-7,942.86
<b>1363001 · Special Assessments - On Roll</b>								-2,330,206.97
<b>1363019 · O&amp;M Assessment/Excess Fees</b>								0.00
Total 1363019 · O&M Assessment/Excess Fees								0.00
<b>1363020 · PY Assessment/Excess Fees</b>								0.00
Total 1363020 · PY Assessment/Excess Fees								0.00
<b>1363001 · Special Assessments - On Roll - Other</b>								-2,330,206.97
General Journal	05/05/2023	7670		TAX COLLE...	1101005 · Fir...		10,427.70	-2,340,634.67
General Journal	05/05/2023	7670		TAX COLLE...	1101005 · Fir...		212.81	-2,340,847.48
Total 1363001 · Special Assessments - On Roll - Other						0.00	10,640.51	-2,340,847.48
Total 1363001 · Special Assessments - On Roll						0.00	10,640.51	-2,340,847.48
<b>1363090 · Special Assessments - Discounts</b>								0.00
Total 1363090 · Special Assessments - Discounts								0.00
<b>1363095 · Rental Income</b>								-6,669.35
General Journal	05/15/2023	7736		SQUARE R...	1100104 · Su...		51.85	-6,721.20
General Journal	05/18/2023	7707		ON SITE DE...	1100104 · Su...		2,850.00	-9,571.20
General Journal	05/18/2023	7707		ON SITE DE...	1100104 · Su...		350.00	-9,921.20
General Journal	05/21/2023	7738		SQUARE R...	1100104 · Su...		362.50	-10,283.70
General Journal	05/22/2023	7739		SQUARE R...	1100104 · Su...		51.85	-10,335.55
General Journal	05/25/2023	7714		ON SITE DE...	1100104 · Su...		450.00	-10,785.55
General Journal	05/25/2023	7714		ON SITE DE...	1100104 · Su...		50.00	-10,835.55
General Journal	05/25/2023	7714		ON SITE DE...	1100104 · Su...		50.00	-10,885.55
General Journal	05/25/2023	7714		ON SITE DE...	1100104 · Su...		350.00	-11,235.55
Total 1363095 · Rental Income						0.00	4,566.20	-11,235.55
<b>1363096 · Recreation Center Use Fee</b>								0.00
Total 1363096 · Recreation Center Use Fee								0.00
<b>1363097 · Bar Code Access</b>								-2,403.52
General Journal	05/02/2023	7731		SQUARE R...	1100104 · Su...		15.52	-2,419.04
General Journal	05/04/2023	7732		SQUARE R...	1100104 · Su...		31.04	-2,450.08
General Journal	05/08/2023	7733		SQUARE R...	1100104 · Su...		15.52	-2,465.60
General Journal	05/09/2023	7734		SQUARE R...	1100104 · Su...		46.56	-2,512.16
General Journal	05/10/2023	7735		SQUARE R...	1100104 · Su...		15.52	-2,527.68
General Journal	05/15/2023	7736		SQUARE R...	1100104 · Su...		31.04	-2,558.72
General Journal	05/17/2023	7737		SQUARE R...	1100104 · Su...		15.52	-2,574.24
General Journal	05/18/2023	7707		ON SITE DE...	1100104 · Su...		120.00	-2,694.24
General Journal	05/18/2023	7707		ON SITE DE...	1100104 · Su...		70.00	-2,764.24
General Journal	05/23/2023	7740		SQUARE R...	1100104 · Su...		31.04	-2,795.28
General Journal	05/24/2023	7741		SQUARE R...	1100104 · Su...		62.08	-2,857.36
General Journal	05/25/2023	7714		ON SITE DE...	1100104 · Su...		215.00	-3,072.36
General Journal	05/25/2023	7742		SQUARE R...	1100104 · Su...		15.52	-3,087.88

**Cory Lakes CDD  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	05/30/2023	7743		SQUARE R...	1100104 · Su...		31.04	-3,118.92
General Journal	05/31/2023	7744		SQUARE R...	1100104 · Su...		31.04	-3,149.96
Total 1363097 · Bar Code Access						0.00	746.44	-3,149.96
<b>1363098 · Parking related - JASPP</b>								0.00
Total 1363098 · Parking related - JASPP								0.00
<b>1363099 · Event/Sponsorship</b>								-1,260.00
Total 1363099 · Event/Sponsorship								-1,260.00
<b>1363100 · Off Roll Assessments - Lot Clsg</b>								0.00
Total 1363100 · Off Roll Assessments - Lot Clsg								0.00
<b>1363111 · Assessments On Roll - Cachet Is</b>								-2,530.08
General Journal	05/05/2023	7670		TAX COLLE...	1101005 · Fir...		11.32	-2,541.40
General Journal	05/05/2023	7670		TAX COLLE...	1101005 · Fir...		0.23	-2,541.63
Total 1363111 · Assessments On Roll - Cachet Is						0.00	11.55	-2,541.63
<b>1363116 · Assessments levy - 2017 Note</b>								0.00
Total 1363116 · Assessments levy - 2017 Note								0.00
<b>1363135 · Insurance settlement</b>								0.00
Total 1363135 · Insurance settlement								0.00
<b>1363136 · Settlement</b>								0.00
Total 1363136 · Settlement								0.00
<b>1364000 · Fund Balance Forward</b>								0.00
Total 1364000 · Fund Balance Forward								0.00
<b>1369001 · Miscellaneous Revenue</b>								-964.58
General Journal	05/25/2023	7714		ON SITE DE...	1100104 · Su...		691.45	-1,656.03
General Journal	05/25/2023	7714		ON SITE DE...	1100104 · Su...		691.45	-2,347.48
General Journal	05/25/2023	7714		ON SITE DE...	1100104 · Su...		691.45	-3,038.93
General Journal	05/25/2023	7714		ON SITE DE...	1100104 · Su...		691.45	-3,730.38
General Journal	05/25/2023	7714		ON SITE DE...	1100104 · Su...		691.45	-4,421.83
General Journal	05/25/2023	7714		ON SITE DE...	1100104 · Su...		691.45	-5,113.28
General Journal	05/25/2023	7714		ON SITE DE...	1100104 · Su...		691.45	-5,804.73
General Journal	05/25/2023	7714		ON SITE DE...	1100104 · Su...		691.42	-6,496.15
Total 1369001 · Miscellaneous Revenue						0.00	5,531.57	-6,496.15
<b>2351004 · Miscellaneous Revenue DS1996</b>								0.00
Total 2351004 · Miscellaneous Revenue DS1996								0.00
<b>2361001 · Interest- Investment DS1996</b>								0.00
Total 2361001 · Interest- Investment DS1996								0.00
<b>2363100 · Prior Period Revenue DS1996</b>								0.00
Total 2363100 · Prior Period Revenue DS1996								0.00
<b>2363109 · Assessments On Roll DS1996 A</b>								0.00
Total 2363109 · Assessments On Roll DS1996 A								0.00
<b>2363110 · Assessments On Roll 1996B</b>								0.00
Total 2363110 · Assessments On Roll 1996B								0.00
<b>2363115 · Assessment Discount DS1996</b>								0.00
Total 2363115 · Assessment Discount DS1996								0.00
<b>2363116 · Assessments Off Roll DS1996</b>								0.00
Total 2363116 · Assessments Off Roll DS1996								0.00
<b>2363120 · Prepaid Assessment on Bond</b>								0.00
Total 2363120 · Prepaid Assessment on Bond								0.00
<b>2384200 · Developer Contributions DS1996</b>								0.00
Total 2384200 · Developer Contributions DS1996								0.00
<b>2394000 · Intrafund Transfer In DS1996</b>								0.00
Total 2394000 · Intrafund Transfer In DS1996								0.00
<b>3361001 · Interest Revenue DS2013</b>								-4,088.20
General Journal	05/01/2023	7699		04/23 INTER...	4151000 · 20...		563.10	-4,651.30
General Journal	05/01/2023	7699		04/23 INTER...	4151000 · 20...		153.37	-4,804.67
General Journal	05/01/2023	7699		04/23 INTER...	4151000 · 20...		35.13	-4,839.80
Total 3361001 · Interest Revenue DS2013						0.00	751.60	-4,839.80
<b>3363109 · On Roll Assessments DS2013</b>								-103,733.41
General Journal	05/05/2023	7670		TAX COLLE...	1101005 · Fir...		464.21	-104,197.62

## Cory Lakes CDD General Ledger

As of May 31, 2023

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	05/05/2023	7670		TAX COLLE...	1101005 · Fir...		9.47	-104,207.09
Total 3363109 · On Roll Assessments DS2013						0.00	473.68	-104,207.09
<b>3363112 · Off Roll Assessments - KLP</b>								0.00
Total 3363112 · Off Roll Assessments - KLP								0.00
<b>353.333 · Prepayment assessments</b>								0.00
Total 353.333 · Prepayment assessments								0.00
<b>381.000 · Transfer in</b>								0.00
Total 381.000 · Transfer in								0.00
<b>385.000 · Receipts of 2017 note proceeds</b>								0.00
Total 385.000 · Receipts of 2017 note proceeds								0.00
<b>4351004 · Miscellaneous Revenue 203</b>								0.00
Total 4351004 · Miscellaneous Revenue 203								0.00
<b>4361001 · Interest- Investment DS2013</b>								-4,726.57
General Journal	05/01/2023	7699		04/23 INTER...	4151000 · 20...		990.04	-5,716.61
General Journal	05/01/2023	7699		04/23 INTER...	4151000 · 20...		3.90	-5,720.51
General Journal	05/01/2023	7699		04/23 INTER...	4151000 · 20...		11.35	-5,731.86
Total 4361001 · Interest- Investment DS2013						0.00	1,005.29	-5,731.86
<b>4363100 · Prior Period Revenue DS2013</b>								0.00
Total 4363100 · Prior Period Revenue DS2013								0.00
<b>4363109 · Assessment On Roll DS2013</b>								-93,613.10
General Journal	05/05/2023	7670		TAX COLLE...	1101005 · Fir...		418.92	-94,032.02
General Journal	05/05/2023	7670		TAX COLLE...	1101005 · Fir...		8.55	-94,040.57
Total 4363109 · Assessment On Roll DS2013						0.00	427.47	-94,040.57
<b>4363110 · Assessment Prepayment DS2013</b>								0.00
Total 4363110 · Assessment Prepayment DS2013								0.00
<b>4363115 · Assessment Discount 203</b>								0.00
Total 4363115 · Assessment Discount 203								0.00
<b>4363116 · SPEC Assessment Off Roll 2013</b>								0.00
Total 4363116 · SPEC Assessment Off Roll 2013								0.00
<b>4384200 · Developer Contributions 2013</b>								0.00
Total 4384200 · Developer Contributions 2013								0.00
<b>4394000 · Intrafund Transfer-In DS2013</b>								0.00
Total 4394000 · Intrafund Transfer-In DS2013								0.00
<b>5363110 · Assessment Prepayment Note 2017</b>								0.00
Total 5363110 · Assessment Prepayment Note 2017								0.00
<b>6351004 · Miscellaneous Revenue 205</b>								0.00
Total 6351004 · Miscellaneous Revenue 205								0.00
<b>6361001 · Interest- Investment 205</b>								0.00
Total 6361001 · Interest- Investment 205								0.00
<b>6363100 · Prior Period Revenue 205</b>								0.00
Total 6363100 · Prior Period Revenue 205								0.00
<b>6363109 · SPEC Assessment On Roll 205</b>								0.00
Total 6363109 · SPEC Assessment On Roll 205								0.00
<b>6363115 · Assessment Discount 205</b>								0.00
Total 6363115 · Assessment Discount 205								0.00
<b>6363116 · SPEC Assessment Off Roll 205</b>								0.00
Total 6363116 · SPEC Assessment Off Roll 205								0.00
<b>6384200 · Developer Contributions 205</b>								0.00
Total 6384200 · Developer Contributions 205								0.00
<b>6394000 · Intrafund Transfer In 205</b>								0.00
Total 6394000 · Intrafund Transfer In 205								0.00
<b>7351004 · Miscellaneous Revenue 206</b>								0.00
Total 7351004 · Miscellaneous Revenue 206								0.00
<b>7361001 · Interest- Investment 206</b>								0.00
Total 7361001 · Interest- Investment 206								0.00

**Cory Lakes CDD  
General Ledger  
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>7363100 · Prior Period Revenue 206</b>								0.00
Total 7363100 · Prior Period Revenue 206								0.00
<b>7363109 · Assessments On Roll - CP2019</b>								0.00
Total 7363109 · Assessments On Roll - CP2019								0.00
<b>7363115 · Assessment Discount 206</b>								0.00
Total 7363115 · Assessment Discount 206								0.00
<b>7363116 · SPEC Assessment Off Roll 206</b>								0.00
Total 7363116 · SPEC Assessment Off Roll 206								0.00
<b>7384200 · Developer Contributions 206</b>								0.00
Total 7384200 · Developer Contributions 206								0.00
<b>7394000 · Intrafund Transfer In 206</b>								0.00
Total 7394000 · Intrafund Transfer In 206								0.00
<b>8361001 · Interest - Investment 301</b>								0.00
Total 8361001 · Interest - Investment 301								0.00
<b>8363109 · Assessments On Roll - CIP</b>								0.00
Total 8363109 · Assessments On Roll - CIP								0.00
<b>8394000 · Intrafund Transfer In 301</b>								0.00
Total 8394000 · Intrafund Transfer In 301								0.00
<b>9361001 · Interest - CIP fund</b>								0.00
Total 9361001 · Interest - CIP fund								0.00
<b>9363109 · Assessments On Roll - CP2015</b>								0.00
Total 9363109 · Assessments On Roll - CP2015								0.00
<b>50000 · Cost of Goods Sold</b>								0.00
Total 50000 · Cost of Goods Sold								0.00
<b>1100000 · Administrative</b>								58,764.08
<b>1511001 · P/R - Board of Supervisors</b>								6,000.00
Check	05/26/2023	DD	Ronald Acoff (Boar...	BOARD ME...	1100101 · Su...	184.70		6,184.70
Check	05/26/2023	DD	Jorge Castillo (Boa...	BOARD ME...	1100101 · Su...	184.70		6,369.40
Check	05/26/2023	DD	Rene Fontcha (Bo...	BOARD ME...	1100101 · Su...	184.70		6,554.10
Check	05/26/2023	DD	Ann Belyea (Board...	BOARD ME...	1100101 · Su...	184.70		6,738.80
Check	05/26/2023	DD	Cynthia McIntyre (...	BOARD ME...	1100101 · Su...	184.70		6,923.50
General Journal	05/26/2023	7748		BOARD ME...	1100101 · Su...	76.50		7,000.00
Total 1511001 · P/R - Board of Supervisors						1,000.00	0.00	7,000.00
<b>1511115 · FICA Taxes</b>								459.00
General Journal	05/26/2023	7748		BOARD ME...	1100101 · Su...	76.50		535.50
Total 1511115 · FICA Taxes						76.50	0.00	535.50
<b>1511116 · Unemployment Insurance</b>								0.00
Total 1511116 · Unemployment Insurance								0.00
<b>1511117 · Payroll Services Fee</b>								447.41
General Journal	05/08/2023	7745		ADP PAYR...	-SPLIT-	60.89		508.30
Total 1511117 · Payroll Services Fee						60.89	0.00	508.30
<b>1513010 · CDD Management -Spec Svcs</b>								0.00
Total 1513010 · CDD Management -Spec Svcs								0.00
<b>1513020 · CDD Management - Contract</b>								32,083.38
Bill	05/31/2023	2021-...	WRATHELL, HUN...	05/23 MGM...	1202000 · Ac...	4,583.34		36,666.72
Total 1513020 · CDD Management - Contract						4,583.34	0.00	36,666.72
<b>1513022 · Gen Operating - Office Supplies</b>								512.58
Total 1513022 · Gen Operating - Office Supplies								512.58
<b>1513034 · CC discount</b>								146.27
General Journal	05/02/2023	7731		SQUARE R...	1100104 · Su...	0.50		146.77
General Journal	05/04/2023	7732		SQUARE R...	1100104 · Su...	1.00		147.77
General Journal	05/08/2023	7733		SQUARE R...	1100104 · Su...	0.50		148.27
General Journal	05/09/2023	7734		SQUARE R...	1100104 · Su...	1.50		149.77
General Journal	05/10/2023	7735		SQUARE R...	1100104 · Su...	0.50		150.27
General Journal	05/15/2023	7736		SQUARE R...	1100104 · Su...	2.45		152.72
General Journal	05/17/2023	7737		SQUARE R...	1100104 · Su...	0.50		153.22
General Journal	05/21/2023	7738		SQUARE R...	1100104 · Su...	9.53		162.75
General Journal	05/22/2023	7739		SQUARE R...	1100104 · Su...	1.45		164.20
General Journal	05/23/2023	7740		SQUARE R...	1100104 · Su...	1.00		165.20

## Cory Lakes CDD General Ledger

As of May 31, 2023

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	05/24/2023	7741		SQUARE R...	1100104 · Su...	2.00		167.20
General Journal	05/25/2023	7742		SQUARE R...	1100104 · Su...	0.50		167.70
General Journal	05/30/2023	7743		SQUARE R...	1100104 · Su...	1.00		168.70
General Journal	05/31/2023	7744		SQUARE R...	1100104 · Su...	1.00		169.70
Total 1513034 · CC discount						23.43	0.00	169.70
<b>1513035 · Misc-Bank Charges</b>								
796.60								
General Journal	05/19/2023	7721		NON TRUIS...	-SPLIT-	3.00		799.60
General Journal	05/19/2023	7730		ACCOUNT ...	-SPLIT-	61.59		861.19
General Journal	05/19/2023	7730		ACCOUNT ...	1513035 · Mi...	28.38		889.57
General Journal	05/22/2023	7720		SERVICE C...	-SPLIT-	90.20		979.77
Total 1513035 · Misc-Bank Charges						183.17	0.00	979.77
<b>1513036 · Contingency</b>								
230.20								
Bill	05/01/2023	1047	TRITON POLLING...	LIVE INTER...	1202000 · Ac...	6,000.00		6,230.20
General Journal	05/31/2023	7760		RECLASS T...	1573017 · Op...		6,000.00	230.20
Total 1513036 · Contingency						6,000.00	6,000.00	230.20
<b>1513040 · Annual District Filing Fee</b>								
175.00								
Total 1513040 · Annual District Filing Fee								175.00
<b>1513050 · Postage</b>								
721.65								
Bill	05/03/2023	8-118...	FEDEX	8-118-08022	1202000 · Ac...	15.73		737.38
Bill	05/10/2023	8-125...	FEDEX	8-125-36604	1202000 · Ac...	17.56		754.94
Bill	05/24/2023	8-140...	FEDEX	8-140-29428	1202000 · Ac...	96.21		851.15
Bill	05/31/2023	8-147...	FEDEX	8-147-02470	1202000 · Ac...	8.50		859.65
Total 1513050 · Postage						138.00	0.00	859.65
<b>1513055 · Legal Advertising &amp; Mailing</b>								
0.00								
Total 1513055 · Legal Advertising & Mailing								0.00
<b>1513060 · Accounting Services</b>								
0.00								
Total 1513060 · Accounting Services								0.00
<b>1513070 · Auditing Services</b>								
5,000.00								
Bill	05/03/2023	24027	GRAU AND ASSO...	AUDIT FYE ...	1202000 · Ac...	1,400.00		6,400.00
Total 1513070 · Auditing Services						1,400.00	0.00	6,400.00
<b>1513080 · Profserv - Engineering Services</b>								
9,605.00								
Bill	05/24/2023	2016...	JOHNSON ENGIN...	ENG. SVCS ...	1202000 · Ac...	1,105.00		10,710.00
Total 1513080 · Profserv - Engineering Services						1,105.00	0.00	10,710.00
<b>1513090 · Jsapp Expense</b>								
0.00								
Total 1513090 · Jsapp Expense								0.00
<b>1514010 · Profserv - Legal Services</b>								
2,586.99								
<b>1514011 · Profserv - Legal-General</b>								
2,539.49								
Bill	05/17/2023	23081	STRALEY ROBIN ...	LEGAL SVC...	1202000 · Ac...	1,940.55		4,480.04
Total 1514011 · Profserv - Legal-General						1,940.55	0.00	4,480.04
<b>1514012 · Profserv - Legal-Pool</b>								
0.00								
Total 1514012 · Profserv - Legal-Pool								0.00
<b>1514010 · Profserv - Legal Services - Other</b>								
47.50								
Bill	05/24/2023	702875	TRENAM KEMKE...	LEGAL SVC...	1202000 · Ac...	1,017.00		1,064.50
Total 1514010 · Profserv - Legal Services - Other						1,017.00	0.00	1,064.50
Total 1514010 · Profserv - Legal Services						2,957.55	0.00	5,544.54
<b>1549001 · Miscellaneous Expenses</b>								
0.00								
Total 1549001 · Miscellaneous Expenses								0.00
<b>1100000 · Administrative - Other</b>								
0.00								
Total 1100000 · Administrative - Other								0.00
Total 1100000 · Administrative						17,527.88	6,000.00	70,291.96
<b>1110000 · Insurance</b>								
43,514.31								
<b>1513100 · Insurance-Gen Liability, Prop&amp;</b>								
39,344.00								
General Journal	05/03/2023	7651		REFUND F...	111501 · Due...		287.00	39,057.00
Total 1513100 · Insurance-Gen Liability, Prop&						0.00	287.00	39,057.00
<b>1513110 · Insurance-Worker's Compensation</b>								
4,170.31								
Total 1513110 · Insurance-Worker's Compensation								4,170.31

## Cory Lakes CDD General Ledger

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>1110000 · Insurance - Other</b>								0.00
Total 1110000 · Insurance - Other								0.00
Total 1110000 · Insurance						0.00	287.00	43,227.31
<b>1120000 · Assessment Administration</b>								2,916.62
<b>1513115 · Profserv -Special Assessment</b>								2,916.62
Bill	05/31/2023	2021-...	WRATHELL, HUN...	05/23 MGM...	1202000 · Ac...	416.66		3,333.28
Total 1513115 · Profserv -Special Assessment						416.66	0.00	3,333.28
<b>1549070 · County Assessment Collection</b>								0.00
Total 1549070 · County Assessment Collection								0.00
<b>1120000 · Assessment Administration - Other</b>								0.00
Total 1120000 · Assessment Administration - Other								0.00
Total 1120000 · Assessment Administration						416.66	0.00	3,333.28
<b>1130000 · Debt Service Administration</b>								9,454.13
<b>1513028 · Arbitrage</b>								0.00
Total 1513028 · Arbitrage								0.00
<b>1513029 · Bond Amortization Sched Fee</b>								0.00
Total 1513029 · Bond Amortization Sched Fee								0.00
<b>1513030 · Trustee Fees</b>								7,704.13
Total 1513030 · Trustee Fees								7,704.13
<b>1513125 · Dissemination Agent</b>								1,750.00
Bill	05/31/2023	2021-...	WRATHELL, HUN...	05/23 MGM...	1202000 · Ac...	250.00		2,000.00
Total 1513125 · Dissemination Agent						250.00	0.00	2,000.00
<b>1513126 · Trust Fund Accounting</b>								0.00
Total 1513126 · Trust Fund Accounting								0.00
<b>1513131 · Notes Payable - Soave-DS</b>								0.00
Total 1513131 · Notes Payable - Soave-DS								0.00
<b>1130000 · Debt Service Administration - Other</b>								0.00
Total 1130000 · Debt Service Administration - Other								0.00
Total 1130000 · Debt Service Administration						250.00	0.00	9,704.13
<b>1140000 · Utilities</b>								211,920.64
<b>1513014 · Website Hosting &amp; Management</b>								0.00
Total 1513014 · Website Hosting & Management								0.00
<b>1531010 · Utilities- Electricity General</b>								46,422.10
Bill	05/10/2023	3110...	TAMPA ELECTRIC	3110000201...	1202000 · Ac...	7,372.45		53,794.55
Bill	05/17/2023	2210...	TAMPA ELECTRIC	2210064899...	1202000 · Ac...	687.61		54,482.16
Bill	05/17/2023	2210...	TAMPA ELECTRIC	2210064899...	1202000 · Ac...	531.84		55,014.00
Total 1531010 · Utilities- Electricity General						8,591.90	0.00	55,014.00
<b>1531030 · Streetlights - (TECO)</b>								125,215.77
Bill	05/10/2023	3110...	TAMPA ELECTRIC	3110000201...	1202000 · Ac...	21,963.74		147,179.51
Total 1531030 · Streetlights - (TECO)						21,963.74	0.00	147,179.51
<b>1531040 · Propane Gas</b>								0.00
Total 1531040 · Propane Gas								0.00
<b>1533010 · Water, Sewer &amp; Irrigation</b>								8,148.52
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10441 COR...	1202000 · Ac...	742.40		8,890.92
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10907 COR...	1202000 · Ac...	262.68		9,153.60
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10747 COR...	1202000 · Ac...	50.83		9,204.43
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10921 COR...	1202000 · Ac...	442.31		9,646.74
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10836 COR...	1202000 · Ac...	286.11		9,932.85
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10749 COR...	1202000 · Ac...	180.62		10,113.47
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10814 COR...	1202000 · Ac...	71.75		10,185.22
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10759 COR...	1202000 · Ac...	85.70		10,270.92
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10812 COR...	1202000 · Ac...	332.97		10,603.89
Bill	05/10/2023	2019...	CITY OF TAMPA ...	12001 COR...	1202000 · Ac...	8.99		10,612.88
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10581 COR...	1202000 · Ac...	54.22		10,667.10
Bill	05/10/2023	2019...	CITY OF TAMPA ...	10594 COR...	1202000 · Ac...	27.43		10,694.53
Bill	05/10/2023	2030...	CITY OF TAMPA ...	10800 W C...	1202000 · Ac...	65.40		10,759.93
Bill	05/10/2023	2030...	CITY OF TAMPA ...	15200 ANG...	1202000 · Ac...	95.26		10,855.19
Bill	05/10/2023	2030...	CITY OF TAMPA ...	15231 ANG...	1202000 · Ac...	48.36		10,903.55
Bill	05/10/2023	2030...	CITY OF TAMPA ...	15218 ANTI...	1202000 · Ac...	34.41		10,937.96

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	05/10/2023	2030...	CITY OF TAMPA ...	11026 TAHI...	1202000 · Ac...	106.99		11,044.95
Total 1533010 · Water, Sewer & Irrigation						2,896.43	0.00	11,044.95
<b>1533030 · Utilities - Web-Site/Maintenanc</b>								0.00
Total 1533030 · Utilities - Web-Site/Maintenanc								0.00
<b>1534010 · Solid Waste Disposal</b>								4,983.66
Bill	05/03/2023	9928...	WASTE MANAGE...	15-02341-42...	1202000 · Ac...	740.22		5,723.88
Bill	05/31/2023	9936...	WASTE MANAGE...	15-02341-42...	1202000 · Ac...	740.22		6,464.10
Total 1534010 · Solid Waste Disposal						1,480.44	0.00	6,464.10
<b>1534020 · Sewer Lift Stations</b>								1,190.00
Bill	05/17/2023	69551	STAR ENVIRONM...	05/22 LIFT S...	1202000 · Ac...	85.00		1,275.00
Bill	05/17/2023	69582	STAR ENVIRONM...	05/23 LIFT S...	1202000 · Ac...	85.00		1,360.00
Bill	05/17/2023	69710	STAR ENVIRONM...	EMERGEN...	1202000 · Ac...	456.00		1,816.00
Total 1534020 · Sewer Lift Stations						626.00	0.00	1,816.00
<b>1541003 · Communication- Internet, Cable</b>								25,960.59
Bill	05/03/2023	9933...	VERIZON	842085579-...	1202000 · Ac...	225.26		26,185.85
Bill	05/10/2023	3207...	CIO TECHNOLOG...	04/23 FIRE...	1202000 · Ac...	557.27		26,743.12
Bill	05/10/2023	813-9...	FRONTIER COM...	813-982-054...	1202000 · Ac...	175.98		26,919.10
Bill	05/10/2023	813-9...	FRONTIER COM...	813-982-054...	1202000 · Ac...	175.98		27,095.08
Bill	05/10/2023	813-9...	FRONTIER COM...	813-982-054...	1202000 · Ac...	255.98		27,351.06
Bill	05/10/2023	813-9...	FRONTIER COM...	813-982-069...	1202000 · Ac...	125.98		27,477.04
Bill	05/24/2023	1280...	BRIGHT HOUSE	128076001 ...	1202000 · Ac...	1,013.12		28,490.16
Bill	05/24/2023	3186...	CIO TECHNOLOG...	03/23 FIRE...	1202000 · Ac...	557.27		29,047.43
General Journal	05/30/2023	7719		CONSTANT...	-SPLIT-	45.00		29,092.43
Total 1541003 · Communication- Internet, Cable						3,131.84	0.00	29,092.43
<b>1140000 · Utilities - Other</b>								0.00
Total 1140000 · Utilities - Other								0.00
Total 1140000 · Utilities						38,690.35	0.00	250,610.99
<b>1150000 · Security</b>								263,012.04
<b>1521010 · Security Services - Contract</b>								221,415.91
Bill	05/03/2023	4195...	ALLIED UNIVERS...	04/14/2023-...	1202000 · Ac...	6,838.00		228,253.91
Bill	05/03/2023	4195...	ALLIED UNIVERS...	04/14/2023-...	1202000 · Ac...	6,999.06		235,252.97
Bill	05/03/2023	4195...	ALLIED UNIVERS...	04/14/2023-...	1202000 · Ac...	3,578.99		238,831.96
Bill	05/17/2023	1426...	ALLIED UNIVERS...	04/28/2023-...	1202000 · Ac...	7,004.40		245,836.36
Bill	05/17/2023	1426...	ALLIED UNIVERS...	04/28/2023-...	1202000 · Ac...	6,639.27		252,475.63
Bill	05/17/2023	1426...	ALLIED UNIVERS...	04/28/2023-...	1202000 · Ac...	3,078.40		255,554.03
Total 1521010 · Security Services - Contract						34,138.12	0.00	255,554.03
<b>1521020 · Security Service - Other</b>								0.00
Total 1521020 · Security Service - Other								0.00
<b>1521025 · Security-Maintenance</b>								34,872.13
<b>1521026 · Security-Contractual Maint</b>								0.00
Total 1521026 · Security-Contractual Maint								0.00
<b>1521027 · Security - Equip &amp; Maint</b>								0.00
Total 1521027 · Security - Equip & Maint								0.00
<b>1521029 · Security - Virtual Guard</b>								34,872.13
Deposit	05/01/2023	5269	ENVERA SYSTEMS	RETURNED...	1100101 · Su...		8,011.00	26,861.13
Check	05/01/2023	10127	ENVERA SYSTEMS	REPLACE C...	1100104 · Su...	8,011.00		34,872.13
Bill	05/31/2023	83688	ACCESS CENTR...	200 BARCO...	1202000 · Ac...	1,430.40		36,302.53
Total 1521029 · Security - Virtual Guard						9,441.40	8,011.00	36,302.53
<b>1521025 · Security-Maintenance - Other</b>								0.00
Total 1521025 · Security-Maintenance - Other								0.00
Total 1521025 · Security-Maintenance						9,441.40	8,011.00	36,302.53
<b>1521028 · Security - Spec Events &amp; Safety</b>								0.00
Total 1521028 · Security - Spec Events & Safety								0.00
<b>1521030 · Off-duty Policing</b>								6,724.00
Bill	05/10/2023	0001...	STEVE GASKINS ...	04/23 PATR...	1202000 · Ac...	736.00		7,460.00
Total 1521030 · Off-duty Policing						736.00	0.00	7,460.00
<b>1150000 · Security - Other</b>								0.00
Total 1150000 · Security - Other								0.00



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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 1150000 · Security						44,315.52	8,011.00	299,316.56
<b>1160000 · Field Operations</b>								173,406.05
<b>1513012 · Field Manager</b>								39,365.22
Check	05/12/2023	DD	JOHN DAVID HALL	P/R W/E 05/...	1100101 · Su...	2,463.46		41,828.68
Check	05/12/2023	DD	TOMMY E PERKINS	P/R W/E 05/...	1100101 · Su...	50.68		41,879.36
Check	05/26/2023	DD	JOHN DAVID HALL	P/R W/E 05/...	1100101 · Su...	2,463.46		44,342.82
Check	05/26/2023	DD	TOMMY E PERKINS	P/R W/E 05/...	1100101 · Su...	95.03		44,437.85
Total 1513012 · Field Manager						5,072.63	0.00	44,437.85
<b>1513013 · Assistant Field Manager</b>								0.00
Total 1513013 · Assistant Field Manager								0.00
<b>1513015 · Assistant Office Administrator</b>								0.00
Total 1513015 · Assistant Office Administrator								0.00
<b>1513016 · Office Administrator</b>								31,395.16
Check	05/12/2023	DD	AMANDA GE SHE...	P/R W/E 05/...	1100101 · Su...	989.43		32,384.59
Check	05/26/2023	DD	DOMINIQUE GRE...	P/R W/E 05/...	1100101 · Su...	1,105.77		33,490.36
Total 1513016 · Office Administrator						2,095.20	0.00	33,490.36
<b>1513017 · Payroll Taxes</b>								5,723.95
Check	05/12/2023	DD	Shannon Camilien	P/R W/E 05/...	1100101 · Su...		29.38	5,694.57
Check	05/12/2023	DD	Yomna Kashian	P/R W/E 05/...	1100101 · Su...		33.04	5,661.53
Check	05/12/2023	DD	Alexander Romero...	P/R W/E 05/...	1100101 · Su...		20.20	5,641.33
Check	05/12/2023	DD	AMANDA GE SHE...	P/R W/E 05/...	1100101 · Su...		117.71	5,523.62
Check	05/12/2023	DD	JOHN DAVID HALL	P/R W/E 05/...	1100101 · Su...		379.00	5,144.62
Check	05/12/2023	DD	TOMMY E PERKINS	P/R W/E 05/...	1100101 · Su...		3.88	5,140.74
General Journal	05/12/2023	7671		P/R W/E TA...	1100101 · Su...	933.85		6,074.59
Check	05/26/2023	DD	Shannon Camilien	P/R W/E 05/...	1100101 · Su...		43.38	6,031.21
Check	05/26/2023	DD	Alexander Romero...	P/R W/E 05/...	1100101 · Su...		25.97	6,005.24
Check	05/26/2023	DD	Yomna Kashian	P/R W/E 05/...	1100101 · Su...		40.21	5,965.03
Check	05/26/2023	DD	DOMINIQUE GRE...	P/R W/E 05/...	1100101 · Su...		144.89	5,820.14
Check	05/26/2023	DD	JOHN DAVID HALL	P/R W/E 05/...	1100101 · Su...		378.99	5,441.15
Check	05/26/2023	DD	TOMMY E PERKINS	P/R W/E 05/...	1100101 · Su...		7.26	5,433.89
General Journal	05/26/2023	7711		P/R W/E TA...	1100101 · Su...	1,029.09		6,462.98
Total 1513017 · Payroll Taxes						1,962.94	1,223.91	6,462.98
<b>1513018 · U.C. Tax</b>								0.00
Total 1513018 · U.C. Tax								0.00
<b>1513026 · Special Residential Mailing</b>								0.00
Total 1513026 · Special Residential Mailing								0.00
<b>1513045 · Communication - Telephone -Gate</b>								0.00
Total 1513045 · Communication - Telephone -Gate								0.00
<b>1513331 · Pool &amp; Beach Club Attendant</b>								5,322.56
Check	05/12/2023	DD	Shannon Camilien	P/R W/E 05/...	1100101 · Su...	384.00		5,706.56
Check	05/12/2023	DD	Yomna Kashian	P/R W/E 05/...	1100101 · Su...	432.00		6,138.56
Check	05/12/2023	DD	Alexander Romero...	P/R W/E 05/...	1100101 · Su...	264.00		6,402.56
Check	05/26/2023	DD	Shannon Camilien	P/R W/E 05/...	1100101 · Su...	547.56		6,950.12
Check	05/26/2023	DD	Alexander Romero...	P/R W/E 05/...	1100101 · Su...	339.48		7,289.60
Check	05/26/2023	DD	Yomna Kashian	P/R W/E 05/...	1100101 · Su...	525.60		7,815.20
Total 1513331 · Pool & Beach Club Attendant						2,492.64	0.00	7,815.20
<b>1513341 · Community Events - Coordinator</b>								0.00
Total 1513341 · Community Events - Coordinator								0.00
<b>1541020 · Guard Office Equipment</b>								0.00
Total 1541020 · Guard Office Equipment								0.00
<b>1541021 · Guard Office Supplies</b>								0.00
Total 1541021 · Guard Office Supplies								0.00
<b>1541022 · CMMS License and Support</b>								0.00
Total 1541022 · CMMS License and Support								0.00
<b>1541030 · Entry&amp; Walls Maintenance</b>								0.00
Total 1541030 · Entry& Walls Maintenance								0.00
<b>1541040 · Seasonal Decorations</b>								58,950.00
Total 1541040 · Seasonal Decorations								58,950.00
<b>1541041 · BC Office Equipment</b>								4,241.13
General Journal	05/01/2023	7708		GOOGLE S...	-SPLIT-	1.99		4,243.12
Bill	05/24/2023	780067	BORING	05/18/23-06/...	1202000 · Ac...	59.29		4,302.41
Bill	05/24/2023	5018...	US BANK EQUIP...	KONICA MI...	1202000 · Ac...	158.63		4,461.04

## Cory Lakes CDD General Ledger

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill	05/24/2023	5025...	WELLS FARGO V...	COPIER LE...	1202000 · Ac...	130.24		4,591.28
General Journal	05/30/2023	7719		GOOGLE S...	1541003 · Co...	1.99		4,593.27
Total 1541041 · BC Office Equipment						352.14	0.00	4,593.27
<b>1541090 · Miscellaneous Field Expense</b>								9,450.00
Total 1541090 · Miscellaneous Field Expense								9,450.00
<b>1541092 · Beach Club Office Supplies</b>								3,169.14
Credit Card Char...	05/01/2023	050123	HOMEBASE	HOMEBASE	1100103 · Su...	24.95		3,194.09
Total 1541092 · Beach Club Office Supplies						24.95	0.00	3,194.09
<b>1541094 · Beach Club Gym Supplies</b>								2,525.61
<b>1541098 · Capital Lease #3354508</b>								1,153.86
Total 1541098 · Capital Lease #3354508								1,153.86
<b>1541094 · Beach Club Gym Supplies - Other</b>								1,371.75
General Journal	05/02/2023	7709		HOME DEP...	-SPLIT-	48.53		1,420.28
Bill	05/24/2023	9214...	HD SUPPLY	ROLL TOW...	1202000 · Ac...	1,038.77		2,459.05
Total 1541094 · Beach Club Gym Supplies - Other						1,087.30	0.00	2,459.05
Total 1541094 · Beach Club Gym Supplies						1,087.30	0.00	3,612.91
<b>1541800 · Community Events (Supplies )</b>								13,263.28
Credit Card Char...	05/03/2023	050323	AMAZON	B2B PRIME	1100103 · Su...	179.00		13,442.28
Total 1541800 · Community Events (Supplies )						179.00	0.00	13,442.28
<b>1546033 · R&amp;M - Fence</b>								0.00
Total 1546033 · R&M - Fence								0.00
<b>1573010 · Pool &amp; Beach Club Attendants</b>								0.00
Total 1573010 · Pool & Beach Club Attendants								0.00
<b>1573016 · Food Service Plans</b>								0.00
Total 1573016 · Food Service Plans								0.00
<b>1573017 · Operations Contingency</b>								0.00
General Journal	05/31/2023	7760		RECLASS T...	-SPLIT-	6,000.00		6,000.00
Total 1573017 · Operations Contingency						6,000.00	0.00	6,000.00
<b>534022 · Contracts - Access Control</b>								0.00
Total 534022 · Contracts - Access Control								0.00
<b>546035 · R&amp;M - Gatehouse</b>								0.00
Total 546035 · R&M - Gatehouse								0.00
<b>1160000 · Field Operations - Other</b>								0.00
Total 1160000 · Field Operations - Other								0.00
Total 1160000 · Field Operations						19,266.80	1,223.91	191,448.94
<b>1170000 · Property Maintenance</b>								399,617.50
<b>1537005 · Lake and Pond Maintenance</b>								27,281.29
Bill	05/03/2023	PSI-7...	SOLITUDE LAKE ...	05/23 AQUA...	1202000 · Ac...	3,922.00		31,203.29
Total 1537005 · Lake and Pond Maintenance						3,922.00	0.00	31,203.29
<b>1537010 · Well Maintenance - Irrigation</b>								5,612.06
Total 1537010 · Well Maintenance - Irrigation								5,612.06
<b>1546001 · Landscaping</b>								318,665.05
Bill	05/03/2023	175401	LANDSCAPE MAI...	05/23 BASE ...	1202000 · Ac...	28,943.65		347,608.70
Bill	05/03/2023	41072	OLM, INC	04/23 LAND...	1202000 · Ac...	1,000.00		348,608.70
Total 1546001 · Landscaping						29,943.65	0.00	348,608.70
<b>1546002 · Plant Replacement</b>								1,179.31
Bill	05/17/2023	175830	LANDSCAPE MAI...	INSTALL PL...	1202000 · Ac...	3,651.00		4,830.31
Bill	05/17/2023	175831	LANDSCAPE MAI...	INSTALL 2 ...	1202000 · Ac...	970.00		5,800.31
Bill	05/17/2023	175832	LANDSCAPE MAI...	REPLACE D...	1202000 · Ac...	261.95		6,062.26
Bill	05/17/2023	175833	LANDSCAPE MAI...	FILL IN ARE...	1202000 · Ac...	4,422.00		10,484.26
Total 1546002 · Plant Replacement						9,304.95	0.00	10,484.26
<b>1546003 · SOD Replacement</b>								0.00
Total 1546003 · SOD Replacement								0.00
<b>1546004 · Street Tree Maintenance</b>								0.00
Total 1546004 · Street Tree Maintenance								0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance		
<b>1546005 · Annuals &amp; Seasonal Plant Instal</b>								4,000.00		
Total 1546005 · Annuals & Seasonal Plant Instal								4,000.00		
<b>1546006 · Tree Removal</b>								28,337.85		
Bill	05/31/2023	176310	LANDSCAPE MAI...	PALM REM...	1202000 · Ac...	1,225.00		29,562.85		
Total 1546006 · Tree Removal								1,225.00	0.00	29,562.85
<b>1546026 · R&amp;M - Fertilizer</b>								0.00		
Total 1546026 · R&M - Fertilizer								0.00		
<b>1546041 · Irrigation - Maintenance</b>								14,541.94		
Bill	05/17/2023	175880	LANDSCAPE MAI...	IRRIGATIO...	1202000 · Ac...	582.49		15,124.43		
Total 1546041 · Irrigation - Maintenance								582.49	0.00	15,124.43
<b>1546042 · Inspection Services (OLM)</b>								0.00		
Total 1546042 · Inspection Services (OLM)								0.00		
<b>1546043 · Irrigation/Repair Landsc area</b>								0.00		
Total 1546043 · Irrigation/Repair Landsc area								0.00		
<b>1546059 · Mulch</b>								0.00		
Total 1546059 · Mulch								0.00		
<b>1546060 · Beach Sand</b>								0.00		
Total 1546060 · Beach Sand								0.00		
<b>1170000 · Property Maintenance - Other</b>								0.00		
Total 1170000 · Property Maintenance - Other								0.00		
Total 1170000 · Property Maintenance						44,978.09	0.00	444,595.59		
<b>1171000 · Facilities Maintenance</b>								199,676.16		
<b>1539050 · Recreation Equipmt R&amp;M</b>								10,514.30		
Bill	05/03/2023	26659	FITNESS SERVIC...	03/23 PREV...	1202000 · Ac...	275.00		10,789.30		
Bill	05/03/2023	26517	FITNESS SERVIC...	01/23 PREV...	1202000 · Ac...	250.00		11,039.30		
Bill	05/17/2023	26907	FITNESS SERVIC...	05/23 PREV...	1202000 · Ac...	275.00		11,314.30		
General Journal	05/19/2023	7715		HOME DEP...	-SPLIT-	267.98		11,582.28		
General Journal	05/19/2023	7715		SCHOOL O...	1539050 · Re...	3,450.10		15,032.38		
General Journal	05/26/2023	7718		SCHOOL O...	-SPLIT-	2,143.78		17,176.16		
General Journal	05/26/2023	7718		HOME DEP...	1539050 · Re...	98.86		17,275.02		
Total 1539050 · Recreation Equipmt R&M								6,760.72	0.00	17,275.02
<b>1539051 · Bldg/ Eqpmt Maint &amp; Rep</b>								5,337.65		
Bill	05/10/2023	3024...	COOL EDGE, INC.	A/C REPAIR	1202000 · Ac...	1,220.00		6,557.65		
General Journal	05/19/2023	7715		WALMART	1539050 · Re...	96.62		6,654.27		
Bill	05/31/2023	9214...	HD SUPPLY	4-8' ALUMIN...	1202000 · Ac...	28.29		6,682.56		
Bill	05/31/2023	PSI1...	PYE BARKER FIR...	KITCHEN S...	1202000 · Ac...	400.98		7,083.54		
Total 1539051 · Bldg/ Eqpmt Maint & Rep								1,745.89	0.00	7,083.54
<b>1541010 · Fountain Repairs &amp; Maintenance</b>								400.00		
Total 1541010 · Fountain Repairs & Maintenance								400.00		
<b>1541015 · Monuments and Signs</b>								35.90		
Total 1541015 · Monuments and Signs								35.90		
<b>1541091 · Outside Facilities Maintenance</b>								105,178.20		
Total 1541091 · Outside Facilities Maintenance								105,178.20		
<b>1541093 · Cleaning (BC &amp; GH )</b>								10,010.00		
Bill	05/03/2023	125687	ANAGO OF TAMPA	05/23 CLEA...	1202000 · Ac...	1,430.00		11,440.00		
Total 1541093 · Cleaning (BC & GH )								1,430.00	0.00	11,440.00
<b>1541095 · Pest Control</b>								600.00		
Bill	05/10/2023	52473	PEST2REST, INC.	04/23 PEST ...	1202000 · Ac...	300.00		900.00		
Total 1541095 · Pest Control								300.00	0.00	900.00
<b>1541096 · Barcode Database</b>								0.00		
Total 1541096 · Barcode Database								0.00		
<b>1541097 · Car and Cart Repairs and Maint</b>								4,770.28		
General Journal	05/02/2023	7709		7-ELEVEN	1541094 · Be...	55.60		4,825.88		
General Journal	05/08/2023	7710		SHELL	-SPLIT-	59.60		4,885.48		
General Journal	05/10/2023	7711		SHELL	-SPLIT-	54.45		4,939.93		
General Journal	05/11/2023	7712		PALM BEAC...	-SPLIT-	101.63		5,041.56		
General Journal	05/16/2023	7713		SHELL	-SPLIT-	69.95		5,111.51		
General Journal	05/18/2023	7714		AUTOZONE	-SPLIT-	274.10		5,385.61		
General Journal	05/22/2023	7716		SHELL	-SPLIT-	50.90		5,436.51		

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	05/25/2023	7717		SHELL	-SPLIT-	61.00		5,497.51
General Journal	05/30/2023	7719		SHELL	1541003 · Co...	52.20		5,549.71
General Journal	05/30/2023	7719		SHELL	1541003 · Co...	28.30		5,578.01
Bill	05/31/2023	P009...	EVERGLADES FA...	AMI145939-...	1202000 · Ac...	1,252.48		6,830.49
Total 1541097 · Car and Cart Repairs and Maint						2,060.21	0.00	6,830.49
<b>1546061 · Security Gate Maint &amp; Repair</b>								
Bill	05/10/2023	157143	GATE TECH, INC	15 REPLAC...	1202000 · Ac...	680.89		5,801.86
Total 1546061 · Security Gate Maint & Repair						680.89	0.00	6,482.75
<b>1546062 · Security Gate Maint&amp;Rep -Cachet</b>								
Bill	05/10/2023	157078	GATE TECH, INC	04/23 MONT...	1202000 · Ac...	67.44		3,727.27
Total 1546062 · Security Gate Maint&Rep -Cachet						67.44	0.00	3,794.71
<b>1546063 · Storm Water Drainage</b>								
Total 1546063 · Storm Water Drainage								9,200.00
<b>1546064 · Storage</b>								
Total 1546064 · Storage								0.00
<b>1546065 · Security Technology Repairs</b>								
Total 1546065 · Security Technology Repairs								0.00
<b>1546093 · Street Sweeping</b>								
Total 1546093 · Street Sweeping								0.00
<b>1546095 · Paver Repairs</b>								
Bill	05/10/2023	CLI5...	BRICK PAVING S...	REPAIRED ...	1202000 · Ac...	1,452.00		38,133.26
Total 1546095 · Paver Repairs						1,452.00	0.00	39,585.26
<b>1546096 · Pressure Washing</b>								
Total 1546096 · Pressure Washing								1,500.00
<b>1546097 · Clean &amp; Repair Monument Lantern</b>								
Total 1546097 · Clean & Repair Monument Lantern								0.00
<b>1546098 · Commercial Window Cleaning</b>								
Total 1546098 · Commercial Window Cleaning								0.00
<b>1546099 · Rentals and Leases</b>								
Bill	05/10/2023	7356...	LIFE FITNESS	ACCESSOR...	1202000 · Ac...	1,999.31		4,467.44
Bill	05/10/2023	7365...	LIFE FITNESS	MEDICINE ...	1202000 · Ac...	11,102.56		6,466.75
Bill	05/10/2023	4093...	NAVITAS CREDIT...	LEASE PAY...	1202000 · Ac...	804.74		17,569.31
Total 1546099 · Rentals and Leases						13,906.61	0.00	18,374.05
<b>1171000 · Facilities Maintenance - Other</b>								
Total 1171000 · Facilities Maintenance - Other								0.00
Total 1171000 · Facilities Maintenance						28,403.76	0.00	228,079.92
<b>1180000 · Facilities Maintenance (Pool)</b>								
<b>1534022 · Contracts- Access Control</b>								
Total 1534022 · Contracts- Access Control								0.00
<b>1541050 · Pool Maintenance -Contract</b>								
Total 1541050 · Pool Maintenance -Contract								12,490.00
<b>1541052 · Pool Repairs</b>								
General Journal	05/11/2023	7712		HOME DEP...	1541097 · Ca...	267.00		362.09
Total 1541052 · Pool Repairs						267.00	0.00	629.09
<b>1541054 · Pool Permits</b>								
Bill	05/24/2023	29-60...	FLORIDA DEPT O...	SWIMMING ...	1202000 · Ac...	275.35		0.00
Total 1541054 · Pool Permits						275.35	0.00	275.35
<b>1541056 · Pool Janitorial Services</b>								
Total 1541056 · Pool Janitorial Services								0.00
<b>1546035 · R&amp;M - Gatehouse</b>								
Total 1546035 · R&M - Gatehouse								0.00
<b>1546094 · Utilities - Pool Heaters</b>								
Bill	05/10/2023	3110...	TAMPA ELECTRIC	3110000201...	1202000 · Ac...	107.89		1,911.49
Total 1546094 · Utilities - Pool Heaters						107.89	0.00	2,019.38
<b>1551000 · Pool Contingency</b>								
								0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 1551000 · Pool Contingency								0.00
<b>546093 · R&amp;M - Street Sweeping</b>								0.00
Total 546093 · R&M - Street Sweeping								0.00
<b>546094 · R&amp;M - Street Lighting</b>								0.00
Total 546094 · R&M - Street Lighting								0.00
<b>1180000 · Facilities Maintenance (Pool) - Other</b>								0.00
Total 1180000 · Facilities Maintenance (Pool) - Other								0.00
Total 1180000 · Facilities Maintenance (Pool)						650.24	0.00	15,413.82
<b>1190000 · Capital Improvements</b>								0.00
<b>1539052 · Fitness Equipment - New</b>								0.00
Total 1539052 · Fitness Equipment - New								0.00
<b>1539055 · Fence</b>								0.00
Total 1539055 · Fence								0.00
<b>9539053 · Playground/Sail Shade Structure</b>								0.00
Total 9539053 · Playground/Sail Shade Structure								0.00
<b>9539054 · 2 Tennis Courts</b>								0.00
Total 9539054 · 2 Tennis Courts								0.00
<b>9539056 · Garage Door</b>								0.00
Total 9539056 · Garage Door								0.00
<b>9539057 · Valuation and Consulting</b>								0.00
Total 9539057 · Valuation and Consulting								0.00
<b>1190000 · Capital Improvements - Other</b>								0.00
Total 1190000 · Capital Improvements - Other								0.00
Total 1190000 · Capital Improvements								0.00
<b>120000 · Debt Services</b>								282,597.05
<b>2517710 · Principal Retirement 1996</b>								0.00
Total 2517710 · Principal Retirement 1996								0.00
<b>2517720 · Interest Expense 1996</b>								0.00
Total 2517720 · Interest Expense 1996								0.00
<b>2517730 · Principal Prepayment 1996</b>								0.00
Total 2517730 · Principal Prepayment 1996								0.00
<b>2517740 · Reserve Reduction Prepayment</b>								0.00
Total 2517740 · Reserve Reduction Prepayment								0.00
<b>3517710 · Principal Retirement 2013</b>								74,085.87
Total 3517710 · Principal Retirement 2013								74,085.87
<b>3517720 · Interest Expense 2013</b>								42,569.51
General Journal	05/01/2023	7699		INTEREST ...	4151000 · 20...	6,233.00		48,802.51
General Journal	05/01/2023	7699		INTEREST ...	4151000 · 20...	28,728.13		77,530.64
Total 3517720 · Interest Expense 2013						34,961.13	0.00	77,530.64
<b>3517723 · Prepayment Expenses</b>								0.00
General Journal	05/01/2023	7699		TO UPDATE...	4151000 · 20...	10,000.00		10,000.00
Total 3517723 · Prepayment Expenses						10,000.00	0.00	10,000.00
<b>4517710 · Principal Retirement 2013 A1</b>								0.00
Total 4517710 · Principal Retirement 2013 A1								0.00
<b>4517712 · 2013A1 Principal Payment</b>								0.00
General Journal	05/01/2023	7699		PRINCIPAL ...	4151000 · 20...	460,000.00		460,000.00
Total 4517712 · 2013A1 Principal Payment						460,000.00	0.00	460,000.00
<b>4517715 · 2013A1 Princ Prepayment</b>								5,000.00
Total 4517715 · 2013A1 Princ Prepayment								5,000.00
<b>4517720 · Interest Expense 203</b>								0.00
Total 4517720 · Interest Expense 203								0.00
<b>5517720 · Interest Expense Note 2017</b>								0.00
Total 5517720 · Interest Expense Note 2017								0.00
<b>6517710 · Principal Retirement 2022</b>								140,000.00
Total 6517710 · Principal Retirement 2022								140,000.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>6517720 · Interest Expense Note 2022</b>								20,941.67
Total 6517720 · Interest Expense Note 2022								20,941.67
<b>120000 · Debt Services - Other</b>								0.00
Total 120000 · Debt Services - Other								0.00
Total 120000 · Debt Services						504,961.13	0.00	787,558.18
<b>1394001 · DS- Transfer-in</b>								0.00
Total 1394001 · DS- Transfer-in								0.00
<b>1539054 · Capital improvement program</b>								0.00
Total 1539054 · Capital improvement program								0.00
<b>1539060 · Capital Outlay</b>								0.00
Total 1539060 · Capital Outlay								0.00
<b>1539500 · ADA Website Compliance</b>								210.00
Total 1539500 · ADA Website Compliance								210.00
<b>1539622 · Hurricane Clean-Up</b>								0.00
Total 1539622 · Hurricane Clean-Up								0.00
<b>1588001 · DS- Transfer- out</b>								0.00
Total 1588001 · DS- Transfer- out								0.00
<b>1600000 · Common Area</b>								0.00
<b>534027 · Contracts - Janitorial Services</b>								0.00
Total 534027 · Contracts - Janitorial Services								0.00
<b>534029 · Access Control Pool &amp; Rec Ctr</b>								0.00
Total 534029 · Access Control Pool & Rec Ctr								0.00
<b>543013 · Electricity - Streetlighting</b>								0.00
Total 543013 · Electricity - Streetlighting								0.00
<b>546074 · R&amp;M - Pools</b>								0.00
Total 546074 · R&M - Pools								0.00
<b>546078 · R&amp;M - Recreation Center</b>								0.00
Total 546078 · R&M - Recreation Center								0.00
<b>546085 · R&amp;M - Signage</b>								0.00
Total 546085 · R&M - Signage								0.00
<b>546090 · R&amp;M - Stormwater System</b>								0.00
Total 546090 · R&M - Stormwater System								0.00
<b>546091 · R&amp;M - Tot Lot</b>								0.00
Total 546091 · R&M - Tot Lot								0.00
<b>546115 · R&amp;M - Fitness Equipment</b>								0.00
Total 546115 · R&M - Fitness Equipment								0.00
<b>1600000 · Common Area - Other</b>								0.00
Total 1600000 · Common Area - Other								0.00
Total 1600000 · Common Area								0.00
<b>4517723 · Prepayment Expenses</b>								0.00
General Journal	05/01/2023	7699		PREPAYME...	4151000 · 20...	10,000.00		10,000.00
General Journal	05/01/2023	7699		TO UPDATE...	4151000 · 20...		10,000.00	0.00
Total 4517723 · Prepayment Expenses						10,000.00	10,000.00	0.00
<b>512001 · Payroll - Salaried</b>								0.00
Total 512001 · Payroll - Salaried								0.00
<b>513.615 · Tax Collector</b>								50,578.85
General Journal	05/05/2023	7670		TAX COLLE...	1101005 · Fir...	212.81		50,791.66
General Journal	05/05/2023	7670		TAX COLLE...	1101005 · Fir...	0.23		50,791.89
General Journal	05/05/2023	7670		TAX COLLE...	1101005 · Fir...	9.47		50,801.36
General Journal	05/05/2023	7670		TAX COLLE...	1101005 · Fir...	8.55		50,809.91
Total 513.615 · Tax Collector						231.06	0.00	50,809.91
<b>524001 · Workers' Compensation</b>								0.00
Total 524001 · Workers' Compensation								0.00
<b>534020 · Contracts - Guard Services</b>								0.00
Total 534020 · Contracts - Guard Services								0.00
<b>534023 · Contracts - Access Control Old</b>								0.00

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07/14/23

Accrual Basis

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 534023			Contracts - Access Control Old					0.00
<b>534026</b>			<b>Contracts - Janitorial - Gate</b>					0.00
Total 534026			Contracts - Janitorial - Gate					0.00
<b>534037</b>			<b>Contracts - Security Services</b>					0.00
Total 534037			Contracts - Security Services					0.00
<b>534040</b>			<b>Contracts - Streetlighting</b>					0.00
Total 534040			Contracts - Streetlighting					0.00
<b>534100</b>			<b>Contracts - Sheriff</b>					0.00
Total 534100			Contracts - Sheriff					0.00
<b>538.800</b>			<b>Pmt to escrow agent for refi</b>					0.00
Total 538.800			Pmt to escrow agent for refi					0.00
<b>538.850</b>			<b>COI</b>					0.00
Total 538.850			COI					0.00
<b>541650</b>			<b>Construction in Progress</b>					0.00
Total 541650			Construction in Progress					0.00
<b>546112</b>			<b>R&amp;M - Gazebo</b>					0.00
Total 546112			R&M - Gazebo					0.00
<b>549061</b>			<b>Misc - Water License Fees</b>					0.00
Total 549061			Misc - Water License Fees					0.00
<b>5517710</b>			<b>Principal Retirement Note 2017</b>					0.00
Total 5517710			Principal Retirement Note 2017					0.00
<b>5517715</b>			<b>2017 Princ Prepayment</b>					0.00
Total 5517715			2017 Princ Prepayment					0.00
<b>552028</b>			<b>OP Supplies - Uniforms</b>					0.00
Total 552028			OP Supplies - Uniforms					0.00
<b>581.000</b>			<b>Transfer out</b>					0.00
Total 581.000			Transfer out					0.00
<b>66000</b>			<b>Payroll Expenses</b>					0.00
Total 66000			Payroll Expenses					0.00
<b>8541650</b>			<b>Construction In Progress 301</b>					0.00
Total 8541650			Construction In Progress 301					0.00
<b>8588000</b>			<b>Intrafund Transfer 301</b>					0.00
Total 8588000			Intrafund Transfer 301					0.00
<b>9999999</b>			<b>Uncoded Expense</b>					0.00
Total 9999999			Uncoded Expense					0.00
<b>1369900</b>			<b>Other Miscellaneous Revenues</b>					0.00
Total 1369900			Other Miscellaneous Revenues					0.00
<b>386.000</b>			<b>Misc Capital Improvements Loan</b>					0.00
Total 386.000			Misc Capital Improvements Loan					0.00
<b>No acct</b>								0.00
Total no acct								0.00
<b>TOTAL</b>						<b>4,547,326.99</b>	<b>4,547,326.99</b>	<b>0.00</b>

# **CORY LAKES**

**COMMUNITY DEVELOPMENT DISTRICT**

**10**



# Office Administrator & Events Monthly Report

Meeting date: July 20, 2023

## CDD Office

- Routine barcodes, lease renewals and new resident processing.
- Routine invoice coding and AP aging reports.
- Office Organization
- Continued training of office staff.
- Maternity planning, please see attached for more information
- Implementing systems with staff to maintain organization and consistency
- Increasing communication options for residents
- Community event planning and scheduling for end of year and budgeting purposes for next year

## CDD Events

UPCOMING:

- None scheduled at the moment

COMPLETED:

- Spring Festival | 3/18/23 11am-1pm- This event was a success. Many families came out to enjoy the entertainment and egg hunts.

# Planning

- Office Staff Schedule

Facilities Supervisor (John Hall) Monday-Friday 9am-5pm

Office Assistant (Shannon) Monday, Wednesday, Friday 12pm-6pm

Office Assistant (Yomna) Tuesday, Thursday, Saturday 1pm-7pm

- Office Hours

Monday, Wednesday, Friday 9am-5pm (Remotely Only 9am-12pm)

Tuesday, Thursday 9am-7pm (Remotely Only 9am-1pm)

Saturday 12pm-5pm

1. (The times scheduled for the office assistants is when someone will physically be in Cory Lake CDD admin office and John may assist throughout the day)
  2. Calls will be taken remotely throughout the day Monday-Friday 9am-5pm (813)986-1031
  3. Emails available via [clubeachclub@corylakescdd.net](mailto:clubeachclub@corylakescdd.net)  
Event Planning via [clievents@corylakescdd.net](mailto:clievents@corylakescdd.net)
- Office Communications  
(For important updates/ schedule changes due to staff availability, etc.)
    1. Facebook Page
    2. Constant Contacts (Please ensure email is registered with CDD office to get all updates accordingly)
  - Items that require physical appearance (can be made by appointment or can come when someone is physically in office)
    1. Barcodes
    2. Deposits/Fees that need to be paid
    3. Finger printing
    4. Visitor permits/parking pass
  - Items that can be done remotely
    1. Beach club rental/usage scheduling
    2. Pool rental and scheduling
    3. General Questions/Inquiry Information
    4. Payroll

5. Invoices
6. CDD Communications via Facebook or Constant Contact
7. Monthly Administrator Report (OA Report)

(Information needed to reserve remotely will be name, address, and available event date at least 30 days out unless requesting an usage agreement and email so tenant can receive documents via email. Completed documents can be scanned back to the [clubeachclub@corylakescdd.net](mailto:clubeachclub@corylakescdd.net) email or returned in office when payment is made within 24/48 business hours of reservation/scheduling)

(All deposits/fees must be made within 24/48 business hours of scheduling along with completed paperwork when office staff is scheduled to physically be in the office)

(All office staff will communicate via group chat/text for communication purposes to ensure effective communication across all platforms and for the temporary transition to ensure completeness and accuracy)

Any questions or concerns please call or text Office Administrator at (813)986-1031.

# **CORY LAKES**

**COMMUNITY DEVELOPMENT DISTRICT**

**13**



# RESERVE STUDY UPDATE PROPOSAL

Cory Lakes Community Development District, Inc.

Prepared for:

Mr. Chesley “Chuck” E. Adams, Director of Operations  
c/o Wrathell, Hunt and Associates, LLC,

June 1, 2023



Prepared by:

**Reserve Advisors, LLC**

201 E. Kennedy Boulevard, Suite 1150

Tampa, FL 33602

(800) 980-9881

[www.reserveadvisors.com](http://www.reserveadvisors.com)



June 1, 2023

Dear Mr. Chesley “Chuck” E. Adams,

Thank you for the opportunity to present Cory Lakes Community Development District, Inc. with this proposal for a reserve study update, with site-visit (Level II).

As a fiduciary, your Board of Directors has been entrusted to represent and protect the best interests of their community. Our expert reserve study update will be the guide that you and your board rely on for maintaining sufficient reserve funds and prioritizing long-term capital planning.

While our industry-leading team of consultants have conducted over 26,000 reserve studies, they will approach your study with the firm understanding that your community’s needs are truly unique. That’s why we guarantee:

**FULL ENGAGEMENT**



It’s our job to understand your specific concerns and to discuss your priorities in order to ensure your reserve study experience exceeds your expectations.

**DETAILED UNDERSTANDING**



We will do whatever it takes to ensure Cory Lakes Community Development District, Inc. has complete confidence in interpreting and putting into practice our findings and recommendations.



**ONGOING SUPPORT**



This will not be a one-and-done report. Unlike other firms, we provide your current and future boards with additional insight, availability to answer questions and guidance well beyond report delivery.

At Reserve Advisors, we take great pride in helping communities thrive. By applying industry leading expertise, we deliver unbiased guidance that supports the Cory Lakes Community Development District, Inc. Board with maintaining their community’s long-term physical and financial health.

Please sign and return the [Confirmation of Services](#) page to get started.

Sincerely,

Matt Kuisle, Southeast Regional Executive Director  
(800) 980-9881

## RESERVE STUDY BENEFITS



### FOR BOARDS

- ✓ Fulfills your fiduciary responsibility
- ✓ Supports board decisions
- ✓ Streamlines your budget process
- ✓ Prioritizes capital projects



### FOR HOMEOWNERS

- ✓ Ensures fair and equitable reserve contributions
- ✓ Reduces long-term cost of ownership
- ✓ Minimizes risk of assessments

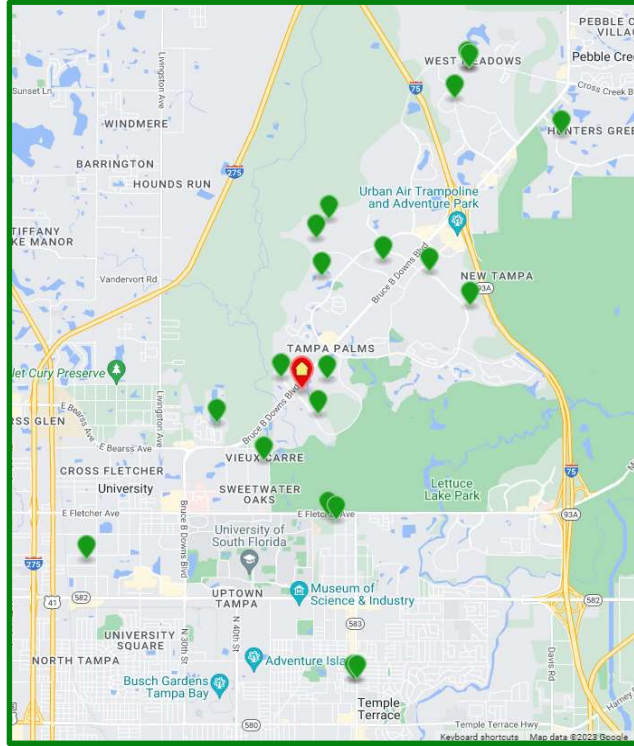
## MAIN REASONS COMMUNITIES CHOOSE RESERVE ADVISORS

<ul style="list-style-type: none"> <li>✓ <b>Multi-disciplined Expert Engineers</b> <ul style="list-style-type: none"> <li>• With more than 40 engineers, we match our expertise with your community rather than a “one size fits all” engineer</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>✓ <b>Dedicated Support During and After the Reserve Study</b> <ul style="list-style-type: none"> <li>• Industry leading support by our team of multi-disciplined engineers ensures your complete satisfaction</li> </ul> </li> </ul>
<ul style="list-style-type: none"> <li>✓ <b>Comprehensive Reports to Solve Problems Before They Escalate</b> <ul style="list-style-type: none"> <li>• Thorough condition assessments that prioritize your near-term projects</li> <li>• Best practices and technical illustrations to better understand project scope and compare contractor bids</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>✓ <b>Knowledge of Local Replacement Costs</b> <ul style="list-style-type: none"> <li>• Our proprietary cost database comprises actual client project costs and is the basis for adequate — not excessive — reserve budgets</li> </ul> </li> </ul>
<ul style="list-style-type: none"> <li>✓ <b>Unbiased Recommendations With Your Best Interests in Mind</b> <ul style="list-style-type: none"> <li>• We do not provide design or project management services</li> <li>• We do not profit from your capital projects</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>✓ <b>Exclusive and Unique Easy-to-use Expenditures Table</b> <ul style="list-style-type: none"> <li>• View all of your community’s reserve components in one place</li> <li>• See all of your prioritized capital projects for the next 30 years</li> </ul> </li> </ul>
<ul style="list-style-type: none"> <li>✓ <b>Unmatched Local Experience</b> <ul style="list-style-type: none"> <li>• Intimate working knowledge of local costs and conditions that affect your community</li> </ul> </li> </ul>	



**CLIENTS SERVED NEAR YOU**

Red represents your property, Green represents our clients. References available upon request.



**Name**

- Lake Forest Homeowners Association, Inc.
- Ashington Reserve Neighborhood Association, Inc.
- Carlyle Gardens Townhomes Association, Inc.
- Charter Mill Townhomes, A Condominium
- Emerald Pointe Townhomes at Tampa Palms Owners Association, Inc.
- Faircrest Condominium Association, Inc.
- Hamptons at Tampa Condominium Association, Inc.
- Oxford Place at Tampa Palms Condominium Association, Inc.
- Palma Vista Condominium Association of Hillsborough County, Inc.
- Raintree Manor Homes Condominium Association No. 2, Inc.
- Stone Creek Pointe Condominium Association, Inc.
- Stone Ridge at Highwoods Preserve Townhomes Owners' Association, Inc.
- Tampa Palms North Owner's Association, Inc.
- Tampa Palms Open Space and Transportation Community Development District (Area 6)
- Tampa Palms Open Space and Transportation Community Development District (Area 7)
- The Promenade Owners Association, Inc.
- Vieux Carre Condominium Association, Inc.
- Waterside Community Association, Inc.
- West Meadows Property Owners Association, Inc.
- Whitehall Neighborhood Association, Inc.
- Buckingham at Tampa Palms Owners Association, Inc.

**City**

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## QUALIFICATIONS

### SPECIALIZING IN RESERVE STUDIES SINCE 1991

Reserve Advisors is an engineering firm that specializes in reserve study consulting services for common-interest communities. We've partnered with more than 29,000 clients, providing communities across the United States the peace of mind that comes from long-term planning and proactive asset management. Our full-time staff of engineers conduct life and valuation analyses for building, mechanical system, site and recreational components and utilizes its breadth of experience to deliver the most realistic capital planning solutions in the industry.

**60+**  
ENGINEERS

**29,000**  
RESERVE STUDIES CONDUCTED

**300+**  
YEARS OF RESERVE STUDY EXPERIENCE

### A LEADERSHIP TEAM LIKE NO OTHER

Reserve Advisors' leadership team comprises 6 licensed professional engineers with a combined 90 years of reserve study experience. What sets our leadership team apart is the around-the-clock collaboration they demonstrate to share field intelligence, market trends and to discover new products, materials, and best practices. The intelligence they gather is constantly enhancing our recommendations for the good of your community, and keeps Reserve Advisors a step ahead.

**Matt Kuisle**  
**REGIONAL  
EXECUTIVE DIRECTOR**

*23 Years of Experience  
275+ Studies Conducted*



**PROFESSIONAL ENGINEER (FL)**

Reserve Specialist  
Professional Reserve Analyst

**Nancy Daniel**  
**REGIONAL  
ENGINEERING MANAGER**

*9 Years of Experience  
400+ Studies Conducted*



**PROFESSIONAL ENGINEER (TX)**

Reserve Specialist  
Licensed Community Association Manager (FL)

**Colin Niemeyer**  
**REGIONAL  
ENGINEERING MANAGER**

*6 Years of Experience  
500+ Studies Conducted*



**PROFESSIONAL ENGINEER (FL, NC)**

Reserve Specialist



## SCOPE OF WORK

### FOR CONFIDENCE IN ALL DECISIONS

Reserve Advisors will perform a Reserve Study Update, with Site-Visit (Level II) in accordance with Community Associations Institute (CAI) National Reserve Study Standards. The reserve study includes both a physical analysis and financial analysis of your association's common property. Your reserve study comprises the following activities:

**Physical Analysis:** If applicable, the reserve study consultant updates the list of reserve components to reflect any changes to the property since the previous reserve study. A new condition assessment or physical evaluation is completed for each reserve component and the current condition of each is documented with photographs. Updated life and valuation estimates are performed to determine estimated useful lives, remaining useful lives and current cost of repair or replacement.

**Financial Analysis:** The reserve study consultant identifies the current reserve fund status in terms of cash value. An updated funding plan is then prepared. The funding plan outlines recommended annual reserve contributions to offset the future cost of capital projects over the next 30 years.

---

Cory Lakes Community Development District, Inc. comprises 825 homes in Tampa. We've identified and will include the following reserve components in your Reserve Study Update:

#### Site Components

- Pool including Fence, Deck, Mechanicals & Furniture
- Pool House
- Basketball Court
- Tennis Courts (3)
- Volleyball Court
- Playgrounds (2)
- Streets & Curbs
- Catch Basins
- Sidewalks
- Pond
- Irrigation System
- Landscaping
- Fences
- Gates
- Gate House
- Signage
- Fountain
- Skating Rink
- Boat Ramp
- Wood Bridge
- Utility Vehicle
- Water Slide

#### Beach House

- Roofing and Assembly
- Windows and Doors
- Building Services Equipment
- Decks
- Exercise Equipment
- Interior Finishes

Scope of work includes all property owned-in-common as defined in your association's declaration and other property specifically identified that you'd like us to include.



## KEY ELEMENTS OF YOUR RESERVE ADVISORS RESERVE STUDY UPDATE

### INDUSTRY LEADING SUPPORT

- ✓ Your reserve study experience is tailored to your specific needs, ensuring your community's concerns are thoroughly addressed and its priorities are met
- ✓ We provide current and future boards with additional insight, availability to answer questions and guidance well beyond report delivery

### TABLES AND GRAPHS EXCLUSIVE TO RESERVE ADVISORS

- ✓ **Reserve Expenditures** - View your community's entire schedule of prioritized expenditures for the next 30-years; on one spreadsheet

### RESERVE EXPENDITURES

Reserve Component Inventory	Estimated 1st Year of Event	RUL = 0 FY2021	1 2022	2 2023	3 2024	4 2025	5 2026
<b>Exterior Building Elements</b>							
Roofs, Asphalt Shingles, Phased	2025					228,696	234,414
Roofs, Flat, Phased	2025					71,748	73,542
Walls, Stucco, Paint Finishes and Capital Repairs	2022		38,438	39,398	40,383		
Walls, Trim, Soffits and Fascia, Paint Finishes	2022		12,812	13,133	13,461		
<b>Property Site Elements</b>							
Asphalt Pavement, Mill and Overlay, Phased	2025					108,643	111,359
Pavers, Masonry	2025					22,518	
Retaining Walls, Timber (Replace with Masonry)	2024				76,998	78,923	
<b>Anticipated Expenditures, By Year</b>		0	51,250	52,531	130,842	510,528	419,315



- ✓ **Funding Plan** - Establishes adequate, not excessive recommended annual reserve contributions to meet your future project needs

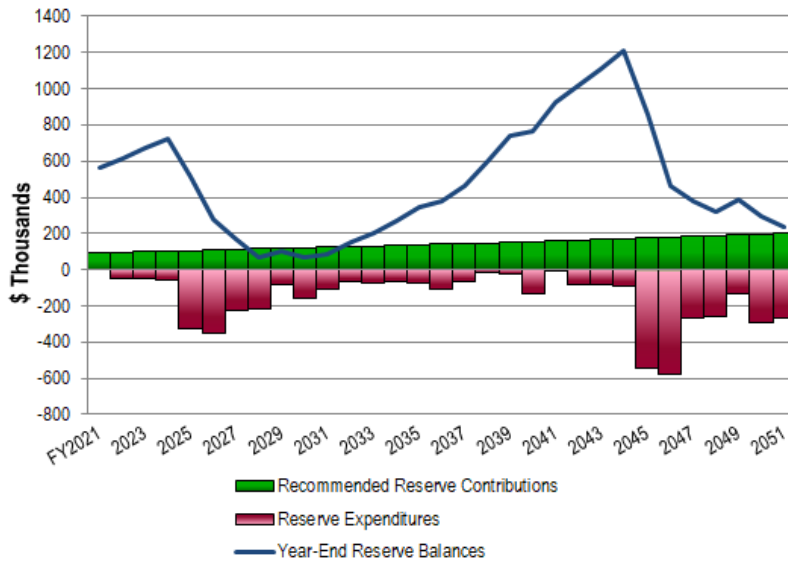
### RESERVE FUNDING PLAN

	Individual Reserve Budgets & Cash Flows for the Next 30 Years					
	FY2021	2022	2023	2024	2025	2026
Reserves at Beginning of Year	567,289	666,648				357,432
<b>Total Recommended Reserve Contributions</b>	<b>92,000</b>	<b>95,500</b>				<b>109,500</b>
Estimated Interest Earned, During Year	7,359	8,265				2,430
Anticipated Expenditures, By Year	0	(51,250)	(52,531)	(130,842)	(510,528)	(419,315)
<b>Anticipated Reserves at Year End</b>	<b>\$666,648</b>	<b>\$719,163</b>	<b>\$774,541</b>	<b>\$755,323</b>	<b>\$357,432</b>	<b>\$50,047</b>



## KEY ELEMENTS OF YOUR RESERVE ADVISORS RESERVE STUDY UPDATE

- ✓ **Reserve Funding Graph** highlights your community's financial health and provides visibility to your projected 30-year cash flow



## COMPREHENSIVE REPORTS

Reserve Advisors delivers insights that enhance your ability to make informed decisions. Our reports:

- ✓ Include detailed photos that document the condition of your property
- ✓ Provide project-specific best practices and diagrams to help you understand the scope of future projects
- ✓ Recommend preventative maintenance activities to maximize component useful lives



**RESERVE ADVISORS**  
Roofs, Asphalt Shingles  
Line Items: 1,286 through 1,293  
Quantity: Approximately 5,800 square feet at the following locations:

Location	Quantity (Square Feet)	Years of Construction
Concord Lane	500	2001-2003
Kenwood Drive	500	1995
Briarwood and Thrive Streets	500	2004-2007
Spokane Hill Drive	500	2005-2006
Maple Creek and Stearns Lanes	500	2006
Washington Street	200	1998
Jefferson Drive	400	2008-2010
Alaska and Central Lanes	500	2012-2015
Jefferson Street	200	2012-2015

**History:** The roof shingles at Concord Lane and Kenwood Drive were replaced from 2019 to 2020. The remaining roof systems are original to construction.  
**Condition:** The original roof systems exhibit areas of damage to and granular loss. The roof systems at Washington and Jefferson Drive exhibit cracked sheathing, delamination, shingle damage, and missing shingles are evident at the Ridge and Central Lane north. The Board informs us of an extensive history of water infiltration due to ice dam formation, primarily at the head of drains.

Photographs documenting present condition and early signs of weathering on your roof include items below. Review key findings.



## EXCEL SPREADSHEETS

Make more informed financial decisions using the industry's most advanced Excel spreadsheets with formulas and funding calculator.

- ✓ Evaluate the financial implications of adjusting expenditures and/or annual funding levels
- ✓ Create and compare various reserve funding schedules to help guide your budget process
- ✓ Address the unexpected - Make adjustments to take into account unanticipated expenses
- ✓ Keep your reserve expenditures and funding schedules current between studies

[Download Our Report Overview](#)



**It is more than just a reserve study.  
It's added value and peace of mind with unconditional support.**

**CONFIRMATION OF SERVICES FOR  
CORY LAKES COMMUNITY DEVELOPMENT DISTRICT, INC.**

**Reserve Study Update with Site-Visit (Level II)** for a total investment of **\$7,350** (includes all expenses). You'll receive:



- Electronic PDF Report with 30-year Reserve Expenditure and Funding Plan tables



- Excel file of Reserve Expenditures and Funding Plan tables with formulas for creating alternate expenditure and funding schedules



- We tailor your experience to your specific needs and ensure your priorities are addressed
- Meeting with our engineer on the day of our visual property inspection
- We are available to answer questions and to provide guidance well beyond report delivery

**OPTIONAL SERVICES**

\_\_\_ One (1) Bound Report hard copy (no charge); Additional copies at \$75 ea. – indicate quantity: \_\_\_

**To authorize the reserve study update:**

- 1. Sign and email agreement to  
Matt@reserveadvisors.com.**

Signature: \_\_\_\_\_

(Print Name): \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

For: **Cory Lakes Community Development  
District, Inc. (080001)**

- 2. Send \$3,675 retainer to:**

Reserve Advisors, LLC  
735 N. Water Street, Suite 175  
Milwaukee, WI 53202

\*Retainer invoice will be emailed to you and is due upon authorization and prior to inspection. The balance is due net 30 days from report shipment. Following receipt of balance due, you may request one set of complimentary changes within six months of report shipment. Agreement is subject to our Professional Services Conditions.

You will receive your electronic report approximately four (4) weeks after our inspection, based on timely receipt of all necessary information from you. Authorization to inspection time varies depending on demand for our services. This proposal, signed above by Reserve Advisors, LLC and dated June 1, 2023, is valid for 45 days, and may be executed and delivered by facsimile, portable document format (.pdf) or other electronic signature pages, and in any number of counterparts, which taken together shall be deemed one and the same instrument.



## PROFESSIONAL SERVICE CONDITIONS

**Our Services** - Reserve Advisors, LLC (“RA” or “us” or “we”) performs its services as an independent contractor in accordance with our professional practice standards and its compensation is not contingent upon our conclusions. The purpose of our reserve study is to provide a budget planning tool that identifies the current status of the reserve fund, and an opinion recommending an annual funding plan, to create reserves for anticipated future replacement expenditures of the subject property. The purpose of our energy benchmarking services is to track, collect and summarize the subject property’s energy consumption over time for your use in comparison with other buildings of similar size and establishing a performance baseline for your planning of long-term energy efficiency goals.

Our inspection and analysis of the subject property is limited to visual observations, is noninvasive and is not meant to nor does it include investigation into statutory, regulatory or code compliance. RA inspects sloped roofs from the ground and inspects flat roofs where safe access (stairs or ladder permanently attached to the structure) is available. Our energy benchmarking services with respect to the subject property is limited to collecting energy and utility data and summarizing such data in the form of an Energy Star Portfolio Manager Report or any other similar report, and hereby expressly excludes any recommendations with respect to the results of such energy benchmarking services or the accuracy of the energy information obtained from utility companies and other third-party sources with respect to the subject property. The reserve report and any energy benchmarking report (i.e., any Energy Star Portfolio Manager Report) (including any subsequent revisions thereto pursuant to the terms hereof, collectively, the “Report”) are based upon a “snapshot in time” at the moment of inspection. RA may note visible physical defects in the Report. The inspection is made by employees generally familiar with real estate and building construction. Except to the extent readily apparent to RA, RA cannot and shall not opine on the structural integrity of or other physical defects in the property under any circumstances. Without limitation to the foregoing, RA cannot and shall not opine on, nor is RA responsible for, the property’s conformity to specific governmental code requirements for fire, building, earthquake, occupancy or otherwise.

RA is not responsible for conditions that have changed between the time of inspection and the issuance of the Report. RA does not provide invasive testing on any mechanical systems that provide energy to the property, nor can RA opine on any system components that are not easily accessible during the inspection. RA does not investigate, nor assume any responsibility for any existence or impact of any hazardous materials, such as asbestos, urea-formaldehyde foam insulation, other chemicals, toxic wastes, environmental mold or other potentially hazardous materials or structural defects that are latent or hidden defects which may or may not be present on or within the property. RA does not make any soil analysis or geological study as part of its services, nor does RA investigate vapor, water, oil, gas, coal, or other subsurface mineral and use rights or such hidden conditions, and RA assumes no responsibility for any such conditions. The Report contains opinions of estimated replacement costs or deferred maintenance expenses and remaining useful lives, which are neither a guarantee of the actual costs or expenses of replacement or deferred maintenance nor a guarantee of remaining useful lives of any property element.

RA assumes, without independent verification, the accuracy of all data provided to it. Except to the extent resulting from RA’s willful misconduct in connection with the performance of its obligations under this agreement, you agree to indemnify, defend, and hold RA and its affiliates, officers, managers, employees, agents, successors and assigns (each, an “RA Party”) harmless from and against (and promptly reimburse each RA Party for) any and all losses, claims, actions, demands, judgments, orders, damages, expenses or liabilities, including, without limitation, reasonable attorneys’ fees, asserted against or to which any RA Party may become subject in connection with this engagement, including, without limitation, as a result of any false, misleading or incomplete information which RA relied upon that was supplied by you or others under your direction, or which may result from any improper use or reliance on the Report by you or third parties under your control or direction or to whom you provided the Report. NOTWITHSTANDING ANY OTHER PROVISION HEREIN TO THE CONTRARY, THE AGGREGATE LIABILITY (IF ANY) OF RA WITH RESPECT TO THIS AGREEMENT AND RA’S OBLIGATIONS HEREUNDER IS LIMITED TO THE AMOUNT OF THE FEES ACTUALLY RECEIVED BY RA FROM YOU FOR THE SERVICES AND REPORT PERFORMED BY RA UNDER THIS AGREEMENT, WHETHER ARISING IN CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY OR OTHERWISE. YOUR REMEDIES SET FORTH HEREIN ARE EXCLUSIVE AND ARE YOUR SOLE REMEDIES FOR ANY FAILURE OF RA TO COMPLY WITH ITS OBLIGATIONS HEREUNDER OR OTHERWISE. RA SHALL NOT BE LIABLE FOR ANY SPECIAL, INDIRECT, INCIDENTAL, CONSEQUENTIAL, PUNITIVE OR EXEMPLARY DAMAGES OF ANY KIND, INCLUDING, BUT NOT LIMITED TO, ANY LOST PROFITS AND LOST SAVINGS, LOSS OF

USE OR INTERRUPTION OF BUSINESS, HOWEVER CAUSED, WHETHER ARISING IN CONTRACT, TORT (INCLUDING NEGLIGENCE), BREACH OF WARRANTY, STRICT LIABILITY OR OTHERWISE, EVEN IF RA HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT WILL RA BE LIABLE FOR THE COST OF PROCUREMENT OF SUBSTITUTE GOODS OR SERVICES. RA DISCLAIMS ALL REPRESENTATIONS AND WARRANTIES WHATSOEVER, EXPRESS OR IMPLIED OR OF ANY NATURE, WITH REGARD TO THE SERVICES AND THE REPORT, INCLUDING, WITHOUT LIMITATION, MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.



**Report** - RA will complete the services in accordance with the Proposal. The Report represents a valid opinion of RA's findings and recommendations with respect to the reserve study and is deemed complete. RA will consider any additional information made available to RA within 6 months of issuing the Report and issue a revised Report based on such additional information if a timely request for a revised Report is made by you. RA retains the right to withhold a revised Report if payment for services was not tendered in a timely manner. All information received by RA and all files, work papers or documents developed by RA during the course of the engagement shall remain the property of RA and may be used for whatever purpose it sees fit. RA reserves the right to, and you acknowledge and agree that RA may, use any data provided by you in connection with the services, or gathered as a result of providing such services, including in connection with creating and issuing any Report, in a de-identified and aggregated form for RA's business purposes.

**Your Obligations** - You agree to provide us access to the subject property for an on-site visual inspection. You agree to provide RA all available, historical and budgetary information, the governing documents, and other information that we request and deem necessary to complete the Report. Additionally, you agree to provide historical replacement schedules, utility bills and historical energy usage files that RA requests and deems necessary to complete the energy benchmarking services, and you agree to provide any utility release(s) reasonably requested by RA permitting RA to obtain any such data and/or information from any utility representative or other third party. You agree to pay actual attorneys' fees and any other costs incurred to collect on any unpaid balance for RA's services.

**Use of Our Report** - Use of the Report is limited to only the purpose stated herein. You acknowledge that RA is the exclusive owner of all intellectual property rights in and relating to the Report. You hereby acknowledge that any use or reliance by you on the Report for any unauthorized purpose is at your own risk and that you will be liable for the consequences of any unauthorized use or distribution of the Report. Use or possession of the Report by any unauthorized third party is prohibited. The Report in whole or in part is not and cannot be used as a design specification for design engineering purposes or as an appraisal. You may show the Report in its entirety to the following third parties: members of your organization (including your directors, officers, tenants and prospective purchasers), your accountants, attorneys, financial institutions and property managers who need to review the information contained herein, and any other third party who has a right to inspect the Report under applicable law including, but not limited to, any government entity or agency, or any utility companies. Without the written consent of RA, you shall not disclose the Report to any other third party. By engaging our services, you agree that the Report contains intellectual property developed (and owned solely) by RA and agree that you will not reproduce or distribute the Report to any party that conducts reserve studies or energy benchmarking services without the written consent of RA.

RA will include (and you hereby agree that RA may include) your name in our client lists. RA reserves the right to use (and you hereby agree that RA may use) property information to obtain estimates of replacement costs, useful life of property elements or otherwise as RA, in its sole discretion, deems appropriate.

**Payment Terms, Due Dates and Interest Charges** - If reserve study and energy benchmarking services are performed by RA, then the retainer payment is due upon execution of this agreement and prior to the inspection by RA, and any balance is due net 30 days from the Report shipment date. If only energy benchmarking services are performed by RA, then the retainer payment is due upon execution of this agreement and any balance is due net 30 days from the Report shipment date. In any case, any balance remaining 30 days after delivery of the Report shall accrue an interest charge of 1.5% per month. Unless this agreement is earlier terminated by RA in the event you breach or otherwise fail to comply with your obligations under this agreement, RA's obligations under this agreement shall commence on the date you execute and deliver this agreement and terminate on the date that is 6 months from the date of delivery of the Report by RA. Notwithstanding anything herein to the contrary, each provision that by its context and nature should survive the expiration or early termination of this agreement shall so survive, including, without limitation, any provisions with respect to payment, intellectual property rights, limitations of liability and governing law.

**Miscellaneous** – Neither party shall be liable for any failures or delays in performance due to fire, flood, strike or other labor difficulty, act of God, act of any governmental authority, riot, embargo, fuel or energy shortage, pandemic, wrecks or delays in transportation, or due to any other cause beyond such party's reasonable control; provided, however, that you shall not be relieved from your obligations to make any payment(s) to RA as and when due hereunder. In the event of a delay in performance due to any such cause, the time for completion or date of delivery will be extended by a period of time reasonably necessary to overcome the effect of such delay. You may not assign or otherwise transfer this agreement, in whole or in part, without the prior written consent of RA. RA may freely assign or otherwise transfer this agreement, in whole or in part, without your prior consent. This agreement shall be governed by the laws of the State of Wisconsin without regard to any principles of conflicts of law that would apply the laws of another jurisdiction. Any dispute with respect to this agreement shall be exclusively venued in Milwaukee County Circuit Court or in the United States District Court for the Eastern District of Wisconsin. Each party hereto agrees and hereby waives the right to a trial by jury in any action, proceeding or claim brought by or on behalf of the parties hereto with respect to any matter related to this agreement.

# **CORY LAKES**

**COMMUNITY DEVELOPMENT DISTRICT**

**15**



## **DRAFT**

### **Cory Lake Isle Community Clubhouse Renovation Project Scope**

#### **Objective:**

Create a scope of work for the Architect/Engineering/Construction firm to provide potential designs and cost estimates for the renovation of the existing clubhouse that accomplishes two goals.

- 1.) Expands the existing Fitness Center/Gym
- 2.) Renovate the Clubhouse Space.

#### **Expansion / Renovation Goals:**

##### **Fitness Center**

- Expands the existing space utilizing some of the current Clubhouse interior space (i.e., no additional structures added)
- Provides adequate Indoor Air Quality and Ventilation and temperature control
- Evaluates the potential to have higher ceilings
- Evaluates the electrical, lighting, security, and technology of the facility
- Ensure Fitness Center meets the American with Disabilities Act (ADA) requirements
- Designs should be created with the goal of being useful/adequate for a minimum of 10 years

##### **Clubhouse Space**

- Upgrade the kitchen Prep/Food Service Area
- Provide a Space Divider System (i.e., soft Curtain Walls) to allow multiple simultaneous events
- Replace worn Tables and Chairs
- Achieves Indoor Air Quality and Ventilation, temperature Control Objectives
- Effective Solar Heat Reduction Capabilities for Windows (Evaluate awnings, Shade Devices)
- Validate Emergency Exit Requirements
- Evaluates the electrical, lighting, security, and technology of the facility
- Ensures our Fire Suppression Systems meet code requirements
- Ensure the Clubhouse meets the Americans with Disabilities Act (ADA) design requirements
- Designs should be created with the goal of being useful/adequate for a minimum of 10 years
- Evaluate Employee Office layout and Utilization

## **RECOMMENDATION**

CDD BOD to create Special Project Committee to support this initiative

## Open Items for Committee:

- 1.) Fitness Center Utilization- What will the additional space be used for? Free Weights, Weight Machines, Treadmills, Rowing Machines, StairMasters, exercise area (jump rope, etc). Will need to incorporate cost of additional equipment into cost estimates
- 2.) Clubhouse Space: What specific upgrades are needed in the Kitchen/Food Prep Area? Initial thought is no ovens or stoves added, but warmers added to keep food warmer.
- 3.) Hold several public forums/workshops to gain additional community members feedback on items above.
- 4.) Obtain building drawings and permits and other building related documents for review

## Proposed Pathforward Calendar

### IIIQTR 2023

- Present Scope of Design Plan to CDD Board and gain approval to move forward at July Meeting
- Conduct at least 3 public workshops with residents during months of August and September
- Incorporate upgrades into a Final Scope of Design Plan
- CDD BOD allocates funds for A/E study into the FY24 Budget at July Meeting

### IVQTR 2023

- Present Final Scope of Design Plan and Project Plan to CDD Board at October Meeting
- Identify and submit RFP to potential A/E (Architectural/Engineering) firms – November/December

### IQTR 2024

- CDD BOD Award Contract to A/E firm at February Meeting
- A/E Firm develops potential designs and cost estimate during Feb. and March.

### IIQTR 2024

- A/E Firm presents Proposals to CDD BOD at April Meeting
- Conduct 3 public workshops with residents to discuss recommendation / options –April/May
- Committee reports back to CDD BOD at June Meeting with a Recommendation

### IIIQTR2024

- At July Meeting, CDD BOD decides whether to go forward with the final proposal (GO/NO GO) and budgets appropriately into the FY25 budget
- Renovations to begin in winter of 2025

# **CORY LAKES**

**COMMUNITY DEVELOPMENT DISTRICT**

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**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2024**

**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
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**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024	% +/-
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023			
<b>REVENUES</b>						
Assessment levy: all residents	\$ 2,477,358				\$ 2,519,928	2%
Assessment levy: Cachet	2,170				2,713	20%
Allowable discounts (4%)	(99,181)				(100,906)	2%
Assessment levy - net	2,380,347	\$ 2,274,277	\$ 106,070	\$ 2,380,347	2,421,735	2%
Interest and miscellaneous	30,000	16,941	13,059	30,000	30,000	0%
Total revenues	2,410,347	2,291,218	119,129	2,410,347	2,451,735	2%
<b>EXPENDITURES</b>						
<b>Professional &amp; admin</b>						
Supervisors	12,000	5,000	7,000	12,000	12,000	0%
Payroll services	600	389	211	600	600	0%
Payroll taxes - FICA	900	383	517	900	900	0%
Payroll taxes - unemployment	325	-	325	325	325	0%
District management	55,000	27,500	27,500	55,000	55,000	0%
Assessment roll preparation	5,000	2,500	2,500	5,000	5,000	0%
Bond amortization schedule fee	1,500	-	1,500	1,500	1,500	0%
Disclosure report	3,000	1,500	1,500	3,000	3,000	0%
Trustee	7,200	7,704	-	7,704	7,750	7%
Audit	6,400	2,500	3,900	6,400	6,400	0%
Arbitrage rebate calculation	2,500	-	2,500	2,500	2,500	0%
Legal - general counsel	10,000	2,539	7,461	10,000	10,000	0%
Engineering	10,000	7,415	2,585	10,000	10,000	0%
Insurance: general liability & public officials&prop	42,000	39,344	-	39,344	40,500	-4%
Insurance: worker's compensation	5,500	4,170	1,330	5,500	5,500	0%
Legal advertising and Sunshine Board	4,500	-	1,000	1,000	1,500	-200%
Bank fees	1,500	595	905	1,500	1,500	0%
Credit card discount	200	133	67	200	200	0%
Dues & licenses	175	175	-	175	175	0%
Postage	2,000	601	1,399	2,000	2,000	0%
Tax collector	99,181	45,516	53,665	99,181	100,906	2%
Contingencies	2,000	708	1,292	2,000	2,000	0%
Total professional & admin	271,481	148,672	117,157	265,829	269,256	-1%

**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024	% +/-
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023			
<b>EXPENDITURES (continued)</b>						
<b>Field Operations</b>						
Utilities						
Communication	20,000	22,576	3,000	25,576	20,000	0%
Website	705	-	705	705	705	0%
ADA website compliance	210	210	-	210	210	0%
Streetlights	155,000	103,314	75,000	178,314	165,000	6%
Electricity	60,000	38,993	30,000	68,993	75,000	20%
Propane	400	-	400	400	400	0%
Water, sewer & irrigation	20,000	5,822	10,000	15,822	17,000	-18%
Solid waste removal	8,000	4,984	3,016	8,000	8,000	0%
Sewer lift stations	2,500	935	1,565	2,500	2,500	0%
Security operations						
Security staffing contract services	445,000	187,186	257,814	445,000	445,000	0%
Contractual Virtual Guard	59,000	31,532	27,468	59,000	59,000	0%
Off-duty policing	21,000	5,464	10,000	15,464	21,000	0%
Field office administration						
Field Manager	67,100	34,286	32,814	67,100	73,810	9%
Assistant field manager	-	-	-	-	-	n/a
Office administrator	53,900	26,857	27,043	53,900	62,595	14%
Payroll taxes	15,000	4,910	7,500	12,410	15,000	0%
Seasonal decorations	60,000	58,950	1,050	60,000	60,000	0%
Beach club office equipment	4,500	3,837	663	4,500	4,500	0%
Beach club office supplies	3,000	3,002	1,500	4,502	4,500	33%
Beach club gym supplies	20,600	2,117	15,000	17,117	20,600	0%
Guard office equipment	1,000	-	1,000	1,000	1,000	0%
Guard office supplies	1,500	-	1,500	1,500	1,500	0%
Community events supplies	18,500	13,069	5,431	18,500	18,500	0%
Pool & beach club attendants	26,000	3,716	22,284	26,000	26,000	0%
Miscellaneous field expense	-	9,450	-	9,450	-	n/a

**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024	% +/-
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023			
<b>EXPENDITURES (continued)</b>						
<b>Property maintenance</b>						
Landscape Maintenance						
Landscaping	407,000	289,865	117,135	407,000	419,000	3%
Beach sand	3,000	-	-	-	6,000	50%
Annuals & seasonal plant installation	5,000	2,000	3,000	5,000	7,500	33%
Plant replacement	30,000	1,179	20,000	21,179	25,000	-20%
Sod replacement	10,000	-	5,000	5,000	5,000	-100%
Well maintenance - irrigation	3,000	398	2,602	3,000	3,000	0%
Irrigation - maintenance	7,500	13,794	5,000	18,794	7,500	0%
Tree removal, replacement and maintenance	35,000	27,538	7,462	35,000	35,000	0%
Lake & pond maintenance	55,640	23,359	32,281	55,640	55,640	0%
Facilities maintenance						
Outside facilities maintenance	100,000	106,053	10,000	116,053	100,000	0%
Capital reinvestment note 2022 repayment	161,292	10,442	150,850	161,292	154,000	-5%
Car and cart repairs and maintenance	6,000	3,374	2,626	6,000	6,000	0%
Rentals and leases	31,644	3,628	28,016	31,644	31,644	0%
Cleaning	16,000	10,010	10,000	20,010	20,000	20%
Pest control	1,800	600	1,200	1,800	1,800	0%
Security gate maintenance & repair	5,000	5,802	2,000	7,802	5,000	0%
Security gate maintenance & repair - Cachet	2,000	2,349	500	2,849	2,500	20%
Monuments & signs	5,000	-	5,000	5,000	5,000	0%
Fountains	7,000	400	3,500	3,900	7,000	0%
Storm water drainage	35,000	5,200	29,800	35,000	35,000	0%
Recreation equipment maintenance & repair	15,000	7,039	7,961	15,000	15,000	0%
Building equipment maintenance & repair	15,000	5,338	7,500	12,838	15,000	0%
Pressure washing	7,500	1,500	6,000	7,500	7,500	0%
Paver, streets and sidewalk repairs, cleaning	75,000	38,133	36,867	75,000	75,000	0%
Facilities maintenance (pool)						
Pool maintenance	21,000	10,165	10,835	21,000	21,000	0%
Pool repairs	7,000	151	6,849	7,000	7,000	0%
Pool heater utilities	8,000	1,861	1,500	3,361	8,000	0%
Pool permit	575	-	575	575	575	0%
Capital improvement program	360,000	-	360,000	360,000	-	n/a
Total field expenses	2,498,866	1,131,388	1,408,812	2,540,200	2,182,479	-14%
Total expenditures	2,770,347	1,280,060	1,525,969	2,806,029	2,451,735	-13%



**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2024**

	Fiscal Year 2023				Proposed Budget FY 2024	%
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023	Total Actual & Projected		
<b>EXPENDITURES (continued)</b>						
Excess/(deficiency) of revenues over/(under) expenditures	(360,000)	1,011,158	(1,406,840)	(395,682)	-	
Fund balance - beginning (unaudited)	<u>1,004,835</u>	<u>915,898</u>	<u>1,927,056</u>	<u>915,898</u>	<u>520,216</u>	
Fund balance - ending (projected)						
Assigned						
3 months working capital	482,069	482,069	482,069	482,069	490,347	
Unassigned	162,766	1,444,987	38,147	38,147	29,869	
Fund balance - ending	<u>\$ 644,835</u>	<u>\$ 1,927,056</u>	<u>\$ 520,216</u>	<u>\$ 520,216</u>	<u>\$ 520,216</u>	

**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional and Administrative Services**

Supervisors	\$ 12,000
Statutorily set at \$200 per Supervisor for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
Payroll services	600
Payroll for District employees is provided by ADP Corporation	
Payroll taxes - FICA	900
FICA tax is currently 7.65%.	
Payroll taxes - unemployment	325
District management	55,000
<b>Wrathell, Hunt and Associates, LLC</b> specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bonds and operate & maintain the assets of the community.	
Assessment roll preparation	5,000
Services for preparing, maintaining and transmitting the annual lien roll with the annual special assessment amounts for the operating, maintenance and capital assessments. This was titled "financial consulting services" in the previous fiscal year.	
Bond amortization schedule fee	1,500
Disclosure report	3,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities & Exchange Act of 1934.	
Trustee	7,750
Annual fees paid to U.S. Bank for acting as trustee, paying agent and registrar.	
Audit	6,400
The District is required to undertake an independent examination of its books, records and accounting procedures each year. The District has engaged Grau and Associates, Inc to provide this service.	
Arbitrage rebate calculation	2,500
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Legal - general counsel	10,000
Straley, Robin, PA., provides on-going general counsel and legal representation. Attorneys attend the noticed Board meetings in order to anticipate and deal with possible legal issues as they may arise and to respond to questions. In this capacity, as local government lawyers, realize that this type of local government is very limited in its scope - providing infrastructure and service to development.	

**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES (continued)**

Engineering	10,000
Stantec, Inc. provides an array of engineering, consulting, and construction services to the Districts, assisting them in crafting solutions with sustainability for the long-term interests of the communities, while recognizing the needs of the government, environment and maintenance of the communities' facilities.	
Insurance: general liability & public officials&prop	40,500
The Districts carry public officials and general liability insurance with a limit of liability set at \$1,000,000 for general liability (\$2,000,000 general aggregate) and \$1,000,000 for public officials liability.	
Insurance: worker's compensation	5,500
The Districts worker's compensation for the District employees.	
Legal advertising and Sunshine Board	1,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Bank fees	1,500
Bank charges incurred during the year.	
Credit card discount	200
Dues & licenses	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Postage	2,000
For mailing out agenda packages and debt service payments.	
Tax collector	100,906
The tax collector's fee is 2% of assessments collected.	
Contingencies	2,000
Automated AP routing and miscellaneous items	
<b>Field Operations</b>	
Utilities	
Communication	20,000
Intended to provide for the cost of communications related provider for phone, cable, internet etc at the Beach Club and gatehouses.	
Website	705
Intended to cover the cost associated with annual registration and maintenance of the District's website.	
ADA website compliance	210
Streetlights	165,000
Intended to cover the cost paid to TECO for the District's streetlight maintenance and power.	
Electricity	75,000
Intended to cover the cost for electricity at all the District's facilities.	
Propane	400
Intended to cover the cost of propane for the District's facilities.	
Water, sewer & irrigation	17,000
Intended to cover the cost of water and sewer services provided to the District's facilities.	
Solid waste removal	8,000
Intended to cover the cost of the dumpster at the Beach Club and the port o let provided for the landscape maintenance contractor.	
Sewer lift stations	2,500
Intended to cover the cost of operating and maintaining the District's lift station.	

**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES (continued)**

Security operations	
Security staffing contract services	445,000
The District contracts with US Security Associates for the personnel services required for guardhouse and roving patrol services.	
Contractual Virtual Guard	59,000
Covers virtual guard services at guardhouses, beach club and pool.	
Off Duty Policing	21,000
Covers the costs of engaging off duty Police for periodic traffic law enforcement within the community.	
Field office administration	
Field Manager	73,810
The District directly employs an on site Field Manager who oversees and directs contract service providers, operates and maintains various District facilities and attends District Board and certain committee meetings providing updates, reports and recommendations.	
Office administrator	62,595
The District directly employs an on site Office Administrator who, among other things, provides over site of daily operations and administers the use of the Beach Club facilities, interacts with residents and visitors regarding concerns and inquiries, over sees and coordinates various resident communication venues, receives, reviews and coordinates approval of invoices weekly with Management company and attends District Board and certain committee meetings providing updates, reports and recommendations.	
Payroll taxes	15,000
Intended to provide for the cost of payroll taxes associated with the onsite employee payroll.	
Seasonal decorations	60,000
Intended to provide for the supply and install of seasonal decorations at the District Facilities.	
Beach club office equipment	4,500
Intended to provide for the purchase and/or leasing of miscellaneous office equipment.	
Beach club office supplies	4,500
Intended to provide for miscellaneous office supplies.	
Beach club gym supplies	20,600
Intended to provide for lease and maintenance of certain equipment as well as miscellaneous supplies.	
Guard office equipment	1,000
Intended to provide for the purchase and/or leasing of miscellaneous office equipment.	
Guard office supplies	1,500
Intended to provide for miscellaneous office supplies.	

**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

<b>EXPENDITURES (continued)</b>	
Community events supplies	18,500
Intended to provide for the cost of supplies associated with periodic special events.	
Pool & beach club attendants	26,000
Intended to provide for the costs of part time employees to provide various services around the pool.	
Landscape Maintenance	
Landscaping	419,000
The District contracts with a qualified and licensed contractor to provided landscape maintenance services within the District common areas and right of ways.	
Beach sand	6,000
Intended to provide for the periodic replenishment of sand at the Beach Club beach.	
Annuals & seasonal plant installation	7,500
Intended to provide for the seasonal installation of annual flowers at high focal point locations within the District's common areas and right of ways.	
Plant replacement	25,000
Intended to provide for the replacement of dead or deteriorated plants within the District's common areas and right of ways that are not the result of the maintenance contractor's negligence.	
Sod replacement	5,000
Intended to provide for the replacement of dead or deteriorated sod within the District's common areas and right of ways that is not the result of the maintenance contractor's negligence.	
Well maintenance - irrigation	3,000
Intended to provide for the costs of repairs, maintenance and periodic replacements of well pumps, motors and controls.	
Irrigation - maintenance	7,500
Intended to provide for the costs of repairs and maintenance to the sprinkler systems within the District's common areas and right of ways that are not as a part of the landscape maintenance contract.	
Tree removal, replacement and maintenance	35,000
Intended to provide for the costs of removing and/or replacing tree and maintenance within the District's common areas and right of ways.	
Lake & pond maintenance	55,640
The District contracts with a qualified and licensed contractor for the maintenance of algae, submersed vegetation, and nuisance bank grasses that if not properly maintained could otherwise impede the lake systems ability to properly receive, pre-treat and convey storm water as designed.	
Facilities maintenance	
Outside facilities maintenance	100,000
Intended to provide for the costs of small equipment and supplies necessary in the day to day maintenance of various District facilities.	
Capital reinvestment note 2022 repayment	154,000
Car and cart repairs and maintenance	6,000
Intended to provide for the routine repairs and maintenance associated with the Patrol vehicle and maintenance cart.	
Rentals and leases	31,644
Intended to cover the cost of a lease/purchase of 1 -half ton pickup and 2-utility carts for a 4 year term and replacement of roving patrol occurred in 2022.	

**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

<b>EXPENDITURES (continued)</b>	
Cleaning	20,000
Intended to provide for the routine cleaning of the gatehouses and Beach Club.	
Pest control	1,800
Intended to provide for the periodic treatment for pests at the Beach Club and Gatehouses.	
Security gate maintenance & repair	5,000
Intended to provide for the costs of repairs and maintenance to the gatehouses.	
Security gate maintenance & repair - Cachet	2,500
Intended to provide for the costs of repairs and maintenance to the gate and associated equipment specific to the entrance to Catchet Isle. (paid solely by the residents of Catchet Isles)	
Monuments & signs	5,000
Intended to provide for the repairs and maintenance of the entry monuments and roadway signage.	
Fountains	7,000
Intended to provide for the repairs and maintenance of the District's fountains.	
Storm water drainage	35,000
Intended to provide for the periodic inspection and cleaning of the District's roadway drainage inlets and lake interconnecting pipes.	
Recreation equipment maintenance & repair	15,000
Intended to provide for repair and maintenance of the Districts recreational equipment at the Beach Club and Tennis Courts.	
Building equipment maintenance & repair	15,000
Intended to provide for repair and maintenance of the Beach Club building and associated systems.	
Pressure washing	7,500
Intended to provide for the periodic pressure washing of the District's facilities.	
Paver, streets and sidewalk repairs, cleaning	75,000
Intended to provide for periodic repair, maintenance and pressure washing of the Districts roadways, sidewalks, gutters and parking lots.	
Facilities maintenance (pool)	
Pool maintenance	21,000
Intended to cover the cost associated with routine cleaning, water testing and water chemistry services at the District's pool.	
Pool repairs	7,000
Intended to provide for repairs and maintenance to the District's pool pumps, motors and controls system.	
Pool heater utilities	8,000
Intended to provide for the seasonal utility costs associated with operating the heaters at the District's pool.	
Pool permit	575
Intended to cover the cost of renewing the Health Department permit associated with operating the District's pool.	
<b>Total expenditures</b>	<b><u><u>\$ 2,451,735</u></u></b>

**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2013 BONDS  
FISCAL YEAR 2024**

	Fiscal Year 2023				Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023	Total Actual & Projected	
<b>REVENUE</b>					
Assessment levy - gross	\$ 110,640				\$ 108,343
Allowable discounts (4%)	(4,426)				(4,334)
Assessment levy - net	106,214	\$ 101,244	\$ 4,970	\$ 106,214	104,009
Interest	-	3,367	-	3,367	-
Total revenue	106,214	104,611	4,970	109,581	104,009
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	30,000	30,000	-	30,000	30,000
Principal prepayment	-	230,000	(220,000)	10,000	-
Interest	71,788	36,269	35,519	71,788	69,675
Total debt service	101,788	296,269	(184,481)	111,788	99,675
<b>Other fees &amp; charges</b>					
Tax collector	4,426	2,024	2,402	4,426	4,334
Total other fees & charges	4,426	2,024	2,402	4,426	4,334
Total expenditures	106,214	298,293	(182,079)	116,214	104,009
Excess/(deficiency) of revenues over/(under) expenditures	-	(193,682)	187,049	(6,633)	-
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfers out	-	-	(226,170)	(226,170)	-
Total other financing sources	-	-	(226,170)	(226,170)	-
Net change in fund balances	-	(193,682)	(39,121)	(232,803)	-
Beginning fund balance (unaudited)	175,749	400,598	206,916	400,598	167,795
Ending fund balance (projected)	\$175,749	\$206,916	\$ 167,795	\$ 167,795	167,795
Use of fund balance:					
Debt service reserve account balance (required)					(51,024)
Principal expense - November 1, 2024					(30,000)
Interest expense - November 1, 2024					(34,463)
Projected fund balance surplus/(deficit) as of September 30, 2024					<u>\$ 82,308</u>

# CORY LAKES

Community Development District

Series 2013 Bonds

\$1,425,000

## Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+i
11/01/2023	30,000.00	5.000%	35,212.50	65,212.50
05/01/2024			34,462.50	34,462.50
11/01/2024	30,000.00	5.625%	34,462.50	64,462.50
05/01/2025			33,618.75	33,618.75
11/01/2025	35,000.00	5.625%	33,618.75	68,618.75
05/01/2026			32,634.38	32,634.38
11/01/2026	35,000.00	5.625%	32,634.38	67,634.38
05/01/2027			31,650.00	31,650.00
11/01/2027	40,000.00	5.625%	31,650.00	71,650.00
05/01/2028			30,525.00	30,525.00
11/01/2028	40,000.00	5.625%	30,525.00	70,525.00
05/01/2029			29,400.00	29,400.00
11/01/2029	45,000.00	5.625%	29,400.00	74,400.00
05/01/2030			28,134.38	28,134.38
11/01/2030	45,000.00	5.625%	28,134.38	73,134.38
05/01/2031			26,868.75	26,868.75
11/01/2031	50,000.00	5.625%	26,868.75	76,868.75
05/01/2032			25,462.50	25,462.50
11/01/2032	50,000.00	5.625%	25,462.50	75,462.50
05/01/2033			24,056.25	24,056.25
11/01/2033	55,000.00	5.625%	24,056.25	79,056.25
05/01/2034			22,509.38	22,509.38
11/01/2034	55,000.00	6.125%	22,509.38	77,509.38
05/01/2035			20,825.00	20,825.00
11/01/2035	60,000.00	6.125%	20,825.00	80,825.00
05/01/2036			18,987.50	18,987.50
11/01/2036	60,000.00	6.125%	18,987.50	78,987.50
05/01/2037			17,150.00	17,150.00
11/01/2037	65,000.00	6.125%	17,150.00	82,150.00
05/01/2038			15,159.38	15,159.38
11/01/2038	70,000.00	6.125%	15,159.38	85,159.38
05/01/2039			13,015.63	13,015.63
11/01/2039	75,000.00	6.125%	13,015.63	88,015.63
05/01/2040			10,718.75	10,718.75
11/01/2040	80,000.00	6.125%	10,718.75	90,718.75
05/01/2041			8,268.75	8,268.75
11/01/2041	85,000.00	6.125%	8,268.75	93,268.75
05/01/2042			5,665.63	5,665.63
11/01/2042	90,000.00	6.125%	5,665.63	95,665.63
05/01/2043			2,909.38	2,909.38
11/01/2043	95,000.00	6.125%	2,909.38	97,909.38
<b>Total</b>	<b>\$1,190,000.00</b>		<b>\$899,256.25</b>	<b>\$2,089,256.25</b>



**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2013 REFUNDING BONDS  
FISCAL YEAR 2024**

	Fiscal Year 2023			Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023	
<b>REVENUE</b>				
Assessment levy - gross	\$ 97,873			\$ -
Allowable discounts (4%)	(3,915)			-
Assessment levy - net	93,958	\$ 91,366	\$ 2,592	\$ 93,958
Interest	-	3,757	-	3,757
Total revenue	93,958	95,123	2,592	97,715
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	460,000	-	460,000	460,000
Principal prepayment	5,000	5,000	-	5,000
Interest	12,534	6,301	6,233	12,534
Total debt service	477,534	11,301	466,233	477,534
<b>Other fees &amp; charges</b>				
Tax collector	3,915	1,826	2,089	3,915
Total other fees & charges	3,915	1,826	2,089	3,915
Total expenditures	481,449	13,127	468,322	481,449
Excess/(deficiency) of revenues over/(under) expenditures	(387,491)	81,996	(465,730)	(383,734)
<b>OTHER FINANCING SOURCES/(USES)</b>				
Transfers in	-	-	226,170	226,170
Total other financing sources	-	-	226,170	226,170
Net change in fund balances	(387,491)	81,996	(239,560)	(157,564)
Beginning fund balance (unaudited)	387,491	195,188	277,184	195,188
Ending fund balance (projected)	\$ -	\$ 277,184	\$ 37,624	\$ 37,624
Use of fund balance:				
Debt service reserve account balance (required)				-
Interest expense - November 1, 2024				-
Projected fund balance surplus/(deficit) as of September 30, 2024				<u>\$ 37,624</u>

**CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT SUMMARY  
FISCAL YEAR 2024**

**FY 2023 Assessments**

CDD Land Use/Phase	Number of Units	Series 2013			O&M	CPF	Cachet Isles
		Series 2017	REF	Series 2013			
x	67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
O&M CI	1	\$0.00	\$0.00	\$0.00	\$2,577.90	\$0.00	\$38.61
O&M 1.2 CI	1	\$0.00	\$0.00	\$0.00	\$2,577.90	\$0.00	\$46.33
O&M	51	\$0.00	\$0.00	\$0.00	\$2,577.90	\$0.00	\$0.00
1.1, 1.4 and 1.5	113	\$0.00	\$0.00	\$0.00	\$2,577.90	\$0.00	\$0.00
1.1 CI	5	\$0.00	\$0.00	\$0.00	\$2,577.90	\$0.00	\$38.61
1.11 and 1.51	2	\$0.00	\$0.00	\$0.00	\$5,155.80	\$0.00	\$0.00
1.2 CI	35	\$0.00	\$0.00	\$0.00	\$2,577.90	\$0.00	\$46.33
1.3 CI	7	\$0.00	\$0.00	\$0.00	\$2,577.90	\$0.00	\$38.61
2	121	\$0.00	\$0.00	\$0.00	\$2,577.90	\$0.00	\$0.00
2.0 96B	1	\$0.00	\$0.00	\$0.00	\$2,577.90	\$0.00	\$0.00
2.0 96AB	10	\$0.00	\$0.00	\$0.00	\$2,577.90	\$0.00	\$0.00
2.1 96B	1	\$0.00	\$0.00	\$0.00	\$5,155.80	\$0.00	\$0.00
3	91	\$0.00	\$212.98	\$0.00	\$2,577.90	\$0.00	\$0.00
4	74	\$0.00	\$89.11	\$0.00	\$2,577.90	\$0.00	\$0.00
5	238	\$0.00	\$302.09	\$0.00	\$2,577.90	\$0.00	\$0.00
6	92	\$0.00	\$0.00	\$0.00	\$2,577.90	\$0.00	\$0.00
7	115	\$0.00	\$0.00	\$962.09	\$2,577.90	\$0.00	\$0.00
	<b>1,025</b>						
			\$0.00				

**FY 2024 Proposed Assessments**

CDD Land Use/Phase	Number of Units	Series 2013			O&M	CPF	Cachet Isles
		Series 2017	REF	Series 2013			
x	67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
O&M CI	1	\$0.00	\$0.00	\$0.00	\$2,622.19	\$0.00	\$48.27
O&M 1.2 CI	1	\$0.00	\$0.00	\$0.00	\$2,622.19	\$0.00	\$57.93
O&M	55	\$0.00	\$0.00	\$0.00	\$2,622.19	\$0.00	\$0.00
1.1, 1.4 and 1.5	113	\$0.00	\$0.00	\$0.00	\$2,622.19	\$0.00	\$0.00
1.1 CI	5	\$0.00	\$0.00	\$0.00	\$2,622.19	\$0.00	\$48.27
1.11 and 1.51	2	\$0.00	\$0.00	\$0.00	\$5,244.40	\$0.00	\$0.00
1.2 CI	35	\$0.00	\$0.00	\$0.00	\$2,622.19	\$0.00	\$57.93
1.3 CI	7	\$0.00	\$0.00	\$0.00	\$2,622.19	\$0.00	\$48.27
2	121	\$0.00	\$0.00	\$0.00	\$2,622.19	\$0.00	\$0.00
2.0 96B	1	\$0.00	\$0.00	\$0.00	\$2,622.19	\$0.00	\$0.00
2.0 96AB	10	\$0.00	\$0.00	\$0.00	\$2,622.19	\$0.00	\$0.00
2.1 96B	1	\$0.00	\$0.00	\$0.00	\$5,244.40	\$0.00	\$0.00
3	91	\$0.00	\$0.00	\$0.00	\$2,622.19	\$0.00	\$0.00
4	74	\$0.00	\$0.00	\$0.00	\$2,622.19	\$0.00	\$0.00
5	234	\$0.00	\$0.00	\$0.00	\$2,622.19	\$0.00	\$0.00
6	92	\$0.00	\$0.00	\$0.00	\$2,622.19	\$0.00	\$0.00
7	115	\$0.00	\$0.00	\$942.11	\$2,622.19	\$0.00	\$0.00
	<b>1,025</b>						

# **CORY LAKES**

**COMMUNITY DEVELOPMENT DISTRICT**

**20**

## BEACH CLUB FACILITY RENTAL POLICIES

**(This is to be replace what is in the Rules and Regs currently)**

The beautiful Cory Lake Isle Beach Club is available for use by the residents of Cory Lake Isles for their private use. The CDD manages this facility and is therefore responsible for granting access to it for private use.

Only legal Cory Lake Isles residents at least 21 years of age that are homeowners and registered renters may use the Beach Club. Residents interested in reserving the Beach Club must submit to the CDD Main Office a completed Beach Club Facility Agreement and the appropriate "Short Term Rental Agreement" or "Long Term Rental Agreement."

Rentals up to 6 hours (i.e. Long-Term Rentals): The Beach Club is available for private rental for up to 6 hours for a fee of \$350. The Beach Club is closed and not available for Long Term Rentals during legal holidays. An additional fee of \$100 is required if alcohol is served. Reservations cannot be made less than 30 days in advance or more than 6 months prior to the event.

Rentals up to 2 hours (i.e. Short-Term Rentals) The Beach Club is available for rent for up to 2 hours at no charge during the following times/dates: 9am to 9pm 7days a week with a maximum attendance of 25 people. If more than 25 people are anticipated then a Long-Term Rental agreement should be signed. If more than 25 people attend the event the resident will be charged the Long-Term rental fee.

A \$500 deposit is required for a Long-Term Rental and \$200 deposit for a Short-Term Rental.

The Pool and pool deck area are not available for private rental and shall remain open to other residents and their guests during normal operating hours.

A resident may not rent the Beach Club for use by a non-resident (i.e. someone that is NOT a CLI homeowner or registered renter). The resident must be present during the entire event or their deposit is forfeited.

Upon submission of the appropriate forms to the Office Administrator or the Facility Manager, they will confirm that the requested dates are available and will then accept all fees associated with the rental. Only after the rental fee and/or security deposit is received will the rental request will the rental be confirmed. Your check and money order is to be made payable to CORY LAKE CDD. Cash is never accepted.

Cancellation Policy: Cancellation of the reservation less than thirty (30) days from date of the rental listed on the Long-Term Usage Agreement will result in a forfeiture of one half (1/2) of the rental fee.

The maximum capacity allowed for use of the Beach Club is one hundred (100) persons.

For more detailed information refer to the "Beach Club Facility Agreement," the "Short Term Rental Agreement" and the "Long Term Rental Agreement."

**CORY LAKES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**20A**

**Cory Lake Isles CDD Beach Club**  
**SHORT-TERM RENTAL AGREEMENT**

- \_\_\_\_\_ Residents (i.e. homeowners and registered renters) over 21 years of age may reserve the Beach Club for up to two hours for special activities from 9 am to 9pm as defined by the Beach Club Facility Agreement. The two hours of the rental agreement includes set up and post-event clean up.
  
- \_\_\_\_\_ The maximum number of guests allowed under the terms of this Short-Term Rental Agreement is not to exceed 25 people. Any exceptions to this rule will require the approval of the CDD at their monthly meeting.
  
- \_\_\_\_\_ Failure to comply with this Short-Term Rental Agreement can result in loss of your privilege to use the Beach Club in the future and/or loss of your deposit.
  
- \_\_\_\_\_ A security deposit of \$200 is required to be paid before the rental is confirmed. The deposit can be waived by the CDD Board of Supervisors at their monthly meeting.
  
- \_\_\_\_\_ The resident reserving an area of the Beach Club Shall be responsible for any and all damage(s) and any expenses arising as a result of the event or damage caused by those in attendance.
  
- \_\_\_\_\_ The resident MUST be present during the entire event or they forfeit the deposit. NOTE- Per the Beach Club Facility Agreement, "Allowing another person to access the Beach Club (other than their guests for the event) can result in Suspension and Termination of the Residents' privileges. As outlined in the CDD Rules and Regulations."
  
- \_\_\_\_\_ To reserve the Beach Club, the resident must have a signed "Beach Club Facility Agreement" on file and their finger prints must be in the system as a homeowner or registered renter.
  
- \_\_\_\_\_ The Office Administrator and/or the Facilities Manager, at their sole discretion, has the authority to deny a reservation request. Denial of a request may be appealed to the CDD Supervisors at their next CDD Meeting.
  
- \_\_\_\_\_ Depending upon the event, the Office Administrator and/or Facilities Manager may allow more than one event at the same time to be scheduled.
  
- \_\_\_\_\_ Children under 18 must be accompanied by a parent or an adult at least 21 years of age.
  
- \_\_\_\_\_ Failure to remove all trash and garbage and placed in the appropriate receptacle at the end of your event will result in losing your deposit.
  
- \_\_\_\_\_ All furniture must be returned to the original position.
  
- \_\_\_\_\_ The Cory Lakes Community Development District is not responsible or liable for any issues, injuries, reactions, illnesses, or death caused by food brought by residents, vendors, organizations, or third parties for events held on the CDD's property. I acknowledge that food preparation, handling, transportation, and storage carries with it inherent risks that include, but are not limited to, health hazards resulting from: 1) not cooking food thoroughly, 2) cross contamination 3) not cleaning foodstuffs, instruments, and hands used in and for food preparation 4) not heating, chilling, or refrigerating food appropriately.
  
- \_\_\_\_\_ In consideration of being permitted to participate in any event on the CDD's property where food (perishable or otherwise) is prepared, handled, transported, or stored, I agree to assume all risk of issues, injuries, reactions, illness, or death resulting from consumption of food items.
  
- \_\_\_\_\_ In consideration of being permitted to participate in any event on the CDD's property where food (perishable or otherwise) is prepared, handled, transported, or stored, I agree to assume all risk of issues, injuries, reactions, illness, or death resulting from consumption of food items. In signing below, I acknowledge and represent that 1) I have read, understood, and sign it voluntarily as my own free act and deed, 2) No oral representations, statements, or inducements have been made 3) I am at least 18 years of age and fully competent 4) I execute this acknowledgment for full, adequate and complete consideration fully intending to be bound by same; and this acknowledgment is in addition to any prior agreement with the CDD and in addition to the CDD's policies.

\_\_\_\_\_ For any hired vendor (caterer, entertainer, etc.) a valid certificate of Insurance (COI) must be on file with the CDD office naming Cory Lake CDD additional insure and Cory Lakes CDD as certificate holder. (See staff for COI example)

Name of Homeowner \_\_\_\_\_ Phone \_\_\_\_\_

Address \_\_\_\_\_

Type of Event \_\_\_\_\_

Briefly describe the event/activities \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Anticipated attendance \_\_\_\_\_ Date of the event \_\_\_\_\_ Times \_\_\_\_\_

Signature \_\_\_\_\_ Date signed \_\_\_\_\_

CDD Staff \_\_\_\_\_ Date approved \_\_\_\_\_

**CORY LAKES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**20B**



**Cory Lake Isles CDD Beach Club  
LONG-TERM RENTAL AGREEMENT**

This agreement is made between the Cory Lake Isles Community Development District here after referred to as the "District" and a resident (i.e. a resident or registered renter) named below for private rental use of the Cory Lake Isles Beach Club. Residents can reserve and rent the Beach Club for private events. Reservations may not be made less than 30-days in advance or more than 6 months prior to the event.

Resident name \_\_\_\_\_

Address \_\_\_\_\_

Phone number \_\_\_\_\_ Event date \_\_\_\_\_

Start time \_\_\_\_\_ End Time \_\_\_\_\_

Type of event \_\_\_\_\_

\_\_\_\_ All fees are payable at the time of the reservation. The reservation will not be valid until the rental fee and security deposit are paid. The resident will be liable and responsible for all damage in excess of the security deposit. All checks must be in the name of the resident who completes the agreement. No cash is accepted for payment of the deposit and/or rental fee.

\_\_\_\_ The Beach Club is CLOSED on all Federal Holidays and is not available for Long Term Rentals: New Years Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, Day after Thanksgiving, Martin Luther Kind Day, Veterans Day, Christmas Day.

RENTAL FEE	ADDITIONAL FEE IF ALCOHOL SERVED	DEPOSIT REQUIRED
\$350	+ \$100	+\$500

\_\_\_\_ Events may run a MAXIMUM of 6 hours. The possible rental times available are from 9 am -11pm, 7 days a week. The 6-hour rental includes set up, and clean up. If renting the beach club until 11pm, the party MUST end no later than 10pm. All guests must leave the building (and the music turned off) by 10pm. Only those people from the event involved with the clean up can remain in the building from 10pm-11pm.

\_\_\_\_ The resident may NOT pay for extra time after 11pm. No extra time will be allowed after 6 hours. Failure to have the facility returned to its pre-event state by the end of the rented time will result in a loss of your deposit.

\_\_\_\_ Alcohol WILL or WILL NOT be served. \_\_\_\_\_ (full signature). If you have indicated that alcohol will NOT be served and, in fact, District staff find that alcohol was consumed, you will lose your entire deposit.

\_\_\_\_ I will ensure that no one under 21 years of age will consume alcohol at this event.

\_\_\_\_ Residents reserving the Beach Club for Long Term Rental must be at least 21 years of age.

\_\_\_\_ Events where more than 50% of the guests are under 21 years of age require at least 2 responsible adult chaperones present during the entire event.

Name of chaperone \_\_\_\_\_ phone \_\_\_\_\_

Name of chaperone \_\_\_\_\_ phone \_\_\_\_\_

- \_\_\_\_\_ One CDD staff member is required to work during this six (6) hour Long Term Usage Agreement. Two CDD staff members are required to work if alcohol is served.
- \_\_\_\_\_ The resident confirms that no more than 100 persons will be in attendance during the time of the rental as permitted by the City of Tampa, FL. The resident, their guests and employees shall not use the Beach Club for any unlawful purpose. The resident is responsible to ensure that their agents, employees, and guests abide by the districts rental policies. **THE MAXIMUM NUMBER OF ATTENDEES IS NOT TO EXCEED 100 PERSONS.**
- \_\_\_\_\_ Cancellations must be made at least 30 days before the scheduled event in order to receive a refund of ½ of the rental fee paid.
- \_\_\_\_\_ The district provides a variety of rectangle tables and fold-out metal chairs. The resident is required to return the chairs and tables to their storage areas inside the Beach Club before the end of their allotted time. Rental of extra chairs, tables, dance floor etc. is not the responsibility of the Beach Club and is the sole responsibility of the resident. The district is not responsible for any property left on district property prior to, or after the event, including but not limited to rented property left at the Beach Club. All rentals must be picked up no later than 5pm the next business day after the date rented.
- \_\_\_\_\_ Garbage and trash MUST be removed from the Beach Club and placed in the large garbage container outside at the end of the event. If garbage and trash is left behind, the security deposit is forfeited in FULL. *Once the Facility manager or Office Administrator has confirmed the condition of the Beach Club after the event, by visual inspection and review of the "after checklist," the deposit will be returned.*
- \_\_\_\_\_ A "before" and "after" checklist will be used by the CDD staff to confirm the appearance of the Beach Club before and after the event. With satisfactory completion of all items on the "after" checklist, the deposit will be returned. The resident is required to sign the "before" check list. If the resident does not sign the "before" or "after" checklist, the renter forfeits their right to any damages after the event and can forfeit their deposit. *The after checklist will be completed by CDD staff immediately after the event and it will be signed by the resident to confirm the appearance of the Beach Club.*
- \_\_\_\_\_ On-site attendant(s) will periodically check activity at the Beach Club during the event. They are authorized to END THE EVENT, BY ALL MEANS NECESSARY, if they observe any damage being done to the property or reckless/inappropriate/dangerous behavior.
- \_\_\_\_\_ The resident to the fullest extent of the law, hereby waives, releases, and discharges the district from any and all losses, claims, liability or damages, including but not limited to losses, claims, liability or damages, including but not limited to losses, claims, liability or damages to personal property or for any personal injury or harm suffered on District property in connection with the rental. The resident further agrees to hold the district harmless from and will indemnify and defend the district against all liability or damage which may arise in any manner whatsoever, whether directly or indirectly from the rental.
- \_\_\_\_\_ The resident will NOT damage, mar or in any manner deface the Beach Club and shall not cause or permit anything to be done which may in any manner damage, mar or deface the Beach Club. If the Beach Club, during the term of this agreement, becomes damaged by and act, default or negligence by the resident or any of the resident' agents, employees, guests or any persons admitted to the Beach Club by the resident, or their guests, the Resident agrees to pay the district upon demand all sums as necessary to restore the Beach Club to its condition prior to the rental.
- \_\_\_\_\_ The resident will comply with all laws, codes and regulations of the USA, the State of Florida, the City of Tampa and Hillsborough County. The resident will pay all sales taxes, fees due to any authority arising out the resident's use of the Beach Club.

\_\_\_ The park and beach close as sunset. No one is authorized to be in these areas after sunset.

\_\_\_ This agreement is made and shall be construed under the laws of the State of Florida with venue in Hillsborough County Florida.

\_\_\_ In the event of any dispute or damage claim arising with respect to the enforcement of this agreement, the prevailing party shall be entitled, in addition to all other relief granted by the court, to a judgment for reasonable attorney fees and costs incurred by reason of such action including appellate proceedings.

\_\_\_ Resident may not assign their right or interest under this agreement and a resident may not rent the Beach Club for use by a non-resident.

\_\_\_ The resident has received and agrees to follow and adhere to the attached "Beach Club Facility Agreement"

\_\_\_ The Cory Lakes Community Development District is not responsible or liable for any issues, injuries, reactions, illnesses, or death caused by food brought by residents, vendors, organizations, or third parties for events held on the CDD's property. I acknowledge that food preparation, handling, transportation, and storage carries with it inherent risks that include, but are not limited to, health hazards resulting from: 1) not cooking food thoroughly, 2) cross contamination 3) not cleaning foodstuffs, instruments, and hands used in and for food preparation 4) not heating, chilling, or refrigerating food appropriately.

\_\_\_ In consideration of being permitted to participate in any event on the CDD's property where food (perishable or otherwise) is prepared, handled, transported, or stored, I agree to assume all risk of issues, injuries, reactions, illness, or death resulting from consumption of food items.

\_\_\_ In consideration of being permitted to participate in any event on the CDD's property where food (perishable or otherwise) is prepared, handled, transported, or stored, I agree to assume all risk of issues, injuries, reactions, illness, or death resulting from consumption of food items. In signing below, I acknowledge and represent that 1) I have read, understood, and sign it voluntarily as my own free act and deed, 2) No oral representations, statements, or inducements have been made 3) I am at least 18 years of age and fully competent 4) I execute this acknowledgment for full, adequate and complete consideration fully intending to be bound by same; and this acknowledgment is in addition to any prior agreement with the CDD and in addition to the CDD's policies.

\_\_\_ The resident MUST be present during the entire event or they forfeit the deposit. NOTE- Per the Beach Club Facility Agreement, "Allowing another person to access the Beach Club (other than their guests for the event) can result in Suspension and Termination of the Residents' privileges. As outlined in the CDD Rules and Regulations."

\_\_\_ Will you have any vendors? \_\_\_ YES \_\_\_ NO. If Yes, indicate the name and type of vendors below:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_ A valid certificate of insurance for all vendors must be provided at least 7 days prior to the scheduled event. If no COI is provided, the event may be canceled and/or vendor will be turned away at the time of the event at the discretion of the Office Administrator.

Resident signature \_\_\_\_\_ date \_\_\_\_\_

District staff signature \_\_\_\_\_ date \_\_\_\_\_

**CORY LAKES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**21B**

## **Safety and security Committee Charter**

### **Mission Statement: (approved by s&s committee on 5/16/23)**

1. " Our mission is to create a safe, welcoming, and inclusive neighborhood that is safe, vibrant, and resilient by fostering a strong sense of community, advocating for effective safety measures & crime prevention measures and promoting positive relationships among residents, local businesses, and law enforcement."

### **Membership**

The Safety and Security will consist of a minimum of three members. The CDD Supervisors have the right to remove an individual committee member at any time. The Chair person or Co- Chairs will be selected by the members and approved by the CDD board. The Safety Committee would consist of CLI residents plus those with specific training and experience in the appropriate areas such as emergency medical responders, fire fighters, CPR/First Aid, etc. If deemed appropriate or needed, the Safety and Security Committee may elect a Secretary, Vice Chair and/or Treasurer.

### **Authority**

The Safety and Security Committee works under the auspices of the CDD Board of Supervisors.

### **Responsibilities**

The Safety and Security Committee has a community-wide, all-hazards approach that emphasizes the engagement of the community and stresses the criticality of awareness and education. The Safety and Security Committee will serve as a resource to driving the development and implementation process for security policies, procedures, and education for residents of Cory Lake Isles. It will set strategic agenda, goals, and objectives for itself. The Security Committee will work in collaboration with the CDD board and CDD staff, Tampa and Hillsborough County enforcement agencies, public officials and the security company employed by the CDD in the further development and implementation of a comprehensive safety and security strategy. The formal existence of a strong, active Safety and Security Committee can further assist the CDD board by ensuring that issues related to safety and security remain a priority in Cory Lake Isles.

### **Meetings**

The Committee meets monthly (or at the direction of the Chairperson) and will present its recommendations to the full board at the monthly CDD meetings

## **Termination of Membership**

The CDD supervisors can terminate the membership of any member of the Safety and Security Committee for any reason but especially for the following reasons:

1. Violation of the Sunshine Laws.
2. Violation of Committee Rules: If a homeowner consistently violates the rules or bylaws of the neighborhood security committee, it could be a valid reason for termination. This could include failure to attend meetings, engage in inappropriate behavior, or not fulfilling responsibilities or obligations as a committee member.
3. Conflict of Interest: If a homeowner's actions or decisions on the security committee are determined to be in conflict with the best interests of the neighborhood or the committee's goals, it could be grounds for termination. This could include engaging in activities that personally benefit the homeowner at the expense of the committee or the neighborhood as a whole.
4. Breach of Confidentiality: If a homeowner on the security committee breaches the confidentiality requirements of the committee, such as sharing sensitive information with unauthorized individuals or entities, it could be considered a serious violation of trust and may result in termination.
5. Illegal or Unethical Behavior: If a homeowner engages in illegal or unethical behavior, it could be a valid reason for termination from the security committee. This could include actions such as fraud, theft, harassment, discrimination, or other unlawful or unethical conduct.
6. Lack of Participation or Inactivity: If a homeowner consistently fails to participate in committee activities, neglects their responsibilities, or shows a lack of commitment to the committee's objectives, it could be a reason for termination. Committees typically rely on active participation from their members to fulfill their goals and responsibilities.
7. Loss of Homeownership: If a homeowner is no longer a homeowner in the neighborhood due to selling their property or other reasons, their membership on the security committee may be terminated automatically as they are no longer eligible to serve.

**The objectives of the Safety & Security Committee of the CDD ( approved by S&S committee on 5/16/23)**

1. **Crime Prevention:** One of the primary objectives of a safety and security committee is to promote a safe living environment and implementing measures to prevent crime. This may include collaborating with local law enforcement, conducting security assessments, and working with our Security Company.
2. **Emergency Preparedness:** The committee will evaluate and make recommendations to the CDD to enhance the community's preparedness for emergencies, such as natural disasters or medical emergencies. This can include developing emergency response plans, organizing drills or training sessions, and ensuring the availability of emergency resources and supplies.
3. **Safety Education:** Educating community members about safety practices and procedures is crucial. The committee may organize workshops, seminars, or information sessions on topics such as personal safety, home security, fire safety, CPR, Alligator awareness info or disaster preparedness.
4. **Maintenance of Security Infrastructure:** The committee may evaluate and make recommendations to the CDD about the security infrastructure within the community.
5. **Policy Development:** The S&S Committee may recommend policies that promote safety and security within the community.
6. **Communication and Collaboration:** The committee may focus on fostering communication and collaboration among community members, local law enforcement, and other relevant stakeholders. This can involve organizing regular meetings, maintaining communication channels, and facilitating dialogue to address safety concerns effectively.
7. **Assessing Risks and Implementing Solutions:** The committee should regularly assess safety and security risks within the community and develop strategies to mitigate them. This can include identifying potential vulnerabilities, evaluating incidents or patterns, and implementing appropriate measures to address identified risks.
8. **Liaison with Local Authorities:** The committee may act as a liaison between the CDD and local law enforcement or emergency services. This can involve reporting concerns, coordinating responses to incidents, and sharing information to ensure a timely and effective response to safety and security issues.
9. **The committee will always work closely with the Facility Manager and maintain a collaborative relationship with him.**

**CORY LAKES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**MINUTES**

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**SUMMARY OF MOTIONS MINUTES OF MEETING  
CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Cory Lakes Community Development District held a Regular Meeting on June 15, 2023 at 6:00 p.m., at the Cory Lake Beach Club, 10441 Cory Lake Drive, Tampa, Florida 33647. The public was able to listen and/or participate via Zoom, at <https://us02web.zoom.us/j/83397954590>, and telephonically at 1-929-205-6099, Meeting ID: 833 9795 4590, for both.

**Present were:**

Jorge Castillo	Chair
Ann Belyea	Vice Chair
Ronald Acoff	Assistant Secretary
Rene Fontcha	Assistant Secretary
Cynthia McIntyre	Assistant Secretary

**Also present were:**

Chuck Adams	District Manager
Dominique Green	Office Administrator
John Hall	Facilities Manager
Heather Thompson (via telephone)	Security Committee Chairperson
Becky Abbott	Allied Security
Amanda Atwood	Allied Security
Molly O'Brien	Sports Camp Vendor
Steve Small	LMP

**Residents who spoke were:**

Karen Wolf	Rajesh Sethi	Sid Shaw	Sreedhar Garyavalli
Pamkaj Jha	Carlos Guzma	Pallu Gupta	Lavakusha K Thlele
Kris Piccaro	Roberta Carroll	Jeff Tatum	Praba Soundararajan
Todd Apple	Harry Ramphal	Ryan Foster	

**On MOTION by Ms. McIntyre and seconded by Mr. Castillo, with all in favor, authorizing Staff to prepare a Tennis Lessons contract, with a 10% cost share to the CDD, was approved.**

*Disclaimer: Readers should be aware that these **summary minutes** are intended to provide highlights of topic discussions and items being considered.*

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**On MOTION by Mr. Acoff and seconded by Mr. Castillo, with all in favor, the May 18, 2023 Summary of Motions, as presented, and Regular Meeting Minutes, as amended, and the June 5, 2023 LAF Committee Meeting and May 16, 2023 Safety and Security Committee Minutes, as presented, were approved.**

**On MOTION by Mr. Castillo and seconded by Mr. Fontcha, with all in favor, authorizing Ms. Belyea as the CDD liaison to work with District Counsel on selection of a new District Management company, was approved.**

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Secretary/Assistant Secretary

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Chair/Vice Chair

**CORY LAKES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**MINUTES**

**ALL**

**DRAFT**

**MINUTES OF MEETING  
CORY LAKES  
COMMUNITY DEVELOPMENT DISTRICT**

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Todd Apple	Harry Ramphal	Ryan Foster	

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call/Pledge of Allegiance**

Mr. Castillo called the meeting to order at 6:01 p.m. All Supervisors were present.

**SECOND ORDER OF BUSINESS**

**Chairman's Opening Comments**

*Disclaimer: Readers should be aware that these **summary minutes** are intended to provide highlights of topic discussions and items being considered.*

43 Mr. Castillo welcomed attendees and encouraged them to be cordial and respect the  
44 three-minute time limit.

45

46 **THIRD ORDER OF BUSINESS** **Other Supervisors’ Opening Comments**

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48 Mr. Acoff voiced his opinion that it is important to set priorities and move forward. He  
49 suggested avoiding divisiveness and building committees, engagement and accountability. He  
50 expressed frustration about the financial reports.

51 Ms. McIntyre discussed concerns about traffic wrecks on the west bridge and stated she  
52 invited County Commissioners Ken Fahey, Pat Kemp and Joshua Wostal and City  
53 Councilmember Louis Viera to attend meetings for future discussions. She encouraged  
54 everyone to attend the July 2, 2023 community potluck, boat parade and fishing tournament.

55 Mr. Fontcha welcomed the attendees. He looks forward to a productive meeting.

56

57 **FOURTH ORDER OF BUSINESS** **Public Comments (agenda items)**  
58 **[3 minutes per speaker]**

59

60 Resident Karen Wolf voiced her opinion that the gym should not be on the agenda  
61 based on the petition submitted at the last meeting. She asked about repayment of the  
62 \$700,000 loan and asked if the tennis court pavers will be addressed. She questioned a  
63 \$360,000 capital expenditures line item and stated she is against raising assessments. Mr.  
64 Adams stated the \$360,000 represents the remaining unspent proceeds from the \$700,000  
65 loan. The budget includes a line item for the five-year repayment scheduled for the loan, which  
66 is the 2022 note. The \$360,000 is earmarked for repairs and rebuilding of the outfall weirs; Staff  
67 is having difficulty locating a contractor willing to perform the work at a reasonable price.

68 Mr. Acoff wants the \$700,000 loan listed on a separate sheet. Asked how much remains  
69 to be paid on the \$700,000 loan, Mr. Adams stated he does not have a copy of the amortization  
70 schedule but \$160,942 was repaid; payments are made twice per year.

71 Resident Rajesh Sethi asked why the gym is on the agenda. Mr. Castillo stated the gym is  
72 on the agenda because several property owners are interested in discussing expansion; the two  
73 specific items voted on were not selling The Meadows and not building a new gym. Mr. Sethi  
74 complained about lack of access to the Clubhouse after office hours. Mr. Castillo stated access  
75 will be discussed later in the meeting.

76 Resident Sreedhar Garyavalli thanked the Board for their service and stated he would  
77 like access to the Clubhouse.

78 Resident Todd Apple supports delaying a gym expansion until budgetary processes are  
79 complete. He questioned the \$75,000 budgeted for roads and stated his opinion that restricting  
80 access to those reserving the Clubhouse after hours is a reasonable accommodation.

81 A resident discussed why he supports expanding access for those wishing to use the  
82 Clubhouse and amenities.

83 Resident Pamkaj Jha encouraged the Board to work together to keep the Clubhouse  
84 open. She supports maintaining the facilities and expanding the space available for the gym.

85 Resident Ryan Foster asked if the Board is aware of the email he sent to Ms. McIntyre.  
86 Ms. McIntyre stated Mr. Hall will address his email. Mr. Foster discussed photos he submitted  
87 of a dead palm tree next to his property and complained about the landscape maintenance on  
88 CDD property next to his home. He objects to the gym.

89 Resident Pallu Gupta thinks some residents are being penalized due to the actions of a  
90 few and that cameras and access databases should make it easy to find who caused damage.

91 Mr. Hall discussed difficulties when someone allows another to enter. Ms. McIntyre  
92 discussed incidents in which the Clubhouse door was left unlocked, teenagers trespassed in the  
93 Clubhouse and on the dock and a light on the dock was broken.

94 Ms. Gupta complained of a sewage odor. Mr. Castillo stated the odor is from the lift  
95 stations that are maintained by the City of Tampa. Mr. Hall stated the City will repair manholes  
96 to eliminate the need for technicians to enter.

97 Resident Harry Ramphal thinks the Clubhouse is not compliant with Americans with  
98 Disabilities Act (ADA) requirements. He complained about the use of public funds.

99 Resident Lavakusha Thiele voiced concern about crime at the gym and expressed  
100 support for expanding the amount of space allocated for the gym.

101 Resident Carlos Guzman is concerned about the open Crosscreek entrance gate arm and  
102 security taking no action when drivers bypassed the visitor gate. He suggested installing a  
103 breakaway or second gate. He thinks Board Members should not use cellphones during  
104 meetings. He was on the 2018 gym survey committee and discussed ways to expand the gym  
105 from 1,200 to 2,100 square feet. In his opinion, the budget should include an “unbudgeted  
106 funds” line item. Mr. Adams stated information is clear on the financials to be reviewed shortly.

107 Resident Praba Soundararajan thinks access to facilities, such as tennis courts, should be  
108 prioritized for residents and options for expansion of the gym should be considered. He  
109 suggested discussing cameras to deter outsiders from hijacking control of amenities.

110 A resident thanked the Board Members for their service. He expressed his opinion that  
111 just because some people do not use the gym is a poor reason not to maintain or expand it.

112 A resident voiced their opinion that the gym equipment is in poor condition and broken  
113 items should be addressed.

114 A resident thanked the Board for the decision not to sell The Meadows or build a new  
115 gym and asked if the matter is decided or not. Mr. Castillo stated the Board voted not to sell  
116 The Meadows unless 51% of the homeowners voting are in agreement. The second motion was  
117 not to build a separate gym. Mr. Acoff stated Mr. Adams will discuss with District Counsel  
118 whether the matter can legally be added to the ballot by the Supervisor of Elections.

119 A resident stated a recent visit to the gym was uncomfortable due to the very small  
120 amount of space. In his opinion, while money is a concern, the gym needs to be expanded.

121 Resident Molly O’Brien stated the sports camp is a success. There is great interest from  
122 families to continue the camp through July. The four-week trial program had up to 23 campers  
123 in the last two weeks. The Administrator’s children attend the camp and the rest are residents.

124 Discussion ensued regarding the need for additional advertising, advertising sooner in  
125 the future, resources needed, feedback from families, ages of campers and activities offered.

126 Mr. Acoff suggested submitting a written extension request. The consensus was for Ms.  
127 O’Brien to work with Ms. Green. Ms. O’Brien stated residents asked her for tennis lessons.

128 Discussion ensued regarding group lessons, court availability and the pros and cons of a  
129 tennis camp. This item will be discussed later in the meeting.

130 A resident noted a lot of debris on the road the morning after a hail storm but, at the  
131 end of the day, the community looked well cared for. She complimented the Board, landscaping  
132 company and community members. She asked the Board to find a reasonable solution to the  
133 community’s issues about expansion of the gym and Clubhouse access.

134 Resident Sid Shaw thinks the CDD does a poor job communicating issues to residents  
135 based on resident fears of the CDD going bankrupt and concerns about debt. In his opinion,  
136 CDD assessments are meant to pay for Operations & Maintenance (O&M) only, not capital  
137 improvements. He believes the \$700,000 loan was to fund the weir project but \$200,000 was



138 spent on tree roots. He feels that the Board should consider a new District Engineer. He voiced  
139 his opinion that the gym is too confined for respectful exercise. He suggested an Engineering  
140 Study might be needed. He asked if there are any lawsuits against the CDD. Mr. Adams replied  
141 affirmatively and stated, after several attempts, the CDD was properly served today.

142 Resident Roberta Carroll noted that proper attire is required at the pool and requested  
143 that a sign be installed prohibiting thong-type bathing suits at the pool. She complained about  
144 lack of enforcement of rules and standards at the pool.

145 A resident complained about long waits for tennis courts and stated he is not in favor of  
146 additional tennis coaching. He expressed support for expanding the gym.

147 A resident thinks pickleball players are not aware of the courts at the hockey rink. Mr.  
148 Castillo stated Ms. Green will send an email informing the residents. Ms. McIntyre stated some  
149 pickleball players do not like the surface on those courts.

150 Resident Jeff Tatum stated he favors requiring after hours Clubhouse users to pay a  
151 deposit and sign an acknowledgment that they will be responsible for damages. He noted there  
152 has never been a police station assigned to K-Bar Ranch, which has 71,000 people. He asked  
153 about partnering with neighboring communities to persuade City Council Members to take  
154 action. Mr. Castillo believes it was discussed with Mr. Hagan and a police substation is planned.

155 Discussion ensued regarding the City of Tampa’s police coverage of the CDD.

156 Resident Kris Piccaro recalled that discussion of the gym was tabled at the last meeting  
157 and expressed support for considering a Reserve Study to help develop a responsible plan. She  
158 hopes for an update on adding an item to the ballot and on the refund for the survey.

159 A resident noted that the public comment rules are not being enforced. He suggested  
160 setting a timer for three minutes and that others refrain from interrupting the speakers.

161 Mr. Castillo motioned for Staff to obtain cost proposals to potentially expand the gym.  
162 Ms. Belyea seconded.

163 Mr. Acoff voice his opinion that a committee should be formed and a scope of work  
164 developed. Ms. McIntyre thinks adding a wall will be inadequate and suggested the entire  
165 Beach Club needs to be done and brought into ADA compliance. She agreed about forming a  
166 committee and suggested resident only access until expansion can be completed.

167 Ms. McIntyre motioned to look at expanding the gym and redecorating the Clubhouse.

168 Mr. Adams stated, procedurally, the first motion must be acted upon first.

169 Discussion ensued regarding the need to define a scope of work, whether to expand the  
170 gym and ADA compliance.

171 Mr. Hall discussed the growth in the community, demand for activity space, features of  
172 the Clubhouse and the need for resident input. He suggested formulating a plan of the desired  
173 outcome for the Clubhouse.

174 Mr. Acoff discussed the need for a forward-thinking plan.

175 Mr. Castillo withdrew his motion.

176 Mr. Adams stated, due to the Sunshine Law, all volunteer group meetings must be  
177 public. No discussions can take place outside of a public meeting because, ultimately, the Board  
178 is considering the committee’s feedback in order to take an action.

179 Discussion ensued regarding restrictions on committee meetings.

180 The consensus was that Mr. Acoff will serve as CDD liaison to speak with residents  
181 regarding the Beach Club redesign.

182

183 **FIFTH ORDER OF BUSINESS**

**Staff Updates**

184

185 **A. Envera**

186 Mr. Hall stated the Envera representative advised that the CDD is currently using the  
187 best technology available. The QR code system would only be feasible for an unmanned gate.

188 **B. Landscape Maintenance**

189 Mr. Adams stated the LMP representative left the meeting. Mr. Hall stated, regarding  
190 the area beside the resident’s home previously discussed, LMP indicated there is no irrigation in  
191 the area. Crews are busy addressing post-storm cleanup; the pink ribbon in his photo indicates  
192 the tree will be removed.

193 **C. Allied Universal**

194 Mr. Hall stated security is fully staffed despite recent staff turnover.

195

196 **SIXTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial  
Statements as of April 30, 2023**

197

198

199 • **Check Register**

200 • **General Ledger**

201 Mr. Adams presented the Unaudited Financial Statements, which reflect three month's  
202 working capital, Unassigned funds and ending Fund balance of approximately \$1.682 million.  
203 He noted the \$360,000 leftover revenue from the loan proceeds from the prior year must be  
204 netted out, resulting in the \$1,321,467 for both the current month and year to date. He  
205 responded to questions about the beginning fund balance and the negative revenues due to  
206 the delay in receiving tax revenues.

207 Ms. McIntyre asked when the separate line items will be done. Mr. Adams stated he will  
208 provide it tomorrow and it will be in the next agenda.

209 Discussion ensued regarding accounting best practices in governmental accounting, the  
210 Board's desire to display the financials in a manner that homeowners can understand and  
211 customizations to the financial reporting requested by the Board.

212 Mr. Fontcha noted that the narrative posted on social media contributes to  
213 misunderstandings about the CDD's debt and use of funds. He stated the debt assumed is  
214 clearly shown in the financials and there is no lack of transparency.

215 Discussion ensued regarding budgeted funds in the General Fund.

216 Mr. Adams stated the Amortization Schedule shows how much is owed on the \$700,000  
217 loan. He responded to questions about remaining funds, amounts paid off in the current year  
218 and funds spent on painting and the design of the weirs. He reiterated that the difficulty has  
219 been finding a contractor willing to complete the project at a reasonable cost.

220 Mr. Hall responded to questions about telephone, internet and IT services.

221 Ms. McIntyre asked for an Amortization Schedule. Mr. Adams stated he will email it to  
222 the Board.

223 Mr. Adams stated Staff is establishing three separate Truist accounts for the funds in  
224 order to qualify for FDIC insurance.

225 The financials were accepted.

226

227 **SEVENTH ORDER OF BUSINESS**

**Staff Report - Office Administrator:  
Dominique Green**

228

229

230 Ms. Green presented the Office Administrator & Events Monthly Report. She noted the  
231 following:

232 ➤ Files are being audited for contact information. Four systems are being cross-referenced  
233 to verify information and eliminate outdated homeowner and renter information.

234 ➤ New Beach Club usage rules are being enforced; residents wishing additional changes  
235 are advised that changes are made by the Board.

236 Discussion ensued regarding office staffing, training, updating homeowner access to the  
237 Envera app and current and future office hours.

238 ▪ **Discussion: Tennis Camp**

239 **This item was an addition to the agenda.**

240 Ms. O’Brien reiterated that residents requested tennis camp on site. She has been  
241 taking children off site but would like to offer services in conjunction with the sports camp. She  
242 proposed offering limited group and private lessons for juniors and adults, two days a week,  
243 with makeups, with an approximate 10% revenue share to the CDD.

244 Discussion ensued regarding the proposal and use of the tennis courts.

245 Ms. O’Brien described her proposal and responded to questions.

246 Discussion ensued regarding the need to resurface the courts in the next fiscal year,  
247 limiting the courts specified for instructors, etc.

248 Ms. O’Brien discussed the goal of not taking up more courts than needed. She proposed  
249 selecting two days and a rain makeup day, with the understanding that a sign will be posted  
250 and she will coordinate with Ms. Green, based upon resident needs.

251

**On MOTION by Ms. McIntyre and seconded by Mr. Castillo, with all in favor, authorizing Staff to prepare a Tennis Lessons contract, with a 10% cost share to the CDD, was approved.**

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**The meeting recessed at 9:00 p.m., and reconvened at 9:04 p.m.**

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259 **EIGHTH ORDER OF BUSINESS**

**Continued Discussion: Fiscal Year 2024  
Proposed Budget**

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Mr. Adams reviewed the proposed Fiscal Year 2024 budget, highlighting any line item increases, decreases and adjustments, compared to the Fiscal Year 2023 budget, and explained the reasons for any changes. He responded to questions regarding assessments and noted the goal is to keep assessments flat and find savings within the budget.

266 The following changes were made to the proposed Fiscal Year 2024 budget:  
267 Page 3, “Beach sand”: Increase to “6,000”  
268 Page 3, “Annuals & seasonal plant installation”: Increase to “7,500”  
269 Page 3, “Recreation equipment maintenance & repair”: Increase to “20,000”  
270 Discussion ensued regarding whether to increase “Building equipment maintenance &  
271 repair” from \$15,000 to \$25,000.  
272 Page 3, “Pool repairs”: Increase to “10,000”  
273 Discussion ensued regarding whether to increase “Paver, streets and sidewalk repairs,  
274 cleaning” from \$75,000 to \$150,000, issues procuring molded pavers, adequacy and cost of  
275 repairs, incorporating concrete and recycling and storing pavers.  
276 Discussion ensued regarding decreasing “Plant replacement” from \$30,000” to \$25,000,  
277 Storm water drainage” and work in Capri Isles.  
278 Mr. Hall stated a hole opened at the center of Barbados Isle. He noted the repairs at  
279 Cache cost nearly \$20,000.  
280 Discussion ensued regarding unassigned fund balance, working capital, setting priorities,  
281 inflation, cost increases and the challenges related to keeping assessments flat.  
282 Mr. Adams stated a line of credit is a safety net the Board can consider if unassigned  
283 fund balance gets low. Mr. Fontcha feels that the easiest way to keep assessments flat is to  
284 leave the budget as is. Asked how much assessments might increase based upon expenditures,  
285 Mr. Adams stated, given the number of units, assessments will increase by approximately one  
286 dollar for every additional thousand dollars of expenditures. Mr. Castillo suggested a list of  
287 priorities, including tennis court resurfacing, be developed for the next meeting.  
288 Mr. Adams will insert the amounts discussed today.  
289 Ms. McIntyre asked if seasonal decorations can be decreased. Mr. Adams noted that  
290 decorations increased a lot last year. He believes the contract does not allow for a decrease in  
291 the second year. He will provide a copy of the contract.  
292 Mr. Castillo asked Mr. Hall to obtain proposals to resurface priority areas.  
293 Mr. Adams stated updated numbers will be provided at the July meeting. The public  
294 hearing will be in August.

295

**296 NINTH ORDER OF BUSINESS**

**Consideration of Reserve Advisors, LLC,  
297 Reserve Study Update Proposal**

298

299 Ms. McIntyre asked for a sample reserve study. Mr. Adams stated he emailed a reserve  
300 study previously done by the same company to all Board Members but he will re-send it.

301 This item was deferred.

302

**303 TENTH ORDER OF BUSINESS****Discussion: Potential Expansion of Existing  
304 Gym**

305

306 This item was discussed earlier in the meeting.

307

**308 ELEVENTH ORDER OF BUSINESS****Discussion/Revisit of Beach Club Use  
309 Agreement Motion**

310

311 Discussion ensued regarding Beach Club access control after office hours, use of  
312 cameras, rental agreements and staffing.

313 Mr. Hall discussed instances in which doors were propped open and youths were  
314 allowed to enter and remain unsupervised.

315 Damages, liability, unauthorized entry, user and rental agreements, alcohol policy and  
316 unauthorized events were discussed.

317 Mr. Hall stated the Facilities Attendants' job description includes going through the  
318 Clubhouse and gym once per hour; however, their primary responsibility is maintaining order at  
319 the pool, which closes at 8:00 p.m.

320 Discussion ensued regarding the rover providing coverage from 6:00 p.m. until 10:00  
321 p.m., two-hour rentals, staff schedules and availability, special meetings, alcohol policy and  
322 whether to restrict access to other homeowners during rentals.

323 Ms. McIntyre predicted that more two-hour agreements will be scheduled due to  
324 popularity. Mr. Hall stated the Beach Club Use Agreement includes rules that allow privileges to  
325 be suspended for disciplinary reasons.

326 Beach Club hours of operation were discussed.

327 The consensus was for the rover to staff from 5:00 p.m. to 8:00 p.m., on weekdays and  
328 Saturdays.

329 Mr. Hall stated he must frequently prevent children from jumping the fence at the pool  
330 and, in some instances, adults allow them in, which creates a liability issue. According to the  
331 rules, individuals allowing children to enter are responsible for any resulting damage.

332 Mr. Hall will confer with Envera to address access issues on Sundays. He stated Pool  
333 Attendants are on-site from 11:00 a.m. until 8:00 p.m., during the summer.

334

335 **TWELFTH ORDER OF BUSINESS** **Discussion/Consideration: Beach Club**  
336 **Facility Rental Policies**

337

338 **A. Short Term Rental Agreement**

339 **B. Long Term Rental Agreement**

340 This item was deferred.

341

342 **THIRTEENTH ORDER OF BUSINESS** **Committee Reports**

343

344 **A. Landscape Aquascape Facilities (LAF)**

345 There was no report.

346 **B. Safety and Security Committee**

347 **• Charter and Objectives**

348 Ms. Thompson presented updated minutes of the May 16, 2023 Safety and Security  
349 Committee meeting and the May 23, 2023 meeting, which were distributed. She asked if  
350 permission is needed to use the facility for monthly educational events. The consensus was that  
351 official committees do not need permission to use CDD facilities, if the facilities are available.

352 Ms. Thompson requested permission to leave Federal Emergency Management Agency  
353 (FEMA) emergency preparedness and hurricane preparation pamphlets at the Clubhouse. The  
354 consensus was that is acceptable.

355 Ms. Thompson presented the Safety and Security Committee Charter and Objectives for  
356 approval. Ms. McIntyre motioned to accept the Charter and the Objectives. Mr. Castillo  
357 seconded. Ms. McIntyre’s motion was tabled to the July meeting. The consensus was to vote on  
358 this at the next meeting to allow Board Members an opportunity to read the documents.

359 This item was deferred to the July meeting.

360

361 **FOURTEENTH ORDER OF BUSINESS** **Approval of Minutes**

362

363 **A. Board of Supervisors: May 18, 2023**

364 **I. Summary of Motions**

365 **II. Regular Meeting**

366 It was noted that line numbers were missing from the minutes in the printed agendas.

367 The following changes were made:

368 Line 29: Change “Kishare” to “Kishore”

369 Line 119: Change “to the POA” to “by the POA”

370 Line 294: Insert “used” after “can be”

371 **III. Action/Agenda or Completed Items**

372 **B. LAF Committee: June 5, 2023**

373 **C. Safety and Security Committee: May 16, 2023**

374 **D. Other**

375

376 **On MOTION by Mr. Acoff and seconded by Mr. Castillo, with all in favor, the**  
377 **May 18, 2023 Summary of Motions, as presented, and Regular Meeting**  
378 **Minutes, as amended, and the June 5, 2023 LAF Committee Meeting and May**  
379 **16, 2023 Safety and Security Committee Minutes, as presented, were**  
380 **approved.**

381

382

383 Regarding the Member Licensing Agreement with coaches discussed at the last meeting,

384 Mr. Adams stated the adjustments were implemented.

385 Regarding Mr. Babbar’s letter to a homeowner, Mr. Adams stated, as of earlier this

386 week, the homeowner’s attorney requested guidance on how to bring the area into

387 compliance. He was given the permit specification sheets and advised that, if he will engage a

388 contractor to rebuild the area as specified with a final survey certifying that all elevation, slopes

389 and topography are correct, then the District Engineer can inspect and certify it. If the

390 homeowner wants to redesign it, he must engage an Engineer and pursue the redesign process;

391 it is unclear how he will meet the performance of the original area in terms of retaining water.

392 The homeowner wants the water to flow through but that is not what the area is intended to

393 do. The letter indicated a response is required by June 14, 2023; that criterion was met but no

394 schedule for correction was provided. He suggested giving the homeowner another 30 days,

395 which will end before the next meeting. At that point, if no response is received, the CDD can

396 pursue a legal route, perform the necessary repairs and bill the homeowner or place a lien on

397 the property. This item will be discussed at the next meeting.



398 Discussion ensued regarding rewriting the Food and Safety Statement. Ms. McIntyre  
399 stated she discussed it with Mr. Hall and Ms. Green; it is included in the Short-Term Rental and  
400 Long-Term Rental Agreements.

401 Mr. Adams stated the Controller will not attend this meeting.

402 Mr. Adams stated the CDD will receive a \$2,000 reimbursement.

403 Mr. Adams stated the Supervisor of Elections advised that the CDD can pay them to hold  
404 a Special Election and the CDD can develop its own ballot; however, this item cannot be added  
405 to the General Election ballot.

406 Mr. Adams stated he will ask Mr. Babbar how best to memorialize a Board decision not  
407 to sell the weirs without express approval from the homeowners, as evidenced by a survey, and  
408 if a deed restriction is necessary. This item will be discussed at the next meeting.

409 Mr. Adams stated Mr. Chang inspected the weirs and two permits are outstanding. Two  
410 weirs require replacement. He will ask Mr. Chang to send an email.

411 Mr. Adams stated the CDD was officially served regarding a person alleging that they  
412 were injured by a dumbbell. The insurance company claims manager and claims counsel are  
413 addressing the matter. The dumbbells were replaced.

414 Mr. Adams stated there are no additional proposals for the weir structures; no other  
415 contractor is willing, aside from the proposal that is double what it should be. At the last  
416 meeting, the question was whether the CDD can leave the weirs in their current condition and  
417 modify the permit was discussed. Mr. Chang stated the stormwater division of his company  
418 advised that "After review of the permit design and other documentation we could find, we do  
419 not believe that The Southwest Florida Water Management District (SWFWMD) permit can be  
420 modified to allow the current conditions of the weirs' control structures to remain as they are.  
421 A significant factor is that the established normal water level in the wetlands is about two feet  
422 higher than in the lake. Without the proposed structure replacement, the wetlands would not  
423 remain hydrated and the water quality treatment volume requirements would not be met. I did  
424 consider the possibility of raising the elevation of the lake weir control structures by the two  
425 feet mentioned above, however we believe that would likely result in a negative impact  
426 upstream, such as flooding in the community and possibly upstream of the community;  
427 therefore, we do not recommend raising the elevation of the lake weir control structure.  
428 Therefore, we believe that modifying the permit to allow the current condition of the weirs to

429 remain is not a viable option.” Mr. Adams stated Mr. Chang’s company, Johnson Engineering, is  
430 in Fort Myers. Status updates are provided periodically to the SWFWMD and the SWFWMD is  
431 aware that the CDD is working on a solution but having difficulty finding a contractor.

432

433 **FIFTEENTH ORDER OF BUSINESS**

**Staff Reports**

434

435 **A. District Engineer: Johnson Engineering, Inc.**

436 There was no report.

437 **B. Facilities Manager: John Hall**

438 The June 2023 Activity Report was included for informational purposes. Mr. Hall  
439 reported the following:

440 ➤ A double invoicing issue is being addressed. Spectrum equipment was turned off but the  
441 account was not deactivated.

442 Discussion ensued regarding bank reconciliations, deposits, petty cash, receipts and fuel  
443 purchases. Information might be presented for consideration at the next meeting.

444 ➤ A new gym door will need to be special ordered.

445 ➤ Despite a blurred tag number, he is working with Envera to identify the driver and  
446 recoup damages to the Morris Bridge exit gate.

447 Mr. Hall discussed gate damage at Crosscreek and responded to questions. He stated  
448 the gate arm has not been damaged as frequently since the speed bump was installed and the  
449 gear box was just replaced. Mr. Hall discussed traffic issues with the exit gate and stated the  
450 gates do not work independently of each other.

451 **C. District Counsel: Straley Robin Vericker, P.A.**

452 There was no report.

453 **D. District Manager: Wrathell, Hunt and Associates, LLC**

454 Mr. Adams distributed Wrathell, Hunt and Associates, LLC’s (WHA) 60-day notice of  
455 termination of its District Management Services contract. He advised that he spoke with Mr.  
456 Babbar who will carry the Board through the process of hiring a new District Manager. Mr.  
457 Babbar would like the Board to appoint a liaison to work with him. Mr. Babbar will send a  
458 Request for Proposals (RFP) and set a Special Meeting for the Board at which he will guide them  
459 in interviewing potential new management companies.

460 Mr. Adams stated sixty days from today is August 15, 2023, which is two days before the  
461 budget Public Hearing. He will be happy to carry the CDD through the budget Public Hearing  
462 but, should the CDD wish to engage new management earlier, WHA will do everything possible  
463 to ensure a smooth transition.

464 Mr. Adams stated it has been a pleasure working with the CDD for the last eight years  
465 and wished the Board and staff members the best.

- 466 • **NEXT MEETING DATE: July 20, 2023 at 6:00 P.M.**
- 467 ○ **QUORUM CHECK**

468

469 **SIXTEENTH ORDER OF BUSINESS** **Other Business**

470

471 There was no other business.

472

473 **SEVENTEENTH ORDER OF BUSINESS** **Public Comments (non-agenda items) [3**  
474 **minutes per speaker]**

475

476 A resident asked for the marquee to be updated to reflect the current meeting date. He  
477 expressed disappointment that the newsletter had no articles about Cory Lakes and suggested  
478 that vendor reports be moved to earlier on the meeting agenda, as a courtesy.

479

480 **EIGHTEENTH ORDER OF BUSINESS** **Supervisors' Requests**

481

482 Ms. McIntyre asked for the afterschool program to be added to the agenda. She  
483 reiterated that three of the County Commissioners and City Council Member Louis Viera are  
484 willing to attend and address the Board at a meeting or a workshop. Mr. Castillo felt that it is  
485 not a bad idea. Ms. McIntyre will check availability and try to schedule a meeting in November.

486

487 **On MOTION by Mr. Castillo and seconded by Mr. Fontcha, with all in favor,**  
488 **authorizing Ms. Belyea as the CDD liaison to work with District Counsel on**  
489 **selection of a new District Management company, was approved.**

490

491

492 **NINETEENTH ORDER OF BUSINESS** **Adjournment**

493

494 The meeting adjourned at 12:02 a.m.

495  
496  
497  
498  
499  
500

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Secretary/Assistant Secretary

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Chair/Vice Chair

**CORY LAKES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**MINUTES**

**AIII**

## CORY LAKES CDD

#	MTG DATE ADDED TO LIST	ACTION OR AGENDA OR BOTH	ACTION/AGENDA or COMPLETED ITEM	ONGOING	POSSIBLY COMPLETED BEFORE NEXT MTG	COMPLETED	MTG DATE MOVED TO COMPLETED
1	11.18.21	<b>ACTION</b>	Ms. Schewe: Forward newsletters to Admin to post on CDD website.	X			
2	02.17.22	<b>ACTION</b>	Ms. Schewe: E-blast residents every 10 days to join CDD Facebook page.	X			
3	06.16.22	<b>ACTION</b>	Ms. Schewe: Amend swim instructor contract and email to Ms. Agnew.			X	02.16.23
4	06.16.22	<b>ACTION</b>	Ms. Schewe: Contact POA Board, LAF and the Color Committee to set a meeting date to discuss CLI's color palate.			X	02.16.23
5	06.16.22	<b>ACTION</b>	Staff: Obtain COT's Emergency Plan for hurricanes.	X			
6	07.21.22	<b>ACTION</b>	Mr. Adams would prepare an addendum to the holiday lighting contract			X	02.16.23
7	07.21.22	<b>ACTION</b>	Mr. Hall: Write letter to Waste Management asking them to not damage the garbage cans.			X	02.16.23
8	09.15.22	<b>ACTION</b>	Staff: Procure plaque expressing appreciation to Mr. Forbes for his service to the community by the next meeting.			X	02.16.23
9	09.15.22	<b>ACTION</b>	Mr. Adams: Find out if Coach B's COI has been automatically updated.			X	02.16.23
10	09.15.22	<b>ACTION</b>	Ms. Belyea: Help Ms. Schewe/Mr. Hall revise Clubhouse Usage Agmt 11.17.22 Ms. Evans: Gather Board comments/edits to Agreement & email to Ms. Belyea for revision and presentation at next meeting.			X	02.16.23
11	09.15.22	<b>ACTION</b>	Mr. Adams: Email Clubhouse Usage language outlined by Ms. Belyea, to Mr. Babbar for review.			X	02.16.23
12	09.15.22	<b>ACTION</b>	Mr. Hall: Have the palms trimmed on the sidewalk side.			X	02.16.23
13	09.15.22	<b>ACTION</b>	Mr. Adams/Mr. Hall: Ask TECO to waive costs of enhanced LED Streetlights and report outcome at the next meeting.			X	02.16.23
14	09.15.22	<b>ACTION</b>	Coach B: Review his financial records & report revenue % owed to CDD.			X	02.16.23
15	09.15.22	<b>AGENDA</b>	Mr. Adams: Put "Community Speeding" discussion on October agenda.			X	02.16.23
16	09.15.22	<b>AGENDA</b>	Mr. Adams: Include "Update: Landscape Maintenance" on all agendas.			X	02.16.23
17	11.17.22	<b>BOTH</b>	Mr. Adams: Get old gym expansion est, update & present at next mtg.			X	02.16.23
18	11.17.22	<b>ACTION</b>	Mr. Hall: Obtain proposals to improve the monuments.	X			02.16.23
19	11.17.22	<b>ACTION</b>	Mr. Hall: Research cost of Geotech study & update at next meeting.			X	02.16.23
20	11.17.22	<b>ACTION</b>	Mr. Adams: Notify insurance carrier of new Clubhouse roof.			X	02.16.23
21	12.15.22	<b>ACTION</b>	Mr. Adams: Have Mr. Pinder simplify financials to have best accounting practices data & prep separate accounting schedule w/ sources & uses of funds & include general ledger entries on financials.	X			
22	12.15.22	<b>ACTION</b>	Mr. Hall: Ask County about contracting its patrol services.			X	02.16.23
23	01.19.23	<b>ACTION</b>	Ms. Evans: Provide weekly Facilities updates to Board Members	X			

## CORY LAKES CDD

#	MTG DATE ADDED TO LIST	ACTION OR AGENDA OR BOTH	ACTION/AGENDA or COMPLETED ITEM	ONGOING	POSSIBLY COMPLETED BEFORE NEXT MTG	COMPLETED	MTG DATE MOVED TO COMPLETED
24	01.19.23	<b>ACTION/AGENDA</b>	Ms. Evans: Email Short-term User Agreement to Ms. Belyea to revise. Mr. Adams: Put User Agreement on next agenda.			X	02.16.23
25	01.19.23	<b>AGENDA</b>	Mr. Adams: Put Instructor Agreements & COI discussion on nxt agenda.			X	02.16.23
26	01.19.23	<b>ACTION</b>	Mr. Babbar: Attend Regular Meetings every two months for one hour.	X			
27	01.19.23	<b>AGENDA</b>	Mr. Adams: Put "Spirit Committee Replacement" on next agenda under Office Administrator's Report.			X	02.16.23
28	01.19.23	<b>AGENDA</b>	Mr. Adams: Put dissolving Sunshine Board discussion on next agenda.			X	02.16.23
29	02.16.23	<b>ACTION</b>	Mr. Adams: Adjust Unaudited Financials to show requested breakouts.	X			
30	02.16.23	<b>AGENDA</b>	Mr. Adams: Put potential insurance carriers discussion on next agenda.	X			
31	02.16.23	<b>ACTION</b>	Mr. Chang: Secure quotes for weirs and present at next meeting	X			
32	02.16.23	<b>ACTION/AGENDA</b>	Ms. Evans: Email link to new digital Islander & associated website to BOS. Mr. Adams: Put "Digital Islander" discussion on next agenda.	X			
33	02.16.23	<b>AGENDA</b>	Mr. Adams: Put "Towing Issues & Options" on next agenda.	X			
34	02.16.23	<b>ACTION</b>	Staff: Give insurance forms to instructors/coaches without one on file.	X			
35	02.16.23	<b>AGENDA</b>	Mr. Adams: Put "Food Safety at CDD Events" on next agenda.			X	05.18.23
36	02.16.23	<b>AGENDA /ACTION</b>	Mr. Adams: Add "Employee Health Benefits" to next agenda & research obtaining \$6,000 base benefit pkg for full-time CDD employees.	X			
37	02.16.23	<b>AGENDA</b>	Mr. Adams: Include "Community Social Walk" event on next agenda.	X			
38	03.16.23	<b>ACTION</b>	Mr. Babbar: Draft & email template Sports Camp Agreement to Mr. Adams. Mr. Adams: Distribute to Board Members for review.	X			
39	03.16.23	<b>ACTION/AGENDA</b>	Ms. Evans: Update Beach Club Facility Agreement & present at next meeting. Mr. Adams: Include Agreement on April agenda.			X	05.18.23
40	03.16.23	<b>ACTION</b>	Mr. Hall/Mr. Babbar: Prep letter to Cachet Isle owner re: drainage issue.	X			
41	03.16.23	<b>ACTION</b>	Mr. Chang/Mr. Hall: Inspect weirs & report findings at next meeting, with list of all weirs and when last recertified.	X			
42	03.16.23	<b>ACTION</b>	Ms. Evans: Prep Digital Islander Posting Rules. Email to BOS before next meeting.	X			
43	03.16.23	<b>ACTION</b>	Mr. Babbar: Provide written Instructor Insurance guidelines to BOS.	X			
44	03.16.23	<b>ACTION</b>	Mr. Babbar: Prep & email simpler food safety waiver to Mr. Adams for dissemination to BOS.	X			
45	03.16.23	<b>ACTION</b>	Mr. Hall: E-blast Nuisance Alligator Procedure to residents.	X			
46	03.16.23	<b>ACTION</b>	Mr. Adams: Include CDD G/L and invoices in all future agendas.			X	05.18.23
47	03.16.23	<b>ACTION</b>	Mr. Adams: Invite the Controller to the next meeting.	X			

### CORY LAKES CDD

#	MTG DATE ADDED TO LIST	ACTION OR AGENDA OR BOTH	ACTION/AGENDA or COMPLETED ITEM	ONGOING	POSSIBLY COMPLETED BEFORE NEXT MTG	COMPLETED	MTG DATE MOVED TO COMPLETED
48	03.16.23	<b>ACTION</b>	Mr. Adams: Prep seven-year reconciliation to track expenditures & Excel spreadsheet identifying capital infrastructure re-investment plan.	X			
49	03.16.23	<b>ACTION</b>	Mr. Hall: Obtain another proposal to repaint tower and monuments.	X			
50	03.16.23	<b>ACTION</b>	Mr. Hall: Confer with Ms. Gupta re: Cachet Isles camera proposals.	X			
51	04.20.23	<b>ACTION</b>	Ms. Evans: Prepare a best practices security document and email it to the Board for review.	X			
52	04.20.23	<b>ACTION</b>	Staff: Prepare a contract for the Sports Camp for a four-week camp pending vendor's business license, insurance and background checks.	X			
53	04.20.23	<b>ACTION</b>	Mr. Adams: Collect phone survey edits from the Board and give to Triton for updated survey ahead of the next meeting.	X			
54	04.20.23	<b>ACTION</b>	Mr. Hall: Secure proposal to change lines to prolong the pool heaters.	X			
55	04.20.23	<b>ACTION</b>	Mr. Adams: Create employee personnel policy with feedback from Board before next meeting.			X	05.18.23
56	04.20.23	<b>AGENDA</b>	Mr. Adams: Include Food Safety Waiver on next agenda.			X	05.18.23
57	04.20.23	<b>AGENDA</b>	Mr. Adams: Include Vendor License Agreement on next agenda for discussion and consideration.			X	05.18.23
58	05.18.23	<b>ACTION</b>	Mr. Adams: Research whether the Supervisor of Elections will allow a referendum on the ballot.			X	06.15.23
59	05.18.23	<b>ACTION</b>	Mr. Adams: Research & confirm if \$9,450 "Miscellaneous field expense" on Page 3 of financials relates to the boat.	X			
60	05.18.23	<b>ACTION</b>	Mr. Adams: Provide monthly Uses Report for the \$700,000 account.	X			
61	05.18.23	<b>ACTION</b>	Mr. Adams: Research General Ledger & advise why "Beach club office supplies" line item is at 100% of budget.	X			
62	05.18.23	<b>ACTION</b>	Mr. Adams: Establish 3 Truist accounts for remaining funds from 2022 in Fund Balance.	X			
63	05.18.23	<b>ACTION</b>	Mr. Adams: Present investment options in advance of next meeting.	X			
64	05.18.23	<b>ACTION</b>	Mr. Adams: Develop incoming revenue policies to be implemented.	X			
65	05.18.23	<b>ACTION</b>	Mr. Adams: Update Employee Handbook and Policies.	X			
66	05.18.23	<b>ACTION</b>	Mr. Adams: Obtain and negotiate bill for telephone survey.	X			
67	05.18.23	<b>ACTION</b>	Mr. Adams: Contact District Counsel regarding the demand letter.	X			
68	05.18.23	<b>ACTION</b>	Mr. Adams & Mr. Hall: Address financial matters & take necessary corrective action.	X			
69	05.18.23	<b>ACTION</b>	Mr. Adams: Provide amortization schedules for the Gator and 2 trucks.	X			





**CORY LAKES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**MINUTES**

**B**

Safety and Security Committee June 20, 2023

MEETING MINUTES

Date of Meetings: Tuesday, June 20, 2023

Next Meeting July 18, 2023 at 6:30pm

Time: 6:30pm

Location: Cory Lake Isles Beach Club, 10441 Cory Lake Drive, Tampa, FL

Attendees: Heather Thompson, Dawn Carbone- McDonald, Sal Mani, Mary Flowers, Wayne Flowers, Laurel Graban, Cynthia McIntyre (CDD Supervisor)

- 1) Meeting called to order by Heather Thompson, committee chairman.
- 2) All members introduced themselves.
- 3) Discussion of Annual S&S Committee Calendar of topics for the safety and security of the residents of Cory Lake Isles.
- 4) Discussion of July focus for child safety, pool safety, boat safety, dangers of pets and water and newsletter topics.
- 5) Discussion of August focus for heat stroke awareness and lightening safety. Possible Teen Party with DARE car, contact fire department/TPD
- 6) Discussion of knowing risks of living within a wildlife refuge home. Mary Flowers as lead on project with Nature's classroom teacher Karen for July 19<sup>th</sup> presentation
- 7) Discussed severe weather for Zello for long term goal with Laurel as lead.
- 8) Sal agreed to be whatsapp committee representative.
- 9) Under new business: Dawn Carbone McDonald nominated by Heather Thompson as co-chair for committee, seconded by Cynthia McIntyre, unanimous approval. Need to identify seniors and those with disabilities not on social media, acquire literature from Karen to create promotion of July 19<sup>th</sup> event, Evaluate/write pool safety protocol, Dawn suggested a "surprise" reward for helmets. Discussion of Safety Town/ Design decal Contest, ask John for a QBR (Quarterly Business Report) to include Post Orders and contract with security company. Discussion about NDA. Discussion on Budget requests. Members presented with FEMA paperwork for approval to put in beach club for CLI residents.
- 10) Meeting adjourned at 8:43pm by Heather Thompson

**CORY LAKES**  
**COMMUNITY DEVELOPMENT DISTRICT**

**STAFF**  
**REPORTS**  
**B**

# Cory Lakes Community Development District

## Facilities Manager

### July 2023, Activity Report

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#### BEACH CLUB

1. Replaced a/c filters and cleaned drain lines. (Monthly)
2. Restacked tables and chairs after rentals.
3. Removed broken table.
4. Working with Dominique and her staff on updating Homeowner and tenant profiles and training on best practices. (We keep finding new issues but have made giant leaps forward.)

#### Pool

1. Cleaned AC filters and vacuumed drain lines.
2. Helped with routine sanitation.
3. Cleaned mildew stains around the pool area. (Ongoing)
4. 2 more umbrellas.
5. Working with Envera on main gate fingerprint reader.
6. Pool attendants are fixing to return to college so will need to look for replacements.

#### PLAYGROUNDS

1. Kept clean and organized. Lots of leaf litter this time of year.
2. Working on improvements

#### GYM

1. Kept area clean and organized.
2. Replaced AC filters and flushed drain lines.
3. Helped with routine sanitation.
4. Monitors on elliptical machines fixed.
5. Ordered parts to replace cable on leg press machine.
6. Have to replace lift motor and drive pulley on treadmill after water bottle got underneath and cause damage.

#### LANDSCAPING

1. Working on replacing and installing plants around the community. Replacing missing plants as they come up. (Ongoing)
2. Working on irrigation issues around the community. Ongoing
3. OLM inspection was on 7/5/2023. LMP awarded 95.5% rating.
4. LMP working on seasonal cutbacks.
5. LMP working on cleaning flowerbeds and conservation wood line as water le

- vels recede.
6. LMP installed annuals.
  7. LMP working on palm tree trimming.
  8. LMP is doing a good job of cleaning up after the storm on 6/4/2023 that damaged a lot of trees and property in the community. Still have quite a few trees to remove and clean up. Still finishing due to equipment issue.
  9. LMP replacing plantings by pocket park along Cory Lake Dr.
  10. LMP will have to replace another Washingtonian palm at the Cross Creek entrance.

### LAKE MANAGEMENT

1. Solitude was out this week and treated some of the lake for grass and algae.
2. Solitude looked at the fish fence by the outflow structure and it will need the posts replaced due to rust and rot. This will be done by end of July according to management.
3. Lake and pond levels are holding with rain cycles.
4. Solitude has made several extra trips treating floating grass islands that have come loose during the storms. Majority were treated and should be resolved within a couple weeks.
5. Solitude should have a representative at the August meeting to answer questions. They had prior meetings in July.

### SECURITY

1. Replaced batteries and pulled weekly reports.
2. Allied management still working on keeping gates staffed. Lots of new faces. Still having lots of turn over. Seems every week is a new face. Trying to fix some guard issues.
3. So far we have 35 street parking violators notified in June. Ten vehicles are in a towable status. So far no issues from residents that have been warned.
4. CDD has approved one garage hardship to date.
5. Envera is still slow to respond to requests. There was an issue with changes to the access control and that Envera guard was counseled. Still trying to them to fix their service issues. Requested someone call or attend this month's meeting.

### OTHER ACTIONS

1. Working with District engineers on inspections of the community SWFWMD control structures. We are getting proposals to repair from second bidder.
2. Working with District engineer on drainage issue on Cachet Isle. Ongoing (Vivek has sent out a notice to homeowner. SWFWMD has issued a violation to the District so we will have to game plan on how to resolve this issue.
3. Working on adding ball stop safety netting along wood line by cricket pitch. Bases are set so just need the time to install. Half way done. Should be complete

- ed before meeting.
4. Someone cut a section out of the cricket pitch so we will have to repair that.
  5. City of Tampa will be doing work to the three City maintained lift stations. A notice will be sent out before each project begins. No Start date yet.
  6. Repairing areas messed up by the hogs. This is almost daily outside the gate. Hogs still causing havoc.
  7. Started cleaning rust stains on MB entry. Ongoing
  8. Helped keep office running with Amanda leaving. Working with Dominique and her staff.
  9. Working with Spectrum to recoup nearly \$8k in charges.
  10. Repaired electric along the Cross Creek exit side. Still have a few issues to address but main lighting is working.
  11. Repaired hole in the road on Barbados Isle. They used a foam fill to fill the void and lift the depression. This was cheaper than doing a full excavation by approximately \$5k.
  12. Working with the paver company on timing for the Cross Creek entrance paver repairs.
  13. Received a proposal to resurface and paint both tennis courts. This was a little over \$30k. Still waiting on other prices to come in but this at least gives a baseline for budgeting.

#### Cross-Creek Security Gatehouse

1. Replaced air filter and flushed drain line.
2. Oiled gate arms.
3. Replaced shear pin on resident gate arm.
4. Replaced Spectrum phone router again.

#### Morris Bridge Security Gatehouse

1. Replaced ac filter, flushed and vacuumed drain lines.
2. Recovered damages for exit gate arm.
3. Fixed resident gate arm. Hit again.
4. Greased gate hinges.
5. Fixed pedestrian gate.
6. Repaired two column lights.

#### Action Plan for August 2023

1. Work with LMP on Landscape issues. Ongoing
2. Continue working with District Engineer on ongoing projects
3. Continue with following City of Tampa lift station projects
4. Work with Engineer on Cachet issues.
5. Work on rust stains.

6. Work on playground upkeep.
7. Train new Office Manager.
8. Hire more staff for school time when current staff goes back to college.





# CORY LAKES CDD

LANDSCAPE INSPECTION  
July 5, 2023

ATTENDING:  
JOHN HALL – CORY LAKE CDD  
STEVE SMALL – LMP  
PAUL WOODS – OLM, INC.

**SCORE: 95.5%**

**NEXT INSPECTION  
AUGUST 2, 2023 AT 10:30 AM**

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## CATEGORY I: MAINTENANCE CARRYOVER ITEMS

NONE

## CATEGORY II: MAINTENANCE ITEMS

### BEACH CLUB

1. Near the sidewalk entrance to the left of the clubhouse: Repair herbicide damaged Blue Daze under warranty.
2. Remove viney growth from Hawthorn hedge at the porte-cochere.
3. Groom spent blooms and remove stalks from White Bird growing to the roof line near the gymnasium.
4. Pool entrance: Control weeds in beds. I recommend removing volunteer Sword Fern from Jasmine hedgerows.
5. Adjacent to the garden arbor at the playground entrance: Monitor nutritional deficiency in Foxtail Palm. There is distorted tissue in the palm near the exit.
6. I recommend hand pruning Firebush, maintaining it below the Jatropha around the perimeter of the pool.
7. Control Nutsedge in Muhly Grass beds at the top of the pool slide. Remove any volunteer palms.
- 8. Drench Awabuki Viburnum with systemic fungicides.**
9. Monitor hot spotting in front of the pool entrance.
10. Driveway to the maintenance shop: I recommend deadwooding Bottlebrush. Also remove the weakest Bottlebrush on the inbound lane to the east of the tennis courts.

### COMMONS

- 11. East end of the sports play field: Remove viney growth from Oleander hedgerow near the lift station.**
12. Isles of Cachet center island: Use a limb saw to remove dead wood from Ligustrum.

13. Isles of Cachet, on the exit side of the center island: Ground prune dead Butia Palm.
14. Canary Isle frontage: Maintain sidewalk clearance.
15. Canary Isle, around the lift station: Detail and maintain unmowable areas with line trimmers.
16. 10400 block of Canary Isle Drive: Monitor the condition of declining Pine tree on the north end of the play field wood line but on the residence side.
17. Canary Isle: Maintain consistent mow schedules and pruning back of wood lines at Canary Point Lane.
18. St. Croix Isle Drive cul-de-sac: Round the outside edge of the Jasmine so it does not overgrow perennial Peanut.
19. Exit side of the Morris Bridge Road entrance: Remove dead Azaleas near the transformer.
- 20. Morris Bridge Road entrance: Remove Stinkvine overgrowing Nandinas on the exit side sidewalk closest to the Capri Isle driveway.**
21. Exit side of Morris Bridge Road entrance: Confirm irrigation coverage.
- 22. Morris Bridge Road entrance: Improve seasonal color at the gatehouse.**
23. Capri Isle: Monitor and control Mites in Fakahatchee Grass stands.
- 24. Capri Isle: Fertilize Loropetalum near the Bali Isle Way parking area.**
25. Capri Isle, 11000 block of Tahiti Isle Lane: Improve vigor/repair failed Loropetalum.
26. Capri Isle, near the mailboxes in the 15000 block: Elevate Crape Myrtles and Oak trees.
27. North side of the Morris Bridge Road entrance near the Capri Isle pond: Control bed weeds.
28. Small playground on Cory Lake Blvd: Push back wood line overgrowth extending into mowable areas. Use a blush blade to detail the grass growth.
- 29. Remove bed weeds after herbicide services. Remove any runners that persist after edging operations.**
30. Across from 10757 Cory Lake Blvd: Control hot spot damage in turf.
31. Cross Creek Blvd entrance: Continue to hand prune dead wood from Ligustrum and Azaleas.
- 32. Cross Creek Blvd entrance: Fertilize Azaleas. I recommend sampling soil pH to determine if alkalinity is resulting in poor fertilizer performance.**

33. Cross Creek Blvd entrance, along the white vinyl fence: Line trim areas inaccessible to mowers due to standing water.
34. Cross Creek Blvd entrance, along the inbound lane: Prune back wood line overgrowth extending onto the bridge handrail.
35. Bahama Isle entrance: Remove the Sabal Palm volunteer.
36. The Point entrance: Buff out crack weeds.
37. Bimini Isle village entrance: Remove sand accumulation from the roadway.

### **CATEGORY III: IMPROVEMENTS – PRICING**

1. Across from Barbados Isle entrance: Provide a proposal for bush hog services to mow the weedy and non-landscape vegetation back to the Cypress hedge.
2. Cross Creek Blvd entrance: Provide a price for arbor care services near the exit side gate at the dead Pine tree.
3. Exit side of the Cross Creek Blvd entrance: Provide a price to remove dead Washingtonia Palm.

### **CATEGORY IV: NOTES TO OWNER**

NONE

### **CATEGORY V: NOTES TO CONTRACTOR**

1. 10900 block of Cory Lake Blvd: Determine if the hanger in the roadside Oak tree can be reached with a pole saw; otherwise provide a quote for removal of tree damage.
- cc: John Hall [clcddfm@gmail.com](mailto:clcddfm@gmail.com)  
Chuck Adams [adamsc@whhassociates.com](mailto:adamsc@whhassociates.com)  
Scott Carlson [scott.carlson@lmppro.com](mailto:scott.carlson@lmppro.com)  
Steve Small [Steve.Small@lmppro.com](mailto:Steve.Small@lmppro.com)

# CORY LAKE CDD

## MONTHLY LANDSCAPE MAINTENANCE INSPECTION GRADESHEET

A. LANDSCAPE MAINTENANCE	VALUE	DEDUCTION	REASON FOR DEDUCTION
TURF	5		
TURF FERTILITY	15		
TURF EDGING	5		
WEED CONTROL – TURF AREAS	5		
TURF INSECT/DISEASE CONTROL	10	-2	Hot spot / Grub injury
PLANT FERTILITY	5		
WEED CONTROL – BED AREAS	10	-3	Lift station , viney growth
PRUNING	10		
PLANT INSECT/DISEASE CONTROL	5		
CLEANLINESS	5	-2	Windfall weekly
MULCHING	5		
WATER/IRRIGATION MANAGEMENT	15		
CARRYOVERS	5		
B. SEASONAL COLOR/PERENNIAL MAINTENANCE	VALUE	DEDUCTION	REASON FOR DEDUCTION
VIGOR/APPEARANCE	10		
INSECT/DISEASE CONTROL	10		
DEADHEADING/PRUNING	10		
<b>MAXIMUM VALUE</b>	<b>145</b>		

Date: 7-4-23

Score: 95.5% Performance Payment 100%



Contractor Signature: \_\_\_\_\_

Inspector Signature: \_\_\_\_\_

Property Representative Signature: \_\_\_\_\_

*[Handwritten signatures: Contractor Signature, Inspector Signature, Property Representative Signature]*

**CORY LAKES**

**COMMUNITY DEVELOPMENT DISTRICT**

**STAFF**

**REPORTS**

**D**

**Cory Lakes CDD**  
2022 Capital Improvement Project  
and  
LAF Requested 2023 Projects Analysis  
Updated July 2023

**Current 2022 Project**

**Sources**

2022 Note from Finemark Bank	700,000
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**Uses**

Cost of Issuance- Origination Fee	\$ (4,000)
Outfall Weirs Design, Permitting Hydrology Testing	\$ (65,000)
Roof Projects (Beach Club and both gatehouses)	\$(237,383)
Painting (inside and out of Beach Club, Pool House, Gatehouses and exterior of Clock Tower)	\$ (19,040)
Outfall Weirs -Re-construction (ESTIMATE)	<u>\$(350,000)</u>
Projected Remaining Funds	\$ 24,577

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**LAF Suggested Future Projects**

Cross Creek Entry Landscape Renovation Project (includes drainage improvements)	\$ 95,000
Hockey Rink Board Replacements	\$ 65,000
Beach Club Kitchen Renovation for ADA restroom, storage area and food prep area	\$ 120,000
Pool Furniture Powder Coating	<u>\$ 5,000</u>
	\$ 285,000

**CORY LAKES COMMUNITY DEVELOPMENT DISTRICT****BOARD OF SUPERVISORS FISCAL YEAR 2022/2023 MEETING SCHEDULE****LOCATION***Cory Lake Beach Club, 10441 Cory Lake Drive, Tampa, Florida 33647*

<b>DATE</b>	<b>POTENTIAL DISCUSSION/FOCUS</b>	<b>TIME</b>
<b>October 20, 2022 CANCELED NO QUORUM</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
Join Zoom Meeting; <a href="https://us02web.zoom.us/j/83397954590">https://us02web.zoom.us/j/83397954590</a> Meeting ID: 833 9795 4590 Dial by your location 929 205 6099 US Meeting ID: 833 9795 4590		
<b>November 17, 2022</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
Join Zoom Meeting; <a href="https://us02web.zoom.us/j/83397954590">https://us02web.zoom.us/j/83397954590</a> Meeting ID: 833 9795 4590 Dial by your location 929 205 6099 US Meeting ID: 833 9795 4590		
<b>December 15, 2022</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
Join Zoom Meeting; <a href="https://us02web.zoom.us/j/83397954590">https://us02web.zoom.us/j/83397954590</a> Meeting ID: 833 9795 4590 Dial by your location 929 205 6099 US Meeting ID: 833 9795 4590		
<b>January 19, 2023</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
Join Zoom Meeting; <a href="https://us02web.zoom.us/j/83397954590">https://us02web.zoom.us/j/83397954590</a> Meeting ID: 833 9795 4590 Dial by your location 929 205 6099 US Meeting ID: 833 9795 4590		
<b>February 16, 2023</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
Join Zoom Meeting; <a href="https://us02web.zoom.us/j/83397954590">https://us02web.zoom.us/j/83397954590</a> Meeting ID: 833 9795 4590 Dial by your location 929 205 6099 US Meeting ID: 833 9795 4590		
<b>March 16, 2023</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
Join Zoom Meeting; <a href="https://us02web.zoom.us/j/83397954590">https://us02web.zoom.us/j/83397954590</a> Meeting ID: 833 9795 4590 Dial by your location 929 205 6099 US Meeting ID: 833 9795 4590		
<b>April 20, 2023</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
Join Zoom Meeting; <a href="https://us02web.zoom.us/j/83397954590">https://us02web.zoom.us/j/83397954590</a> Meeting ID: 833 9795 4590 Dial by your location 929 205 6099 US Meeting ID: 833 9795 4590		
<b>May 18, 2023</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
Join Zoom Meeting; <a href="https://us02web.zoom.us/j/83397954590">https://us02web.zoom.us/j/83397954590</a> Meeting ID: 833 9795 4590 Dial by your location 929 205 6099 US Meeting ID: 833 9795 4590		
<b>June 15, 2023</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
Join Zoom Meeting; <a href="https://us02web.zoom.us/j/83397954590">https://us02web.zoom.us/j/83397954590</a> Meeting ID: 833 9795 4590 Dial by your location 929 205 6099 US Meeting ID: 833 9795 4590		

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
<b>July 11, 2023 CANCELED</b>	<b>Special Meeting</b>	<b>6:00 PM</b>
<b>July 20, 2023</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
Join Zoom Meeting; <a href="https://us02web.zoom.us/j/83397954590">https://us02web.zoom.us/j/83397954590</a> Meeting ID: 833 9795 4590 Dial by your location 929 205 6099 US Meeting ID: 833 9795 4590		
<b>August 17, 2023</b>	<b>Public Hearing &amp; Regular Meeting</b>	<b>6:00 PM</b>
Join Zoom Meeting; <a href="https://us02web.zoom.us/j/83397954590">https://us02web.zoom.us/j/83397954590</a> Meeting ID: 833 9795 4590 Dial by your location 929 205 6099 US Meeting ID: 833 9795 4590		
<b>September 21, 2023</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
Join Zoom Meeting; <a href="https://us02web.zoom.us/j/83397954590">https://us02web.zoom.us/j/83397954590</a> Meeting ID: 833 9795 4590 Dial by your location 929 205 6099 US Meeting ID: 833 9795 4590		