

*Dowden West Community
Development District*

Agenda

July 20, 2023

AGENDA

Dowden West

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

July 14, 2023

**Board of Supervisors
Dowden West Community
Development District**

Dear Board Members:

The Board of Supervisors of Dowden West Community Development District will meet **Thursday, July 20, 2023 at 10:30 AM at the Orange County Library - Southeast Branch, 5575 N. Semoran Blvd., Orlando, Florida.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of May 18, 2023 Meeting
4. Public Hearing
 - A. Consideration of Resolution 2023-08 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations
 - B. Consideration of Resolution 2023-09 Imposing Special Assessments and Certifying an Assessment Roll
5. Review and Acceptance of Fiscal Year 2022 Audit Report
6. Consideration of Addendum to Maintenance of Solar Lighting Agreement with Viasol Lighting
7. Consideration of Proposal from Yellowstone Landscape for Maintenance of Additional Areas
8. Resolution 2023-10 Adjusting Term Lengths for Members of the Board of Supervisors
9. Ratification Items
 - A. Non-Ad Valorem Assessment Administration Agreement with Orange County Property Appraiser
 - B. Utility Easements for East West Collector Road Phase 1
10. Staff Reports
 - A. Attorney
 - i. Memorandum Regarding Required Ethics Training and Other Legislative Updates
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Approval of Fiscal Year 2024 Meeting Schedule
11. Supervisor's Requests
12. Other Business
13. Next Meeting Date
14. Adjournment

The balance of the agenda will be discussed at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,



Jason M. Showe
District Manager

CC: Jan Carpenter, District Counsel
Peter Armans, District Engineer
Darrin Mossing, GMS

Enclosures

MINUTES

MIINUTES OF MEETING
DOWDEN WEST
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Dowden West Community Development District was held Thursday, May 18, 2023 at 9:00 a.m. in the offices of GMS-CF, LLC, 219 E. Livingston Street, Orlando, Florida.

Present and constituting a quorum were:

Chuck Bell	Chairman
Gabe Madlang	Vice Chairperson
Dane Hamilton	Assistant Secretary

Also present were:

Jason Showe	District Manager
Kristen Trucco	District Counsel
Ray Malave <i>by phone</i>	District Engineer
Alan Scheerer	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Organizational Matters

- A. Appointment of Individual to Fill Seat 2 with a Term Ending November 2023**
- B. Administration of Oath of Office to Newly Appointed Board Member**
- C. Consideration of Resolution 2023-08 Electing an Assistant Secretary**

Items A through C were tabled to a future meeting agenda.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the April 20, 2023 Meeting

On MOTION by Mr. Madlang seconded by Mr. Bell with all in favor the minutes of the April 20, 2023 meeting were approved, as presented.

FIFTH ORDER OF BUSINESS

Ratification of Conveyance of Real Property and Infrastructure Improvements

A. Resolution 2023-06 – Utilities Conveyance from Developer to District and District to Orange County

Ms. Trucco: Resolution 2023-06 ratifies the conveyance of certain utilities from Beachline South Residential, LLC to the District and then from the District to Orange County. Specifically, the systems we are transferring is the water, reclaimed and sanitary sewer systems. The improvements are specifically stated in the attachments to the conveyance documents. These utilities are located in the East West Connector Road plat. Following the resolution is the bill of sale from Beachline to the CDD and one from the CDD to Orange County, Owners Affidavit, Agreement Regarding Taxes and the Certificate of District Engineer.

On MOTION by Mr. Madlang seconded by Mr. Bell with all in favor Resolution 2023-06 Utilities Conveyance from Developer to District and District to Orange County was ratified.

B. Resolution 2023-07 - East West Connector Road from Developer

Ms. Trucco: Resolution 2023-07 is similar and is for the conveyance of a specific stormwater tract in that same plat, the East West Connector Road plat. It is tract EW1 and this is going to come from Beachline South to the CDD and the CDD is going to own and maintain that tract in perpetuity. Attached to the resolution is a special warranty deed because we are transferring a real property tract in addition to the infrastructure improvements located on that tract, followed by the bill of sale, owner’s affidavit, agreement regarding taxes and certificate of the District Engineer.

On MOTION by Mr. Bell seconded by Mr. Madlang with all in favor Resolution 2023-07 East West Connector Road from Developer was ratified.

SIXTH ORDER OF BUSINESS

Discussion of Revised Proposed Fiscal Year 2024 Budget

Mr. Showe: We presented the proposed budget at the last meeting, which you approved and we were able to add in the additional lots, which reduced the proposed increase as reflected on the assessment table. I wanted to see if there were any other comments before we coordinate the mailed notice process at this assessment level opposed to the higher one that was originally

proposed. It is a large increase and we will look to have the public hearing at a different location so that there is enough room if people want to attend.

Mr. Malave joined the meeting by telephone at this time.

SEVENTH ORDER OF BUSINESS

Consideration of Addendum to Agreement with Yellowstone Landscape for Maintenance on Collector Road

Mr. Scheerer: Included in the agenda packet is an addendum for the East West Collector Road Phase 1. We did a walk with Tanner and a couple folks from Yellowstone and me; there were some repairs that still needed to be made. My understanding is those repairs should be completed by Friday and a secondary walk will be performed to make sure the deficiencies we found during the initial walk through have been addressed. During the RFP process and the budgeting process we had asked all vendors to provide pricing for future areas and the East West Collector Road was one of those areas. In your agenda packet is a proposal from Yellowstone to be added to their landscape contract, which is currently in your budget for this year for the maintenance of the East West Collector Road. We are asking the Board to approve this so that once the final walk through has taken place we can have the addendum drafted for the East West Collector Road.

On MOTION by Mr. Madlang seconded by Mr. Bell with all in favor the addendum to the agreement with Yellowstone for landscape maintenance on the East West Collector Road Phase 1 was approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being no comments, the next item followed.

B. Engineer

There being no comments, the next item followed.

C. Manager

i. Approval of Check Register

Mr. Showe presented the check register from April 8, 2023 through May 5, 2023 in the amount of \$255,624.82.

On MOTION by Mr. Bell seconded by Mr. Madlang with all in favor the check register was approved.

ii. Balance Sheet and Income Statement

A copy of the balance sheet and income statement were included in the agenda package. No Board action was required.

iii. Presentation of Number of Registered Voters – 375

Mr. Showe stated a copy of the letter from the supervisor of elections indicating that there are 375 registered voters residing within the District was included in the agenda package. In order to transition to general election, the District has to be over 6 years old and at least 250 registered voters. District Counsel will bring back a resolution to extend your terms because this District was formed in an odd numbered year and general elections are conducted in even numbered years.

NINTH ORDER OF BUSINESS

Supervisor’s Requests

There being none, the next item followed.

TENTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS

Next Meeting Date

Mr. Showe stated the next meeting date is scheduled for June 15, 2023.

TWELFTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Bell seconded by Mr. Madlang with all in favor the meeting adjourned at 9:16 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION A

RESOLUTION 2023-08

THE ANNUAL APPROPRIATION RESOLUTION OF THE DOWDEN WEST COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Dowden West Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (the “Proposed Budget”), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, the Board set July 20, 2023, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1, of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF DOWDEN WEST COMMUNITY DEVELOPMENT DISTRICT;

Section 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. That the District Manager’s Proposed Budget, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2023 and/or revised projections for Fiscal Year 2024.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s Records Office and identified as “The Budget for Dowden West Community Development District for the Fiscal Year Ending September 30, 2024”, as adopted by the Board of Supervisors on July 20, 2023.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Dowden West Community Development District, for the fiscal year beginning October 1, 2023, and ending September 30, 2024, the sum of \$ _____ to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
TOTAL DEBT SERVICE FUND – SERIES 2018	\$ _____
TOTAL ALL FUNDS	\$ _____

Section 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously

approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 20th day of July, 2023.

ATTEST:

**BOARD OF SUPERVISORS OF THE
DOWDEN WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____

Its: _____

Dowden West
Community Development District

Proposed Budget
FY 2024



Table of Contents

1-2 General Fund

3-8 General Fund Narrative

9 Series 2018 Debt Service Fund

10 Series 2018 Amortization Schedule

Dowden West
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ 605,457	\$ 609,953	\$ -	\$ 609,953	\$ 970,278
Developer Contributions	\$ -	\$ -	\$ 45,655	\$ 45,655	\$ 300,000
Total Revenues	\$ 605,457	\$ 609,953	\$ 45,655	\$ 655,609	\$ 1,270,278
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 4,800	\$ 400	\$ 800	\$ 1,200	\$ 2,400
FICA Expense	\$ 367	\$ 31	\$ 61	\$ 92	\$ 184
Engineering	\$ 12,000	\$ 10,225	\$ 4,800	\$ 15,025	\$ 15,000
Attorney	\$ 25,000	\$ 15,109	\$ 7,600	\$ 22,709	\$ 25,000
Arbitrage	\$ 900	\$ 450	\$ -	\$ 450	\$ 900
Dissemination Fees	\$ 7,000	\$ 2,333	\$ 1,167	\$ 3,500	\$ 7,000
Annual Audit	\$ 5,000	\$ -	\$ 3,490	\$ 3,490	\$ 5,000
Trustee Fees	\$ 7,000	\$ 4,041	\$ -	\$ 4,041	\$ 8,100
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Management Fees	\$ 37,853	\$ 25,235	\$ 12,618	\$ 37,853	\$ 40,124
Information Technology	\$ 1,125	\$ 750	\$ 375	\$ 1,125	\$ 1,200
Website Maintenance	\$ 750	\$ 500	\$ 250	\$ 750	\$ 800
Telephone	\$ 300	\$ -	\$ -	\$ -	\$ 300
Postage	\$ 1,000	\$ 102	\$ 700	\$ 802	\$ 750
Copies	\$ 1,000	\$ 148	\$ 200	\$ 348	\$ 750
Insurance	\$ 6,684	\$ 5,988	\$ -	\$ 5,988	\$ 6,886
Legal Advertising	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Other Current Charges	\$ 2,000	\$ 308	\$ 160	\$ 468	\$ 2,000
Office Supplies	\$ 500	\$ 2	\$ 4	\$ 6	\$ 500
Property Appraiser	\$ 250	\$ -	\$ -	\$ -	\$ 250
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative:	\$ 123,704	\$ 70,797	\$ 37,224	\$ 108,022	\$ 127,319

Dowden West
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
<i>Operations & Maintenance</i>					
Contract Services					
Field Management	\$ 15,750	\$ 10,500	\$ 5,250	\$ 15,750	\$ 16,695
Landscape Maintenance	\$ 283,944	\$ 147,285	\$ 94,648	\$ 241,933	\$ 694,920
Lake Maintenance	\$ 12,900	\$ 6,200	\$ 4,400	\$ 10,600	\$ 64,000
Mitigation Monitoring	\$ 10,000	\$ -	\$ 5,000	\$ 5,000	\$ 10,000
Repairs & Maintenance					
General Repairs & Maintenance	\$ 2,500	\$ 4,207	\$ -	\$ 4,207	\$ 2,500
Operating Supplies	\$ 500	\$ -	\$ 100	\$ 100	\$ 500
Landscape Replacement	\$ 5,000	\$ -	\$ 87,999	\$ 87,999	\$ 10,000
Irrigation Repairs	\$ 3,000	\$ 1,016	\$ 2,000	\$ 3,016	\$ 3,000
Alleyway & Sidewalk Maintenance	\$ 5,000	\$ -	\$ 2,500	\$ 2,500	\$ 5,000
Signage	\$ 3,500	\$ -	\$ 1,500	\$ 1,500	\$ 3,500
Utilities					
Electric	\$ 2,000	\$ 618	\$ 600	\$ 1,218	\$ 4,000
Water & Sewer	\$ 20,000	\$ 26,582	\$ 13,600	\$ 40,182	\$ 85,000
Streetlights	\$ 107,475	\$ 66,206	\$ 32,544	\$ 98,750	\$ 203,844
Other					
Contingency	\$ 5,000	\$ 15,080	\$ 15,000	\$ 30,080	\$ 25,000
Property Insurance	\$ 5,184	\$ 4,752	\$ -	\$ 4,752	\$ 15,000
Total Operations & Maintenance:	\$ 481,753	\$ 282,446	\$ 265,141	\$ 547,587	\$ 1,142,959
Total Expenditures	\$ 605,457	\$ 353,243	\$ 302,365	\$ 655,609	\$ 1,270,278
Excess Revenues/(Expenditures)	\$ -	\$ 256,710	\$ (256,710)	\$ -	\$ -

Gross Assessments	\$ 1,032,210
(Less: Discounts & Collections 6%)	\$ (61,933)
Net Assessments	\$ 970,278

Assessments - O&M

Type	Units	ERU/Unit	ERU's	Gross Per Unit Assessment	Net Per Unit Assessment	Total Gross Assessments	Total Net Assessments
Townhome	364	0.5	182	\$713.61	\$670.79	\$259,754.41	\$244,169.14
Single Family - 40'	225	0.8	180	\$1,141.78	\$1,073.27	\$256,899.96	\$241,485.97
Single Family - 50'	207	1	207	\$1,427.22	\$1,341.59	\$295,434.96	\$277,708.86
Single Family - 60'	81	1.2	97.2	\$1,712.67	\$1,609.91	\$138,725.98	\$130,402.42
Unplatted - Admin	569	—	—	\$143.05	\$134.47	\$81,394.83	\$76,511.14
Total	1446					\$1,032,210.14	\$970,277.53

FY2023 - 2024 Comparison

Type	FY2023 Gross Per Unit	FY2024 Gross Per Unit	Increase/(Decrease)
Townhome	\$498.24	\$713.61	\$215.37
Single Family - 40'	\$797.18	\$1,141.78	\$344.60
Single Family - 50'	\$996.47	\$1,427.22	\$430.75
Single Family - 60'	\$1,195.77	\$1,712.67	\$516.90

Dowden West
Community Development District
GENERAL FUND BUDGET

REVENUES:

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the fiscal year.

Developer Contributions

The District will enter into a Funding Agreement with the Developer to fund the operating expenditures not covered by assessments for the Fiscal Year

EXPENDITURES:

Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

Engineering

The District's engineer, Dewberry Engineers, will provide general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel, Latham, Luna, Eden & Beaudine, LLP, will provide general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Arbitrage

The District has contracted with AMTEC to annually calculate the District's Arbitrage Rebate Liability on its Series 2018 bonds. The budget includes estimates for an additional future issuance.

Dowden West
Community Development District
GENERAL FUND BUDGET

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This service is contracted with Governmental Management Services-Central Florida, LLC and includes costs for our Series 2018 issuance and another anticipated issuance.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. This service is contracted with Berger, Toombs, Elam, Gaines & Frank.

Trustee Fees

The District will incur trustee related costs with the Series 2018 bonds in addition to a second bond issuance with US Bank.

Assessment Administration

The District has contracted with Governmental Management Services-Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Management Fees

The District has contracted with Governmental Management Services to provide Management, Accounting and Recording Secretary Services for the District. The services include, but not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reporting, annual audits, etc.

Information Technology

Represents various cost of information technology with Governmental Management Services-Central Florida, LLC for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs with Governmental Management Services – Central Florida LLC associated with monitoring and maintaining the District’s website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Telephone

Telephone and fax machine

Dowden West
Community Development District
GENERAL FUND BUDGET

Postage

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Copies

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Insurance

The District's general liability, public official's liability insurance and property insurance coverages with Florida Insurance Alliance.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Other Current Charges

Bank charges and any other miscellaneous expenditures incurred during the year.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Property Appraiser

Represents the fees to be paid to the Orange County Property Appraiser for annual assessment roll administration.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expenditure under this category for the District.

Operations & Maintenance:

Contract Services:

Field Management

Represents the costs of onsite field management with Governmental Management Services – Central Florida LLC of contracts for the District such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Dowden West
Community Development District
GENERAL FUND BUDGET

Landscape Maintenance

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Description	Monthly Amount	Annual Amount
Current Landscape Maintenance	\$ 20,612	\$ 247,344
East West Road Ph1 Maintenance	\$ 3,050	\$ 36,600
East West Road Ph2 Maintenance	\$ 7,090	\$ 85,080
Dowden Road Segment 4 Maintenance	\$ 10,550	\$ 126,600
Dowden Road Segment 5 Maintenance	\$ 10,610	\$ 127,320
N4 Maintenance	\$ 2,930	\$ 35,160
N5 Maintenance	\$ 3,068	\$ 36,816
		\$ 840,480

Lake Maintenance

Represents estimated costs for maintenance to all lakes the District must maintain within District boundaries.

Description	Monthly Amount	Annual Amount
Lake Maintenance Phase 1 & 4	\$ 600	\$ 7,200
Lake Maintenance Phase 2	\$ 350	\$ 4,200
Dowden Road 4 Maintenance	\$ 600	\$ 7,200
Dowden Road 5 Maintenance	\$ 350	\$ 4,200
East West Road Ph1 Maintenance	\$ 150	\$ 1,800
East West Road Ph2 Maintenance	\$ 650	\$ 7,800
Meridian Parks N4 Maintenance	\$ 100	\$ 1,200
Meridian Parks N5 Maintenance	\$ 200	\$ 2,400
Midge Treatment		\$ 28,000
		\$ 72,700

Mitigation Monitoring

The District will incur costs for scheduled monitoring of mitigation areas located throughout the District. The amounts are estimated.

Repairs & Maintenance:

General Repairs & Maintenance

Represents estimated costs for the general repairs and maintenance of various facilities throughout the District.

Operating Supplies

Represents estimated costs of supplies purchased for operating and maintaining common areas.

Dowden West
Community Development District
 GENERAL FUND BUDGET

Landscape Replacement

Represents estimated costs related to the replacement of any landscaping needed throughout the fiscal year.

Irrigation Repairs

The District will incur costs related to repairing and maintaining its irrigation systems. The amount is based on estimated costs.

Alleyway Maintenance

Represents estimated costs for the maintenance of alleyways located within the District.

Signage

Represents estimated costs to replace miscellaneous signs throughout the fiscal year.

Utilities:

Electric

Represents estimated electric charges of common areas throughout the District.

Water & Sewer

Represents estimated costs for water and refuse services provided for common areas throughout the District.

Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Description	Annual Amount
Current Streetlights	\$ 94,500
East West Road Ph1 Streetlights	\$ 6,528
East West Road Ph2 Streetlights	\$ 10,200
Dowden Road Segment 4 Streetlights	\$ 29,376
Dowden Road Segment 5 Streetlights	\$ 24,480
N4 Streetlights	\$ 26,520
N5 Streetlights	\$ 12,240
	\$ 224,244

Dowden West
Community Development District
GENERAL FUND BUDGET

Other:

Contingency

Represents funds allocated to expenditures that the District could incur throughout the fiscal year that do not fit into any standard category.

Property Insurance

The District will incur fees to insure items owned by the District for its property needs. Coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage for government agencies.

Dowden West
Community Development District
Proposed Budget
Debt Service Fund Series 2018

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
Revenues					
Assessments	\$ 419,890	\$ 424,941	\$ -	\$ 424,941	\$ 420,744
Interest	\$ -	\$ 5,883	\$ 2,988	\$ 8,871	\$ -
Carry Forward Surplus	\$ 167,729	\$ 172,532	\$ -	\$ 172,532	\$ 188,757
Total Revenues	\$ 587,619	\$ 603,356	\$ 2,988	\$ 606,344	\$ 609,501
Expenditures					
Interest - 11/1	\$ 158,794	\$ 158,794	\$ -	\$ 158,794	\$ 156,619
Principal - 5/1	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 105,000
Interest - 5/1	\$ 158,794	\$ 158,794	\$ -	\$ 158,794	\$ 156,619
Total Expenditures	\$ 417,588	\$ 417,588	\$ -	\$ 417,588	\$ 418,238
Excess Revenues/(Expenditures)	\$ 170,032	\$ 185,769	\$ 2,988	\$ 188,757	\$ 191,263

Interest - 11/1/24 \$ 154,073
Total \$ 154,073

Assessments - Debt Service

Type	Units	Gross Per Unit Assessment	Net Per Unit Assessment	Total Gross Assessments	Total Net Assessments
Townhome	208	\$500.00	\$470.00	\$104,000	\$97,760
Single Family - 40'	201	\$800.00	\$752.00	\$160,800	\$151,152
Single Family - 50'	118	\$1,000.00	\$940.00	\$118,000	\$110,920
Single Family - 60'	54	\$1,200.00	\$1,128.00	\$64,800	\$60,912
Total	581			\$447,600	\$420,744

Dowden West
Community Development District
Series 2018 Special Assessment Bonds
Amortization Schedule

Date	Balance	Principal	Interest	Total
11/01/23	\$ 5,785,000.00	\$ -	\$ 156,618.75	\$ 156,618.75
05/01/24	\$ 5,785,000.00	\$ 105,000.00	\$ 156,618.75	\$ -
11/01/24	\$ 5,680,000.00	\$ -	\$ 154,072.50	\$ 415,691.25
05/01/25	\$ 5,680,000.00	\$ 110,000.00	\$ 154,072.50	\$ -
11/01/25	\$ 5,570,000.00	\$ -	\$ 151,405.00	\$ 415,477.50
05/01/26	\$ 5,570,000.00	\$ 115,000.00	\$ 151,405.00	\$ -
11/01/26	\$ 5,455,000.00	\$ -	\$ 148,616.25	\$ 415,021.25
05/01/27	\$ 5,455,000.00	\$ 125,000.00	\$ 148,616.25	\$ -
11/01/27	\$ 5,330,000.00	\$ -	\$ 145,585.00	\$ 419,201.25
05/01/28	\$ 5,330,000.00	\$ 130,000.00	\$ 145,585.00	\$ -
11/01/28	\$ 5,200,000.00	\$ -	\$ 142,432.50	\$ 418,017.50
05/01/29	\$ 5,200,000.00	\$ 135,000.00	\$ 142,432.50	\$ -
11/01/29	\$ 5,065,000.00	\$ -	\$ 139,158.75	\$ 416,591.25
05/01/30	\$ 5,065,000.00	\$ 145,000.00	\$ 139,158.75	\$ -
11/01/30	\$ 4,920,000.00	\$ -	\$ 135,243.75	\$ 419,402.50
05/01/31	\$ 4,920,000.00	\$ 150,000.00	\$ 135,243.75	\$ -
11/01/31	\$ 4,770,000.00	\$ -	\$ 131,193.75	\$ 416,437.50
05/01/32	\$ 4,770,000.00	\$ 160,000.00	\$ 131,193.75	\$ -
11/01/32	\$ 4,610,000.00	\$ -	\$ 126,873.75	\$ 418,067.50
05/01/33	\$ 4,610,000.00	\$ 170,000.00	\$ 126,873.75	\$ -
11/01/33	\$ 4,440,000.00	\$ -	\$ 122,283.75	\$ 419,157.50
05/01/34	\$ 4,440,000.00	\$ 180,000.00	\$ 122,283.75	\$ -
11/01/34	\$ 4,260,000.00	\$ -	\$ 117,423.75	\$ 419,707.50
05/01/35	\$ 4,260,000.00	\$ 190,000.00	\$ 117,423.75	\$ -
11/01/35	\$ 4,070,000.00	\$ -	\$ 112,293.75	\$ 419,717.50
05/01/36	\$ 4,070,000.00	\$ 200,000.00	\$ 112,293.75	\$ -
11/01/36	\$ 3,870,000.00	\$ -	\$ 106,893.75	\$ 419,187.50
05/01/37	\$ 3,870,000.00	\$ 210,000.00	\$ 106,893.75	\$ -
11/01/37	\$ 3,660,000.00	\$ -	\$ 101,223.75	\$ 418,117.50
05/01/38	\$ 3,660,000.00	\$ 220,000.00	\$ 101,223.75	\$ -
11/01/38	\$ 3,440,000.00	\$ -	\$ 95,283.75	\$ 416,507.50
05/01/39	\$ 3,440,000.00	\$ 235,000.00	\$ 95,283.75	\$ -
11/01/39	\$ 3,205,000.00	\$ -	\$ 88,938.75	\$ 419,222.50
05/01/40	\$ 3,205,000.00	\$ 245,000.00	\$ 88,938.75	\$ -
11/01/40	\$ 2,960,000.00	\$ -	\$ 82,140.00	\$ 416,078.75
05/01/41	\$ 2,960,000.00	\$ 260,000.00	\$ 82,140.00	\$ -
11/01/41	\$ 2,700,000.00	\$ -	\$ 74,925.00	\$ 417,065.00
05/01/42	\$ 2,700,000.00	\$ 275,000.00	\$ 74,925.00	\$ -
11/01/42	\$ 2,425,000.00	\$ -	\$ 67,293.75	\$ 417,218.75
05/01/43	\$ 2,425,000.00	\$ 290,000.00	\$ 67,293.75	\$ -
11/01/43	\$ 2,135,000.00	\$ -	\$ 59,246.25	\$ 416,540.00
05/01/44	\$ 2,135,000.00	\$ 310,000.00	\$ 59,246.25	\$ -
11/01/44	\$ 1,825,000.00	\$ -	\$ 50,643.75	\$ 419,890.00
05/01/45	\$ 1,825,000.00	\$ 325,000.00	\$ 50,643.75	\$ -
11/01/45	\$ 1,500,000.00	\$ -	\$ 41,625.00	\$ 417,268.75
05/01/46	\$ 1,500,000.00	\$ 345,000.00	\$ 41,625.00	\$ -
11/01/46	\$ 1,155,000.00	\$ -	\$ 32,051.25	\$ 418,676.25
05/01/47	\$ 1,155,000.00	\$ 365,000.00	\$ 32,051.25	\$ -
11/01/47	\$ 790,000.00	\$ -	\$ 21,922.50	\$ 418,973.75
05/01/48	\$ 790,000.00	\$ 385,000.00	\$ 21,922.50	\$ -
11/01/48	\$ 405,000.00	\$ -	\$ 11,238.75	\$ 418,161.25
05/01/49	\$ 405,000.00	\$ 405,000.00	\$ 11,238.75	\$ -
			\$	\$ 416,238.75
		\$ 5,785,000.00	\$ 5,233,255.00	\$ 11,018,255.00

SECTION B

RESOLUTION 2023-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE DOWDEN WEST COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Dowden West Community Development District (“the District”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Orange County, Florida (the “County”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District (“Board”) hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2023-2024 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2023-2024; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, The District has previously levied an assessment for debt service, which the District desires to directly collect, and which is also indicated on Exhibit “A”; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance on both platted lots and un-platted lands as set forth in the budget; and

WHEREAS, the District desires to levy and directly collect on both the platted and un-platted lands special assessments reflecting their portion of the District’s operations and maintenance budget; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Dowden West Community Development District (the “Assessment Roll”) attached to this Resolution as Exhibit “B” and incorporated as a material part of this Resolution by this reference; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein as the Orange County Property Appraiser updates the property roll for Orange County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit “A” confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibits “A” and “B.”

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibits “A” and “B.” The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION. The previously levied debt service assessments and operations and maintenance assessments on both platted lots and on undeveloped and un-platted lands will be collected directly by the District in accordance with Florida law, as set forth in Exhibits “A” and “B.” Assessments directly collected by the District are due according to the following schedule: 50% due no later than November 1, 2023, 25% due no later than February 1, 2024 and 25% due no later than May 1, 2024. In the event that an assessment payment is not made in accordance with the schedule stated above, such assessment and any future scheduled assessment payments due for Fiscal Year 2024 shall be delinquent and shall accrue penalties and interest in the amount of one percent (1%) per month plus all costs of collection and enforcement, and shall either be enforced pursuant to a foreclosure action, or, at the District’s discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings to collect and enforce the delinquent and remaining assessments.

SECTION 4. ASSESSMENT ROLL. The District’s Assessment Roll, attached to this Resolution as Exhibit “B,” is hereby certified.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep appraised of all updates made to the County property roll by Property Appraiser after the date of this Resolution, and shall amend the District’s Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any

amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Dowden West Community Development District.

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

ATTEST:

**DOWDEN WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/ Assistant Secretary

By: _____

Its: _____

SECTION V

**Dowden West
Community Development District**

ANNUAL FINANCIAL REPORT

September 30, 2022

Dowden West Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2022

TABLE OF CONTENTS

	<u>Page Number</u>
REPORT OF INDEPENDENT AUDITORS	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4-9
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Position	10
Statement of Activities	11
Fund Financial Statements:	
Balance Sheet – Governmental Funds	12
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	13
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	16
Notes to Financial Statements	17-28
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	29-30
MANAGEMENT LETTER	31-33
INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES	34



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Certified Public Accountants PL

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REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Dowden West Community Development District
City of Orlando, Florida

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Dowden West Community Development District (the "District"), as of and for the year ended September 30, 2022, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Dowden West Community Development District as of September 30, 2022, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

To the Board of Supervisors
Dowden West Community Development District

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

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

To the Board of Supervisors
Dowden West Community Development District

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 28, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dowden West Community Development District's internal control over financial reporting and compliance.



Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 28, 2023

**Dowden West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

Management's discussion and analysis of Dowden West Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net Position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Dowden West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets, are reported in the **statement of net position**. All liabilities, such as principal outstanding on bonds are included. In the **statement of activities**, transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District and investments of the District are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2022.

- ◆ The District's total liabilities exceeded total assets by \$(1,365,337) (net position). Restricted net position was \$40,203 and net investment in capital assets was \$(462,232). Unrestricted net position was \$(943,308).
- ◆ Governmental activities revenues and totaled \$782,812 while governmental activities expenses totaled \$845,372.

**Dowden West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities	
	2022	2021
Current assets	\$ 86,072	\$ 76,909
Restricted assets	392,205	435,498
Capital assets	4,211,854	4,320,909
Total Assets	4,690,131	4,833,316
Current liabilities	270,468	251,093
Non-current liabilities	5,785,000	5,885,000
Total Liabilities	6,055,468	6,136,093
Net Position		
Net investment in capital assets	(462,232)	(307,937)
Restricted net position	40,203	35,629
Unrestricted	(943,308)	(1,030,469)
Total Net Position	\$ (1,365,337)	\$ (1,302,777)

The decrease in restricted assets is related to the capital additions in the current year.

The decrease in non-current liabilities is related to the bond principal payments in the current year.

The decrease in net investments in capital assets is related to current year depreciation.

**Dowden West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change In Net Position

	Governmental Activities	
	2022	2021
Program Revenues		
Charges for services	\$ 702,642	\$ 601,782
Grants and contributions	79,897	1,694,013
General revenues	273	51
Total Revenues	<u>782,812</u>	<u>2,295,846</u>
Expenses		
General government	92,023	78,323
Physical environment	433,224	237,351
Interest and other charges	320,125	321,086
Total Expenses	<u>845,372</u>	<u>636,760</u>
Conveyance of capital assets	<u>-</u>	<u>(2,340,282)</u>
Change in Net Position	(62,560)	(681,196)
Net Position - Beginning of Year	<u>(1,302,777)</u>	<u>(621,581)</u>
Net Position - End of Year	<u><u>\$ (1,365,337)</u></u>	<u><u>\$ (1,302,777)</u></u>

The increase in charges for services is related to the increase in special assessments in the current year.

The increase in general government is primarily related to a increase in engineering fees and assessment roll expenditures in the current year.

The increase in physical environment is related to the increase in landscape maintenance and street lighting expenses in the current year.

The decrease grants and contributions and conveyance is related to a utility system that was contributed to the District and immediately conveyed to another governmental entity in the prior year.

**Dowden West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2022 and 2021.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Infrastructure	\$ 4,628,846	\$ 4,628,846
Equipment	45,240	-
Accumulated depreciation	<u>(462,232)</u>	<u>(307,937)</u>
Total Capital Assets (Net)	<u>\$ 4,211,854</u>	<u>\$ 4,320,909</u>

The activity for the year consisted of depreciation of \$154,295, and additions to equipment of \$45,240.

General Fund Budgetary Highlights

Budgeted expenditures exceeded actual expenditures primarily due to less landscape maintenance and utility expenditures than were anticipated.

The September 30, 2022 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

In December 2018, the District issued \$6,170,000 Special Assessment Revenue Bonds Series 2018. These bonds were issued to finance a portion of the cost of acquisition, construction, installation, and equipping of the 2018 Project. The balance outstanding on the Series 2018 Bonds at September 30, 2022 was \$5,885,000.

Economic Factors and Next Year's Budget

Dowden West Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2023.

**Dowden West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Request for Information

The financial report is designed to provide a general overview of Dowden West Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Dowden West Community Development District, Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801.

Dowden West Community Development District
STATEMENT OF NET POSITION
September 30, 2022

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 26,754
Due from developer	58,308
Prepaid expenses	1,010
Total Current Assets	86,072
Non-current Assets	
Restricted assets	
Investments	392,205
Capital assets, being depreciated	
Infrastructure	4,628,846
Equipment	45,240
Accumulated depreciation	(462,232)
Total Non-current Assets	4,604,059
Total Assets	4,690,131
 LIABILITIES	
Current Liabilities	
Accounts payable	38,140
Bonds payable	100,000
Accrued interest	132,328
Total Current Liabilities	270,468
Non-Current Liabilities	
Bonds payable	5,785,000
Total Liabilities	6,055,468
 NET POSITION	
Net investment in capital assets	(462,232)
Restricted for debt service	40,203
Unrestricted	(943,308)
Total Net Position	\$ (1,365,337)

See accompanying notes to financial statements.

Dowden West Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
General government	\$ (92,023)	\$ 69,016	\$ 19,820	\$ (3,187)
Physical environment	(433,224)	209,192	60,077	(163,955)
Interest and other charges	(320,125)	424,434	-	104,309
Total Governmental Activities	\$ (845,372)	\$ 702,642	\$ 79,897	(62,833)
				General Revenues
				Investment income
				273
				Change in Net Position
				(62,560)
				Net Position - October 1, 2021
				(1,302,777)
				Net Position - September 30, 2022
				\$ (1,365,337)

See accompanying notes to financial statements.

Dowden West Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2022

	General	Debt Service	Capital Projects	Total Governmental Funds
ASSETS				
Cash	\$ 26,754	\$ -	\$ -	\$ 26,754
Due from other funds	-	524	-	524
Due from developer	58,308	-	-	58,308
Prepaid expenses	1,010	-	-	1,010
Restricted Assets				
Investments	-	381,952	10,253	392,205
Total Assets	<u>\$ 86,072</u>	<u>\$ 382,476</u>	<u>\$ 10,253</u>	<u>\$ 478,801</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 38,140	\$ -	\$ -	\$ 38,140
Due to other funds	524	-	-	524
Total Liabilities	<u>38,664</u>	<u>-</u>	<u>-</u>	<u>38,664</u>
FUND BALANCES				
Nonspendable-prepaid expenses	1,010	-	-	1,010
Restricted:				
Debt service	-	382,476	-	382,476
Capital projects	-	-	10,253	10,253
Unassigned	46,398	-	-	46,398
Total Fund Balances	<u>47,408</u>	<u>382,476</u>	<u>10,253</u>	<u>440,137</u>
Total Liabilities and Fund Balances	<u>\$ 86,072</u>	<u>\$ 382,476</u>	<u>\$ 10,253</u>	<u>\$ 478,801</u>

See accompanying notes to financial statements.

**Dowden West Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2022**

Total Governmental Fund Balances	\$ 440,137
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, infrastructure, \$4,628,846, and equipment, \$45,240 net of accumulated depreciation, \$(462,232) used in governmental activities are not current financial resources, and therefore, are not reported at the fund level.	4,211,854
Long-term liabilities, bonds payable, are not due and payable in the current period, and therefore, are not reported at the fund level.	(5,885,000)
Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported at the fund level.	<u>(132,328)</u>
Net Position of Governmental Activities	<u><u>\$ (1,365,337)</u></u>

See accompanying notes to financial statements.

Dowden West Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	\$ 278,208	\$ 424,434	\$ -	\$ 702,642
Developer contributions	79,897	-	-	79,897
Investment income	-	265	8	273
Total Revenues	<u>358,105</u>	<u>424,699</u>	<u>8</u>	<u>782,812</u>
Expenditures				
Current				
General government	92,023	-	-	92,023
Physical environment	278,929	-	-	278,929
Capital outlay	-	-	45,240	45,240
Debt service				
Principal	-	100,000	-	100,000
Interest	-	321,938	-	321,938
Total Expenditures	<u>370,952</u>	<u>421,938</u>	<u>45,240</u>	<u>838,130</u>
Net Change in Fund Balances	(12,847)	2,761	(45,232)	(55,318)
Fund Balances - October 1, 2021	<u>60,255</u>	<u>379,715</u>	<u>55,485</u>	<u>495,455</u>
Fund Balances - September 30, 2022	<u>\$ 47,408</u>	<u>\$ 382,476</u>	<u>\$ 10,253</u>	<u>\$ 440,137</u>

See accompanying notes to financial statements.

Dowden West Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

Net Change in Fund Balances - Total Governmental Funds	\$	(55,318)
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of that capital outlay \$45,240 were exceeded by depreciation, \$(154,295), in the current period.</p>		(109,055)
<p>Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.</p>		100,000
<p>In the Statement of Activities, interest is accrued on outstanding bonds; whereas in the governmental funds, interest expenditures are reported when due. This is the change in accrued interest in the current period.</p>		<u>1,813</u>
Change in Net Position of Governmental Activities	\$	<u><u>(62,560)</u></u>

See accompanying notes to financial statements.

Dowden West Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 231,177	\$ 231,177	\$ 278,208	\$ 47,031
Developer contributions	273,919	273,919	79,897	(194,022)
Total Revenues	<u>505,096</u>	<u>505,096</u>	<u>358,105</u>	<u>(146,991)</u>
Expenditures				
Current				
General government	120,761	120,761	92,023	28,738
Physical environment	384,335	384,335	278,929	105,406
Total Expenditures	<u>505,096</u>	<u>505,096</u>	<u>370,952</u>	<u>134,144</u>
Net Change in Fund Balances	-	-	(12,847)	(12,847)
Fund Balances - October 1, 2021	<u>-</u>	<u>-</u>	<u>60,255</u>	<u>60,255</u>
Fund Balances - September 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,408</u>	<u>\$ 47,408</u>

See accompanying notes to financial statements.

Dowden West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on April 10, 2017, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, and City of Orlando Ordinance 2017-20, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Dowden West Community Development District. The District is governed by a Board of Supervisors who are elected to four year and two-year terms. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Dowden West Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

Dowden West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

Dowden West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District reports fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

Dowden West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Dowden West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Debt Service Fund – The Debt Service Fund accounts for debt service requirements to retire the Special Assessment Revenue Bonds Series 2018 issued to finance a portion of the cost of acquisition, construction, installation, and equipping of the 2018 project.

Capital Projects Fund – The Capital Projects Fund accounts for acquisition and construction of infrastructure improvements located within the boundaries of the District.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as construction in progress, and non-current governmental liabilities, such as general obligation bonds be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;

Dowden West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

a. Cash and Investments (Continued)

4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash and investments include time deposits, certificates of deposit, money market funds, and all highly liquid debt instruments with original maturities of three months or less.

b. Capital Assets

Capital assets, which includes infrastructure, is reported in the applicable governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the District are depreciated using the straight-line method over the following useful lives:

Infrastructure	30 years
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c. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

Dowden West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

“Total fund balances” of the District’s governmental funds, \$440,137, differs from “net position” of governmental activities, \$(1,365,337), reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below:

Capital related items

When capital assets (infrastructure that is to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Infrastructure	\$ 4,628,846
Equipment	45,240
Accumulated depreciation	<u>(462,232)</u>
Total	<u>\$ 4,211,854</u>

Long-term debt transactions

Long-term liabilities applicable to the District’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2022 were:

Bonds payable	<u>\$ (5,885,000)</u>
---------------	-----------------------

Accrued interest

Accrued liabilities in the statement of net position differ from the amount reported in governmental funds due to accrued interest on bonds.

Accrued interest on bonds payable	<u>\$ (132,328)</u>
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Dowden West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for government funds, \$(55,318), differs from the “change in net position” for governmental activities, \$(62,560), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below:

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balances decrease by the amount of financial resources expended, whereas net position increases by the amount of capital outlay for the year.

Capital outlay	\$	45,240
Depreciation		(154,295)
Total		<u><u>(109,055)</u></u>

Long-term debt transactions

Repayments of bond principal are reported as an expenditure in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used. Also interest is recognized when due at the fund level, but is accrued at the government-wide level.

Payments of long-term debt	\$	<u><u>100,000</u></u>
Net change in accrued interest		<u><u>1,813</u></u>

Dowden West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE C – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2022, the District's bank balance was \$26,939 and the carrying value was \$26,754. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Investment	Maturities	Fair Value
US Bank Managed Money Market	N/A	\$ 392,205

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraphs, the investment listed above is a level 1 asset.

Dowden West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, the District follows Section 218.415, Florida Statutes for their investments.

Credit Risk

The District's investments in treasury funds, money markets, and government loans are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. The District's investments in US Bank Managed Monet Market are not rated.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in the US Bank Managed Money Market Fund represent 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2022 were typical.

NOTE D – CAPITAL ASSETS

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

	Balance October 1, 2021	Additions	Deletions	Balance September 30, 2022
<u>Governmental Activities:</u>				
Capital assets, being depreciated				
Infrastructure	\$ 4,628,846	\$ -	\$ -	\$ 4,628,846
Equipment	-	45,240	-	45,240
Accumulated depreciation	(307,937)	(154,295)	-	(462,232)
Total Capital Assets, net	<u>\$ 4,320,909</u>	<u>\$ (109,055)</u>	<u>\$ -</u>	<u>\$ 4,211,854</u>

Depreciation of \$154,295 was charged to physical environment.

The District is a party to the construction activity in which the Developer is funding construction within the District's boundaries that will be conveyed from the Developer to the District and subsequently to other governmental entities, or solely to the District. As the construction is ongoing and the Developer is funding the remaining construction costs, any conveyances of property and improvements from the Developer will be appropriately accounted for upon completion of the project.

Dowden West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE E – LONG-TERM DEBT

The following is a summary of activity for long-term debt of the District for the year ended September 30, 2022:

Long-term debt at October 1, 2021	\$ 5,985,000
Principal payments	(100,000)
Long-term debt at September 30, 2022	<u>\$ 5,885,000</u>

In December 2018, the District issued \$6,170,000 Special Assessment Revenue Bonds Series 2018, due in annual principal installments beginning May 2020, maturing May 2049. Interest is due semi-annually on May 1 and November 1, beginning May 2019, at a rate of 4.35% on the \$385,000 bonds, with a maturity date of May 1, 2023, 4.85% on the \$720,000 bonds, with a maturity date of May 1, 2029, 5.40% on the \$1,860,000 bonds, with a maturity date of May 1, 2039, and 5.55% on the \$3,205,000 bonds, with a maturity date of May 1, 2049. Current portion is \$100,000.

\$ 5,885,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2022 are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	\$ 100,000	\$ 317,588	\$ 417,588
2024	105,000	313,238	418,238
2025	110,000	308,145	418,145
2026	115,000	302,810	417,810
2027	125,000	297,233	422,233
2028-2032	720,000	1,387,228	2,107,228
2033-2037	950,000	1,171,538	2,121,538
2038-2042	1,235,000	885,023	2,120,023
2043-2047	1,635,000	501,720	2,136,720
2048-2049	790,000	66,320	856,320
Totals	<u>\$ 5,885,000</u>	<u>\$ 5,550,843</u>	<u>\$ 11,435,843</u>

**Dowden West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE E – LONG-TERM DEBT (CONTINUED)

Significant Bond Provisions

The Special Assessment Revenue Bonds Series 2018 are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2029 at a redemption price equal to the principal amount of the Special Assessment Revenue Bonds Series 2018 to be redeemed, together with accrued interest to the date of redemption. The Special Assessment Revenue Bonds Series 2018 are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

1. Reserve Fund – The 2018 Reserve Accounts are funded from the proceeds of the Special Assessment Revenue Bonds Series 2018 in amounts equal to fifty percent of the maximum annual debt service requirement for all outstanding Special Assessment Revenue Bonds Series 2018. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	Reserve Balance	Reserve Requirement
Series 2018 Special Assessment Revenues Bonds	\$ 209,945	\$ 209,945

NOTE F – ECONOMIC DEPENDENCY

The Developers own a significant portion of land within the District. The District’s activity is dependent upon the continued involvement of the Developers, the loss of which could have a material adverse effect on the District’s operations. At September 30, 2022, two board members are affiliated with the Developers.

NOTE G – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no claims or settled claims from these risks for each of the past three years.



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

To the Board of Supervisors
Dowden West Community Development District
City of Orlando, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Dowden West Community Development District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 28, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

To the Board of Supervisors
Dowden West Community Development District

Report on Compliance and Other Matters

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

Purpose of this Report

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



Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 28, 2023



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Certified Public Accountants PL

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MANAGEMENT LETTER

To the Board of Supervisors
Dowden West Community Development District
City of Orlando, Florida

Report on the Financial Statements

We have audited the financial statements of the Dowden West Community Development District as of and for the year ended September 30, 2022, and have issued our report thereon dated June 28, 2023.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in that report, which is dated June 28, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding financial audit report.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not Dowden West Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that Dowden West Community Development District did not meet any of the conditions described in Section 218.503(1) Florida Statutes.

To the Board of Supervisors
Dowden West Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Dowden West Community Development District. It is management's responsibility to monitor the Dowden West Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2022.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Dowden West Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 4
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$600
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$415,546
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2021, together with the total expenditures for such project: The District had no construction projects started during the year.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Dowden West Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund, \$315.13 – 119,883.56 and Debt Service, \$470 - \$173,421.54.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$702,642.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: Series 2018, \$5,885,000 maturing May 2049.

To the Board of Supervisors
Dowden West Community Development District

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Berger Toombs Elam
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 28, 2023



**Berger, Toombs, Elam,
Gaines & Frank**

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
Dowden West Community Development District
City of Orlando, Florida

We have examined Dowden West Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2022. Management is responsible for Dowden West Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Dowden West Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Dowden West Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Dowden West Community Development District's compliance with the specified requirements.

In our opinion, Dowden West Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2022.

*Berger Toombs Elam
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 28, 2023

SECTION VI

ADDENDUM TO THE
AGREEMENT FOR MAINTENANCE OF SOLAR LIGHTING

(Dowden West Community Development District and SOS Solar, Inc. d/b/a Viasol Lighting)

THIS ADDENDUM TO THE AGREEMENT FOR MAINTENANCE OF SOLAR LIGHTING (“Agreement”), effective as of the _____ day of _____, 2023 (the “Effective Date”), between the **DOWDEN WEST COMMUNITY DEVELOPMENT DISTRICT** (hereinafter referred to as the “District”), a local unit of special purpose government created under Chapter 190, *Florida Statutes*, whose mailing address is c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801, and **SOS SOLAR, INC. D/B/A VIASOL LIGHTING**, a Nevada corporation (hereinafter referred to as “Contractor”), whose mailing address is 1743 Independence Boulevard, D6, Sarasota, Florida 34234. This Addendum amends the Agreement for Maintenance of Solar Lighting between the District and the Contractor dated as of November 1, 2021 (the “Agreement”).

WHEREAS, the Agreement is currently in full force and effect between District and Contractor;
and

WHEREAS, the District desires to amend the Agreement and have the Contractor provide additional solar lighting maintenance services to four (4) new bollards under the same terms and conditions as the Agreement and the terms set forth herein; and

WHEREAS, District and Contractor desire to amend the Agreement to include the terms described herein.

NOW, THEREFORE, in consideration of the mutual benefits to be realized by the parties upon the execution hereof and other good and valuable consideration, the receipt and sufficiency of which is acknowledged, the parties agree as follows:

1. The foregoing recitals are true and correct, and are hereby incorporated by reference as terms.
2. The District and Contractor acknowledge and agree that the Agreement is in full force and effect.
3. The District and Contractor hereby agree to amend the scope of Services and compensation set forth in the Agreement to reflect the terms set forth herein.
4. The Contractor agrees to maintain the District’s four (4) additional bollards, for a total of sixteen (16) bollards.
5. The District agrees to pay the Contractor pursuant to the terms herein, after the Services are completed and have been inspected and approved by the District’s authorized representative, as follows:
 - a. \$576.00 annually for the maintenance of sixteen (16) bollards.

6. In the event of any conflict between the terms herein and the term(s) in the Agreement, the terms herein shall prevail.
7. This Addendum may be executed in as many counterparts as may be required and it shall not be necessary that the signature of, or on behalf of, each party appear on each counterpart; it shall be sufficient that the signature of, or on behalf of, each party appear on one or more of such counterparts. All counterparts shall collectively constitute a single agreement.
8. Except as specifically modified and/or amended herein, all provisions of the Agreement shall remain in full force and effect.
9. All of the provisions contained herein shall become effective upon the execution of this Addendum.

[Signatures provided on the following page.]

**SIGNATURE PAGE OF SECOND ADDENDUM TO THE
LANDSCAPE MANAGEMENT AGREEMENT**

IN WITNESS WHEREOF, the parties hereto have caused this Addendum to be executed on their behalf by duly authorized representatives, all as of the date first set forth above.

DISTRICT:

**DOWDEN WEST COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Name: _____
Chairman/Vice-Chair, Board of Supervisors

CONTRACTOR:

SOS SOLAR, INC. D/B/A VIASOL LIGHTING,
a Nevada corporation

By: _____
Print: _____
Title: _____

SECTION VII



**Dowden West CDD
Additional Areas
Landscape Management Service Pricing Sheet**

Core Maintenance Services

Turf Care \$4,680.00
Includes mowing, edging, trimming, weed/disease control, fertilization, pest control, and pH adjustment

Shrub/Groundcover Care Included
Includes pruning, weed control, fertilization, pest/disease control, mulching, and pH adjustment

Tree Care Included
Includes pruning, fertilization, pest control, mulching, and pH adjustment

Irrigation System Monitoring Included
Includes monitoring and adjustments/cleanings

Litter Removal Included

Grand Total Annual	\$4,680.00
Monthly	\$390.00

SECTION VIII

RESOLUTION 2023-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE DOWDEN WEST COMMUNITY DEVELOPMENT DISTRICT ADJUSTING TERM LENGTHS FOR MEMBERS OF THE BOARD OF SUPERVISORS; AUTHORIZING DISTRICT STAFF TO TAKE RELATED ACTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Dowden West Community Development District (the “District”) is a local unit of special purpose government organized and existing under and pursuant to Chapter 190, *Florida Statutes*, as amended, of the State of Florida; and

WHEREAS, Chapter 190 *Florida Statutes*, provides that a community development district (“CDD”) whose board members are or will be elected by qualified electors of the district shall hold its board member elections in conjunction with the general governmental elections held in November of even-numbered years (“Election Requirement”); and

WHEREAS, the District was established on April 20, 2017, and has three hundred seventy-five (375) registered voters, and pursuant to 190.006(3)(a)(2)(b), *Florida Statutes*, the District now qualifies to have its board members elected by the qualified electors of the District; and

WHEREAS, Section 190.006(3)(a)(1)(c), *Florida Statutes*, provides that the Board of Supervisors (the “Board”) of a CDD shall adopt a resolution if necessary, to implement the Election Requirement, to once extend or reduce the terms of current board members; and

WHEREAS, the Board desires to provide for the extension of current board member terms in order to facilitate the concurrency of the CDD board member and general governmental elections held in November of even-numbered years.

NOW, THEREFORE, be it resolved by the Board of Supervisors of Dowden West Community Development District:

1. Recitals. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

2. Authority for this Resolution. This Resolution is adopted pursuant to the provisions of Florida law, including Chapters 190, *Florida Statutes*.

3. Term Extension of Seat Number 1. The District hereby extends the term of Seat Number 1 of the Board of Supervisors of the District, currently occupied by Ralph Charles Bell as Chairman, so that the term will expire in November 2026.

4. Term Extension of Seat Number 2. The District hereby extends the term of Seat Number 2 of the Board of Supervisors of the District, currently vacant, so that the term will expire in November 2024.

5. Term Extension of Seat Number 3. The District hereby extends the term of Seat Number 3 of the Board of Supervisors of the District, currently occupied by Dane Hamilton as Assistant Secretary, so that the term will expire in November 2026.

6. Term Extension of Seat Number 4. The District hereby extends the term of Seat Number 4 of the Board of Supervisors of the District, currently occupied by Gabe Madlang as Vice Chairman, so that the term will expire in November 2024.

7. Term Extension of Seat Number 5. The District hereby extends the term of Seat Number 5 of the Board of Supervisors of the District, currently occupied by Tom Franklin as Assistant Secretary, so that the term will expire in November 2024.

8. Related Actions. The District’s staff is authorized and directed to proceed with any actions necessary or prudent to give effect to, and carry out the intent of, this Resolution.

9. Effective Date. This Resolution shall take effect immediately upon its adoption.

APPROVED AND ADOPTED this 20th day of July 2023.

[SIGNATURES ON FOLLOWING PAGE]

SIGNATURE PAGE FOR RESOLUTION 2023-10

ATTEST:

**DOWDEN WEST COMMUNITY
DEVELOPMENT DISTRICT**

By: _____

Name: Jason Showe

Name: _____

Title: Secretary

Title: _____

SECTION IX

SECTION A



NON-AD VALOREM ASSESSMENT ADMINISTRATION AGREEMENT

An AGREEMENT made this 31 day of May 2023 between **AMY MERCADO** as Orange County Property Appraiser (Property Appraiser) and, **Dowden West CDD** (Taxing Authority), and is effective upon acceptance by both parties and through, September 30, 2023.

1. The Taxing Authority desires to use the services of the Property Appraiser to maintain non-ad valorem assessments on the tax roll and the Property Appraiser is prepared to do so, on behalf of the Taxing Authority. Each party represents that it has satisfied all conditions precedent to enter into this agreement.
2. The Property Appraiser agrees to perform the following service for the Taxing Authority:
 - A. Create a Non-Ad Valorem Assessment Roll for the Taxing Authority for the 2023 tax roll year using data provided annually to the Property Appraiser's Office by the Taxing Authority per attached Calendar for Implementation of Non- Ad Valorem Assessment Roll.
 - B. Provide the Taxing Authority with a data file in a compatible format on or before April 1, containing all parcels within the boundaries of the Taxing Authority to be used for the Taxing Authority's planning purposes in establishing its non-ad valorem assessments.
 - C. Receive from the Taxing Authority its proposed or adopted non-ad valorem assessment levy for each type of property and apply that amount to each parcel of real property as stipulated by Taxing Authority.
 - D. Include the Taxing Authority's non-ad valorem assessments on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments mailed to all property owners in August of each year.
 - E. Receive from the Taxing Authority, corrections or changes to the roll and update the Non-Ad Valorem Assessment Roll for tax bills on or before September 15 of each year, the statutory deadline for certification of non-ad valorem assessments.
 - F. Deliver the Taxing Authority's Non-Ad Valorem Assessment Roll to the Orange County Tax Collector's Office so that tax bills mailed on or about November 1 will include the Taxing Authority's non-ad valorem assessment levies.

3. Taxing Authority agrees to perform the following acts in connection with this agreement:
 - A. Advise the property owners within the Taxing Authority in an appropriate and lawful manner of the Taxing Authority's intention to utilize the Uniform non- ad valorem assessment method described in Sections 197.3631 through 197.3635, Florida Statutes, and any other applicable Florida statute, and carry out its responsibilities under said sections.
 - B. Timely provide the Property Appraiser with information required to prepare the Uniform Non-Ad Valorem Assessment Roll per the Calendar for Implementation of Non-Ad Valorem Assessment Roll.
 - C. Advise the property owners within the Taxing Authority as appropriate that the Property Appraiser's office is acting in a ministerial capacity for the Taxing Authority in connection with the non-ad valorem assessments.
 - D. Preparation and delivery of certificate of corrections directly to Tax Collector, with copy to Property Appraiser, for any corrections to a certified final tax roll.
4. The Taxing Authority shall use its best efforts in furnishing the Property Appraiser with up-to-date and accurate data concerning its boundaries, proposed assessments, and other information as requested from time to time by the Property Appraiser and necessary to facilitate his making the assessment in question. The Property Appraiser shall, using the information provided by the Taxing Authority, place the district's non-ad valorem assessments, as made from time to time and certified to him, on properties within the district.
5. The Property Appraiser shall be compensated by the Taxing Authority for the administrative costs incurred in carrying out this Agreement. These costs include, but are not limited to labor, printing, forms, office supplies, computer equipment usage, postage, programming, or any other associated costs.
6. On 1st day of October of each applicable year, the administrative fee will be invoiced to the Taxing Authority equivalent to **\$0** per parcel assessed with a non-ad valorem tax. Parcel counts supporting the invoiced fee will be determined based upon the most current certified non-ad valorem assessment roll. Any new assessments added to the tax roll that were not previously certified and invoiced an administrative fee, will be separately invoiced on or around July 15 and prior to mailing of the Notice of Proposed Property Taxes in August.
7. The specific duties to be performed under this agreement and their respective timeframes are contained in the Calendar for Implementation of Non-Ad Valorem Assessment Roll, which is incorporated herein by reference.
8. This agreement constitutes the entire agreement between the parties and can only be modified in writing and signed by both parties.
9. All parts of this Agreement not held unenforceable for any reason shall be given full force and effect.
10. All communications required by this agreement shall be in writing and sent by first class mail, email, or facsimile to the other party.

Notices to the Taxing Authority shall be addressed to:

Dowden West CDD
Jason Showe
Governmental Management Services
219 E. Livingston Street
Orlando, FL 32801
jshowe@govmgtsvc.com
svanderbilt@gmscfl.com
(407)841-5524 x105

Notices to the Property Appraiser shall be addressed to:

Carmen Crespo, Director, Accounting and Finance
Orange County Property Appraiser
200 S. Orange Ave., Suite 1700
Orlando, FL 32801
ccrespo@ocpaf1.org
(407) 836-5353

11. TERMINATION. This Agreement may be terminated by either party upon written notice. Property Appraiser will perform no further work after the written termination notice is received.
12. TERM. This Agreement shall continue until such time as either party terminates the Agreement pursuant to Paragraph 11, above.
13. GOVERNING LAW; VENUE. This Agreement shall be governed by the laws of the State of Florida. Any action to interpret or enforce any provision of this Agreement shall be brought in the State and Federal courts for Orange County, Florida.

ORANGE COUNTY PROPERTY APPRAISER

Signed 
Amy Mercado (Jun 13, 2023 16:44 EDT)
AMY MERCADO, MBA

Date Jun 13, 2023

DOWDEN WEST CDD

Name Jason Showe District Manager

Signed 

Date 6/12/23

CALENDAR FOR IMPLEMENTATION OF NON-AD VALOREM ASSESSMENTS

On or about April 1st, Property Appraiser to provide the Taxing Authority with an electronic file that includes parcel ID and any other information applicable or requested. Taxing Authority may request this file at any time after January 1st, but must understand that many splits/ combos, annexations, etc., may not be reflected early in the tax year and subsequent files may be necessary. If any additional information is required at any time by Taxing Authority, it should be requested of the Property Appraiser by Taxing Authority, allowing for a reasonable turnaround time. The file shall be in an ascii file, text or excel file, unless another format is requested and agreed upon between parties.

June 1

- Property Appraiser distributes Best Estimate of Taxable Value to all Taxing Authorities.

July 1

- Property Appraiser certifies Preliminary tax roll to all taxing authorities.
- Taxing Authority reviews all assessments and provides final approval for Notice of Proposed Property Taxes (TRIM)

July 15

- Property Appraiser to invoice Administrative Fee for new parcels, if any, assessed and in excess of prior year certified non-ad valorem assessment roll parcel count.

August 4

- The Taxing Authority adopts its proposed millage rate and submits to the Property Appraiser for TRIM.

August 24

- Last day Property Appraiser can mail TRIM notices to all property owners on the tax roll.

September 3 – October 3

- Taxing Authority holds initial and final public budget hearing.

September 15

- Taxing Authority certifies final non-ad valorem assessment roll to Property Appraiser on or before September 15 with any changes, additions, or deletions to the non-ad valorem assessment roll since the TRIM notices.

October

- Property Appraiser to mail Non-Ad Valorem Assessment Administration Agreement and invoice for non-ad valorem assessment processing for subsequent tax roll, based upon most recent certified non-ad valorem assessment roll parcel count.
- Property Appraiser delivers the Taxing Authority non-ad valorem assessment roll to the Tax Collector for collection of taxes on November 1 tax bills.






DW_OCPA

Final Audit Report

2023-06-13

Created:	2023-06-13
By:	Angela Rivera (arivera@ocpaf.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAA-PgkX9NVloc5iTRDhgg0SCIVZ-yPXS0Y

"DW_OCPA" History

-  Document created by Angela Rivera (arivera@ocpaf.org)
2023-06-13 - 8:07:52 PM GMT
-  Document emailed to Amy Mercado (Amy.Mercado@ocpaf.org) for signature
2023-06-13 - 8:08:16 PM GMT
-  Email viewed by Amy Mercado (Amy.Mercado@ocpaf.org)
2023-06-13 - 8:43:54 PM GMT
-  Document e-signed by Amy Mercado (Amy.Mercado@ocpaf.org)
Signature Date: 2023-06-13 - 8:44:20 PM GMT - Time Source: server
-  Agreement completed.
2023-06-13 - 8:44:20 PM GMT

SECTION B

THIS IS A DONATION

Project: Dowden Road – East West Collector Road Phase 1 (19-U-094) #97671
Parcel: UE-1

UTILITY EASEMENT

THIS INDENTURE, made as of the date signed below, between Beachline South Residential LLC, a Florida limited liability company, whose address is 4901 Vineland Road, Suite 450, Orlando, Florida, 32811, and Dowden West Community Development District, a Florida community development district created pursuant to Chapter 190 Florida Statutes, whose address is c/o Governmental Management Services-Central Florida LLC, 219 E. Livingston Street, Orlando, Florida, 32801, GRANTORS, and Orange County, a charter county and political subdivision of the state of Florida, whose address is P.O. Box 1393, Orlando, Florida 32802-1393, GRANTEE.

WITNESSETH, That the GRANTOR, in consideration of the sum of \$10.00 and other valuable considerations, paid by the GRANTEE, the receipt whereof is hereby acknowledged, does hereby give and grant to the GRANTEE and its assigns, an easement for utility purposes, with full authority to enter upon, excavate, construct and maintain, as the GRANTEE and its assigns may deem necessary, water lines, wastewater lines, reclaimed water lines, and any other utility facilities over, under and upon the following described lands situate in Orange County aforesaid, to-wit:

SEE ATTACHED EXHIBIT "A"

Property Appraiser's Parcel Identification Numbers:

**a portion of 33-23-31-1996-20-000 as to the interest of Dowden West Community Development
District & 33-21-31-0000-00-003
& 34-23-31-0000-00-003 as to the interest of Beachline South Residential LLC**

TO HAVE AND TO HOLD said easement unto said GRANTEE and its assigns forever.

THE GRANTEE herein and its assigns shall have the right to clear and keep clear all trees, undergrowth and other obstructions that may interfere with normal operation or maintenance of the utilities and any facilities placed thereon by the GRANTEE and its assigns, out of and away from the herein granted easement, and the GRANTOR, its successors and assigns, agrees not to build, construct, or create, nor permit others to build, construct, or create any buildings or other structures on the herein granted easement that may interfere with the normal operation or maintenance of the utility facilities installed thereon.

GRANTEE may at any time increase its use of the easement, change the location of pipelines or other facilities within the boundaries of the easement, or modify the size of existing pipelines or other

Project: Dowden Road – East West Collector Road Phase 1 (19-U-094) #97671
Parcel: UE-1

improvements as it may determine in its sole discretion from time to time without paying any additional compensation to GRANTOR or GRANTOR’S heirs, successors, or assigns, provided GRANTEE does not expand its use of the easement beyond the easement boundaries described above.

GRANTEE’S obligation to restore landscaping shall be limited to an obligation to restore to Orange County landscaping standards for Orange County right-of-way and shall not include an obligation to restore to exotic or enhanced landscaping standards.

IN WITNESS WHEREOF, the GRANTOR has caused these presents to be executed in its name.

Signed, sealed and delivered
in the presence of:

Beachline South Residential, LLC, a
Florida limited liability company

[Signature]
Witness

BY: _____

Rachel Curran Bell
Printed Name

JONATHAN DEOR
Printed Name

[Signature]
Witness

ASSISTANT VICE PRESIDENT
Title

Stephann Coffin
Printed Name

(Signature of TWO witnesses required by Florida law)

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 28 day of June, 2023 by JONATHAN DEOR as ASSISTANT V.P. of Beachline South Residential, LLC, a Florida limited liability company, on behalf of the company. The individual is personally known to me or has produced as identification.

(Notary Seal)



[Signature]
Notary Signature

DANIELLE BINGHAM
Printed Notary Name

Notary Public in and for
the county and state aforesaid.

My commission expires: 6.16.26

Project: Dowden Road – East West Collector Road Phase 1 (19-U-094) #97671
Parcel: UE-1

IN WITNESS WHEREOF, the GRANTOR has caused these presents to be executed in its name.

Signed, sealed and delivered
in the presence of:

Dowden West Community Development
District, a Florida community development
district created pursuant to Chapter 190
Florida Statutes

[Signature]
Witness
Jason M. Showe
Printed Name

BY: [Signature]
RALPH CHARLES BELL
Printed Name
CHAIRMAN
Title

[Signature]
Witness
Stacie M. Vanderbilt
Printed Name

(Signature of TWO witnesses required by Florida law)

STATE OF Florida
COUNTY OF Orange

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 28 day of June, 2022 by Chuck Bell as _____ of Dowden West Community Development District, a Florida community development district created pursuant to Chapter 190 Florida Statutes, on behalf of the district. The individual is personally known to me or has produced _____ as identification.

(Notary Seal)



[Signature]
Notary Signature
Jason M. Showe
Printed Notary Name

Notary Public in and for
the county and state aforesaid.

My commission expires: 9/5/23

This instrument prepared by:
Sara Solomon, a staff employee
in the course of duty with the
Real Estate Management Division
of Orange County, Florida
P. O. Box 1393
Orlando, Florida 32802-1393

EXHIBIT A

PROJECT NAME: EAST WEST COLLECTOR ROAD PHASE 1
BUILDING DEPARTMENT PERMIT NUMBER: 19-U-094

SKETCH AND DESCRIPTION

LEGAL DESCRIPTION:

A PORTION OF TRACT T, STARWOOD PHASE N-1A PER PLAT BOOK 97, PAGES 149 THROUGH 157 OF THE PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA AND ALSO A PORTION OF SECTIONS 33 AND 34, TOWNSHIP 23 SOUTH, RANGE 31 EAST, CITY OF ORLANDO, ORANGE COUNTY, FLORIDA

BEGINNING AT THE SOUTHEAST CORNER OF LAUNCH POINT ROAD, STARWOOD PHASE N-14, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 103, PAGES 142 THROUGH 146, OF THE PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA AND ALSO A POINT ON CURVE CONCAVE SOUTHERLY HAVING A RADIUS OF 1163.73 FEET, A CENTRAL ANGLE OF 06°12'11", A CHORD BEARING OF N80°28'55"E AND A CHORD DISTANCE OF 125.93 FEET; THENCE RUN ALONG THE NORTHERLY LINE OF SAID TRACT T AND ALSO CONTINUE EASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 125.99 FEET TO THE END OF SAID CURVE; THENCE N06°25'00"W, A DISTANCE OF 2.50 FEET TO A POINT ON A NON-TANGENT CURVE CONCAVE SOUTHERLY HAVING A RADIUS OF 1166.23 FEET, A CENTRAL ANGLE OF 12°07'47", A CHORD BEARING OF N89°38'54"E AND A CHORD DISTANCE OF 246.43 FEET; THENCE RUN EASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 246.89 FEET TO A POINT OF TANGENCY; THENCE S84°17'13"E, A DISTANCE OF 270.12 FEET TO A POINT OF CURVATURE OF A CURVE CONCAVE NORTHERLY HAVING A RADIUS OF 2331.83 FEET, A CENTRAL ANGLE OF 03°15'54", A CHORD BEARING OF S85°55'10"E AND A CHORD DISTANCE OF 132.86 FEET; THENCE RUN EASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 132.88 FEET TO THE POINT OF TANGENCY; THENCE S87°33'07"E, A DISTANCE OF 700.92 FEET TO A POINT OF CURVATURE OF A CURVE CONCAVE SOUTHWESTERLY HAVING A RADIUS OF 25.00 FEET, A CENTRAL ANGLE OF 90°00'00", A CHORD BEARING OF S42°33'07"E AND A CHORD DISTANCE OF 35.36 FEET; THENCE RUN SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 39.27 FEET TO THE POINT OF TANGENCY; THENCE S02°26'53"W, A DISTANCE OF 1.00 FEET; THENCE N87°33'07"W, A DISTANCE OF 10.00 FEET; THENCE N02°26'53"E, A DISTANCE OF 1.00 FEET TO A POINT OF CURVATURE OF A CURVE CONCAVE SOUTHWESTERLY HAVING A RADIUS OF 15.00 FEET, A CENTRAL ANGLE OF 90°00'00", A CHORD BEARING OF N42°33'07"W AND A CHORD DISTANCE OF 21.21 FEET; THENCE RUN NORTHWESTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 23.56 FEET TO THE POINT OF TANGENCY; THENCE N87°33'07"W, A DISTANCE OF 80.00 FEET; THENCE S02°26'53"W, A DISTANCE OF 5.00 FEET; THENCE N87°33'07"W, A DISTANCE OF 50.00 FEET; THENCE N02°26'53"E, A DISTANCE OF 5.00 FEET; THENCE N87°33'07"W, A DISTANCE OF 570.92 FEET TO A POINT OF CURVATURE OF A CURVE CONCAVE NORTHERLY HAVING A RADIUS OF 2341.83 FEET, A CENTRAL ANGLE OF 03°15'54", A CHORD BEARING OF N85°55'10"W AND A CHORD DISTANCE OF 133.43 FEET; THENCE RUN WESTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 133.45 FEET TO THE POINT OF TANGENCY; THENCE N84°17'13"W, A DISTANCE OF 270.12 FEET; TO A POINT OF CURVATURE OF A CURVE CONCAVE SOUTHERLY HAVING A RADIUS OF 1156.23 FEET, A CENTRAL ANGLE OF 11°38'03", A CHORD BEARING OF S89°53'46"W AND A CHORD DISTANCE OF 234.37 FEET; THENCE RUN WESTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 234.77 FEET TO THE END OF SAID CURVE; THENCE S06°25'00"E, A DISTANCE OF 2.50 FEET; TO A POINT ON A NON-TANGENT CURVE CONCAVE SOUTHERLY HAVING A RADIUS OF 1153.73 FEET, A CENTRAL ANGLE OF 04°48'44", A CHORD BEARING OF S81°40'26"W AND A CHORD DISTANCE OF 96.87 FEET; THENCE RUN WESTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 96.90 FEET TO THE END OF SAID CURVE; THENCE S10°43'56"E, A DISTANCE OF 5.00 FEET; TO A POINT ON A NON-TANGENT CURVE CONCAVE SOUTHERLY HAVING A RADIUS OF 1148.73 FEET, A CENTRAL ANGLE OF 03°44'27", A CHORD BEARING OF S77°23'51"W AND A CHORD DISTANCE OF 74.99 FEET; THENCE RUN WESTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 75.00 FEET TO THE END OF SAID CURVE; THENCE N14°28'23"W, A DISTANCE OF 15.00 FEET; TO A POINT ON A NON-TANGENT CURVE CONCAVE SOUTHERLY HAVING A RADIUS OF 1163.73 FEET, A CENTRAL ANGLE OF 01°51'12", A CHORD BEARING OF N76°27'13"E AND A CHORD DISTANCE OF 37.64 FEET; THENCE RUN EASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 37.64 FEET TO THE POINT OF BEGINNING.

CONTAINING 16105 SQUARE FEET OR 0.37 ACRES MORE OR LESS.

SHEET 1 OF 5

SEE SHEET 2 FOR NOTES, LEGEND, VICINITY MAP
SEE SHEET 3 FOR KEY MAP
SEE SHEETS 4-5 FOR SKETCH OF DESCRIPTION

SKETCH AND DESCRIPTION ONLY. THIS IS NOT A SURVEY.

SKETCH AND DESCRIPTION

-OF-

UTILITY EASEMENT 1 -
RECLAIMED WATER MAIN &
SANITARY FORCE MAIN

SECTION 34, TOWNSHIP 23 SOUTH, RANGE 31 EAST
SECTION 33, TOWNSHIP 23 SOUTH, RANGE 31 EAST

ORANGE COUNTY

FLORIDA



Dewberry

131 WEST KALEY STREET
ORLANDO, FLORIDA 32806

PHONE: 321.354.9826 FAX: 407.648.9104
WWW.DEWBERRY.COM

CERTIFICATE OF AUTHORIZATION No. LB 8011

PREPARED FOR:

**BEACHLINE SOUTH
RESIDENTIAL, LLC**

DATE: 03/27/23
REV DATE: 06/07/23
SCALE 1" = N/A

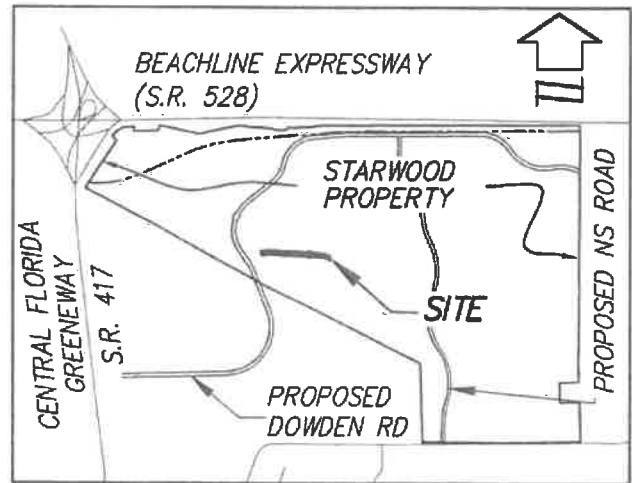
PROJ: 50108025
DRAWN BY: WS
CHECKED BY: WPH

PROJECT NAME: EAST WEST COLLECTOR ROAD PHASE 1
 BUILDING DEPARTMENT PERMIT NUMBER: 19-U-094

SKETCH AND DESCRIPTION

LEGEND:

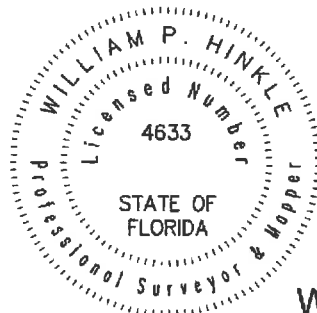
— LINE BREAK	PB PLAT BOOK
± MORE OR LESS	LB LICENSED BUSINESS
Δ CENTRAL ANGLE	LS LICENSED SURVEYOR
CB CHORD BEARING	(FAC) FLORIDA ADMINISTRATIVE CODE
CH CHORD LENGTH	S.R. STATE ROAD
L LENGTH	RD ROAD
ORB OFFICIAL RECORDS BOOK	
PC POINT OF CURVATURE	
PG(S) PAGE(S)	
PNT POINT OF NON-TANGENCY	
PRC POINT OF REVERSE CURVATURE	
PT POINT OF TANGENCY	
R RADIUS	
R/W RIGHT OF WAY	
SEC SECTION-TOWNSHIP-RANGE	
○ CHANGE IN DIRECTION	



VICINITY MAP
NOT TO SCALE

NOTES:

1. BEARINGS SHOWN HEREON ARE ASSUMED AND BASED ON THE EAST LINE OF LAUNCH POINT ROAD, STARWOOD PHASE N-14, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 103, PAGES 142 THROUGH 146, OF THE PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA, LYING IN SECTIONS 33 AND 34, TOWNSHIP 23 SOUTH, RANGE 31 EAST, CITY OF ORLANDO, ORANGE COUNTY, FLORIDA, AS BEING N12°37'11"W.
2. LANDS SHOWN HEREON WERE NOT ABSTRACTED FOR RIGHTS-OF-WAY, EASEMENTS, OWNERSHIP, ADJOINERS OR OTHER INSTRUMENTS OF RECORD.
3. THIS SKETCH AND DESCRIPTION MEETS THE APPLICABLE "STANDARDS OF PRACTICE" AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN RULE 5J-17.050-.052, FLORIDA ADMINISTRATIVE CODE.
4. THIS IS NOT A BOUNDARY SURVEY.
5. THE ELECTRONIC SIGNATURE HEREON IS IN COMPLIANCE WITH FLORIDA ADMINISTRATIVE CODE (FAC) 5J-17.062(3)
6. THE SEAL APPEARING ON THIS DOCUMENT WAS AUTHORIZED BY WILLIAM P. HINKLE, PSM 4633, ON 06/07/2023 PER (FAC) 5J-17.062(2).



William P Hinkle

Digitally signed by William P Hinkle
Date: 2023.06.07 14:22:30 -04'00'

WILLIAM P. HINKLE
PROFESSIONAL SURVEYOR & MAPPER
LICENSE NUMBER LS 4633

DATE

NOT VALID WITHOUT THE SIGNATURE AND THE SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER

SEE SHEET 1 FOR DESCRIPTION OF SKETCH
SEE SHEET 3 FOR KEY MAP
SEE SHEETS 4-5 FOR SKETCH OF DESCRIPTION

SHEET 2 OF 5

SKETCH AND DESCRIPTION ONLY. THIS IS NOT A SURVEY.

SKETCH AND DESCRIPTION

—OF—

**UTILITY EASEMENT 1 —
RECLAIMED WATER MAIN &
SANITARY FORCE MAIN**

SECTION 34, TOWNSHIP 23 SOUTH, RANGE 31 EAST
SECTION 33, TOWNSHIP 23 SOUTH, RANGE 31 EAST

ORANGE COUNTY

FLORIDA



Dewberry

131 WEST KALEY STREET
ORLANDO, FLORIDA 32806
PHONE: 321.354.9826 FAX: 407.648.9104
WWW.DEWBERRY.COM

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PREPARED FOR:

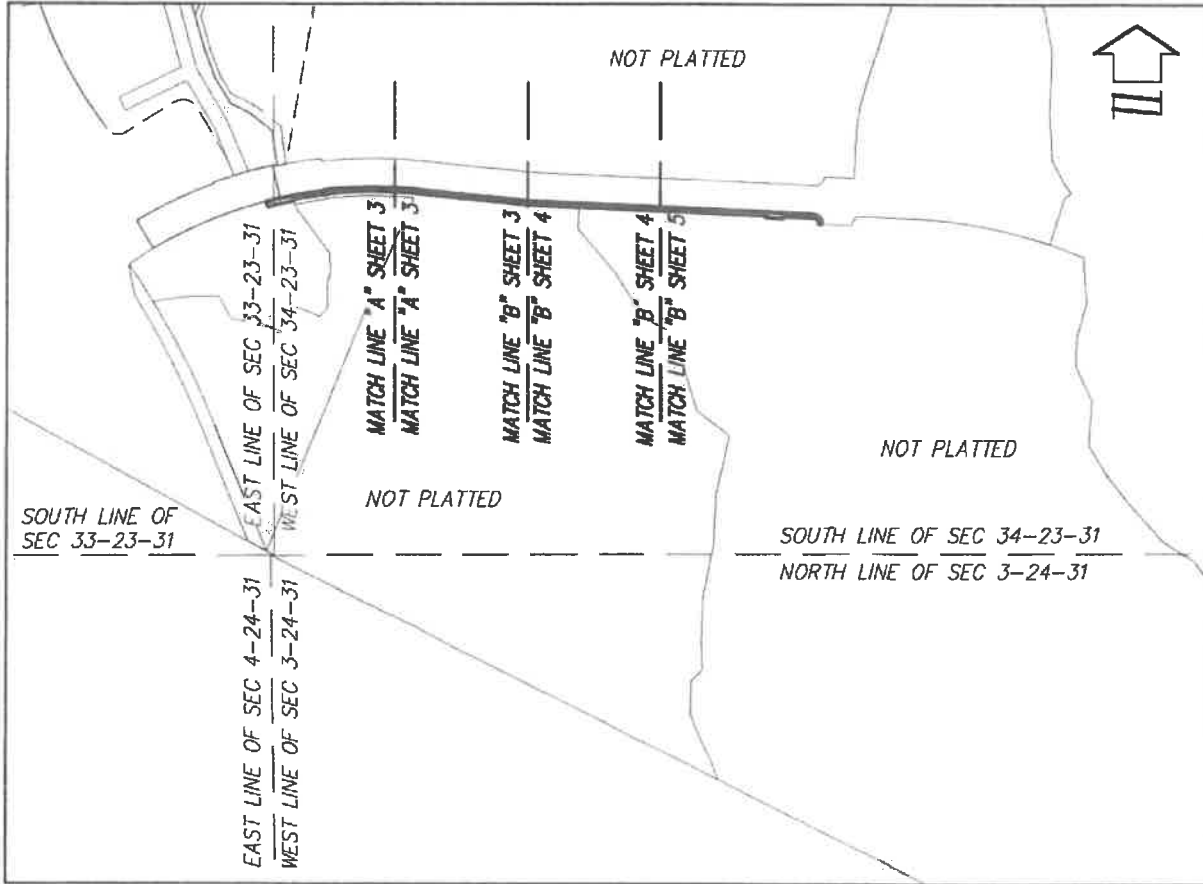
**BEACHLINE SOUTH
RESIDENTIAL, LLC**

DATE: 03/27/23
REV DATE: 06/07/23
SCALE 1" = N/A

PROJ: 50108025
DRAWN BY: WS
CHECKED BY: WPH

PROJECT NAME: EAST WEST COLLECTOR ROAD PHASE 1
 BUILDING DEPARTMENT PERMIT NUMBER: 19-U-094

SKETCH AND DESCRIPTION



KEY MAP
 SCALE 1" = 500'

SHEET 3 OF 5

SEE SHEET 1 FOR DESCRIPTION OF SKETCH
 SEE SHEET 2 FOR NOTES, LEGEND, VICINITY MAP
 SEE SHEET 3 FOR KEY MAP
 SEE SHEETS 4-5 FOR SKETCH OF DESCRIPTION

SKETCH AND DESCRIPTION ONLY. THIS IS NOT A SURVEY.

SKETCH AND DESCRIPTION

-OF-

**UTILITY EASEMENT 1 –
 RECLAIMED WATER MAIN &
 SANITARY FORCE MAIN**

SECTION 34, TOWNSHIP 23 SOUTH, RANGE 31 EAST
 SECTION 33, TOWNSHIP 23 SOUTH, RANGE 31 EAST

ORANGE COUNTY

FLORIDA



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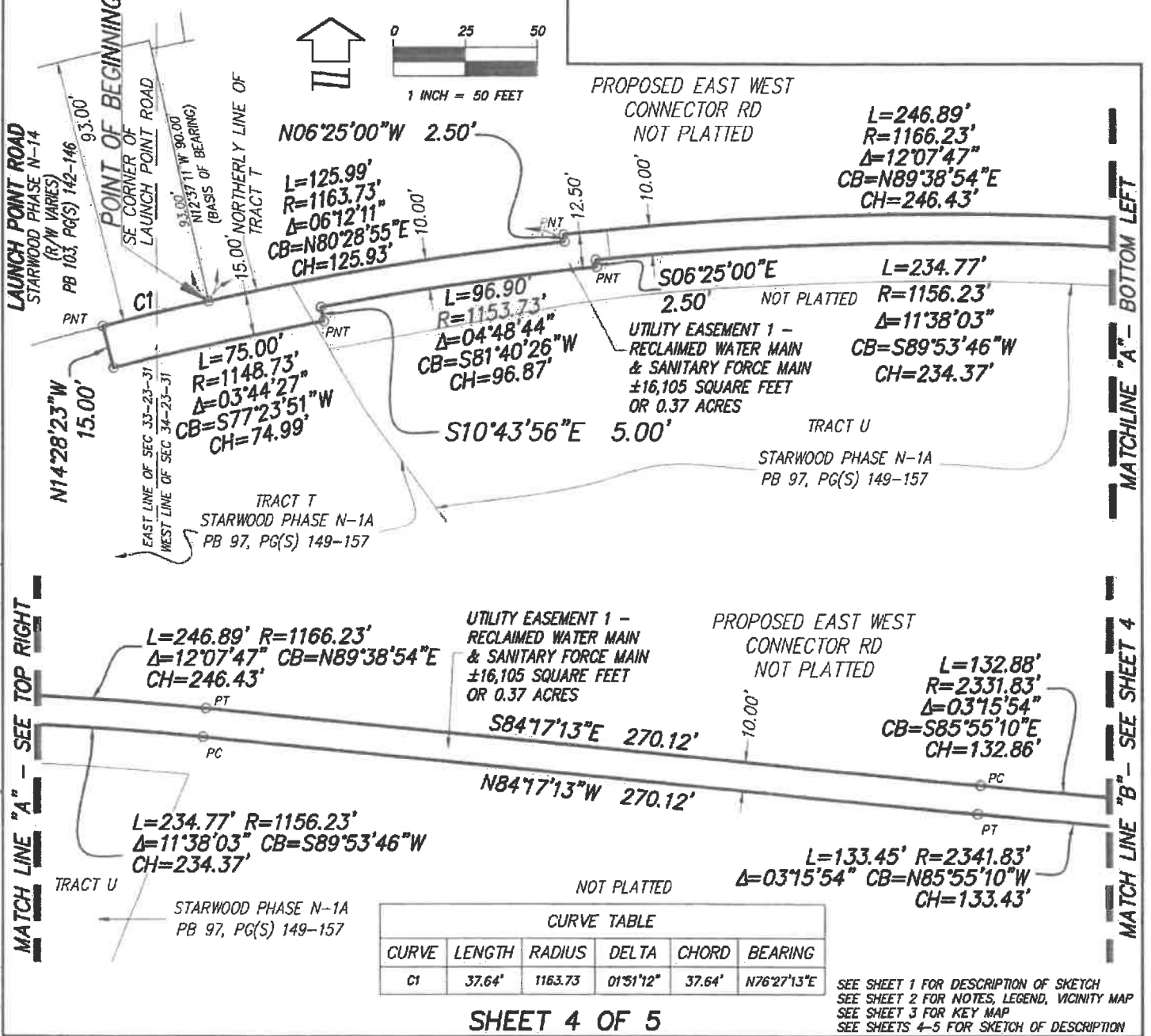
**BEACHLINE SOUTH
 RESIDENTIAL, LLC**

DATE: 03/27/23
 REV DATE: 06/07/23
 SCALE 1" = 50'

PROJ: 50108025
 DRAWN BY: WS
 CHECKED BY: WPH

PROJECT NAME: EAST WEST COLLECTOR ROAD PHASE 1
 BUILDING DEPARTMENT PERMIT NUMBER: 19-U-094

SKETCH AND DESCRIPTION



CURVE TABLE

CURVE	LENGTH	RADIUS	DELTA	CHORD	BEARING
C1	37.64'	1163.73	01°31'12"	37.64'	N76°27'13"E

SEE SHEET 1 FOR DESCRIPTION OF SKETCH
 SEE SHEET 2 FOR NOTES, LEGEND, VICINITY MAP
 SEE SHEET 3 FOR KEY MAP
 SEE SHEETS 4-5 FOR SKETCH OF DESCRIPTION

SHEET 4 OF 5

SKETCH AND DESCRIPTION ONLY. THIS IS NOT A SURVEY.

SKETCH AND DESCRIPTION

-OF-

**UTILITY EASEMENT 1 -
 RECLAIMED WATER MAIN &
 SANITARY FORCE MAIN**

SECTION 34, TOWNSHIP 23 SOUTH, RANGE 31 EAST
 SECTION 33, TOWNSHIP 23 SOUTH, RANGE 31 EAST

ORANGE COUNTY FLORIDA



131 WEST KALEY STREET
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CERTIFICATE OF AUTHORIZATION No. LB 8011

PREPARED FOR:

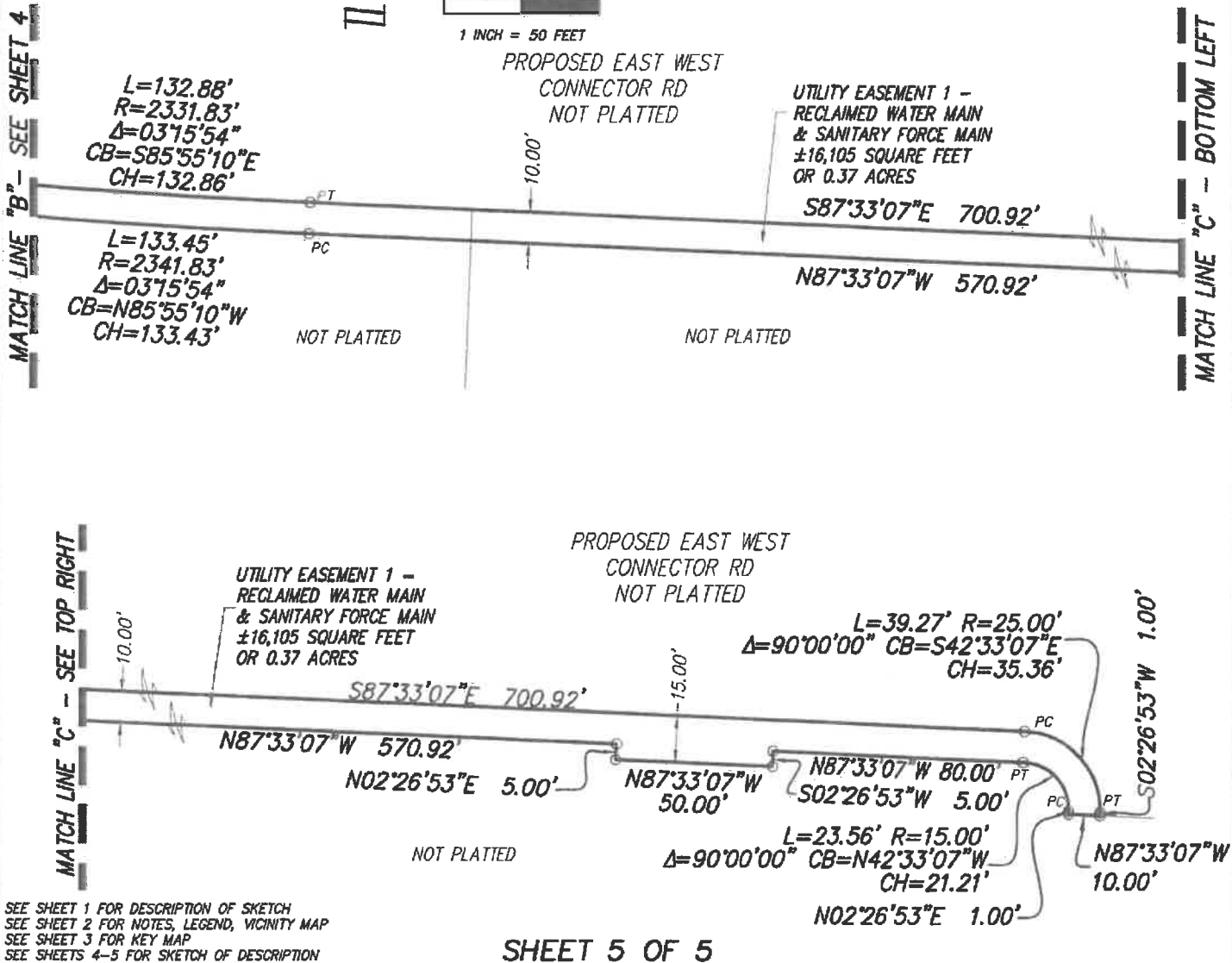
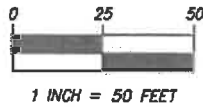
**BEACHLINE SOUTH
 RESIDENTIAL, LLC**

DATE: 03/27/23
 REV DATE: 06/07/23
 SCALE 1" = 50'

PROJ: 50108025
 DRAWN BY: WS
 CHECKED BY: WPH

PROJECT NAME: EAST WEST COLLECTOR ROAD PHASE 1
 BUILDING DEPARTMENT PERMIT NUMBER: 19-U-094

SKETCH AND DESCRIPTION




SEE SHEET 1 FOR DESCRIPTION OF SKETCH
 SEE SHEET 2 FOR NOTES, LEGEND, VICINITY MAP
 SEE SHEET 3 FOR KEY MAP
 SEE SHEETS 4-5 FOR SKETCH OF DESCRIPTION

SHEET 5 OF 5

SKETCH AND DESCRIPTION ONLY. THIS IS NOT A SURVEY.

SKETCH AND DESCRIPTION
 -OF-
**UTILITY EASEMENT 1 -
 RECLAIMED WATER MAIN &
 SANITARY FORCE MAIN**
 SECTION 34, TOWNSHIP 23 SOUTH, RANGE 31 EAST
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**BEACHLINE SOUTH
 RESIDENTIAL, LLC**
 DATE: 03/27/23
 REV DATE: 06/07/23
 SCALE 1" = 50'
 PROJ: 50108025
 DRAWN BY: WS
 CHECKED BY: WPH

THIS IS A DONATION

Project: Dowden Road – East West Collector Road Phase 1 (19-U-094) #97671
Parcel: UE-2

UTILITY EASEMENT

THIS INDENTURE, made as of the date signed below, between Beachline South Residential LLC, a Florida limited liability company, whose address is 4901 Vineland Road, Suite 450, Orlando, Florida, 32811, Dowden West Community Development District, a Florida community development district created pursuant to Chapter 190 Florida Statutes, whose address is c/o Governmental Management Services-Central Florida LLC, 219 E. Livingston Street, Orlando, Florida, 32801, and Meridian Parks Homeowners Association, Inc., a Florida non-profit corporation, whose address is 6972 Lake Gloria Boulevard, Orlando, Florida, 32809, collectively, the GRANTOR, and Orange County, a charter county and political subdivision of the state of Florida, whose address is P.O. Box 1393, Orlando, Florida 32802-1393, GRANTEE.

WITNESSETH, That the GRANTOR, in consideration of the sum of \$10.00 and other valuable considerations, paid by the GRANTEE, the receipt whereof is hereby acknowledged, does hereby give and grant to the GRANTEE and its assigns, an easement for utility purposes, with full authority to enter upon, excavate, construct and maintain, as the GRANTEE and its assigns may deem necessary, water lines, wastewater lines, reclaimed water lines, and any other utility facilities over, under and upon the following described lands situate in Orange County aforesaid, to-wit:

SEE ATTACHED EXHIBIT "A"

Property Appraiser's Parcel Identification Numbers:

a portion of 33-23-31-1998-00-001 as to the interest of Meridian Parks Homeowners Association, Inc, 33-23-31-1998-00-003 as to the interest of Dowden West Community Development District, and 34-23-31-0000-00-003 & 34-23-31-0000-00-002 as to the interest of Beachline South Residential LLC

TO HAVE AND TO HOLD said easement unto said GRANTEE and its assigns forever.

THE GRANTEE herein and its assigns shall have the right to clear and keep clear all trees, undergrowth and other obstructions that may interfere with normal operation or maintenance of the utilities and any facilities placed thereon by the GRANTEE and its assigns, out of and away from the herein granted easement, and the GRANTOR, its successors and assigns, agrees not to build, construct, or create, nor permit others to build, construct, or create any buildings or other structures on the herein granted easement that may interfere with the normal operation or maintenance of the utility facilities installed thereon.

Project: Dowden Road – East West Collector Road Phase 1 (19-U-094) #97671
Parcel: UE-2

GRANTEE may at any time increase its use of the easement, change the location of pipelines or other facilities within the boundaries of the easement, or modify the size of existing pipelines or other improvements as it may determine in its sole discretion from time to time without paying any additional compensation to GRANTOR or GRANTOR’S heirs, successors, or assigns, provided GRANTEE does not expand its use of the easement beyond the easement boundaries described above.

GRANTEE’S obligation to restore landscaping shall be limited to an obligation to restore to Orange County landscaping standards for Orange County right-of-way and shall not include an obligation to restore to exotic or enhanced landscaping standards.

IN WITNESS WHEREOF, the GRANTOR has caused these presents to be executed in its name.

Signed, sealed and delivered
in the presence of:

Beachline South Residential, LLC, a
Florida limited liability company

[Signature]

BY: _____

Witness

[Signature]

[Signature]

Printed Name

Printed Name

[Signature]

ASSISTANT VICE PRESIDENT

Witness

Title

Stephannie Coffin

Printed Name

(Signature of TWO witnesses required by Florida law)

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 28 day of June, 2023 by Jonathan Deo as ASSISTANT V.P. of Beachline South Residential, LLC, a Florida limited liability company, on behalf of the company. The individual is personally known to me or has produced _____ as identification.

(Notary Seal)

[Signature]

Notary Signature

DANIELLE BINGHAM

Printed Notary Name



Notary Public in and for
the county and state aforesaid.

My commission expires: 6 16 26

Project: Dowden Road – East West Collector Road Phase 1 (19-U-094) #97671
Parcel: UE-2

IN WITNESS WHEREOF, the GRANTOR has caused these presents to be executed in its name.

Signed, sealed and delivered
in the presence of:

Dowden West Community Development
District, a Florida community development
district created pursuant to Chapter 190
Florida Statutes

Jason M. Show
Witness

BY: [Signature]

Jason M. Show
Printed Name

Ralph Charles Bell
Printed Name

[Signature]
Witness

Chairman
Title

Stacie M. Vanderbilt
Printed Name

(Signature of TWO witnesses required by Florida law)

STATE OF Florida
COUNTY OF Orange

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 28 day of June, 2023 by Chuck Bell as _____ of Dowden West Community Development District, a Florida community development district created pursuant to Chapter 190 Florida Statutes, on behalf of the district. The individual is personally known to me or has produced _____ as identification.

(Notary Seal)



Jason M. Showe
Notary Signature
Jason M. Showe
Printed Notary Name

Notary Public in and for
the county and state aforesaid.

My commission expires: 9/5/23

Project: Dowden Road – East West Collector Road Phase 1 (19-U-094) #97671
Parcel: UE-2

IN WITNESS WHEREOF, the GRANTOR has caused these presents to be executed in its name.

Signed, sealed and delivered
in the presence of:

Meridian Parks Homeowners Association, Inc.,
a Florida non-profit corporation

Witness

BY: _____

Printed Name

Printed Name

Witness

Title

Printed Name

(Corporate Seal)

(Signature of TWO witnesses required by Florida law)

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 20__ by _____ as _____ of Meridian Parks Homeowners Association, Inc., a Florida non-profit corporation, on behalf of the corporation. The individual is personally known to me or has produced _____ as identification.

(Notary Seal)

Notary Signature

Printed Notary Name

Notary Public in and for
the county and state aforesaid.

My commission expires:

This instrument prepared by:
Sara Solomon, a staff employee
in the course of duty with the
Real Estate Management Division
of Orange County, Florida
P. O. Box 1393
Orlando, Florida 32802-1393

Project: Dowden Road – East West Collector Road Phase 1 (19-U-094) #97671
Parcel: UE-2

JOINDER AND CONSENT TO UTILITY EASEMENT

Meridian Parks Homeowners Association, Inc., a Florida non-profit corporation (the “Association”), being granted certain easement rights by virtue of that certain Master Declaration recorded January 15, 2019, as Official Records Document No. 20190030125; Community Declaration for The Residences at Meridian Parks, recorded August 29, 2019, as Official Records Document No. 20190536155; as amended by First Supplemental Declaration for The Residences at Meridian Parks, recorded October 7, 2020, as Official Records Document No. 20200524551; First Amendment and Second Supplemental Declaration to Community Declaration for The Residences at Meridian Parks, recorded May 25, 2021, as Official Records Document No. 2021031364, of the Public Records of Orange County, Florida, hereby joins in and consents to the execution and recording of the foregoing Utility Easement and agrees that such Utility Easement shall constitute a valid and lasting encumbrance on the easement area described herein notwithstanding anything in the Declaration to the contrary.

Witnesses: Meridian Parks Homeowners Association Inc.,
a Florida non-profit corporation

Print Name: _____

By: _____

Print Name: _____

Print Name: _____

Title: _____

STATE OF _____)
COUNTY OF _____)

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 20__ by _____ as _____ of Meridian Parks Homeowners Association Inc., on behalf of the Florida non-profit corporation. The individual is personally known to me or has produced _____ as identification.

(Notary Seal)

Notary Public

Print Name: _____

My Commission Expires: _____

EXHIBIT A

PROJECT NAME: EAST WEST COLLECTOR ROAD PHASE 1
BUILDING DEPARTMENT PERMIT NUMBER: 19-U-094

SKETCH AND DESCRIPTION

LEGAL DESCRIPTION:

A PORTION OF TRACTS A AND C, STARWOOD PHASE N-14 PER PLAT BOOK 103, PAGES 142 THROUGH 146 OF THE PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA AND ALSO A PORTION OF SECTIONS 33 AND 34, TOWNSHIP 23 SOUTH, RANGE 31 EAST, CITY OF ORLANDO, ORANGE COUNTY, FLORIDA

COMMENCE AT THE SOUTHEAST CORNER OF LAUNCH POINT ROAD, STARWOOD PHASE N-14, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 103, PAGES 142 THROUGH 146, OF THE PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA; THENCE N12°37'11"W ALONG THE EAST LINE OF LAUNCH POINT ROAD, A DISTANCE OF 90.00 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE ALONG SAID EAST LINE AND NORTHERLY LINE OF AFORESAID LAUNCH POINT ROAD THE FOLLOWING TWO (2) COURSES AND DISTANCES; N12°37'11"W, A DISTANCE OF 3.00 FEET TO A POINT ON A NON-TANGENT CURVE CONCAVE SOUTHERLY HAVING A RADIUS OF 1256.73 FEET, A CENTRAL ANGLE OF 03°09'45", A CHORD BEARING OF S75°47'57"W AND A CHORD DISTANCE OF 69.36 FEET; THENCE RUN WESTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 69.37 FEET TO THE END OF SAID CURVE; THENCE DEPARTING SAID NORTHERLY LINE RUN, N15°46'56"W, A DISTANCE OF 10.00 FEET TO A POINT ON A NON-TANGENT CURVE CONCAVE SOUTHERLY HAVING A RADIUS OF 1266.73 FEET, A CENTRAL ANGLE OF 03°37'10", A CHORD BEARING OF N76°01'39"E AND A CHORD DISTANCE OF 80.01 FEET; THENCE RUN EASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 80.02 FEET TO THE END OF SAID CURVE; THENCE S12°09'46"E, A DISTANCE OF 3.00 FEET TO A POINT ON A NON-TANGENT CURVE CONCAVE SOUTHERLY HAVING A RADIUS OF 1263.73 FEET, A CENTRAL ANGLE OF 06°11'58", A CHORD BEARING OF N80°56'13"E AND A CHORD DISTANCE OF 136.67 FEET; THENCE RUN EASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 136.74 FEET TO THE END OF SAID CURVE; THENCE S06°25'00"E, A DISTANCE OF 7.50 FEET TO A POINT ON A NON-TANGENT CURVE CONCAVE SOUTHERLY HAVING A RADIUS OF 1256.23 FEET, A CENTRAL ANGLE OF 11°40'25", A CHORD BEARING OF N89°52'35"E AND A CHORD DISTANCE OF 255.50 FEET; THENCE RUN EASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 255.94 FEET TO A POINT OF TANGENCY; THENCE S84°17'13"E, A DISTANCE OF 270.12 FEET TO A POINT OF CURVATURE OF A CURVE CONCAVE NORTHERLY HAVING A RADIUS OF 2241.83 FEET, A CENTRAL ANGLE OF 03°15'54", A CHORD BEARING OF S85°55'10"E AND A CHORD DISTANCE OF 127.73 FEET; THENCE RUN EASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 127.75 FEET TO THE POINT OF TANGENCY; THENCE S87°33'07"E, A DISTANCE OF 700.92 FEET TO A POINT OF CURVATURE OF A CURVE CONCAVE NORTHWESTERLY HAVING A RADIUS OF 15.00 FEET, A CENTRAL ANGLE OF 90°00'00", A CHORD BEARING OF N47°26'53"E AND A CHORD DISTANCE OF 21.21 FEET; THENCE RUN NORTHEASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 23.56 FEET TO THE END OF SAID CURVE; THENCE S87°33'07"E, A DISTANCE OF 10.00 FEET TO A POINT ON A NON-TANGENT CURVE CONCAVE NORTHWESTERLY HAVING A RADIUS OF 25.00 FEET, A CENTRAL ANGLE OF 90°00'00", A CHORD BEARING OF S47°26'53"W AND A CHORD DISTANCE OF 35.36 FEET; THENCE RUN SOUTHWESTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 39.27 FEET TO A POINT OF TANGENCY; THENCE N87°33'07"W, A DISTANCE OF 700.92 FEET TO A POINT OF CURVATURE OF A CURVE CONCAVE NORTHERLY HAVING A RADIUS OF 2251.83 FEET, A CENTRAL ANGLE OF 03°15'54", A CHORD BEARING OF N85°55'10"W AND A CHORD DISTANCE OF 128.30 FEET; THENCE RUN WESTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 128.32 FEET TO THE POINT OF TANGENCY; THENCE N84°17'13"W, A DISTANCE OF 270.12 FEET TO A POINT OF CURVATURE OF A CURVE CONCAVE SOUTHERLY HAVING A RADIUS OF 1246.23 FEET, A CENTRAL ANGLE OF 12°07'47", A CHORD BEARING OF S89°38'54"W AND A CHORD DISTANCE OF 263.34 FEET; THENCE RUN WESTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 263.83 FEET TO THE END OF SAID CURVE; THENCE N06°25'00"W, A DISTANCE OF 7.50 FEET TO A POINT ON A NON-TANGENT CURVE CONCAVE SOUTHERLY HAVING A RADIUS OF 1253.73 FEET, A CENTRAL ANGLE OF 06°12'11", A CHORD BEARING OF S80°28'55"W AND A CHORD DISTANCE OF 135.67 FEET; THENCE RUN WESTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 135.73 FEET TO THE POINT OF BEGINNING.

CONTAINING 16118 SQUARE FEET OR 0.37 ACRES MORE OR LESS.

SHEET 1 OF 5

SEE SHEET 2 FOR NOTES, LEGEND, VICINITY MAP
SEE SHEET 3 FOR KEY MAP
SEE SHEETS 4-5 FOR SKETCH OF DESCRIPTION

SKETCH AND DESCRIPTION ONLY. THIS IS NOT A SURVEY.

SKETCH AND DESCRIPTION

-OF-

UTILITY EASEMENT 2 -
PORTABLE WATER

SECTION 34, TOWNSHIP 23 SOUTH, RANGE 31 EAST
SECTION 33, TOWNSHIP 23 SOUTH, RANGE 31 EAST

ORANGE COUNTY

FLORIDA



Dewberry

131 WEST KALEY STREET
ORLANDO, FLORIDA 32806

PHONE: 321.354.9826 FAX: 407.648.9104
WWW.DEWBERRY.COM

CERTIFICATE OF AUTHORIZATION NO. LB 8011

PREPARED FOR:

**BEACHLINE SOUTH
RESIDENTIAL, LLC**


DATE: 03/27/23
REV DATE: 06/07/23
SCALE 1" = N/A

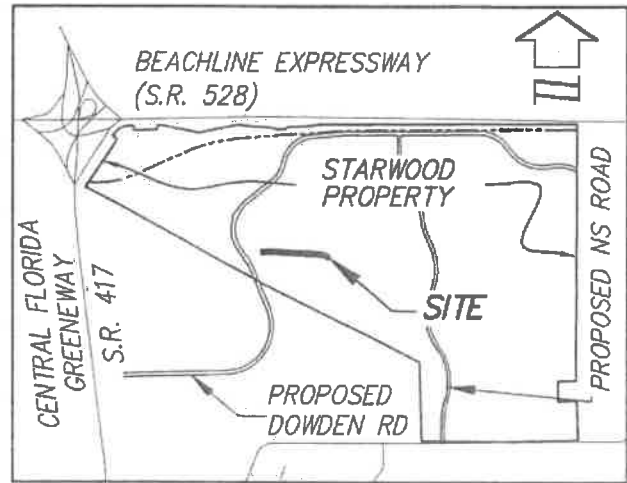
PROJ: 50100025
DRAWN BY: WS
CHECKED BY: WPH

PROJECT NAME: EAST WEST COLLECTOR ROAD PHASE 1
 BUILDING DEPARTMENT PERMIT NUMBER: 19-U-094

SKETCH AND DESCRIPTION

LEGEND:

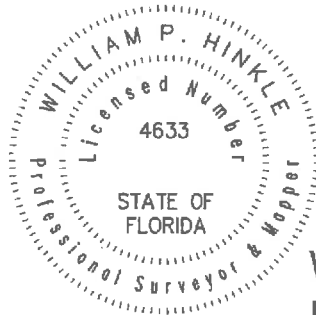
 LINE BREAK	PB PLAT BOOK
± MORE OR LESS	LB LICENSED BUSINESS
Δ CENTRAL ANGLE	LS LICENSED SURVEYOR
CB CHORD BEARING	(FAC) FLORIDA ADMINISTRATIVE CODE
CH CHORD LENGTH	S.R. STATE ROAD
L LENGTH	RD ROAD
ORB OFFICIAL RECORDS BOOK	
PC POINT OF CURVATURE	
PG(S) PAGE(S)	
PNT POINT OF NON-TANGENCY	
PRC POINT OF REVERSE CURVATURE	
PT POINT OF TANGENCY	
R RADIUS	
R/W RIGHT OF WAY	
P.O.B. POINT OF BEGINNING	
SEC SECTION-TOWNSHIP-RANGE	
○ CHANGE IN DIRECTION	



VICINITY MAP
NOT TO SCALE

NOTES:

- BEARINGS SHOWN HEREON ARE ASSUMED AND BASED ON THE EAST LINE OF LAUNCH POINT ROAD, STARWOOD PHASE N-14, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 103, PAGES 142 THROUGH 146, OF THE PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA, LYING IN SECTIONS 33 AND 34, TOWNSHIP 23 SOUTH, RANGE 31 EAST, CITY OF ORLANDO, ORANGE COUNTY, FLORIDA, AS BEING N12°37'11"W.
- LANDS SHOWN HEREON WERE NOT ABSTRACTED FOR RIGHTS-OF-WAY, EASEMENTS, OWNERSHIP, ADJOINERS OR OTHER INSTRUMENTS OF RECORD.
- THIS SKETCH AND DESCRIPTION MEETS THE APPLICABLE "STANDARDS OF PRACTICE" AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN RULE 5J-17.050-.052, FLORIDA ADMINISTRATIVE CODE.
- THIS IS NOT A BOUNDARY SURVEY.
- THE ELECTRONIC SIGNATURE HEREON IS IN COMPLIANCE WITH FLORIDA ADMINISTRATIVE CODE (FAC) 5J-17.062(3)
- THE SEAL APPEARING ON THIS DOCUMENT WAS AUTHORIZED BY WILLIAM P. HINKLE, PSM 4633, ON 06/07/2023 PER (FAC) 5J-17.062(2).



William P
Hinkle

Digitally signed by William P Hinkle
Date: 2023.06.07 14:23:53
-04'00'

WILLIAM P. HINKLE
PROFESSIONAL SURVEYOR & MAPPER
LICENSE NUMBER LS 4633
NOT VALID WITHOUT THE SIGNATURE AND THE SEAL OF A FLORIDA
LICENSED SURVEYOR AND MAPPER

SHEET 2 OF 5

SEE SHEET 1 FOR DESCRIPTION OF SKETCH
SEE SHEET 3 FOR KEY MAP
SEE SHEETS 4-5 FOR SKETCH OF DESCRIPTION

SKETCH AND DESCRIPTION ONLY. THIS IS NOT A SURVEY.

SKETCH AND DESCRIPTION

-OF-

**UTILITY EASEMENT 2 -
PORTABLE WATER**

SECTION 34, TOWNSHIP 23 SOUTH, RANGE 31 EAST
SECTION 33, TOWNSHIP 23 SOUTH, RANGE 31 EAST

ORANGE COUNTY

FLORIDA



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PREPARED FOR:

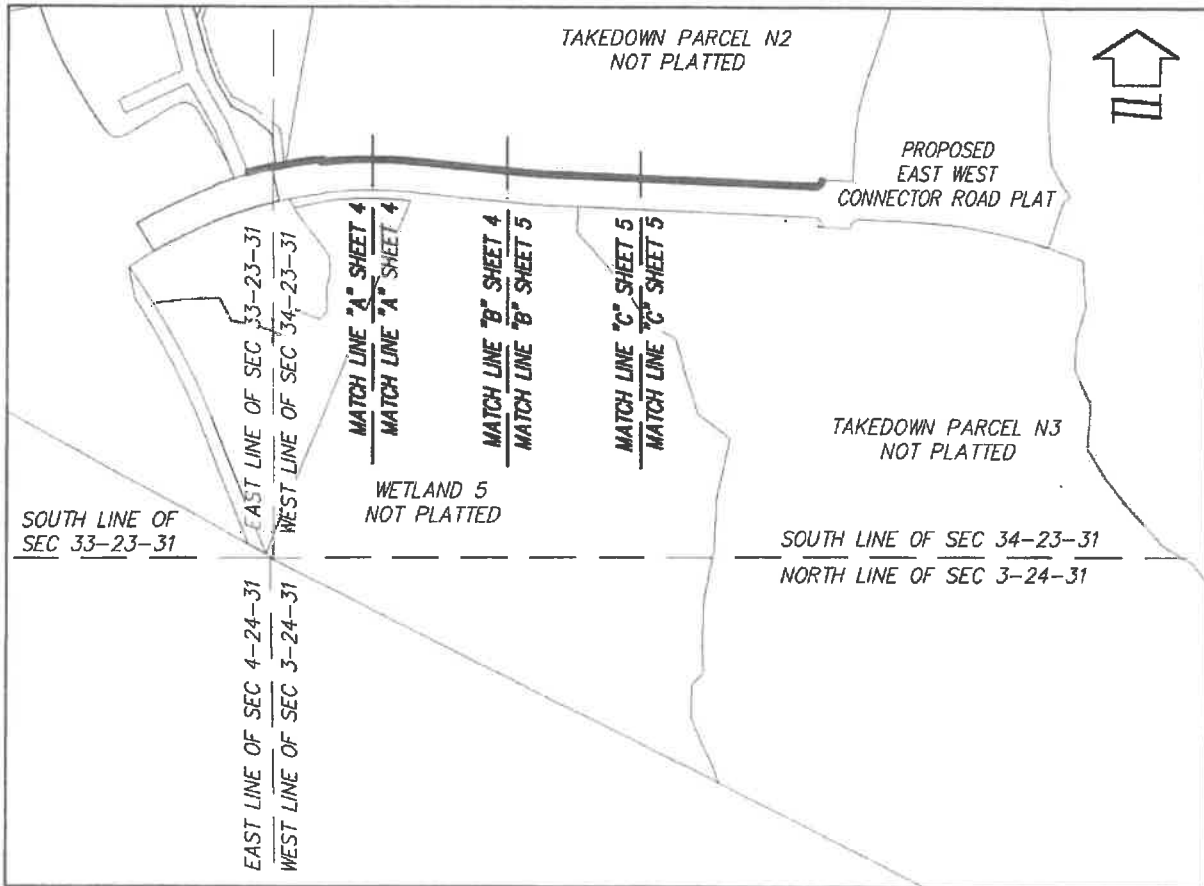
**BEACHLINE SOUTH
RESIDENTIAL, LLC**

DATE: 03/27/23
REV DATE: 06/07/23
SCALE 1" = N/A

PROJ: 50108025
DRAWN BY: WS
CHECKED BY: WPH

PROJECT NAME: EAST WEST COLLECTOR ROAD PHASE 1
 BUILDING DEPARTMENT PERMIT NUMBER: 19-U-094

SKETCH AND DESCRIPTION



KEY MAP
 SCALE 1" = 500'

SHEET 3 OF 5

SEE SHEET 1 FOR DESCRIPTION OF SKETCH
 SEE SHEET 2 FOR NOTES, LEGEND, VICINITY MAP
 SEE SHEET 3 FOR KEY MAP
 SEE SHEETS 4-5 FOR SKETCH OF DESCRIPTION

SKETCH AND DESCRIPTION ONLY. THIS IS NOT A SURVEY.

SKETCH AND DESCRIPTION

-OF-

**UTILITY EASEMENT 2 -
 PORTABLE WATER**

SECTION 34, TOWNSHIP 23 SOUTH, RANGE 31 EAST
 SECTION 33, TOWNSHIP 23 SOUTH, RANGE 31 EAST

ORANGE COUNTY

FLORIDA



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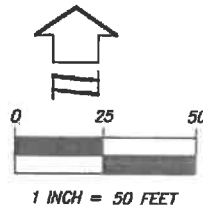
PREPARED FOR:

**BEACHLINE SOUTH
 RESIDENTIAL, LLC**

DATE: 03/27/23
 REV DATE: 06/07/23
 SCALE 1" = 500'

PROJ: 50108025
 DRAWN BY: WS
 CHECKED BY: WPH

PROJECT NAME: EAST WEST COLLECTOR ROAD PHASE 1
 BUILDING DEPARTMENT PERMIT NUMBER: 19-U-094



SKETCH AND DESCRIPTION

TRACT A

STARWOOD PHASE N-14
 PB 103, PGS 142-146

WETLAND
 BUFFER

TRACT C

NOT PLATTED

L=255.94'
 R=1256.23'
 $\Delta=11^{\circ}40'25''$
 CB=N89°52'35"E
 CH=255.50'

UTILITY EASEMENT 2 -
 PORTABLE WATER
 $\pm 16,118$ SQUARE FEET OR
 0.37 ACRES

S06°25'00"E
 7.50'

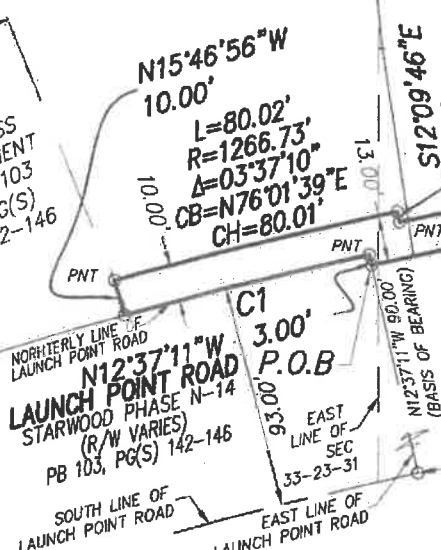
L=136.74'
 R=1263.73'
 $\Delta=06^{\circ}11'58''$
 CB=N80°56'13"E
 CH=136.67'

L=135.73'
 R=1253.73'
 $\Delta=06^{\circ}12'11''$
 CB=S80°28'55"W
 CH=135.67'

N06°25'00"W 7.50'
 PROPOSED EAST WEST
 CONNECTOR RD
 NOT PLATTED
 L=263.83'
 R=1246.23'
 $\Delta=12^{\circ}07'47''$
 CB=S89°38'54"W
 CH=263.34'

POINT OF COMMENCEMENT

SE CORNER OF
 LAUNCH POINT ROAD
 STARWOOD PHASE N-14
 PB 103, PGS 142-146



L=255.94'
 R=1256.23'
 $\Delta=11^{\circ}40'25''$
 CB=N89°52'35"E
 CH=255.50'

L=263.83'
 R=1246.23'
 $\Delta=12^{\circ}07'47''$
 CB=S89°38'54"W
 CH=263.34'

NOT PLATTED
 UTILITY EASEMENT 2 - PORTABLE WATER
 $\pm 16,118$ SQUARE FEET OR
 0.37 ACRES

S84°17'13"E 270.12'

N84°17'13"W 270.12'

PROPOSED EAST WEST
 CONNECTOR RD
 NOT PLATTED

CURVE TABLE

CURVE	LENGTH	RADIUS	DELTA	CHORD	BEARING
C1	69.37'	1256.73	03°09'45"	69.36'	S75°47'57"W

SEE SHEET 1 FOR DESCRIPTION OF SKETCH
 SEE SHEET 2 FOR NOTES, LEGEND, VICINITY MAP
 SEE SHEET 3 FOR KEY MAP
 SEE SHEETS 4-5 FOR SKETCH OF DESCRIPTION

SHEET 4 OF 5

SKETCH AND DESCRIPTION ONLY. THIS IS NOT A SURVEY.

SKETCH AND DESCRIPTION

-OF-

**UTILITY EASEMENT 2 -
 PORTABLE WATER**

SECTION 34, TOWNSHIP 23 SOUTH, RANGE 31 EAST
 SECTION 33, TOWNSHIP 23 SOUTH, RANGE 31 EAST

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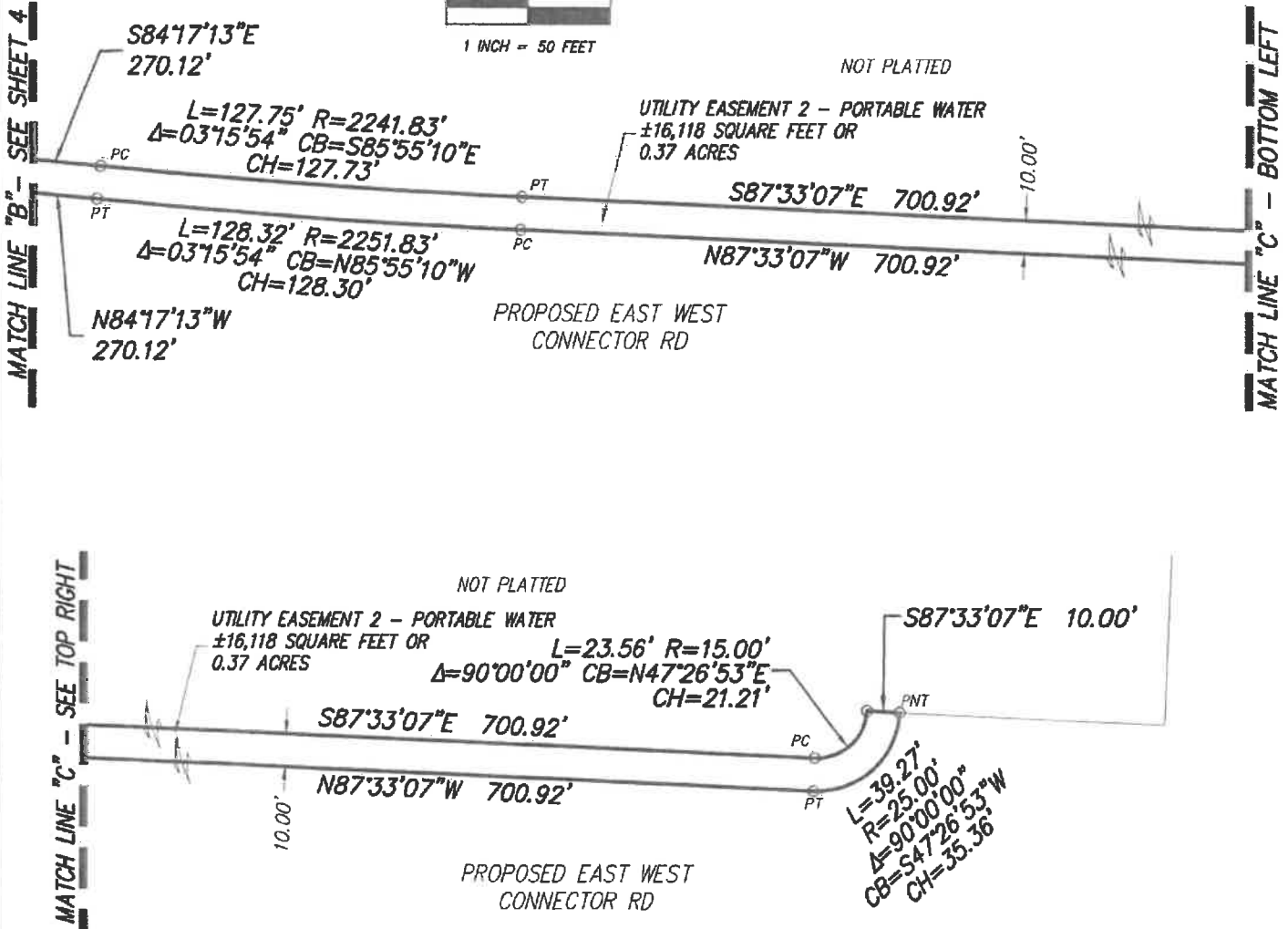
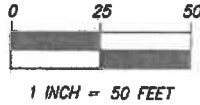
**BEACHLINE SOUTH
 RESIDENTIAL, LLC**

DATE: 03/27/23
 REV DATE: 06/07/23
 SCALE 1" = 50'

PROJ: 50108025
 DRAWN BY: WS
 CHECKED BY: WPH

PROJECT NAME: EAST WEST COLLECTOR ROAD PHASE 1
 BUILDING DEPARTMENT PERMIT NUMBER: 19-U-094

SKETCH AND DESCRIPTION



SEE SHEET 1 FOR DESCRIPTION OF SKETCHES
 SEE SHEET 2 FOR NOTES, LEGEND, VICINITY MAP
 SEE SHEET 3 FOR KEY MAP
 SEE SHEETS 4-5 FOR SKETCH OF DESCRIPTION


SHEET 5 OF 5

SKETCH AND DESCRIPTION ONLY. THIS IS NOT A SURVEY.

SKETCH AND DESCRIPTION
 -OF-
 UTILITY EASEMENT 2 -
 PORTABLE WATER

SECTION 34, TOWNSHIP 23 SOUTH, RANGE 31 EAST
 SECTION 33, TOWNSHIP 23 SOUTH, RANGE 31 EAST

ORANGE COUNTY FLORIDA



Dewberry

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PREPARED FOR:
 BEACHLINE SOUTH
 RESIDENTIAL, LLC

DATE: 03/27/23
 REV DATE: 06/07/23
 SCALE 1" = 50'

PROJ: 50108025
 DRAWN BY: WS
 CHECKED BY: WPH

SECTION X

SECTION A

SECTION 1



LATHAM, LUNA,
EDEN & BEAUDINE, ^{LLP}

ATTORNEYS AT LAW

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KRISTEN E. TRUCCO
DANIEL A. VELASQUEZ

To: CDD Board of Supervisors
From: District Counsel (Jan Albanese Carpenter, Jay Lazarovich and Kristen Trucco)
Re: New Law Requiring Ethics Training for Elected Officials and Other Legislative Updates
Date: July 6, 2023

We are providing you with information about a new law which affects all CDD Board of Supervisors, as elected local officers of independent special districts.

Beginning on January 1, 2024, Section 112.3142, *Florida Statutes*, requires each elected local officer of an independent special district and each person who is appointed to fill a vacancy for an unexpired term to complete **four (4) hours of ethics training each calendar year**. This ethics training must address, at a minimum: Section 8, Article II of the Florida Constitution; the Code of Ethics for Public Officers and Employees; and Florida's public records and public meetings laws. A copy of Section 112.3142, *Florida Statutes* is attached to this document.

The required ethics training may be satisfied by completion of a continuing legal education class or other continuing professional education class, seminar or presentation, so long as the required subject matter is covered. We strongly recommend that you keep track of all of the ethics training you complete since you will be required to self-certify on your annual Form 1 that you have completed the required ethics training for that year.

There are ethics training resources available online at no cost to you. Specifically, FLC University is offering a virtual training on July 12, 2023, that will fulfill the four (4) hour requirement (<https://register.gotowebinar.com/register/1108128928632648288>), and Florida's Commission on Ethics (the "Commission") has provided several video links and other resources on their website to assist you in meeting this new requirement (<https://ethics.state.fl.us/Training/Training.aspx>).

According to the Commission, training "hours" may be measured in 50-minute increments and a combination two hours of ethics training, one hour of open meetings training and one hour of public records training is sufficient to satisfy the four-hour requirement (*See* CEO 13-15 and CEO 13-24).

We recommended that you complete this training requirement by July 1st each year in order to verify your compliance with the law on your Form 1 (Statement of Financial Interests). For new

Supervisors, the Legislature intends for this ethics training to be completed as close as possible to the date of assuming office. For Supervisors elected or appointed on or before March 31st of any given year, the annual training is required to be completed on or before December 31st. For Supervisors assuming a new office after March 31st, ethics training is not required for the calendar year in which his/her term of office began.

Other Legislative Updates:

Concealed Carry: There was a change in the law regarding concealed carry of firearms; however, we would like to remind you that under Section 790.06 (12)(a)(7), *Florida Statutes*, open carry of a handgun, concealed weapons and firearms are still prohibited in meetings of the governing body of a special district.

Technology Transparency: Beginning July 1, 2023, Section 112.23, *Florida Statutes*, prohibits any officer of a district from communicating with a social media platform to request removal of content or accounts from a social media platform, as well as initiating or maintaining any agreements or working relationships with a social media platform for the purpose of content moderation. We recommend any CDDs that maintain a Facebook page or any other social media account refrain from the prohibited conduct, unless it meets one of the exceptions as listed under Section 112.23(4), *Florida Statutes*, such as routine account management, including, but not limited to, the removal or revision of the governmental entity's content or account or identification of accounts falsely posing as a governmental entity or officer; an attempt to remove content or an account that pertains to the commission of a crime or violation of Florida's public records law; or an investigation or inquiry related to an effort to prevent imminent bodily harm, loss of life or property damage.

Government and Corporate Activism: Beginning on July 1, 2023, Section 287.05701, *Florida Statutes*, prohibits requesting documentation or consideration of a vendor's social, political or ideological interests and giving preference to a vendor based on the same, when considering government contracts. This section further requires any solicitation for the procurement of contractual services by the governing body of a special district to include a provision notifying vendors of the provisions of this section.

Please feel free to contact the District Manager or our office should you have any questions on these new laws or their requirements.

Thank you.

SECTION C

SECTION 1

Dowden West Community Development District

Summary of Check Register

May 6, 2023 to July 7, 2023

Bank	Date	Check No.'s	Amount
General Fund	5/9/23	289	\$ 4,955.53
	5/11/23	290 - 291	\$ 2,303.05
	5/26/23	292 - 293	\$ 747.00
	6/16/23	294 - 295	\$ 7,398.62
	6/27/23	296 - 298	\$ 5,043.65
	6/30/23	299 - 300	\$ 87,335.56
	7/7/23	301	\$ 51,042.70
			\$ 158,826.11
Total Amount			\$ 158,826.11

*** CHECK DATES 05/06/2023 - 07/07/2023 ***

DOWDEN WEST - GENERAL FUND
BANK A DOWDEN WEST-GF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/09/23	00001	5/01/23	109	202305 310-51300-34000	MANAGEMENT FEES-MAY23	*	3,154.42		
		5/01/23	109	202305 310-51300-35200	WEBSITE MANAGEMENT-MAY23	*	62.50		
		5/01/23	109	202305 310-51300-35100	INFORMATION TECH-MAY23	*	93.75		
		5/01/23	109	202305 310-51300-31300	DISSEMINATION SVCS-MAY23	*	291.67		
		5/01/23	109	202305 310-51300-51000	OFFICE SUPPLIES	*	.15		
		5/01/23	109	202305 310-51300-42000	POSTAGE	*	12.04		
		5/01/23	109	202305 310-51300-42500	COPIES	*	28.50		
		5/01/23	110	202305 320-53800-12000	FIELD MANAGEMENT-MAY23	*	1,312.50		
								4,955.53	000289

5/11/23	00020	4/28/23	5289	202304 320-53800-48000	VINYL FENCE REPAIRS	*	765.00		
								765.00	000290

5/11/23	00002	5/03/23	113087	202304 310-51300-31500	CORRESPOND/CONVEY/REVIEW	*	1,538.05		
								1,538.05	000291

5/26/23	00006	5/22/23	2281863	202304 310-51300-31100	GENERAL ENGINEERING APR23	*	170.00		
								170.00	000292

5/26/23	00014	5/23/23	ON 53235	202305 320-53800-47300	CAP OFF MAINLINE	*	577.00		
								577.00	000293

6/16/23	00001	6/01/23	111	202306 310-51300-34000	MANAGEMENT FEES JUN23	*	3,154.42		
		6/01/23	111	202306 310-51300-35200	WEBSITE ADMIN JUN23	*	62.50		
		6/01/23	111	202306 310-51300-35100	INFORMATION TECH JUN23	*	93.75		
		6/01/23	111	202306 310-51300-31300	DISSEMINATION SVCS JUN23	*	291.67		
		6/01/23	111	202306 310-51300-51000	OFFICE SUPPLIES JUN23	*	.45		
		6/01/23	111	202306 310-51300-42000	POSTAGE JUN23	*	5.43		

DOWD DOWDEN WEST MBYINGTON

*** CHECK DATES 05/06/2023 - 07/07/2023 ***
 DOWDEN WEST - GENERAL FUND
 BANK A DOWDEN WEST-CF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/01/23	111	6/01/23	111	202306	310-51300-42500			COPIES JUN23	*	4.50		
6/01/23	112	6/01/23	112	202306	320-53800-12000			FIELD MANAGEMENT JUN23	*	1,312.50		
GOVERNMENTAL MANAGEMENT SERVICES-											4,925.22	000294
6/16/23	00002	6/05/23	115047	202305	310-51300-31500			CORRESPOND/CONVEY/REVIEW	*	2,473.40		
LATHAM, LUNA, EDEN& BEAUDINE, LLP											2,473.40	000295
6/27/23	00023	6/23/23	9075499	202306	310-51300-42000			PRINTING/POSTAGE/DELIVERY	*	583.65		
ACTION MAIL SERVICES											583.65	000296
6/27/23	00018	4/28/23	15914	202304	320-53800-47000			LAKE MAINTENANCE APR23	*	950.00		
		5/26/23	16046	202305	320-53800-47000			LAKE MAINTENANCE MAY23	*	950.00		
AQUATIC WEED MANAGEMENT, INC.											1,900.00	000297
6/27/23	00024	5/31/23	199149	202305	320-53800-48000			INSTALL PV PANELS	*	2,560.00		
SOLARSTAR ENERGY LLC											2,560.00	000298
6/30/23	00006	6/14/23	2295435	202305	310-51300-31100			GENERAL ENGINEERING MAY23	*	3,055.23		
DEWBERRY ENGINEERS, INC.											3,055.23	000299
6/30/23	00014	6/01/23	ON 53698	202306	320-53800-46100			TREE RELOCATION	*	84,280.33		
YELLOWSTONE LANDSCAPE											84,280.33	000300
7/07/23	00014	6/13/23	ON 54521	202306	320-53800-46100			FLAX LILLY MOVING	*	1,072.90		
		6/13/23	ON 54521	202306	320-53800-46100			ENHANCEMENT WORK ORDER	*	2,645.80		
		6/15/23	ON 54522	202306	320-53800-46000			LANDSCAPE MAINT JUN23	*	23,662.00		
		7/01/23	ON 54962	202307	320-53800-46000			LANDSCAPE MAINT JUL23	*	23,662.00		
YELLOWSTONE LANDSCAPE											51,042.70	000301
TOTAL FOR BANK A										158,826.11		
TOTAL FOR REGISTER										158,826.11		

DOWD DOWDEN WEST MBYINGTON

SECTION 2

Dowden West
Community Development District

Unaudited Financial Reporting
May 31, 2023



Table of Contents

1	<hr/>	<u>Balance Sheet</u>
2-3	<hr/>	<u>General Fund</u>
4	<hr/>	<u>Debt Service Fund Series 2018</u>
5	<hr/>	<u>Capital Projects Fund Series 2018</u>
6-7	<hr/>	<u>Month to Month</u>
8	<hr/>	<u>Long Term Debt Report</u>
9	<hr/>	<u>Series 2018 Construction Schedule</u>
10	<hr/>	<u>Assessment Receipt Schedule</u>

Dowden West
Community Development District
Combined Balance Sheet
May 31, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:				
Cash:				
Operating Account	\$ 328,763	\$ -	\$ -	\$ 328,763
Investments:				
Series 2018				
Reserve	\$ -	\$ 209,945	\$ -	\$ 209,945
Revenue	\$ -	\$ 170,102	\$ -	\$ 170,102
Construction	\$ -	\$ -	\$ 10,412	\$ 10,412
Due from General Fund	\$ -	\$ 15,667	\$ -	\$ 15,667
Prepaid Expenses	\$ 1,010	\$ -	\$ -	\$ 1,010
Total Assets	\$ 329,773	\$ 395,714	\$ 10,412	\$ 735,899
Liabilities:				
Accounts Payable	\$ 9,989	\$ -	\$ -	\$ 9,989
Due to Debt Service	\$ 15,667	\$ -	\$ -	\$ 15,667
Total Liabilities	\$ 25,656	\$ -	\$ -	\$ 25,656
Fund Balance:				
Nonspendable:				
Deposits and Prepaid Items	\$ 1,010	\$ -	\$ -	\$ 1,010
Restricted for:				
Debt Service 2018	\$ -	\$ 395,714	\$ -	\$ 395,714
Capital Projects - Series 2018	\$ -	\$ -	\$ 10,412	\$ 10,412
Unassigned	\$ 303,108	\$ -	\$ -	\$ 303,108
Total Fund Balances	\$ 304,118	\$ 395,714	\$ 10,412	\$ 710,244
Total Liabilities & Fund Balance	\$ 329,773	\$ 395,714	\$ 10,412	\$ 735,899

Dowden West
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2023

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 451,014	\$ 451,014	\$ 455,514	\$ 4,500
Assessments - Direct	\$ 154,442	\$ 154,442	\$ 154,439	\$ (3)
Total Revenues	\$ 605,457	\$ 605,457	\$ 609,953	\$ 4,497
Expenditures:				
General & Administrative:				
Supervisor Fees	\$ 4,800	\$ 3,200	\$ 400	\$ 2,800
FICA Expense	\$ 367	\$ 245	\$ 31	\$ 214
Engineering	\$ 12,000	\$ 8,000	\$ 10,225	\$ (2,225)
Attorney	\$ 25,000	\$ 16,667	\$ 15,109	\$ 1,558
Arbitrage	\$ 900	\$ 450	\$ 450	\$ -
Dissemination Fees	\$ 7,000	\$ 4,667	\$ 2,333	\$ 2,333
Annual Audit	\$ 5,000	\$ -	\$ -	\$ -
Trustee Fees	\$ 7,000	\$ 4,041	\$ 4,041	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Management Fees	\$ 37,853	\$ 25,235	\$ 25,235	\$ (0)
Information Technology	\$ 1,125	\$ 750	\$ 750	\$ -
Website Maintenance	\$ 750	\$ 500	\$ 500	\$ -
Telephone	\$ 300	\$ 200	\$ -	\$ 200
Postage	\$ 1,000	\$ 667	\$ 102	\$ 565
Copies	\$ 1,000	\$ 667	\$ 148	\$ 519
Insurance	\$ 6,684	\$ 6,684	\$ 5,988	\$ 696
Legal Advertising	\$ 5,000	\$ 3,333	\$ -	\$ 3,333
Other Current Charges	\$ 2,000	\$ 1,333	\$ 308	\$ 1,025
Office Supplies	\$ 500	\$ 333	\$ 2	\$ 331
Property Appraiser	\$ 250	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 123,704	\$ 82,146	\$ 70,797	\$ 11,349

Dowden West

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/23	Thru 05/31/23	Variance
<u>Operations & Maintenance</u>				
Contract Services				
Field Management	\$ 15,750	\$ 10,500	\$ 10,500	\$ -
Landscape Maintenance	\$ 283,944	\$ 189,296	\$ 147,285	\$ 42,011
Lake Maintenance	\$ 12,900	\$ 8,600	\$ 6,200	\$ 2,400
Mitigation Monitoring	\$ 10,000	\$ 6,667	\$ -	\$ 6,667
Repairs & Maintenance				
General Repairs & Maintenance	\$ 2,500	\$ 2,500	\$ 4,207	\$ (1,707)
Operating Supplies	\$ 500	\$ 333	\$ -	\$ 333
Landscape Replacement	\$ 5,000	\$ 3,333	\$ -	\$ 3,333
Irrigation Repairs	\$ 3,000	\$ 2,000	\$ 1,016	\$ 984
Alleyway Maintenance	\$ 5,000	\$ 3,333	\$ -	\$ 3,333
Signage	\$ 3,500	\$ 2,333	\$ -	\$ 2,333
Utilities				
Electric	\$ 2,000	\$ 1,333	\$ 618	\$ 715
Water & Sewer	\$ 20,000	\$ 20,000	\$ 26,582	\$ (6,582)
Streetlights	\$ 107,475	\$ 71,650	\$ 66,206	\$ 5,444
Other				
Contingency	\$ 5,000	\$ 5,000	\$ 15,080	\$ (10,080)
Property Insurance	\$ 5,184	\$ 5,184	\$ 4,752	\$ 432
Total Operations & Maintenance	\$ 481,753	\$ 332,063	\$ 282,446	\$ 49,618
Total Expenditures	\$ 605,457	\$ 414,210	\$ 353,243	\$ 60,966
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 256,710	\$ -
Fund Balance - Beginning	\$ -	\$ -	\$ 47,408	\$ -
Fund Balance - Ending	\$ -	\$ -	\$ 304,118	\$ -

Dowden West
Community Development District
Debt Service Fund Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2023

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 419,890	\$ 419,890	\$ 424,941	\$ 5,051
Interest	\$ -	\$ -	\$ 5,883	\$ 5,883
Total Revenues	\$ 419,890	\$ 419,890	\$ 430,824	\$ 10,934
Expenditures:				
Interest - 11/1	\$ 158,794	\$ 158,794	\$ 158,794	\$ -
Principal - 5/1	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Interest - 5/1	\$ 158,794	\$ 158,794	\$ 158,794	\$ -
Total Expenditures	\$ 417,588	\$ 417,588	\$ 417,588	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 2,303		\$ 13,237	
Fund Balance - Beginning	\$ 167,729		\$ 382,477	
Fund Balance - Ending	\$ 170,032		\$ 395,714	

Dowden West
Community Development District
Capital Projects Fund Series 2018
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2023

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
Revenues				
Interest	\$ -	\$ -	\$ 160	\$ 160
Total Revenues	\$ -	\$ -	\$ 160	\$ 160
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	-
Total Expenditures	\$ -	\$ -	\$ -	-
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 160	
Fund Balance - Beginning	\$ -	\$ -	\$ 10,253	
Fund Balance - Ending	\$ -	\$ -	\$ 10,412	

Dowden West
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	\$ -	\$ 9,023	\$ 36,286	\$ 166,883	\$ 210,202	\$ 16,325	\$ 7,889	\$ 8,905	\$ -	\$ -	\$ -	\$ -	\$ 455,514
Assessments - Direct	\$ -	\$ 77,220	\$ -	\$ 38,610	\$ -	\$ -	\$ 38,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,439
Total Revenues	\$ -	\$ 86,243	\$ 36,286	\$ 205,493	\$ 210,202	\$ 16,325	\$ 46,499	\$ 8,905	\$ -	\$ -	\$ -	\$ -	\$ 609,953
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400
FICA Expense	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31
Engineering	\$ 1,755	\$ 595	\$ 1,020	\$ 1,935	\$ 765	\$ 930	\$ 170	\$ 3,055	\$ -	\$ -	\$ -	\$ -	\$ 10,225
Attorney	\$ 2,536	\$ 1,153	\$ 1,057	\$ 1,782	\$ 2,603	\$ 1,967	\$ 1,538	\$ 2,473	\$ -	\$ -	\$ -	\$ -	\$ 15,109
Arbitrage	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination Fees	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ 292	\$ -	\$ -	\$ -	\$ -	\$ 2,333
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ 1,010	\$ -	\$ -	\$ 3,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,041
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Management Fees	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ -	\$ -	\$ -	\$ -	\$ 25,235
Information Technology	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ 750
Website Maintenance	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ 500
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 12	\$ 2	\$ 6	\$ 3	\$ 20	\$ 44	\$ 3	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ 102
Copies	\$ 4	\$ -	\$ 10	\$ 20	\$ 5	\$ 51	\$ 30	\$ 29	\$ -	\$ -	\$ -	\$ -	\$ 148
Insurance	\$ 5,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,988
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges	\$ 38	\$ 38	\$ 39	\$ 39	\$ 39	\$ 38	\$ 38	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ 308
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 2
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 20,121	\$ 5,606	\$ 6,185	\$ 10,412	\$ 7,034	\$ 6,848	\$ 5,382	\$ 9,210	\$ -	\$ -	\$ -	\$ -	\$ 70,797

Dowden West
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operations & Maintenance													
Contract Services													
Field Management	\$ 1,313	\$ 1,313	\$ 1,313	\$ 1,313	\$ 1,313	\$ 1,313	\$ 1,313	\$ 1,313	\$ -	\$ -	\$ -	\$ -	\$ 10,500
Landscape Maintenance	\$ 14,501	\$ 17,737	\$ 17,737	\$ 17,737	\$ 17,737	\$ 20,612	\$ 20,612	\$ 20,612	\$ -	\$ -	\$ -	\$ -	\$ 147,285
Lake Maintenance	\$ 600	\$ 600	\$ 600	\$ 600	\$ 950	\$ 950	\$ 950	\$ 950	\$ -	\$ -	\$ -	\$ -	\$ 6,200
Mitigation Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs & Maintenance													
General Repairs & Maintenance	\$ 635	\$ -	\$ 247	\$ -	\$ -	\$ -	\$ 765	\$ 2,560	\$ -	\$ -	\$ -	\$ -	\$ 4,207
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 439	\$ -	\$ -	\$ 577	\$ -	\$ -	\$ -	\$ -	\$ 1,016
Alleyway Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities													
Electric	\$ 84	\$ 84	\$ 86	\$ 72	\$ 93	\$ 25	\$ 89	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ 618
Water & Sewer	\$ 3,680	\$ 2,418	\$ 3,386	\$ 3,753	\$ 3,108	\$ 3,426	\$ 3,570	\$ 3,240	\$ -	\$ -	\$ -	\$ -	\$ 26,582
Streetlights	\$ 8,136	\$ 8,113	\$ 8,123	\$ 8,218	\$ 8,176	\$ 5,943	\$ 13,595	\$ 5,901	\$ -	\$ -	\$ -	\$ -	\$ 66,206
Other													
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,080
Property Insurance	\$ 4,752	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,752
Total Operations & Maintenance	\$ 33,701	\$ 30,265	\$ 31,491	\$ 31,692	\$ 31,816	\$ 32,268	\$ 55,974	\$ 35,238	\$ -	\$ -	\$ -	\$ -	\$ 282,446
Total Expenditures	\$ 53,822	\$ 35,871	\$ 37,676	\$ 42,104	\$ 38,850	\$ 39,116	\$ 61,355	\$ 44,448	\$ -	\$ -	\$ -	\$ -	\$ 353,243
Excess Revenues (Expenditures)	\$ (53,822)	\$ 50,372	\$ (1,390)	\$ 163,389	\$ 171,352	\$ (22,791)	\$ (14,856)	\$ (35,543)	\$ -	\$ -	\$ -	\$ -	\$ 256,710

Dowden West
Community Development District
Long Term Debt Summary

SERIES 2018, SPECIAL ASSESSMENT REVENUE BONDS	
INTEREST RATES:	4.35%, 4.85%, 5.40%, 5.55%
MATURITY DATE:	5/1/2049
OPTIONAL REDEMPTION DATE:	5/1/2029
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$209,945
RESERVE FUND BALANCE	\$209,945
BONDS OUTSTANDING - 02/08/18	\$6,170,000
LESS: PRINCIPAL PAYMENT - 05/01/20	(\$90,000)
LESS: PRINCIPAL PAYMENT - 05/01/21	(\$95,000)
LESS: PRINCIPAL PAYMENT - 05/01/22	(\$100,000)
LESS: PRINCIPAL PAYMENT - 05/01/23	(\$100,000)
CURRENT BONDS OUTSTANDING	\$5,785,000

Dowden West

Community Development District

Special Assessment Revenue Bonds, Series 2018

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2022				
11/3/21	8	SOS Solar Inc d/b/a Viasol Lighting	Solar lighting deposit invoice #VL200287	\$36,192.00
1/4/22	9	Dewberry Engineers	Invoice: 1998444-A - Construction Engineering Services July 2021	\$300.00
5/26/22	10	SOS Solar Inc d/b/a Viasol Lighting	Solar lighting completion invoice #20-1133	\$9,048.00
TOTAL				\$45,540.00

Fiscal Year 2022				
10/1/21		Interest		\$0.23
11/1/21		Interest		\$0.24
12/1/21		Interest		\$0.09
1/1/22		Interest		\$0.08
2/1/22		Interest		\$0.08
3/1/22		Interest		\$0.07
4/1/22		Interest		\$0.08
5/1/22		Interest		\$0.08
6/1/22		Interest		\$0.07
7/1/22		Interest		\$0.04
8/1/22		Interest		\$0.04
9/1/22		Interest		\$6.76
TOTAL				\$7.86

Project (Construction) Fund at 09/30/21	\$55,784.77
Interest Earned thru 09/30/22	\$7.86
Requisitions Paid thru 09/30/22	(\$45,540.00)
Remaining Project (Construction) Fund	\$10,252.63

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2023				
TOTAL				\$0.00

Fiscal Year 2023				
10/1/22		Interest		\$12.64
11/1/22		Interest		\$15.52
12/1/22		Interest		\$16.48
1/1/23		Interest		\$19.24
2/1/23		Interest		\$20.50
3/1/23		Interest		\$18.63
4/1/23		Interest		\$25.20
5/1/23		Interest		\$31.50
TOTAL				\$159.71

Project (Construction) Fund at 09/30/22	\$10,252.63
Interest Earned thru 05/31/23	\$159.71
Requisitions Paid thru 05/31/23	\$0.00
Remaining Project (Construction) Fund	\$10,412.34

Dowden West
Community Development District
Special Assessment Receipt Schedule
Fiscal Year 2023

Gross Assessments \$ 479,802.77 \$ 447,600.00 \$ 927,402.77
 Net Assessments \$ 451,014.60 \$ 420,744.00 \$ 871,758.60

ON ROLL ASSESSMENTS

Date	Distribution	Distribution Period	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	O&M Portion	Series 2018	
									Debt Service	Total
11/16/22	#2	10/22/22 - 11/01/22	\$3,593.65	\$0.00	(\$143.75)	\$0.00	\$3,449.90	\$1,784.85	\$1,665.05	\$3,449.90
11/23/22	#3	11/02/22 - 11/08/22	\$14,574.28	\$0.00	(\$582.98)	\$0.00	\$13,991.30	\$7,238.56	\$6,752.74	\$13,991.30
12/07/22	#4	11/09/22 - 11/17/22	\$4,392.25	\$0.00	(\$175.69)	\$0.00	\$4,216.56	\$2,181.49	\$2,035.07	\$4,216.56
12/14/22	#5	11/18/22 - 11/21/22	\$64,685.74	\$0.00	(\$2,587.47)	\$371.40	\$62,469.67	\$32,319.42	\$30,150.25	\$62,469.67
12/21/22	#6	11/22/22 - 11/26/22	\$3,593.66	\$0.00	(\$143.75)	\$0.00	\$3,449.91	\$1,784.85	\$1,665.06	\$3,449.91
01/13/23	#7	11/27/22	\$336,006.68	\$0.00	(\$13,440.54)	\$0.00	\$322,566.14	\$166,883.40	\$155,682.74	\$322,566.14
02/03/23	#8	11/28/22 - 12/02/22	\$30,346.42	\$0.00	(\$1,213.88)	\$0.00	\$29,132.54	\$15,072.06	\$14,060.48	\$29,132.54
02/16/23	#9	12/03/22 - 12/06/22	\$393,345.81	(\$447.88)	(\$15,734.18)	\$0.00	\$377,163.75	\$195,130.12	\$182,033.63	\$377,163.75
03/16/23	#10	12/07/22 - 12/15/22	\$28,879.58	\$0.00	(\$1,139.23)	\$3,814.38	\$31,554.73	\$16,325.21	\$15,229.52	\$31,554.73
04/14/23	#11	12/16/22-12/31/22	\$15,741.29	\$0.00	(\$492.24)	\$0.00	\$15,249.05	\$7,889.28	\$7,359.77	\$15,249.05
05/15/23	#12	01/01/23 - 01/31/23	\$17,589.58	\$0.00	(\$377.70)	\$0.00	\$17,211.88	\$8,904.77	\$8,307.11	\$17,211.88
TOTAL			\$ 912,748.94	\$ (447.88)	\$ (36,031.41)	\$ 4,185.78	\$ 880,455.43	\$ 455,514.01	\$ 424,941.42	\$ 880,455.43

101%	Net Percent Collected
0	Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

Mattamy Homes - Beachline South Residential 2023-01						
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Operations & Maintenance	
11/8/22	11/1/22	33613	\$77,219.65	\$77,219.65	\$77,219.65	
1/25/23	2/1/23	34528	\$38,609.83	\$38,609.83	\$38,609.83	
4/26/23	5/1/23	35703	\$38,609.83	\$38,609.83	\$38,609.83	
			\$154,439.31	\$154,439.31	\$154,439.31	

SECTION 3

**NOTICE OF MEETING DATES
DOWDEN WEST
COMMUNITY DEVELOPMENT DISTRICT
Fiscal Year 2024**

The Board of Supervisors of the *Dowden West Community Development District* will hold their regularly scheduled public meetings for **Fiscal Year 2024** at **9:00 am at the Offices of GMS-CF, LLC, 219 E. Livingston Street, Orlando, FL 32801**, on the third Thursday of each month as follows:

October 19, 2023
November 16, 2023
December 21, 2023
January 18, 2024
February 15, 2024
March 21, 2024
April 18, 2024
May 16, 2024
June 20, 2024
July 18, 2024
August 15, 2024
September 19, 2024

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained from the District Manager at 219 E. Livingston Street, Orlando, FL 32801.

A meeting may be continued to a date, time, and place as evidenced by motion of the majority of Board Members participating at that meeting. There may be occasions when one or more Supervisors will participate by telephone.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodation to participate in these meetings is asked to advise the District Office at (407) 841-5524 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service (800) 955-8770, who can aid you in contacting the District Office.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Jason M. Showe
Governmental Management Services – Central Florida, LLC
District Manager