

**Cordoba Ranch Community  
Development District**

**November 28, 2017**

**Agenda Package**

## **Cordoba Ranch Community Development District**

---

### **Severn Trent Services, Management Services Division**

210 North University Drive, Suite 702 • Coral Springs, Florida 33071

Telephone: (954) 603-0033 • Fax: (954) 345-1292

November 21, 2017

Board of Supervisors

Cordoba Ranch Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Cordoba Ranch Community Development District will be held Tuesday, November 28, 2017 at **9:30 a.m. at the Cordoba Ranch Model Center, 2516 Cordoba Ranch Boulevard, Lutz, FL**. Following is the advance agenda for the meeting:

1. Call to Order/Roll Call
2. Approval of the Consent Agenda
  - A. August 22, 2017 Minutes
  - B. Financial Statements
  - C. Grau Engagement Letter – FY 2017 Audit
3. Audience Comments
4. Aquagenix Report - November
5. Staff Reports
  - A. District Counsel
  - B. District Engineer
  - C. District Manager – Questions for CDD from HOA Meeting
6. Supervisor Requests
7. Adjournment

All supporting documentation is enclosed or will be distributed at the meeting.

The balance of the agenda is routine in nature and staff will give their reports at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,

*Andrew P. Mendenhall, PMP*

Andrew P. Mendenhall, PMP  
District Manager

## **Second Order of Business**

**2A.**

**MINUTES OF MEETING  
CORDOBA RANCH  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Cordoba Ranch Community Development District was held on Tuesday, August 22, 2017 at 9:30 a.m. in the Cordoba Ranch Model Center, 2516 Cordoba Ranch Boulevard, Lutz, Florida.

Present and constituting a quorum were:

Barry Karpay	Chairman
Kelly Evans	Assistant Secretary
F. Peter Williams	Assistant Secretary
Baylen Dahl	Assistant Secretary

Also present were:

Andy Mendenhall	District Manager
Tonja Stewart	District Engineer

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

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Mendenhall called the meeting to order and called the roll.

**SECOND ORDER OF BUSINESS**

**Approval of the Consent Agenda**

- A. **July 25, 2017 Minutes**
- B. **Financial Statements**

On MOTION by Mr. Williams seconded by Mr. Karpay with all in favor the consent agenda was approved.

**THIRD ORDER OF BUSINESS**

**Audience Comments on Agenda Items**

None

**FOURTH ORDER OF BUSINESS**

**Organizational Matters**

- A. **Oath of Office – Supervisor Dahl**

Mr. Mendenhall; a notary of the State of Florida administered the oath of office to Baylen Dahl; a copy of which is attached for the record.

**B. Election of Officers – Resolution 2017-10**

On MOTION by Mr. Karpay seconded by Mr. Williams with all in favor Resolution 2017-10 keeping the current officer structure with the addition of Mr. Baylen Dahl as an Assistant Secretary was adopted.

**FIFTH ORDER OF BUSINESS**

**Aquagenix Report**

- August Aquagenix report was reviewed.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel**

None

**B. District Engineer**

- Ms. Stewart gave an update on aquatic plantings.
- Standing water by the curb in the entry was addressed.
- Road maintenance was discussed.

**C. District Manager**

None

**SEVENTH ORDER OF BUSINESS**

**Supervisors' Requests**

- Ms. Evans noted the same firm as last year has been commissioned for holiday decorations.

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Karpay seconded by Mr. Williams with all in favor the meeting was adjourned.

---

Barry Karpay  
Chairman

**2B.**

**Cordoba Ranch  
Community Development District**

*Financial Report*

*October 31, 2017*

**Prepared by**





## Table of Contents

<b><u>FINANCIAL STATEMENTS</u></b>	<b>Page #</b>
Balance Sheet - All Funds .....	1
Statement of Revenues, Expenditures and Changes in Fund Balance	
General Fund .....	2 - 3
Reserve Fund .....	4
Debt Service Fund .....	5
Capital Project Fund .....	6
 <b><u>SUPPORTING SCHEDULES</u></b>	
Cash and Investment Report .....	7
Payment Register .....	8

---

**Cordoba Ranch  
Community Development District**

**Financial Statements**

**(Unaudited)**

**October 31, 2017**

**Balance Sheet**  
October 31, 2017

ACCOUNT DESCRIPTION	GENERAL FUND	RESERVE FUND	SERIES 2006 DEBT SERVICE FUND	SERIES 2006 CAPITAL PROJECTS FUND	TOTAL
<b><u>ASSETS</u></b>					
Cash - Checking Account	\$ 27,716	\$ -	\$ -	\$ -	\$ 27,716
Due From Other Funds	-	120,129	-	-	120,129
Investments:					
Money Market Account	200,144	-	-	-	200,144
Construction Fund	-	-	-	2,225	2,225
Reserve Fund	-	-	384,149	-	384,149
Revenue Fund	-	-	256,774	-	256,774
Prepaid Items	1,250	-	-	-	1,250
Deposits	11,540	-	-	-	11,540
<b>TOTAL ASSETS</b>	<b>\$ 240,650</b>	<b>\$ 120,129</b>	<b>\$ 640,923</b>	<b>\$ 2,225</b>	<b>\$ 1,003,927</b>
<b><u>LIABILITIES</u></b>					
Accounts Payable	\$ 12,830	\$ -	\$ -	\$ -	\$ 12,830
Accrued Expenses	988	-	-	-	988
Due To Other Funds	101,608	-	18,521	-	120,129
<b>TOTAL LIABILITIES</b>	<b>115,426</b>	<b>-</b>	<b>18,521</b>	<b>-</b>	<b>133,947</b>
<b><u>FUND BALANCES</u></b>					
<b>Nonspendable:</b>					
Prepaid Items	1,250	-	-	-	1,250
Deposits	11,540	-	-	-	11,540
<b>Restricted for:</b>					
Debt Service	-	-	622,402	-	622,402
Capital Projects	-	-	-	2,225	2,225
<b>Unassigned:</b>	<b>112,434</b>	<b>120,129</b>	<b>-</b>	<b>-</b>	<b>232,563</b>
<b>TOTAL FUND BALANCES</b>	<b>\$ 125,224</b>	<b>\$ 120,129</b>	<b>\$ 622,402</b>	<b>\$ 2,225</b>	<b>\$ 869,980</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 240,650</b>	<b>\$ 120,129</b>	<b>\$ 640,923</b>	<b>\$ 2,225</b>	<b>\$ 1,003,927</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2017

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b>REVENUES</b>					
Interest - Investments	\$ -	\$ -	\$ 132	\$ 132	0.00%
Special Assmnts- Tax Collector	357,623	-	-	-	0.00%
Special Assmnts- CDD Collected	135,125	-	-	-	0.00%
Special Assmnts- Discounts	(14,305)	-	-	-	0.00%
Gate Bar Code/Remotes	-	-	232	232	0.00%
<b>TOTAL REVENUES</b>	<b>478,443</b>	<b>-</b>	<b>364</b>	<b>364</b>	<b>0.08%</b>
<b>EXPENDITURES</b>					
<b>Administration</b>					
P/R-Board of Supervisors	2,400	200	-	200	0.00%
ProfServ-Arbitrage Rebate	500	-	-	-	0.00%
ProfServ-Dissemination Agent	5,000	-	-	-	0.00%
ProfServ-Engineering	7,500	625	286	339	3.81%
ProfServ-Legal Services	8,000	667	640	27	8.00%
ProfServ-Mgmt Consulting Serv	45,320	3,777	3,777	-	8.33%
ProfServ-Trustee Fees	3,500	3,500	3,233	267	92.37%
Auditing Services	3,423	-	-	-	0.00%
Postage and Freight	250	21	95	(74)	38.00%
Public Officials Insurance	2,035	2,035	1,590	445	78.13%
Printing and Binding	100	8	-	8	0.00%
Legal Advertising	3,500	292	-	292	0.00%
Misc-Assessmnt Collection Cost	7,152	-	-	-	0.00%
Misc-Web Hosting	900	75	75	-	8.33%
Annual District Filing Fee	175	175	-	175	0.00%
<b>Total Administration</b>	<b>89,755</b>	<b>11,375</b>	<b>9,696</b>	<b>1,679</b>	<b>10.80%</b>
<b>Other Public Safety</b>					
Contracts-Security Camera	2,500	208	208	-	8.32%
Contracts-Security Services	10,000	833	1,075	(242)	10.75%
Communication - Telephone	1,650	138	138	-	8.36%
R&M-Gatehouse	4,800	400	-	400	0.00%
<b>Total Other Public Safety</b>	<b>18,950</b>	<b>1,579</b>	<b>1,421</b>	<b>158</b>	<b>7.50%</b>
<b>Electric Utility Services</b>					
Utility - General	8,700	725	641	84	7.37%
Electricity - Streetlighting	61,200	5,100	5,284	(184)	8.63%
<b>Total Electric Utility Services</b>	<b>69,900</b>	<b>5,825</b>	<b>5,925</b>	<b>(100)</b>	<b>8.48%</b>
<b>Flood Control/Stormwater Mgmt</b>					
Contracts-Aquatic Control	12,408	1,034	1,034	-	8.33%
R&M-Fountain	2,500	208	-	208	0.00%

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

For the Period Ending October 31, 2017

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
R&M-Mitigation	16,300	1,358	850	508	5.21%
R&M Lake & Pond Bank	15,000	1,250	-	1,250	0.00%
Impr - Aquatic Plants	5,000	417	-	417	0.00%
<b>Total Flood Control/Stormwater Mgmt</b>	<b>51,208</b>	<b>4,267</b>	<b>1,884</b>	<b>2,383</b>	<b>3.68%</b>
<b>Field</b>					
Contracts-Landscape	114,994	9,583	9,583	-	8.33%
Insurance - Property	1,577	1,577	1,488	89	94.36%
Insurance - General Liability	2,264	2,264	2,264	-	100.00%
R&M-Entry Feature	4,000	333	-	333	0.00%
R&M-Irrigation	12,000	1,000	282	718	2.35%
R&M-Mulch	23,100	-	-	-	0.00%
R&M-Pest Control	3,200	267	-	267	0.00%
R&M-Plant Replacement	15,000	-	2,200	(2,200)	14.67%
R&M-Well Maintenance	7,500	625	-	625	0.00%
R&M-Annuals	19,000	1,583	-	1,583	0.00%
Holiday Lighting & Decorations	2,200	1,100	-	1,100	0.00%
Op Supplies - Fertilizer	7,800	650	1,092	(442)	14.00%
<b>Total Field</b>	<b>212,635</b>	<b>18,982</b>	<b>16,909</b>	<b>2,073</b>	<b>7.95%</b>
<b>Parks and Recreation - General</b>					
ProfServ-Wildlife Management Service	16,800	1,400	1,400	-	8.33%
Misc-Contingency	14,995	1,250	-	1,250	0.00%
<b>Total Parks and Recreation - General</b>	<b>31,795</b>	<b>2,650</b>	<b>1,400</b>	<b>1,250</b>	<b>4.40%</b>
<b>Reserves</b>					
Capital Reserve	50,000	50,000	-	50,000	0.00%
<b>Total Reserves</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>524,243</b>	<b>94,678</b>	<b>37,235</b>	<b>57,443</b>	<b>7.10%</b>
Excess (deficiency) of revenues					
Over (under) expenditures	(45,800)	(94,678)	(36,871)	57,807	80.50%
<b>OTHER FINANCING SOURCES (USES)</b>					
Contribution to (Use of) Fund Balance	(45,800)	-	-	-	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(45,800)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Net change in fund balance	\$ (45,800)	\$ (94,678)	\$ (36,871)	\$ 57,807	80.50%
<b>FUND BALANCE, BEGINNING (OCT 1, 2017)</b>	<b>162,095</b>	<b>162,095</b>	<b>162,095</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 116,295</b>	<b>\$ 67,417</b>	<b>\$ 125,224</b>		

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2017

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>					
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>					
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	\$ -	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2017)</b>	<b>-</b>	<b>-</b>	<b>120,129</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,129</b>		

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2017

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>					
Interest - Investments	\$ 350	\$ 29	\$ 107	\$ 78	30.57%
Special Assmnts- Tax Collector	455,697	-	-	-	0.00%
Special Assmnts- CDD Collected	172,182	-	-	-	0.00%
Special Assmnts- Discounts	(18,228)	-	-	-	0.00%
<b>TOTAL REVENUES</b>	<b>610,001</b>	<b>29</b>	<b>107</b>	<b>78</b>	<b>0.02%</b>
<b><u>EXPENDITURES</u></b>					
<b><u>Administration</u></b>					
Misc-Assessmnt Collection Cost	9,114	-	-	-	0.00%
<b>Total Administration</b>	<b>9,114</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b><u>Debt Service</u></b>					
Principal Debt Retirement	205,000	-	-	-	0.00%
Interest Expense	395,299	-	-	-	0.00%
<b>Total Debt Service</b>	<b>600,299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>609,413</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	588	29	107	78	18.20%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Contribution to (Use of) Fund Balance	588	-	-	-	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>588</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Net change in fund balance	\$ 588	\$ 29	\$ 107	\$ 78	18.20%
<b>FUND BALANCE, BEGINNING (OCT 1, 2017)</b>	<b>622,295</b>	<b>622,295</b>	<b>622,295</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 622,883</b>	<b>\$ 622,324</b>	<b>\$ 622,402</b>		

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2017

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>					
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>					
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	\$ -	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2017)</b>	<b>-</b>	<b>-</b>	<b>2,225</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,225</b>		



**Cordoba Ranch  
Community Development District**

Supporting Schedules

October 31, 2017

**Cash & Investment Report**  
**October 31, 2017**

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
<b>OPERATING FUND</b>			
Checking General fund	Harbor Community Bank	N/A	\$ 27,716
Money Market Account	Bank United	N/A	\$ 200,144
		<b>Subtotal</b>	<u>227,860</u>
<b>DEBT SERVICE AND CAPITAL PROJECT FUNDS</b>			
Series 2006 Reserve Account	US Bank	0.05%	\$ 384,149
Series 2006 Revenue Account	US Bank	0.05%	\$ 256,774
Series 2006 Construction Account	US Bank	0.05%	\$ 2,225
		<b>Subtotal</b>	<u>643,148</u>
		<b>Total</b>	<u><u>\$ 871,008</u></u>

CORDOBA RANCH  
Community Development District

Check Register by Fund  
For the Period from 10/1/17 to 10/31/17  
(Sorted by Check No.)

Fund No.	Check No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount
<b>GENERAL FUND - 001</b>								
001	2230	10/05/17	TAMPA ELECTRIC	92517	8/22-9/20/17 ELEC	Utility - General	543001-53100	\$406.21
001	2230	10/05/17	TAMPA ELECTRIC	92517	8/22-9/20/17 ELEC	Electricity - Streetlighting	543013-53100	\$5,284.48
001	2231	10/05/17	ENVERA SYSTEMS	662962	SEPT GATE MONITORING	Contracts-Security Services	534037-52901	\$1,278.00
001	2232	10/10/17	TIMES PUBLISHING COMPANY	525070	2018 MTG SCHEDULE	147671	548002-51301	\$325.00
001	2233	10/10/17	VIVICON, INC	17231	8/3/17 FERTILIZE/PEST CONTROL	Op Supplies - Fertilizer	552005-53901	\$490.00
001	2233	10/10/17	VIVICON, INC	17231	8/3/17 FERTILIZE/PEST CONTROL	R&M-Pest Control	546070-53901	\$295.00
001	2233	10/10/17	VIVICON, INC	17332	TREAT PALMS 9/25/17	R&M-Plant Replacement	546071-53901	\$347.00
001	2233	10/10/17	VIVICON, INC	17358	OCT 17 GROUNDS MAINT	Contracts-Landscape	534050-53901	\$9,582.84
001	2234	10/10/17	FRONTIER	02135-092217	9/22-10/21/17 239-177-gate	239-177-5795-050213-5	543001-53100	\$136.98
001	2235	10/10/17	STRALEY ROBIN VERICKER	14837	SERVICE THRU 9/15/17	ProfServ-Legal Services	531023-51401	\$125.00
001	2236	10/10/17	ENVERA SYSTEMS	INV000000731	WINDSHIELD STICKER	Contracts-Security Services	534037-52901	\$540.00
001	2236	10/10/17	ENVERA SYSTEMS	664569	ALARM SERVICE 9/1 THRU 10/31/1	Contracts-Security Services	534037-52901	\$30.00
001	2237	10/11/17	U.S. BANK	4707493	7/1/17-6/30/18 TRUSTEE	ProfServ-Trustee Fees	531045-51301	\$808.13
001	2237	10/11/17	U.S. BANK	4707493	7/1/17-6/30/18 TRUSTEE	Prepaid Items	155000	\$2,424.37
001	2238	10/20/17	AQUAGENIX	1314773	AQUATIC SVC OCT 2017	Contracts-Aquatic Control	534067-53801	\$1,034.00
001	2239	10/20/17	FEDEX	5-949-14051	POSTAGE 9/26/17	Postage and Freight	541006-51301	\$19.61
001	2240	10/31/17	SEVERN TRENT ENVIRONMENTAL SERVICES	24512	OCT 2017 MANAGEMENT SRVCS	ProfServ-Mgmt Consulting Serv	531027-51301	\$3,776.67
001	2240	10/31/17	SEVERN TRENT ENVIRONMENTAL SERVICES	24512	OCT 2017 MANAGEMENT SRVCS	Printing and Binding	547001-51301	\$30.20
001	2240	10/31/17	SEVERN TRENT ENVIRONMENTAL SERVICES	24512	OCT 2017 MANAGEMENT SRVCS	Postage and Freight	541006-51301	\$15.18
<b>Fund Total</b>								<b>\$26,948.67</b>

<b>Total Checks Paid</b>	<b>\$26,948.67</b>
--------------------------	--------------------

**2C.**



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

2700 North Military Trail, Suite 350  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
[www.graucpa.com](http://www.graucpa.com)

October 12, 2017

Board of Supervisors  
Cordoba Ranch 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 Cordoba Ranch Community Development District, Hillsborough County, Florida ("the District") for the fiscal year ended September 30, 2017. 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 Cordoba Ranch Community Development District as of and for the fiscal year ended September 30, 2017. 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 2017 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 using the audit's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

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 \$3,500 for the September 30, 2017 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

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.

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 Cordoba Ranch 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 Cordoba Ranch 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, reading "Anita Ford", written over a horizontal line.

Anita Ford, Chair  
AICPA Peer Review Board  
2016

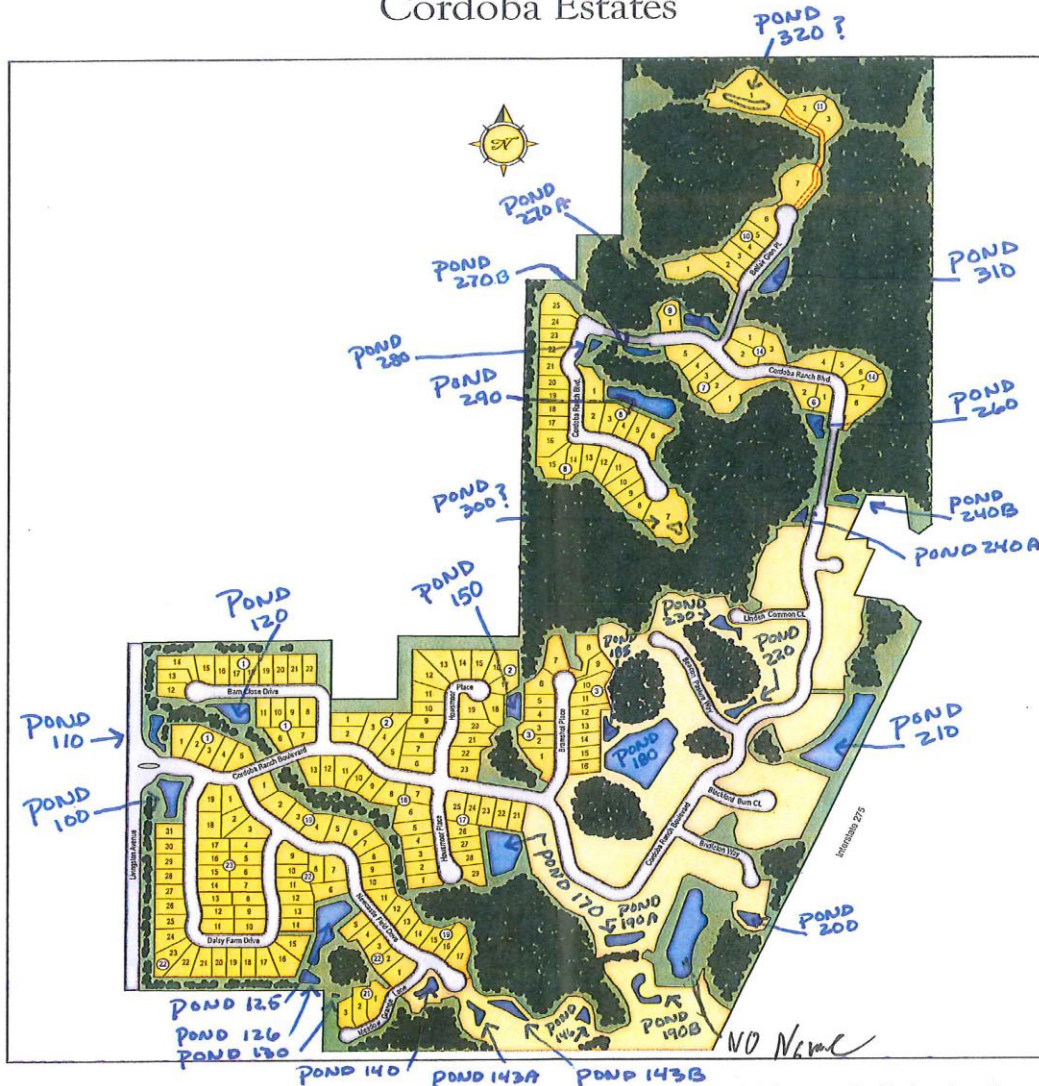
## **Fourth Order of Business**

# Cordoba Ranch Lake Management Report March 2014



STANDARD PACIFIC HOMES

Cordoba Estates



Map is not to scale. Square footage/acreage shown is only an estimate and actual square footage/acreage will differ. Buyer should rely on his or her own evaluation of useable area. Depictions of homes or other features are artist conceptions.



11/11/2017

The following report is for November to illustrate what has changed from October and what to expect through November and the coming months. The photos were taken on Friday, November 10, 2017.

The ponds were treated on Monday November 6, 2017 this month. Water levels are down Overall, the ponds are in good shape. Some algae was observed, with light submersed. The plantings around the ponds are doing OK.

Thank you for your business!

Sincerely,

Scott Croft

Aquagenix



## Pond #100

**Date:** 11/06/17

**What we found:** Pond overall looks good. The water levels are low again.

**What we did:** Treated Algae

**What to expect** Water levels have dropped a lot since last month



**Recommendations & Notes:** New light set is installed

**Date:** 11/06/17

## Pond #110

**What we found:** Pond is looking pretty good. Water level has dropped from last month

**What we did:** Treated grasses and spot treat Algae

**What to expect:** Pond to continue to look good.



**Notes:** Pond Looking pretty good and fountain running fine.



Date: 11/06/17

## Pond #120

**What we found:** Pond level is down.

**What we did:** Treated grasses.

**What to Expect:** Pond to look decent



**Recommendations & Notes:** Plant Littoral Shelf in Spring

Date: 11/06/17

## Pond #125


**What we found:** Pond was treated with boat and looking better


**What we did:** Treated the Algae. And submersed.

**What to Expect:** Pond to look better.





**Recommendations & Notes:** At some point this could be a good pond for Triploid Grass Carp. They will help eat the submersed vegetation. (Same as last month)

<b>Date: 11/06/17</b>	<b>Pond #126</b>
<p><b>What we found:</b> Water Level is down a little and Algae is present.</p> <p><b>What we did:</b> Treated Algae</p> <p><b>What to expect:</b> Algae to die off.</p>	
<p><b>Recommendations &amp; Notes:</b> Plant the Littoral Shelf when they have the Budget. Plants will take up Nutrients.</p>	


<b>Date: 11/06/17</b>	<b>Pond #130</b>
<p><b>What we found:</b> Exposed SSR and some grasses.</p> <p><b>What we did:</b> Treated exposed grasses</p> <p><b>What to expect:</b> Hopefully the water level in this pond to increase.</p>	
<p><b>Recommendations &amp; Notes:</b> Plant the entire pond because it does not hold water very well.</p>	





<b>Date: 11/06/17</b>	<b>Pond #140</b>
<p><b>What we found:</b> Some Algae</p> <p><b>What we will do:</b> Treated the algae and grass</p> <p><b>What to expect:</b> water level down from last month.</p>	
<b>Recommendations &amp; Notes:</b> Plant the Littoral Shelf	


<b>Date: 11/06/17</b>	<b>Pond #143A</b>
<p><b>What we found:</b> Trace of Algae and exposed shoreline grasses</p> <p><b>What we did:</b> Spot Treated algae and exposed grasses.</p> <p><b>What to expect:</b> Algae dying off and exposed grasses are dead.</p>	
<b>Recommendations &amp; Notes:</b> None	




Date: 11/06/17	<b>Pond #143B</b>
<p><b>What we found:</b> Pond level has dropped from last month</p> <p><b>What we will do:</b> Spot treated exposed shoreline</p> <p><b>What to Expect:</b> Water level to remain low.</p>	
Recommendations & Notes: Was Planted	


Date: 11/06/17	<b>Pond #146</b>
<p><b>What we found:</b> Some Trace of Algae</p> <p><b>What we did:</b> Treated Algae</p> <p><b>What to expect:</b> Algae to die off.</p>	
Recommendations & Notes: None	


<b>Date: 11/06/17</b>	<b>Pond #150</b>
<p><b>What we found:</b> Some Algae</p> <p><b>What we did:</b> Treated Algae</p> <p><b>What to Expect:</b> Algae to die off</p>	
<p><b>Recommendations &amp; Notes:</b> Was Planted around edge</p>	


<b>Date: 11/06/17</b>	<b>Pond #170</b>
<p><b>What we found:</b> Pond still in very good shape.</p> <p><b>What we did:</b> Spot treated algae</p> <p><b>What to Expect:</b> Algae to die off</p>	
<p><b>Recommendations &amp; Notes:</b> Maybe a fountain down the line</p>	




Date: 11/06/17	Pond #180
<p><b>What we found:</b> Some Algae and submersed.</p> <p><b>What we did:</b> Put boat in and treated algae and submersed</p> <p><b>What to expect:</b> algae and submersed to die off</p>	
Notes: Boated this month also	


Date: 11/06/17	Pond #185
<p><b>What we found:</b> Light Algae and low water level</p> <p><b>What we did:</b> Treated the Algae</p> <p><b>What to expect:</b> Algae to die off</p>	
Recommendations & Notes: Plant the Littoral shelf in the spring	


<b>Date: 11-06-17</b>	<b>Pond 190A</b>
<p><b>What we found:</b> Trace of Grass</p> <p><b>What we did:</b> Treated grasses</p> <p><b>What to expect:</b> Grasses to die off.</p>	
<p><b>Recommendations &amp; Notes:</b> Pond to continue to look pretty good</p>	


<b>Date: 11/06/17</b>	<b>Pond # 190B</b>
<p><b>What we found:</b> Had some algae on it</p> <p><b>What we did:</b> Spot treated Algae</p> <p><b>What to Expect:</b> look good over next few months.</p>	
<p><b>Recommendations &amp; Notes:</b></p>	




<b>Date:</b> 11/06/17	<b>Pond #200</b>
<p><b>What we found:</b> Had some Algae</p> <p><b>What we did:</b> Treated algae</p> <p><b>What to expect:</b> Pond to continue to look decent</p>	
<p><b>Recommendations &amp; Notes:</b> Water level down from last month</p>	


<b>Date:</b> 11/06/17	<b>Pond #210</b>
<p><b>What we found:</b> Has some Algae and water levels are down</p> <p><b>What we did:</b> Put boat in and treated The Algae</p> <p><b>What to expect:</b> Pond to look better</p> <p>(</p>	
<p><b>Recommendations &amp; Notes:</b> Plant the Littoral Shelves in the spring</p>	


<b>Date: 11/06/17</b>	<b>Pond #220</b>
<p><b>What we found:</b> Water level is down and trace of algae</p> <p><b>What we did:</b> Treated the algae</p> <p><b>What to expect:</b> Algae to die off</p>	
<b>Recommendations &amp; Notes:</b>	


<b>Date: 11/06/17</b>	<b>Pond #230</b>
<p><b>What we found:</b> Water level low</p> <p><b>What we did:</b> Treated exposed shoreline</p> <p><b>What to expect:</b> Pond level to more than likely stay low over the winter months</p>	
<b>Recommendations &amp; Notes: OK</b>	




<b>Date: 11/06/17</b>	<b>Pond #240A</b>	
<p><b>What we found:</b> Water level down and really no algae</p> <p><b>What we did:</b> Spot treated grasses</p> <p><b>What to expect:</b> Clean pond</p>		
<p><b>Recommendations &amp; Notes:</b> Was planted around the edge</p>		


<b>Date: 11/06/17</b>	<b>Pond #240 B</b>	
<p><b>What we found:</b> Low water level</p> <p><b>What we did:</b> Treated exposed shoreline</p> <p><b>What to expect:</b> Low water level to continue</p>		
<p><b>Recommendations &amp; Notes:</b> Maybe Blue Dye treatments on some of these really shallow ponds to help keep algae down.</p>		


<b>Date: 11/06/17</b>	<b>Pond #260</b>
<p><b>What we found:</b> Lower water level, but pond looks very good</p> <p><b>What we did:</b> Spot treated algae and exposed shoreline for grasses</p> <p><b>What to expect:</b> Pond to keep looking good.</p>	
<b>Recommendations &amp; Notes:</b>	


<b>Date: 11/06/17</b>	<b>Pond #270A</b>
<p><b>What we found:</b> some Algae and Spatterdock Lilies</p> <p><b>What we did:</b> Treated Algae</p> <p><b>What to expect:</b> We will keep some Spatterdock to take up nutrients</p>	
<b>Recommendations &amp; Notes:</b> Blue dye treatment to keep algae down.	



<b>Date: 11/06/17</b>	<b>Pond #270B</b>
<p><b>What we found:</b> Lower water levels.</p> <p><b>What we did:</b> Treated exposed shoreline</p> <p><b>What to expect:</b> Grass to die off</p>	
<p><b>Recommendations &amp; Notes:</b></p>	

<b>Date: 11/06/17</b>	<b>Pond #280</b>
<p><b>What we found:</b> Trace of Algae</p> <p><b>What we did:</b> Treated Algae.</p> <p><b>What to expect:</b> algae to die off</p>	
<p><b>Recommendations &amp; Notes:</b> Blue Dye could help</p>	

Date: 11/06/17	<b>Pond #290</b>
<p><b>What we found:</b> Algae and trace of submersed</p> <p><b>What we did:</b> Treated Algae</p> <p><b>What to expect:</b> should be looking better soon</p>	
<p><b>Recommendations &amp; Notes:</b> Plant the Littoral Shelf in the future</p>	

Date: 11/06/17	<b>Pond #300</b>
<p><b>What we found:</b> Turbidity boom has been removed.</p> <p><b>What we did:</b> Treated exposed shoreline.</p> <p><b>What to Expect:</b> Low water levels to continue.</p>	
<p><b>Recommendations &amp; Notes:</b> <u>Boom gone</u></p>	

**Date:** 11/06/17

## **Pond #310**

**What we found:** Very low water level

**What we did:** Treated exposed pond bottom

**What to expect:** Low water levels to continue.



**Recommendations & Notes:**

<b>Date: 8/10/17</b>	<b>Pond #320</b>
<b>What we found:</b> Gate locked and we can't get to.  <b>What we did:</b> Can't get to  <b>What to Expect:</b> Hopefully we will have access again	
<b>Recommendations &amp; Notes:</b> Gate locked no access. STILL NO ACCESS	
<b>Recommendations &amp; Notes:</b>	

## **Fifth Order of Business**

**5C**



## Cordoba Annual Meeting Q&A

### Security Issues/Concerns:

- 1) Residents are extremely concerned about the lack of security and are requesting more measures be put in place to heightened security. Residents' top priority is security and require a sense of urgency on this topic.
- 2) Residents are concerned about the consistent and illegal fishing and poaching activity occurring from trespassers who are entering the community unauthorized. Residents have witnessed these activities and have called law enforcement with no long-term resolution. Residents have heard gun shots from trespassers poaching or hunting deer or other wildlife. Residents are concerned over stray bullets. **\*\*THIS NEEDS TO STOP!!!\*\***
- 3) Gates are opened passed sunset. Residents are requesting gates be closed at all times. Gate was opened at 12:35am Monday morning (Gate was not broken or malfunctioning).
- 4) Residents have concerns about suspicious vehicles piggybacking and entering community unauthorized. Two children were followed in on their bicycles by a suspicious vehicle. Residents are alarmed about the safety of their children.
- 5) Residents have seen unauthorized or suspicious vehicles taking pictures of properties raising concerns about the security of our community.
- 6) Pedestrian gate is open. Trespassers have entered through the gate. Residents have witnessed people entering with their dogs and using the resident's backyard for their dog's potty time.
- 7) Unauthorized use of our amenities center and dog park by trespassers raising the issue again of lack of security and availability into the community via the front or pedestrian gates. Trespassers are damaging property such as pool area and dog park.
- 8) Surrounding fencing into community from neighboring streets/roads such as Max Smith Rd is incomplete. 4 wheelers and other vehicles have been seen entering Cordoba through these gaps.

### **Recommendations:**

- 1) Add gate arms to help decrease piggybackers similar to other communities such as Ladera.
- 2) Add security guard or off duty officer to patrol premises.
- 3) Close gates at all times. Construction crew can use side gate, which is its intended purpose.
- 4) Cameras added to front and back of community.
- 5) Change pedestrian gate to require fab, not open 24/7.
- 6) Fix or complete fencing surrounding community, specifically, Max Smith Rd.

### Amenities Area:

- 1) Dog park side gate still not fixed.
- 2) Pool fountain is broken again.
- 3) Repair/Replacement of broken furniture.
- 4) Canopies above playground are filthy and require repairs.
- 5) Play area towards back. Springs on rocking toys needs repair.

- 6) Tennis courts require attention. The canopy or shade on the center of the court has been missing for 2 months. The courts are not maintained. They need to be resurfaced. If possible, can the courts be rearranged to face north/south vs. east/west to avoid sun in eyes. Also, add lighting on the court to play at night.
- 7) Pool deck needs pressure washing (Residents have noticed crew on the phone and taking all day to complete small area. Not the best use of time).
- 8) Landscaping around amenities area and surrounding ponds is neglected. Debris and trash in ponds. Grass/Weeds overgrown in this area. Sidewalk leading up to tennis courts looks poorly kept.
- 9) The top screws are missing on this blue square element (with clock and domino feature) of the playground. This was reported back in January with no feedback or resolution.

Construction Crews/Builder/CDD Concerns:

- 1) Workers are blocking the main roads causing road blocks and potential collisions due to reduce visibility from the construction vehicles. We have plenty of empty lots. We are requesting these crews use the empty lots to park their trucks, equipment, etc...
- 2) Construction crews should use side gate near trailer. This is it's intended purpose for use. This would also decrease number of unauthorized personnel entering community.
- 3) Residents have witnessed construction crew feeding gators, making the reptiles unafraid of people. Gators are approaching homes more frequently.
- 4) Construction vehicles leave oil stains on roads and sidewalks.
- 5) Sidewalks are cracked all the way down to ponds and swells
- 6) Builder/CDD not maintaining roads, particularly, on Newcastle towards amenities center. Asphalt is falling apart. Only one vehicle can pass at a time because road is eroding.
- 7) Residents have had issues with the drain fields. Not working properly with multiple calls to Averett.
- 8) Request for more light posts as there are dark spots, specifically, across model homes where cars entering the community cannot see pedestrians walking.
- 9) Same issues as mentioned above with front and pedestrian gates open at all times, malfunctioning or available for unauthorized vehicles and trespassers.
- 10) Envera box is exposed to weather elements. Request a cover or awning/canopy to help protect guests and residents while waiting for gate to open when raining. Guests have complained that they are getting soaked in the process.
- 11) Add bench to sidewalk in front of community. Residents' children have to wait for school bus with no place to sit. They are climbing and sitting on stone entry structure because there's no other place to sit other than on the sidewalk or grass.
- 12) Street signs and light posts affected by Hurricane Irma are slanted or leaning. TECO has identified light posts that are out.
- 13) The landscaping company cutting the swells are not cutting down or weeding far enough causing water to remain after heavy rains. Also, drains in swells are covered not allowing for proper draining. Water is not draining properly.
- 14) Residents would like a designated pond to fish (without the requirement of a fishing license or catch & release) with their families and teach their kids about wildlife, nature, etc... There's a secluded pond(spring) away from homes or lots that homeowners would like to utilize but it's



overgrown with grass/weeds and requires heavy machinery to make it usable. Can this be built into this upcoming fiscal year's budget or next? We hope this will lead to bike trails and paths that residents were promised as part of the sales pitch.

- 15) \*\*\*Holiday Lighting\*\*\* Residents want more lighting this year. Last year was an absolute joke for the \$5000 spent. Residents were NOT happy with the amount of money spent for 3 strains of lights ONLY on the Cordoba stone structure.