

*Hickory Tree
Community Development District*

Meeting Agenda

April 5, 2023

AGENDA

Hickory Tree

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

March 29, 2023

**Board of Supervisors
Hickory Tree
Community Development District**

Dear Board Members:

A meeting of the Board of Supervisors and Audit Committee of the **Hickory Tree Community Development District** will be held on **Wednesday, April 5, 2023**, at **9:15 AM** at the **West Osceola Branch Library, 305 Campus Street, Celebration FL 34747**.

Zoom Video Link: <https://us06web.zoom.us/j/89192035983>

Zoom Call-In Number: 1-646-876-9923

Meeting ID: 891 9203 5983

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (¹Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the November 2, 2022 Board of Supervisors Meetings
4. Consideration of Resolution 2023-02 Approving the Proposed Fiscal Year 2023/2024 Budget (Suggested Date: August 2, 2023) and Setting the Public Hearing to Adopt the Fiscal Year 2023/2024 Budget
5. Consideration of Contract Agreement with Osceola County Property Appraiser
6. Ratification of 2023 Data Sharing and Usage Agreement with Osceola County Property Appraiser
7. Consideration of Resolution 2023-03 Authorizing Bank Account Signatories
8. Appointment of Audit Committee
9. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register

¹ Comments will be limited to three (3) minutes

- ii. Balance Sheet & Income Statement
- 10. Other Business
- 11. Supervisors Requests and Audience Comments
- 12. Adjournment

Audit Committee Meeting

- 1. Roll Call
- 2. Public Comment Period
- 3. Audit Services
 - A. Approval of Request for Proposals and Selection Criteria
 - B. Approval of Notice of Request for Proposals for Audit Services
 - C. Public Announcement of Opportunity to Provide Audit Services
- 4. Adjournment

MINUTES

**MINUTES OF MEETING
HICKORY TREE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Hickory Tree Community Development District was held Wednesday, **November 2, 2022** at 9:15 a.m. at the West Osceola Branch Library, 305 Campus Street, Celebration, Florida.

Present and constituting a quorum:

Milton Andrade	Chairman
Brian Walsh	Vice Chairman
Jeff Shenefield	Assistant Secretary
Garret Parkinson	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Grace Kobitter	District Counsel, KVV Law
Rey Malave <i>by Zoom</i>	District Engineer, Dewberry

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called the roll. Four Board members were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present for the meeting.

THIRD ORDER OF BUSINESS

Approval of Minutes of the September 8, 2022 Landowners' and Board of Supervisors Meetings

Ms. Burns presented the minutes of the September 8, 2022 Landowners' and Board of Supervisors meetings. She asked if the Board had any questions or changes to either of those meeting minutes. The Board had no changes to the minutes.

On MOTION by Mr. Andrade, seconded by Mr. Parkinson, with all in favor, the Minutes of the September 8, 2022 Landowners' and Board of Supervisors Meetings, were approved.
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FOURTH ORDER OF BUSINESS

Public Hearing

A. Public Hearing on the Adoption of the Fiscal Year 2021/2022 and 2022/2023 Budgets

Ms. Burns stated that this public hearing had been advertised in the paper.

On MOTION by Mr. Andrade, seconded by Mr. Shenefield, with all in favor, Opening the Public Hearing, was approved.

Ms. Burns stated that there were no members of public present at this time. She asked to close the public hearing.

On MOTION by Mr. Andrade, seconded by Mr. Walsh, with all in favor, Closing the Public Hearing, was approved.

i. Consideration of Resolution 2021-01 Adopting the District’s Fiscal Year 2021/2022 and 2022/2023 Budgets and Appropriating Funds

Ms. Burns stated that this resolution was included in the agenda package and the budget had not changed since the Board saw it at the meeting when they set this public hearing. She noted that for 2022 it was all administrative expenses prorated for the amount of time that the District was established. She noted that for 2023 it was primarily administrative expenses. She noted that they put a small field contingency. She explained that all these expenses would only be billed as they were incurred. She asked if anyone had any questions or changes. Hearing none,

On MOTION by Mr. Andrade, seconded by Mr. Walsh, with all in favor, Resolution 2021-01 Adopting the District’s Fiscal Year 2021/2022 and 2022/2023 Budgets and Appropriating Funds, were approved.

FIFTH ORDER OF BUSINESS

Consideration of Agreement with Osceola County Tax Collector

Ms. Burns stated that this would allow them to collect their assessments on roll when they were ready to do so, likely next November.

On MOTION by Mr. Walsh, seconded by Mr. Shenefield, with all in favor, the Agreement with Osceola County Tax Collector, was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Kobitter stated that the validations were scheduled for Wednesday, November 9th.

B. Engineer

Mr. Malave stated that he had nothing further to report.

C. District Manager’s Report

i. Approval of Check Register

Ms. Burns presented the check register through October 21st totaling \$29,191.35.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, the Check Register, was approved.

ii. Balance Sheet & Income Statement

Ms. Burns stated that financial statements were included in the agenda package for review and there was no action necessary. She noted that she could answer any questions that anyone might have. Hearing none, the next item followed.

SEVENTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

EIGHTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Shenefield, seconded by Mr. Andrade, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2023-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HICKORY TREE COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET FOR FISCAL YEAR 2023/2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“Board”) of the Hickory Tree Community Development District (“District”) prior to June 15, 2023, a proposed budget (“Proposed Budget”) for the fiscal year beginning October 1, 2023, and ending September 30, 2024 (“Fiscal Year 2023/2024”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

1. PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2023/2024 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. SETTING A PUBLIC HEARING. A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: Wednesday, August 2, 2023
HOUR: 9:15 AM
LOCATION: West Osceola Branch Library
305 Campus Street
Celebration, FL 34747

3. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL-PURPOSE GOVERNMENTS. The District Manager is hereby directed to submit a copy of the Proposed Budget to Osceola County at least 60 days prior to the hearing set above.

4. POSTING OF PROPOSED BUDGET. In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the

District’s website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. PUBLICATION OF NOTICE. Notice of this public hearing shall be published in the manner prescribed in Florida law.

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.

7. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 5th day of April 2023.

ATTEST:

**HICKORY TREE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____

Exhibit A: Proposed Budget

Exhibit A
Proposed Budget

[See following pages]

Hickory Tree
Community Development District

Proposed Budget
FY2024



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1 General Fund

2-4 General Fund Narrative

Hickory Tree
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2023	Actuals Thru 2/28/23	Projected Next 7 Months	Total Projected 9/30/23	Proposed Budget FY2024
Revenues					
Developer Contributions	\$ 184,310	\$ 40,000	\$ 50,028	\$ 90,028	\$ 189,542
Total Revenues	\$ 184,310	\$ 40,000	\$ 50,028	\$ 90,028	\$ 189,542
Expenditures					
<i>General & Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 800	\$ 7,000	\$ 7,800	\$ 12,000
Engineering	\$ 15,000	\$ -	\$ 8,750	\$ 8,750	\$ 15,000
Attorney	\$ 25,000	\$ 887	\$ 14,583	\$ 15,470	\$ 25,000
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Trustee Fees	\$ 3,600	\$ -	\$ -	\$ -	\$ 4,042
Management Fees	\$ 37,500	\$ 15,625	\$ 21,875	\$ 37,500	\$ 37,500
Information Technology	\$ 1,800	\$ 750	\$ 1,050	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 2,250	\$ 700	\$ 2,950	\$ 1,200
Telephone	\$ 300	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 1,000	\$ 40	\$ 583	\$ 623	\$ 1,000
Insurance	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,750
Copies	\$ 1,000	\$ -	\$ 583	\$ 583	\$ 1,000
Legal Advertising	\$ 10,000	\$ 210	\$ 5,833	\$ 6,043	\$ 15,000
Other Current Charges	\$ 5,000	\$ -	\$ 2,917	\$ 2,917	\$ 5,000
Office Supplies	\$ 625	\$ 52	\$ 365	\$ 416	\$ 625
Travel Per Diem	\$ 660	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total General & Administrative:	\$ 134,310	\$ 25,788	\$ 64,240	\$ 90,028	\$ 139,542
<i>Operations & Maintenance</i>					
Field Contingency	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Total Operations & Maintenance:	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Total Expenditures	\$ 184,310	\$ 25,788	\$ 64,240	\$ 90,028	\$ 189,542
Excess Revenues/(Expenditures)	\$ -	\$ 14,212	\$ (14,212)	\$ -	\$ -

Hickory Tree

Community Development District

General Fund Narrative

Revenues:

Developer Contributions

The District will enter into a funding agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

Expenditures:

General & 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.

Engineering

The District's engineer will be providing 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 will be providing 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.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on an anticipated bond issuance.

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 cost is based upon an anticipated bond issuance.

Hickory Tree

Community Development District

General Fund Narrative

Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents various cost of information technology 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 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.

Postage & Delivery

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

Insurance

The District's general liability and public official's liability insurance coverages.

Copies

Printing items for board meetings, printing of computerized checks, stationary, envelopes, etc.

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 expenses 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.

Hickory Tree

Community Development District

General Fund Narrative

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 expense under this category for the District.

Operations & Maintenance:

Field Contingency

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

SECTION V

AGREEMENT

THIS AGREEMENT is made and entered into this 2nd day of February 2023, by and between Hickory Tree Community Development District (CDD), and **Katrina S. Scarborough, Osceola County Property Appraiser** (Property Appraiser), who understand and agree as follows:

WITNESSETH

Whereas, Hickory Tree CDD has declared its intent to use the uniform method of collecting non-ad valorem assessment as authorized by section 197.3631, Florida Statutes (2015), pursuant to the method provided for in sections 197.3632 and 197.3635, Florida Statutes (2015).

Whereas, section 197.3632(2), Florida Statutes (2015), requires that a written agreement be entered into between Hickory Tree CDD and Property Appraiser providing for reimbursement by Hickory Tree CDD of the necessary administrative costs incurred by the Property Appraiser under section 197.3632.

Now Therefore the parties agree that:

1. The Property Appraiser shall perform those services specified in section 197.3632, to be performed by a property appraiser for the benefit of Hickory Tree CDD. In performing those services, the Property Appraiser may obtain the assistance of Osceola County.
2. Hickory Tree CDD shall reimburse the Property Appraiser for all necessary administrative costs incurred providing such services, including any administrative costs incurred by Osceola County at the request of the Property Appraiser as set forth in section 197.3632(2).
3. Administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming as prescribed in section 197.3632(2). Hickory Tree CDD also agrees to hold the Property Appraiser

harmless for any and all costs, court costs, and attorney's fees resulting from or arising from any and all challenges, both administrative and judicial, which the Property Appraiser may be required to defend involving the imposition and/or levy of non-ad valorem assessment. All such administrative costs and additional costs, court costs, and attorney's fees incurred by the Property Appraiser in both administrative and judicial challenges shall be paid to the Property Appraiser within fifteen (15) days of the presentment of a statement or invoice setting forth the amount due and the reason therefore.

4. This Agreement is the minimum necessary to implement the law and will be amended as necessary from time to time to clarify or supplement the provisions hereof.

5. The parties hereto agree that the Property Appraiser, by executing this Agreement and agreeing to assist Hickory Tree CDD in the collection of non-ad valorem assessments, does not warrant either the legal efficacy or validity of any levies made by Hickory Tree CDD as non-ad valorem assessments, or the correctness of the amount of the levy or charge imposed against the parcels of property to be subject to the levy, or any individual parcel subject to said levy.

6. The parties agree that any errors made in the amount of the levy or imposition or any other errors of omission or commission regardless of the nature or cause of same, shall be processed and corrected exclusively and solely by Hickory Tree CDD and that the Property Appraiser shall not be responsible for same. The parties further agree that all requests or claims made by any affected property owner for correction shall be processed exclusively by Hickory Tree CDD and shall be filed with Hickory Tree CDD, or its designee, provided that its designee shall not be the Property Appraiser.

7. The term of this Agreement shall commence with the 2023 non-ad valorem assessment rolls of Hickory Tree CDD and shall continue and extend uninterrupted from year to year from the effective date as indicated below unless a notice of discontinuance shall be issued by any party. A notice of discontinuance shall be in writing and shall be delivered not less than ninety (90) days in advance of the commencement of the next fiscal year of Hickory Tree CDD save and except during those years when Hickory Tree CDD in timely fashion notifies the Tax Collector and the Property Appraiser that it needs to collect and enforce the assessment pursuant to other provisions of law.

8. The parties to this Agreement agree to consult and cooperate as necessary and practical for the efficient and timely listing, preparation, submissions, certification, collection and enforcement against delinquencies of Hickory Tree CDD non-ad valorem or special assessment rolls and levies, including provision by Hickory Tree CDD to the other parties of any staff assistance reasonably necessary and required to effect the purposes of this Agreement.

9. The parties shall perform all their obligations under this Agreement in accordance with good faith and prudent practice.

10. This Agreement constitutes the entire agreement between the parties with respect to the subject matter contained herein and may not be amended, modified or discontinued, unless otherwise provided in this Agreement, except in writing and signed by all the parties hereto. Should any provision of this Agreement be declared to be invalid, the remaining provisions of this Agreement shall remain in full force and effect, unless such provision found to be invalid alter substantially the benefits of the Agreement for either of the parties or renders the statutory and regulatory obligations unperformable.

11. This Agreement shall be governed by the laws of the State of Florida.

12. Written notice shall be given to the parties at the following address, or such other place or person as each of the parties shall designate by similar notice:

a. Hickory Tree CDD: 219 E. Livingston Street
Orlando, FL 32801

b. Property Appraiser: 2505 E. Irlo Bronson Memorial Highway
Kissimmee, Florida 34744-4909

In Witness Where of the parties have hereunto set their hand and seals and such of them as are corporations have caused these presents to be signed by their duly authorized officers.

ATTEST:

Hickory Tree CDD

By: _____

By: _____

As authorized for execution by the _____ of Hickory Tree CDD
at its _____ regular meeting

WITNESSES:

Hayama Hartney
[Signature]

OSCEOLA COUNTY PROPERTY APPRAISER:

Katrina S. Scarborough
Katrina S. Scarborough, CFA, CCF, MCF
Osceola County Property Appraiser

SECTION VI



KATRINA S. SCARBOROUGH, CFA, CCF, MCF OSCEOLA COUNTY PROPERTY APPRAISER

Hickory Tree CDD

This Data Sharing And Usage Agreement, hereafter referred to as "Agreement," establishes the terms and conditions under which the **Hickory Tree CDD**, hereafter referred to as agency, can acquire and use Osceola County Property Appraiser (OCPA) data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

Please note the referenced statute has amended as of October 1, 2021. The paragraph below reflects the changes.

The confidentiality of personal identifying and location information including: names, mailing address, or any other descriptive property information that may reveal identity or home address pertaining to parcels owned by individuals that have received exempt/confidential status, hereafter referred to as confidential personal identifying and location information, **will be protected as follows:**

1. The **agency** will not release confidential personal identifying and location information that may reveal identifying and location information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the confidential personal identifying and location information in the results of data analysis (including maps) in any manner that would reveal personal identifying and location information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all State laws and regulations governing the confidentiality of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to confidential personal identifying and location information is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying and location information is released.
6. The terms of this Agreement shall commence on **January 1, 2023** and shall run until **December 31, 2023**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually for the following year.

IN WITNESS THEREOF, both the Osceola County Property Appraiser, through its duly authorized representative, and the **agency**, through its duly authorized representative, have hereunto executed this Data Sharing and Usage Agreement as of the last below written date.

OSCEOLA COUNTY PROPERTY APPRAISER

Hickory Tree CDD

Signature: _____

Signature: Jill Burns

Print: Katrina S. Scarborough

Print: Jill Burns

Date: _____

Title: District manager

Date: 3-20-2023

Please return signed **original copy**, no later than **March 31, 2023**.

2505 E IRLO BRONSON MEMORIAL HWY
KISSIMMEE, FL 34744
(407) 742-5000

INFO@PROPERTY-APPRAISER.ORG • PROPERTY-APPRAISER.ORG

SECTION VII

RESOLUTION 2023-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF HICKORY TREE COMMUNITY DEVELOPMENT DISTRICT APPOINTING THE DISTRICT'S APPOINTED TREASURER, ASSISTANT TREASURER, AND SECRETARY OF THE DISTRICT AS SIGNORS ON THE DISTRICT'S LOCAL BANK ACCOUNT AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Hickory Tree Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, and situated entirely within unincorporated Osceola County, Florida; and

WHEREAS, the District's Board of Supervisors desires to appoint the District's appointed Treasurer, Assistant Treasurer, and Secretary as signors on the District's local bank account.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF HICKORY TREE COMMUNITY DEVELOPMENT DISTRICT THAT:

SECTION 1. The District's appointed Treasurer, Assistant Treasurer, and Secretary shall be appointed as signors on the District's local bank account.

SECTION 2. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 5th day of April 2023.

ATTEST:

**HICKORY TREE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

SECTION IX

SECTION C

SECTION 1

Hickory Tree Community Development District

Summary of Check Register

October 22, 2022 through February 28, 2023

Fund	Date	Check No.'s	Amount
General Fund	11/2/22	24	\$ 209.80
	11/23/22	25-27	\$ 5,478.59
	12/5/22	28-31	\$ 800.00
	12/8/22	32	\$ 6,537.00
	12/29/22	33-34	\$ 7,326.93
	1/20/23	35	\$ 3,379.20
	2/6/23	36	\$ 38.00
	2/28/23	37	\$ 3,380.72
Total Amount			\$ 27,150.24

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
11/02/22	00004	10/04/22	88606387	202210	310-51300-48000			NOT OF INCREASE OF SYSTEM	*	62.25		
		10/10/22	88606387	202210	310-51300-48000			NOT BUDGET HEARING FY23	*	147.55		
OSCEOLA NEWS-GAZETTE											209.80	000024
11/23/22	00001	10/01/22	4	202210	310-51300-34000			MANAGEMENT FEES - OCT 22	*	3,125.00		
		10/01/22	4	202210	310-51300-35200			WEBSITE MANAGEMENT-OCT 22	*	100.00		
		10/01/22	4	202210	310-51300-35100			INFORMATION TECH - OCT 22	*	150.00		
		10/01/22	4	202210	310-51300-51000			OFFICE SUPPLIES	*	2.92		
		10/01/22	4	202210	310-51300-42000			POSTAGE	*	28.59		
		10/01/22	4	202210	310-51300-51000			STAPLES	*	43.33		
GOVERNMENTAL MANAGEMENT SERVICES											3,449.84	000025
11/23/22	00003	11/13/22	4835	202210	310-51300-31500			GEN.COUNSEL/MTHLY MEETING	*	278.75		
KE LAW GROUP, PLLC											278.75	000026
11/23/22	00010	11/09/22	817	202211	310-51300-35200			DISTRICT WEBSITE CREATION	*	1,750.00		
REALIGN WEB DESIGN											1,750.00	000027
12/05/22	00005	11/02/22	BW110220	202211	310-51300-11000			SUPERVISOR FEES - 11/2/22	*	200.00		
BRIAN WALSH											200.00	000028
12/05/22	00006	11/02/22	GP110220	202211	310-51300-11000			SUPERVISOR FEES - 11/2/22	*	200.00		
GARRET PARKINSON											200.00	000029
12/05/22	00007	11/02/22	JS110220	202211	310-51300-11000			SUPERVISOR FEES - 11/2/22	*	200.00		
JEFFREY T. SHENEFIELD											200.00	000030
12/05/22	00008	11/02/22	MA110220	202211	310-51300-11000			SUPERVISOR FEES - 11/2/22	*	200.00		
MILTON ANDRADE											200.00	000031
12/08/22	00003	7/08/22	3011	202212	300-20700-10100			FR#2 BOND VALIDATION-6/22	*	1,183.50		
HKTR HICKORY TREE KCOSTA												

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #	
		8/11/22 3573	202212 300-20700-10100		*	2,013.00		
		FR#3 BOND VALIDATION-7/22						
		9/08/22 3917	202212 300-20700-10100		*	2,098.50		
		FR#5 BOND VALIDATION-8/22						
		10/11/22 4353	202212 300-20700-10100		*	1,242.00		
		FR#5 BOND VALIDATION-9/22						
KE LAW GROUP, PLLC							6,537.00	000032
12/29/22	00001	11/01/22 6	202211 310-51300-34000	MANAGEMENT FEES - NOV 22	*	3,125.00		
		11/01/22 6	202211 310-51300-35200	WEBSITE MANAGEMENT-NOV 22	*	100.00		
		11/01/22 6	202211 310-51300-35100	INFORMATION TECH - NOV 22	*	150.00		
		11/01/22 6	202211 310-51300-51000	OFFICE SUPPLIES	*	5.06		
		11/01/22 6	202211 310-51300-42000	POSTAGE	*	1.14		
		12/01/22 7	202212 310-51300-34000	MANAGEMENT FEES - DEC 22	*	3,125.00		
		12/01/22 7	202212 310-51300-35200	WEBSITE MANAGEMENT-DEC 22	*	100.00		
		12/01/22 7	202212 310-51300-35100	INFORMATION TECH - DEC 22	*	150.00		
		12/01/22 7	202212 310-51300-51000	OFFICE SUPPLIES	*	.03		
		12/01/22 7	202212 310-51300-42000	POSTAGE	*	.57		
GOVERNMENTAL MANAGEMENT SERVICES							6,756.80	000033
12/29/22	00003	12/12/22 5054	202211 310-51300-31500	GEN.COUNSEL-MTHLY MEETING	*	570.13		
KE LAW GROUP, PLLC							570.13	000034
1/20/23	00001	1/01/23 8	202301 310-51300-34000	MANAGEMENT FEES - JAN 23	*	3,125.00		
		1/01/23 8	202301 310-51300-35200	WEBSITE MANAGEMENT-JAN 23	*	100.00		
		1/01/23 8	202301 310-51300-35100	INFORMATION TECH - JAN 23	*	150.00		
		1/01/23 8	202301 310-51300-51000	OFFICE SUPPLIES	*	.21		
		1/01/23 8	202301 310-51300-42000	POSTAGE	*	3.99		
GOVERNMENTAL MANAGEMENT SERVICES							3,379.20	000035

HKTR HICKORY TREE KCOSTA

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/06/23	00003	1/22/23	5351 202212 310-51300-31500 GEN COUNSEL/MTHLY MEETING	KE LAW GROUP, PLLC	*	38.00	38.00	000036
2/28/23	00001	2/01/23	9 202302 310-51300-34000 MANAGEMENT FEES - FEB 23		*	3,125.00		
		2/01/23	9 202302 310-51300-35200 WEBSITE MANAGEMENT-FEB 23		*	100.00		
		2/01/23	9 202302 310-51300-35100 INFORMATION TECH - FEB 23		*	150.00		
		2/01/23	9 202302 310-51300-51000 OFFICE SUPPLIES		*	.27		
		2/01/23	9 202302 310-51300-42000 POSTAGE		*	5.45		
GOVERNMENTAL MANAGEMENT SERVICES							3,380.72	000037
TOTAL FOR BANK A						27,150.24		
TOTAL FOR REGISTER						27,150.24		

HKTR HICKORY TREE KCOSTA

SECTION 2

Hickory Tree
Community Development District

Unaudited Financial Reporting
February 28, 2023



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Hickory Tree
Community Development District
Combined Balance Sheet
February 28, 2023

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
Cash:			
Operating Account	\$ 5,195	\$ -	\$ 5,195
Due from Developer	\$ 20,000	\$ -	\$ 20,000
Total Assets	\$ 25,195	\$ -	\$ 25,195
Liabilities:			
Accounts Payable	\$ -	\$ -	\$ -
Total Liabilites	\$ -	\$ -	\$ -
Fund Balance:			
Unassigned	\$ 25,195	\$ -	\$ 25,195
Total Fund Balances	\$ 25,195	\$ -	\$ 25,195
Total Liabilities & Fund Balance	\$ 25,195	\$ -	\$ 25,195

Hickory Tree
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending February 28, 2023

	Adopted Budget	Prorated Budget Thru 02/28/23	Actual Thru 02/28/23	Variance
Revenues:				
Developer Contributions	\$ 184,310	\$ 40,000	\$ 40,000	\$ -
Total Revenues	\$ 184,310	\$ 40,000	\$ 40,000	\$ -
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 5,000	\$ 800	\$ 4,200
Engineering	\$ 15,000	\$ 6,250	\$ -	\$ 6,250
Attorney	\$ 25,000	\$ 10,417	\$ 887	\$ 9,530
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ -	\$ -	\$ -
Trustee Fees	\$ 3,600	\$ -	\$ -	\$ -
Management Fees	\$ 37,500	\$ 15,625	\$ 15,625	\$ -
Information Technology	\$ 1,800	\$ 750	\$ 750	\$ -
Website Maintenance	\$ 1,200	\$ 500	\$ 2,250	\$ (1,750)
Telephone	\$ 300	\$ 125	\$ -	\$ 125
Postage & Delivery	\$ 1,000	\$ 417	\$ 40	\$ 377
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Printing & Binding	\$ 1,000	\$ 417	\$ -	\$ 417
Legal Advertising	\$ 10,000	\$ 4,167	\$ 210	\$ 3,957
Other Current Charges	\$ 5,000	\$ 2,083	\$ -	\$ 2,083
Office Supplies	\$ 625	\$ 260	\$ 52	\$ 209
Travel Per Diem	\$ 660	\$ 275	\$ -	\$ 275
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 134,310	\$ 51,460	\$ 25,788	\$ 25,672
<u>Operations & Maintenance</u>				
Field Contingency	\$ 50,000	\$ 20,833	\$ -	\$ 20,833
Total Operations & Maintenance:	\$ 50,000	\$ 20,833	\$ -	\$ 20,833
Total Expenditures	\$ 184,310	\$ 72,294	\$ 25,788	\$ 46,506
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 14,212	
Fund Balance - Beginning	\$ -		\$ 10,984	
Fund Balance - Ending	\$ -		\$ 25,195	

Hickory Tree

Community Development District

Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending February 28, 2023

	Adopted Budget	Prorated Budget Thru 10/31/21	Actual Thru 10/31/21	Variance
Revenues				
Developer Advances	\$ -	\$ -	\$ 6,537	\$ 6,537
Total Revenues	\$ -	\$ -	\$ 6,537	\$ 6,537
Expenditures:				
Capital Outlay - COI	\$ -	\$ -	\$ 6,537	\$ (6,537)
Total Expenditures	\$ -	\$ -	\$ 6,537	\$ (6,537)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ -	\$ -
Fund Balance - Beginning	\$ -	\$ -	\$ -	\$ -
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -

Hickory Tree
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Total Revenues	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 279	\$ 570	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 887
Management Fees	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,625
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750
Website Maintenance	\$ 100	\$ 1,850	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 29	\$ 1	\$ 1	\$ 4	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ 210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 46	\$ 5	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total Expenditures	\$ 9,113	\$ 6,501	\$ 3,414	\$ 3,379	\$ 3,381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,788
Excess (Deficiency) of Revenues over Expenditures	\$ 10,887	\$ (6,501)	\$ (3,414)	\$ (3,379)	\$ 16,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,212

Audit Committee Meeting

SECTION III

SECTION A

**HICKORY TREE COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Year 2023
Osceola County, Florida**

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than **Monday, July 24, 2023 at 5:00 p.m.**, at the offices of Governmental Management Services – Central Florida, LLC, Attn: Jill Burns/Samantha Hoxie, District Manager, 219 East Livingston Street, Orlando, Florida 32801. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified, and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) original hard copy and one (1) electronic copy of the Proposal Documents, and other requested attachments, at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title “**Auditing Services – Hickory Tree Community Development District**” on the face of it.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the “Proposal Documents”).

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include résumés for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including résumés with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal for Fiscal Year 2023, plus the lump sum cost of four (4) annual renewals.
- E. Provide a proposed schedule for performance of the audit.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

SECTION B

**HICKORY TREE COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Hickory Tree Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2023, with an option for four (4) additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Osceola County, Florida. The District currently has an operating budget of approximately \$184,310. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2023, be completed no later than June 1, 2024.

Each auditing entity submitting a proposal must be authorized to do business in Florida; hold all applicable state and federal professional licenses in good standing, including but not limited to a license under Chapter 473, *Florida Statutes*, and be qualified to conduct audits in accordance with "Government Auditing Standards", as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida law and particularly section 218.39, *Florida Statutes*, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) original hard copy and one (1) electronic copy of their proposal to Governmental Management Services – Central Florida, LLC Attn: Jill Burns/Samantha Hoxie, District Manager/Staff, 219 East Livingston Street, Orlando, Florida 32801, in an envelope marked on the outside "**Auditing Services – Hickory Tree Community Development District.**"

Proposals must be received by **5:00 PM on Monday, July 24, 2023**, at the office address listed above. Proposals received after this time will not be eligible for consideration. Please direct all questions regarding this Notice to the District Manager who can be reached at (407) 841-5524.

Jill Burns, District Manager
Governmental Management Services – Central Florida, LLC