

ARMSTRONG

Community Development District

JULY 9, 2020

Armstrong

Community Development District

475 West Town Place, Suite 114
Phone: 904-940-5850 - Fax: 904-940-5899

July 2, 2020

Board of Supervisors
Armstrong Community
Development District

Dear Board Members:

The Board of Supervisors Meeting of the Armstrong Community Development District will be held Thursday, July 9, 2020 at 3:30 p.m. via Zoom. Following is the advance agenda for this meeting:

Audit Committee Meeting

- I. Roll Call
- II. Review and Ranking of Audit Proposals
- III. Other Business
- IV. Adjournment

Regular Business Meeting

- I. Roll Call
- II. Public Comment
- III. Approval of the Minutes of the June 11, 2020 Meeting
- IV. Consideration of Audit Proposals for Fiscal Year 2020
- V. Ratification of First Amendment to Viewpoint Security Agreement
- VI. Discussion of Fiscal Year 2021 Approved Budget (*budget hearing 08/13/20*)
- VII. Consideration of Cost Sharing Agreement
- VIII. Staff Reports
 - A. District Counsel
 - B. District Engineer
 1. Consideration of Requisition 39-40 (2019 Construction Account)
 2. Ratification of Work Authorization No. 4
 3. Consideration of Besch & Smith CO #8
 - C. District Manager
 - D. Facility Manager - Report
- IX. Supervisor's Requests and Audience Comments
- X. Financial Reports
 - A. Financial Statements as of May 31, 2020
 - B. Check Register
- XI. Next Scheduled Meeting – 08/13/20 @ 3:30 p.m. at Plantation Oaks Amenity Center
- XII. Adjournment

Prior to the regular meeting will be the audit committee meeting.

Enclosed for your review and approval are a copy of the minutes from the June 11, 2020 meeting.

The fourth order of business is consideration of audit proposals for Fiscal Year 2020, which are enclosed. A hard copy of the proposals is included in your Fed Ex package.

The fifth order of business is ratification of First Amendment to Viewpoint Security Agreement, which is enclosed for your review.

The sixth order of business is discussion of Fiscal Year 2021 approved budget, which is enclosed for your review.

The seventh order of business is consideration of Cost Sharing Agreement, which will be sent under separate cover.

Enclosed under the Engineer's report are the items as outlined above.

Enclosed is a copy of the Facility Manager's report.

Enclosed are the financials and check register.

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

Sincerely,

James Perry

James Perry
Manager

cc: Katie Buchanan Katie Ibarra Gabriel McKee

AGENDA

Armstrong Community Development District Agenda

Thursday
July 9, 2020
3:30 p.m.

District Website: www.ArmstrongCDD.com

- I. Roll Call
- II. Public Comment
- III. Approval of the Minutes of the June 11, 2020 Meeting
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 - B. Check Register

XI. Next Scheduled Meeting – 08/13/20 @ 3:30 p.m. at Plantation Oaks Amenity Center

XII. Adjournment

MINUTES

Minutes of Meeting
Armstrong Community Development District

The regular meeting of the Board of Supervisors of the Armstrong Community Development District was held Thursday, June 11, 2020 at 3:30 p.m. via Zoom.

Present and constituting a quorum were:

Liam O'Reilly	Chairman
Mike Taylor	Vice Chairman
Blake Weatherly	Supervisor
Rose Bock	Supervisor

Also present were:

James Perry	District Manger
Katie Buchanan	District Counsel
Zach Brecht	District Engineer
David Freeman	Greenpointe
Lynzi Chambers	Greyhawk HOA Community Manager
2 residents	

FIRST ORDER OF BUSINESS

Roll Call

Mr. Perry called the meeting to order at 3:30 p.m. and stated this is being held via the Zoom platform, then called the roll.

SECOND ORDER OF BUSINESS

Public Comment

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the May 14, 2020 Meeting

On MOTION by Mr. O'Reilly seconded by Mr. Weatherly with all in favor the minutes of the May 14, 2020 meeting were approved as presented.

FOURTH ORDER OF BUSINESS

Acceptance of Fiscal Year 2019 Draft Audit Report

Mr. Perry gave an overview of the fiscal year 2019 audit, which is a clean opinion with no prior or current year findings and no recommendations.

On MOTION by Mr. O'Reilly seconded by Mr. Taylor with all in favor the fiscal year 2019 draft audit was accepted.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2020-07
Approving the Proposed Budget for Fiscal
Year 2021 and Setting a Public Hearing Date
for Adoption**

Mr. Perry stated Resolution 2020-07 approves the proposed fiscal year 2021 budget and sets a public hearing for August 13, 2020 at 3:30 and that should be conducted onsite unless we have further issues with the Corona Virus and public facilities are further restricted.

This year we had assessments on platted lots at a level of \$695 per lot, out of that there was a subsidy by the developer of about \$100,000. The assessments per unit for 2021 at this point in time are projected at \$800 and also included in the revenues for this year will be an administrative fee charged on the unplatted lots to the developer and in addition there is developer contributions. The process right now is for the board to consider approval of the budget and then we can lower assessments; we can't increase them if the board decides to do so at the adoption hearing in August. The other change is we have a provision under revenues for a cost share agreement on Tynes Boulevard of approximately \$36,000.

In regard to expenditures for administration they are flat, basically staying the same; for field operations we modified those to have different provisions for increased costs associated with landscape, utilities, etc.

Under the amenity center there are some additional costs to be reflective of what our actual costs are running year to date and what we are projecting for this year.

After that is a narrative of the line items, then the debt service funds for the Series 2017 A and B Bonds and the Series 2019 Bonds.

We look for approval today and we will further refine this through August and adjust those numbers at the August meeting for adoption.

On MOTION by Mr. O'Reilly seconded by Mr. Taylor with all in favor Resolution 2020-07 approving the proposed fiscal year 2021 budget and setting the public hearing for August 13, 2020 was approved.

SIXTH ORDER OF BUSINESS

Ratification of Addendum to Agreement with Viewpoint Security & Protection Agency

On MOTION by Mr. Taylor seconded by Mr. Weatherly with all in favor the addendum to the agreement with Viewpoint Security & Protection was ratified.

On MOTION by Mr. Taylor seconded by Mr. Weatherly with all in favor the chairman was authorized to extend the agreement with Viewpoint for additional services.

Ms. Bock joined the meeting at this time.

SEVENTH ORDER OF BUSINESS

Ratification of CCUA Service Letter for Additional Irrigation

Mr. Perry stated next is ratification of the Clay County Utility Authority service letter for additional irrigation meters in the amount of \$6,896.92.

On MOTION by Mr. O'Reilly seconded by Mr. Taylor with all in favor the CCUA services letter for additional irrigation was ratified.

EIGHTH ORDER OF BUSINESS

Approval of Audit Criteria and Authorization for Staff to Publish an RFP for Fiscal Year 2020 Auditing Services

Mr. Perry stated item eight is approval of audit criteria and authorization for staff to publish an RFP for fiscal year 2020 auditing services. The five criteria are equally weighted and is consistent with what the district has done in prior years.

On MOTION by Mr. O'Reilly seconded by Mr. Taylor with all in favor the audit criteria was approved and staff authorized to publish a request for proposals for auditing services.

NINTH ORDER OF BUSINESS

Ratification of Agreement with Tree Amigos Outdoor Services, Inc. for Installation of Landscape & Irrigation (Greyhawk Ponds & Parks)

Mr. Perry stated next is ratification of an agreement with Tree Amigos Outdoor service, Inc. for installation of landscape & irrigation for Greyhawk ponds and parks in the amount of \$71,593.

On MOTION by Mr. O'Reilly seconded by Mr. Weatherly with all in favor the agreement with Tree Amigos for installation of landscape and irrigation for Greyhawk ponds and parks was ratified.

TENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

Ms. Buchanan stated we did request from the Clay County Sheriff's Office that they begin to enforce trespass violations and I received confirmation from the sheriff's office general counsel that they will forward it to their operations manager so hopefully, that is in effect.

B. District Engineer – Ratification/Consideration of Requisitions

Mr. Brecht stated the requisition summary is in the agenda package. Requisitions 34 and 35 in the total amount of \$272,006.32 are to be ratified and requisitions 36, 37 and 38 in the amount of \$10,958.74 are to be approved.

On MOTION by Mr. O'Reilly seconded by Mr. Taylor with all in favor requisitions 34 and 35 were ratified and requisitions 36, 37 and 38 were approved.

C. District Manager – Consideration of O&M Funding Request

Mr. Perry stated we have consideration of O&M funding request in the amount of \$77,200, that was provided to you under separate cover. We have worked with developer staff on this and in our budget this year there are developer contributions. Looking at the cash flow needs of the district this will take us out two months, which should be the end of July, the first of August. We will evaluate where we are prior to August and if necessary we will float another contribution request for the developer.

On MOTION by Ms. Bock seconded by Mr. O'Reilly with all in favor the O&M fund request in the amount of \$77,200 was approved.

D. Facility Manger - Report

Mr. Freeman gave an overview of the facility management report, which was provided in the agenda package.

Ms. Chambers stated I am meeting with Mark tomorrow and the sign for the firepit is ready to go. He showed me the actual sign on Monday and that will be installed tomorrow. With the lifestyle, with Phase 2 we got a little leeway on what we can do. We haven't done a lot with lifestyle because of it being a new community and figuring out what we need to do, but we are working on a survey to see what they want to see and we can start planning some smaller events.

Mr. Taylor asked was the fan fixed on the back of the building?

Ms. Chambers stated Eric was out and that has been fixed, but I will be there tomorrow and check that.

ELEVENTH ORDER OF BUSINESS

Consideration of 2019 Deficit Funding Request No. 1

Mr. Perry stated item eleven is consideration of deficit funding request no. 1 in regard to capital expenditures in the amount to be funded net of available funds is \$328,037.36 and it covers requisitions 26 and 35– 38.

On MOTION by Mr. O'Reilly seconded by Mr. Taylor with all in favor the fiscal year 2019 deficit funding agreement request no. 1 in the amount of \$328,037.36 was approved.

TWELFTH ORDER OF BUSINESS

Supervisor's Requests and Audience Comments

Mr. Kendrick Taylor stated I heard them talking about the firepit, which is great. There are a couple ceiling fans by the sitting area that are missing blades. Will those be replaced or repaired?

Mr. Freeman stated we are looking at the warranty options for those. I know a few blades fell off. It looks like a couple of them were installed without the bushings or the screws. We are looking to possibly replace if not the warranty.

Mr. Kendrick Taylor stated the area near my home is going to be a field or a park. Is there a timeline on when that is going to be completed? A few months ago there were weeds growing high and started to come on my property, then it was cleared and it is down to dirt and now there are dirt mounds everywhere. I'm on lot 190.

Ms. Chambers stated I know David has it on his list. Don't feel like you have to wait for these meetings if you have those types of questions. We are more than happy to look into that whenever it is needed.

Mr. Freeman stated that is being landscaped, but I can't tell you the exact date.

THIRTEENTH ORDER OF BUSINESS Financial Reports

A. Financial Statements as of April 30, 2020

A copy of the financials was included in the agenda package.

B. Check Register

On MOTION by Mr. O'Reilly seconded by Mr. Weatherly with all in favor the check register was approved.

FOURTEENTH ORDER OF BUSINESS Next Scheduled Meeting – 07/09/20 at 3:30 p.m. at the Plantation Oaks Amenity Center

Mr. Perry stated the next scheduled meeting is going to be July 9, 2020 at 3:30 p.m. and at this point in time we anticipate that will be held in person at the Plantation Oaks Amenity Center.

On MOTION by Mr. O'Reilly seconded by Mr. Weatherly with all in favor the meeting adjourned at 3:57 pm.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

FOURTH ORDER OF BUSINESS

Armstrong Community Development District
Auditor Selection Evaluation Criteria

	Ability of Personnel	Proposer's Experience	Understanding of Scope of Work	Ability to Furnish the Required Services	Price	
	(e.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)	(e.g., past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character; integrity; reputation of respondent, etc.)	Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.	Extent to which the proposal demonstrates the adequacy of proposer's financial resources and stability as a business entity necessary to complete the services required (e.g., the existence of any natural disaster plan for business operations).	Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to services.	Point Total
Proposer	20	20	20	20	20	100
Berger, Toombs, Elam, Gaines & Frank						
Grau & Associates						

**ARMSTRONG
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank
CERTIFIED PUBLIC ACCOUNTANTS, PL

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

July 1, 2020

1. Introduction

2. Methodology

3. Results

4. Discussion

5. Conclusion

6. References

7. Appendix

8. Acknowledgments

9. Author Biographies

10. Contact Information

11. Declaration of Interest

12. Data Availability Statement

13. Ethics Statement

14. Funding

15. Supplementary Materials

16. Correspondence

17. Copyright

18. Publisher's Note

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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

July 1, 2020

Armstrong Community Development District
Governmental Management Services, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Armstrong Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Armstrong Community Development District. We will provide you with top quality, responsive service.

Experience

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Fort Pierce / Stuart

- 1 -

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Member AICPA Division for CPA Firms
Private Companies practice Section

Member FICPA



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

Armstrong Community Development District
July 1, 2020

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Armstrong Community Development District.

Very truly yours,

*Berger Toombs Elam
Gaines & Frank*

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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 27 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (2 CPA's)	3
Staff Accountants (1 CPA)	7
Computer Specialist	1
Paraprofessional	6
Administrative	<u>4</u>
Total – all personnel	28

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Principal – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Armstrong Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 69 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., "rebate") to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer's auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all "Gross Proceeds" (as that term is defined in the Code) of the bond issue, including those requiring analysis due to "transferred proceeds" and/or "commingled funds" circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue's excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 900 community development districts, and over 1,800 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Terracina Community Development
District
Jeff Walker, Special District Services
(561) 630-4922

Gateway Community Development
District
Stephen Bloom, Severn Trent Management
(954) 753-5841

The Reserve Community Development District
Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Port of the Islands Community Development
District
Cal Teague, Premier District Management
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community
Development District

Poinciana West Community
Development District

Port of the Islands Community
Development District

Portofino Isles Community
Development District

Quarry Community Development
District

Renaissance Commons Community
Development District

Reserve Community
Development District

Reserve #2 Community
Development District

River Glen Community
Development District

River Hall Community
Development District

River Place on the St. Lucie
Community Development District

Rivers Edge Community
Development District

Riverwood Community
Development District

Riverwood Estates Community
Development District

Rolling Hills Community
Development District

Rolling Oaks Community
Development District

Sampson Creek Community
Development District

San Simeon Community
Development District

Six Mile Creek Community
Development District

South Village Community
Development District

Southern Hills Plantation I
Community Development District

Southern Hills Plantation III
Community Development District

South Fork Community
Development District

St. John's Forest Community
Development District

Stoneybrook South Community
Development District

Stoneybrook South at ChampionsGate
Community Development District

Stoneybrook West Community
Development District

Tern Bay Community
Development District

Terracina Community Development
District

Tison's Landing Community
Development District

TPOST Community Development
District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community
Development District

Vizcaya in Kendall
Development District

TSR Community Development
District

Waterset North Community
Development District

Turnbull Creek Community
Development District

Westside Community Development
District

Twin Creeks North Community
Development District

WildBlue Community Development
District

Urban Orlando Community
Development District

Willow Creek Community
Development District

Verano #2 Community
Development District

Willow Hammock Community
Development District

Viera East Community
Development District

Winston Trails Community
Development District

VillaMar Community
Development District

Zephyr Ridge Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake

Office of the Medical Examiner,
District 19

Florida Inland Navigation District

Rupert J. Smith Law Library
of St. Lucie County

Fort Pierce Farms Water Control
District

St. Lucie Education Foundation

Indian River Regional Crime
Laboratory, District 19, Florida

Seminole Improvement District

Viera Stewardship District

Troup Indiantown Water
Control District

Current or Recent Single Audits.

St. Lucie County, Florida
Early Learning Coalition, Inc.
Treasure Coast Food Bank, Inc.

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie
County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be \$3,910 for the years ended September 30, 2020 and 2021, \$4,050 for the year ended September 30, 2022, and \$4,300 for the years ended September 30, 2023 and 2024. The fee is contingent upon the financial records and accounting systems of Armstrong Community Development District being "audit ready" and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Armstrong Community Development District as of September 30, 2020, 2021, 2022, 2023, and 2024. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 40 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

Professional Experience

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 30 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP (Continued)
Director

Continuing Professional Education

- ♦ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Accounting and Audit Principal – 11 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

Education

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – present)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – present)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)

Professional Experience

- ◆ Twenty-four years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
 - St. Lucie County, Florida
 - 19th Circuit Office of Medical Examiner
 - Troup Indiantown Water Control District
 - Exchange Club Center for the Prevention of Child Abuse, Inc.
 - Healthy Kids of St. Lucie County
 - Mustard Seed Ministries of Ft. Pierce, Inc.
 - Reaching Our Community Kids, Inc.
 - Reaching Our Community Kids - South
 - St. Lucie County Education Foundation, Inc.
 - Treasure Coast Food Bank, Inc.
 - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)
Accounting and Audit Principal

Continuing Professional Education

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

Not-for-Profit Auditing Financial Results and Compliance Requirements

Update: Government Accounting Reporting and Auditing

Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 28 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)
Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:

The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Senior Staff Accountant – 8 years

Education

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

Professional Experience

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly

Staff Accountant – 7 years

Education

- ♦ Florida Atlantic University, B.S. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin

Senior Staff Accountant – 5 years

Education

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mrs. Marlin is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder

Staff Accountant – 4 years

Education

- ◆ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker

Staff Accountant – 3 years

Education

- ◆ Indian River State College, B.S.A. – Accounting

Professional Experience

- ◆ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

Continuing Professional Education

- ◆ Mrs. Stonebraker participates in numerous continuing education courses and plans on acquiring her CPA.
- ◆ Mrs. Stonebraker is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Senior Staff Accountant – 5 years

Education

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

Professional Experience

- ◆ Accounting graduate with five years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Sean Stanton, CPA

Staff Accountant – 3 years

Education

- ♦ University of South Florida, B.S. – Accounting
- ♦ Florida Atlantic University, M.B.A. – Accounting

Professional Experience

- ♦ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

Continuing Professional Education

- ♦ Mr. Stanton participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Taylor Nuccio

Staff Accountant – 1 year

Education

- ♦ Indian River State College, B.S.A. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Ms. Nuccio participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ♦ Ms. Nuccio is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Kirk Vasser
Staff Accountant

Education

- ♦ Indian River State College, B.S.A. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Mr. Vasser participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ♦ Mr. Vasser is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Madison Ballash
Staff Accountant

Education

- ◆ Indian River State College, B.S.A. – Accounting (May 2020)

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Ballash participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Ballash is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



Judson B. Baggett 6815 Dairy Road
MBA, CPA, CVA, Partner Zephyrhills, FL 33542
Marci Reutimann (813) 788-2155
CPA, Partner (813) 782-8606

Report on the Firm's System of Quality Control

To the Partners
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

October 30, 2019

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

Baggett, Reutimann & Associates, CPAs, PA
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA
Signed Electronically by Baggett, Reutimann & Associates, CPAs, PA, 10/31/2019 email: jrb@brapcpas.com

Member American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA)
National Association of Certified Valuation Analysts (NACVA)

**ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Year 2020
Clay County, Florida**

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than Wednesday, July 1, 2020, at 5:00 p.m., at the offices of District Manager, located at 475 West Town Place, Suite 114, St. Augustine, Florida 32092. 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 eight (8) copies 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 – Armstrong 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 the 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 the position or title of all personnel to perform work on the District audit. Include resumes 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 resumes 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, plus the lump sum cost of four (4) annual renewals.

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.

**ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION EVALUATION CRITERIA**

1. Ability of Personnel. (20 Points)

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

2. Proposer's Experience. (20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, etc.)

3. Understanding of Scope of Work. (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. Price. (20 Points)

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal. Total (100 Points)



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

ARMSTRONG

COMMUNITY DEVELOPMENT DISTRICT

**Proposal Due: July 01, 2020
5:00PM**

Submitted to:

Armstrong
Community Development District
C/o District Manager
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

July 01, 2020

Armstrong Community Development District
C/o District Manager
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2020, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Armstrong Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. First, we ensure that the transition to a new firm is as smooth and seamless as possible. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Racquel McIntosh, CPA (rmcintosh@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates

A handwritten signature in blue ink, appearing to read 'Antonio J. Grau', is written over a horizontal line.

Antonio J. Grau



Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



2005

Year founded

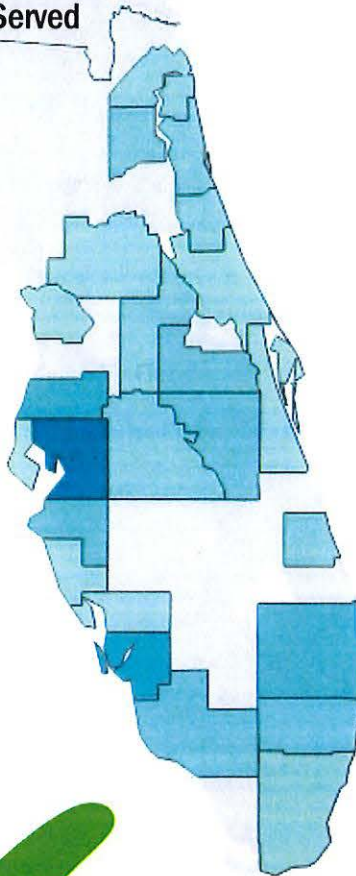
Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the American Institute of Certified Public Accountants & the Florida Institute of Certified Public Accountants

297 Community Development Districts Served



Quality Controls

See next page for report and certificate

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org

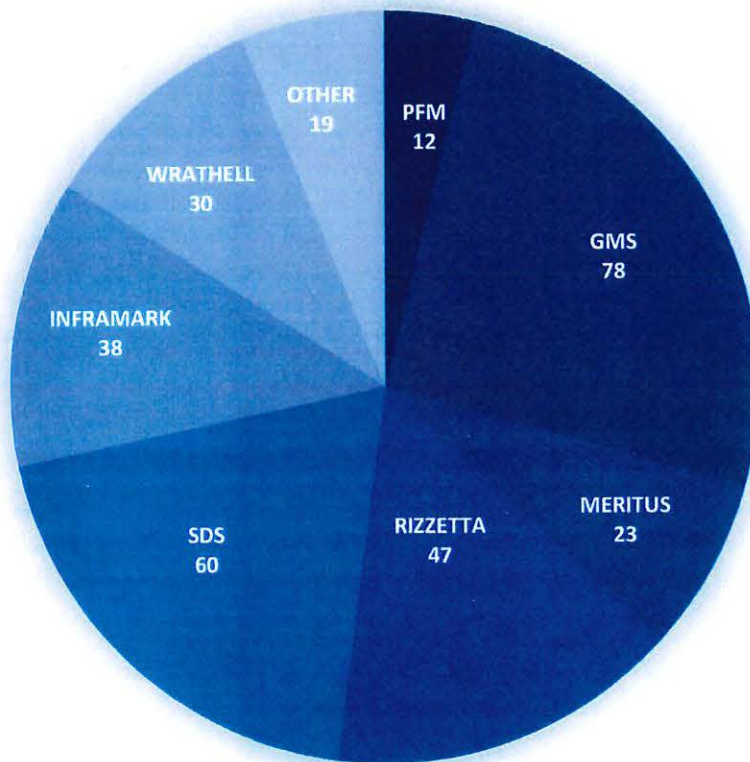


Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing

Audits: 30+

CPE (last 2 years):

Government

Accounting, Auditing:

66 hours; Accounting,

Auditing and Other:

25 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing

Audits: 14+

CPE (last 2 years):

Government

Accounting, Auditing:

59 hours; Accounting,

Auditing and Other:

45 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

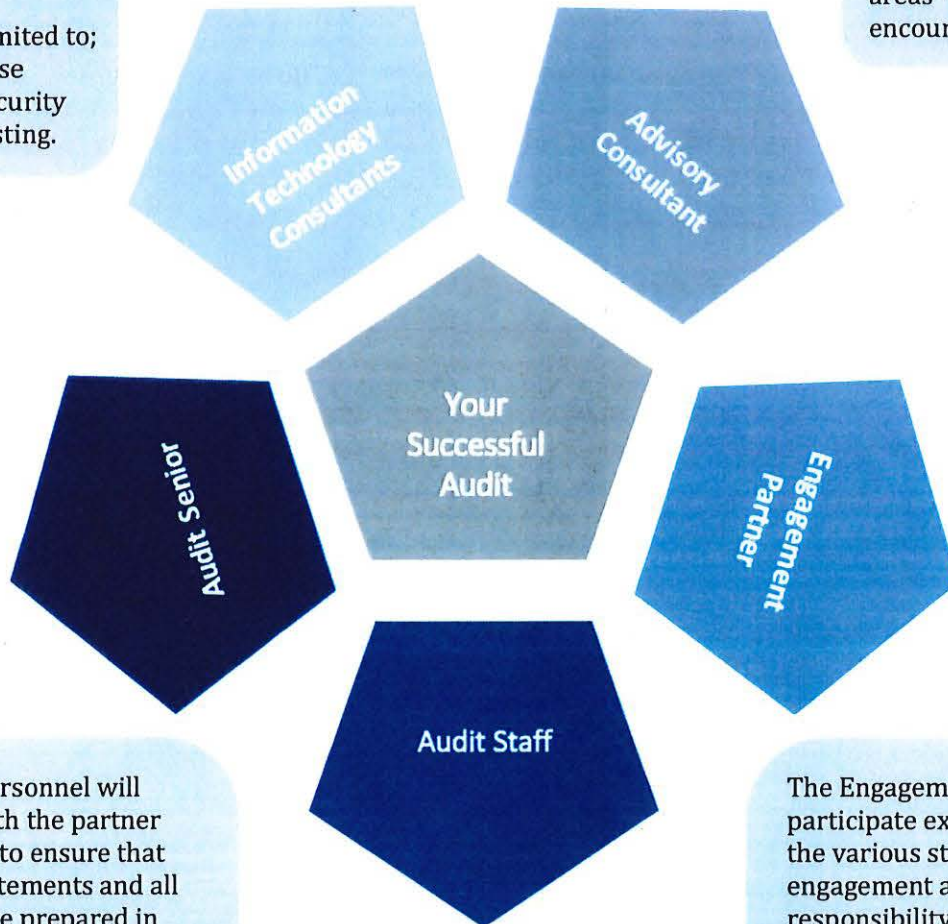
-Racquel McIntosh

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio "Tony" J. Grau, CPA

Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)

Bachelor of Arts

Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I,II,IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District

St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

66
25
91 (includes of 4 hours of Ethics CPE)



Racquel C. McIntosh, CPA

Partner

Contact : rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:

Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other

Total Hours

Hours

59

45

104 (includes of 4 hours of Ethics CPE)



References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922



Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no "surprises" in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We typically begin our audit process with an entrance conference before the onsite fieldwork begins. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis. Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal. We strive to continue to keep an open line of communication through the fieldwork and ending with an exit conference.



Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2020-2024 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2020	\$4,800
2021	\$4,900
2022	\$5,000
2023	\$5,100
2024	<u>\$5,200</u>
TOTAL (2020-2024)	<u>\$25,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.



Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓	✓	9/30
Florida Green Finance Authority	✓			✓	9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓			✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓			✓	9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓			✓	9/30
Ranger Drainage District	✓			✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓	✓	✓	✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
West Villages Independent District	✓		✓	✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	333	4	5	332	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing Armstrong Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

FIFTH ORDER OF BUSINESS

**FIRST AMENDMENT TO AGREEMENT BETWEEN ARMSTRONG COMMUNITY
DEVELOPMENT DISTRICT AND VIEWPOINT SECURITY & PROTECTION
AGENCY REGARDING THE PROVISION OF SECURITY SERVICES**

THIS FIRST AMENDMENT ("First Amendment") is effective as of the 22 day of June, 2020, and made by and between:

ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in the Clay County, Florida, and whose mailing address is 475 West Town Place, Suite 114, St. Augustine Florida 32092 ("District"); and

VIEWPOINT SECURITY & PROTECTION AGENCY, with a mailing address of 1348 Beach Boulevard, Jacksonville Beach, Florida 32240 ("Contractor," together with District, "Parties").

RECITALS

WHEREAS, the District is a special purpose unit of local government established pursuant to and governed by Chapter 190, Florida Statutes.

WHEREAS, because the District had a need to retain an independent contractor to provide security services within the District, on or around May 15, 2020, the District and Contractor entered into the *Thirty Day Security Agreement and Addendum to Agreement*, incorporated by reference herein ("Agreement"); and

WHEREAS, the Parties desire to further extend the term of the Agreement for ninety (90) days from the date of this First Amendment; and

WHEREAS, the Parties also desire to amend the hourly rate identified in the Agreement; and

WHEREAS, each of the Parties has the authority to execute this First Amendment and to perform its obligations and duties hereunder, and each of the Parties has satisfied all conditions precedent to the execution of this First Amendment so that this First Amendment constitutes a legal and binding obligation of each of the Parties hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the Parties, the receipt of which and sufficiency of which is hereby acknowledged, the Parties agree as follows:

SECTION 1. The recitals stated above are true and correct and by this reference are incorporated herein as a material part of this First Amendment.

SECTION 2. The Parties hereby extend the term of the Agreement for ninety (90) days from the date of this First Amendment ("**Extended Term**").

SECTION 3. The Parties hereby amend the hourly rate to \$26.75 for a total of Fourteen Thousand Four Hundred Forty-Five Dollars (\$14,445.00) for the Extended Term.

SECTION 4. Except as specifically amended above, the Agreement shall remain in full force and effect, unaltered by this First Amendment.

IN WITNESS WHEREOF, the Parties execute this First Amendment the day and year first written above.

ATTEST:

DocuSigned by:

Ernesto Torres

3FE774DC69864A7...

Assistant Secretary

**ARMSTRONG COMMUNITY
DEVELOPMENT DISTRICT**

DocuSigned by:

James Oliver

D1BA5E3E7410418...

Assistant Secretary

ATTEST:

Sam S

Print Name:

**VIEWPOINT SECURITY &
PROTECTION AGENCY**

By: *Sam S*

Title: *Owner*

SIXTH ORDER OF BUSINESS

***Approved Budget
Fiscal Year 2021***

***Armstrong Community
Development District***

June 11, 2020



Armstrong

Community Development District

General Fund

Description	Adopted Budget FY2020	Actual thru 3/31/20	Projected Next 6 Months	Total Projected Thru 9/30/20	Approved Budget FY2021
<u>Revenues</u>					
Special Assessments - Platted Lots	\$139,000	\$138,385	\$0	\$138,385	\$160,000
Cost Share - Tynes Blvd	\$0	\$0	\$0	\$0	\$36,000
Developer Assessment - Unplatted Lot	\$36,800	\$27,600	\$9,200	\$36,800	\$71,599
Developer Contributions	\$263,553	\$50,459	\$141,952	\$192,411	\$223,892
Total Revenues	\$439,353	\$216,443	\$151,152	\$367,595	\$491,491
<u>Expenditures</u>					
<u>Administrative</u>					
Supervisors Fees	\$9,600	\$4,400	\$4,000	\$8,400	\$9,600
FICA Expense	\$734	\$337	\$306	\$643	\$734
Engineering	\$10,000	\$4,175	\$5,000	\$9,175	\$10,000
Arbitrage	\$600	\$0	\$600	\$600	\$600
Assessment Roll	\$5,000	\$5,000	\$0	\$5,000	\$5,000
Dissemination Agent	\$3,500	\$2,917	\$3,500	\$6,417	\$7,000
Attorney	\$30,000	\$6,797	\$6,797	\$13,594	\$20,000
Annual Audit	\$4,200	\$0	\$4,200	\$4,200	\$4,300
Trustee	\$3,717	\$3,717	\$0	\$3,717	\$3,717
Management Fees	\$45,000	\$22,500	\$22,500	\$45,000	\$45,000
Computer Time	\$1,500	\$750	\$750	\$1,500	\$1,500
Telephone	\$300	\$97	\$97	\$194	\$300
Postage	\$300	\$127	\$127	\$254	\$300
Insurance	\$6,050	\$6,050	\$0	\$6,050	\$6,484
Printing & Binding	\$2,000	\$826	\$826	\$1,652	\$2,000
Legal Advertising	\$2,000	\$963	\$1,500	\$2,463	\$2,500
Other Current Charges	\$500	\$269	\$269	\$538	\$500
Website Admin	\$1,000	\$500	\$500	\$1,000	\$1,000
Property Taxes	\$1,200	\$0	\$0	\$0	\$1,200
Office Supplies	\$150	\$43	\$0	\$43	\$100
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
	\$127,527	\$59,641	\$50,971	\$110,612	\$122,011
<u>Field</u>					
Operations Management	\$0	\$0	\$0	\$0	\$10,000
Security	\$0	\$0	\$20,000	\$20,000	\$30,000
Utilities	\$60,000	\$13,582	\$18,110	\$31,692	\$50,000
Repairs & Maintenance	\$5,000	\$40	\$2,500	\$2,540	\$5,000
Landscape	\$52,365	\$26,182	\$26,182	\$52,365	\$61,977
Landscape - Contingency	\$5,000	\$0	\$5,000	\$5,000	\$5,000
Lake Maintenance	\$12,000	\$4,925	\$4,680	\$9,605	\$10,000
Irrigation Repairs	\$10,000	\$324	\$3,000	\$3,324	\$10,000
Field Expenses	\$144,365	\$45,054	\$79,472	\$124,526	\$181,977

Armstrong

Community Development District

General Fund

Description	Adopted Budget FY2020	Actual thru 3/31/20	Projected Next 6 Months	Total Projected Thru 9/30/20	Approved Budget FY2021
<u>Amenity Center</u>					
Insurance	\$19,974	\$20,590	\$0	\$20,590	\$23,102
Phone/Internet/Cable	\$5,000	\$968	\$1,200	\$2,168	\$5,000
Electric	\$20,000	\$6,195	\$8,260	\$14,455	\$20,000
Water/Irrigation	\$15,000	\$1,869	\$2,492	\$4,361	\$15,000
Gas	\$200	\$425	\$240	\$665	\$1,000
Refuse Service	\$2,500	\$1,080	\$1,050	\$2,130	\$2,500
Security Monitoring	\$600	\$0	\$0	\$0	\$600
Access Cards	\$2,500	\$0	\$0	\$0	\$2,500
Field Mgmt/Admin	\$15,000	\$0	\$0	\$0	\$15,000
Amenity Landscaping	\$30,631	\$15,315	\$15,315	\$30,631	\$30,631
Fitness Equipment Lease (Sofitco)	\$23,196	\$8,491	\$8,491	\$16,982	\$17,500
Janitorial	\$7,000	\$6,708	\$6,330	\$13,038	\$12,660
Janitorial Supplies	\$3,450	\$2,174	\$4,348	\$6,522	\$6,500
Pool Maintenance	\$0	\$6,353	\$0	\$6,353	\$12,600
Facility Maintenance	\$7,500	\$0	\$5,000	\$5,000	\$7,500
Repairs & Maintenance	\$4,310	\$0	\$3,000	\$3,000	\$4,310
Special Events	\$5,000	\$1,308	\$1,500	\$2,808	\$4,000
Holiday Decorations	\$1,500	\$2,245	\$500	\$2,745	\$3,000
Fitness Center Repairs/Supplies	\$900	\$105	\$0	\$105	\$900
Office Supplies	\$1,500	\$0	\$0	\$0	\$1,500
ASCAP/BMI License Fees	\$500	\$0	\$500	\$500	\$500
Pest Control	\$1,200	\$135	\$270	\$405	\$1,200
<u>Amenity Center</u>	<u>\$167,461</u>	<u>\$73,960</u>	<u>\$58,497</u>	<u>\$132,457</u>	<u>\$187,503</u>
<u>Total Expenses</u>	<u>\$439,353</u>	<u>\$178,655</u>	<u>\$188,941</u>	<u>\$367,596</u>	<u>\$491,491</u>
ASSIGNED FUND BALANCE	<u>\$0</u>	<u>\$37,788</u>	<u>-\$37,789</u>	<u>\$0</u>	<u>\$0</u>

Platted Lots:

FY 2020

FY 2021

Assessments - On Roll

Assessments - On Roll	200	200
Net Assessment - Per Unit	\$695	\$800
Total Net Assessments	\$139,000	\$160,000
Gross Assessment (6% Discount)	\$147,340	\$169,600
Gross Assessment - Per Unit	\$739	\$851

Developer Admin Assessment - Unplatted Lots

Developer Admin Assessment - Unplatted Lots	283	
Total Assessment Per Unit	\$253	
Total Net Assessments	\$71,599	
Gross Assessment (6% Discount)	\$75,895	

Armstrong
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET

REVENUES:

Special Assessments

The District will levy a Non-Ad Valorem assessment on platted lots within the District.

Cost Share – Tynes Blvd

The District will enter into an Agreement with East/West Partners and future landowners to cover the proportionate share of landscaping and irrigation services of Tynes Blvd.

Developer Assessments

The District will direct bill an assessment on unplatted lots within the District. Based on 283 unplatted lots with 483 total lots to be developed.

Developer Contributions

The District will enter into a Funding Agreement with the Developer to fund the balance of the General Fund Expenditures for the Fiscal Year.

EXPENDITURES:

Administrative:

Engineering Fees

The District has contracted England-Thims & Miler Inc. to provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review invoices, etc.

Arbitrage

The District is required to have an annual arbitrage rebate calculation on the District's Bonds. The District will contract with an independent auditing firm to perform the calculations.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues. GMS, LLC will act as Dissemination Agent.

Attorney

The District has contracted with Hopping, Green & Sams, PA to provide general legal services to the District, i.e. attendance and preparation for monthly meetings, review operating & maintenance contracts, etc.

Annual Audit

The District is required to annually conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The fee is based on similar Community Development Districts and includes the GASB 34 pronouncement.

Trustee Fees

The District issued Series 2017A/B that are held with a Trustee at US Bank. The amount of the trustee fees is based on the agreement between the Bank and the District.

Armstrong
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services, LLC. These services are further outlined in Exhibit "A" of the Management Agreement.

Postage

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Printing & Binding

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

Insurance

The District has a General Liability & Public Officials Liability Insurance policy with Egis Insurance & Risk Advisors, a firm that specializes in providing insurance coverage to governmental agencies.

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 that incurred during the year.

Website Administration

Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by GMS, LLC and updated monthly.

Property Taxes

Represents the Ad Valorem taxes due on a Conservation Easement held by the Districts. Taxes are paid to Jimmy Weeks, Clay County Tax Collector.

Office Supplies

Miscellaneous office supplies.

Dues, Licenses & Subscriptions

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

Field:

Utilities

The District will open electric and water accounts to serve the common areas.

Armstrong
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET

Security

The District has entered into an agreement with Viewpoint Security for private onsite patrols.

Repairs & Maintenance

Miscellaneous repairs and needed maintenance of the District common areas.

Landscape Maintenance

The District has entered into an agreement with Tree Amigos Outdoor Services, Inc. to furnish all supervision, labor, materials, equipment and transportation required to maintain the landscape and irrigation system. The budgeted amount includes \$9,612 for Tynes Blvd.

Landscape Contingency

Any necessary landscape work not covered by the monthly contract.

Lake Maintenance

The District has entered into an agreement with Sitex Aquatics, LLC for the maintenance of six (6) ponds. Service will include 12 treatments/inspections.

Irrigation Repairs

Miscellaneous irrigation repairs and maintenance.

Amenity Center:

Insurance

The cost of property insurance to cover the Districts assets.

Phone/Internet/Cable

Service to the clubhouse.

Electric

Electric service to the clubhouse.

Water/Irrigation

Water service to the clubhouse and surrounding landscaping.

Gas

The District has contracted with TECO for gas service to the clubhouse.

Refuse Service

Contract for monthly dumpster rental and removal.

Security Monitoring

Monitoring of clubhouse cameras/security system.

Access Cards

Represents the estimated cost for access cards to the District's Amenity Center.

Field Management/Admin

Contract administration services and oversight of the Amenity Center.

Armstrong
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET

Amenity Landscaping

Landscaping of area surrounding the Amenity Center.

Janitorial

The District has entered into an agreement with Summit Facility Solutions for janitorial services for the Amenity Center.

Janitorial Supplies

Cleaning supplies for the Janitorial staff.

Pool Maintenance

The District has entered into an agreement with Crown Pools Inc. for the monthly service of the pool. Services include three (3) weekly visits to complete cleaning of pool, brushing of tile, walls, floor, skim and deep netting vacuum when needed. Will check all equipment and water levels.

Facility Maintenance

Cost of routine repairs and maintenance of the District's Amenity Center.

Repairs & Maintenance

Cost of routine repairs and replacements of the District's common areas and Amenity Center.

Special Events

Represents the estimated cost for the District to host any special events for the community throughout the Fiscal Year.

Holiday Decorations

The cost of decorations for the Amenity Center.

Fitness Equipment Lease

The District is leasing equipment for the Fitness Center.

Fitness Center Repairs/Supplies

The cost of regular maintenance and any necessary repairs to the Fitness equipment.

Office Supplies

Supplies for the Amenity Center.

ASCAP/BMI License Fees

The cost of showing movies and streaming music in the Amenity Center.

Pest Control

The District has entered into an agreement with Apex Pest Control, Inc. for pest control services for the Amenity Center. Service will be performed once a month.

Armstrong

Community Development District

Debt Service Fund

Series 2017A/B

Description	Adopted Budget FY2020	Actual thru 3/31/20	Projected Next 6 Months	Total Projected Thru 9/30/20	Approved Budget FY2021
Revenues					
Assessments - Series 2017A On Roll	\$265,819	\$263,267	\$0	\$263,267	\$265,819
Assessments - Series 2017A Direct	\$0	\$10,327	\$0	\$10,327	\$0
Assessments - Series 2017B (Direct)	\$50,663	\$0	\$0	\$0	\$0
Interest Income	\$0	\$476	\$600	\$1,076	\$0
Carry Forward Surplus	\$189,082	\$979,290	\$0	\$979,290	\$186,582
Total Revenues	\$505,564	\$1,253,360	\$600	\$1,253,960	\$452,401
Expenditures					
<u>Series 2017A</u>					
Interest 11/1	\$98,975	\$98,975	\$0	\$98,975	\$97,797
Interest 11/1	\$65,000	\$65,000	\$0	\$65,000	\$70,000
Principal 5/1	\$97,797	\$0	\$97,797	\$97,797	\$96,528
<u>Series 2017B</u>					
Interest 11/1	\$25,331	\$20,606	\$0	\$20,606	\$0
Special Call 11/1	\$0	\$785,000	\$0	\$785,000	\$0
Interest 5/1	\$25,331	\$0	\$0	\$0	\$0
Total Debt Service Expenditures	\$312,435	\$969,581	\$97,797	\$1,067,378	\$264,325
EXCESS REVENUES / (EXPENDITURES)	\$193,129	\$283,779	(97,197)	186,582	188,076

**2017B Bonds were paid off on 11/1/2019

	2017 A
11/1/20 Interest	\$ 96,528
11/1/20 Principal	\$ 70,000
	\$ 166,528

Assessments - Platted Lots on Tax Roll

Product Type	# Units	2017A Per Unit	Total
43' Lot	51	\$1,053	\$53,703
53' Lot	73	\$1,299	\$94,827
63' Lot	76	\$1,543	\$117,268
			\$265,798

Series 2017A
Amortization Schedule

(1) Represents Interest from 9/6/17 through 5/1/18

Armstrong

Community Development District

Debt Service Fund

Series 2019

Description	Proposed Budget FY2020	Actual thru 3/31/20	Projected Next 6 Months	Total Projected Thru 9/30/20	Approved Budget FY2021
<u>Revenues</u>					
Assessments - Series 2019	\$0	\$0	\$0	\$0	\$433,600
Interest Income	\$0	\$476	\$600	\$1,076	\$0
Carry Forward Surplus	\$0	\$0	\$0	\$0	\$145,882
Total Revenues	\$0	\$476	\$600	\$1,076	\$579,482
<u>Expenditures</u>					
<u>Series 2019</u>					
Interest 11/1	\$0	\$0	\$0	\$0	\$144,806
Principal 11/1	\$0	\$0	\$0	\$0	\$0
Interest 5/1	\$152,851	\$0	\$152,851	\$152,851	\$144,806
Total Debt Service Expenditures	\$152,851	\$0	\$152,851	\$152,851	\$289,613
<u>Other Sources/(Uses):</u>					
Bond Proceeds	\$731,257	\$731,257	\$0	\$731,257	\$0
Total Other	\$731,257	\$731,257	\$0	\$731,257	\$0
EXCESS REVENUES / (EXPENDITURES)	\$578,406	\$731,733	-\$152,251	\$579,482	289,870

11/1/21 Interest	\$	144,806
11/1/21 Principal	\$	140,000
	\$	284,806

Armstrong
COMMUNITY DEVELOPMENT DISTRICT

Series 2019
Amortization Schedule

DATE	PRINCIPAL BALANCE	INTEREST	PRINCIPAL	TOTAL
1-May-20	\$ 7,500,000	\$ 152,851	\$ -	\$ -
1-Nov-20	\$ 7,500,000	\$ 144,806	\$ -	\$ 297,657.29
1-May-21	\$ 7,500,000	\$ 144,806	\$ -	\$ -
1-Nov-21	\$ 7,500,000	\$ 144,806	\$ 140,000	\$ 429,612.50
1-May-22	\$ 7,360,000	\$ 142,619	\$ -	\$ -
1-Nov-22	\$ 7,360,000	\$ 142,619	\$ 145,000	\$ 430,237.50
1-May-23	\$ 7,215,000	\$ 140,353	\$ -	\$ -
1-Nov-23	\$ 7,215,000	\$ 140,353	\$ 150,000	\$ 430,706.26
1-May-24	\$ 7,065,000	\$ 138,009	\$ -	\$ -
1-Nov-24	\$ 7,065,000	\$ 138,009	\$ 155,000	\$ 431,018.76
1-May-25	\$ 6,910,000	\$ 135,588	\$ -	\$ -
1-Nov-25	\$ 6,910,000	\$ 135,588	\$ 160,000	\$ 431,175.00
1-May-26	\$ 6,750,000	\$ 132,788	\$ -	\$ -
1-Nov-26	\$ 6,750,000	\$ 132,788	\$ 165,000	\$ 430,575.00
1-May-27	\$ 6,585,000	\$ 129,900	\$ -	\$ -
1-Nov-27	\$ 6,585,000	\$ 129,900	\$ 170,000	\$ 429,800.00
1-May-28	\$ 6,415,000	\$ 126,925	\$ -	\$ -
1-Nov-28	\$ 6,415,000	\$ 126,925	\$ 175,000	\$ 428,850.00
1-May-29	\$ 6,240,000	\$ 123,863	\$ -	\$ -
1-Nov-29	\$ 6,240,000	\$ 123,863	\$ 185,000	\$ 432,725.00
1-May-30	\$ 6,055,000	\$ 120,625	\$ -	\$ -
1-Nov-30	\$ 6,055,000	\$ 120,625	\$ 190,000	\$ 431,250.00
1-May-31	\$ 5,865,000	\$ 117,300	\$ -	\$ -
1-Nov-31	\$ 5,865,000	\$ 117,300	\$ 195,000	\$ 429,600.00
1-May-32	\$ 5,670,000	\$ 113,400	\$ -	\$ -
1-Nov-32	\$ 5,670,000	\$ 113,400	\$ 205,000	\$ 431,800.00
1-May-33	\$ 5,465,000	\$ 109,300	\$ -	\$ -
1-Nov-33	\$ 5,465,000	\$ 109,300	\$ 215,000	\$ 433,600.00
1-May-34	\$ 5,250,000	\$ 105,000	\$ -	\$ -
1-Nov-34	\$ 5,250,000	\$ 105,000	\$ 220,000	\$ 430,000.00
1-May-35	\$ 5,030,000	\$ 100,600	\$ -	\$ -
1-Nov-35	\$ 5,030,000	\$ 100,600	\$ 230,000	\$ 431,200.00
1-May-36	\$ 4,800,000	\$ 96,000	\$ -	\$ -
1-Nov-36	\$ 4,800,000	\$ 96,000	\$ 240,000	\$ 432,000.00
1-May-37	\$ 4,560,000	\$ 91,200	\$ -	\$ -
1-Nov-37	\$ 4,560,000	\$ 91,200	\$ 250,000	\$ 432,400.00
1-May-38	\$ 4,310,000	\$ 86,200	\$ -	\$ -
1-Nov-38	\$ 4,310,000	\$ 86,200	\$ 260,000	\$ 432,400.00
1-May-39	\$ 4,050,000	\$ 81,000	\$ -	\$ -
1-Nov-39	\$ 4,050,000	\$ 81,000	\$ 270,000	\$ 432,000.00
1-May-40	\$ 3,780,000	\$ 75,600	\$ -	\$ -
1-Nov-40	\$ 3,780,000	\$ 75,600	\$ 280,000	\$ 431,200.00
1-May-41	\$ 3,500,000	\$ 70,000	\$ -	\$ -
1-Nov-41	\$ 3,500,000	\$ 70,000	\$ 290,000	\$ 430,000.00
1-May-42	\$ 3,210,000	\$ 64,200	\$ -	\$ -
1-Nov-42	\$ 3,210,000	\$ 64,200	\$ 305,000	\$ 433,400.00
1-May-43	\$ 2,905,000	\$ 58,100	\$ -	\$ -
1-Nov-43	\$ 2,905,000	\$ 58,100	\$ 315,000	\$ 431,200.00
1-May-44	\$ 2,590,000	\$ 51,800	\$ -	\$ -
1-Nov-44	\$ 2,590,000	\$ 51,800	\$ 325,000	\$ 428,600.00
1-May-45	\$ 2,265,000	\$ 45,300	\$ -	\$ -
1-Nov-45	\$ 2,265,000	\$ 45,300	\$ 340,000	\$ 430,600.00
1-May-46	\$ 1,925,000	\$ 38,500	\$ -	\$ -
1-Nov-46	\$ 1,925,000	\$ 38,500	\$ 355,000	\$ 432,000.00
1-May-47	\$ 1,570,000	\$ 31,400	\$ -	\$ -
1-Nov-47	\$ 1,570,000	\$ 31,400	\$ 370,000	\$ 432,800.00
1-May-48	\$ 1,200,000	\$ 24,000	\$ -	\$ -
1-Nov-48	\$ 1,200,000	\$ 24,000	\$ 385,000	\$ 433,000.00
1-May-49	\$ 815,000	\$ 16,300	\$ -	\$ -
1-Nov-49	\$ 815,000	\$ 16,300	\$ 400,000	\$ 432,600.00
1-May-50	\$ 415,000	\$ 8,300	\$ -	\$ -
1-Nov-50	\$ 415,000	\$ 8,300	\$ 415,000	\$ 431,600.00
		\$ 5,735,607.31	\$ 7,500,000.00	\$ 13,235,607.31

EIGHTH ORDER OF BUSINESS

B.

ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT

July 9, 2020

1. Consideration of Requisition 39 - 40
2019A Construction Account
2. Ratification of Work Authorization No. 4
3. Consideration of Besch & Smith CO#8

Scott A. Wild
District Engineer
England-Thims & Miller, Inc.

ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
2019A BONDS
REQUISITION SUMMARY
July 9, 2020

2019A REQUISITIONS TO BE APPROVED					Requisition Amount
9-Jul	39	Eisman & Russo	CEI Services	Greyhawk Phases 2 & 3	\$ 5,576.12
9-Jul	40	Besch & Smith	Pay App #10	Greyhawk Phases 2 & 3	\$ 199,339.24
2019A REQUISITIONS TO BE APPROVED					\$ 204,915.36
TOTAL REQUISITIONS TO BE APPROVED JULY 9, 2020					\$ 204,915.36

**ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
WORK AUTHORIZATION NO. 4
GREYHAWK PHASES 3A AND 3B
CONSTRUCTION DOCUMENTS REVISIONS**

Scope of Work

England, Thims & Miller, Inc. shall provide consulting engineering services associated with the improvement plan for the Armstrong Community Development District construction improvements. Consulting services shall include, but not be limited to:

TASK I – PHASE 3 PLAN REVISIONS

ETM will incorporate the proposed sub-phasing of Phase 3 into the construction documents. These changes will affect the Site Plans, Paving and Drainage Plans, Water and Sewer Plans, Roadway profiles, and Lot Grading Plans.

Lump Sum Fee.....\$3,500.00

TASK II – REGULATORY PERMITTING

ETM proposes to prepare permit applications and coordinate the review process for the following permits.

1. Clay County Plan Review
Lump Sum Fee.....\$500.00
2. CCUA Utility Permitting
Lump Sum Fee.....\$500.00
3. CCUA Sanitary Sewer Collection System General Permit Modification
Lump Sum Fee.....\$250.00
4. CCUA Water Distribution System General Permit
Lump Sum Fee.....\$250.00

FEE SUMMARY

Task I	Phase 3 Plan Revisions	\$3,500.00
Task II	Regulatory Permitting	
	1. Clay County Plan Review	\$ 500.00
	2. CCUA Utility Permitting	\$ 500.00
	3. CCUA Sanitary Sewer Collection System General Permit Modification	\$ 250.00
	4. CCUA Water Distribution System General Permit	\$ 250.00
	TOTAL FEE SUMMARY	\$5,000.00

Basis of Estimated Fee (12 Months)

Principal – CEO/CSO/President.....	\$265.00/Hr.
Principal – Vice President	\$245.00/Hr.
Senior Engineer.....	\$195.00/Hr.
Engineer	\$157.00/Hr.
Project Manager	\$180.00/Hr.
Assistant Project Manager	\$147.00/Hr.
Senior Planner.....	\$182.00/Hr.
Planner	\$149.00/Hr.
CEI Project Manager.....	\$165.00/Hr.
CEI Senior Inspector.....	\$148.00/Hr.
CEI Inspector	\$120.00/Hr.
Senior Landscape Architect.....	\$168.00/Hr.
Landscape Architect	\$150.00/Hr.
Senior Graphics Technician.....	\$149.00/Hr.
GIS Programmer	\$160.00/Hr.
GIS Analyst	\$133.00/Hr.
Senior Engineering Designer / Senior LA Designer	\$151.00/Hr.
Engineering/Landscape Designer	\$131.00/Hr.
CADD/GIS Technician	\$121.00/Hr.
Administrative Support	\$84.00/Hr.

Cost such as subconsultants, printing, telephone, delivery service, mileage and travel shall be invoiced at direct costs plus 15%.

Time of Performance

Services rendered will commence upon District approval and will be completed on or before September 30, 2020

Approval

Submitted by: _____

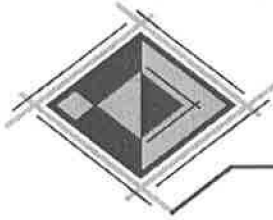
England, Thims & Miller, Inc.

Date: 6/19/20

Approved by: _____

Armstrong Community Development District

Date: 6/19/2020



BESCH & SMITH
CIVIL GROUP INC.

Project: Grey Hawk Phase 2 &3

To: Armstrong Community Development District
C/O – England-Thims & Miller, Inc. (Zach Brecht, P.E.)
14775 Old St. Augustine Road
Jacksonville, FL 32258
O. (904) 265-3223
BrechtZ@etminc.com

From: DJ Head
Besch & Smith Civil Group Inc.
345 Cumberland Industrial Court
St. Augustine, FL 32095
P. (904) 260-6393
F. (904) 338-0226

Date: 7/1/2020

Total Pages: 3

Re:

Request For Change Order No. 8

We are pleased to provide this change order proposal on the above referenced project. This Change Order Request is based off of Asbuilt Letter Review Fee dated December 6th, 2019.

Besch and Smith Civil Group, Inc. will furnish all necessary labor, equipment and materials for all of the work items shown. Proposal is based upon changes to the construction drawings as requested by the enigneer.

CHARGES PHASE 2 & 3

<u>Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Total</u>
PHASE 2 & 3 CCUA ASBUILT REVIEW FEE	1	LS	\$7,875.00	\$7,875.00

Total Charge This Change Order.....\$ 7,875.00

Accepted By:

Besch and Smith Civil Group, Inc.

Armstrong Community Development District

Owner/Representative Signature Date

Owner/Representative Signature Date

Print Name Title

Print Name Title



Clay County Utility Authority

3176 Old Jennings Road
Middleburg, Florida 32068-3907
Telephone (904) 272-5999
Facsimile (904) 213-2469

*Working together to
protect public health,
conserve our natural
resources, and create
long-term value for
our ratepayers.*

December 6, 2019

Mr. Michael Taylor
Greyhawk Venture, LLC
7807 Baymeadows Road East, Suite 205
Jacksonville, Florida 32256

Re: Quotation for the review of the water, wastewater and reclaimed water as-built drawings for the **Greyhawk Subdivision, Phases 2 & 3**, located in Orange Park, Clay County, Florida.

Dear Mr. Taylor,

This letter is to advise you that, as stated in the Developer Agreement, CCUA will provide the review and quality assurance for the submitted as-built survey drawings for the water, wastewater, and reclaimed water utilities applicable to the project.

Preliminary deliverables to CCUA shall include one (1) set of prints for review and final deliverables to CCUA shall include three (3) sets of prints. All as-built data shall be provided in accordance with CCUA's "As-built Specifications Standards Manual." Prints requested, will be charged at \$2.00 per sheet, or copy. CCUA will provide the review and quality assurance for a total charge of \$7,875.00, for a total quote of 225 hours. *As stated in the Developer Agreement, the initial estimated charge must be paid in advance by your underground utility contractor, prior to our commencing review of the as-builts.*

If we must return the as-built survey drawings due to inadequate or inaccurate information, we will not apply any additional charge as long as we do not exceed the quoted hours above. Hours over the quoted time, which are attributed to inadequate or inaccurate information, will be charged to you at a rate of \$35.00 per hour. Payment of these charges must be received before the project will be released for service.

We suggest you provide this information, along with a copy of this letter, to all of the contractors bidding on your project and instruct them to sign it and return the letter with their bid. Once you have selected a contractor, please return an executed original of this letter to us for our records. **We will not proceed with review and quality assurance of the as-builts until this quotation letter is signed and returned to us with proper payment.**

Please check our website, www.clayutility.org, for supporting documentation and templates.

If you have any questions, please feel free to contact me by phone at (904) 213-2410 or via e-mail at drawlins@clayutility.org.

Sincerely,
CLAY COUNTY UTILITY AUTHORITY

David Rawlins

David Rawlins
Service Availability Manager

The above referenced terms and conditions are hereby accepted:

(Contractor Company Name)

By: _____
(Signature)

Print Name: _____

Date: _____

cc: Summer Berndt, CCUA
ETM, Inc.
CCUA Job File

D.



EVERGREEN
LIFESTYLES MANAGEMENT

ARMSTRONG CDD

July 2020 - Manager's Report

Todd Moseley

Armstrong CDD

Director of Operations

Evergreen Lifestyles Management

DISTRIBUTION LIST

Armstrong CDD	Board of Directors	Via E-mail
Jim Perry	District Manager	Via E-mail
Sarah Warren	District Attorney	Via E-mail
Scott Wild	District Engineer	Via E-mail

ADMINISTRATION

*CDD Violations: Landscaping upkeep. Parking regularly on the street.

Additional Access Cards Given Out This Month: 0

Replacement Access Cards Given Out This Month: 0

Replacement Mailbox Keys Given Out This Month: 0

Amenity Rentals Requested This Month: 0

ADMINISTRATIVE PROJECT UPDATES:

Staff continues to add new residents to community website, e-mail list, and access control software.

Staff continues to provide new owners with mailbox keys and community welcome packets.

PROPOSALS

- Future proposal for repair or replacement of covered patio ceiling fans.

MAINTENANCE PROJECTS COMPLETED

- Fire pit signage was installed - includes usage directions
- Replace fire pit timer switch
- Replaced fire pit post
- Installed new emergency shut of switch & casing
- Rear maintenance gate at back of pool deck & pool pump house gate secured with combination pad lock
- Confirmed A/C in restroom and office side of building officially does not leak any longer and stays correct temperature.
- Completed installing all hydraulic hinges to each amenity access point

MAINTENANCE PROJECTS IN PROCESS OF BEING COMPLETED

- Fire pit post staining to match surrounding color scheme.
- Playground swing mulch fill-in
- Flag replacement at roundabout of amenity center
- Plant beds for new signage at entrance

SCHEDULED EVENTS

- Continuation of some virtual events and activities
- Continuing to monitor COVID-19 and event progress that promotes social distancing. Reviewing Lifestyles survey that was sent to community for future Lifestyles planning.

TENTH ORDER OF BUSINESS

A.

ARMSTRONG
COMMUNITY DEVELOPMENT DISTRICT
COMBINED BALANCE SHEET
May 31, 2020

	<u>Governmental Fund Types</u>			Totals (Memorandum Only) 2020
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<u>ASSETS:</u>				
Cash	\$81,474	---	---	\$81,474
Investments:				
<u>Series 2017A</u>				
Reserve	---	\$265,819	---	\$265,819
Revenue	---	\$171,154	---	\$171,154
Acquisition/Construction	---	---	\$17,295	\$17,295
<u>Series 2017B</u>				
Reserve	---	\$15,889	---	\$15,889
Revenue	---	\$3	---	\$3
Interest	---	\$0	---	\$0
Prepayment	---	\$96	---	\$96
Acquisition/Construction	---	---	\$15	\$15
<u>Series 2019</u>				
Reserve	---	\$433,600	---	\$433,600
Revenue	---	\$145,233	---	\$145,233
Acquisition/Construction	---	---	\$91,414	\$91,414
Due from General Fund	---	\$0	---	\$0
TOTAL ASSETS	<u>\$81,474</u>	<u>\$1,031,793</u>	<u>\$108,724</u>	<u>\$1,221,992</u>
<u>LIABILITIES:</u>				
Accounts Payable	\$35,430	---	---	\$35,430
Due to Debt Service	\$0	---	---	\$0
<u>FUND BALANCES:</u>				
Restricted for Debt Service	---	\$1,031,793	---	\$1,031,793
Restricted for Tynes Blvd	---	---	\$0	\$0
Restricted for Capital Projects	---	---	\$108,724	\$108,724
Unassigned	\$46,044	---	---	\$46,044
TOTAL LIABILITIES & FUND BALANCES	<u>\$81,474</u>	<u>\$1,031,793</u>	<u>\$108,724</u>	<u>\$1,221,992</u>

ARMSTRONG
COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended May 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/20	ACTUAL THRU 05/31/20	VARIANCE
<u>REVENUES:</u>				
Assessments - Net	\$139,000	\$139,000	\$138,385	(\$615)
Developer Subsidy - Net	\$36,800	\$27,600	\$27,600	\$0
Developer Contributions	\$263,553	\$90,157	\$90,157	\$0
TOTAL REVENUES	\$439,353	\$256,757	\$256,141	(\$615)
<u>EXPENDITURES:</u>				
<u>Administrative</u>				
Supervisors Fees	\$9,600	\$6,400	\$5,200	\$1,200
FICA Expense	\$734	\$490	\$398	\$92
Engineering Fees	\$10,000	\$6,667	\$4,955	\$1,712
Arbitrage	\$600	\$0	\$0	\$0
Assessment Roll	\$5,000	\$5,000	\$5,000	\$0
Dissemination Agent	\$3,500	\$2,333	\$4,083	(\$1,750)
Attorney Fees	\$30,000	\$20,000	\$8,812	\$11,188
Annual Audit	\$4,200	\$4,200	\$4,000	\$200
Trustee Fees	\$3,717	\$3,717	\$3,717	\$0
Management Fees	\$45,000	\$30,000	\$30,000	\$0
Computer Time	\$1,500	\$1,000	\$1,000	\$0
Telephone	\$300	\$200	\$97	\$103
Postage	\$300	\$200	\$136	\$64
Insurance	\$6,050	\$6,050	\$6,050	\$0
Printing & Binding	\$2,000	\$1,333	\$851	\$482
Legal Advertising	\$2,000	\$1,333	\$1,183	\$151
Other Current Charges	\$500	\$333	\$340	(\$7)
Website Admin	\$1,000	\$667	\$667	\$0
Property Taxes	\$1,200	\$800	\$0	\$800
Office Supplies	\$150	\$100	\$43	\$58
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
Total Administrative	\$127,527	\$90,999	\$76,706	\$14,292
<u>Field</u>				
Utilities	\$60,000	\$40,000	\$17,615	\$22,385
Repairs & Maintenance	\$5,000	\$3,333	\$14,265	(\$10,932)
Landscape	\$52,365	\$34,910	\$30,546	\$4,364
Landscape - Contingency	\$5,000	\$3,333	\$0	\$3,333
Lake Maintenance	\$12,000	\$8,000	\$6,485	\$1,515
Irrigation Repairs	\$10,000	\$6,667	\$4,329	\$2,338
Total Field	\$144,365	\$96,243	\$73,240	\$23,004

ARMSTRONG
COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended May 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/20	ACTUAL THRU 05/31/20	VARIANCE
<u>Amenity Center</u>				
Insurance	\$19,974	\$19,974	\$20,590	(\$616)
Phone/Internet/Cable	\$5,000	\$3,333	\$1,323	\$2,011
Electric	\$20,000	\$13,333	\$6,972	\$6,361
Water/Irrigation	\$15,000	\$10,000	\$4,338	\$5,662
Gas	\$200	\$133	\$536	(\$403)
Refuse Service	\$2,500	\$1,667	\$1,251	\$416
Security Monitoring	\$600	\$400	\$5,175	(\$4,775)
Access Cards	\$2,500	\$1,667	\$439	\$1,228
Field Mgmt/Admin	\$15,000	\$10,000	\$0	\$10,000
Amenity Landscaping	\$30,631	\$20,421	\$17,868	\$2,553
Fitness Equipment Lease (Sofitco)	\$23,196	\$15,464	\$11,322	\$4,142
Janitorial	\$7,000	\$4,667	\$11,385	(\$6,718)
Janitorial Supplies	\$3,450	\$2,300	\$2,174	\$126
Facility Maintenance	\$7,500	\$5,000	\$0	\$5,000
Pool Maintenance	\$0	\$0	\$6,353	(\$6,353)
Repairs & Maintenance	\$4,310	\$2,873	\$0	\$2,873
Special Events	\$5,000	\$3,333	\$1,442	\$1,891
Holiday Decorations	\$1,500	\$1,500	\$2,245	(\$745)
Fitness Center Repairs/Supplies	\$900	\$600	\$190	\$410
Office Supplies	\$1,500	\$1,000	\$0	\$1,000
ASCAP/BMI License Fees	\$500	\$333	\$0	\$333
Pest Control	\$1,200	\$800	\$180	\$620
Total Amenity Center	<u>\$167,461</u>	<u>\$118,799</u>	<u>\$93,782</u>	<u>\$25,016</u>
TOTAL EXPENDITURES	<u>\$439,353</u>	<u>\$306,041</u>	<u>\$243,728</u>	<u>\$62,312</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$0</u>	<u>(\$49,284)</u>	<u>\$12,413</u>	<u>\$61,697</u>
Net change in Fund Balance	<u>\$0</u>	<u>(\$49,284)</u>	<u>\$12,413</u>	<u>\$61,697</u>
Fund Balance - Beginning	\$0		\$33,632	
Fund Balance - Ending	<u>\$0</u>		<u>\$46,044</u>	

ARMSTRONG
COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND
SERIES 2017 A/B SPECIAL ASSESSMENT REVENUE BONDS
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended May 31, 2020

<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>PRORATED BUDGET THRU 05/31/20</u>	<u>ACTUAL THRU 05/31/20</u>	<u>VARIANCE</u>
<u>REVENUES:</u>				
Assessments - Series 2017A	\$265,819	\$265,819	\$264,634	(\$1,184)
Assessments - Series 2017B	\$50,663	\$0	\$0	\$0
Interest Income	\$0	\$0	\$507	\$507
Direct Assessments	\$0	\$0	\$10,327	\$10,327
<i>TOTAL REVENUES</i>	<u>\$316,481</u>	<u>\$265,819</u>	<u>\$275,468</u>	<u>\$9,649</u>
<u>EXPENDITURES:</u>				
<u>Series 2017A</u>				
Interest Expense - 11/1	\$98,975	\$98,975	\$98,975	\$0
Principal Expense - 11/1	\$65,000	\$65,000	\$65,000	\$0
Interest Expense - 5/1	\$97,797	\$97,797	\$97,797	\$0
<u>Series 2017B</u>				
Interest Expense - 11/1	\$25,331	\$25,331	\$20,606	\$4,725
Special Call - 11/1	\$0	\$0	\$785,000	(\$785,000)
Interest Expense - 5/1	\$25,331	\$0	\$0	\$0
<i>TOTAL EXPENDITURES</i>	<u>\$312,435</u>	<u>\$287,103</u>	<u>\$1,067,378</u>	<u>(\$780,275)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$4,047</u>	<u>(\$21,285)</u>	<u>(\$791,910)</u>	<u>(\$770,625)</u>
<u>Other Financing Sources/(Uses):</u>				
Interfund Transfer In/(Out)	\$0	\$0	(\$239)	(\$239)
<i>Total Other Financing Sources/(Uses)</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$239)</u>	<u>(\$239)</u>
Net change in Fund Balance	<u>\$4,047</u>	<u>(\$21,285)</u>	<u>(\$792,149)</u>	<u>(\$770,864)</u>
FUND BALANCE - Beginning	\$189,082		\$1,245,109	
FUND BALANCE - Ending	<u>\$193,128</u>		<u>\$452,960</u>	

ARMSTRONG
COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND
SERIES 2019 SPECIAL ASSESSMENT REVENUE BONDS
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended May 31, 2020

DESCRIPTION	PROPOSED BUDGET	PRORATED BUDGET THRU 05/31/20	ACTUAL THRU 05/31/20	VARIANCE
REVENUES:				
Assessments	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$427	\$427
TOTAL REVENUES	\$0	\$0	\$427	\$427
EXPENDITURES:				
Series 2019				
Interest Expense - 11/1	\$0	\$0	\$0	\$0
Principal Expense - 5/1	\$0	\$0	\$0	\$0
Interest Expense - 5/1	\$152,851	\$152,851	\$152,851	\$0
TOTAL EXPENDITURES	\$152,851	\$152,851	\$152,851	\$0
Excess (deficiency) of revenues over (under) expenditures	(\$152,851)	(\$152,851)	(\$152,424)	\$427
Other Financing Sources/(Uses):				
Bond Proceeds	\$731,257	\$731,257	\$731,257	\$0
Total Other Financing Sources/(Uses)	\$731,257	\$731,257	\$731,257	\$0
Net change in Fund Balance	\$578,406	\$578,406	\$578,833	\$427
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	\$578,406		\$578,833	

ARMSTRONG
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL PROJECTS - TYNES BLVD PROJECT
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended May 31, 2020

<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>PRORATED THRU 05/31/20</u>	<u>ACTUAL THRU 05/31/20</u>	<u>VARIANCE</u>
<u>REVENUES:</u>				
Developer Contributions	\$0	\$0	\$474,266	\$474,266
TOTAL REVENUES	\$0	\$0	\$474,266	\$474,266
<u>EXPENDITURES:</u>				
<i>Administrative</i>				
Other Current Charges	\$0	\$0	\$927	(\$927)
<i>Capital Outlay</i>				
Improvements	\$0	\$0	\$474,266	(\$474,266)
TOTAL EXPENDITURES	\$0	\$0	\$475,193	(\$475,193)
Excess (deficiency) of revenues over (under) expenditures	\$0	\$0	(\$927)	(\$927)
<u>Other Financing Sources/(Uses):</u>				
Interfund Transfer In/(Out)	\$0	\$0	\$608,876	\$608,876
Total Other Financing Sources/(Uses)	\$0	\$0	\$608,876	\$608,876
Net change in Fund Balance	\$0	\$0	\$607,949	\$607,949
FUND BALANCE - Beginning	\$0		(\$607,949)	
FUND BALANCE - Ending	\$0		\$0	

ARMSTRONG
COMMUNITY DEVELOPMENT DISTRICT

CAPITAL PROJECTS
SERIES 2017 A/B SPECIAL ASSESSMENT REVENUE BONDS
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended May 31, 2020

<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>PRORATED THRU 05/31/20</u>	<u>ACTUAL THRU 05/31/20</u>	<u>VARIANCE</u>
<u>REVENUES:</u>				
Interest Income	\$0	\$0	\$21	\$21
Developer Deficit Funding	\$0	\$0	\$0	\$0
Prepaid CEC Fees	\$0	\$0	\$0	\$0
<i>TOTAL REVENUES</i>	<u>\$0</u>	<u>\$0</u>	<u>\$21</u>	<u>\$21</u>
<u>EXPENDITURES:</u>				
Improvements - A	\$0	\$0	\$0	\$0
Improvements - B	\$0	\$0	\$0	\$0
<i>TOTAL EXPENDITURES</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$21</u>	<u>\$21</u>
<u>Other Financing Sources/(Uses):</u>				
Interfund Transfer In/(Out)	\$0	\$0	\$239	\$239
<i>Total Other Financing Sources/(Uses)</i>	<u>\$0</u>	<u>\$0</u>	<u>\$239</u>	<u>\$239</u>
Net change in Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$260</u>	<u>\$260</u>
FUND BALANCE - Beginning	<u>\$0</u>		<u>\$17,050</u>	
FUND BALANCE - Ending	<u>\$0</u>		<u>\$17,310</u>	

ARMSTRONG
COMMUNITY DEVELOPMENT DISTRICT

CAPITAL PROJECTS
SERIES 2019 SPECIAL ASSESSMENT REVENUE BONDS
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended May 31, 2020

<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>PRORATED THRU 05/31/20</u>	<u>ACTUAL THRU 05/31/20</u>	<u>VARIANCE</u>
<u>REVENUES:</u>				
Interest Income	\$0	\$0	\$1,401	\$1,401
TOTAL REVENUES	\$0	\$0	\$1,401	\$1,401
<u>EXPENDITURES:</u>				
Improvements	\$0	\$0	\$5,672,545	(\$5,672,545)
Cost of Issuance	\$0	\$0	\$397,308	(\$397,308)
TOTAL EXPENDITURES	\$0	\$0	\$6,069,853	(\$6,069,853)
Excess (deficiency) of revenues over (under) expenditures	\$0	\$0	(\$6,068,452)	(\$6,068,452)
<u>Other Financing Sources/(Uses):</u>				
Bond Proceeds	\$0	\$0	\$6,768,743	\$6,768,743
Interfund Transfer Out	\$0	\$0	(\$608,876)	(\$608,876)
Total Other Financing Sources/(Uses)	\$0	\$0	\$6,159,867	\$6,159,867
Net change in Fund Balance	\$0	\$0	\$91,414	\$91,414
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	\$0		\$91,414	

**ARMSTRONG
COMMUNITY DEVELOPMENT DISTRICT**

Long Term Debt

I. Bond Issue: Series 2017A Special Assessment Bonds
Original Issue Amount: \$4,035,000

Assessment Area 1-A		Maturity Date	Interest Rate
Term 1	\$355,000.00	11/1/23	3.625%
Term 2	\$430,000.00	11/1/28	4.500%
Term 3	\$665,000.00	11/1/34	5.000%
Term 4	<u>\$2,585,000.00</u>	11/1/48	5.125%
	\$4,035,000.00		

Bonds outstanding - 9/30/17		\$4,035,000
Less:	11/1/19	<u>(\$65,000)</u>
Current Bonds Outstanding:		<u><u>\$3,970,000</u></u>

Reserve Requirement:	\$265,819
Reserve Fund Balance:	\$265,819

II. Bond Issue: Series 2017B Special Assessment Bonds
Original Issue Amount: \$2,890,000

Assessment Area 1-B	\$2,890,000.00	11/1/29	5.250%
---------------------	----------------	---------	--------

Bonds outstanding - 9/30/17		\$2,890,000
Less:	11/1/18	(\$365,000)
	2/1/19	(\$185,000)
	5/1/19	(\$1,375,000)
	8/1/19	(\$180,000)
	11/1/19	<u>(\$785,000)</u>
Current Bonds Outstanding:		<u><u>\$0</u></u>

Reserve Requirement:	\$0
Reserve Fund Balance:	\$15,889

Reserve Fund Requirement: Lesser of:
(i) Max Annual Debt Service for Bonds Outstanding
(ii) 125% of Average Debt Service for Bonds Outstanding
(iii) 10% of Original proceeds

III. Bond Issue: Series 2019A Special Assessment Bonds (Area 2)
Original Issue Amount: \$7,500,000

Assessment Area 2		Maturity Date	Interest Rate
Term 1	\$590,000.00	11/1/24	3.125%
Term 2	\$1,045,000.00	11/1/30	3.550%
Term 3	\$2,365,000.00	11/1/40	4.000%
Term 4	<u>\$3,500,000.00</u>	11/1/50	4.100%
	\$7,500,000.00		

Bonds outstanding - 10/31/19		\$7,500,000
Less:	11/1/19	<u>\$0</u>
Current Bonds Outstanding:		<u><u>\$7,500,000</u></u>

Reserve Requirement:	\$433,600
Reserve Fund Balance:	\$433,600

Reserve Fund Requirement: (i) Max Annual Debt Service for Bonds Outstanding
(ii) 50% of MADS upon satisfaction of Reserve Acct Release Conditions

Armstrong
Community Development District
Series 2017A/B Special Assessment Revenue Bonds

1. Recap of Capital Project Fund Activity Through May 31, 2020

Opening Balance in Construction Account - Series 2017	\$6,111,819.56
Source of Funds:	
Interest Earned on Series 2017	\$9,416.61
Developer Contributions	\$2,606,577.92
Transfer from Debt Service	\$1,203.26
Prepaid CEC Fees	\$81,232.20
Use of Funds:	
Disbursements:	
Cost of Issuance	(\$409,225.50)
Roadway Improvements	(\$1,745,453.37)
Utilities	(\$2,181,215.35)
Stormwater Management System	(\$1,370,377.54)
Amenity Area & Neighborhood Parks	(\$2,457,555.82)
Contingency	(\$68,494.30)
Professional Fees	(\$560,617.54)
Adjusted Balance in Construction Account at May 31, 2020	<u><u>\$17,310.13</u></u>

2. Funds Available For Construction at May 31, 2020

Book Balance of Construction Fund at May 31, 2020	\$17,310.13
Contracts in place at May 31, 2020	

3. Investments - US Bank

May 31, 2020	Type	Yield	Due	Maturity	Principal
Construction Fund:	Overnight				\$17,310.13
				Due from Developer	\$0.00
				ADJ: Outstanding Requisitions	\$0.00
					<u><u>\$17,310.13</u></u>

Armstrong Community Development District Series 2017

REQ. #	DATE	CONTRACTOR	AMOUNT OF REQUESTION	COI	Fixed Assets	Internal Roads	Water, Sewer and Reuse Facilities	Stormwater Management Facilities	Amenity Center & Neighborhood Parks	Contingency	Hadden Eng	Basham & Lucas	Jr Davis	Eiland & Assoc	Gemini Eng	Scherer Constr	Misc. Professional Fees
COI		IUS Bank	\$5,275.00	\$5,275.00													
COI		GMS	\$27,500.00	\$27,500.00													
COI		Holland & Knight	\$5,250.50	\$5,250.50													
COI		Fredson Mahoney	\$15,000.00	\$15,000.00													
COI		Alvares LP	\$45,000.00	\$45,000.00													
COI		Gray Robinson	\$40,000.00	\$40,000.00													
COI		Hadden Eng	\$17,400.00	\$17,400.00													
COI		Hadden Eng	\$25,000.00	\$25,000.00													
COI		Hadden Eng	\$1,250.00	\$1,250.00													
COI		Underwriters Discount	\$138,500.00	\$138,500.00													
COI		Org Issued Discount	\$59,050.00	\$59,050.00													
1	10/18	JR Davis Construction	\$278,448.66	\$278,448.66	\$278,448.66	\$187,245.50	\$0.00	\$01,204.16	\$0.00	\$0.00							
2	10/18	Grayhawk Ventures	\$99,008.80	\$99,008.80	\$99,008.80												\$99,008.80
3	10/18	JR Davis Construction	\$87,731.74	\$87,731.74	\$87,731.74	\$55,186.22		\$42,545.52									
4	10/18	Hadden Eng	\$18,315.05	\$18,315.05	\$18,315.05						\$18,315.05						
5	11/18	JR Davis Construction	\$345,751.13	\$345,751.13	\$345,751.13	\$32,734.18	\$185,121.50	\$177,895.48									\$0.00
6	12/18	JR Davis Construction	\$895,421.48	\$895,421.48	\$895,421.48	\$15,184.94	\$388,471.37	\$269,108.78	\$1,876.67	\$10,778.72							
7	12/18	Basham & Lucas	\$40,900.00	\$40,900.00	\$40,900.00							\$48,900.00					
8	12/18	Hadden Eng	\$29,125.85	\$29,125.85	\$29,125.85						\$29,125.85						
9	12/18	JR Davis Construction	\$99,395.74	\$99,395.74	\$99,395.74	\$33,697.71	\$182,705.69	\$182,892.14									\$0.00
10	12/18	JR Davis Construction	\$107,985.42	\$107,985.42	\$107,985.42	\$51,383.46	\$353,480.30	\$294,743.41	\$5,600.00	\$32,339.25							\$0.00
11	12/18	Clay Elastic	\$273,680.00	\$273,680.00	\$273,680.00												
12	12/18	JR Davis Construction	\$530,798.76	\$530,798.76	\$530,798.76	\$164,551.42	\$291,944.25	\$31,085.74								\$43,257.35	
13	12/18	Basham & Lucas	\$0,440.00	\$0,440.00	\$0,440.00							\$9,440.00					
14	12/18	Hadden Eng	\$600.00	\$600.00	\$600.00						\$600.00						
15	12/18	Basham & Lucas	\$3,630.00	\$3,630.00	\$3,630.00									\$3,630.00			
16	12/18	JR Davis Construction	\$354,226.41	\$354,226.41	\$354,226.41	\$147,736.14	\$192,396.38	\$13,861.60								\$432.00	
17	12/18	Hadden Eng	\$750.00	\$750.00	\$750.00						\$750.00						
18	12/18	Hadden Eng	\$5,763.81	\$5,763.81	\$5,763.81						\$5,763.81						
19	12/18	Basham & Lucas	\$106,556.74	\$106,556.74	\$106,556.74							\$106,556.74					
20	12/18	Valencourt Construction	\$24,363.73	\$24,363.73	\$24,363.73												
21	12/18	Valencourt Construction	\$45,853.39	\$45,853.39	\$45,853.39												
22	12/18	Hadden Eng	\$3,543.02	\$3,543.02	\$3,543.02						\$3,543.02						
23	12/18	JR Davis Construction	\$220,610.05	\$220,610.05	\$220,610.05	\$176,204.27	\$28,420.17	\$15,985.61									
24	12/18	Eiland & Assoc	\$2,240.00	\$2,240.00	\$2,240.00									\$2,240.00			
25	12/18	Gemini Engineering	\$3,000.00	\$3,000.00	\$3,000.00										\$3,000.00		
26	12/18	Eiland & Assoc	\$980.00	\$980.00	\$980.00									\$980.00			
27	12/18	Basham & Lucas	\$2,699.84	\$2,699.84	\$2,699.84							\$2,699.84					
28	12/18	JR Davis Construction	\$181,074.53	\$181,074.53	\$181,074.53	\$91,401.65	\$49,598.08	\$9,651.67	\$30,432.13								
29	12/18	Eiland & Assoc	\$280.00	\$280.00	\$280.00									\$280.00			
30	12/18	Hadden Eng	\$600.00	\$600.00	\$600.00						\$600.00						
31	12/18	Valencourt Construction	\$8,107.68	\$8,107.68	\$8,107.68												
32	12/18	Hadden Eng	\$7,569.01	\$7,569.01	\$7,569.01						\$7,569.01						
33	10/21/18	Basham & Lucas	\$2,200.00	\$2,200.00	\$2,200.00							\$2,200.00					
34	11/20/18	JR Davis Construction	\$139,836.51	\$139,836.51	\$139,836.51	\$138,702.97		\$1,133.54									
35	11/20/18	Basham & Lucas	\$4,400.00	\$4,400.00	\$4,400.00							\$4,400.00					
36	12/3/18	Scherer Construction	\$45,234.00	\$45,234.00	\$45,234.00				\$18,200.00							\$29,034.00	
37	12/11/18	Gemini Engineering	\$9,000.00	\$9,000.00	\$9,000.00										\$9,000.00		
38	11/6/18	Eiland & Assoc	\$1,285.00	\$1,285.00	\$1,285.00									\$1,285.00			
39	11/6/18	Basham & Lucas	\$3,932.70	\$3,932.70	\$3,932.70							\$3,932.70					
40	11/6/18	JR Davis Construction	\$187,117.98	\$187,117.98	\$187,117.98	\$187,117.98											
41	11/6/18	JR Davis Construction	\$482,000.11	\$482,000.11	\$482,000.11	\$141,541.07	\$228,900.29	\$107,013.13	\$4,945.62								
42	11/6/18	JR Davis Construction	\$30,272.81	\$30,272.81	\$30,272.81	\$30,272.81											
43	11/6/18	Scherer Construction	\$102,156.56	\$102,156.56	\$102,156.56						\$102,156.56						
44	5/13/19	Hadden Engineering	\$8,289.00	\$8,289.00	\$8,289.00						\$8,289.00						
45	10/28/19	Jr Davis Construction	\$18,254.18	\$18,254.18	\$18,254.18						\$18,254.18						
46	10/28/19	Scherer Construction	\$316,090.57	\$316,090.57	\$316,090.57						\$316,090.57						
47	10/28/19	Gemini Engineering	\$500.00	\$500.00	\$500.00										\$500.00		
48	10/28/19	Valencourt Construction	\$5,843.00	\$5,843.00	\$5,843.00												
49	10/28/19	Basham & Lucas	\$4,796.10	\$4,796.10	\$4,796.10							\$4,796.10					
50	10/28/19	JR Davis Construction	\$90,449.36	\$90,449.36	\$90,449.36	\$3,727.95		\$84,201.81					\$2,520.00				
51	10/28/19	Hadden Engineering	\$1,450.00	\$1,450.00	\$1,450.00						\$1,450.00						
52	10/28/19	Scherer Construction	\$225,485.41	\$225,485.41	\$225,485.41				\$225,485.41								
53	10/28/19	BullRite Inspections	\$445.00	\$445.00	\$445.00												\$445.00
54	10/28/19	Geyneffe James	\$1,011.75	\$1,011.75	\$1,011.75					\$1,011.75							
55	10/28/19	Basham & Lucas	\$1,432.70	\$1,432.70	\$1,432.70							\$1,432.70					
56	10/28/19	Basham & Lucas	\$4,965.40	\$4,965.40	\$4,965.40							\$4,965.40					
57	10/28/19	JR Davis Construction	\$66,879.94	\$66,879.94	\$66,879.94			\$66,879.94									
58	10/28/19	Scherer Construction	\$318,369.47	\$318,369.47	\$318,369.47				\$318,369.47								
59	10/28/19	Hadden Engineering	\$900.00	\$900.00	\$900.00						\$900.00						
60	10/13/19	Micamy Design	\$89,572.42	\$89,572.42	\$89,572.42				\$89,572.42								
61	10/13/19	Basham & Lucas	\$4,389.00	\$4,389.00	\$4,389.00							\$4,389.00					
62	10/13/19	Jr Davis	\$9,230.52	\$9,230.52	\$9,230.52	\$9,230.52											
63	10/13/19	Soilco	\$24,363.58	\$24,363.58	\$24,363.58					\$24,363.58							
64	10/13/19	Scherer Construction	\$594,873.84	\$594,873.84	\$594,873.84				\$491,724.78							\$43,149.06	
65	10/13/19	Eiland & Assoc	\$325.00	\$325.00	\$325.00									\$325.00			
66	10/20/19	Basham & Lucas	\$3,939.20	\$3,939.20	\$3,939.20							\$3,939.20					
67	10/20/19	JR Davis	\$62,276.73	\$62,276.73	\$62,276.73			\$62,276.73									
68	10/20/19	Scherer Construction	\$307,816.51	\$307,816.51	\$307,816.51				\$289,743.81							\$39,072.70	
69	10/20/19	Basham & Lucas	\$3,239.20	\$3,239.20	\$3,239.20						\$1,000.00	\$3,239.20					
70	10/20/19	Hadden Engineering	\$1,000.00	\$1,000.00	\$1,000.00						\$1,000.00						
71	10/20/19	Hadden Engineering	\$450.00	\$450.00	\$450.00						\$450.00						
72	10/20/19	Jr Davis	\$49,781.92	\$49,781.92	\$49,781.92							\$49,781.92					
73	10/20/19	Scherer Construction	\$327,079.16	\$327,079.16	\$327,079.16												
74	10/20/19	Jr Davis	\$5,297.72	\$5,297.72	\$5,297.72												
75	10/20/19	Hadden Engineering	\$625.00	\$625.00	\$625.00						\$625.00						
76	10/20/19	Basham & Lucas	\$1,604.40	\$1,604.40	\$1,604.40							\$1,604.40					
77	10/20/19	Scherer Construction	\$148,892.52	\$148,892.52	\$148,892.52							\$148,892.52					
78	10/20/19	JR Davis Construction	\$25,344.44	\$25,344.44	\$25,344.44												
79	10/20/19	Micamy Design	\$23,190.73	\$23,190.73	\$23,190.73												
80	10/17/19	Eiland & Assoc	\$1,800.00	\$1,800.00	\$1,800.00												\$1,800.00
Grand Total			\$8,792,931.41	\$8,792,931.41	\$8,792,931.41	\$1,745,453.37	\$2,181,215.35	\$1,378,377.54	\$2,527,365.82	\$68,494.30	\$79,180.75	\$202,477.88	\$49,839.3				

Armstrong Community Development District
Series 2017

SUMMARY:		
BOND PROCEEDS	\$6,111,819.56	
DEVELOPER CONTRIBUTIONS	\$2,806,577.92	
INT RECD TO DATE	\$0,416.00	
TRANS FROM DEBT SERVICE	\$1,203.26	
PREPAID CEG FEES	\$81,232.20	
LESS: REQ. PAID	(\$5,792,939.41)	
BALANCE	\$17,310.13	

RECONCILIATION		
TRUST STATEMENT	\$17,310.13	
O/S REQ.	\$0.00	
ADJ BALANCE	\$17,310.13	
DEVELOPER CONTRIBUTIONS RECV	\$0.00	
VARIANCE	(\$0.00)	

Developer Contributions:			
2/28/19	\$186,863.26	\$73,848.09	
3/20/19	\$259,769.58	\$135,675.16	
4/23/19	\$224,376.94	\$186,737.57	
5/13/19	\$337,241.90	\$244,209.64	
6/18/19	\$216,838.82	\$157,093.62	
7/24/19	\$366,918.02		
8/15/19	\$210,143.92		
9/17/19	\$7,561.10		
	\$2,806,577.92	\$1,828,813.54	\$777,764.38

INT RECD	A	B	CDI	
Oct-17	\$54.56	\$38.18	\$2.26	
Nov-17	\$563.76	\$404.90	\$9.57	
Dec-17	\$545.58	\$381.84	\$0.01	Prepaid CEG Fees:
Jan-18	\$563.94	\$405.03	\$0.01	\$16,826.67
Feb-18	\$528.11	\$379.09	\$0.01	\$23,789.43
Mar-18	\$466.85	\$335.05	\$0.01	\$40,616.10
Apr-18	\$468.11	\$335.63	\$0.01	
May-18	\$482.70	\$352.76	\$0.00	
Jun-18	\$370.12	\$263.63		\$61,232.20
Jul-18	\$280.96	\$184.94		
Aug-18	\$226.31	\$180.61		
Sep-18	\$209.82	\$146.91		
	\$4,780.64	\$3,419.77	\$11.90	Transfer In
Oct-18	\$175.10	\$121.93		
Nov-18	\$153.12	\$105.85		
Dec-18	\$136.72	\$95.58		\$106.38
Jan-19	\$123.80	\$84.47		\$109.93
Feb-19	\$60.39	\$50.15		\$109.83
Mar-19	\$2.38	\$15.36		\$95.29
Apr-19	\$6.39	\$0.01		\$108.83
May-19	\$14.20	\$0.32		\$106.38
Jun-19	\$14.41	\$0.02		\$95.03
Jul-19	\$1.87	\$1.32		\$95.83
Aug-19	\$0.27	\$0.03		\$82.52
Sep-19	\$8.96	\$0.03		\$53.76
	\$699.41	\$475.07		\$972.98
Oct-19	\$9.28	\$0.03		\$46.83

Fiscal Year Ending September 30, 2020

Tax Roll

[illegible]

Transfer to Trustee: 001.300.20700.10000

V# 14

12/23/19	\$	136,294.29	163
12/23/19	\$	124,342.78	171
1/17/20	\$	1,467.24	173
4/28/20	\$	2,530.16	237

\$ 264,634.47

Balance due to DS	\$	0.00
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Direct Billed

Owner	Due Date	Invoiced O&M	Paid O&M	Date Paid
GVLLC	12/1/19	\$ 18,400.00	\$ 18,400.00	10/30/19
GVLLC	2/1/20	\$ 9,200.00	\$ 9,200.00	2/7/20
GVLLC	5/1/20	\$ 9,200.00	\$ -	
		\$ 36,800.00	\$ 27,600.00	

B.

Armstrong Community Development District

Summary of Invoices

July 9, 2020

Fund	Date	Check No.s	Amount
<i>General Fund</i>	5/1-5/31	241-254	\$ 23,007.67
Total Invoices for Approval			\$ 23,007.67

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/13/20	00031	4/27/20 471088 APR 20	202004 330-57200-46700 - PEST CONTROL	APEX PEST CONTROL, INC.	*	45.00	45.00 000241
5/13/20	00016	4/30/20 APR 20 APR 20	202004 320-53800-43100 - WATER		*	1,705.22	
		4/30/20 APR 20 APR 20	202004 330-57200-43100 - WATER		*	547.62	
			CLAY COUNTY UTILITY AUTHORITY				2,252.84 000242
5/13/20	00001	5/01/20 54 MAY 20	202005 310-51300-34000 - MGMT FEES		*	3,750.00	
		5/01/20 54 MAY 20	202005 310-51300-49500 - WEBSITE ADMIN		*	83.33	
		5/01/20 54 MAY 20	202005 310-51300-35100 - IT		*	125.00	
		5/01/20 54 MAY 20	202005 310-51300-31300 - DISSEMINATION		*	583.33	
		5/01/20 54 MAY 20	202005 310-51300-51000 - SUPPLIES		*	.03	
		5/01/20 54 MAY 20	202005 310-51300-42000 - POSTAGE		*	.50	
		5/01/20 54 MAY 20	202005 310-51300-42500 - COPIES		*	.30	
			GMS, LLC				4,542.49 000243
5/13/20	00003	3/31/20 114492 MAR 20	202003 310-51300-31500 - GENERAL COUNSEL	HOPPING GREEN & SAMS	*	1,183.50	1,183.50 000244
5/13/20	00018	4/01/20 0617684 APR 20	202004 330-57200-44000 - EQUIPMENT LEASE	MUNICIPAL ASSET MANAGEMENT, INC.	*	1,415.21	1,415.21 000245
5/13/20	00019	5/01/20 3591B MAY 20	202005 320-53800-46800 - LAKE MAINTENANCE	SITEX AQUATICS	*	780.00	780.00 000246
5/13/20	00028	4/01/20 1837 APR 20	202004 330-57200-46300 - CLEANING	SUMMIT FACILITY ENTERPRISES I, INC.	*	1,039.20	1,039.20 000247
5/13/20	00027	5/05/20 22100762 APR 20	202004 330-57200-43200 - GAS	TECO	*	36.92	36.92 000248
			ARMS ARMSTRONG	PPOWERS			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/20/20	00024	5/07/20 30020859	202005 330-57200-41500	MAY 20 - INTERNET	*	177.30	
			AT&T				177.30 000249
5/20/20	00100	5/12/20 9054872	202004 320-53800-43000	3599 ROYAL PINES DR IRR	*	34.00	
		5/12/20 9082120	202004 330-57200-43000	3645 ROYAL PINES #AMENITY	*	777.00	
		5/12/20 9082351	202004 320-53800-43000	705 TYNES BLVD IRR	*	27.00	
			CLAY ELECTRIC COOPERATIVE, INC.				838.00 000250
5/20/20	00007	5/04/20 311620	202005 310-51300-48000	NOTICE OF MEETING	*	107.00	
			CLAY TODAY				107.00 000251
5/20/20	00013	5/08/20 19493	202005 310-51300-32200	AUDIT FYE 9/30/19	*	4,000.00	
			GRAU AND ASSOCIATES				4,000.00 000252
5/20/20	00018	5/01/20 0617726	202005 330-57200-44000	MAY 20 - FITNESS EQ LEASE	*	1,415.21	
			MUNICIPAL ASSET MANAGEMENT, INC.				1,415.21 000253
5/20/20	00034	5/15/20 1001	202005 330-57200-34500	30 DAYS GUARD SERVICE	*	5,175.00	
			BUSINESS INVESTMENT HOLDINGS				5,175.00 000254
TOTAL FOR BANK A						23,007.67	
TOTAL FOR REGISTER						23,007.67	

Subject: Apex Pest Control Statement
Date: Friday, May 8, 2020 at 4:11:13 PM Eastern Daylight Time
From: Apex Pest Control
To: Patti Powers
Attachments: Statement_20200508.pdf

Apex Pest Control

1180 US Highway 1, STE 105

Rockledge, FL 32955

1-800-929-2847

Billing Account Information

Account #: 155407
Grey Hawk Community
1090 Oakleaf Plantation Pkwy
Orange Park, FL 32065

31
33.467

Statement Details

<u>DATE</u>	<u>DESCRIPTION</u>	<u>INVOICE</u> <u>#</u>	<u>PO#</u>	<u>TAX</u>	<u>TOTAL</u>	<u>ADJUSTMENT</u>	<u>DAYS</u> <u>OLD</u>	<u>FIN</u> <u>CHARGE</u>	<u>GRAND</u> <u>TOTAL</u>
For service at 3645 Royal Pines Dr Middleburg, FL 32068									
4/27/2020	Pest Control - Monthly Service	471088		\$0.00	\$45.00	\$0.00	11	\$0.00	\$45.00

PLEASE REMIT: \$45.00

[Click here to log on to your account to review history, manage your profile and review services](#)

Armstrong

Utility Schedule

Clay County Utility Authority

Account #	Service Address		Apr-20
00567729	3518 Royal Pines Dr Reclaimed	\$	423.71
00568411	3682 Royal Pines Dr Irrigation	\$	355.56
00574046	3645 Royal Pines Dr Pool	\$	268.08
00574047	3645 Royal Pines Dr Clubhouse	\$	279.54
00574048	3645 Royal Pines Dr Irrigation	\$	449.45
00577060	875 Tynes Blvd	\$	41.04
00577061	705 Tynes Blvd	\$	435.46
		\$	2,252.84
	Vendor #16		
	001.320.53800.43100	\$	1,705.22
	001.330.57200.43100	\$	547.62
		\$	2,252.84

Armstrong

Utility Schedule

Clay County Utility Authority

Account #	Service Address		Apr-20
00567729	3518 Royal Pines Dr Reclaimed	\$	423.71
00568411	3682 Royal Pines Dr Irrigation	\$	355.56
00574046	3645 Royal Pines Dr Pool	\$	268.08
00574047	3645 Royal Pines Dr Clubhouse	\$	279.54
00574048	3645 Royal Pines Dr Irrigation	\$	449.45
00577060	875 Tynes Blvd	\$	41.04
00577061	705 Tynes Blvd	\$	435.46
		\$	2,252.84
	Vendor #16		
	001.320.53800.43100	\$	1,705.22
	001.330.57200.43100	\$	547.62
		\$	2,252.84



3176 Old Jennings Road, Middleburg, Florida 32068
Please visit us on the web at www.clayutility.org
Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: ARMSTRONG CDD

Bill Date: 05/06/2020

Customer #: 00577060

Service Address: 875 Tynes Blvd

Route #: MC05560359

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
--------------	------------	-----------	-------------	------------------	-----------------	---------------

Base Charges (Prepaid)	05/06/20 to 06/04/20					\$0.00
Consumption Charges	Tier 1	0.0	x	0.00	\$0.00	
Proration Factor: 0.0000	Tier 2	0.0	x	0.00	\$0.00	
	Tier 3	0.0	x	0.00	\$0.00	
	Tier 4	0.0	x	0.00	\$0.00	

Reuse

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
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Base Charges (Prepaid)						\$40.25
Consumption Charges	Tier 1	1.0	x	0.79	\$0.79	
Proration Factor: 1.1000	Tier 2	0.0	x	1.56	\$0.00	
	Tier 3	0.0	x	2.35	\$0.00	

Other Charges

Administrative Fees (Prepaid)	\$0.00
Capacity Fees (Prepaid)	\$0.00
Deposit Interest Refund	\$0.00
Current Charges	\$41.04
Previous Balance	\$0.00
Late Charge (If Applicable)	\$0.00
TOTAL AMOUNT DUE	\$41.04

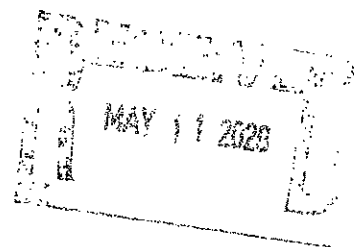
Record numbers of people are unemployed, businesses are closed, and budgets are tight. We are growing our Lend a Helping Hand fund to help customers in need.

If you are interested in rounding up your bill, simply round up your payment and note on your bill stub that you are applying the change to Lend a Helping Hand.

If you would like to do more, you can donate to Lend a Helping Hand for any amount or even pay a friend or family member's bill. All donations are greatly appreciated and will help our customers in need.

Please pay \$41.04 by 5/27/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$124.93 was posted to your account on 04/15/2020.



Please return this portion with payment

Bill Summary

Bill Date	05/06/20
Current Charges	\$41.04
Current Charges Past Due After	05/27/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$41.04



Clay County Utility Authority
3176 Old Jennings Road
Middleburg, Florida 32068

ARMSTRONG CDD

Customer #:00577060

875 Tynes Blvd

Route #:MC05560359

Route Group:26

ADDRESSEE

6313 1 MB 0.436 18-18



ARMSTRONG CDD
5385 N NOB HILL RD
SUNRISE, FL 33351-4761



CLAY COUNTY UTILITY AUTHORITY
3176 OLD JENNINGS ROAD
MIDDLEBURG, FL 32068

ABOUT THIS BILL:

When returning your payment by mail, please return the lower portion with your remittance. Include your customer number on your check or other correspondence. Do not mail cash. When paying your bill in person, please bring the entire bill with you. The upper portion will be stamped "paid" to serve as your receipt.

ABOUT DEPOSITS:

Deposits are necessary to protect paying customers from losses caused by those who do not pay. Deposits earn interest annually. Customers with deposits on file will receive interest credits on the bill received after their 12 month anniversary date and each year thereafter during that same period.

COLLECTIONS:

Payments are due upon receipt. Any previous balance beyond the due date for that billing period is past due and subject to disconnection. Customers may be charged a late charge for past due payments.

SERVICE CHARGES:

A charge for additional services related to your account such as initial connection of service, reconnection after failure to pay, premise visit, after hours premise visit, return check charge, violation of reconnection, etc. may apply.

TAX:

Some municipalities levy a tax on services you use. It is collected by your utility and remitted to the municipality.

ABOUT EMPLOYEES:

Company policy prohibits field personnel from collecting cash. All field employees are in company uniform and carry identification cards.

If your service is interrupted, please call the telephone number listed on the front of your bill. Please remember that during severe weather service interruption may be widespread, thus delaying the repair of service.

ACCOUNT INFORMATION CHANGES:

Please note we cannot change the name or mailing address on this account without proper documentation. If the actual name or mailing address on your account is incorrect, please visit us on the web at www.clayutility.org. If you do not have web access, you may call our toll free number at 1-877-476-CCUA. Having the correct billing (mailing) address on your account will help ensure proper delivery of your bill. CCUA will not be responsible for returned mail or disconnection of service due to non-payment of your account should you not receive a bill. If there is a discrepancy in your service address, CCUA billing staff will have to verify your correct address with the County before any change is made.

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<https://www.clayutility.org/ccr>

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Noting changes on this bill stub will not ensure proper changes are made to your account.**



3176 Old Jennings Road, Middleburg, Florida 32068
 Please visit us on the web at www.clayutility.org
 Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: ARMSTRONG CDD

Bill Date: 05/06/2020

Customer #: 00577061
 Route #: MC05560361

Service Address: 705 Tynes Blvd

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
Base Charges (Prepaid) 05/06/20 to 06/04/20 \$0.00						
Consumption Charges Tier 1 0.0 x 0.00 \$0.00						
Proration Factor: 0.0000 Tier 2 0.0 x 0.00 \$0.00						
Tier 3 0.0 x 0.00 \$0.00						
Tier 4 0.0 x 0.00 \$0.00						

Base Charges (Prepaid)		\$0.00
Consumption Charges	0.0 x	\$0.00

Reuse

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
86278201	1	05/04/20	33	1003	1203	200
Base Charges (Prepaid) \$40.25						
Consumption Charges Tier 1 40.7 x 0.79 \$32.15						
Proration Factor: 1.1000 Tier 2 14.3 x 1.56 \$22.31						
Tier 3 145.0 x 2.35 \$340.75						

Other Charges

Administrative Fees (Prepaid)	\$0.00
Capacity Fees (Prepaid)	\$0.00
Deposit Interest Refund	\$0.00
Current Charges	\$435.46
Previous Balance	\$0.00
Late Charge (If Applicable)	\$0.00
TOTAL AMOUNT DUE	\$435.46

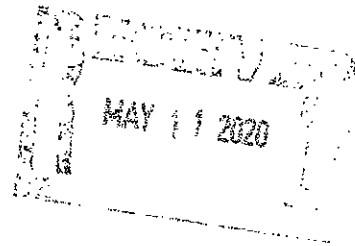
Record numbers of people are unemployed, businesses are closed, and budgets are tight. We are growing our Lend a Helping Hand fund to help customers in need.

If you are interested in rounding up your bill, simply round up your payment and note on your bill stub that you are applying the change to Lend a Helping Hand.

If you would like to do more, you can donate to Lend a Helping Hand for any amount or even pay a friend or family member's bill. All donations are greatly appreciated and will help our customers in need.

Please pay \$435.46 by 5/27/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$334.08 was posted to your account on 04/13/2020.



Please return this portion with payment

Bill Summary

Bill Date	05/06/20
Current Charges	\$435.46
Current Charges Past Due After	05/27/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$435.46



Clay County Utility Authority
 3176 Old Jennings Road
 Middleburg, Florida 32068

ARMSTRONG CDD

Customer #: 00577061

705 Tynes Blvd

Route #: MC05560361

Route Group: 26

ADDRESSEE

6312 1 MB 0.436 18-18

ARMSTRONG CDD
 5385 N NOB HILL RD
 SUNRISE, FL 33351-4761



MAIL TO

CLAY COUNTY UTILITY AUTHORITY
 3176 OLD JENNINGS ROAD
 MIDDLEBURG, FL 32068

ABOUT THIS BILL:

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ABOUT DEPOSITS:

Deposits are necessary to protect paying customers from losses caused by those who do not pay. Deposits earn interest annually. Customers with deposits on file will receive interest credits on the bill received after their 12 month anniversary date and each year thereafter during that same period.

COLLECTIONS:

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SERVICE CHARGES:

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TAX:

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3176 Old Jennings Road, Middleburg, Florida 32068
Please visit us on the web at www.clayutility.org
Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT Bill Date: 05/06/2020

Customer #: 00574048
Route #: MC05560404

Service Address: 3645 Royal Pines Drive Irrigation

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
Base Charges (Prepaid) 05/06/20 to 06/04/20 \$0.00						
Consumption Charges						
Proration Factor: 0.0000						
			Tier 1	0.0 x	0.00	\$0.00
			Tier 2	0.0 x	0.00	\$0.00
			Tier 3	0.0 x	0.00	\$0.00
			Tier 4	0.0 x	0.00	\$0.00

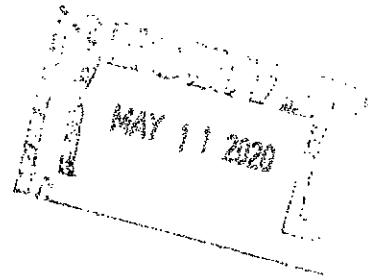
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If you are interested in rounding up your bill, simply round up your payment and note on your bill stub that you are applying the change to Lend a Helping Hand.

If you would like to do more, you can donate to Lend a Helping Hand for any amount or even pay a friend or family member's bill. All donations are greatly appreciated and will help our customers in need.

Please pay \$449.45 by 5/27/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$191.73 was posted to your account on 04/13/2020.



SEWER

Base Charges (Prepaid)		\$0.00
Consumption Charges	0.0 x	0.00

Reuse

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
76205390	1.5	05/04/20	33	1919	2140	221
Base Charges (Prepaid) \$80.52						
Consumption Charges						
Proration Factor: 1.1000						
			Tier 1	82.5 x	0.79	\$65.18
			Tier 2	27.5 x	1.56	\$42.90
			Tier 3	111.0 x	2.35	\$260.85

Other Charges

Administrative Fees (Prepaid)	\$0.00
Capacity Fees (Prepaid)	\$0.00
Deposit Interest Refund	\$0.00
Current Charges	\$449.45
Previous Balance	\$0.00
Late Charge (If Applicable)	\$0.00
TOTAL AMOUNT DUE	\$449.45

Please return this portion with payment

Bill Summary

Bill Date	05/06/20
Current Charges	\$449.45
Current Charges Past Due After	05/27/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$449.45



Clay County Utility Authority
3176 Old Jennings Road
Middleburg, Florida 32068

ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
3645 Royal Pines Drive Irrigation

Customer #:00574048
Route #:MC05560404
Route Group:26

ADDRESSEE

63111 MB 0.436 18-18

ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
5385 N NOB HILL RD
SUNRISE, FL 33351-4761



MAIL PAYMENT TO

CLAY COUNTY UTILITY AUTHORITY
3176 OLD JENNINGS ROAD
MIDDLEBURG, FL 32068

ABOUT THIS BILL

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ABOUT DEPOSITS

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COLLECTIONS

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SERVICE CHARGES

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TAX

Some municipalities levy a tax on services you use. It is collected by your utility and remitted to the municipality.

ABOUT EMPLOYEES

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ACCOUNT INFORMATION CHANGES

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3176 Old Jennings Road, Middleburg, Florida 32068
Please visit us on the web at www.clayutility.org
Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT Bill Date: 05/06/2020
Service Address: 3645 Royal Pines Drive Clubhouse

Customer #: 00574047
Route #: MC05560402

Water						
Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
86276213	2	05/04/20	33	79	79	0
Base Charges (Prepaid)				05/06/20 to 06/04/20		\$85.30
Consumption Charges				Tier 1	0.0 x 1.97	\$0.00
Proration Factor: 1.1000				Tier 2	0.0 x 0.00	\$0.00
				Tier 3	0.0 x 0.00	\$0.00
				Tier 4	0.0 x 0.00	\$0.00

Alternative Water Supply Surcharge \$1.06

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If you would like to do more, you can donate to Lend a Helping Hand for any amount or even pay a friend or family member's bill. All donations are greatly appreciated and will help our customers in need.

Please pay \$279.54 by 5/27/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$281.19 was posted to your account on 04/13/2020.

Consumer Confidence and UCMR4 Reports are available at our office and online at: www.clayutility.org/ccr/OPG.pdf

Sewer						
Base Charges (Prepaid)				05/06/20 to 06/04/20		\$193.18
Consumption Charges				0.0 x 4.39		\$0.00

Reuse						
Base Charges (Prepaid)				05/06/20 to 06/04/20		\$0.00
Consumption Charges				Tier 1	0.0 x 0.00	\$0.00
Proration Factor: 0.0000				Tier 2	0.0 x 0.00	\$0.00
				Tier 3	0.0 x 0.00	\$0.00

Other Charges	
Administrative Fees (Prepaid)	\$0.00
Capacity Fees (Prepaid)	\$0.00
Deposit Interest Refund	\$0.00
Current Charges	\$279.54
Previous Balance	\$0.00
Late Charge (If Applicable)	\$0.00
TOTAL AMOUNT DUE	\$279.54

Please return this portion with payment



Clay County Utility Authority
3176 Old Jennings Road
Middleburg, Florida 32068

ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
3645 Royal Pines Drive Clubhouse

Customer #:00574047
Route #:MC05560402
Route Group:26

ADDRESS

6310 1 MB 0.436 18-18

ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
5385 N NOB HILL RD
SUNRISE, FL 33351-4761



Bill Summary

Bill Date	05/06/20
Current Charges	\$279.54
Current Charges Past Due After	05/27/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$279.54

MAIL PAYMENT TO

CLAY COUNTY UTILITY AUTHORITY
3176 OLD JENNINGS ROAD
MIDDLEBURG, FL 32068

ABOUT THIS BILL:

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COLLECTIONS:

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SERVICE CHARGES:

A charge for additional services related to your account such as initial connection of service, reconnection after failure to pay, premise visit, after hours premise visit, return check charge, violation of reconnection, etc. may apply.

TAX:

Some municipalities levy a tax on services you use. It is collected by your utility and remitted to the municipality.

ABOUT EMPLOYEES:

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ACCOUNT INFORMATION CHANGES:

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3176 Old Jennings Road, Middleburg, Florida 32068
 Please visit us on the web at www.clayutility.org
 Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT Bill Date: 05/06/2020

Customer #: 00574046
 Route #: MC05560400

Service Address: 3645 Royal Pines Drive Pool

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
86819700	1	05/04/20	33	1051	1173	122

Base Charges (Prepaid)	05/06/20 to 06/04/20					\$26.68
Consumption Charges	Tier 1	122.0	x	1.97		\$240.34
Proration Factor: 1.1000	Tier 2	0.0	x	0.00		\$0.00
	Tier 3	0.0	x	0.00		\$0.00
	Tier 4	0.0	x	0.00		\$0.00

Alternative Water Supply Surcharge						\$1.06
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Sewer

Base Charges (Prepaid)						\$0.00
Consumption Charges		0.0	x	4.39		\$0.00

Reuse

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
Base Charges (Prepaid)						\$0.00
Consumption Charges	Tier 1	0.0	x	0.00		\$0.00
Proration Factor: 0.0000	Tier 2	0.0	x	0.00		\$0.00
	Tier 3	0.0	x	0.00		\$0.00

Other Charges

Administrative Fees (Prepaid)	\$0.00
Capacity Fees (Prepaid)	\$0.00
Deposit Interest Refund	\$0.00
Current Charges	\$268.08
Previous Balance	\$0.00
Late Charge (If Applicable)	\$0.00
TOTAL AMOUNT DUE	\$268.08

Record numbers of people are unemployed, businesses are closed, and budgets are tight. We are growing our Lend a Helping Hand fund to help customers in need.

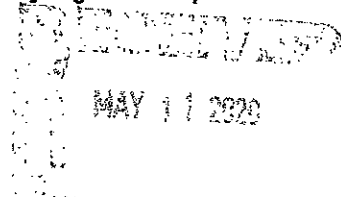
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Please pay \$268.08 by 5/27/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$198.64 was posted to your account on 04/13/2020.

Consumer Confidence and UCMR4 Reports are available at our office and online at:
www.clayutility.org/ccr/OPG.pdf



Please return this portion with payment

Bill Summary



Clay County Utility Authority
 3176 Old Jennings Road
 Middleburg, Florida 32068

Bill Date	05/06/20
Current Charges	\$268.08
Current Charges Past Due After	05/27/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$268.08

ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
 3645 Royal Pines Drive Pool

Customer #:00574046
 Route #:MC05560400
 Route Group:26

ADDRESSEE

6309 1 MB 0.436 18-18

ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
 5385 N NOB HILL RD
 SUNRISE, FL 33351-4761



PAID PAYMENT

CLAY COUNTY UTILITY AUTHORITY
 3176 OLD JENNINGS ROAD
 MIDDLEBURG, FL 32068

ABOUT THIS BILL:

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COLLECTIONS:

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SERVICE CHARGES:

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TAX:

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3176 Old Jennings Road, Middleburg, Florida 32068
Please visit us on the web at www.claycounty.org
Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: ARMSTRONG CDD

Bill Date: 05/06/2020

Customer #: 00568411

Service Address: 3682 Royal Pines Drive Irrigation

Route #: MC05530006

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
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Base Charges (Prepaid)	05/06/20 to 06/04/20					\$0.00
Consumption Charges	Tier 1	0.0	x	0.00	\$0.00	
Proration Factor: 0.0000	Tier 2	0.0	x	0.00	\$0.00	
	Tier 3	0.0	x	0.00	\$0.00	
	Tier 4	0.0	x	0.00	\$0.00	

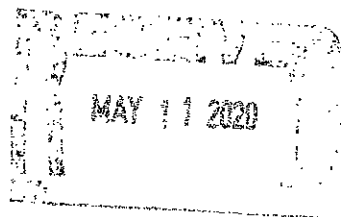
Record numbers of people are unemployed, businesses are closed, and budgets are tight. We are growing our Lend a Helping Hand fund to help customers in need.

If you are interested in rounding up your bill, simply round up your payment and note on your bill stub that you are applying the change to Lend a Helping Hand.

If you would like to do more, you can donate to Lend a Helping Hand for any amount or even pay a friend or family member's bill. All donations are greatly appreciated and will help our customers in need.

Please pay \$355.56 by 5/27/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$307.39 was posted to your account on 04/13/2020.



Other Charges

Administrative Fees (Prepaid)	\$0.00
Capacity Fees (Prepaid)	\$0.00
Deposit Interest Refund	\$0.00
Current Charges	\$355.56
Previous Balance	\$0.00
Late Charge (If Applicable)	\$0.00
TOTAL AMOUNT DUE	\$355.56

Please return this portion with payment

Bill Summary

Bill Date	05/06/20
Current Charges	\$355.56
Current Charges Past Due After	05/27/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$355.56



Clay County Utility Authority
3176 Old Jennings Road
Middleburg, Florida 32068

ARMSTRONG CDD

Customer #:00568411

3682 Royal Pines Drive Irrigation

Route #:MC05530006

Route Group:26

ADDRESS

MAIL PAYMENT TO

6306 1 MB 0.436 18-18



ARMSTRONG CDD
5385 N NOB HILL RD
SUNRISE, FL 33351-4761



CLAY COUNTY UTILITY AUTHORITY
3176 OLD JENNINGS ROAD
MIDDLEBURG, FL 32068

CCUA-1170-4

1170-5/6/202006308

00568411 2 MC05530006 0000035556 0000000 05272020 0 0

ABOUT THIS BILL:

When returning your payment by mail, please return the lower portion with your remittance. Include your customer number on your check or other correspondence. Do not mail cash. When paying your bill in person, please bring the entire bill with you. The upper portion will be stamped "paid" to serve as your receipt.

ABOUT DEPOSITS:

Deposits are necessary to protect paying customers from losses caused by those who do not pay. Deposits earn interest annually. Customers with deposits on file will receive interest credits on the bill received after their 12 month anniversary date and each year thereafter during that same period.

COLLECTIONS:

Payments are due upon receipt. Any previous balance beyond the due date for that billing period is past due and subject to disconnection. Customers may be charged a late charge for past due payments.

SERVICE CHARGES:

A charge for additional services related to your account such as initial connection of service, reconnection after failure to pay, premise visit, after hours premise visit, return check charge, violation of reconnection, etc. may apply.

TAX:

Some municipalities levy a tax on services you use. It is collected by your utility and remitted to the municipality.

ABOUT EMPLOYEES:

Company policy prohibits field personnel from collecting cash. All field employees are in company uniform and carry identification cards.

If your service is interrupted, please call the telephone number listed on the front of your bill. Please remember that during severe weather service interruption may be widespread, thus delaying the repair of service.

ACCOUNT INFORMATION CHANGES:

Please note we cannot change the name or mailing address on this account without proper documentation. If the actual name or mailing address on your account is incorrect, please visit us on the web at www.clayutility.org. If you do not have web access, you may call our toll free number at 1-877-476-CCUA. Having the correct billing (mailing) address on your account will help ensure proper delivery of your bill. CCUA will not be responsible for returned mail or disconnection of service due to non-payment of your account should you not receive a bill. If there is a discrepancy in your service address, CCUA billing staff will have to verify your correct address with the County before any change is made.

Consumer Confidence reports are available at our office and website

<https://www.clayutility.org/ccr>

Please include any mailing address changes on a separate enclosure and return with your bill stub and payment or visit us at www.clayutility.org.

**All payments are automatically processed.
Noting changes on this bill stub will not ensure proper changes are made to your account.**



3276 Old Jennings Road, Middleburg, Florida 32068
Please visit us on the web at www.clayutility.org
Hours: Monday - Friday, 8am-5pm Phone: 904-272-5999

Customer Name: ARMSTRONG CDD

Bill Date: 05/06/2020

Customer #: 00567729

Service Address: 3518 Royal Pines Drive Reclaimed

Route #: MC05533398

Water

Meter Number	Meter Size	Read Date	Days Billed	Previous Reading	Current Reading	Current Usage
--------------	------------	-----------	-------------	------------------	-----------------	---------------

Base Charges (Prepaid)	05/06/20 to 06/04/20					\$0.00
Consumption Charges	Tier 1	0.0	x	0.00	\$0.00	
Proration Factor: 0.0000	Tier 2	0.0	x	0.00	\$0.00	
	Tier 3	0.0	x	0.00	\$0.00	
	Tier 4	0.0	x	0.00	\$0.00	

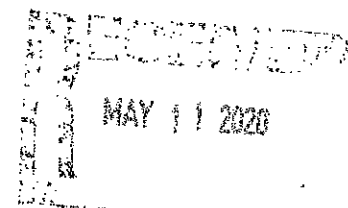
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If you would like to do more, you can donate to Lend a Helping Hand for any amount or even pay a friend or family member's bill. All donations are greatly appreciated and will help our customers in need.

Please pay \$423.71 by 5/27/2020 to avoid a \$3.00 late fee. Make checks payable to CLAY COUNTY UTILITY AUTHORITY.

Your last payment of \$359.93 was posted to your account on 04/13/2020.



Other Charges

Administrative Fees (Prepaid)	\$0.00
Capacity Fees (Prepaid)	\$0.00
Deposit Interest Refund	\$0.00
Current Charges	\$423.71
Previous Balance	\$0.00
Late Charge (If Applicable)	\$0.00
TOTAL AMOUNT DUE	\$423.71

Please return this portion with payment

Bill Summary

Bill Date	05/06/20
Current Charges	\$423.71
Current Charges Past Due After	05/27/20
Lend A Helping Hand (If Applicable)	\$0.00
Previous Balance	\$0.00
Total Amount Due	\$423.71



Clay County Utility Authority
3176 Old Jennings Road
Middleburg, Florida 32068

ARMSTRONG CDD

Customer #:00567729

3518 Royal Pines Drive Reclaimed

Route #:MC05533398

Route Group:27

ADDRESSEE

MAIL PAYMENT TO

6306 1 MB 0.436 18-18



ARMSTRONG CDD
5385 N NOB HILL RD
SUNRISE, FL 33351-4761



CLAY COUNTY UTILITY AUTHORITY
3176 OLD JENNINGS ROAD
MIDDLEBURG, FL 32068

ABOUT THIS BILL:

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<https://www.clayutility.org/ccr>

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**All payments are automatically processed.
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Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 54
Invoice Date: 5/1/20
Due Date: 5/1/20
Case:
P.O. Number:

Bill To:

Armstrong CDD
475 West Town Place
Suite 114
At. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Management Fees - May 2020		3,750.00	3,750.00
Website Administration - May 2020		83.33	83.33
Information Technology - May 2020		125.00	125.00
Dissemination Agent Services - May 2020		583.33	583.33
Office Supplies		0.03	0.03
Postage		0.50	0.50
Copies		0.30	0.30
		Total	\$4,542.49
		Payments/Credits	\$0.00
		Balance Due	\$4,542.49

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

STATEMENT

April 30, 2020

Armstrong Community Development District
c/o GMS, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

Bill Number 114492
Billed through 03/31/2020

General Counsel

ARMCDD 00001 KSB

FOR PROFESSIONAL SERVICES RENDERED

03/05/20	KSB	Confer with chairman.	0.50 hrs
03/13/20	KSB	Prepare correspondence and confer with district managers regarding district facility closures relating to COVID-19.	0.50 hrs
03/16/20	KSB	Continue to prepare correspondence and confer with district managers regarding district facility closures relating to COVID-19.	0.50 hrs
03/17/20	KSB	Prepare response to questions regarding district facility closures.	0.10 hrs
03/18/20	SSW	Research questions regarding public meeting, sunshine law, and notice requirements and exemptions related to COVID-19 public health emergency.	0.20 hrs
03/19/20	JJ	Work session regarding sunshine law requirements in light of Governor's emergency order; follow up on research regarding sunshine law procedures in light of COVID-19 emergency; review draft memo to district managers regarding CMT and sunshine law issues; review declarations of emergency from Governor's office; revise memo.	0.20 hrs
03/19/20	TFM	Confer and research matters pertaining to amenity center closure.	0.10 hrs
03/23/20	KSB	Confer with O'Reilly regarding construction contracts and continuing disclosure agreement requirements.	0.60 hrs
03/30/20	KSB	Review tentative agenda and confer with district manager.	0.20 hrs
03/31/20	MCE	Review proposed legislation; monitor committee activity and agendas; monitor Amendment 12 implementation.	0.50 hrs
03/31/20	JLK	Research, draft and multiple conference calls on memorandum to district managers and amenity managers and e-blast to residents on COVID-19 notices/best practices/closures; multiple calls with staff and legal team on same; call with FIA on same; research DOH, EOG and other regulatory agencies best practices and recommendations; multiple calls with project team on same; conference call with staff and insurance company regarding closures and research related to staffing, federal bill impacts, etc; conference call regarding security options for communities via executive order, tax considerations and assessment considerations; continue research on laws affecting on site staffing requirements, options and new federal law for coronavirus affecting local governments, including families first bill; transmit information on same; confer with employment team on same; continue researching employment related matters, including impact of federal pay bill signed on March 19, 2020,	0.30 hrs

contractual provisions and the like; research sensitive employment matters; confer with insurance carrier on closures and violations thereof; finalize shelter in place EO provisions and impact on district on same.

03/31/20 SSW Attend Florida Bar sponsored local government panel session regarding public meetings during COVID-19 public health emergency; prepare memorandum to district manager regarding updated information and best practices for conducting district meetings virtually. 0.10 hrs

Total fees for this matter \$1,183.50

MATTER SUMMARY

Johnson, Jonathan T.	0.20 hrs	375 /hr	\$75.00
Kilinski, Jennifer L.	0.30 hrs	295 /hr	\$88.50
Buchanan, Katie S.	2.40 hrs	305 /hr	\$732.00
Eckert, Michael C.	0.50 hrs	350 /hr	\$175.00
Warren, Sarah S.	0.30 hrs	275 /hr	\$82.50
Mackie, A.Tucker Frazee	0.10 hrs	305 /hr	\$30.50

TOTAL FEES \$1,183.50

TOTAL CHARGES FOR THIS MATTER \$1,183.50

BILLING SUMMARY

Johnson, Jonathan T.	0.20 hrs	375 /hr	\$75.00
Kilinski, Jennifer L.	0.30 hrs	295 /hr	\$88.50
Buchanan, Katie S.	2.40 hrs	305 /hr	\$732.00
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Warren, Sarah S.	0.30 hrs	275 /hr	\$82.50
Mackie, A.Tucker Frazee	0.10 hrs	305 /hr	\$30.50

TOTAL FEES \$1,183.50

TOTAL CHARGES FOR THIS BILL \$1,183.50

Please include the bill number with your payment.

Municipal Asset Management, Inc.

25288 Foothills Drive North
Suite 225
Golden, CO 80401
(303) 273-9494

INVOICE

INVOICE NO: 0617684

DATE: 4/1/2020

To: Armstrong Community Development District
Patti Powers
475 West Town Place, Suite 114
St. Augustine, FL 32092

PAID
APR 14 2020

18 33-940

DUE DATE	RENTAL PERIOD
5/12/2020	

PMT NUMBER	DESCRIPTION	AMOUNT
11	Lease payment on Tax-Exempt Lease Purchase Agreement dated May 20, 2019 for the acquisition of fitness equipment.	1,415.21

TOTAL DUE

\$1,415.21

Please detach coupon and return with check payable to MUNICIPAL ASSET MANAGEMENT, INC. and remit to address above.

If you have any questions concerning this invoice,
call: Municipal Asset Management, Paul Collings, (303) 273-9494.

THANK YOU FOR YOUR BUSINESS!

Invoice #	Due Date	Total Due	Amount Enclosed
0617684	5/12/2020	\$1,415.21	

Armstrong Community Development District
Patti Powers
475 West Town Place, Suite 114
St. Augustine, FL 32092

Municipal Asset Management, Inc.
25288 Foothills Drive North
Suite 225
Golden, CO 80401



Invoice

7643 Gate Parkway
Suite# 104-167
Jacksonville, FL 32256

Date	Invoice #
5/1/2020	3591B

Bill To

Armstrong CDD (Greyhawk Jax)
5385 N. Nob Hill Rd
Sunrise, FL 33351
Attn: Patti Powers

19,324.68

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	Monthly Lake Maintenance- 6 Waterways	780.00	780.00
	Sales Tax	7.00%	0.00
<div>Please note that our remittance address has changed. Our new remittance address is: 7643 Gate Parkway Suite# 104-167 Jacksonville, FL 32256</div>			
Total			\$780.00

Summit Facility Enterprises I, Inc.
1330 Bea Court
East Meadow, NY 11554

Invoice

Date	Invoice #
4/1/2020	1837

Bill To

Armstrong CDD
c/o GMS-SF, LLC
Attn: Patti Powers
5385 N Nob Hill Road
Sunrise, FL 33351

Ship To
Greyhawk Attn: Patti Powers 1090 Oakleaf Plantation Pkwy Orange Park FL 32065

Due Date	P.O. No.	Terms
5/1/2020		Net 30

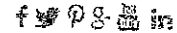
Description	Quantity	Rate	Amount
General Cleaning Services (2x/week) Service Month: April 2020	1	1,039.20	1,039.20
Residential Cleaning / Non Taxable			
28. 33.463			
Total			\$1,039.20

Phone #	Fax #	E-mail	Web Site
(516) 418-2130	(516) 418-2130	SummitAP@SummitFacilitySolutions.com	www.SummitFacilitySolutions.com



ACCOUNT INVOICE

peoplesgas.com



Statement Date: 05/05/2020

Account: 221007627575

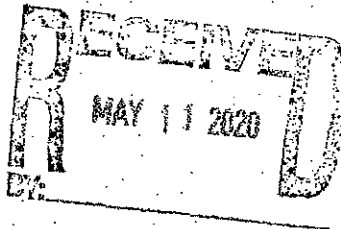
ARMSTRONG CDD
3645 ROYAL PINES DR
MIDDLEBURG, FL 32068

Current month's charges:	\$36.92
Total amount due:	\$36.92
Payment Due By:	05/26/2020

Your Account Summary

Previous Amount Due	\$38.13
Payment(s) Received Since Last Statement	-\$38.13
Current Month's Charges	\$36.92
Total Amount Due	\$36.92

22-33.437



If you smell rotten eggs, a gas leak could be nearby. Get to a safe location and call us at 877-832-6747.

We're here 24/7 to answer your call about leaks or other natural gas emergencies.

peoplesgas.com/safety

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Here's a new way to help you save

If you've been spending more time at home lately, you might be using more energy. It's a great time to check out our all-new Online Energy Audit at peoplesgas.com/onlineaudit and tap into interactive tools that can help you zero in on where you can improve energy use and savings.

To ensure prompt credit, please return stub portion of this bill with your payment. Make checks payable to TECO.



WAYS TO PAY YOUR BILL



See reverse side for more information

Account: 221007627575

Current month's charges:	\$36.92
Total amount due:	\$36.92
Payment Due By:	05/26/2020

Amount Enclosed \$

614346343161

00001406 01 AB 0.41 33351 FTECO105062000112310 00000 05 01000000 010 04 22508 002



ARMSTRONG CDD
5385 N NOB HILL RD
SUNRISE, FL 33351-4761

MAIL PAYMENT TO:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

6143463431612210076275750000000036924



Thank you for rating us "Highest in Customer Satisfaction among Midsize Residential Natural Gas Service in the South" seven years in a row.

For J.D. Power award information, visit jdpower.com/awards

Contact Information

Residential Customer Care

813-223-0800 (Tampa)
863-299-0800 (Lakeland)
352-622-0111 (Ocala)
954-453-0777 (Broward)
305-940-0139 (Miami)
727-826-3333 (St. Petersburg)
407-425-4662 (Orlando)
904-739-1211 (Jacksonville)
877-832-6747 (All other counties)

Commercial Customer Care

866-832-6249

Hearing Impaired TTY

711

Natural Gas Outage

877-832-6747

Natural Gas Energy Conservation Rebates

877-832-6747

Mail Payments to

TECO
P.O. Box 31318
Tampa, FL 33631-3318

All Other Correspondence

Peoples Gas
P.O. Box 111
Tampa, FL 33601-0111

Understanding Your Natural Gas Charges

BTU – British thermal unit – a unit of heat measurement.

Budget Billing – Optional plan takes the highs and lows out of monthly natural gas bills. This "leveling" billing plan averages your last 12 monthly billing periods so you can pay about the same amount for your service each month.

Buried Piping Notification – Federal regulations require that Peoples Gas notify our customers who own buried piping of the following: 1) When excavating near buried gas piping, the piping should be located in advance; 2) The gas supplier does not own or maintain the customer's buried piping; 3) Buried piping that is not maintained may be subject to corrosion and/or leakage. Buried piping should be inspected periodically and any unsafe conditions repaired. Licensed plumbers, heating and air conditioning contractors, or Peoples Gas can conduct inspections.

Conversion Factor – This factor is used to adjust for variations from standard delivery pressure and standard delivery temperature where applicable.

Customer Charge – A fixed monthly amount to cover the cost of providing gas service. This charge is billed monthly regardless if any gas is used.

Distribution Charge – Covers the costs of moving gas from its source to your premise, other than the cost of gas itself.

Estimated – If Peoples Gas was unable to read your gas meter, "ESTIMATED" will appear. Your gas use has been estimated based on previous usage. The meter is scheduled to be read next month, and any difference between the estimate and actual use will be adjusted accordingly.

Florida Gross Receipts Tax – A tax is imposed on gross receipts from utility services that are delivered to retail customers in Florida, in accordance with Chapter 203 of the Florida Statutes. The tax is levied on utility companies, which collect the tax from all customers, unless exempt, and remit to the state.

Florida State Tax – A privilege tax imposed on every person who engages in the business of selling or renting tangible personal property at retail in the state, in accordance with Chapter 212 of the Florida Statutes.

For more information about your bill, please visit peoplesgas.com.

Your payment options are:

- Schedule free one-time or recurring payments at peoplesgas.com using a checking or savings account.
- Mail your payment in the enclosed envelope. Please allow sufficient time for delivery.
- Pay in person at a local payment agent. For a listing of authorized payment agents, visit peoplesgas.com or call Customer Care at the number listed above.
- Pay by credit or debit card using KUBRA EZ-PAY at peoplesgas.com or call 866-689-6469.
(A convenience fee will be charged to your bank account or credit card.)

When making your payment, please have your bill or account number available.

Please note: If you choose to pay your bill at a location not listed on our website or provided by Peoples Gas, you are paying someone who is not authorized to act as a payment agent of Peoples Gas. You bear the risk that this unauthorized party will relay the payment to Peoples Gas and do so in a timely fashion. Peoples Gas is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.

Por favor, visite peoplesgas.com para ver esta información en español.

Franchise Fee – A fee levied by a municipality for the right to utilize public property for the purpose of providing gas service. Like taxes, the fee is collected by Peoples Gas and is paid to the municipality.

Late Payment Charge – The late payment charge is 1.5% of the past due amount.

Main Extension Charge – A flat monthly fee to recover the cost of extending mains to a particular area when the cost exceeds the maximum allowable construction cost.

Measured Volume – Your natural gas usage in CCF (one hundred cubic feet) or MCF (one thousand cubic feet). These are the standard units of gas measurement.

Municipal Public Service Tax – In addition to the Franchise Fee, many municipalities levy a tax on the gas you use. It is collected by Peoples Gas and paid to the municipality.

PGA Charge – Purchased Gas Adjustment – the cost of gas purchased for you by Peoples Gas and delivered to your premises.

Rate Schedule – The amount (rate) you pay depends on your customer category. The cost of providing service varies with the customer group.

Share – A program co-sponsored by Peoples Gas and the Salvation Army where customers can help pay the energy bills of customers in need. A one-time contribution can be made, or your monthly elected contribution will appear on your bill. Your contribution is tax deductible and is matched by Peoples Gas.

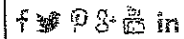
Swing Charge – Covers the costs that are incurred by Peoples Gas to balance the difference between a customer's actual daily usage and the gas delivered by your gas supplier (pool manager).

Therm – A unit of heat equal to one hundred thousand (100,000) BTUs.

Total Amount Due – This month's charges will be past due after the date shown. THIS DATE DOES NOT EXTEND THE DATE ON ANY PREVIOUS BALANCE. It is important that you pay your bill before this date in order to avoid interruption of service.



ACCOUNT INVOICE



Account: 221007627575
Statement Date: 05/05/2020
Current month's charges due 05/26/2020

Details of Current Month's Charges - Service from - 03/31/2020 to 04/29/2020

Service for: 3645 ROYAL PINES DR, MIDDLEBURG, FL 32068

Rate Schedule: General Service 1 (GS1)

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Measured Volume	x	BTU	x	Conversion	=	Total Used	Billing Period
AHX50502	04/29/2020	1		1		0 CCF		1.046		1.0000		0.0 Therms	30 Days

Customer Charge

\$33.26

Peoples Gas Usage History

Natural Gas Service Cost

\$33.26

Therms Per Day

Municipal Public Service Tax

\$1.33

(Average)

State Tax

\$2.33

MAY 0.0
2020
APR 0.0
MAR 0.0
FEB 0.0
JAN 0.0
DEC 0.0

Total Natural Gas Cost, Local Fees and Taxes

\$36.92

Total Current Month's Charges

\$36.92

00001405-00023236-Page 3 of 4



Are you ready?

It's time to prepare for hurricane season.



As the largest natural gas distribution utility in the state, we love living and working in Florida as much as you do. And we know a thing or two about hurricane season, which runs from June 1 through November 30.

In fact, Peoples Gas works year-round to be sure we're ready for all types of severe weather. We're committed to the safety of our pipelines and our people, and we urge you - our customers - be prepared and learn more about being safe in the event of a major storm.



Get ready

Visit peoplesgas.com/stormsafety for helpful guidance and safety tips. There's even a handy brochure you can download and print. Be sure to check out our restoration video to learn more about how we restore service after a natural gas outage.

Your natural gas service

Even if you're evacuating, there's no need for you to turn off your natural gas service at the meter. Your service will likely operate uninterrupted throughout the storm. If you'd like, you may choose to turn off gas to individual appliances at the supply valve near each unit.

The valve at the main meter should be turned on or off only by qualified Peoples Gas representatives or emergency personnel. Should you have questions or difficulty relighting pilot lights, call your plumber or a qualified appliance service contractor.

Visit the Appliance Sales and Service section at peoplesgas.com/residential/services to learn more about contractors and technicians in your area.

Call before you dig

After severe weather, your yard may sustain damage from fallen trees. Remember to call **8-1-1** to have underground utilities marked for free before you dig up tree roots. They're often growing near natural gas pipes or other buried utility lines. Calling two business days before digging gives utilities enough time to mark your yard with flags or paint, making it easier for you to dig safely.

Smell gas?

If you smell the odor of rotten eggs near your home or business, a gas line may be damaged or leaking. Immediately move to a safe location and call **877-TECO-PGS (877-832-6747)**. We're ready to handle your emergency 24/7.

Plan ahead

While we can't predict the weather, we know that planning ahead can make a big difference in how we all respond to a storm. Let's work together to get ready.

Follow us



@peoplesgas



@TECOpeoplesgas



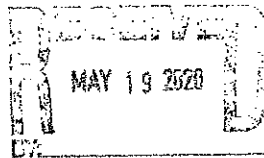
TECO
PEOPLES GAS
MEMBER COMPANY



GREYHAWK HOMEOWNERS ASSOCIATIO
5385 N NOB HILL RD
SUNRISE FL 33351-4761

Page: 1 of 3
Issue Date: May 07, 2020
Account Number: 300208593

Your bill is available online at att.com. You can also safely and conveniently make payments. Don't have an online account? Go to att.com to register for one.



Account summary

Your last bill	\$177.30
Payment, May 04 - Thank you!	-\$177.30
Remaining balance	\$0.00

Service summary

Account charges	Page 2	\$9.25
Internet	Page 2	\$128.40
Phone	Page 2	\$39.65
Total services		\$177.30

21.33 416

Total due \$177.30
Please pay by May 28, 2020

Ways to pay and manage your account:

myAT&T app
iPhone and Android

att.com/pay

Ordering, billing or support
800.321.2000
TTY: 800.651.5111



Return this portion with your check in the enclosed envelope. Payments may take 7 days to post.

GREYHAWK HOMEOWNERS ASSOCIATIO
5385 N NOB HILL RD
SUNRISE FL 33351-4761

Please pay \$177.30 by May 28, 2020

Account number: 300208593
Please include account number on your check

Make check payable to:

AT&T
PO BOX 103251
ATLANTA GA 30348-5251

☐ CHECK FOR AUTOPAY
(SEE REVERSE)



41004056000300208593100000001773000000017730000009



Page: 2 of 3
Issue Date: May 07, 2020
Account Number: 300208593

Service activity

Account charges

Activity since last bill		Apr 08 - May 07	
1. Late Payment Fee		May 01	\$9.25 < One-time charge
Total for Account charges			\$9.25

Internet

Monthly charges		May 08 - Jun 07	
1. Internet 100M / 20M (Promotional Offer)			\$105.00
2. Static IP 8			\$15.00
Surcharges & fees			
3. Cost Assessment Charge			\$8.40
Total for Internet			\$128.40

Phone

Monthly charges		May 08 - Jun 07	
1. Phone International Plus 904.203.7112 (Promotional Offer)			\$30.00
Surcharges & fees			
2. Cost Assessment Charge			\$0.73
3. FL County 911 Service Fee			\$0.40
4. Federal Universal Service Charge			\$3.81
Government taxes & fees			
5. FL Gross Receipts Tax			\$0.80
6. FL Local Communications Tax			\$2.20
7. FL State Communications Tax			\$1.71
Total for Phone			\$39.65

7549.016.154882.01.02.0000000 NNNNNNNY 011627.011627



AutoPay enrollment
If I enroll in AutoPay, I authorize AT&T to pay my bill monthly by electronically deducting money from my bank account. I can cancel authorization by notifying AT&T at www.att.com or by calling the customer care number listed on my bill. Your enrollment could take 1-2 billing cycles for AutoPay to take effect. Continue to submit payment until page one of your invoice reflects that AutoPay has been scheduled.

Date:

Bank Account Holder Signature

7549.16.773.154882.1 AV 0.389 to
GREYHAWK HOMEOWNERS ASSOCIATION
5345 N NOB HILL RD
SUNRISE FL 33351-4761



Clay Electric Cooperative, Inc.
 Orange Park District
 734 Blanding Blvd
 Orange Park FL 32065-5798
 904-272-2456 (800)224-4917

Statement Date: 05/12/2020

Trustee Dist 06

Web Address
 clayelectric.com

Automated Outage Reporting Line: (888) 434-9844

Account	Name		Service Address			Meter No	Multiplier	
*9054872	ARMSTRONG CDD		3599 ROYAL PINES DR IRRIGATION			154530783	1	
Rate - GS	From	To	Approx Next Read Date	Previous	Present	KWH	Days	Daily KWH
GS Non-Demand	04/08/2020	05/07/2020	06/09/20	975	1070 May 2019	95 1	29 31	3 0

Previous Statement Balance

38.00

05/04/2020 Payment Received - Thank You

38.00CR

Previous Balance

\$ 0.00

Current Charges Billed 05/12/2020

Energy

7.72

Access Charge

23.00

Power Cost Adjustment -.01073 X 95 KWH

1.02CR

FLA Gross Receipts Tax

0.76

Florida State Sales Tax

2.12

Clay Co Public Ser Utility Tax

1.08

Clay County Sales Tax

0.30

Operation Round Up

0.04

Current Charges Due on 06/02/2020

\$ 34.00

Total Amount Due

\$ 34.00

Non-Taxable Fuel Amount @ .02902/KWH -\$2.76

Government Taxes/Fees are not imposed by Clay Electric

\$ 4.26

Capital Credits 2019 Allocations:

\$ 18.70

If you received service in 2019 from Clay Electric, please note your Capital Credits allocation on this month's bill. This allocation will be distributed over future years as Capital Credits are retired.

1032.430

Payments received after 3 pm will be credited to your account the following business day. Billings not paid in full will incur a late charge of \$5.00 or 5% of the delinquent amount (whichever is greater) that will be added to your account.

▼ Tear Here ▼

When Paying in Person: Bring entire bill with you.
 When Paying By Mail: Return this portion with your payment.

Clay Electric Cooperative, Inc.

P.O. Box 308

87

Keystone Heights, Florida 32656-0308

Mailing Address Correction: _____

911 Emergency Address: _____

Account Number	I included an additional amount as a donation to Project Share to help those in need.
*9054872	
Phone Number	
(904) 940-5850	\$
Phone Correction	
Return this coupon with your payment	Payment Amount
	Write Account Number on check and make payable to: Clay Electric Cooperative, Inc.

80392-12A*1*87**AUTO**MIXED AADC 350
 ARMSTRONG CDD
 5385 N NOB HILL RD
 SUNRISE FL 33351-4761

Current Charges \$ 34.00

Due Date 06/02/2020

Total Amount Due \$ 34.00

00000361

09054872 0000034009

What is CheckOut?

Use the barcode below while you shop as a fast convenient way to pay your Clay Electric Cooperative bill through the checkout lane at a Dollar General retailer near you. Only cash will be accepted at these locations. To find a location near you, please visit www.clayelectric.com

Convenience fee of \$1.95 automatically added at checkout



799366144580006371682135289919



By accepting or using this barcode to make a payment, you agree to the full terms and conditions, available at www.payithere.com/terms. After successful payment using this barcode, you may retrieve your full detailed ereceipt at www.payithere.com/ereceipt.



Clay Electric Cooperative, Inc.
Orange Park District
734 Blanding Blvd
Orange Park FL 32065-5798
904-272-2456 (800)224-4917

Statement Date: 05/12/2020

Trustee Dist 06

Web Address
clayelectric.com

Automated Outage Reporting Line: (888) 434-9844

Account	Name		Service Address			Meter No	Multiplier		
9082120	ARMSTRONG CDD		3645 ROYAL PINES DR AMENITY CENTER			151835709	200		
Rate - GS		From	To	Approx Next Read Date	Previous	Present	KWH	Days	Daily KWH
GS Non-Demand		04/08/2020	05/07/2020	06/09/20	467	514	9400	29	324

Previous Statement Balance

856.00

05/04/2020 Payment Received - Thank You

856.00CR

Previous Balance

\$ 0.00

Current Charges Billed 05/12/2020

Energy

764.22

Access Charge

23.00

Power Cost Adjustment -.01073 X 9400 KWH

100.86CR

FLA Gross Receipts Tax

17.59

Florida State Sales Tax

48.92

Clay Co Public Ser Utility Tax

16.54

Clay County Sales Tax

7.04

Operation Round Up

0.55

Current Charges Due on 06/02/2020

\$ 777.00

Total Amount Due

\$ 777.00

Non-Taxable Fuel Amount @ .02902/KWH -\$272.79

Government Taxes/Fees are not imposed by Clay Electric

\$ 90.09

Capital Credits 2019 Allocations:

\$ 161.18

If you received service in 2019 from Clay Electric, please note your Capital Credits allocation on this month's bill. This allocation will be distributed over future years as Capital Credits are retired.

100.33430

Payments received after 3 pm will be credited to your account the following business day. Billings not paid in full will incur a late charge of \$5.00 or 5% of the delinquent amount (whichever is greater) that will be added to your account.

▼ Tear Here ▼

When Paying in Person: Bring entire bill with you.

When Paying By Mail: Return this portion with your payment.

Clay Electric Cooperative, Inc.

P.O. Box 308

87

Keystone Heights, Florida 32656-0308

Mailing Address Correction: _____

911 Emergency Address: _____

Account Number	I included an additional amount as a donation to Project Share to help those in need.
9082120	
Phone Number	
(904) 940-5850	\$
Phone Correction	
	Payment Amount
Return this coupon with your payment	Write Account Number on check and make payable to: Clay Electric Cooperative, Inc.



80392-12A*1*87*****AUTO**MIXED AADC 350
ARMSTRONG CDD
5385 N NOB HILL RD
SUNRISE FL 33351-4761

Current Charges \$ 777.00

Due Date 06/02/2020

Total Amount Due \$ 777.00

09082120 000077003

00000363

What is CheckOut?

Use the barcode below while you shop as a fast convenient way to pay your Clay Electric Cooperative bill through the checkout lane at a Dollar General retailer near you. Only cash will be accepted at these locations. To find a location near you, please visit www.clayelectric.com

Convenience fee of \$1.95 automatically added at checkout



79936614458006371682135562398



By accepting or using this barcode to make a payment, you agree to the full terms and conditions, available at www.payithere.com/terms. After successful payment using this barcode, you may retrieve your full detailed receipt at www.payithere.com/receipt.



Clay Electric Cooperative, Inc.
 Orange Park District
 734 Blanding Blvd
 Orange Park FL 32065-5798
 904-272-2456 (800)224-4917

Statement Date: 05/12/2020

Trustee Dist 06

Web Address
 clayelectric.com

Automated Outage Reporting Line: (888) 434-9844

Account	Name	Service Address				Meter No	Multiplier	
9082351	ARMSTRONG CDD	705 TYNES BLVD IRRIGATION				152055950	1	
Rate - GS	From	To	Approx Next Read Date	Previous	Present	KWH	Days	Daily KWH
GS Non-Demand	04/08/2020	05/07/2020	06/09/20	6	7	1	29	0

Previous Statement Balance

27.00

05/04/2020 Payment Received - Thank You

27.00CR

Previous Balance

\$ 0.00

Current Charges Billed 05/12/2020

Energy

0.08

Access Charge

23.00

Power Cost Adjustment -.01073 X 1 KWH

0.01CR

FLA Gross Receipts Tax

0.59

Florida State Sales Tax

1.64

Clay Co Public Ser Utility Tax

0.92

Clay County Sales Tax

0.24

Operation Round Up

0.54

Current Charges Due on 06/02/2020

\$ 27.00

Total Amount Due

\$ 27.00

Non-Taxable Fuel Amount @ .02902/KWH -\$.03

Government Taxes/Fees are not imposed by Clay Electric

\$ 3.39

Capital Credits 2019 Allocations:

\$ 3.45

If you received service in 2019 from Clay Electric, please note your Capital Credits allocation on this month's bill. This allocation will be distributed over future years as Capital Credits are retired.

100.32.430

Payments received after 3 pm will be credited to your account the following business day. Billings not paid in full will incur a late charge of \$5.00 or 5% of the delinquent amount (whichever is greater) that will be added to your account.

▼Tear Here▼

When Paying in Person: Bring entire bill with you.

When Paying By Mail: Return this portion with your payment.

Clay Electric Cooperative, Inc.

P.O. Box 308

87

Keystone Heights, Florida 32656-0308

Mailing Address Correction:

911 Emergency Address:

Account Number	I included an additional amount as a donation to Project Share to help those in need.
9082351	
Phone Number	
(904) 940-5850	\$
Phone Correction	
Return this coupon with your payment	Payment Amount
	Write Account Number on check and make payable to: Clay Electric Cooperative, Inc.



80392-12A*1*87****AUTO**MIXED AADC 350

ARMSTRONG CDD

5385 N NOB HILL RD

SUNRISE FL 33351-4761

Current Charges

\$ 27.00

Due Date 06/02/2020

Total Amount Due

\$ 27.00

09082351

0000027003

00000365

What is CheckOut?

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Convenience fee of \$1.95 automatically added at checkout



799366144580006371682135564709



By accepting or using this barcode to make a payment, you agree to the full terms and conditions, available at www.payithere.com/terms. After successful payment using this barcode, you may retrieve your full detailed receipt at www.payithere.com/receipt.

**CLAY
TODAY**

3513 U.S. Hwy. 17 • Fleming Island, FL 32003
Phone: (904) 264-3200

Recorder

1102 A1A North, Unit 108 • Ponte Vedra Beach, FL 32082
Phone: (904) 285-8831

Advertising Invoice

ARMSTRONG CDD C/O GMS, LLC
475 W TOWN PL # 114
ATTN: SARAH SWEETING
ST AUGUSTINE, FL 32092

Cust#:989731
Ad#:311620
Phone#:904-940-5850
Date:05/04/2020

Salesperson: Clay Legals

Classification: Legal Notice

Ad Size: 1.0 x 10.70

Advertisement Information:

Description	Start	Stop	Ins.	Cost/Day	Total
Clay Today	05/07/2020	05/07/2020	1	107.00	107.00

Payment Information:

Date: 05/04/2020 Order#: 311620 Type: BILLED ACCOUNT

Total Amount: 107.00

Tax: 0.00

Amount Due: 107.00

Attention: Requests for credits or refunds for early cancellations must be made within 90 days.

Ad Copy

**PUBLISHER AFFIDAVIT
CLAY TODAY**
Published Weekly
Orange Park, Florida

**STATE OF FLORIDA
COUNTY OF CLAY:**

Before the undersigned authority personally appeared Jon Cantrell, who on oath says that he is the publisher of the "Clay Today" a newspaper published weekly at Orange Park in Clay County, Florida; that the attached copy of advertisement being a

NOTICE OF MEETING

in the matter of

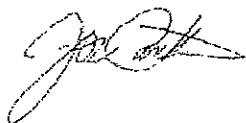
MAY MEETING

LEGAL: 46066 ORDER: 311620

was published in said newspaper in the issues:

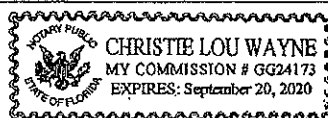
05/07/2020

Affiant further says that said "Clay Today" is a newspaper published at Orange Park, in said Clay County, Florida, and that the said newspaper has heretofore been continuously published in said Clay County, Florida, weekly, and has been entered as Periodical material matter at the post office in Orange Park, in said Clay County, Florida, for period of one year next proceeding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.



Sworn to me and subscribed before me 05/07/2020.

Christie Lou Wayne
NOTARY PUBLIC, STATE OF FLORIDA



3515 US HWY 17 Suite A, Fleming Island FL 32003
Telephone (904) 264-3200 - FAX (904) 264-3285
E-Mail: Christie@opcfla.com

NOTICE OF REGULAR MEETING OF THE BOARD OF SUPERVISORS ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the Armstrong Community Development District ("District") will meet on Thursday, May 14, 2020 at 3:30 p.m. at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065 to hold a regular meeting of the Board of Supervisors ("Board") where the Board may consider any business that may properly come before it. In light of the COVID-19 public health emergency, it is anticipated that the meeting may be conducted remotely, pursuant to Zoom communications media technology and/or by telephone pursuant to Executive Orders 20-52, 20-69 and 20-112 issued by Governor DeSantis on March 9, 2020, March 20, 2020 and April 23, 2020 ("Executive Orders") respectively, including any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2, Florida Statutes. If such Executive Orders are not extended and the Board is required to meet in person, or otherwise conditions allow the meeting to occur in person, the meeting may be held at the location stated above. Anyone wishing to participate in the meeting and obtain information about how the meeting will occur should refer to the District's website, www.ArmstrongCDD.com or contact the office of the District Manager, c/o Governmental Management Services, LLC, at (904) 940-5850 x 409 or JPerry@gmsnf.com to obtain access information.

The District fully encourages public participation in a safe and efficient manner. Toward that end, participants are strongly encouraged to submit questions and comments to the District Manager by calling (904) 940-5850 x 409 or emailing JPerry@gmsnf.com by 5:00 p.m. on Wednesday, May 13, 2020 in advance of the meeting to facilitate the Board's consideration of such questions and comments during the meeting.

The meeting is 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 the meeting may be obtained from the District Manager, at 475 West Town Place, Suite 114, St. Augustine, Florida 32082 or by calling (904) 940-5850 x 409, and is expected to also be available on the District's website at www.ArmstrongCDD.com. The meeting may be continued to a date, time, and place to be specified on the record at such meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at the meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that person will need a record of 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.

If you are unable to participate by telephone or by ZOOM, please contact the District Manager's office at (904) 940-5850 x 409 or JPerry@gmsnf.com for further accommodations.

James Perry

District Manager

Legal 46066 published May 7, 2020 in Clay County's Clay Today newspaper

2:38 PM

Grau and Associates

951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

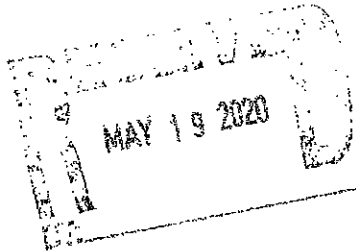
Phone: 561-994-9299

Fax: 561-994-5823

Armstrong Community Development District
5385 N Nob Hill Road
Sunrise, FL 33351

Invoice No. 19493
Date 05/08/2020

SERVICE	AMOUNT
Audit FYE 09/30/2019	\$ 4,000.00
Current Amount Due	\$ 4,000.00



0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
4,000.00	0.00	0.00	0.00	0.00	4,000.00

Payment due upon receipt.

Municipal Asset Management, Inc.

25288 Foothills Drive North
Suite 225
Golden, CO 80401
(303) 273-9494

INVOICE

INVOICE NO: 0617726

DATE: 5/1/2020

To: Armstrong Community Development District
Patti Powers
475 West Town Place, Suite 114
St. Augustine, FL 32092

DUE DATE	RENTAL PERIOD
6/12/2020	

PMT NUMBER	DESCRIPTION	AMOUNT
12	Lease payment on Tax-Exempt Lease Purchase Agreement dated May 20, 2019 for the acquisition of fitness equipment. 18.33.440	1,415.21

TOTAL DUE

\$1,415.21

Please detach coupon and return with check payable to MUNICIPAL ASSET MANAGEMENT, INC. and remit to address above.

If you have any questions concerning this invoice,
call: Municipal Asset Management, Paul Collings, (303) 273-9494.

THANK YOU FOR YOUR BUSINESS!

Invoice #	Due Date	Total Due	Amount Enclosed
0617726	6/12/2020	\$1,415.21	

Armstrong Community Development District
Patti Powers
475 West Town Place, Suite 114
St. Augustine, FL 32092

Municipal Asset Management, Inc.
25288 Foothills Drive North
Suite 225
Golden, CO 80401

Invoice

Date	Invoice #
5/15/2020	1001

Bill To	
Armstrong CDD	
Jim Perry	
475 West Town Place	
Suite 114	
St. Augustine, FL 32092	

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
180	30 day guard services - 5/15-6/15 Due upon receipt 34.33.345	28.75	5,175.00
		Total	\$5,175.00

Armstrong
Community Development District
Series 2019 Special Assessment Revenue Bonds

-

1. Recap of Capital Project Fund Activity Through May 31, 2020

Opening Balance in Construction Account - Series 2019	\$6,768,742.71
Source of Funds: Interest Earned on Series 2019	\$1,401.04
Transfer from Debt Service	\$0.00
Use of Funds:	
Disbursements:	
Cost of Issuance	(\$397,308.14)
Roadway Improvements	(\$915,202.64)
Water, Sewer, Reuse & Electric	(\$1,072,904.82)
Stormwater Management System	(\$1,278,643.42)
Amenity Area	(\$2,665,547.84)
Neighborhood Parks	\$0.00
Contingency	\$0.00
Professional Fees	(\$349,122.62)
Adjusted Balance in Construction Account at May 31, 2020	<u>\$91,414.27</u>

2. Funds Available For Construction at May 31, 2020

Book Balance of Construction Fund at May 31, 2020	\$91,414.27
Contracts in place at May 31, 2020	

3. Investments - US Bank

May 31, 2020	<u>Type</u>	<u>Yield</u>	<u>Maturity</u>	<u>Principal</u>
Construction Fund:	Overnight			\$91,414.27
			ADJ: Outstanding Requisitions	\$0.00
				<u>\$91,414.27</u>

Armstrong Community Development District
Series 2019

REQ. #	DATE	CONTRACTOR	AMOUNT OF REQUISITION	COI	Fixed Assets	Roadway System	Water, Sewer, Reuse and Electric	Stormwater Management Systems	Amenity Center	Neighborhood Parks	Contingency	Misc. Professional Fees
COI		US Bank	\$5,675.00	\$5,675.00								
COI		GMS	\$31,000.00	\$31,000.00								
COI		Holland & Knight	\$5,250.00	\$5,250.00								
COI		Feldman Mahoney	\$10,000.00	\$10,000.00								
COI		Alkerman LP	\$40,000.00	\$40,000.00								
COI		Gray Robinson	\$40,000.00	\$40,000.00								
COI		Hopping Green	\$42,500.00	\$42,500.00								
COI		ImageMaster	\$1,500.00	\$1,500.00								
COI		England Thms & Miller	\$5,458.84	\$5,458.84								
		Underwriters Discount	\$150,000.00	\$150,000.00								
		Orig Issue Discount	\$65,524.30	\$65,524.30								
1	10/23/19	Greyhawk Ventures	\$2,518,111.64		\$2,518,111.64	\$0.00	\$0.00	\$0.00	\$2,518,111.64	\$0.00	\$0.00	\$0.00
2	11/7/19	Besch and Smith	\$147,880.70		\$147,880.70	\$88,380.70						\$59,500.00
3	11/7/19	Besch and Smith	\$387,219.80		\$3,872,219.80	\$252,219.80		\$135,000.00				
4	11/19/19	CCUA	\$65,630.75		\$65,630.75	\$65,630.75						
5	11/19/19	Elsman & Russo	\$2,834.80		\$2,834.80							\$2,834.80
6	11/20/19	Besch and Smith	\$363,774.00		\$363,774.00	\$363,774.00		\$54,000.00				
7	12/4/19	Greyhawk Ventures	\$192,478.43		\$192,478.43							\$192,478.43
8	1/14/20	England Thms & Miller	\$3,000.00		\$3,000.00							\$3,000.00
9	1/14/20	England Thms & Miller	\$7,521.25		\$7,521.25							\$7,521.25
10	1/14/20	Hopping Green	\$111.65		\$111.65							\$111.65
11	12/18/19	Haddon Engineering	\$3,150.00		\$3,150.00							\$3,150.00
12	1/14/20	Besch and Smith	\$600,869.78		\$600,869.78	\$67,500.00		\$533,369.78				
13	1/14/20	Elsman & Russo	\$5,285.84		\$5,285.84							\$5,285.84
14	1/22/20	Besch and Smith	\$544,338.20		\$544,338.20	\$310,500.00		\$86,400.00	\$147,438.20			\$7,710.88
15	2/20/20	England Thms & Miller	\$7,710.88		\$7,710.88							\$1,430.72
16	2/20/20	Elsman & Russo	\$1,430.72		\$1,430.72							\$1,430.72
17	2/20/20	Elsman & Russo	\$7,153.58		\$7,153.58							\$7,153.58
18	2/20/20	England Thms & Miller	\$9,865.73		\$9,865.73							\$9,865.73
19	2/20/20	Hopping Green	\$1,430.00		\$1,430.00							\$1,430.00
20	2/20/20	Besch and Smith	\$600,766.60		\$600,766.60	\$22,866.60		\$234,000.00	\$351,900.00			\$4,255.46
21	3/20/20	Elsman & Russo	\$4,255.46		\$4,255.46							\$4,255.46
22	4/17/20	Besch and Smith	\$468,704.03		\$468,704.03	\$115,320.39		\$285,000.00	\$117,973.64			\$8,151.95
23	5/20/20	England Thms & Miller	\$8,151.95		\$8,151.95							\$450.00
24	5/20/20	England Thms & Miller	\$450.00		\$450.00							\$450.00
25	5/20/20	Elsman & Russo	\$5,576.12		\$5,576.12							\$5,576.12
26												
27	5/20/20	England Thms & Miller	\$13,460.28		\$13,460.28							\$13,460.28
28	5/20/20	England Thms & Miller	\$1,582.04		\$1,582.04							\$1,582.04
29	5/20/20	England Thms & Miller	\$3,750.00		\$3,750.00							\$3,750.00
30	5/20/20	England Thms & Miller	\$2,850.00		\$2,850.00							\$2,850.00
31	5/20/20	Besch and Smith	\$184,270.26		\$184,270.26		\$184,270.26					
32	5/20/20	Elsman & Russo	\$8,584.29		\$8,584.29							\$8,584.29
33	5/20/20	CCUA	\$4,237.64		\$4,237.64							
34	5/20/20	CCUA	\$6,886.92		\$6,886.92							
Grand Total			\$5,678,729.48	\$337,306.14	\$8,768,421.34	\$315,202.64	\$1,072,904.82	\$1,278,643.42	\$2,695,547.84	\$0.00	\$0.00	\$348,122.62

SUMMARY:		
BOND PROCEEDS	\$8,768,742.71	
INT RECD TO DATE	\$1,401.04	
TRANS FROM DEBT SERVICE	\$0.00	
LESS: REQ. PAID	(\$5,678,729.48)	
BALANCE	\$91,414.27	

RECONCILIATION		
TRUST STATEMENT	\$91,414.27	
COIS REQ.	\$0.00	
ADJ BALANCE	\$91,414.27	
VARIANCE	(\$0.00)	

INT RECD	A	COI
Oct-19	\$0.00	\$0.00
Nov-19	\$194.83	\$1.42
Dec-19	\$401.21	\$0.44
Jan-20	\$345.21	\$0.16
Feb-20	\$276.32	\$0.00
Mar-20	\$137.19	\$0.00
Apr-20	\$39.46	\$0.00
May-20	\$4.76	\$0.00
Jun-20	\$0.00	\$0.00
Jul-20	\$0.00	\$0.00
Aug-20	\$0.00	\$0.00
Sep-20	\$0.00	\$0.00
	\$1,398.02	\$2.02