

**Oakstead  
Community Development District**

**November 20, 2018**

**Agenda Package**

**Oakstead Community Development District**

**Inframark • Infrastructure Management Services**

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November 13, 2018

Board of Supervisors  
Oakstead Community Development District

Dear Board Members:

A regular meeting of the Board of Supervisors of the Oakstead Community Development District will be held on Tuesday, November 20, 2018 at 2:00 P.M. in the Oakstead Clubhouse, 3038 Oakstead Boulevard, Land O'Lakes, Florida. Following is the advance agenda for this meeting:

1. Call to Order and Roll Call
2. Pledge of Allegiance
3. Organizational Matters
  - A. Oath of Office of Newly Elected Supervisors (3)
  - B. Election of Officers – Resolution 2019-01
4. Consent Agenda:
  - A. Approval of the Minutes of the October 16, 2018 Regular Meeting
  - B. Approval of the Financial Statements through October 31, 2018
5. Attorney's Report
6. Engineer's Report
7. Manager's Report
  - A. Audit Engagement Renewal with Grau & Associates for the FY2018 Audit
  - B. Paving Proposals
8. Staff Reports
  - A. Site Manager
  - B. Newsletter Committee
9. Supervisors' Reports, Requests and Comments
10. Audience Comments
11. Adjournment

The balance of the agenda is routine in nature. I look forward to seeing you at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,



Andrew P. Mendenhall/mm  
District Manager

## **Third Order of Business**

**3B.**

**RESOLUTION 2019-01**

**A RESOLUTION DESIGNATING OFFICERS OF OAKSTEAD  
COMMUNITY DEVELOPMENT DISTRICT**

WHEREAS, the Board of Supervisors of Oakstead Community Development District at a regular business meeting following the General Election held on November 6, 2018 desires to appoint the below recited persons to the offices specified.

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

1. The following persons were appointed to the offices shown, to wit:

_____	Chairman
_____	Vice Chairman
<u>Andrew P. Mendenhall</u>	Secretary
<u>Stephen Bloom</u>	Treasurer
<u>Alan Baldwin</u>	Assistant Treasurer
_____	Assistant Secretary(s)
_____	

PASSED AND ADOPTED THIS, 20<sup>TH</sup> DAY OF NOVEMBER, 2018.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Secretary

## **Fourth Order of Business**

**4A.**

**MINUTES OF MEETING  
OAKSTEAD  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Oakstead Community Development District was held on October 16, 2018 at 2:00 p.m. at the Oakstead Clubhouse, 3038 Oakstead Boulevard, Land O' Lakes, Florida.

Present and constituting a quorum were:

Fred Krauer	Vice Chairman
Joe Cascio	Assistant Secretary
Sal Paradiso	Assistant Secretary
Barbara Feldman	Assistant Secretary

Also present were:

Andy Mendenhall	District Manager
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Residents

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

**FIRST ORDER OF BUSINESS**

**Call to Order and Roll Call**

Mr. Mendenhall called the meeting to order and the roll was called. Four Supervisors were present.

**SECOND ORDER OF BUSINESS**

**Pledge of Allegiance**

The pledge of allegiance was recited.

**THIRD ORDER OF BUSINESS**

**Consent Agenda**

- A. Approval of the Minutes of the September 18, 2018 Regular Meeting
- B. Approval of the Financial Statements through September 30, 2018

On MOTION by Mr. Paradiso seconded by Mr. Cascio with all in favor items A & B of the consent agenda were approved.

**FOURTH ORDER OF BUSINESS**

**Attorney's Report**

None.

**FIFTH ORDER OF BUSINESS**

**Engineers Report**

None.



**SIXTH ORDER OF BUSINESS****Manager's Report**

Mr. Mendenhall gave an update on the paving project. It was suggested to request the attendance of the District Engineer, Ms. Stewart, at the November workshop meeting.

**A. Motion to Assign Fund Balances**

On MOTION by Mr. Paradiso seconded by Mrs. Feldman with all in favor assigning fund balances as presented was approved.

**SEVENTH ORDER OF BUSINESS****Staff Reports****A. Site Manager**

Ms. Intini discussed the following:

- Quote for the outside of Branford to be done.

It was requested to put this item on the next workshop agenda.

- March 4<sup>th</sup> is the scheduled date for the pool resurfacing.

- The landscape contract should be included on the next workshop agenda. The current landscape contract expires on March 19<sup>th</sup>.

A lengthy discussion ensued regarding the landscape contract.

**B. Newsletter Committee**

None.

**EIGHTH ORDER OF BUSINESS****Supervisor' Reports, Requests & Comments**

Mr. Cascio addressed the subject of raises as discussed at the recent workshop meeting. He recommended in addition to the lump-sum amount agreed upon by the Board, a \$500 bonus for Ms. Intini for the exceptional work she did regarding the fire marshal edict regarding the tree trimming be awarded to her.

On MOTION by Mr. Cascio seconded by Mr. Paradiso with all in favor giving Ms. Nancy Intini a one-time 3% bonus plus a \$500 bonus as a lump sum where her salary stays the same was approved.

Mrs. Feldman discussed the funding for the holiday dinner for staff.

On MOTION by Mrs. Feldman seconded by Mr. Paradiso with all in favor the following was approved; adding an extra \$350 to be distributed in the following way: \$100 that goes to our District Manager, \$50 each as a bonus for Lynn and Linda, as the oldest staff members who are always here working and doing everything to make it easier for us and more pleasant and then \$25 extra for the remaining 6 staff members, that will be a bonus given on that day of the dinner.

Mr. Krauer also reported PACA will be folding because of lack of attendance.

**NINTH ORDER OF BUSINESS**

**Audience Comments**

None.

**TENTH ORDER OF BUSINESS**

**Adjournment**

There being no further business to discuss at this time,

On MOTION by Mr. Paradiso seconded by Mrs. Feldman with all in favor the meeting was adjourned.

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Vice Chairman/Secretary

**4B**

**Oakstead**  
**Community Development District**

**Financial Report**

*October 31, 2018*



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**OAKSTEAD**  
**Community Development District**

**Financial Statements**

**(Unaudited)**

***October 31, 2018***

**Balance Sheet**  
October 31, 2018

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2016 A-1 DEBT SERVICE FUND	SERIES 2017 A-2 DEBT SERVICES FUND	SERIES 2016 A-1 CAPITAL PROJECTS FUND	SERIES 2017 A-2 CAPITAL PROJECTS FUND	TOTAL
<b>ASSETS</b>						
Cash - Checking Account	\$ 188,618	\$ -	\$ -	\$ -	\$ -	\$ 188,618
Cash On Hand/Petty Cash	250	-	-	-	-	250
Investments:						
Certificates of Deposit - 12 Months	209,892	-	-	-	-	209,892
Certificates of Deposit - 18 Months	103,297	-	-	-	-	103,297
Certificates of Deposit - 24 Months	202,087	-	-	-	-	202,087
Money Market Account	1,118,961	-	-	-	-	1,118,961
Construction Fund A	-	-	-	262,914	275,792	538,706
Interest Account A	-	72,971	-	-	-	72,971
Interest Fund (A-2)	-	-	66,795	-	-	66,795
Reserve Fund (A-2)	-	-	113,457	-	-	113,457
Reserve Fund A	-	130,145	-	-	-	130,145
Revenue Fund (A-2)	-	-	11,521	-	-	11,521
Revenue Fund A	-	18,082	-	-	-	18,082
Sinking Fund (A-2)	-	-	10	-	-	10
Sinking Fund A	-	12	-	-	-	12
Prepaid Items	20,821	-	-	-	-	20,821
Deposits	839	-	-	-	-	839
<b>TOTAL ASSETS</b>	<b>\$ 1,844,765</b>	<b>\$ 221,210</b>	<b>\$ 191,783</b>	<b>\$ 262,914</b>	<b>\$ 275,792</b>	<b>\$ 2,796,464</b>

**Balance Sheet**  
October 31, 2018

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2016 A-1 DEBT SERVICE FUND	SERIES 2017 A-2 DEBT SERVICES FUND	SERIES 2016 A-1 CAPITAL PROJECTS FUND	SERIES 2017 A-2 CAPITAL PROJECTS FUND	TOTAL
<b>LIABILITIES</b>						
Accounts Payable	\$ 10,939	\$ -	\$ -	\$ -	\$ -	\$ 10,939
Accrued Expenses	10,855	-	-	-	-	10,855
Accrued Taxes Payable	2,102	-	-	-	-	2,102
Sales Tax Payable	166	-	-	-	-	166
<b>TOTAL LIABILITIES</b>	<b>24,062</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,062</b>
<b>FUND BALANCES</b>						
<b>Nonspendable:</b>						
Prepaid Items	20,821	-	-	-	-	20,821
Deposits	839	-	-	-	-	839
<b>Restricted for:</b>						
Debt Service	-	221,210	191,783	-	-	412,993
Capital Projects	-	-	-	262,914	275,792	538,706
<b>Assigned to:</b>						
Operating Reserves	212,254	-	-	-	-	212,254
Reserves - Asset Replacement	211,086	-	-	-	-	211,086
Reserves - Clubhouse	90,563	-	-	-	-	90,563
Reserves - Landscape	30,000	-	-	-	-	30,000
Reserves - Ponds	65,774	-	-	-	-	65,774
Reserves-Recreation Facilities	21,600	-	-	-	-	21,600
Reserves - Tree Removal & Rplcmnt	25,099	-	-	-	-	25,099
Reserves - Roadways	614,085	-	-	-	-	614,085
Reserves - Sidewalks	50,945	-	-	-	-	50,945
Reserve - Wall	50,000	-	-	-	-	50,000
Reserves - Weymouth	52,729	-	-	-	-	52,729
<b>Unassigned:</b>	<b>374,908</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>374,908</b>
<b>TOTAL FUND BALANCES</b>	<b>\$ 1,820,703</b>	<b>\$ 221,210</b>	<b>\$ 191,783</b>	<b>\$ 262,914</b>	<b>\$ 275,792</b>	<b>\$ 2,772,402</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 1,844,765</b>	<b>\$ 221,210</b>	<b>\$ 191,783</b>	<b>\$ 262,914</b>	<b>\$ 275,792</b>	<b>\$ 2,796,464</b>



**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending October 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-18 ACTUAL
<b>REVENUES</b>				
Interest - Investments	\$ 9,000	\$ 1,388	15.42%	\$ 1,389
Room Rentals	3,000	1,695	56.50%	1,695
Special Events	1,000	-	0.00%	-
Other Charges For Services	2,500	212	8.48%	212
Special Assmnts- Tax Collector	1,054,718	-	0.00%	-
Special Assmnts- Discounts	(42,189)	-	0.00%	-
Gate Bar Code/Remotes	2,000	726	36.30%	726
<b>TOTAL REVENUES</b>	<b>1,030,029</b>	<b>4,021</b>	<b>0.39%</b>	<b>4,022</b>

**EXPENDITURES****Administration**

P/R-Board of Supervisors	19,200	1,200	6.25%	1,200
FICA Taxes	1,469	92	6.26%	92
ProfServ-Arbitrage Rebate	1,200	-	0.00%	-
ProfServ-Engineering	7,000	-	0.00%	-
ProfServ-Legal Services	14,000	631	4.51%	631
ProfServ-Mgmt Consulting Serv	54,912	4,576	8.33%	4,576
ProfServ-Property Appraiser	150	-	0.00%	-
ProfServ-Special Assessment	12,000	-	0.00%	-
ProfServ-Trustee Fees	5,000	-	0.00%	-
ProfServ-Web Site Development	1,000	80	8.00%	80
Auditing Services	6,500	-	0.00%	-
Postage and Freight	1,500	96	6.40%	96
Insurance - General Liability	3,875	260	6.71%	260
Printing and Binding	800	151	18.88%	151
Legal Advertising	1,900	148	7.79%	148
Misc-Bank Charges	1,500	194	12.93%	194
Misc-Assessmnt Collection Cost	21,094	-	0.00%	-
Office Supplies	50	-	0.00%	-
Annual District Filing Fee	175	175	100.00%	175
<b>Total Administration</b>	<b>153,325</b>	<b>7,603</b>	<b>4.96%</b>	<b>7,603</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending October 31, 2018

<b>ACCOUNT DESCRIPTION</b>	<b>ANNUAL ADOPTED BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>YTD ACTUAL AS A % OF ADOPTED BUD</b>	<b>OCT-18 ACTUAL</b>
<b>Field</b>				
Contracts-Landscape	189,090	15,758	8.33%	15,758
Contracts-Landscape Consultant	19,440	1,620	8.33%	1,620
Contracts-Mulch	7,800	-	0.00%	-
Contracts-Lakes	26,630	2,219	8.33%	2,219
Contracts-Florida Hwy Patrol	20,000	990	4.95%	990
Contracts-Annuaals	12,500	-	0.00%	-
Contracts-Gates	4,500	1,125	25.00%	1,125
Communication-Gate Phones	9,720	810	8.33%	810
Electricity - Streetlighting	76,321	6,500	8.52%	6,500
Utility - Reclaimed Water	20,000	-	0.00%	-
Insurance - Property	15,586	1,181	7.58%	1,181
R&M-Gate	30,000	3,045	10.15%	3,045
R&M-Irrigation	13,113	4,581	34.93%	4,581
R&M-Sidewalks	2,500	-	0.00%	-
R&M-Trees and Trimming	2,500	7,076	283.04%	7,076
Miscellaneous Services	9,000	-	0.00%	-
Misc-Decorative Lighting	10,000	595	5.95%	595
Misc-Property Taxes	1,900	-	0.00%	-
Reserve - Ponds	16,011	-	0.00%	-
Reserve - Roadways	115,000	-	0.00%	-
Reserves - Wall	50,000	-	0.00%	-
<b>Total Field</b>	<b>651,611</b>	<b>45,500</b>	<b>6.98%</b>	<b>45,500</b>

## Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-18 ACTUAL
<b><u>Parks and Recreation - General</u></b>				
Payroll-Salaries	57,075	7,524	13.18%	7,524
Payroll-Hourly	62,930	4,607	7.32%	4,607
FICA Taxes	9,180	928	10.11%	928
Workers' Compensation	3,000	620	20.67%	620
Unemployment Compensation	350	-	0.00%	-
Contracts-Security Services	2,038	95	4.66%	95
Contracts-Pools	16,200	1,350	8.33%	1,350
Contracts-Pest Control	2,955	255	8.63%	255
Communication - Telephone	3,000	169	5.63%	169
Utility - Gas	310	26	8.39%	26
Utility - Refuse Removal	1,000	83	8.30%	83
Utility - Water & Sewer	5,500	300	5.45%	300
R&M-Clubhouse	20,000	289	1.45%	289
R&M-Pools	11,870	793	6.68%	793
Miscellaneous Services	3,800	-	0.00%	-
Misc-Public Relations	7,885	850	10.78%	850
Solid Waste Disposal Assessm.	1,300	-	0.00%	-
Office Supplies	2,500	-	0.00%	-
Cleaning Supplies	4,200	120	2.86%	120
Op Supplies - Clubhouse	3,000	66	2.20%	66
Op Supplies - Pool Chemicals	7,000	1,069	15.27%	1,069
<b>Total Parks and Recreation - General</b>	<b>225,093</b>	<b>19,144</b>	<b>8.50%</b>	<b>19,144</b>
<b>TOTAL EXPENDITURES</b>	<b>1,030,029</b>	<b>72,247</b>	<b>7.01%</b>	<b>72,247</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	(68,226)	0.00%	(68,225)
Net change in fund balance	\$ -	\$ (68,226)	0.00%	\$ (68,225)
<b>FUND BALANCE, BEGINNING (OCT 1, 2018)</b>	<b>1,888,929</b>	<b>1,888,929</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,888,929</b>	<b>\$ 1,820,703</b>		

## Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-18 ACTUAL
<b>REVENUES</b>				
Interest - Investments	\$ -	\$ 337	0.00%	\$ 337
Special Assmnts- Tax Collector	451,062	-	0.00%	-
Special Assmnts- Discounts	(18,042)	-	0.00%	-
<b>TOTAL REVENUES</b>	<b>433,020</b>	<b>337</b>	<b>0.08%</b>	<b>337</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
Misc-Assessmnt Collection Cost	9,021	-	0.00%	-
<b>Total Administration</b>	<b>9,021</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
<b>Debt Service</b>				
Principal Debt Retirement A-1	280,000	-	0.00%	-
Interest Expense Series A-1	145,943	-	0.00%	-
<b>Total Debt Service</b>	<b>425,943</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>434,964</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
Excess (deficiency) of revenues				
Over (under) expenditures	(1,944)	337	0.00%	337
<b>OTHER FINANCING SOURCES (USES)</b>				
Contribution to (Use of) Fund Balance	(1,944)	-	0.00%	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(1,944)</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
Net change in fund balance	\$ (1,944)	\$ 337	0.00%	\$ 337
<b>FUND BALANCE, BEGINNING (OCT 1, 2018)</b>	<b>220,873</b>	<b>220,873</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 218,929</b>	<b>\$ 221,210</b>		

## Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-18 ACTUAL
<b>REVENUES</b>				
Interest - Investments	\$ -	\$ 293	0.00%	\$ 293
Special Assmnts- Tax Collector	389,884	-	0.00%	-
Special Assmnts- Discounts	(15,595)	-	0.00%	-
<b>TOTAL REVENUES</b>	<b>374,289</b>	<b>293</b>	<b>0.08%</b>	<b>293</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
Misc-Assessmnt Collection Cost	7,798	-	0.00%	-
<b>Total Administration</b>	<b>7,798</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
<b>Debt Service</b>				
Principal Debt Retirement A-2	235,000	-	0.00%	-
Interest Expense Series A-2	133,590	-	0.00%	-
<b>Total Debt Service</b>	<b>368,590</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>376,388</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
Excess (deficiency) of revenues				
Over (under) expenditures	(2,099)	293	0.00%	293
<b>OTHER FINANCING SOURCES (USES)</b>				
Contribution to (Use of) Fund Balance	(2,099)	-	0.00%	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(2,099)</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
Net change in fund balance	\$ (2,099)	\$ 293	0.00%	\$ 293
<b>FUND BALANCE, BEGINNING (OCT 1, 2018)</b>	<b>191,490</b>	<b>191,490</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 189,391</b>	<b>\$ 191,783</b>		

## Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-18 ACTUAL
<b>REVENUES</b>				
Interest - Investments	\$ -	\$ 401	0.00%	\$ 401
<b>TOTAL REVENUES</b>	<b>-</b>	<b>401</b>	<b>0.00%</b>	<b>401</b>
<b>EXPENDITURES</b>				
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
Excess (deficiency) of revenues Over (under) expenditures	-	401	0.00%	401
Net change in fund balance	\$ -	\$ 401	0.00%	\$ 401
<b>FUND BALANCE, BEGINNING (OCT 1, 2018)</b>	<b>-</b>	<b>262,513</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ 262,914</b>		

## Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-18 ACTUAL
<b>REVENUES</b>				
Interest - Investments	\$ -	\$ 421	0.00%	\$ 421
<b>TOTAL REVENUES</b>	<b>-</b>	<b>421</b>	<b>0.00%</b>	<b>421</b>
<b>EXPENDITURES</b>				
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
Excess (deficiency) of revenues Over (under) expenditures	-	421	0.00%	421
Net change in fund balance	\$ -	\$ 421	0.00%	\$ 421
<b>FUND BALANCE, BEGINNING (OCT 1, 2018)</b>	<b>-</b>	<b>275,371</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ 275,792</b>		

**OAKSTEAD**  
**Community Development District**

**Supporting Schedules**

*October 31, 2018*



**OAKSTEAD**

Community Development District

### Assigned Reserves Report October-18

		Current Balance	Goal
GL #283010	Operating Reserves	\$212,254	n/a
GL #283070	Reserves - Asset Replacement	\$211,086	\$0
GL #283185	Reserves - Clubhouse	\$90,563	\$90,000
GL #283515	Reserves-Landscape	\$30,000	\$30,000
GL #283685	Reserves - Ponds	\$65,774	\$90,000
GL #283700	Reserves-Recreation Facilities	\$21,600	\$10,000
GL #283719	Reserves-Tree Removal & Replacement	\$25,099	\$25,000
GL #283760	Reserves-Roadways**	\$1,152,791	\$2,030,000
	** Includes Series A-1 & A-2 Construction Funds		
GL #283790	Reserves-Sidewalks	\$50,945	\$25,000
GL #283884	Reserves-Wall	\$50,000	\$50,000
GL #283925	Reserves - Weymouth	\$52,729	\$52,729
<b>Total Assigned Reserves</b>		<b>\$1,962,841</b>	<b>\$2,402,729</b>

**Cash and Investment Report**  
**October 31, 2018**

**General Fund**

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Checking Account - Op	SunTrust Bank	Public Funds NOW	n/a	1.51%	\$1,901
Checking Account - Op	Hancock Bank	checking account	n/a	0.00%	186,717
		subtotal			188,618
Petty Cash	n/a	n/a	n/a	0.00%	250
CD - 12 Months	Florida Comm Bank	Certificate of Deposit #6800	04/10/19	2.00%	104,946
CD - 12 Months	Florida Comm Bank	Certificate of Deposit #9900	04/10/19	2.00%	104,946
		subtotal			209,892
CD - 18 Months	Bank United	Certificate of Deposit #1492	04/30/19	1.44%	103,297
		subtotal			103,297
CD - 24 Months	Bank United	Certificate of Deposit-#3905	01/08/19	1.25%	101,043
CD - 24 Months	Bank United	Certificate of Deposit-#3906	01/08/19	1.25%	101,043
		subtotal			202,087
Public Funds MMA	Bank United	Money Market Acct #0682	n/a	1.30%	1,077,328
Public Funds MMA	Florida Comm Bank	Money Market Account	n/a	1.15%	41,634
		subtotal			1,118,961
		<b>Subtotal-GF</b>			<b>\$1,823,105</b>

**Debt Service & Capital Project Funds**

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Ser 2016 A-1 Interest Acct	Hancock Bank	Federated Oblig Fund	n/a	2.03%	72,971
Ser 2016 A-1 Reserve Fund	Hancock Bank	Federated Oblig Fund	n/a	2.03%	130,145
Ser 2016 A-1 Revenue Fund	Hancock Bank	Federated Oblig Fund	n/a	2.03%	18,082
Ser 2016 A-1 Sinking Fund	Hancock Bank	Federated Oblig Fund	n/a	2.03%	12
		<b>Subtotal-DS 204</b>			<b>\$221,210</b>
Ser 2017 A-2 Interest Acct	Hancock Bank	Federated Oblig Fund	n/a	2.03%	66,795
Ser 2017 A-2 Reserve Fund	Hancock Bank	Federated Oblig Fund	n/a	2.03%	113,457
Ser 2017 A-2 Revenue Fund	Hancock Bank	Federated Oblig Fund	n/a	2.03%	11,521
Ser 2017 A-2 Sinking Fund	Hancock Bank	Federated Oblig Fund	n/a	2.03%	10
		<b>Subtotal-DS 205</b>			<b>\$191,783</b>
Ser 2016 A-1 Construction Fund	Hancock Bank	Federated Oblig Fund	n/a	2.04%	\$262,914
Ser 2017 A-2 Construction Fund	Hancock Bank	Federated Oblig Fund	n/a	2.04%	\$275,792
		<b>Total All Funds</b>			<b>\$2,774,804</b>

## Oakstead CDD

### Bank Reconciliation

**Bank Account No.** 5221 SunTrust Bank N.A.  
**Statement No.** 10-18  
**Statement Date** 10/31/2018

<b>G/L Balance (LCY)</b>	1,901.19	<b>Statement Balance</b>	45,901.19
<b>G/L Balance</b>	1,901.19	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
		<b>Subtotal</b>	45,901.19
<b>Subtotal</b>	1,901.19	<b>Outstanding Checks</b>	44,000.00
<b>Negative Adjustments</b>	0.00	<b>Differences</b>	0.00
<b>Ending G/L Balance</b>	1,901.19	<b>Ending Balance</b>	1,901.19
<b>Difference</b>	0.00		

<b>Posting Date</b>	<b>Document Type</b>	<b>Document No.</b>	<b>Description</b>	<b>Amount</b>	<b>Cleared Amount</b>	<b>Difference</b>
<b>Outstanding Checks</b>						
10/26/2018	Payment	009112	OAKSTEAD CDD	44,000.00	0.00	44,000.00
<b>Total Outstanding Checks.....</b>				<b>44,000.00</b>		<b>44,000.00</b>

# Oakstead CDD

## Bank Reconciliation

**Bank Account No.** 3063 HANCOCK BANK - GF NEW  
**Statement No.** 10-18  
**Statement Date** 10/31/2018

<b>G/L Balance (LCY)</b>	186,717.17	<b>Statement Balance</b>	197,810.14
<b>G/L Balance</b>	186,717.17	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
		<b>Subtotal</b>	197,810.14
<b>Subtotal</b>	186,717.17	<b>Outstanding Checks</b>	11,092.97
<b>Negative Adjustments</b>	0.00	<b>Differences</b>	0.00
<b>Ending G/L Balance</b>	186,717.17	<b>Ending Balance</b>	186,717.17
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Outstanding Checks</b>						
10/2/2018	Payment	10025	TWO O EIGHT SECURITY, INC	560.00	0.00	560.00
10/5/2018	Payment	10026	JOSEPH N. CASCIO	159.70	0.00	159.70
10/16/2018	Payment	10060	TWO O EIGHT SECURITY, INC	560.00	0.00	560.00
10/17/2018	Payment	10049	JACK N. SIMPSON	408.76	0.00	408.76
10/23/2018	Payment	10063	ELEGANT ACCENTS	595.00	0.00	595.00
10/23/2018	Payment	10064	FEDEX	44.95	0.00	44.95
10/23/2018	Payment	10069	PASCO COUNTY UTILITIES SERVICE	625.30	0.00	625.30
10/26/2018	Payment	10074	AT&T MOBILITY	79.16	0.00	79.16
10/26/2018	Payment	10077	INFRAMARK, LLC	4,743.55	0.00	4,743.55
10/26/2018	Payment	10078	JACK SIMPSON	166.86	0.00	166.86
10/26/2018	Payment	10079	JOHN SESSA	140.00	0.00	140.00
10/30/2018	Payment	10086	A-Z TREE SERVICE	375.00	0.00	375.00
10/30/2018	Payment	10087	FAB TECHNOLOGIES LLC	585.12	0.00	585.12
10/30/2018	Payment	10088	STRALEY ROBIN VERICKER	631.20	0.00	631.20
10/31/2018	Payment	10082	LYNETTE M. TEMPERA	491.08	0.00	491.08
10/31/2018	Payment	10083	LINDA M. KRAUER	409.27	0.00	409.27
10/31/2018	Payment	10084	JACK N. SIMPSON	423.82	0.00	423.82
10/31/2018	Payment	10085	ANDREW T. THOMAS	94.20	0.00	94.20
<b>Total Outstanding Checks.....</b>				<b>11,092.97</b>		<b>11,092.97</b>

**OAKSTEAD**  
**Community Development District**

Payment Register by Fund  
For the Period from 10/1/18 to 10/31/18  
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Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>GENERAL FUND - 001</b>								
001	009112	10/26/18	OAKSTEAD CDD	102418-5221	REPLENISH HANCOCK OP ACCT	Cash in Bank	101003	\$44,000.00
001	10017	10/02/18	AMERICAN ECOSYSTEMS, INC.	1810261	OCT 2018 WATER MGMT	Contracts-Lakes	534084-53901	\$2,219.00
001	10018	10/02/18	BRIGHTVIEW LANDSCAPE SVC	5957467	CLOCK #F REPLCMNT/ VANDALISM	R&M-Irrigation	546041-53901	\$1,059.00
001	10018	10/02/18	BRIGHTVIEW LANDSCAPE SVC	5956279	SEPT 2018 IRR REPRS	R&M-Irrigation	546041-53901	\$1,340.91
001	10018	10/02/18	BRIGHTVIEW LANDSCAPE SVC	5958096	INSTALL ANNUALS	Contracts-Annals	534117-53901	\$3,595.20
001	10018	10/02/18	BRIGHTVIEW LANDSCAPE SVC	5961463	OCT 2018 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$15,757.50
001	10018	10/02/18	BRIGHTVIEW LANDSCAPE SVC	5979026	INSTALL CLOCK GUARDS ON B,D,E	R&M-Irrigation	546041-53901	\$1,380.00
001	10019	10/02/18	FEDEX	6-309-74555	9/11/18 POSTAGE	Postage and Freight	541006-51301	\$13.10
001	10020	10/02/18	INFRAMARK, LLC	34141	SEPT 2018 MGMNT SERVICES	ProfServ-Mgmt Consulting Serv	531027-51201	\$4,576.00
001	10020	10/02/18	INFRAMARK, LLC	34141	SEPT 2018 MGMNT SERVICES	Printing and Binding	547001-51301	\$58.25
001	10020	10/02/18	INFRAMARK, LLC	34141	SEPT 2018 MGMNT SERVICES	Postage and Freight	541006-51301	\$26.79
001	10021	10/02/18	JAMES E. LAROSE JR.	093018	09/30/18 SECURITY	Contracts-Florida Hwy Patrol	534101-53901	\$140.00
001	10021	10/02/18	JAMES E. LAROSE JR.	091418	09/14/18 SECURITY	Contracts-Florida Hwy Patrol	534101-53901	\$140.00
001	10021	10/02/18	JAMES E. LAROSE JR.	091618	9/16/18 SECURITY	Contracts-Florida Hwy Patrol	534101-53901	\$140.00
001	10022	10/02/18	JOHN SESSA	092718	09/27/18 SECURITY	Contracts-Florida Hwy Patrol	534101-53901	\$140.00
001	10022	10/02/18	JOHN SESSA	092118	9/21/18 SECURITY	Contracts-Florida Hwy Patrol	534101-53901	\$140.00
001	10022	10/02/18	JOHN SESSA	100118-ADMIN	10/1 ADMIN FEE SECURITY PATROL	Contracts-Florida Hwy Patrol	534101-53901	\$150.00
001	10022	10/02/18	JOHN SESSA	092518	9/25/18 SECURITY	Contracts-Florida Hwy Patrol	534101-53901	\$140.00
001	10023	10/02/18	THE CHAMBERLAIN GROUP	7002999960	60-300 MHZ MULTI CODE REMOTE	Miscellaneous Services	549001-57201	\$433.42
001	10024	10/02/18	TIMES PUBLISHING COMPANY	681996	NOTICE OF FY19 MEETING DATES	Legal Advertising	548002-51301	\$148.40
001	10025	10/02/18	TWO O EIGHT SECURITY, INC	082918	8/29 SECURITY (JACK HYPES)	Contracts-Florida Hwy Patrol	534101-53901	\$140.00
001	10025	10/02/18	TWO O EIGHT SECURITY, INC	082718	8/27 SECURITY (JACK HYPES)	Contracts-Florida Hwy Patrol	534101-53901	\$140.00
001	10025	10/02/18	TWO O EIGHT SECURITY, INC	082118	8/21 SECURITY (JACK HYPES)	Contracts-Florida Hwy Patrol	534101-53901	\$140.00
001	10025	10/02/18	TWO O EIGHT SECURITY, INC	081618	08/16/18 SECURITY (JACK HYPES)	Contracts-Florida Hwy Patrol	534101-53901	\$140.00
001	10027	10/04/18	BRIGHT HOUSE NETWORKS	17101-092518	9/30-10/29/18 #0034601171-01	R&M-Clubhouse	546015-57201	\$39.28
001	10028	10/04/18	CULLIGAN WATER CONDITIONING	50279	BOTTLED WATER/CUPS	Op Supplies - Clubhouse	552003-57201	\$103.50
001	10028	10/04/18	CULLIGAN WATER CONDITIONING	50278TH	10/1-10/31/18 COOLER SRVC	Op Supplies - Clubhouse	552003-57201	\$1.00
001	10029	10/04/18	ELEGANT ACCENTS	23-2798	HILLINGTON & TANGLEWYLDE	Misc-Decorative Lighting	549018-53901	\$1,845.00
001	10030	10/04/18	FEDEX	6-317-72104	9/17/18 Services	Postage and Freight	541006-51301	\$18.13
001	10031	10/04/18	METRO GATES, INC	8984	9/19 BALLASTONE-RECV,ANTENNA	R&M-Gate	546034-53901	\$270.00
001	10031	10/04/18	METRO GATES, INC	8973	9/17 STRATHMORE-BRD,LOOP DETEC	R&M-Gate	546034-53901	\$765.00
001	10031	10/04/18	METRO GATES, INC	8993	AUG 2018 GATE CELL SRVC	Communication-Gate Phones	541008-53901	\$810.00
001	10031	10/04/18	METRO GATES, INC	81014	9/24 STRATHMORE RESTORED PWR	R&M-Gate	546034-53901	\$150.00
001	10032	10/04/18	OLM	33694	9/20/18 LANDSCAPE INSPECTION	Contracts-Landscape Consultant	534062-53901	\$1,620.00
001	10033	10/04/18	PHOENIX SERVICE SYSTEMS, INC	100118	OCT 2018 PEST/RODENT CONTROL	Contracts-Pest Control	534125-57201	\$255.00
001	10034	10/04/18	RON IERNA'S HEATING & COOLING	44355103	CLEAN & TUNE 2 A/C Units	R&M-Clubhouse	546015-57201	\$59.90

**OAKSTEAD**  
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001	10035	10/04/18	SITE MASTERS OF FLORIDA, LLC	092818-3	GRIND 10 SIDEWALK PANELS	R&M-Sidewalks	546084-53901	\$400.00
001	10036	10/04/18	STRALEY ROBIN VERICKER	16227	8/16 - 9/15/18 Legal Svcs	ProfServ-Legal Services	531023-51401	\$735.15
001	10037	10/04/18	TRIANGLE POOL SERVICE	872	ACCUTABS;STABILIZER;ROCK SALT	Op Supplies-Pool Chemicals	552009-57201	\$813.35
001	10037	10/04/18	TRIANGLE POOL SERVICE	72914	300 POOL GUTTER GRATES	R&M-Pools	546074-57201	\$375.00
001	10037	10/04/18	TRIANGLE POOL SERVICE	1881	MTHLY CLEANING-OCT 2018	Contracts-Pool	534078-57201	\$1,350.00
001	10037	10/04/18	TRIANGLE POOL SERVICE	2741	50 LB SODIUM BICARBONATE	Op Supplies-Pool Chemicals	552009-57201	\$62.50
001	10037	10/04/18	TRIANGLE POOL SERVICE	598.	ACCUTABS & ROCK SALT	Op Supplies-Pool Chemicals	552009-57201	\$399.40
001	10038	10/04/18	VENTURESIN.COM, INC	44065	OCT 2018 COMM XS APP HOSTING	ProfServ-Web Site Development	531047-51301	\$80.00
001	10040	10/04/18	METRO GATES, INC	8513	5/23 MARCHMONT COLUMN LIFTING	R&M-Gate	546034-53901	\$150.00
001	10044	10/08/18	A-Z TREE SERVICE	100118	SHEEHAN TREE REMOVAL/STORM	R&M-Trees and Trimming	546099-53901	\$300.00
001	10045	10/08/18	B & A CUSTOM TRIM WORK, INC.	1261	BRADFORD-RPR ENT COLUMNS	Miscellaneous Services	549001-53901	\$250.00
001	10046	10/08/18	PASCO COUNTY UTILITIES SERVICE	092718	7/31-8/30/18 RECLAIMED WTR	Utility - Reclaimed Water	543028-53901	\$1,719.27
001	10051	10/11/18	DEPT OF ECONOMIC OPPRTNTY	71906	FY 18/19 DISTRICT FILING FEE	Annual District Filing Fee	554007-51301	\$175.00
001	10052	10/11/18	FRONTIER	100118-6591	10/1/18-10/31/18 813-949-6591	Communication - Telephone	541003-57201	\$169.32
001	10053	10/11/18	PREFERRED GOV'TL INS TRUST	60551	FY19 WC2FL1 0514004 17-12	1st Installment Workers Comp	524001-57201	\$620.00
001	10054	10/11/18	PUBLIC RISK INSURANCE AGENCY	57715	FY19 PK2FL1 0514004 17-13	Prepaid Expense-Pub Official	155000	\$3,119.00
001	10054	10/11/18	PUBLIC RISK INSURANCE AGENCY	57715	FY19 PK2FL1 0514004 17-13	Prepaid Expense-Property Ins	155000	\$14,173.00
001	10055	10/11/18	TIMES PUBLISHING COMPANY	687758	9/22/18 RFP ASPHALT WORK	Legal Advertising	548002-51301	\$158.00
001	10056	10/16/18	BRIGHTVIEW LANDSCAPE SVC	5998117	STRATH/RMV VIB & INSTALL SOD	R&M-Trees and Trimming	546099-53901	\$2,101.00
001	10056	10/16/18	BRIGHTVIEW LANDSCAPE SVC	5998118	RPLC VALVE CLOCK C & F	R&M-Irrigation	546041-53901	\$1,200.60
001	10057	10/16/18	JOHN SESSA	100918	10/9/18 SECURITY	Contracts-Florida Hwy Patrol	534101-53901	\$140.00
001	10058	10/16/18	METRO GATES, INC	81047	11/18-10/19 - MAINT AGRMNT	QUARTERLY \$1,125	155000	\$4,500.00
001	10059	10/16/18	TRIANGLE POOL SERVICE	226	ACCUTABS AND ROCK SALT	Op Supplies-Pool Chemicals	552009-57201	\$329.75
001	10059	10/16/18	TRIANGLE POOL SERVICE	73223	REPAIR STENNER FEEDER	R&M-Pools	546074-57201	\$120.95
001	10060	10/16/18	TWO O EIGHT SECURITY, INC	091818	9/18/18 SECURITY (JACK HYPES)	Contracts-Florida Hwy Patrol	534101-53901	\$140.00
001	10060	10/16/18	TWO O EIGHT SECURITY, INC	092718	09/27/18 PATROL (JACK HYPES)	Contracts-Florida Hwy Patrol	534101-53901	\$140.00
001	10060	10/16/18	TWO O EIGHT SECURITY, INC	092918	09/29/18 SECURITY (JACK HYPES)	Contracts-Florida Hwy Patrol	534101-53901	\$140.00
001	10060	10/16/18	TWO O EIGHT SECURITY, INC	092818	09/28/18 SECURITY(JACK HYPES)	Contracts-Florida Hwy Patrol	534101-53901	\$140.00
001	10061	10/23/18	CLEAN SWEEP SUPPLY CO., INC.	00201824	MULTI-FOLD TOWELS/GLOVES	Cleaning Supplies	551003-57201	\$119.90
001	10062	10/23/18	CULLIGAN WATER CONDITIONING	50865	10 BOTTLED WATERS	Op Supplies - Clubhouse	552003-57201	\$65.00
001	10063	10/23/18	ELEGANT ACCENTS	23-2823	QRTLY INSPEC/LIGHT RPRS	Misc-Decorative Lighting	549018-53901	\$595.00
001	10064	10/23/18	FEDEX	6-332-58773	SRVCS THRU 10/09/18	Postage and Freight	541006-51301	\$31.82
001	10064	10/23/18	FEDEX	6-339-18409	10/9/18 FEDEX SVC	Postage and Freight	541006-51301	\$13.13
001	10065	10/23/18	JAMES E. LAROSE JR.	101418	10.14.17 SECURITY	Contracts-Florida Hwy Patrol	534101-53901	\$140.00
001	10066	10/23/18	JOELL MILLER	234	FALL FESTIVAL PUMPKINS	Misc-Public Relations	549046-57201	\$400.00
001	10067	10/23/18	METRO GATES, INC	81013	10/4 BRENFORD BOARD REPLACED	R&M-Gate	546034-53901	\$2,445.00
001	10067	10/23/18	METRO GATES, INC	81082	10/10 TANGLEWYLDE RPLCD BOLT	R&M-Gate	546034-53901	\$160.00

**OAKSTEAD**  
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001	10068	10/23/18	MONICA ZUMMO	20	10/28 PETTING ZOO-FINAL PYMT	Misc-Public Relations	549046-57201	\$275.00
001	10069	10/23/18	PASCO COUNTY UTILITIES SERVICE	11048205	8/24-9/25/18 WTR UTILITY	Utility - Water & Sewer	543021-57201	\$625.30
001	10070	10/23/18	SIGNS NOW 284	284-19027	NO DIVING SIGNS	R&M-Pools	546074-57201	\$296.93
001	10071	10/23/18	TRIANGLE POOL SERVICE	73574	96 gal Muriatic Acid	Op Supplies-Pool Chemicals	552009-57201	\$379.20
001	10074	10/26/18	AT&T MOBILITY	287276359970X1017201	9/10-10/9/18 813-944-0120	Communication - Telephone	541003-57201	\$79.16
001	10075	10/26/18	A-Z TREE SERVICE	102318	28 PINES REMOVED	R&M-Trees and Trimming	546099-53901	\$4,300.00
001	10076	10/26/18	BRIGHTVIEW LANDSCAPE SVC	6006221	MAINLINE LEAKS RPR:CLOCK A & C	R&M-Irrigation	546041-53901	\$852.00
001	10076	10/26/18	BRIGHTVIEW LANDSCAPE SVC	6006220	RPR VANDALIZED PARTS;CLK D,F,C	R&M-Irrigation	546041-53901	\$1,084.55
001	10076	10/26/18	BRIGHTVIEW LANDSCAPE SVC	6006219	OCT 2018 INSPECT/IRR REPRS	R&M-Irrigation	546041-53901	\$1,444.28
001	10077	10/26/18	INFRAMARK, LLC	35109	OCT 2018 MANAGEMENT FEES	Postage and Freight	541006-51301	\$16.45
001	10077	10/26/18	INFRAMARK, LLC	35109	OCT 2018 MANAGEMENT FEES	Printing and Binding	547001-51301	\$151.10
001	10077	10/26/18	INFRAMARK, LLC	35109	OCT 2018 MANAGEMENT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$4,576.00
001	10078	10/26/18	JACK SIMPSON	102218	5/4/18-10/12/18 MILEAGE REIMB	Miscellaneous Services	549001-53901	\$166.86
001	10079	10/26/18	JOHN SESSA	101918	10/19 SECURITY	Contracts-Florida Hwy Patrol	534101-53901	\$140.00
001	10080	10/26/18	METRO GATES, INC	8499	5/21 KESWICK/KEYPAD RPLCD	R&M-Gate	546034-53901	\$290.00
001	10081	10/26/18	TRIANGLE POOL SERVICE	568	ACCUTABS & ROCK SALT	Op Supplies-Pool Chemicals	552009-57201	\$359.60
001	10086	10/30/18	A-Z TREE SERVICE	102318-A	BRAZILIAN PEPPER TREES REMOVED	R&M-Trees and Trimming	546099-53901	\$850.00
001	10086	10/30/18	A-Z TREE SERVICE	102318-A	BRAZILIAN PEPPER TREES REMOVED	overpayment credit	546099-53901	(\$475.00)
001	10087	10/30/18	FAB TECHNOLOGIES LLC	2160-1697	6 STREET SIGNS,INSTALL	Reserve - Roadways	568138-53901	\$585.12
001	10088	10/30/18	STRALEY ROBIN VERICKER	16351	9/17 - 10/15/18 Legal Svcs	ProfServ-Legal Services	531023-51401	\$631.20
001	256	10/11/18	OAKSTEAD CDD	100818-5802	REPLENISH HANCOCK OPER ACCT	Cash in Bank	101003	\$150,000.00
001	DD03035	10/03/18	DUKE ENERGY-ACH	091118-4391 ACH	7/30/18-9/11/18 ELEC ACH 10.3	Electricity - Streetlighting	543013-53901	\$6,829.12
001	DD03036	10/02/18	AT&T MOBILITY	287276359970X0917201	8/10-9/9/18 813-944-0120	Communication - Telephone	541003-57201	\$78.99
001	DD03039	10/22/18	TECO PEOPLES GAS - ACH	100118-2101 ACH	7/27/18-8/28/18 NAT GAS	Utility - Gas	543019-57201	\$26.37
001	DD03040	10/04/18	WASTE CONNECTIONS OF FLORIDA	3895666	10/01-10/31/18 SVC 6425-020889	Utility - Refuse Removal	543020-57201	\$83.10
001	DD03041	10/04/18	WASTE CONNECTIONS OF FLORIDA	3879280 ACH	9/01-9/30/18 SVC 6425-020889	Utility - Refuse Removal	543020-57201	\$83.10
001	DD03049	10/24/18	TECO PEOPLES GAS - ACH	100318-2101 ACH	8/29/18-9/27/18 GAS UTILITY	Utility - Gas	543019-57201	\$25.00
001	DD03052	10/26/18	SAM'S CLUB	66821-100718	SAM'S CC-HALLOWEEN CANDY	Misc-Public Relations	549046-57201	\$174.86
001	DD03053	10/19/18	LOWE'S COMPANIES	100218-8450 ACH	LOWES: SEPT 2018 PURCHASES	R&M-Clubhouse	546015-57201	\$179.29
001			OCTOBER 2018 PAYROLL	PAYROLL TOTAL				\$14,358.66
<b>Fund Total</b>								<b>\$308,531.76</b>

<b>Total Checks Paid</b>	<b>\$308,531.76</b>
--------------------------	---------------------

**Straley Robin Vericker**

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400 \* Facsimile (813) 223-5043

Federal Tax Id. - 20-1778458

Oakstead Community Development District  
 ATTN: INFRAMARK - ACCTS PAYABLE  
 210 N. UNIVERSITY DRIVE, SUITE 702  
 CORAL SPRINGS, FL 33071

October 02, 2018

Client: 001011

Matter: 000001

Invoice #: 16227

Page: 1

RE: General Matters

For Professional Services Rendered Through September 15, 2018

**SERVICES**

<b>Date</b>	<b>Person</b>	<b>Description of Services</b>	<b>Hours</b>
8/20/2018	VKB	REVIEW AGENDA PACKAGE; TELEPHONE CALL TO A. MENDENHALL RE: BOARD MEETING AND RFP FOR ROAD PROJECT.	0.3
8/21/2018	LB	REVIEW STATUS OF THE DISTRICT ADOPTING MEETING DATES FOR THE FY 2018/2019; PREPARE EMAIL TO DISTRICT MANAGER'S OFFICE RE SAME.	0.2
8/23/2018	TJR	CONTACT A. MENDENHALL RE WEB SITE COMPLIANCE ISSUES.	0.2
8/28/2018	TJR	REVIEW COMMUNICATION AND INVOICE FROM INFRAMARK RE REIMBURSEMENT FOR SERC IN CONNECTION WITH THE BOUNDARY CONTRACTION; REVIEW ESCROW ACCOUNT LEDGER; CONTACT JR SIERRA FOR PAYMENT.	0.4
8/30/2018	TJR	REVIEW AND RESPOND TO COMMUNICATION FROM A. MENDENHALL RE LIMITATION ON NUMBER OF NON-RESIDENT USERS; REVIEW COMMUNICATION FROM A. MENDENHALL RE ADA COMPLIANCE FOR WEB SITE; CONTACT A. MENDENHALL RE RECOMMENDED ADA STANDARDS AND GUIDANCE FOR DISTRICT WEB SITE.	0.5
9/4/2018	TJR	REVIEW COMMUNICATIONS FROM A. MENDENHALL AND S. PARADISIO; CONTACT S. PARADISIO RE STANDARDS FOR ADA WEBSITE COMPLIANCE AND RECOMMENDATIONS.	0.4



## SERVICES

Date	Person	Description of Services	Hours	
9/11/2018	TJR	EXCHANGE COMMUNICATIONS WITH A. MENDENHALL RE ADVERTISEMENT FOR RFP; REVIEW MEETING AGENDA AND MINUTES FROM PRIOR MEETING; CONTACT A. MENDENHALL RE LIMITATION ON NON-RESIDENT MEMBERSHIPS; TELEPHONE CONFERENCE WITH A. MENDENHALL RE RFP.	0.6	
Total Professional Services			2.6	\$735.00

## PERSON RECAP

Person		Hours	Amount
TJR	Tracy J. Robin	2.1	\$630.00
VKB	Vivek K. Babbar	0.3	\$75.00
LB	Lynn Butler	0.2	\$30.00

## DISBURSEMENTS

Date	Description of Disbursements	Amount
9/15/2018	Photocopies (1 @ \$0.15)	\$0.15
Total Disbursements		\$0.15

Total Services	\$735.00
Total Disbursements	\$0.15
Total Current Charges	\$735.15

**PAY THIS AMOUNT**

**\$735.15**

*Please Include Invoice Number on all Correspondence*

## **Seventh Order of Business**

**7A**



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

Agenda Page 36  
951 Yamato Road, Suite 200  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
[www.graucpa.com](http://www.graucpa.com)

October 18, 2018

To Board of Supervisors  
Oakstead Community Development District  
210 N. University Drive, Suite 702  
Coral Springs, FL 33071

We are pleased to confirm our understanding of the services we are to provide Oakstead Community Development District, Pasco County, Florida ("the District") for the fiscal year ended September 30, 2018. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Oakstead Community Development District as of and for the fiscal year ended September 30, 2018. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2018 audit.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

## Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

**Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

**Other Services**

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Management Responsibilities**

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also

responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve



audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$6,700 for the September 30, 2018 audit.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

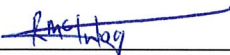
The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or offsets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2016 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Oakstead Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates

  
\_\_\_\_\_  
Racquel McIntosh

RESPONSE:

This letter correctly sets forth the understanding of Oakstead Community Development District.

By: \_\_\_\_\_

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

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



## PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

# Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

A handwritten signature in black ink, appearing to read "Anita Ford".

Anita Ford, Chair  
AICPA Peer Review Board  
2016