



**ISLANDS AT DORAL (NE)
COMMUNITY DEVELOPMENT
DISTRICT**

**MIAMI-DADE COUNTY
REGULAR BOARD MEETING & PUBLIC
HEARING
JUNE 13, 2023
7:00 P.M.**

Special District Services, Inc.
8785 SW 165th Avenue, Suite 200
Miami, FL 33193

www.islandsatdoralnecdd.org

786.347.2711 Telephone

877.SDS.4922 Toll Free

561.630.4923 Facsimile

AGENDA
ISLANDS AT DORAL (NE)
COMMUNITY DEVELOPMENT DISTRICT
Doral Legacy Park – 2nd Floor Conference Room
11400 NW 82nd Street
Doral, Florida 33178
REGULAR BOARD MEETING & PUBLIC HEARING
June 13, 2023
7:00 p.m.

- A.** Call to Order
- B.** Proof of Publication.....Page 1
- C.** Establish Quorum
- D.** Additions or Deletions to Agenda
- E.** Comments from the Public for Items Not on the Agenda
- F.** Approval of Minutes
 - 1. April 11, 2023 Regular Board Meeting Minutes.....Page 2
- G.** Public Hearing
 - 1. Proof of Publication.....Page 6
 - 2. Receive Public Comments Fiscal Year 2023/2024 Final Budget
 - 3. Consider Resolution No. 2023-02 – Adopting a Fiscal Year 2023/2024 Final Budget.....Page 7
- H.** Old Business
- I.** New Business
 - 1. Consider Resolution No. 2023-03 – Adopting a Fiscal Year 2023/2024 Meeting Schedule.....Page 14
 - 2. Consider Resolution No. 2023-04 – Records Retention Policy Adoption.....Page 16
- J.** Administrative Matters
 - 1. Financial Update.....Page 20
 - 2. Reminder of Statement of Financial Interests Disclosure 2022 Form 1, Filing Deadline:
July 1, 2023
- K.** Board Member/Staff Comments and Requests
- L.** Adjourn

MIAMI-DADE

STATE OF FLORIDA
COUNTY OF MIAMI-DADE:

Before the undersigned authority personally appeared MARIA MESA, who on oath says that he or she is the LEGAL CLERK, Legal Notices of the Miami Daily Business Review f/k/ a Miami Review, a daily (except Saturday, Sunday and Legal Holidays) newspaper, published at Miami in Miami-Dade County, Florida; that the attached copy of advertisement, being a Legal Advertisement of Notice in the matter of

ISLANDS AT DORAL (NE) COMMUNITY DEVELOPMENT DISTRICT - FISCAL YEAR 2022/2023 REGULAR MEETING SCHEDULE

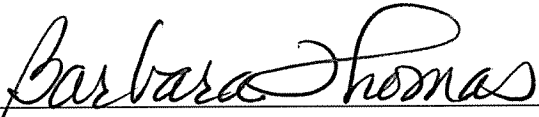
in the XXXX Court, was published in said newspaper by print in the issues of and/or by publication on the newspaper's website, if authorized, on

09/30/2022

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

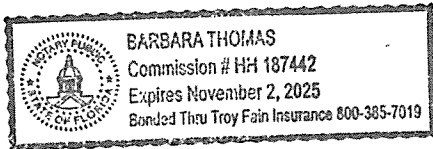


Sworn to and subscribed before me this 30 day of SEPTEMBER, A.D. 2022



(SEAL)

MARIA MESA personally known to me



**ISLANDS AT DORAL (NE)
COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2022/2023
REGULAR MEETING SCHEDULE**

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Islands at Doral (NE) Community Development District will hold Regular Meetings at 7:00 p.m. in the Doral Legacy Park, 2nd Floor Conference Room, located at 11400 NW 82nd Street, Doral, Florida 33178, on the following dates:

- October 11, 2022
- January 10, 2023
- April 11, 2023
- June 13, 2023
- September 12, 2023

The purpose of the meetings is to conduct any business coming before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of the Agendas for any of the meetings may be obtained from the District's website or by contacting the District Manager at (786) 347-2711 Ext. 2011 and/or at 1-877-737-4922 five (5) days prior to the date of the particular meeting.

From time to time one or two Supervisors may participate by telephone; therefore a speaker telephone will be present as required, at the meeting location so that Supervisors may be fully informed of the discussions taking place. Said meeting(s) may be continued as found necessary to a time and place specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to insure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at (786) 347-2711 Ext 2011 and/or at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time without advertised notice.

ISLANDS AT DORAL (NE) COMMUNITY DEVELOPMENT DISTRICT

www.islandsdoralnecdd.org
9/30

22-14/0000621729M

**ISLANDS AT DORAL (NE) COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING
APRIL 11, 2023**

A. CALL TO ORDER

The April 11, 2023, Regular Board Meeting of the Islands at Doral (NE) Community Development District (the “District”) was called to order at 7:01 p.m. in the Second Floor Conference Room of Doral Legacy Park located at 11400 NW 82nd Street, Doral, Florida 33178.

B. PROOF OF PUBLICATION

Proof of publication was presented that notice of the Regular Board Meeting had been published in the *Miami Daily Business Review* on September 30, 2022, as part of the District’s Fiscal Year 2021/2022 Meeting Schedule, as legally required.

C. WELCOME AND SEAT INCUMBENT BOARD MEMBER

Mrs. Perez advised, pursuant to the Miami-Dade County Supervisor of Elections’ website, the following incumbent, Dunia Cuneo, holding Seat #5, appears as Active-Unopposed for the four (4) year term.

Mrs. Perez welcomed and seated newly elected Dunia Cuneo, holding Seat #5, to a 4-year term via the November 8, 2022, General Election process, which term expires in November 2026.

D. ESTABLISH A QUORUM

It was determined that the attendance of Chairman Jesus Arias, Vice Chairman Nestor Garcia and Supervisor Dunia Cuneo constituted a quorum and it was in order to proceed with the meeting.

Staff in attendance included: District Manager Gloria Perez of Special District Services, Inc.; and General Counsel Gregory George of Billing, Cochran, Lyles, Mauro & Ramsey, P.A.

E. DECLARE VACANCIES IN SEATS 1 & 2

Mrs. Perez indicated that no one had qualified for Seats #1 and #2 during the qualifying period for election during the 2022 General Electoral process for the District. Seat #1 is currently held by incumbent Jesus Arias, who is currently a holdover, and Seat #2 is a vacant seat; therefore, pursuant to Section 190.006, Florida Statutes:

| | |
|---------------------------|---------------------|
| Seat 1 Jesus Arias | Expires 2022 |
| Seat 2 VACANT | Expires 2022 |

She indicated it would now be in order to declare vacancies and appoint the incumbent, should he choose to remain on the Board.

SEAT #1

A **MOTION** was made by Supervisor Garcia, seconded by Supervisor Cuneo, and unanimously passed declaring a vacancy in Seat #1, followed by the appointment of Jesus Arias to fill said vacancy and unexpired term of office, which term expires in 2026.

SEAT #2

A **MOTION** was made by Supervisor Garcia, seconded by Supervisor Cuneo and unanimously passed declaring a vacancy in Seat #2, which term expires in 2026.

F. ADMINISTER OATH OF OFFICE AND REVIEW BOARD MEMBER DUTIES & RESPONSIBILITIES

Mrs. Perez, as Notary Public in the State of Florida, administered the Oath of Office. Supervisors have been provided with their Financial Disclosure Form-1 required for this year (2022 Form-1). Mrs. Perez provided the newly elected Supervisor with information regarding “Government in the Sunshine Law”, public records and conflicts of interest, along with information on the workings and benefits of a CDD and the responsibilities and duties of Board Members. Key elements were reviewed by District Counsel.

G. ELECTION OF OFFICERS

Mrs. Perez stated that it would now be in order to elect Officers of the District. She noted the roles of Armando Silvan, Nancy Nguyen and herself regarding appointment to office and stated that nominations would be in order for Chairperson and Vice-Chair with the remaining three Supervisors being designated as Assistant Secretaries.

After a brief discussion the following slate of officers was nominated:

- Chairperson – Jesus Arias
- Vice Chairperson – Nestor Garcia
- Assistant Secretary – Dunia Cuneo
- Secretary/Treasurer – Gloria Perez
- Assistant Secretaries - Armando Silvan and Nancy Nguyen (District Managers with Special District Services, Inc., in Mrs. Perez’s absence)

A **MOTION** was made by Supervisor Garcia, seconded by Supervisor Cuneo and unanimously passed electing the Slate of Officers, as nominated.

H. ADDITIONS OR DELETIONS TO THE AGENDA

Mrs. Perez noted a correction to Item C on the agenda, specifically to Dunia Cuneo’s name and noted that the correction had already been made to the meeting materials posted on the District website.

I. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public for items not on the agenda.

J. APPROVAL OF MINUTES

1. October 11, 2022, Regular Board Meeting

The October 11, 2022, Regular Board Meeting minutes were presented for approval.

A **MOTION** was made by Supervisor Garcia, seconded by Supervisor Cuneo and unanimously passed approving the minutes of the October 11, 2022, Regular Board Meeting, as presented.

K. OLD BUSINESS

There were no Old Business items to come before the Board.

I. NEW BUSINESS

1. Consider District Counsel Request for Adjustment to Fee Structure

District Counsel’s letter was presented in the meeting book for consideration. The proposed rate increase will take effect May 1, 2023.

| Attorney | Current Rate | Proposed Rate | Increased Amount |
|-----------|--------------|---------------|------------------|
| Partner | \$220 | \$275 | \$55 |
| Associate | \$175 | \$225 | \$50 |

A **MOTION** was made by Supervisor Cuneo, seconded by Supervisor Arias and passed unanimously approving District Counsel’s request for an adjustment to the fee structure, as presented.

2. Consider Resolution No. 2023-01 – Adopting Fiscal Year 2023/2024 Proposed Budget

Mrs. Perez presented Resolution No. 2023-01, entitled:

RESOLUTION NO. 2023-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ISLANDS AT DORAL (NE) COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2023/2024; AND PROVIDING AN EFFECTIVE DATE.

Mrs. Perez advised that the Debt Service Assessment was the same as last year. The way the refunding was structured, there will be a large balloon payment in the amount of \$2,225,000 due at maturity in 2029. A new loan will be needed at that time. By collecting the pre-refunding rates, bond prepayments can be made, greatly reducing the loan that will be needed in 2029. A prepayment of \$110,000 was made in November 2022. Therefore the 2029 payment is estimated at \$1,365,000. The proposed Administrative Assessment is slightly higher than last year. The estimated available funds projected for 9-30-23 are approximately \$50,000 (maybe higher), should no unforeseen expenses occur. A carryover balance of \$24,070 has been applied to the presented budget (\$23,200 was applied to last year’s budget).

As mentioned in last year’s budget summary, assessments were due to be increased within the following few years. This year will be the last year the District can provide such a large carryover. Therefore, assessments will increase in the FY 2024/2025 Budget.

Because the overall assessment for 2023/2024 is currently lower than the 2022/2023 assessment, letters to residents would not be needed.

A **MOTION** was made by Supervisor Cuneo, seconded by Supervisor Garcia and unanimously passed adopting Resolution No. 2023-01, as presented, approving a Proposed Budget for FY 2023/2024 and setting the Public Hearing for finalization for June 13, 2023, at 7:00 p.m. at the Doral Legacy Park 2nd Floor Conference Room located at 11400 NW 82nd Street, Doral, Florida 33178; and further authorizing the advertisement as required.

M. ADMINISTRATIVE MATTERS

1. Financial Update

Mrs. Perez presented the financials in the meeting book and briefly reviewed them. She pointed out that the available funds as of March 31, 2023, were \$103,257.09.

N. BOARD MEMBER/STAFF COMMENTS

There were no further Board Member or staff comments.

O. ADJOURNMENT

There being no further business to come before the Board, a **MOTION** was made by Supervisor Arias, seconded by Supervisor Garcia and passed unanimously adjourning the Regular Board Meeting at 7:14 p.m.

ATTEST:

Secretary/Assistant Secretary

Chairman/Vice-Chair

Location

Miami-Dade County, Florida

Notice Text

NOTICE OF PUBLIC HEARING
AND REGULAR BOARD MEETING OF THE
ISLANDS AT DORAL (NE)
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors (the "Board") of the Islands at Doral (NE) Community Development District (the "District") will hold a Public Hearing and Regular Board Meeting on June 13, 2023, at 7:00 p.m., or as soon thereafter as can be heard, in the Second Floor Conference Room of Doral Legacy Park located at 11400 NW 82nd Street, Doral, Florida 33178.

The purpose of the Public Hearing is to receive public comment on the Fiscal Year 2023/2024 Proposed Final Budget of the District. A copy of the Budget and/or the Agenda may be obtained from the District's website

(www.islandsatdoralnecdd.org) or by contacting the offices of the District Manager at (786) 347-2711 and/or toll free at 1- 877-737-4922, during normal business hours. The purpose of the Regular Board Meeting is for the Board to consider any other business which may properly come before it. The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. Meetings may be continued as found necessary to a time and place specified on the record.

There may be occasions when one or two Supervisors will participate by telephone; therefore, a speaker telephone will be present as required, at the meeting location so that Supervisors may be fully informed of the discussions taking place.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at these meetings should contact the District Manager at (786) 347-2711 and/or toll-free at 1-877-737- 4922, at least seven (7) days prior to the date of the meetings.

If any person decides to appeal any decision made with respect to any matter considered at this Public Hearing and Regular Board Meeting, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at their own expense and which record includes the testimony and evidence on which the appeal is based.

Meetings may be cancelled from time to time without advertised notice.

Islands at Doral (NE) Community Development District

www.islandsatdoralnecdd.org

5/24-31 23-06/0000664276M

RESOLUTION NO. 2023-02

A RESOLUTION OF THE ISLANDS AT DORAL (NE) COMMUNITY DEVELOPMENT DISTRICT ADOPTING A FISCAL YEAR 2023/2024 BUDGET.

WHEREAS, the Islands at Doral (NE) Community Development District (“District”) has prepared a Proposed Budget and Final Special Assessment Roll for Fiscal Year 2023/2024 and has held a duly advertised Public Hearing to receive public comments on the Proposed Budget and Final Special Assessment Roll; and,

WHEREAS, following the Public Hearing and the adoption of the Proposed Budget and Final Assessment Roll, the District is now authorized to levy non ad-valorem assessments upon the properties within the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ISLANDS AT DORAL (NE) COMMUNITY DEVELOPMENT DISTRICT THAT:

Section 1. The Final Budget and Final Special Assessment Roll for Fiscal Year 2023/2024 attached hereto as Exhibit “A” is approved and adopted, and the assessments set forth therein shall be levied.

Section 2. The Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 13th day of June, 2023.

ATTEST:

**ISLANDS AT DORAL (NE)
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Islands At Doral (NE)
Community Development District

**Final Budget For
Fiscal Year 2023/2024
October 1, 2023 - September 30, 2024**

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- I FINAL BUDGET
- II DETAILED FINAL BUDGET
- III DETAILED FINAL DEBT SERVICE FUND BUDGET
- IV ASSESSMENT COMPARISON

FINAL BUDGET
ISLANDS AT DORAL (NE) COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

| | FISCAL YEAR 2023/2024 BUDGET |
|--|------------------------------------|
| REVENUES | |
| Administrative Assessments | 57,609 |
| Maintenance Assessments | 6,915 |
| Debt Assessments | 554,723 |
| Interest Income | 240 |
| TOTAL REVENUES | \$ 619,487 |
| EXPENDITURES | |
| MAINTENANCE EXPENDITURES | |
| Maintenance Contingency | 4,500 |
| Engineering/Inspections | 2,000 |
| TOTAL MAINTENANCE EXPENDITURES | \$ 6,500 |
| ADMINISTRATIVE EXPENDITURES | |
| Supervisor Fees | 5,000 |
| Payroll Taxes (Employer) | 400 |
| Management | 32,388 |
| Secretarial | 4,200 |
| Legal | 9,000 |
| Assessment Roll | 7,500 |
| Audit Fees | 3,800 |
| Arbitrage Rebate Fee | 650 |
| Insurance | 6,600 |
| Legal Advertisements | 600 |
| Miscellaneous | 800 |
| Postage | 450 |
| Office Supplies | 450 |
| Dues & Subscriptions | 175 |
| Trustee Fees | 4,100 |
| Continuing Disclosure Fee | 350 |
| Website Management | 2,000 |
| TOTAL ADMINISTRATIVE EXPENDITURES | \$ 78,463 |
| TOTAL EXPENDITURES | \$ 84,963 |
| REVENUES LESS EXPENDITURES | \$ 534,524 |
| Bond Payments | (524,213) |
| BALANCE | \$ 10,311 |
| County Appraiser & Tax Collector Fee | (11,460) |
| Discounts For Early Payments | (22,921) |
| EXCESS/ (SHORTFALL) | \$ (24,070) |
| Carryover From Prior Year | 24,070 |
| NET EXCESS/ (SHORTFALL) | \$ - |

DETAILED FINAL BUDGET
ISLANDS AT DORAL (NE) COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

| | FISCAL YEAR 2021/2022 ACTUAL | FISCAL YEAR 2022/2023 BUDGET | FISCAL YEAR 2023/2024 BUDGET | COMMENTS |
|--|------------------------------------|------------------------------------|------------------------------------|---|
| REVENUES | | | | |
| Administrative Assessments | 58,157 | 57,108 | 57,609 | Expenditures Less Interest & Carryover/.94 |
| Maintenance Assessments | 7,447 | 7,447 | 6,915 | Expenditures /.94 |
| Debt Assessments | 554,724 | 554,723 | 554,723 | Bond Payments/.94 |
| Interest Income | 171 | 120 | 240 | Interest Projected At \$20 Per Month |
| TOTAL REVENUES | \$ 620,499 | \$ 619,398 | \$ 619,487 | |
| EXPENDITURES | | | | |
| MAINTENANCE EXPENDITURES | | | | |
| Maintenance Contingency | 0 | 5,700 | 4,500 | Maintenance Of District Owned Property |
| Engineering/Inspections | 2,102 | 1,300 | 2,000 | \$700 Increase From 2022/2023 Budget |
| TOTAL MAINTENANCE EXPENDITURES | \$ 2,102 | \$ 7,000 | \$ 6,500 | |
| ADMINISTRATIVE EXPENDITURES | | | | |
| Supervisor Fees | 1,800 | 5,000 | 5,000 | No Change From 2022/2023 Budget |
| Payroll Taxes (Employer) | 138 | 400 | 400 | Projected At 8% Of Supervisor Fees |
| Management | 30,540 | 31,452 | 32,388 | CPI Adjustment (Capped At 3%) |
| Secretarial | 4,200 | 4,200 | 4,200 | No Change From 2022/2023 Budget |
| Legal | 7,114 | 9,000 | 9,000 | No Change From 2022/2023 Budget |
| Assessment Roll | 7,500 | 7,500 | 7,500 | As Per Contract |
| Audit Fees | 3,600 | 3,700 | 3,800 | Accepted Amount For 2022/2023 Audit |
| Arbitrage Rebate Fee | 650 | 650 | 650 | No Change From 2022/2023 Budget |
| Insurance | 5,706 | 6,200 | 6,600 | Fiscal Year 2022/2023 Expenditure Was \$6,134 |
| Legal Advertisements | 1,278 | 600 | 600 | No Change From 2022/2023 Budget |
| Miscellaneous | 527 | 850 | 800 | \$50 Decrease From 2022/2023 Budget |
| Postage | 261 | 375 | 450 | Mailing May Be Required |
| Office Supplies | 432 | 450 | 450 | No Change From 2022/2023 Budget |
| Dues & Subscriptions | 175 | 175 | 175 | No Change From 2022/2023 Budget |
| Trustee Fees | 4,080 | 4,100 | 4,100 | No Change From 2022/2023 Budget |
| Continuing Disclosure Fee | 350 | 350 | 350 | No Change From 2022/2023 Budget |
| Website Management | 2,000 | 2,000 | 2,000 | No Change From 2022/2023 Budget |
| TOTAL ADMINISTRATIVE EXPENDITURES | \$ 70,351 | \$ 77,002 | \$ 78,463 | |
| TOTAL EXPENDITURES | \$ 72,453 | \$ 84,002 | \$ 84,963 | |
| REVENUES LESS EXPENDITURES | \$ 548,046 | \$ 535,396 | \$ 534,524 | |
| Bond Payments | (530,134) | (524,213) | (524,213) | 2024 Principal & Interest Payments |
| BALANCE | \$ 17,912 | \$ 11,183 | \$ 10,311 | |
| County Appraiser & Tax Collector Fee | (5,988) | (11,461) | (11,460) | Two Percent Of Total Assessment Roll |
| Discounts For Early Payments | (21,475) | (22,922) | (22,921) | Four Percent Of Total Assessment Roll |
| EXCESS/ (SHORTFALL) | \$ (9,551) | \$ (23,200) | \$ (24,070) | |
| Carryover From Prior Year | 0 | 23,200 | 24,070 | Carryover From Prior Year |
| NET EXCESS/ (SHORTFALL) | \$ (9,551) | \$ - | \$ - | |

DETAILED FINAL DEBT SERVICE FUND BUDGET
ISLANDS AT DORAL (NE) COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

| | FISCAL YEAR 2021/2022 | FISCAL YEAR 2022/2023 | FISCAL YEAR 2023/2024 | |
|-------------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|
| REVENUES | ACTUAL | BUDGET | BUDGET | COMMENTS |
| Interest Income | 25 | 25 | 100 | Projected Interest For 2023/2024 |
| NAV Tax Collection | 530,134 | 524,213 | 524,213 | NAV Tax Collection |
| Total Revenues | \$ 530,159 | \$ 524,238 | \$ 524,313 | |
| EXPENDITURES | | | | |
| Principal Payments | 265,000 | 275,000 | 285,000 | Principal Payment Due In 2024 |
| Interest Payments | 140,140 | 122,526 | 107,512 | Interest Payments Due In 2024 |
| Additional Principal Payments | 110,000 | 126,712 | 131,801 | Additional Principal Payments |
| Total Expenditures | \$ 515,140 | \$ 524,238 | \$ 524,313 | |
| Excess/ (Shortfall) | \$ 15,019 | \$ - | \$ - | |

Series 2014 Refunding Bond Information

| | | | |
|-----------------------|-------------|---------------------------------|------------------------|
| Original Par Amount = | \$5,925,000 | Annual Principal Payments Due = | May 1st |
| Interest Rate = | 3.85% | Annual Interest Payments Due = | May 1st & November 1st |
| Issue Date = | April 2014 | | |
| Maturity Date = | May 2029 | | |

Par Amount As Of 1/1/2023 = \$3,210,000

Original Principal Amount Due In May 2029: \$2,225,000

Current Principal Amount Due In May 2029: \$1,365,000

Islands At Doral (NE) Community Development District Assessment Comparison

| | Original Projected Assessment Before Discount* | Fiscal Year 2020/2021 Assessment Before Discount* | Fiscal Year 2021/2022 Assessment Before Discount* | Fiscal Year 2022/2023 Assessment Before Discount* | Fiscal Year 2023/2024 Projected Assessment Before Discount* |
|--|---|--|--|--|--|
| Administrative For Single Family Homes | \$ 114.75 | \$ 107.61 | \$ 107.59 | \$ 107.55 | \$ 108.50 |
| Maintenance For Single Family Homes | \$ - | \$ 14.03 | \$ 14.03 | \$ 14.03 | \$ 13.03 |
| <u>Debt For Single Family Homes</u> | <u>\$ 1,635.38</u> | <u>\$ 1,587.68</u> | <u>\$ 1,587.68</u> | <u>\$ 1,587.68</u> | <u>\$ 1,587.68</u> |
| Total | \$ 1,750.13 | \$ 1,709.32 | \$ 1,709.30 | \$ 1,709.26 | \$ 1,709.21 |
| Administrative For Townhomes | \$ 114.75 | \$ 107.61 | \$ 107.59 | \$ 107.55 | \$ 108.50 |
| Maintenance For Townhomes | \$ - | \$ 14.03 | \$ 14.03 | \$ 14.03 | \$ 13.03 |
| <u>Debt For Townhomes</u> | <u>\$ 1,135.38</u> | <u>\$ 1,133.61</u> | <u>\$ 1,133.61</u> | <u>\$ 1,133.61</u> | <u>\$ 1,133.61</u> |
| Total | \$ 1,250.13 | \$ 1,255.25 | \$ 1,255.23 | \$ 1,255.19 | \$ 1,255.14 |
| Administrative For Condominiums | \$ 114.75 | \$ 107.61 | \$ 107.59 | \$ 107.55 | \$ 108.50 |
| Maintenance For Condominiums | \$ - | \$ 14.03 | \$ 14.03 | \$ 14.03 | \$ 13.03 |
| <u>Debt For Condominiums</u> | <u>\$ 947.88</u> | <u>\$ 906.57</u> | <u>\$ 906.57</u> | <u>\$ 906.57</u> | <u>\$ 906.57</u> |
| Total | \$ 1,062.63 | \$ 1,028.21 | \$ 1,028.19 | \$ 1,028.15 | \$ 1,028.10 |

* Assessments Include the Following :

- 4% Discount for Early Payments
- 1% County Tax Collector Fee
- 1% County Property Appraiser Fee

Community Information:

| | |
|---------------------|------------|
| Single Family Homes | 66 |
| Townhomes | 125 |
| <u>Condominiums</u> | <u>340</u> |
| Total Units | 531 |

RESOLUTION NO. 2023-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ISLANDS AT DORAL (NE) COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2023/2024 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is necessary for the Islands at Doral (NE) Community Development District ("District") to establish a regular meeting schedule for fiscal year 2023/2024; and

WHEREAS, the Board of Supervisors of the District has set a regular meeting schedule, location and time for District meetings for fiscal year 2023/2024 which is attached hereto and made a part hereof as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ISLANDS AT DORAL (NE) COMMUNITY DEVELOPMENT DISTRICT, MIAMI-DADE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are hereby adopted.

Section 2. The regular meeting schedule, time and location for meetings for fiscal year 2023/2024 which is attached hereto as Exhibit "A" is hereby adopted and authorized to be published.

PASSED, ADOPTED and EFFECTIVE this 13th day of June, 2023.

ATTEST:

**ISLANDS AT DORAL (NE)
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

**ISLANDS AT DORAL (NE) COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024 REGULAR MEETING SCHEDULE**

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Islands at Doral (NE) Community Development District will hold Regular Meetings at **7:00 p.m.** in the Doral Legacy Park, 2nd Floor Conference Room, located at 11400 NW 82nd Street, Doral, Florida 33178, on the following dates:

**October 10, 2023
January 9, 2024
March 12, 2024
May 14, 2024
September 10, 2024**

The purpose of the meetings is to conduct any business coming before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of the Agendas for any of the meetings may be obtained from the District's website or by contacting the District Manager at (786) 347-2711 Ext. 2011 and/or at 1-877-737-4922 five (5) days prior to the date of the particular meeting.

From time to time one or two Supervisors may participate by telephone; therefore a speaker telephone will be present as required, at the meeting location so that Supervisors may be fully informed of the discussions taking place. Said meeting(s) may be continued as found necessary to a time and place specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to insure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at (786) 347-2711 Ext 2011 and/or at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time without advertised notice.

ISLANDS AT DORAL (NE) COMMUNITY DEVELOPMENT DISTRICT

www.islandsdoralnecdd.org

PUBLISH: MIAMI DAILY BUSINESS REVIEW 00/00/23

RESOLUTION 2023-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ISLANDS AT DORAL (NE) COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR THE APPOINTMENT OF A RECORDS MANAGEMENT LIAISON OFFICER; PROVIDING THE DUTIES OF THE RECORDS MANAGEMENT LIAISON OFFICER; ADOPTING A RECORDS RETENTION POLICY; DETERMINING THE ELECTRONIC RECORD TO BE THE OFFICIAL RECORD; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Islands at Doral (NE) Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, Section 257.36(5), *Florida Statutes*, requires the District to establish and maintain an active and continuing program for the economical and efficient management of records and to provide for the appointment of a records management liaison officer (“Records Management Liaison Officer”); and

WHEREAS, the District desires for the Records Management Liaison Officer to be an employee of the District or an employee of the District Manager; and

WHEREAS, the District desires to authorize the District’s records custodian to appoint a Records Management Liaison Officer, which may or may not be the District’s records custodian; and

WHEREAS, the District desires to prescribe duties of the Records Management Liaison Officer and provide for the assignment of additional duties; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution a records retention policy (the “Records Retention Policy”) for immediate use and application.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ISLANDS AT DORAL (NE) COMMUNITY DEVELOPMENT DISTRICT, THAT:

SECTION 1. The District hereby authorizes the District’s records custodian to appoint a Records Management Liaison Officer and report such appointment to the appropriate State of Florida agencies. A Records Management Liaison Officer shall be an employee of the District or the District Manager. The Board, and the District’s records custodian, shall each have the individual power to remove the Records Management

Liaison Officer at any time for any reason. Immediately following the removal or resignation of a Records Management Liaison Officer, the District's records custodian shall appoint a replacement Records Management Liaison Officer.

SECTION 2. The duties of the Records Management Liaison Officer shall include the following:

- A.** Serve as the District's contact with the Florida Department of State, State Library and Archives of Florida;
- B.** Coordinate the District's records inventory;
- C.** Maintain records retention and disposition forms;
- D.** Coordinate District records management training;
- E.** Develop records management procedures consistent with the Records Retention Policy, as amended as provided herein;
- F.** Participate in the development of the District's development of electronic record keeping systems;
- G.** Submit annual compliance statements;
- H.** Work with the Florida Department of State, State Library and Archives of Florida to establish individual retention schedules for the District, from time to time and as may be necessary; and
- I.** Such other duties as may be assigned by the Board or the District's records custodian in the future.

SECTION 3. The District hereby adopts as its Records Retention Policy the applicable provisions of Section 257.36(5), *Florida Statutes*, the rules adopted by the Division of Library and Information Services of the Department of State ("Division") pursuant to Section 257.36, *Florida Statutes*, and the General Records Schedules established by the Division. However, the District will retain certain records longer than required by the General Records Schedules established by the Division as set forth in Exhibit A. To the extent the above statute, rules or schedules are amended or supplemented in the future, the District's Records Retention Policy shall automatically incorporate such amendment or supplement provided that such automatic amendment shall not reduce the retention times set forth in Exhibit A. The Records Retention Policy shall remain in full force and effect until such time as the Board amends the Policy.

SECTION 4. In accordance with section 668.50, Florida Statutes, and section 119.01, Florida Statutes, the Board finds that the electronic record shall be considered the official record and any paper originals are hereby duplicates which may be disposed of unless required to be preserved by any applicable statute, rule or ordinance.

SECTION 5. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 6. This Resolution shall become effective upon its passage; shall replace, supplant, and supersede any prior policy or resolution of the District regarding records retention; and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED at a meeting of the District Board of Supervisors, this 13th day of June, 2023.

ATTEST:

**ISLANDS AT DORAL (NE)
COMMUNITY DEVELOPMENT
DISTRICT**

Print name: _____
Secretary / Assistant Secretary

Print name: _____
Chairperson, Board of Supervisors

Exhibit A: Amendments to General Records Schedules Established by the Division

Exhibit A

Amendments to General Records Schedules established by the Division

ADVERTISEMENTS: LEGAL (Item #25)

The District shall retain mailed and published legal advertisements, and corresponding affidavits, relating to proceedings under uniform method of collection of debt assessments permanently. The District shall retain mailed and published legal advertisements, and corresponding affidavits, relating to the levy of assessments securing bonds for five (5) fiscal years provided applicable audits have been released, or until three (3) calendar years after related bonds are redeemed, whichever is later.

AUDITS: INDEPENDENT (Item #56)

The District shall retain the record copy of independent audits for ten (10) fiscal years or until three (3) calendar years after all related bonds are redeemed, whichever is later.

DISBURSEMENT RECORDS: DETAIL (Item #340)

The District shall retain the record copy of disbursement records relating to the use of bonds for five (5) fiscal years provided applicable audits have been released or until three (3) calendar years after related bonds are redeemed, whichever is later.

DISBURSEMENT RECORDS: SUMMARY (Item #341)

The District shall retain the record copy of disbursement records relating to the use of bonds for ten (10) fiscal years provided applicable audits have been released or until three (3) calendar years after related bonds are redeemed, whichever is later.

FINANCIAL REPORTS: LOCAL GOVERNMENT ANNUAL REPORTS (Item #107)

The District shall retain the record copy of disbursement records relating to the use of bonds for ten (10) fiscal years provided applicable audits have been released or until three (3) calendar years after all related bonds are redeemed, whichever is later.

INCIDENT REPORT FILES (Item #241)

The District shall retain incident reports for five (5) anniversary years from the date of the incident.

MINUTES: OFFICIAL MEETINGS (PRELIMINARY/AUDIO RECORDINGS/VIDEO RECORDINGS (Item #4)

The District shall retain audio recordings of board of supervisor meetings for five (5) calendar years after adoption of the official minutes.

PROJECT FILES: CAPITAL IMPROVEMENT (Item #136)

The District shall retain the record copy of project files for projects funded with bonds for ten (10) fiscal years after completion of the project provided applicable audits have been released or until three (3) calendar years after all related bonds are redeemed, whichever is later.

REAL PROPERTY RECORDS: CONDEMNATION/DEMOLITION (Item #364)

The District shall retain the record copy of project files for condemnation/demolition projects funded with bonds for five (5) anniversary years after final action or until three (3) calendar years after all related bonds are redeemed, whichever is later. The record copy of deeds and easements shall be kept permanently.

REAL PROPERTY RECORDS: PROPERTY ACQUIRED (Item #172)

The District shall retain the record copy of documents related to property acquisitions funded with bonds for three (3) fiscal years after final disposition of the property provided applicable audits have been released or until three (3) calendar years after all related bonds are redeemed, whichever is later. The record copy of deeds and easements shall be kept permanently.

Islands At Doral (NE)
Community Development District

**Financial Report For
May 2023**

Islands at Doral (NE) Community Development District

Budget vs. Actual

October 2022 through May 2023

| | <u>Oct '22 - May 23</u> | <u>22/23 Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---|-------------------------|---------------------|-------------------------|----------------------|
| Income | | | | |
| 363.100 · Admin Assessment Income | 54,744.73 | 57,108.00 | -2,363.27 | 95.86% |
| 363.101 · Maint Assessment Income | 7,081.30 | 7,447.00 | -365.70 | 95.09% |
| 363.810 · Debt Assessment | 528,611.85 | 554,723.00 | -26,111.15 | 95.29% |
| 363.820 · Debt Assessment-Paid To Trustee | -504,066.10 | -524,213.00 | 20,146.90 | 96.16% |
| 363.830 · Assessment Fees | -5,684.50 | -11,461.00 | 5,776.50 | 49.6% |
| 363.831 · Discounts For Early Payments | -21,649.82 | -22,922.00 | 1,272.18 | 94.45% |
| 369.401 · Interest Income | 2,789.81 | 120.00 | 2,669.81 | 2,324.84% |
| 369.402 · Carryover From Prior Year | 0.00 | 23,200.00 | -23,200.00 | 0.0% |
| Total Income | <u>61,827.27</u> | <u>84,002.00</u> | <u>-22,174.73</u> | <u>73.6%</u> |
| Expense | | | | |
| 511.122 · Payroll Expense | 91.80 | 400.00 | -308.20 | 22.95% |
| 511.131 · Supervisor Fee | 1,200.00 | 5,000.00 | -3,800.00 | 24.0% |
| 511.305 · Maintenance Contingency | 0.00 | 5,700.00 | -5,700.00 | 0.0% |
| 511.310 · Engineering | 127.50 | 1,300.00 | -1,172.50 | 9.81% |
| 511.311 · Management Fees | 20,968.00 | 31,452.00 | -10,484.00 | 66.67% |
| 511.312 · Secretarial Fees | 2,800.00 | 4,200.00 | -1,400.00 | 66.67% |
| 511.315 · Legal Fees | 4,278.00 | 9,000.00 | -4,722.00 | 47.53% |
| 511.318 · Assessment/Tax Roll | 0.00 | 7,500.00 | -7,500.00 | 0.0% |
| 511.320 · Audit Fees | 3,700.00 | 3,700.00 | 0.00 | 100.0% |
| 511.330 · Arbitrage Rebate Fee | 0.00 | 650.00 | -650.00 | 0.0% |
| 511.450 · Insurance | 6,134.00 | 6,200.00 | -66.00 | 98.94% |
| 511.480 · Legal Advertisements | 0.00 | 600.00 | -600.00 | 0.0% |
| 511.512 · Miscellaneous | 305.10 | 850.00 | -544.90 | 35.89% |
| 511.513 · Postage and Delivery | 115.66 | 375.00 | -259.34 | 30.84% |
| 511.514 · Office Supplies | 163.95 | 450.00 | -286.05 | 36.43% |
| 511.540 · Dues, License & Subscriptions | 175.00 | 175.00 | 0.00 | 100.0% |
| 511.733 · Trustee Fees | 4,079.63 | 4,100.00 | -20.37 | 99.5% |
| 511.734 · Continuing Disclosure Fee | 0.00 | 350.00 | -350.00 | 0.0% |
| 511.750 · Website Management | 1,333.28 | 2,000.00 | -666.72 | 66.66% |
| Total Expense | <u>45,471.92</u> | <u>84,002.00</u> | <u>-38,530.08</u> | <u>54.13%</u> |
| Net Income | <u><u>16,355.35</u></u> | <u><u>0.00</u></u> | <u><u>16,355.35</u></u> | <u><u>100.0%</u></u> |

**ISLANDS AT DORAL (NE) COMMUNITY DEVELOPMENT DISTRICT
MONTHLY FINANCIAL REPORT
MAY 2023**

| | Annual Budget 10/1/22 - 9/30/23 | Actual May-23 | Year To Date Actual 10/1/22 - 5/31/23 |
|--|---------------------------------------|-------------------|--|
| REVENUES | | | |
| Administrative Assessments | 57,108 | 0 | 54,745 |
| Maintenance Assessments | 7,447 | 0 | 7,081 |
| Debt Assessments | 554,723 | 0 | 528,612 |
| Interest Income | 120 | 0 | 2,790 |
| Total Revenues | \$ 619,398 | \$ - | \$ 593,228 |
| MAINTENANCE EXPENDITURES | | | |
| Maintenance Contingency | 5,700 | 0 | 0 |
| Engineering/Inspections | 1,300 | 0 | 128 |
| TOTAL MAINTENANCE EXPENDITURES | \$ 7,000 | \$ - | \$ 128 |
| ADMINISTRATIVE EXPENDITURES | | | |
| Supervisor Fees | 5,000 | 0 | 1,200 |
| Payroll Taxes (Employer) | 400 | 0 | 92 |
| Management | 31,452 | 2,621 | 20,968 |
| Secretarial | 4,200 | 350 | 2,800 |
| Legal | 9,000 | 0 | 4,278 |
| Assessment Roll | 7,500 | 0 | 0 |
| Audit Fees | 3,700 | 0 | 3,700 |
| Arbitrage Rebate Fee | 650 | 0 | 0 |
| Insurance | 6,200 | 0 | 6,134 |
| Legal Advertisements | 600 | 0 | 0 |
| Miscellaneous | 850 | 26 | 305 |
| Postage | 375 | 38 | 116 |
| Office Supplies | 450 | 11 | 164 |
| Dues & Subscriptions | 175 | 0 | 175 |
| Trustee Fees | 4,100 | 0 | 4,080 |
| Continuing Disclosure Fee | 350 | 0 | 0 |
| Website Management | 2,000 | 167 | 1,332 |
| TOTAL ADMINISTRATIVE EXPENDITURES | \$ 77,002 | \$ 3,213 | \$ 45,344 |
| TOTAL EXPENDITURES | \$ 84,002 | \$ 3,213 | \$ 45,472 |
| Revenues Less Expenditures | \$ 535,396 | \$ (3,213) | \$ 547,756 |
| Bond Payments | (524,213) | 0 | (504,066) |
| Balance | \$ 11,183 | \$ (3,213) | \$ 43,690 |
| County Appraiser & Tax Collector Fee | (11,461) | 0 | (5,685) |
| Discounts For Early Payments | (22,922) | 0 | (21,650) |
| Excess/ (Shortfall) | \$ (23,200) | \$ (3,213) | \$ 16,355 |
| Carryover from Prior Year | 23,200 | 0 | 0 |
| Net Excess/ (Shortfall) | \$ - | \$ (3,213) | \$ 16,355 |
| Bank Balance As Of 5/31/23 | \$ 128,263.53 | | |
| Accounts Payable As Of 5/31/23 | \$ 43,447.36 | | |
| Accounts Receivable As Of 5/31/23 | \$ - | | |
| Available Funds As Of 5/31/23 | \$ 84,816.17 | | |

**ISLANDS AT DORAL (NE) CDD
TAX COLLECTIONS
2022-2023**

| # | ID# | PAYMENT FROM | DATE | FOR | Tax Collect Receipts | Interest Received | Fees | Discount | Net From Tax Collector | Admin. Assessment Income (Before Discounts & Fee) | Maint Assessment Income (Before Discounts & Fee) | Debt Assessment Income (Before Discounts & Fee) | Admin. Assessment Income (After Discounts & Fee) | Maint Assessment Income (After Discounts & Fee) | Debt Assessment Income (After Discounts & Fee) | Debt Assessments Paid to Trustee |
|----|--------|--------------------------|----------|-----------|----------------------|-------------------|---------------|----------------|------------------------|---|--|---|--|---|--|----------------------------------|
| | | | | | | | | | \$619,278.00 | \$57,108.00 | \$7,447.00 | \$ 554,723.00 | \$57,108.00 | \$7,447.00 | \$554,723.00 | |
| | | | | | | | | | \$584,894.52 | \$53,681.52 | \$7,000.00 | \$ 524,213.00 | \$53,681.52 | \$7,000.00 | \$524,213.00 | \$524,213.00 |
| 1 | 1 | Miami-Dade Tax Collector | 11/23/22 | NAV Taxes | \$ 56,185.62 | | \$ (538.77) | \$ (2,308.29) | \$ 53,338.56 | \$ 5,180.27 | \$ 674.25 | \$ 50,331.10 | \$ 4,917.71 | \$ 640.10 | \$ 47,780.75 | \$ 47,780.75 |
| 2 | 2 | Miami-Dade Tax Collector | 11/25/22 | NAV Taxes | \$ 34,143.03 | | \$ (327.77) | \$ (1,365.74) | \$ 32,449.52 | \$ 3,147.98 | \$ 409.70 | \$ 30,585.35 | \$ 2,991.82 | \$ 389.35 | \$ 29,068.35 | \$ 29,068.35 |
| 3 | 3 | Miami-Dade Tax Collector | 12/07/22 | NAV Taxes | \$ 412,298.29 | | \$ (3,958.06) | \$ (16,492.19) | \$ 391,848.04 | \$ 38,013.84 | \$ 4,947.60 | \$ 369,336.85 | \$ 36,128.29 | \$ 4,702.20 | \$ 351,017.55 | \$ 351,017.55 |
| 4 | 4 | Miami-Dade Tax Collector | 12/22/22 | NAV Taxes | \$ 11,536.69 | | \$ (111.40) | \$ (397.53) | \$ 11,027.76 | \$ 1,063.64 | \$ 138.45 | \$ 10,334.60 | \$ 1,016.61 | \$ 132.40 | \$ 9,878.75 | \$ 9,878.75 |
| 5 | 5 | Miami-Dade Tax Collector | 01/11/23 | NAV Taxes | \$ 23,230.83 | | \$ (225.42) | \$ (689.63) | \$ 22,315.78 | \$ 2,141.83 | \$ 278.80 | \$ 20,810.20 | \$ 2,057.43 | \$ 267.80 | \$ 19,930.55 | \$ 19,930.55 |
| 6 | 6 | Miami-Dade Tax Collector | 02/09/23 | NAV Taxes | \$ 13,927.06 | | \$ (136.58) | \$ (268.23) | \$ 13,522.25 | \$ 1,284.01 | \$ 167.15 | \$ 12,475.90 | \$ 1,306.65 | \$ 162.30 | \$ 12,113.30 | \$ 12,113.30 |
| 7 | Int -1 | Miami-Dade Tax Collector | 02/13/23 | Interest | | \$ 337.84 | | | \$ 337.84 | \$ 337.84 | | | \$ 337.84 | | | \$ - |
| 8 | 7 | Miami-Dade Tax Collector | 03/08/23 | NAV Taxes | \$ 9,934.46 | | \$ (98.25) | \$ (109.61) | \$ 9,726.60 | \$ 915.96 | \$ 119.20 | \$ 8,899.30 | \$ 896.70 | \$ 116.75 | \$ 8,713.15 | \$ 8,713.15 |
| 9 | 8 | Miami-Dade Tax Collector | 04/07/23 | NAV Taxes | \$ 28,844.06 | | \$ (288.25) | \$ (18.60) | \$ 28,537.21 | \$ 2,659.36 | \$ 346.15 | \$ 25,838.55 | \$ 2,631.01 | \$ 342.50 | \$ 25,563.70 | \$ 25,563.70 |
| 10 | | | | | | | | | \$ - | | | | | | | \$ - |
| 11 | | | | | | | | | \$ - | | | | | | | \$ - |
| 12 | | | | | | | | | \$ - | | | | | | | \$ - |
| 13 | | | | | | | | | \$ - | | | | | | | \$ - |
| 14 | | | | | | | | | \$ - | | | | | | | \$ - |
| 16 | | | | | | | | | \$ - | | | | | | | \$ - |
| 17 | | | | | | | | | \$ - | | | | | | | \$ - |
| | | | | | \$ 590,100.04 | \$ 337.84 | \$ (5,684.50) | \$ (21,649.82) | \$ 563,103.56 | \$ 54,744.73 | \$ 7,081.30 | \$ 528,611.85 | \$ 52,284.06 | \$ 6,753.40 | \$ 504,066.10 | \$ 504,066.10 |

Total IAD-NE Roll = 619,280.91

Note: \$619,278, \$57,108, \$7,447 and \$554,723 are 2022/2023 Budgeted assessments before discounts and fees.
\$584,894, \$53,618, \$7,000 and \$524,213 are 2022/2023 Budgeted assessments after discounts and fees.

| | | |
|----|--------------|-----------------|
| \$ | 590,100.04 | |
| \$ | 337.84 | \$ 563,103.56 |
| \$ | (54,744.73) | \$ (52,284.06) |
| \$ | (7,081.30) | \$ (6,753.40) |
| \$ | (528,611.85) | \$ (504,066.10) |
| \$ | - | \$ - |