

BEAUMONT

COMMUNITY DEVELOPMENT DISTRICT

July 11, 2022

BOARD OF SUPERVISORS

REGULAR MEETING

AGENDA

Beaumont Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 570-0013

July 4, 2022

Board of Supervisors
Beaumont Community Development District

<p><u>ATTENDEES:</u> Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.</p>

Dear Board Members:

The Board of Supervisors of the Beaumont Community Development District will hold a Regular Meeting on July 11, 2022 at 1:30 p.m., at 7764 Penrose Place, Wildwood, Florida 34785. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Presentation of Audited Annual Financial Report for the Fiscal Year Ended September 30, 2021, Prepared by Berger, Toombs, Elam, Gaines & Frank
4. Consideration of Resolution 2022-11, Hereby Accepting the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2021
5. Continued Discussion: Fiscal Year 2022/2023 Budget
6. Consideration of Sparkling Waters Pool & Spa Services Estimates
 - A. Estimate 776 [\$1,120.00]
 - B. Estimate 777 [\$870.00]
7. Ratification of Juniper Landscaping of Florida, LLC, Landscape & Irrigation Services Agreement (Common Areas)
8. Acceptance of Unaudited Financial Statements as of May 31, 2022
9. Approval of June 13, 2022 Regular Meeting Minutes
10. Staff Reports
 - A. District Counsel: *KE Law Group, PLLC*
 - B. District Engineer: *Morris Engineering and Consulting, LLC*
 - C. Field Operations Manager: *Evergreen Lifestyles Management*

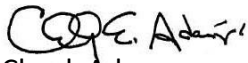
D. District Manager: *Wrathell, Hunt and Associates, LLC*

- NEXT MEETING DATE: August 8, 2022 at 1:30 P.M.
- QUORUM CHECK

Troy Simpson	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
John Curtis	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Greg Meath	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Bradley Walker	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Candice Smith	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

11. Board Members' Comments/Requests
12. Public Comments
13. Adjournment

Should have any questions or concerns, please do not hesitate to contact me directly at 239-464-7114.

Sincerely,

Chuck Adams
District Manager

BOARD AND STAFF ONLY: TO ATTEND BY TELEPHONE
CALL-IN NUMBER: 1-888-354-0094
PARTICIPANT PASSCODE: 229 774 8903

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

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Beaumont Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2021

Beaumont Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2021

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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
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REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Beaumont Community Development District
Wildwood, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Beaumont Community Development District as of and for the year ended September 30, 2021, and related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Accounting Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

To the Board of Supervisors
Beaumont Community Development District

Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, and each major fund of Beaumont Community Development District as of September 30, 2021, and the respective changes in financial position and the budgetary comparison for the General and Special Revenue Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

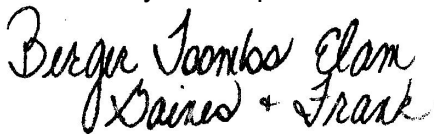
Management's Discussion and Analysis

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 20, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

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



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

June 20, 2022

**Beaumont Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

**Beaumont Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2021.

- ◆ The District's assets exceeded liabilities by \$6,513,903, net position. Net investment in capital assets was \$5,266,791. Restricted net position was \$1,221,871 and unrestricted net position was \$25,241.
- ◆ Governmental activities revenues totaled \$6,507,505 while governmental activities expenses totaled \$1,325,769.

**Beaumont Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

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

Net Position

	Governmental Activities	
	2021	2020
Current assets	\$ 689,879	\$ 1,103,556
Restricted assets	2,162,793	3,346,535
Capital assets	16,005,568	14,449,267
Total Assets	18,858,240	18,899,358
Current liabilities	489,337	1,742,191
Non-current liabilities	11,855,000	15,825,000
Total Liabilities	12,344,337	17,567,191
Net investment in capital assets	5,266,791	548,733
Net position - restricted	1,221,871	742,549
Net position - unrestricted	25,241	40,885
Total Net Position	\$ 6,513,903	\$ 1,332,167

The decrease in current assets is related to the decreases in cash and due from developer in the current year.

The decrease in restricted assets and the increase in capital assets is related to the capital project activity in the current year.

The decrease in current liabilities is related to the decrease in contracts and retainage payable in the current year.

The decrease in non-current liabilities is the result of the principal payments and prepayments made on the outstanding bonds in the current year.

The increase in net investment in capital assets is the result of capital outlay additions and principal payments in the current year.

**Beaumont Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

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

Change In Net Position

	Governmental Activities	
	2021	2020
Program Revenues		
Charges for services	\$ 5,344,226	\$ 2,736,610
Operating grants and contributions	136,078	89,183
Capital grants and contributions	1,024,462	635,650
General Revenues		
Miscellaneous revenues	2,445	-
Investment earnings	294	61,405
Total Revenues	<u>6,507,505</u>	<u>3,522,848</u>
Expenses		
General government	113,914	110,772
Physical environment	178,065	72,367
Culture/recreation	171,008	9,118
Interest and other charges	862,782	977,953
Total Expenses	<u>1,325,769</u>	<u>1,170,210</u>
Change in Net Position	5,181,736	2,352,638
Net Position - Beginning of Year	<u>1,332,167</u>	<u>(1,020,471)</u>
Net Position - End of Year	<u><u>\$ 6,513,903</u></u>	<u><u>\$ 1,332,167</u></u>

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

The increase in capital contributions is related to a contribution from the Developer for the capital project in the current year.

The increase in physical environment is related to the increase in management, landscaping and irrigation repair expenses in the current year.

The increase in culture/recreation is related to the amenity centers opening in the current fiscal year.

The decrease in interest and other charges is related to the principal payments in the current year.

**Beaumont Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2021 and 2020.

Description	Governmental Activities	
	2021	2020
Construction in progress	\$ 16,005,568	\$ 14,449,267

The activity for the year was additions to construction in progress of \$1,556,301.

General Fund Budgetary Highlights

Actual expenditures were less than the final budget because landscape maintenance and stormwater management expenditures were less than anticipated.

The September 30, 2021 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

- ◆ February 2019, the District issued \$7,100,000 Series 2019 Special Assessment Bonds. These bonds were issued to provide funds for the Assessment Area Two Project. The balance outstanding at September 30, 2021 was \$4,145,000.
- ◆ In February 2019, the District issued \$5,925,000 Series 2019A-1 Special Assessment Bonds. These bonds were issued to provide funds for the Assessment Area One Project. The balance outstanding at September 30, 2021 was \$5,835,000.
- ◆ In February 2019, the District issued \$4,205,000 Series 2019A-2 Special Assessment Bonds. These bonds were issued to provide funds for the Assessment Area One Project. The balance outstanding at September 30, 2021 was \$1,970,000.

**Beaumont Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Beaumont Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2022.

Request for Information

The financial report is designed to provide a general overview of Beaumont Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Beaumont Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

Beaumont Community Development District
STATEMENT OF NET POSITION
September 30, 2021

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 9,206
Special assessments receivable	494,168
Due from others	1,081
Due from developer	170,324
Prepaid expenses	1,626
Deposits	13,474
Total Current Assets	689,879
Non-current Assets	
Restricted assets	
Investments	2,162,793
Capital assets, not being depreciated	
Construction in progress	16,005,568
Total Non-current Assets	18,168,361
Total Assets	18,858,240
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	21,467
Contracts/retainage payable	37,309
Due to developer	40,798
Due to others	7,109
Bonds payable	95,000
Accrued interest	287,654
Total Current Liabilities	489,337
Non-current Liabilities	
Bonds payable	11,855,000
Total Liabilities	12,344,337
NET POSITION	
Net investment in capital assets	5,266,791
Restricted for debt service	1,221,871
Unrestricted	25,241
Total Net Position	\$ 6,513,903

See accompanying notes to financial statements.

Beaumont Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

Functions/Programs	Expenses	Program Services		Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
General government	\$ (113,914)	\$ 206,361	\$ 38,178	\$ -	\$ 130,625
Physical environment	(178,065)	335,118	61,998	1,024,462	1,243,513
Culture/recreation	(171,008)	102,273	35,902	-	(32,833)
Interest and other charges	(862,782)	4,700,474	-	-	3,837,692
Total Governmental Activities	<u>\$ (1,325,769)</u>	<u>\$ 5,344,226</u>	<u>\$ 136,078</u>	<u>\$ 1,024,462</u>	<u>5,178,997</u>
General Revenues					
					2,445
Miscellaneous revenues					294
Investment income					<u>2,739</u>
Total General Revenues					<u>2,739</u>
					5,181,736
					<u>1,332,167</u>
Net Position - October 1, 2020					<u>1,332,167</u>
Net Position - September 30, 2021					<u>\$ 6,513,903</u>

See accompanying notes to financial statements.

Beaumont Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2021

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
ASSETS					
Cash on hand	\$ 9,206	\$ -	\$ -	\$ -	\$ 9,206
Assessments receivable	-	7,588	486,580	-	494,168
Due from other funds	27,598	35,013	-	-	62,611
Due from developer	50,842	-	-	119,482	170,324
Due from other	1,081	-	-	-	1,081
Prepaid expenses	-	1,626	-	-	1,626
Deposits	3,557	9,917	-	-	13,474
Restricted assets					
Investments	-	-	1,879,025	283,768	2,162,793
Total Assets	\$ 92,284	\$ 54,144	\$ 2,365,605	\$ 403,250	\$ 2,915,283
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable and accrued expenses	\$ 8,703	\$ 12,764	\$ -	\$ -	\$ 21,467
Contracts/retainage payable	-	-	-	37,309	37,309
Due to other funds	35,013	27,598	-	-	62,611
Due to others	-	7,109	-	-	7,109
Due to developer	30,000	-	10,798	-	40,798
Total Liabilities	73,716	47,471	10,798	37,309	169,294
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	24,337	-	339,196	-	363,533
FUND BALANCES					
Nonspendable - prepaids/deposits	3,557	11,543	-	-	15,100
Restricted					
Debt service	-	-	2,015,611	-	2,015,611
Capital projects	-	-	-	365,941	365,941
Unassigned	(9,326)	(4,870)	-	-	(14,196)
Total Fund Balances	(5,769)	6,673	2,015,611	365,941	2,382,456
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 92,284	\$ 54,144	\$ 2,365,605	\$ 403,250	\$ 2,915,283

See accompanying notes to financial statements.

Beaumont Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2021

Total Governmental Fund Balances	\$ 2,382,456
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, not being depreciated, construction in progress, used in governmental activities are not current financial resources, and therefore are not reported at the fund level.	16,005,568
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported at the fund level.	(11,950,000)
Unavailable revenues are recognized as deferred inflows of resources at the fund level, however, revenues are recognized when earned at the government-wide level.	363,533
Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported at the fund level.	<u>(287,654)</u>
Net Position of Governmental Activities	<u><u>\$ 6,513,903</u></u>

See accompanying notes to financial statements.

Beaumont Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2021

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
Revenues					
Special assessments	\$ 202,283	\$ 102,273	\$ 4,700,474	\$ -	\$ 5,005,030
Developer contributions	75,839	35,902	-	1,024,462	1,136,203
Miscellaneous revenues	2,445	-	-	-	2,445
Investment income	-	-	211	83	294
Total Revenues	<u>280,567</u>	<u>138,175</u>	<u>4,700,685</u>	<u>1,024,545</u>	<u>6,143,972</u>
Expenditures					
Current					
General government	109,650	-	4,264	-	113,914
Physical environment	178,065	-	-	-	178,065
Culture/recreation	95	170,913	-	-	171,008
Capital outlay	-	-	-	1,556,301	1,556,301
Debt service					
Principal	-	-	3,965,000	-	3,965,000
Other	-	-	963,008	-	963,008
Total Expenditures	<u>287,810</u>	<u>170,913</u>	<u>4,932,272</u>	<u>1,556,301</u>	<u>6,947,296</u>
Net change in fund balances	<u>(7,243)</u>	<u>(32,738)</u>	<u>(231,587)</u>	<u>(531,756)</u>	<u>(803,324)</u>
Fund Balances - October 1, 2020	<u>1,474</u>	<u>39,411</u>	<u>2,247,198</u>	<u>897,697</u>	<u>3,185,780</u>
Fund Balances - September 30, 2021	<u>\$ (5,769)</u>	<u>\$ 6,673</u>	<u>\$ 2,015,611</u>	<u>\$ 365,941</u>	<u>\$ 2,382,456</u>

See accompanying notes to financial statements.

**Beaumont Community Development District
RECONCILIATION OF THE STATEMENT
OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021**

Net Change in Fund Balances - Total Governmental Funds \$ (803,324)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of capital outlay in the current year. 1,556,301

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. 3,965,000

In the Statement of Activities, interest is accrued on outstanding bonds; whereas at the fund level, interest expenditures are reported when due. This is the change in accrued interest in the current period. 100,226

At the fund level, revenues are recognized when they become available, however, revenues are recognized when they are earned at the government-wide level. This is the amount of the change in earned revenue that was not available. 363,533

Change in Net Position of Governmental Activities \$ 5,181,736

See accompanying notes to financial statements.

Beaumont Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 335,193	\$ 335,193	\$ 202,283	\$ (132,910)
Developer contributions	-	-	75,839	75,839
Miscellaneous revenues	-	-	2,445	2,445
Total Revenues	<u>335,193</u>	<u>335,193</u>	<u>280,567</u>	<u>(54,626)</u>
Expenditures				
Current				
General government	103,043	103,043	109,650	(6,607)
Physical environment	232,150	232,150	178,065	54,085
Culture/recreation	-	-	95	(95)
Total Expenditures	<u>335,193</u>	<u>335,193</u>	<u>287,810</u>	<u>47,383</u>
Net Change in Fund Balances	-	-	(7,243)	(7,243)
Fund Balances - October 1, 2020	<u>-</u>	<u>-</u>	<u>1,474</u>	<u>1,474</u>
Fund Balances - September 30, 2021	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (5,769)</u></u>	<u><u>\$ (5,769)</u></u>

See accompanying notes to financial statements.

Beaumont Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - SPECIAL REVENUE FUND
For the Year Ended September 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$ 43,468	\$ 43,468	\$ 102,273	\$ 58,805
Developer contributions	140,128	140,128	35,902	(104,226)
Investment income	1,000	1,000	-	(1,000)
Total Revenues	<u>184,596</u>	<u>184,596</u>	<u>138,175</u>	<u>(46,421)</u>
Expenditures				
Current				
Culture/recreation	<u>184,596</u>	<u>184,596</u>	<u>170,913</u>	<u>13,683</u>
Net Change in Fund Balances	-	-	(32,738)	(32,738)
Fund Balances - October 1, 2020	<u>11,890</u>	<u>11,890</u>	<u>39,411</u>	<u>27,521</u>
Fund Balances - September 30, 2021	<u>\$ 11,890</u>	<u>\$ 11,890</u>	<u>\$ 6,673</u>	<u>\$ (5,217)</u>

See accompanying notes to financial statements.

Beaumont Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

The District was established on March 26, 2018, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), and by Ordinance 2018-16 of the City of Wildwood, Florida, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Beaumont Community Development District. The District is governed by a five-member Board of Supervisors. All the Supervisors are employed by the Developer. The District operates within the criteria established by Chapter 190, Florida Statutes.

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

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards Board, The Financial Reporting Entity, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

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

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

Beaumont Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

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

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

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

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

b. Fund Financial Statements

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

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

Beaumont Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

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

The District has various policies governing the fund balance classifications.

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

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

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

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

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

Beaumont Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 90 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

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

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

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

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

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

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

Special Revenue Fund – The Special Revenue Fund accounts for the operation of the townhouse and single family programs.

Beaumont Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Debt Service Fund – The Debt Service Fund accounts for the debt service payments associated with the long-term debt of the District.

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

b. Non-current Governmental Assets/Liabilities

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

4. Assets, Liabilities, Deferred Inflows of Resources and Net Position

a. Cash and Investments

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

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

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Beaumont Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, Deferred Inflows of Resources and Net Position (Continued)

a. Cash and Investments (Continued)

Cash equivalents include time deposits and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

b. Capital Assets

Capital assets, which include construction in progress, are reported in the applicable governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

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

c. Deferred Inflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to a future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until then. The District only has one time that qualifies for reporting in the category. Unavailable revenues are reported only in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that amounts become available.

d. Budgets

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

Beaumont Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

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

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

“Total fund balances” of the District’s governmental funds, \$2,382,456, differs from “net position” of governmental activities, \$6,513,903, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below.

Capital related items

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

Construction in progress	\$ <u>16,005,568</u>
--------------------------	----------------------

Long-term debt transactions

Long-term liabilities applicable to the District’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2021 were:

Bonds payable	\$ <u>(11,950,000)</u>
---------------	------------------------

Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to accrued interest on bonds.

Accrued interest on bonds payable	\$ <u>(287,654)</u>
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Deferred inflows of resources

At the fund level, revenues are recognized when they become available, however, revenues are recognized when they are earned at the government-wide level.

Unavailable revenues	\$ <u>363,533</u>
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Beaumont Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

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

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

The “net change in fund balances” for government funds, \$(803,324), differs from the “change in net position” for governmental activities, \$5,181,736, reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below:

Capital related items

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

Capital outlay	<u>\$ 1,556,301</u>
----------------	---------------------

Long-term debt transactions

Repayments of bond principal are reported as an expenditure in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used.

Debt principal payments	<u>\$ 3,965,000</u>
-------------------------	---------------------

Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Net change in accrued interest payable	<u>\$ 100,226</u>
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Deferred inflows of resources

Deferred inflows of resources reported at the fund level are recognized as revenues in the Statement of Activities.

Net change in deferred inflows of resources	<u>\$ 363,533</u>
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Beaumont Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE C – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet and statement of net assets as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned. The investment policy of the District follows the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2021, the District’s bank balance was \$8,441 and the carrying value was \$9,206. The District controls its exposure to custodial credit risk because it maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2021, the District had the following investments and maturities:

Investment	Maturities	Fair Value
Morgan Stanley Institutional Liquidity Funds		
Treasury Porfolio	20 days*	\$ 2,162,793

*Maturity is a weighted average maturity.

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

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

Based on the criteria in the preceding paragraph, the investment listed above is a Level 1 asset.

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Beaumont Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Credit Risk

The District's investments in commercial paper are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2021, the District's investment in Morgan Stanley Institutional Liquidity Funds Treasury Portfolio was rated AAAM by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in Morgan Stanley Institutional Liquidity Funds Treasury Portfolio represent 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2021 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

NOTE D – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021 was as follows:

	Balance October 1, 2020	Additions	Deletions	Balance September 30, 2021
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Construction in progress	\$ 14,449,267	\$ 1,556,301	\$ -	\$ 16,005,568

NOTE E – LONG-TERM DEBT

The following is a summary of activity for long-term debt of the District for the year ended September 30, 2021:

Governmental Activities

The following is a summary of activity for long-term debt of the Governmental Activities for the year ended September 30, 2021:

Long-term debt at October 1, 2020	\$ 15,915,000
Principal payments	(3,965,000)
Long-term debt at September 30, 2021	\$ 11,950,000

Beaumont Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE E – LONG-TERM DEBT (CONTINUED)

Special Assessment Debt

Long-term debt is comprised of the following:

\$7,100,000 Special Assessment Bonds, Series 2019 due in annual principal installments, beginning November 1, 2020. Interest is due annually on November 1, beginning November 1, 2020 at a rate of 6.375% with a maturity date of November 1, 2049.	\$ 4,145,000
\$5,925,000 Special Assessment Bonds, Series 2019 A-1 due in annual principal installments, beginning November 1, 2020. Interest is due annually on November 1, beginning November 1, 2020 at rates between 4.25% and 5.625% with a final maturity date of November 1, 2049.	5,835,000
\$4,205,000 Special Assessment Bonds, Series 2019 A-2 due in annual principal installments, beginning November 1, 2020. Interest is due annually on November 1, beginning November 1, 2020 at a rate of 5.625% with a maturity date of November 1, 2032.	<u>1,970,000</u>
Bonds Payable at September 30, 2021	<u>\$ 11,950,000</u>

The annual requirements to amortize the principal and interest of debt outstanding as of September 30, 2021 are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	\$ 95,000	\$ 688,350	\$ 783,350
2023	150,000	682,559	832,559
2024	160,000	674,750	834,750
2025	170,000	666,409	836,409
2026	180,000	657,263	837,263
2027-2031	1,045,000	3,126,972	4,171,972
2032-2036	3,345,000	2,394,600	5,739,600
2037-2041	1,835,000	1,761,538	3,596,538
2042-2046	2,445,000	1,131,234	3,576,234
2047-2050	<u>2,525,000</u>	<u>311,184</u>	<u>2,836,184</u>
Totals	<u>\$ 11,950,000</u>	<u>\$ 12,094,859</u>	<u>\$ 24,044,859</u>

Beaumont Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE E – LONG-TERM DEBT (CONTINUED)

Summary of Significant Resolution Terms and Covenants

Significant Bond Provisions

The Series 2019 and Series 2019A-1 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after November 1, 2019 at a redemption price equal to the principal amount of the Series 2019 and Series 2019A-1 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2019 and Series 2019A-1 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Series 2019A-2 Bonds are not subject to redemption at the option of the District prior to their maturity. The Series 2019A-2 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

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

Depository Funds

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

Reserve Funds – The Series 2019 and 2019A-1 Reserve Accounts were funded from the proceeds of the Series 2019 and 2019A-1 Bonds in amounts equal to the maximum annual debt service of the Series 2019 and 2019A-1 Bonds. The Series 2019A-2 Reserve Account was funded from the proceeds of the Series 2019A-2 Bonds in amounts equal to the maximum annual interest. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve balances as of September 30, 2021:

	Reserve Balance	Reserve Requirement
Special Assessment Bonds, Series 2019	\$ 552,653	\$ 323,644
Special Assessment Bonds, Series 2019A-1	\$ 410,846	\$ 410,825
Special Assessment Bonds, Series 2019A-2	\$ 236,543	\$ 110,813

Beaumont Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE F – INTERFUND BALANCES

Interfund balances at September 30, 2021, consisted for the following:

Receivable Fund	Payable Fund		Total
	General Fund	Special Revenue Fund	
General Fund	\$ -	\$ 27,598	\$27,598
Special Revenue Fund	35,013	-	35,013
Total	\$ 35,013	\$ 27,598	\$62,611

The amount payable to the Special Revenue Fund relates to assessments collected in the General Fund on behalf of other funds. The amount payable to the General Fund is the result of Special Revenue Fund expenditures paid out of the General Fund.

NOTE G – RELATED PARTY TRANSACTIONS

All of the voting members of the Board of Supervisors are employed by the Developer or a related entity. The District received \$1,136,203 in contributions from the Developer for the year ended September 30, 2021. The District owed the Developer \$40,798 and the Developer owed the District, \$170,324 as of year-end.

NOTE H – ECONOMIC DEPENDENCY

The Developer owns a significant portion of land within the District. The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations. At September 30, 2021, all five board members are affiliated with the Developer.

NOTE I – RISK MANAGEMENT

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The District has not filed any claims under this commercial coverage during the last three years.

NOTE J – SUBSEQUENT EVENT

On November 1, 2021, the District made a \$95,000 prepayment on the Series 2019A-1 Special Assessment Bonds and a \$335,000 prepayment on the Series 2019A-2 Special Assessment Bonds.

On February 1, 2022, the District made a \$855,000 prepayment on the Series 2019 Special Assessment Bonds and a \$415,000 prepayment on the Series 2019-2 Special Assessment Bonds.

On May 1, 2022, the District made a \$25,000 prepayment on the Series 2019A-1 Special Assessment Bonds and a \$760,000 prepayment on the Series 2019A-2 Special Assessment Bonds.



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

To the Board of Supervisors
Beaumont Community Development District
Wildwood, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Beaumont Community Development District, as of and for the year ended September 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated June 20, 2022.

Internal Control Over Financial Reporting

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

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

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

Board of Supervisors
Beaumont Community Development District

Compliance and Other Matters

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

Purpose of this Report

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



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

June 20, 2022



Berger, Toombs, Elam, Gaines & Frank

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MANAGEMENT LETTER

To the Board of Supervisors
Beaumont Community Development District
Wildwood, Florida

Report on the Financial Statements

We have audited the financial statements of the Beaumont Community Development District as of and for the year ended September 30, 2021, and have issued our report thereon dated June 20, 2022.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated June 20, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Financial Condition and Management

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

To the Board of Supervisors
Beaumont Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2021 for the Beaumont Community Development District. It is management's responsibility to monitor the Beaumont Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

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

Specific Information

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

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

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 6
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: N/A
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$166,242
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2020, together with the total expenditures for such project: The District spent \$1,556,301 on assessment area 1 and 2 capital projects during the year.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

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

- 7) The rate or rates of non-ad valorem special assessments imposed by the District. The General Fund \$379.30 - \$630.48, Special Revenue Fund \$428.36 - \$491.83 and Debt Service Fund, \$747.60 - \$12487.09.
- 8) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$5,005,030.
- 9) The total amount of outstanding bonds issued by the District and the terms of such bonds. Series 2019, \$4,145,000 maturing November 2049 and Series 2019A-1, \$5,835,000 maturing November 2049, and Series 2019A-2. \$1,970,000 maturing November 2032.



To the Board of Supervisors
Beaumont Community Development District

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we noted no such findings.

Purpose of this Letter

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

*Berger Toombs Elam
Gaines + Frank*

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

June 20, 2022



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

Certified Public Accountants PL

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Fort Pierce, Florida 34950

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

To the Board of Supervisors
Beaumont Community Development District
Wildwood, Florida

We have examined Beaumont Community Development District's compliance with Section 218.415, Florida Statutes during the year end September 30, 2021. Management is responsible for compliance with those requirements. Our responsibility is to express an opinion on Beaumont Community Development District's compliance based on our examination.

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

In our opinion, Beaumont Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2021.

*Berger Toombs Elam
Gaines & Frank*

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

June 20, 2022

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2022-11

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE
AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

WHEREAS, the District’s Auditor, Berger, Toombs, Elam, Gaines and Frank, has heretofore prepared and submitted to the Board, for accepting, the District’s Audited Financial Report for Fiscal Year 2021;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS
OF THE BEAUMONT COMMUNITY DEVELOPMENT DISTRICT;**

1. The Audited Financial Report for Fiscal Year 2021, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2021, for the period ending September 30, 2021; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2021 shall be attached hereto as an exhibit to this Resolution, in the District’s “Official Record of Proceedings”.

PASSED AND ADOPTED this 11th day of July, 2022.

ATTEST:

**BEAUMONT COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

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**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2023**

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 3/31/2022	Projected through 9/30/2022	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 168,913				\$ 321,615
Allowable discounts (4%)	(6,757)				(12,865)
Assessment levy: on-roll - net	162,156	\$226,652	\$ 11,437	\$ 238,089	308,750
Landowner contribution	250,015	66,371	71,317	137,688	137,875
Lot closing	-	86,995	10,000	96,995	-
Interest	-	5,356	-	5,356	-
Total revenues	412,171	385,374	92,754	478,128	446,625
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	25,000	6,230	18,770	25,000	25,000
Engineering	3,500	-	3,500	3,500	3,500
Audit	3,100	-	3,100	3,100	3,100
Arbitrage rebate calculation	750	1,000	-	1,000	750
Dissemination agent	1,000	499	501	1,000	1,000
Trustee	10,500	-	10,500	10,500	10,500
Telephone	200	100	100	200	200
Postage	500	248	252	500	500
Printing & binding	500	250	250	500	500
Legal advertising	1,500	184	750	934	1,500
Annual special district fee	175	175	-	175	175
Insurance	7,000	6,068	2,000	8,068	8,500
Contingencies/bank charges	500	281	219	500	500
Website					
Hosting & maintenance	705	-	705	705	705
ADA compliance	210	210	-	210	210
Tax collector	3,378	4,533	-	4,533	6,432
Supplies	-	122	150	272	300
Total professional & administrative	106,518	43,900	64,797	108,697	111,372

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 3/31/2022	Projected through 9/30/2022	Total Actual & Projected	
Field operations (shared)					
Management	14,400	18,412	18,412	36,824	20,000
Security amenity center	49	246	250	496	500
Stormwater management			-		
Lake maintenance	10,000	4,950	5,050	10,000	10,000
Dry retention area maintenance	37,000	-	37,000	37,000	37,000
Preserve maintenance	3,500	-	3,500	3,500	3,500
Streetlighting					
Maintenance contract	2,000	-	2,000	2,000	2,000
Electricity	5,000	-	5,000	5,000	5,000
Irrigation supply					
Maintenance contract	3,000	597	2,403	3,000	3,000
Electricity	24,000	3,673	6,000	9,673	10,000
Repairs and maintenance	2,500	4,509	2,000	6,509	2,500
Monuments and street signage					
Repairs and maintenance	2,000	-	2,000	2,000	2,000
Electricity	1,250	774	476	1,250	1,250
Landscape maint. entries/buffers					
Maintenance contract	84,000	58,097	60,000	118,097	120,000
Mulch	70,000	-	70,000	70,000	70,000
Plant replacement	7,500	-	7,500	7,500	7,500
Tree treatment	8,500	-	8,500	8,500	8,500
Fertilization and pest control	16,000	1,265	14,735	16,000	20,000
Irrigation repairs	10,000	1,180	5,000	6,180	7,500
Roadway maintenance	5,000	-	2,500	2,500	5,000
Total field operations	<u>305,699</u>	<u>93,703</u>	<u>252,326</u>	<u>346,029</u>	<u>335,250</u>
Total expenditures	<u>412,217</u>	<u>137,603</u>	<u>317,123</u>	<u>454,726</u>	<u>446,622</u>
Excess/(deficiency) of revenues over/(under) expenditures	3	247,771	(224,369)	23,402	3
Fund balance - beginning (unaudited)	23,401	(32,273)	215,498	(32,273)	23,402
Fund balance - ending (projected)	<u>\$23,404</u>	<u>\$215,498</u>	<u>\$(8,871)</u>	<u>\$23,402</u>	<u>\$23,405</u>

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

Expenditures

Professional & administrative

Management/accounting/recording	\$48,000
<p>Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.</p>	
Legal	25,000
<p>General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.</p>	
Engineering	3,500
<p>The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>	
Audit	3,100
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p>	
Arbitrage rebate calculation	750
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent	1,000
<p>The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.</p>	
Trustee	10,500
<p>Annual fee for the service provided by trustee, paying agent and registrar.</p>	
Telephone	200
<p>Telephone and fax machine.</p>	
Postage	500
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Printing & binding	500
<p>Letterhead, envelopes, copies, agenda packages, etc.</p>	
Legal advertising	1,500
<p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	
Annual special district fee	175
<p>Annual fee paid to the Florida Department of Economic Opportunity.</p>	
Insurance	8,500
<p>The District will obtain public officials and general liability insurance.</p>	
Contingencies/bank charges	500
<p>Bank charges and other miscellaneous expenses incurred during the year.</p>	
Website	
Hosting & maintenance	705
ADA compliance	210
Tax collector	6,432
Supplies	300

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

Expenditures (continued)

Field operations (shared)

Management	20,000
Intended to cover the cost of hiring a qualified management company to manage the day to day operations of the shared CDD operations.	
Security amenity center	500
Stormwater management	
Lake maintenance	10,000
Covers the cost of hiring a licensed contractor to treat the 11 wet ponds on a monthly basis for unwanted submersed vegetation, weeds and algae.	
Dry retention area maintenance	37,000
Covers the costs of mowing, string trimming and trash/debris pick up and disposal 30 times per year.	
Preserve maintenance	3,500
Covers the costs of hiring a licensed contractor to treat exotic and invasive plant materials within the onsite preserve.	
Streetlighting	
Maintenance contract	2,000
Periodic repairs by a licensed electrician	
Electricity	5,000
Electricity for 55 poles	
Irrigation supply	
Maintenance contract	3,000
Licensed contractor to provide monthly preventative maintenance on one 15 hp and one 5 hp well/pumping system.	
Electricity	10,000
Costs of electricity for the one 15 hp and one 5 hp well/pumping system anticipated to run 10 hours a day 6 days a week.	
Repairs and maintenance	2,500
Intended to cover the cost of periodic repairs to the well/pumping systems.	
Monuments and street signage	
Repairs and maintenance	2,000
Periodic repairs to the monuments and street signage as well as once a year pressure washing of the monuments.	
Electricity	1,250
Electricity for the monument lighting.	
Landscape maint. entries/buffers	
Maintenance contract	120,000
Licensed landscape maintenance contractor to provide all inclusive landscape maintenance services including fertilization, weed/disease control, once a year mulch and monthly irrigation wet checks and adjustments.	
Mulch	70,000
Covers supply and install of mulch once per year.	
Plant replacement	7,500
Periodic plant replacements.	
Tree treatment	8,500
Fertilization and pest control	20,000
Irrigation repairs	7,500
Sprinkler head and valve replacements line repairs.	
Roadway maintenance	5,000
Periodic roadway repairs and sidewalk/paver brick cleaning	
Total expenditures	<u><u>\$446,622</u></u>

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL REVENUE FUND BUDGET - SINGLE FAMILY PROGRAM
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 3/31/2022	Projected through 9/30/2022	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross Single Family program	\$ 88,752				\$ 94,445
Allowable discounts (4%)	(3,550)				(3,778)
Assessment levy: on-roll - net	85,202	\$ 84,137	\$ 4,246	\$ 88,383	90,667
Assessment levy: off-roll	-	-	-	-	-
Landowner contribution	140,423	-	115,620	115,620	136,072
Lot closing	-	48,735	10,000	58,735	-
Interest and miscellaneous	500	-	500	500	500
Total revenues	226,125	132,872	130,366	263,238	227,239
EXPENDITURES					
Single Family Program					
Onsite management	33,000	-	33,000	33,000	33,000
Lifetyles events	12,000	937	11,063	12,000	12,000
Accounting	1,500	750	750	1,500	1,500
Streetlighting Electric	6,240	-	6,240	6,240	6,240
Streetlighting Maintenance	2,000	-	2,000	2,000	2,000
Landscape maintenance	18,000	8,496	9,504	18,000	18,000
Tree treatment	7,160	-	7,160	7,160	7,160
Fertilization and pest control	4,000	-	4,000	4,000	4,000
Plant replacement	7,500	680	6,820	7,500	7,500
Irrigation repairs	5,000	-	5,000	5,000	5,000
Pool maintenance	12,000	6,113	5,887	12,000	12,000
Gym equipment- PM	1,000	550	450	1,000	1,000
Repairs and maintenance	7,500	5,198	2,302	7,500	7,500
Electricity	15,000	8,231	6,769	15,000	15,000
Gate electricity	-	3,180	3,500	6,680	-
Insurance	15,000	16,642	-	16,642	15,000
Bank fees	-	-	-	-	-
Phone/cable/internet	6,000	3,367	2,633	6,000	6,000
Water/sewer/propane	12,000	1,382	10,618	12,000	12,000
Janitorial	35,000	14,682	20,318	35,000	35,000
Pressure washing	5,000	-	5,000	5,000	5,000
Security monitoring/gates	9,000	-	9,000	9,000	10,000
Gate repairs and maintenance	3,500	-	3,500	3,500	3,500
Security amenity center	-	4,971	-	4,971	-
Pest control	1,200	390	810	1,200	1,200
Permits/licenses	750	-	750	750	750
Holiday decorating	1,000	498	502	1,000	1,000
Supplies	3,000	1,113	1,887	3,000	3,000
Contingencies	1,000	940	60	1,000	1,000
Total single family program	224,350	78,120	159,523	237,643	225,350
Other Fees and Charges					
Tax collector	1,775	1,683	92	1,775	1,889
Total other fees and charges	1,775	1,683	92	1,775	1,889
Total expenditures	226,125	79,803	159,615	239,418	227,239
Excess/(deficiency) of revenues over/(under) expenditures	-	53,069	(29,249)	23,820	-
Fund balance - beginning (unaudited)	5,226	(18,594)	34,475	(18,594)	5,226
Fund balances - ending					
Unassigned	5,226	34,475	5,226	5,226	5,226
Fund balance - ending (projected)	\$ 5,226	\$ 34,475	\$ 5,226	\$ 5,226	\$ 5,226

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF SPECIAL REVENUE FUND-SINGLE FAMILY PROGRAM**

Expenditures

Onsite management	\$ 33,000
Lifetyles events	12,000
Accounting	1,500
This item covers the cost of accounting (paying invoices, preparing fund specific financial statements, etc.).	
Streetlighting Electric	6,240
Streetlighting Maintenance	2,000
Landscape maintenance	18,000
Covers the cost of hiring a licensed landscape maintenance contractor to provide all inclusive landscape maintenance services including fertilization, weed/disease control, once a year mulch and monthly irrigation wet checks and adjustments for the Amenity Center and Common Areas	
Tree treatment	7,160
Fertilization and pest control	4,000
Plant replacement	7,500
Cover the costs of periodic plant replacements.	
Irrigation repairs	5,000
Covers the costs of periodic sprinkler head, valve replacements and line repairs.	
Pool maintenance	12,000
Anticipates a licensed contractor performing 3 day a week chemistry check/adjustment and 2 days a week cleaning.	
Gym equipment- PM	1,000
Covers cost of quarterly preventative maintenance/adjustments by outside contractor.	
Repairs and maintenance	7,500
Intended to cover the cost of amenity center repairs and maintenance on pool/ structures/systems and pressure washing once a year.	
Electricity	15,000
Covers the cost of electricity for the amenity center and associated systems.	
Insurance	15,000
Property coverage for the amenity center and all associated facilities as well as the entry gates.	
Phone/cable/internet	6,000
Covers basic phone, cable, internet/Wi-Fi for the amenity center and entry system at the gates.	
Water/sewer/propane	12,000
Covers water and sewer from the City as well as propane for the seasonal heating of the pool.	
Janitorial	35,000
Anticipates the hiring of a janitorial service to provide 3 day a week cleaning and restocking services for the clubhouse, gym and locker rooms.	
Pressure washing	5,000
For periodic pressure washing of amenity center and pool areas.	
Security monitoring/gates	10,000
Covers costs associated with operating and managing a basic call box entry system at each gate, including credential entry system	

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF SPECIAL REVENUE FUND-SINGLE FAMILY PROGRAM**

Expenditures (continued)

Gate repairs and maintenance	3,500
Covers costs of preventative as well as periodic repair and maintenance of the mechanical systems associated with the gates.	
Pest control	1,200
Covers cost of once a month building pest control service.	
Permits/licenses	750
Covers annual Health department permit and music re-broadcast license.	
Holiday decorating	1,000
Covers cost of basic holiday light and decoration package at the two entry gates.	
Supplies	3,000
Covers basic amenity center and gym supplies as well as events.	
Contingencies	1,000
Tax collector	1,889
Total expenditures	<u><u>\$227,239</u></u>

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL REVENUE FUND BUDGET - TOWN HOME PROGRAM
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 3/31/2022	Projected through 9/30/2022	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross					
Townhome program	\$ 38,454				\$ 61,504
Allowable discounts (4%)	(1,538)				(2,460)
Assessment levy: on-roll - net	36,916	\$ 49,591	\$ 2,503	\$ 52,094	59,044
Landowner contribution	35,084	-	-	-	21,237
Lot closing	-	15,947	10,000	25,947	-
Interest and miscellaneous	500	-	500	500	500
Total revenues	72,500	65,538	13,003	78,541	80,781
EXPENDITURES					
Town Home Program					
Accounting	750	375	375	750	750
Streetlighting electricity	2,280	1,977	2,000	3,977	4,500
Streetlighting maintenance	750	-	750	750	750
Landscape maintenance	18,000	1,176	9,000	10,176	18,000
Irrigation water	500	-	500	500	500
Plant replacement	2,500	-	1,250	1,250	2,500
Irrigation repairs	2,500	525	1,250	1,775	2,500
Pool maintenance	9,000	4,260	4,740	9,000	9,000
Repairs and maintenance	3,000	1,000	1,500	2,500	3,000
Electricity	4,000	2,425	2,500	4,925	5,000
Insurance	3,000	-	3,000	3,000	3,000
Bank fees	500	-	500	500	500
Phone/cable/internet	2,000	1,057	1,000	2,057	2,000
Water/sewer	2,000	684	1,316	2,000	2,000
Janitorial	12,800	4,330	6,400	10,730	12,800
Pressure washing	3,000	-	-	-	3,000
Security amenity center	2,500	-	1,250	1,250	2,500
Pest control	900	5,103	500	5,603	5,500
Permits/licenses	500	-	500	500	500
Supplies	750	-	750	750	750
Contingencies	500	-	500	500	500
Total other contractual	71,730	22,912	39,581	62,493	79,550
Other fees and charges					
Tax collector	769	992	-	992	1,230
Total other fees and charges	769	992	-	992	1,230
Total expenditures	72,499	23,904	39,581	63,485	80,780
Excess/(deficiency) of revenues over/(under) expenditures	1	41,634	(26,578)	15,056	1
Fund balance - beginning (unaudited)	23,679	17,139	58,773	17,139	32,195
Fund balances - ending Unassigned	23,679	58,773	32,195	32,195	32,196
Fund balance - ending (projected)	\$ 23,679	\$ 58,773	\$ 32,195	\$ 32,195	\$ 32,196

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF SPECIAL REVENUE FUND-TOWN HOME PROGRAM**

Accounting	\$ 750
This item covers the cost of accounting (paying invoices, preparing fund specific financial statements, etc.).	
Streetlighting electricity	4,500
Streetlighting maintenance	750
Landscape maintenance	18,000
Covers the cost of hiring a licensed landscape maintenance contractor to provide all inclusive landscape maintenance services including fertilization, weed/disease control, once a year mulch and monthly irrigation wet checks and adjustments for the amenity center and common areas.	
Irrigation water	500
Anticipates irrigation water supply being provided from HOA for a nominal annual fee.	
Plant replacement	2,500
Cover the costs of periodic plant replacements.	
Irrigation repairs	2,500
Covers the costs of periodic sprinkler head, valve replacements and line repairs.	
Pool maintenance	9,000
Anticipates a licensed contractor performing 3 day a week chemistry check/adjustment and 2 days a week cleaning.	
Repairs and maintenance	3,000
Intended to cover the cost of amenity center repairs and maintenance on pool/ structures/systems and pressure washing once a year.	
Electricity	5,000
Covers the cost of electricity for the amenity center and associated systems.	
Insurance	3,000
Property coverage for the amenity center and all associated facilities.	
Bank fees	500
Covers the costs of bank fees, check stock etc for a separate account for this fund.	
Water/sewer	2,000
Covers water and sewer from the City.	
Janitorial	12,800
Anticipates the hiring of a janitorial service to provide 2 day a week cleaning and restocking services for the rest rooms.	
Pressure washing	3,000
Covers cost of periodic pressure washing of amenity center and pool area.	
Security amenity center	2,500
Covers costs of after hours building security system monitoring service as well as amenity center credential system.	
Pest control	5,500
Covers cost of once a month building pest control service.	
Permits/licenses	500
Covers annual Health department permit.	
Expenditures (continued)	
Supplies	750
Covers basic amenity center supplies.	
Contingencies	500
Tax collector	1,230
Total expenditures	<u><u>\$80,780</u></u>

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2019
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Actual & Projected	Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 3/31/2022	Projected through 9/30/2022		
REVENUES					
Assessment levy: on-roll	\$ 174,377				\$ 272,150
Allowable discounts (4%)	(6,975)				(10,886)
Net assessment levy - on-roll	167,402	\$ 169,668	\$ 8,562	\$ 178,230	261,264
Assessment levy: off-roll	158,610	-	87,080	87,080	-
Assessment prepayments	-	855,873	-	855,873	-
Lot closing	-	57,201	-	57,201	-
Interest	-	53	-	53	-
Total revenues	326,012	1,082,795	95,642	1,178,437	261,264
EXPENDITURES					
Debt service					
Principal	-	-	-	-	45,000
Principal prepayment	-	855,000	-	855,000	-
Interest	264,244	145,748	104,869	250,617	208,303
Total debt service	264,244	1,000,748	104,869	1,105,617	253,303
Other fees & charges					
Tax collector	3,488	3,393	95	3,488	5,443
Total other fees & charges	3,488	3,393	95	3,488	5,443
Total expenditures	267,732	1,004,141	104,964	1,109,105	258,746
Excess/(deficiency) of revenues over/(under) expenditures	58,280	78,654	(9,322)	69,332	2,518
Fund balance:					
Net increase/(decrease) in fund balance	58,280	78,654	(9,322)	69,332	2,518
Beginning fund balance (unaudited)	723,646	713,478	792,132	713,478	782,810
Ending fund balance (projected)	\$781,926	\$792,132	\$782,810	\$782,810	785,328
Use of fund balance:					
Debt service reserve account balance (required)					(552,625)
Principal expense - November 1, 2023					(50,000)
Interest expense - November 1, 2023					(103,434)
Projected fund balance surplus/(deficit) as of September 30, 2023					\$ 79,269

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2019 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/22	45,000.00	6.375%	104,868.75	149,868.75	3,245,000.00
05/01/23			103,434.38	103,434.38	3,245,000.00
11/01/23	50,000.00	6.375%	103,434.38	153,434.38	3,195,000.00
05/01/24			101,840.63	101,840.63	3,195,000.00
11/01/24	50,000.00	6.375%	101,840.63	151,840.63	3,145,000.00
05/01/25			100,246.88	100,246.88	3,145,000.00
11/01/25	55,000.00	6.375%	100,246.88	155,246.88	3,090,000.00
05/01/26			98,493.75	98,493.75	3,090,000.00
11/01/26	60,000.00	6.375%	98,493.75	158,493.75	3,030,000.00
05/01/27			96,581.25	96,581.25	3,030,000.00
11/01/27	60,000.00	6.375%	96,581.25	156,581.25	2,970,000.00
05/01/28			94,668.75	94,668.75	2,970,000.00
11/01/28	65,000.00	6.375%	94,668.75	159,668.75	2,905,000.00
05/01/29			92,596.88	92,596.88	2,905,000.00
11/01/29	70,000.00	6.375%	92,596.88	162,596.88	2,835,000.00
05/01/30			90,365.63	90,365.63	2,835,000.00
11/01/30	75,000.00	6.375%	90,365.63	165,365.63	2,760,000.00
05/01/31			87,975.00	87,975.00	2,760,000.00
11/01/31	80,000.00	6.375%	87,975.00	167,975.00	2,680,000.00
05/01/32			85,425.00	85,425.00	2,680,000.00
11/01/32	85,000.00	6.375%	85,425.00	170,425.00	2,595,000.00
05/01/33			82,715.63	82,715.63	2,595,000.00
11/01/33	90,000.00	6.375%	82,715.63	172,715.63	2,505,000.00
05/01/34			79,846.88	79,846.88	2,505,000.00
11/01/34	95,000.00	6.375%	79,846.88	174,846.88	2,410,000.00
05/01/35			76,818.75	76,818.75	2,410,000.00
11/01/35	100,000.00	6.375%	76,818.75	176,818.75	2,310,000.00
05/01/36			73,631.25	73,631.25	2,310,000.00
11/01/36	105,000.00	6.375%	73,631.25	178,631.25	2,205,000.00
05/01/37			70,284.38	70,284.38	2,205,000.00
11/01/37	115,000.00	6.375%	70,284.38	185,284.38	2,090,000.00
05/01/38			66,618.75	66,618.75	2,090,000.00
11/01/38	120,000.00	6.375%	66,618.75	186,618.75	1,970,000.00
05/01/39			62,793.75	62,793.75	1,970,000.00
11/01/39	130,000.00	6.375%	62,793.75	192,793.75	1,840,000.00
05/01/40			58,650.00	58,650.00	1,840,000.00
11/01/40	140,000.00	6.375%	58,650.00	198,650.00	1,700,000.00
05/01/41			54,187.50	54,187.50	1,700,000.00
11/01/41	145,000.00	6.375%	54,187.50	199,187.50	1,555,000.00
05/01/42			49,565.63	49,565.63	1,555,000.00
11/01/42	155,000.00	6.375%	49,565.63	204,565.63	1,400,000.00
05/01/43			44,625.00	44,625.00	1,400,000.00
11/01/43	165,000.00	6.375%	44,625.00	209,625.00	1,235,000.00
05/01/44			39,365.63	39,365.63	1,235,000.00
11/01/44	175,000.00	6.375%	39,365.63	214,365.63	1,060,000.00
05/01/45			33,787.50	33,787.50	1,060,000.00
11/01/45	185,000.00	6.375%	33,787.50	218,787.50	875,000.00
05/01/46			27,890.63	27,890.63	875,000.00
11/01/46	200,000.00	6.375%	27,890.63	227,890.63	675,000.00
05/01/47			21,515.63	21,515.63	675,000.00
11/01/47	210,000.00	6.375%	21,515.63	231,515.63	465,000.00
05/01/48			14,821.88	14,821.88	465,000.00
11/01/48	225,000.00	6.375%	14,821.88	239,821.88	240,000.00
05/01/49			7,650.00	7,650.00	240,000.00
11/01/49	240,000.00	6.375%	7,650.00	247,650.00	-
Total	3,290,000.00		3,737,662.63	7,027,662.63	

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2019A-1
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Actual & Projected	Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 3/31/2022	Projected through 9/30/2022		
REVENUES					
Assessment levy: on-roll	\$ 177,098				\$ 207,453
Allowable discounts (4%)	(7,084)				(8,298)
Net assessment levy - on-roll	170,014	\$ 185,638	\$ 9,368	\$ 195,006	199,155
Assessment levy: off-roll	244,214	103,925	124,848	228,773	214,908
Assessment prepayments	-	15,751	-	15,751	-
Lot closing	-	90,060	-	90,060	-
Interest	-	27	-	27	-
Total revenues	<u>414,228</u>	<u>395,401</u>	<u>134,216</u>	<u>529,617</u>	<u>414,063</u>
EXPENDITURES					
Debt service					
Principal	95,000	95,000	-	95,000	95,000
Principal prepayment	-	-	25,000	25,000	-
Interest	313,294	157,656	155,638	313,294	307,856
Total debt service	<u>408,294</u>	<u>252,656</u>	<u>180,638</u>	<u>433,294</u>	<u>402,856</u>
Other fees & charges					
Tax collector	3,542	3,713	-	3,713	4,149
Total other fees & charges	<u>3,542</u>	<u>3,713</u>	<u>-</u>	<u>3,713</u>	<u>4,149</u>
Total expenditures	<u>411,836</u>	<u>256,369</u>	<u>180,638</u>	<u>437,007</u>	<u>407,005</u>
Excess/(deficiency) of revenues over/(under) expenditures	2,392	139,032	(46,422)	92,610	7,058
Fund balance:					
Net increase/(decrease) in fund balance	2,392	139,032	(46,422)	92,610	7,058
Beginning fund balance (unaudited)	668,563	564,819	703,851	564,819	657,429
Ending fund balance (projected)	<u>\$670,955</u>	<u>\$703,851</u>	<u>\$657,429</u>	<u>\$657,429</u>	<u>664,487</u>
Use of fund balance:					
Debt service reserve account balance (required)					(410,825)
Principal expense - November 1, 2023					(100,000)
Interest expense - November 1, 2023					(152,919)
Projected fund balance surplus/(deficit) as of September 30, 2023					<u>\$ 743</u>

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2019A-1 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/22	95,000.00	4.250%	154,937.50	249,937.50	5,620,000.00
05/01/23	-		152,918.75	152,918.75	5,620,000.00
11/01/23	100,000.00	4.250%	152,918.75	252,918.75	5,520,000.00
05/01/24	-		150,793.75	150,793.75	5,520,000.00
11/01/24	105,000.00	4.250%	150,793.75	255,793.75	5,415,000.00
05/01/25	-		148,562.50	148,562.50	5,415,000.00
11/01/25	110,000.00	4.750%	148,562.50	258,562.50	5,305,000.00
05/01/26	-		145,950.00	145,950.00	5,305,000.00
11/01/26	115,000.00	4.750%	145,950.00	260,950.00	5,190,000.00
05/01/27	-		143,218.75	143,218.75	5,190,000.00
11/01/27	120,000.00	4.750%	143,218.75	263,218.75	5,070,000.00
05/01/28	-		140,368.75	140,368.75	5,070,000.00
11/01/28	125,000.00	4.750%	140,368.75	265,368.75	4,945,000.00
05/01/29	-		137,400.00	137,400.00	4,945,000.00
11/01/29	130,000.00	4.750%	137,400.00	267,400.00	4,815,000.00
05/01/30	-		134,312.50	134,312.50	4,815,000.00
11/01/30	140,000.00	5.500%	134,312.50	274,312.50	4,675,000.00
05/01/31	-		130,462.50	130,462.50	4,675,000.00
11/01/31	145,000.00	5.500%	130,462.50	275,462.50	4,530,000.00
05/01/32	-		126,475.00	126,475.00	4,530,000.00
11/01/32	155,000.00	5.500%	126,475.00	281,475.00	4,375,000.00
05/01/33	-		122,212.50	122,212.50	4,375,000.00
11/01/33	160,000.00	5.500%	122,212.50	282,212.50	4,215,000.00
05/01/34	-		117,812.50	117,812.50	4,215,000.00
11/01/34	170,000.00	5.500%	117,812.50	287,812.50	4,045,000.00
05/01/35	-		113,137.50	113,137.50	4,045,000.00
11/01/35	180,000.00	5.500%	113,137.50	293,137.50	3,865,000.00
05/01/36	-		108,187.50	108,187.50	3,865,000.00
11/01/36	190,000.00	5.500%	108,187.50	298,187.50	3,675,000.00
05/01/37	-		102,962.50	102,962.50	3,675,000.00
11/01/37	200,000.00	5.500%	102,962.50	302,962.50	3,475,000.00
05/01/38	-		97,462.50	97,462.50	3,475,000.00
11/01/38	210,000.00	5.500%	97,462.50	307,462.50	3,265,000.00
05/01/39	-		91,687.50	91,687.50	3,265,000.00
11/01/39	225,000.00	5.500%	91,687.50	316,687.50	3,040,000.00
05/01/40	-		85,500.00	85,500.00	3,040,000.00
11/01/40	235,000.00	5.625%	85,500.00	320,500.00	2,805,000.00
05/01/41	-		78,890.63	78,890.63	2,805,000.00
11/01/41	250,000.00	5.625%	78,890.63	328,890.63	2,555,000.00
05/01/42	-		71,859.38	71,859.38	2,555,000.00
11/01/42	260,000.00	5.625%	71,859.38	331,859.38	2,295,000.00
05/01/43	-		64,546.88	64,546.88	2,295,000.00
11/01/43	275,000.00	5.625%	64,546.88	339,546.88	2,020,000.00
05/01/44	-		56,812.50	56,812.50	2,020,000.00
11/01/44	290,000.00	5.625%	56,812.50	346,812.50	1,730,000.00
05/01/45	-		48,656.25	48,656.25	1,730,000.00
11/01/45	310,000.00	5.625%	48,656.25	358,656.25	1,420,000.00
05/01/46	-		39,937.50	39,937.50	1,420,000.00

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2019A-1 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/46	325,000.00	5.625%	39,937.50	364,937.50	1,095,000.00
05/01/47	-		30,796.88	30,796.88	1,095,000.00
11/01/47	345,000.00	5.625%	30,796.88	375,796.88	750,000.00
05/01/48	-		21,093.75	21,093.75	750,000.00
11/01/48	365,000.00	5.625%	21,093.75	386,093.75	385,000.00
05/01/49	-		10,828.13	10,828.13	385,000.00
11/01/49	385,000.00	5.625%	10,828.13	395,828.13	-
Total	5,715,000.00		5,500,631.30	11,215,631.30	

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2019A-2
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Actual & Projected	Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 3/31/2022	Projected through 9/30/2022		
REVENUES					
Assessment levy: off-roll	\$110,813	\$ 43,459	\$ 52,096	\$ 95,555	\$ 807,250
Assessment prepayments	-	879,464	-	879,464	-
Lot closing	-	314,287	-	314,287	-
Interest	-	37	-	37	-
Total revenues	<u>110,813</u>	<u>1,237,247</u>	<u>52,096</u>	<u>1,289,343</u>	<u>807,250</u>
EXPENDITURES					
Debt service					
Principal prepayment	-	750,000	760,000	1,510,000	-
Interest	110,813	61,242	34,313	95,555	25,875
Total expenditures	<u>110,813</u>	<u>811,242</u>	<u>794,313</u>	<u>1,605,555</u>	<u>25,875</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	426,005	(742,217)	(316,212)	781,375
Fund balance:					
Net increase/(decrease) in fund balance	-	426,005	(742,217)	(316,212)	781,375
Beginning fund balance (unaudited)	294,932	589,930	1,015,935	589,930	273,718
Ending fund balance (projected)	<u>\$294,932</u>	<u>\$1,015,935</u>	<u>\$273,718</u>	<u>\$273,718</u>	<u>1,055,093</u>
Use of fund balance:					
Debt service reserve account balance (required)					(236,531)
Interest expense - November 1, 2023					(12,938)
Projected fund balance surplus/(deficit) as of September 30, 2023					<u>\$ 805,624</u>

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2019A-2 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/22	-		12,937.50	12,937.50	460,000.00
05/01/23			12,937.50	12,937.50	460,000.00
11/01/23	-		12,937.50	12,937.50	460,000.00
05/01/24			12,937.50	12,937.50	460,000.00
11/01/24	-		12,937.50	12,937.50	460,000.00
05/01/25			12,937.50	12,937.50	460,000.00
11/01/25	-		12,937.50	12,937.50	460,000.00
05/01/26			12,937.50	12,937.50	460,000.00
11/01/26	-		12,937.50	12,937.50	460,000.00
05/01/27			12,937.50	12,937.50	460,000.00
11/01/27	-		12,937.50	12,937.50	460,000.00
05/01/28			12,937.50	12,937.50	460,000.00
11/01/28	-		12,937.50	12,937.50	460,000.00
05/01/29			12,937.50	12,937.50	460,000.00
11/01/29	-		12,937.50	12,937.50	460,000.00
05/01/30			12,937.50	12,937.50	460,000.00
11/01/30	-		12,937.50	12,937.50	460,000.00
05/01/31			12,937.50	12,937.50	460,000.00
11/01/31	-		12,937.50	12,937.50	460,000.00
05/01/32			12,937.50	12,937.50	460,000.00
11/01/32	460,000.00	5.625%	12,937.50	472,937.50	-
Total	460,000.00		271,687.50	731,687.50	

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND AND DEBT SERVICE FUND
ASSESSMENT SUMMARY
FISCAL YEAR 2023**

On-Roll Assessments

Number of Units	Unit Type	Projected Fiscal Year 2023					Total	Fiscal Year 2022 Total
		GF	SRF - SF	SRF - TH	Series 2019	Series 2019A-1		
<u>Phases 1 and 2</u>								
66	SF 50'	832.21	882.66	-	-	1,218.44	2,933.31	2,870.02
41	SF 40'	665.77	882.66	-	-	1,218.44	2,766.87	2,715.45
98	TH	532.61	-	627.59	-	794.64	1,954.84	1,854.76
205								
<u>Commercial</u>								
38.57	Commercial	4,853.43	-	-	15,229.43	-	20,082.86	19,736.67
38.57								

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND AND DEBT SERVICE FUND
ASSESSMENT SUMMARY
FISCAL YEAR 2023**

Landowner Contribution (GF, SRF - SF & SRF - TH)/Off-Roll Assessments (Series 2019 & Series 2019A-1) - Platted

Number of Units	Unit Type	Projected Fiscal Year 2023					Total	Fiscal Year 2022 Total
		GF	SRF - SF	SRF - TH	Series 2019	Series 2019A-1		
<u>Phases 1 and 2</u>								
4	SF 50'	782.28	829.70	-	-	1,146.31	2,758.29	2,698.80
1	SF 40'	625.82	829.70	-	-	1,146.31	2,601.83	2,553.50
36	TH	500.66	-	589.93	-	747.60	1,838.19	1,744.11
41								
<u>Commercial</u>								
0.00	Commercial	4,562.23	-	-	14,327.85	-	18,890.08	18,564.65
0.00								

Landowner Contribution (GF, SRF - SF & SRF - TH)/Off-Roll Assessments (Series 2019 & Series 2019A-1) - Unplatted

	Unit Type	Projected Fiscal Year 2023					Total	Fiscal Year 2022 Total
		GF	SRF - SF	SRF - TH	Series 2019	Series 2019A-1		
<u>Phases 1 and 2</u>								
52	SF 50'	782.28	829.70	-	-	1,146.31	2,758.29	2,698.80
20	SF 40'	625.82	829.70	-	-	1,146.31	2,601.83	2,553.50
0	TH	500.66	-	589.93	-	747.60	1,838.19	1,744.11
72								
<u>Future Phases</u>								
54	SF 50'	782.28	829.70	-	-	1,146.31	2,758.29	2,698.80
33	SF 40'	625.82	829.70	-	-	1,146.31	2,601.83	2,553.50
87								

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

6A

Sparkling Waters Pool & Spa Services

3018 Rosebriar Lane
 The Villages, FL 32163
 352-633-2578
 CPC1458435

Estimate

Date	Estimate #
6/8/2022	776

Name / Address
Beaumont North Jennifer Chapman 7764 Penrose PL Wildwood, FL 34785

Description	Qty	Total
<p>Pool Services to include all chemicals to balance PH/Chlorine/Alkalinity/Cyanuric Acid and Calcium for your Pool</p> <p>Amended agreement to include 5 days of full services. Prior agreement was for 3 days full and 2 days of chem only services</p> <p>- (5) days per week services will be Monday, through Friday at \$1120.00 per month. This is an increase of \$160.00 above the prior total that had 2 days of chem only service</p> <p>- Included with full services is Brushing/Netting/Tile Cleaning/Filter Cleaning/Vacuuming with portable Vac (Hammerhead) when needed and regular inspections of all pool equipment.</p> <p>- Requested repairs will be invoiced separately from monthly service.</p> <p>- We are a Florida Certified Swimming Pool Contractor, CPC1458435 and our techs are CPO certified.</p> <p>- Our company is incorporated in the State of Florida and is fully covered by Liability and Workmen's Compensation insurance.</p> <p>- All documentation will be provided on request. All Commercial contracts are for a period of 1 year</p> <p>Please call if there are questions or concerns 352-633-2578</p> <p>Thank You!</p> <p>David Lapp</p>		1,120.00
Total		\$1,120.00

Name/Title _____ Signature _____ Date _____

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

6B

Sparkling Waters Pool & Spa Services

3018 Rosebriar Lane
 The Villages, FL 32163
 352-633-2578
 CPC1458435

Estimate

Date	Estimate #
6/8/2022	777

Name / Address
Beaumont TownHome 5390 Dragonfly Dr Wildwood, FL 34785

Description	Qty	Total
<p>Pool Services to include all chemicals to balance PH/Chlorine/Alkalinity/Cyanuric Acid and Calcium for your Pool</p> <p>Amended agreement to include 5 days of full services. Prior agreement was for 3 days full and 2 days of chem only services</p> <p>- (5) days per week services will be Monday, through Friday at \$870.00 per month. This is an increase of \$160.00 above the prior total that had 2 days of chem only service</p> <p>- Included with full services is Brushing/Netting/Tile Cleaning/Filter Cleaning/Vacuuming with portable Vac (Hammerhead) when needed and regular inspections of all pool equipment.</p> <p>- Requested repairs will be invoiced separately from monthly service.</p> <p>- We are a Florida Certified Swimming Pool Contractor, CPC1458435 and our techs are CPO certified.</p> <p>- Our company is incorporated in the State of Florida and is fully covered by Liability and Workmen's Compensation insurance.</p> <p>- All documentation will be provided on request. All Commercial contracts are for a period of 1 year</p> <p>Please call if there are questions or concerns 352-633-2578</p> <p>Thank You!</p> <p>David Lapp</p>		870.00
Total		\$870.00

Name/Title _____ Signature _____ Date _____

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

7

LANDSCAPE & IRRIGATION SERVICES AGREEMENT

THIS AGREEMENT ("Agreement") is made and entered into this 13th day of June, 2022, by and between:

Beaumont Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, being situated in Sumter County, Florida, and having offices at c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District**"); and

Juniper Landscaping of Florida, LLC, a Florida limited liability company, whose address is 5880 Staley Road, Fort Myers, Florida 33905 ("**Contractor**," and collectively with the District, "**Parties**").

RECITALS

WHEREAS, the District was established for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure, including landscaping and irrigation; and

WHEREAS, the District has a need to retain an independent contractor to provide, for certain lands within the District, certain landscape and irrigation maintenance services; and

WHEREAS, Contractor desires to provide such services, and represents that it is qualified to do so.

NOW, THEREFORE, in consideration of the mutual covenants contained in this Agreement, it is agreed that the Contractor is hereby retained, authorized, and instructed by the District to perform in accordance with the following covenants and conditions, which both the District and the Contractor have agreed upon:

1. **INCORPORATION OF RECITALS.** The recitals stated above are true and correct and are incorporated by reference as a material part of this Agreement.
2. **SCOPE OF SERVICES.** The Contractor shall provide the services described in the Scope of Services attached hereto as **EXHIBIT A** and for the areas identified in the Landscape Maintenance Areas Exhibit attached hereto as **EXHIBIT D** ("**Work**"). The Contractor agrees that the Landscape Maintenance Areas Exhibit attached hereto as **EXHIBIT D** is the District's best estimate of the District's landscape needs, but that other areas may also include landscaping that requires maintenance. The Contractor agrees that the District may, in its discretion, add up to 0.5 acre(s) of landscaping area to the Work, with no adjustment to price, and may add additional acreage of landscaping area to the Work beyond the 0.5 acre(s) using the unit pricing set forth in **EXHIBIT B**. The Contractor shall perform the Work consistent with the presently established, high quality standards of the District, and shall assign such staff as may be required for coordinating, expediting, and controlling all aspects of the Work. Contractor shall solely be responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District. Notwithstanding any other provision of this Agreement, the District reserves the right in its discretion to remove from this Agreement any portion of the Work and to separately contract for such services. In the event that the District contracts with a third party to install certain landscaping or to otherwise perform services that might

otherwise constitute a portion of the Work, Contractor agrees that it will be responsible for any such landscaping installed by the third party, and shall continue to perform all other services comprising the Work, including any future services that apply to the landscaping installed by the third party or to the areas where services were performed by the third party.

3. **MANNER OF CONTRACTOR'S PERFORMANCE.** The Contractor agrees, as an independent contractor, to undertake the Work as specified in this Agreement or any Additional Services Order (see Section 7.c. herein) issued in connection with this Agreement. All Work shall be performed in a neat and professional manner reasonably acceptable to the District and shall be in accordance with industry standards, such as USF, IFAS, etc. The Contractor shall document all Work using the forms attached hereto as part of **EXHIBIT C**. The performance of all services by the Contractor under this Agreement and related to this Agreement shall conform to any written instructions issued by the District.

In the event that time is lost due to heavy rains ("**Rain Days**"), the Contractor agrees to reschedule its employees and divide their time accordingly to complete all scheduled services during the same week as any Rain Days. The Contractor shall provide services on Saturdays if needed to make up Rain Days with prior notification to, and approval by, the District Representatives (defined below).

Contractor in conducting the Work shall use all due care to protect against any harm to persons or property. If the Contractor's acts or omissions result in any damage to property within the District, including but not limited to damage to landscape lighting, irrigation system components, entry monuments, etc., the Contractor shall immediately notify the District and repair all damage – and/or replace damaged property – to the satisfaction of the District.

Contractor shall maintain at all times strict discipline among its employees and shall not employ for work on the project any person unfit or without sufficient skills to perform the job for which such person is employed. All laborers and foremen shall perform all Work on the premises in a uniform to be designed by the Contractor, and shall maintain themselves in a neat and professional manner. No smoking in or around the buildings will be permitted. No Contractor solicitation of any kind is permitted on property.

4. **MONITORING OF SERVICES.** The District shall designate in writing one or more persons to act as the District's representatives with respect to the services to be performed under this Agreement ("**District Representatives**"). The District Representatives shall have complete authority to transmit instructions, receive information, interpret and define the District's policies and decisions with respect to materials, equipment, elements, and systems pertinent to the Contractor's services. This authority shall include but not be limited to verification of correct timing of services to be performed, methods of pruning, pest control and disease control. The District hereby designates _____ to act as the District Representatives. The Contractor shall not take direction from anyone other than the District Representatives (e.g., the Contractor shall not take direction from individual District Board Supervisors, any representatives of any local homeowner's associations, any residents, etc.). The District shall have the right to change its designated representatives at any time by written notice to the Contractor.

The Contractor shall provide to management a written report of work performed for each week with notification of any problem areas and a schedule of work for the upcoming month. Further, the Contractor agrees to meet the District Representatives no less than one (1) time per month to inspect the property to discuss conditions, schedules, and items of concern regarding this Agreement.

If the District Representatives identify any deficient areas, the District Representatives shall notify the Contractor whether through a written report or otherwise. The Contractor shall then within the time period specified by the District Representatives, or if no time is specified within forty-eight (48) hours, explain in writing what actions shall be taken to remedy the deficiencies. Upon approval by the District, the Contractor shall take such actions as are necessary to address the deficiencies within the time period specified by the District, or if no time is specified by the District then within three (3) days and prior to submitting any invoices to the District. If Contractor does not respond or take action within the specified time period, and without limiting the District's remedies in any way, the District shall have the rights to, among other remedies available at law or in equity: fine Contractor One Hundred Dollars (\$100) per day through a reduction in the compensation; to withhold some or all of Contractor's payments under this Agreement; and to contract with outside sources to perform necessary services with all charges for such services to be deducted from Contractor's compensation. Any oversight by the District Representative of Contractor's Services is not intended to mean that the District shall underwrite, guarantee, or ensure that the Services is properly done by Contractor, and it is Contractor's responsibility to perform the Services in accordance with this Agreement.

5. **SUBCONTRACTORS.** The Contractor shall not award any of the Work to any subcontractor without prior written approval of the District. The Contractor shall be as fully responsible to the District for the acts and omissions of its subcontractors, and of persons either directly or indirectly employed by them, as the Contractor is for the acts and omissions of persons directly employed by the Contractor. Nothing contained herein shall create contractual relations between any subcontractor and the District.

6. **EFFECTIVE DATE.** This Agreement shall be binding and effective as of the date that the Agreement is signed by the last of the Parties hereto, and shall remain in effect as set forth in Section 7, unless terminated in accordance with the provisions of this Agreement.

7. **COMPENSATION; TERM.**

- a. Work under this Agreement shall begin July 1, 2022 and end September 30, ~~2022~~ ²⁰²³ ("Initial Term"), unless terminated earlier pursuant to the terms of this Agreement. At the end of the initial Term, this Agreement may be eligible for three (3) annual renewals with the same terms set forth herein, in the District's sole discretion.
- b. As compensation for the Work, the District agrees to pay Contractor ~~One Hundred Fifty Five Thousand Three Hundred Seventy Dollars and Thirty-Six Cents (\$155,370.36) per year, in monthly amounts of Eight Thousand Four Hundred Sixty One Dollars and Sixty Centers (\$8,461.60) for the North Homes and Four Thousand Four Hundred Eighty-Five Dollars and Ninety-Three Centers (\$4,485.93) for the Townhomes ("Contract Amount").~~ ^{MAB}
- c. *Additional Work.* Should the District desire that the Contractor provide additional work and/or services relating to the District's landscaping and irrigation systems, such additional work and/or services shall be fully performed by the Contractor after prior approval of a required Additional Services Order ("ASO"). The Contractor agrees that the District shall not be liable for the payment of any additional work and/or services unless the District first authorizes the Contractor to perform such additional work and/or services through an authorized and fully executed change order. The Contractor shall be compensated for such agreed additional work and/or services based upon a payment amount derived from the prices set forth in the Contractor's

PURSUANT TO
ATTACHED
SCHEDULES.

proposal pricing (attached as part of **EXHIBIT B**). Nothing herein shall be construed to require the District to use the Contractor for any such additional work and/or services, and the District reserves the right to retain a different contractor to perform any additional work and/or services.

- d. *Payments by District.* The Contractor shall maintain records conforming to usual accounting practices. Further, the Contractor agrees to render monthly invoices to the District, in writing, which shall be delivered or mailed to the District by the fifth (5th) day of the next succeeding month. Each monthly invoice shall contain, at a minimum, the District's name, the Contractor's name, the invoice date, an invoice number, an itemized listing of all costs billed on the invoice with a description of each sufficient for the District to approve each cost, the time frame within which the services were provided, and the address or bank information to which payment is to be remitted. Consistent with Florida's Prompt Payment Act, Section 218.70 et al. of the Florida Statutes, these monthly invoices are due and payable within forty-five (45) days of receipt by the District.
- e. *Payments by Contractor.* Subject to the terms herein, Contractor will promptly pay in cash for all costs of labor, materials, services and equipment used in the performance of the Work, and upon the request of the District, Contractor will provide proof of such payment. Contractor agrees that it shall comply with Section 218.735(6), Florida Statutes, requiring payments to subcontractors and suppliers be made within ten (10) days of receipt of payment from the District. Unless prohibited by law, District may at any time make payments due to Contractor directly or by joint check, to any person or entity for obligations incurred by Contractor in connection with the performance of Work, unless Contractor has first delivered written notice to District of a dispute with any such person or entity and has furnished security satisfactory to District insuring against claims therefrom. Any payment so made will be credited against sums due Contractor in the same manner as if such payment had been made directly to Contractor. The provisions of this Section are intended solely for the benefit of District and will not extend to the benefit of any third persons, or obligate District or its sureties in any way to any third party. Subject to the terms of this Section, Contractor will at all times keep the District's property, and each part thereof, free from any attachment, lien, claim of lien, or other encumbrance arising out of the Work. The District may demand, from time to time in its sole discretion, that Contractor provide a detailed listing of any and all potential lien claimants (at all tiers) involved in the performance of the Work including, with respect to each such potential lien claimant, the name, scope of Work, sums paid to date, sums owed, and sums remaining to be paid. Contractor waives any right to file mechanic's and construction liens.

8. INSURANCE.

- a. At the Contractor's sole expense, the Contractor shall maintain throughout the term of this Agreement the following insurance:
 - i. **WORKERS' COMPENSATION/EMPLOYER'S LIABILITY:** Contractor will provide Workers' Compensation insurance on behalf of all employees who are to provide a service under this Contract, as required under applicable Florida Statutes AND Employer's Liability with limits of not less than \$100,000.00 per employee per accident, \$500,000.00 disease aggregate, and \$100,000.00 per employee per disease.
 - ii. **COMMERCIAL GENERAL LIABILITY:** Commercial General Liability including but not limited to bodily injury, property damage, contractual, products and completed operations, and personal injury with limits of not less than

- \$2,000,000.00 per occurrence, \$2,000,000.00 aggregate covering all work performed under this Contract.
- iii. AUTOMOBILE LIABILITY: Including bodily injury and property damage, including all vehicles owned, leased, hired and non-owned vehicles with limits of not less than \$2,000,000.00 combined single limit covering all work performed under this Contract.
 - iv. UMBRELLA LIABILITY: With limits of not less than \$2,000,000.00 per occurrence covering all work performed under this Contract.
- b. Each insurance policy required by this Contract shall:
- i. Apply separately to each insured against whom claim is made and suit is brought, except with respect to limits of the insurer's liability.
 - ii. Be endorsed to state that coverage shall not be suspended, voided, or canceled by either party except after 30 calendar days prior written notice, has been given to the District.
 - iii. Be written to reflect that the aggregate limit will apply on a per claim basis.
- c. The District shall retain the right to review, at any time, coverage, form, and amount of insurance. All insurance certificates, and endorsements, shall be received by the District before the Contractor shall commence or continue work.
- d. The procuring of required policies of insurance shall not be construed to limit Contractor's liability or to fulfill the indemnification provisions and requirements of this Agreement.
- e. The Contractor shall be solely responsible for payment of all premiums for insurance contributing to the satisfaction of this Agreement and shall be solely responsible for the payment of all deductibles and retentions to which such policies are subject, whether or not the District is an insured under the policy.
- f. Notices of accidents (occurrences) and notices of claims associated with work being performed under this Contract shall be provided to the Contractor's insurance company and to the District as soon as practicable after notice to the insured.
- g. Insurance requirements itemized in this Contract and required of the Contractor shall be provided on behalf of all sub-contractors to cover their operations performed under this Contract. The Contractor shall be held responsible for any modifications, deviations, or omissions in these insurance requirements as they apply to sub-contractors.
- h. All policies required by this Agreement, with the exception of Workers' Compensation, or unless specific approval is given by the District, are to be written on an occurrence basis, shall name the District, its Supervisors, Officers, agents, employees, and representatives as additional insured as their interest may appear under this Agreement. Insurer(s), with the exception of Workers' Compensation on non-leased employees, shall agree to waive all rights of subrogation against the District, its Supervisors, Officers, agents, employees or representatives.
- i. If the Contractor fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, the Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.

9. INDEMNIFICATION. To the fullest extent permitted by law, and in addition to any other obligations of Contractor under the Agreement or otherwise, Contractor shall indemnify, hold harmless, and defend the District and its, supervisors, staff, officers, consultants, agents, subcontractors and employees of each and any of all of the foregoing entities and individuals (together, "Indemnitees") from all claims,

liabilities, damages, losses and costs, including, but not limited to, reasonable attorney's fees, to the extent caused, in part or in whole, by the negligence, recklessness, or intentionally wrongful misconduct of the Contractor, or any subcontractor, supplier, or any individual or entity directly or indirectly employed or used by any of the Contractor to perform any of the work. In the event that any indemnification, defense or hold harmless provision of this Contract is determined to be unenforceable, the provision shall be reformed to give the provision the maximum effect allowed by Florida law and for the benefit of the Indemnitees. The Contractor shall ensure that any and all subcontractors, and suppliers, include this express paragraph for the benefit of the Indemnitees. This section shall survive any termination of this Agreement.

10. LIMITATIONS ON GOVERNMENTAL LIABILITY. Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, Florida Statutes, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

Contr **11. WARRANTY AND COVENANT.** The Contractor warrants to the District that all materials furnished under this Agreement shall be new, and that all services and materials shall be of good quality, free from faults and defects. The Contractor hereby warrants any materials and services for a period of one (1) year after acceptance by the District or longer as required under Florida law. With respect to any and all plant material provided pursuant to this Agreement or any separate work authorization issued hereunder, all plant material shall be guaranteed to be in a satisfactory growing condition and to live for a period of one (1) year from planting except for annuals, which will be replaced seasonally. All plants that fail to survive under the guarantee shall be replaced as they fail with the same type and size as originally specified. Contractor further warrants to the District those warranties which Contractor otherwise warrants to others and the duration of such warranties is as provided by Florida law unless longer guarantees or warranties are provided for elsewhere in the Agreement (in which case the longer periods of time shall prevail). Contractor shall replace or repair warranted items to the District's satisfaction and in the District's discretion. Neither final acceptance of the services, nor monthly or final payment therefore, nor any provision of the Agreement shall relieve Contractor of responsibility for defective or deficient materials or services. If any of the services or materials are found to be defective, deficient or not in accordance with the Agreement, Contractor shall correct remove and replace it promptly after receipt of a written notice from the District and correct and pay for any other damage resulting therefrom to District property or the property of landowners within the District. Contractor hereby certifies it is receiving the property in its as-is condition and has thoroughly inspected the property and addressed any present deficiencies, if any, with the District. Contractor shall be responsible for maintaining and warranting all plant material maintained by Contractor as of the first date of the services.

Contractor hereby covenants to the District that it shall perform the services: (i) using its best skill and judgment and in accordance with generally accepted professional standards and (ii) in compliance with all applicable federal, state, county, municipal, building and zoning, land use, environmental, public safety, non-discrimination and disability accessibility laws, codes, ordinances, rules and regulations, permits and approvals (including any permits and approvals relating to water rights), including, without limitation, all professional registration (both corporate and individual) for all required basic disciplines that it shall perform. Contractor hereby covenants to the District that any work product of the Contractor shall not call for the use nor infringe any patent, trademark, services mark, copyright or other proprietary interest claimed or held by any person or business entity absent prior written consent from the District.

12. ENVIRONMENTAL ACTIVITIES. The Contractor agrees to use best management practices, consistent with industry standards, with respect to the storage, handling and use of chemicals (e.g., fertilizers, pesticides, etc.) and fuels. The Contractor shall keep all equipment clean (e.g., chemical sprayers) and properly dispose of waste. Further, the Contractor shall immediately notify the District of any chemical or fuel spills.

The Contractor shall be responsible for any environmental cleanup, replacement of any turf or plants harmed from chemical burns, and correcting any other harm resulting from the Work to be performed by Contractor.

13. **ACCEPTANCE OF THE SITE.** By executing this Agreement, the Contractor agrees that the Contractor was able to inspect the site prior to the time of submission of the proposal, and that the site is consistent with local community standards and that there are no deficiencies. The Contractor agrees to be responsible for the care, health, maintenance, and replacement, if necessary, of the existing landscaping and irrigation system, in its current condition, and on an "as is" basis. No changes to the compensation set forth in this Agreement shall be made based on any claim that the existing landscaping and/or site conditions were not in good condition.

14. **TAX EXEMPT DIRECT PURCHASES.** The parties agree that the District, in its discretion, may elect to undertake a direct purchase of any or all materials used for the landscaping services, including but not limited to the direct purchase of fertilizer. In such event, the following conditions shall apply:

(a) The District may elect to purchase any or all materials directly from a supplier identified by Contractor.

(b) Contractor shall furnish detailed Purchase Order Requisition Forms ("**Requisitions**") for all materials to be directly purchased by the District.

(c) Upon receipt of a Requisition, the District shall review the Requisition and, if approved, issue its own purchase order directly to the supplier, with delivery to be made to the District on an F.O.B. job site basis.

(d) The purchase order issued by the District shall include the District's consumer certificate of exemption number issued for Florida sales and use tax purposes.

(e) Contractor will have contractual obligations to inspect, accept delivery of, and store the materials pending use of the materials as part of the landscaping services. The contractor's possession of the materials will constitute a bailment. The contractor, as bailee, will have the duty to safeguard, store and protect the materials while in its possession until returned to the District through use of the materials.

(f) After verifying that delivery is in accordance with the purchase order, Contractor will submit a list indicating acceptance of goods from suppliers and concurrence with the District's issuance of payment to the supplier. District will process the invoices and issue payment directly to the supplier.

(g) The District may purchase and maintain insurance sufficient to cover materials purchased directly by the District.

(h) All payments for direct purchase materials made by the District, together with any state or local tax savings, shall be deducted from the compensation provided for in this Agreement.

15. **COMPLIANCE WITH GOVERNMENTAL REGULATION.** The Contractor shall keep, observe, and perform all requirements of applicable local, State and Federal laws, rules, regulations, ordinances, permits, licenses, or other requirements or approvals. Further, the Contractor shall notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report

of a violation or an alleged violation, made by any local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any act or omission of the Contractor or any of its agents, servants, employees, or material men, or appliances, or any other requirements applicable to provision of services. Additionally, the Contractor shall promptly comply with any requirement of such governmental entity after receipt of any such notice, order, request to comply notice, or report of a violation or an alleged violation.

16. **DEFAULT AND PROTECTION AGAINST THIRD PARTY INTERFERENCE.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity for breach of this Agreement, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third party. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

17. **CUSTOM AND USAGE.** It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that the District shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the District in refraining from so doing; and further, that the failure of the District at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.

18. **SUCCESSORS.** This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors, and assigns of the Parties to this Agreement, except as expressly limited in this Agreement.

19. **TERMINATION.** The District agrees that the Contractor may terminate this Agreement with cause by providing ninety (90) days written notice of termination to the District; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. The Contractor agrees that, notwithstanding any other provision of this Agreement, and regardless of whether any of the procedural steps set forth in Section 4 of this Agreement are taken, the District may terminate this Agreement immediately with cause by providing written notice of termination to the Contractor. The District shall provide thirty (30) days written notice of termination without cause. Any termination by the District shall not result in liability to the District for consequential damages, lost profits, or any other damages or liability. However, upon any termination of this Agreement by the District, and as Contractor's sole remedy, the Contractor shall be entitled to payment for all Work and/or services rendered up until the effective termination of this Agreement, subject to whatever claims or off-sets the District may have against the Contractor.

20. **PERMITS AND LICENSES.** All permits or licenses necessary for the Contractor to perform under this Agreement shall be obtained and paid for by the Contractor.

21. **E-VERIFY REQUIREMENTS.** The Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*.

22. **ASSIGNMENT.** Neither the District nor the Contractor may assign this Agreement without the prior written approval of the other, which approval shall not be unreasonably withheld. Any purported assignment of this Agreement without such prior written approval shall be void.

23. **INDEPENDENT CONTRACTOR STATUS.** In all matters relating to this Agreement, the Contractor shall be acting as an independent Contractor. Neither the Contractor nor employees of the

Contractor, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. The Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of the Contractor, if there are any, in the performance of this Agreement. The Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

24. **HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

25. **AGREEMENT.** This instrument, together with its attachments which are hereby incorporated herein, shall constitute the final and complete expression of this Agreement between the District and Contractor relating to the subject matter of this Agreement.

26. **ENFORCEMENT OF AGREEMENT.** In the event that either the District or the Contractor is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees, paralegal fees and costs for trial, mediation, or appellate proceedings.

27. **AMENDMENTS.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and the Contractor.

28. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Contractor, both the District and the Contractor have complied with all the requirements of law, and both the District and the Contractor have full power and authority to comply with the terms and provisions of this instrument.

29. **NOTICES.** Any notice, demand, request or communication required or permitted hereunder ("**Notice**") shall be in writing and sent by hand delivery, United States certified mail, or by recognized overnight delivery service, addressed as follows:

A. If to the District: Beaumont Community Development District
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431
Attn: District Manager

With a copy to: KE Law Group, PLLC
P.O. Box 6386
Tallahassee, Florida 32314
Attn: District Counsel

B. If to Contractor: Juniper Landscaping of Florida, LLC
5880 Staley Road
Fort Myers, Florida 33905
Attn: _____

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery

at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Contractor may deliver Notice on behalf of the District and the Contractor. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

30. **THIRD PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the District and the Contractor and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and the Contractor any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Contractor and their respective representatives, successors, and assigns.

31. **CONTROLLING LAW AND VENUE.** This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. Venue for any legal actions regarding this Agreement shall be Sumter County, Florida.

32. **PUBLIC RECORDS.** The Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Contractor acknowledges that the designated public records custodian for the District is Wrathell, Hunt & Associates, LLC ("**Public Records Custodian**"). Among other requirements and to the extent applicable by law, the Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if the Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Contractor, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (877)276-0889, OR BY EMAIL AT WRATHELLC@WHHASSOCIATES.COM, OR BY REGULAR MAIL AT 2300 GLADES ROAD, SUITE 410W, BOCA RATON, FLORIDA 33431.

33. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this

Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

34. **ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the District and the Contractor as an arm's length transaction. The District and the Contractor participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

35. **COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument.

[THIS SPACE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the Parties execute this Agreement as set forth below.

ATTEST:

CHESELEY

By: CHESELEY E. ADAMS, JR.
 Secretary
 Assistant Secretary

BEAUMONT COMMUNITY DEVELOPMENT DISTRICT

Cardice Smith

By: Cardice Smith
 Chairperson
 Vice Chairperson

Date: 6-13-22

ATTEST:

Kirchoffer

By: Keith Kirchoffer
Its: Account Manager

JUNIPER LANDSCAPING OF FLORIDA, LLC

Mark Bradley

By: Mark Bradley
Its: Branch Manager

Date: 6-30-22

Exhibit A: Scope of Services
Exhibit B: Proposal Pricing
Exhibit C: Other Forms
Exhibit D: Maintenance Map

**Exhibit A:
Scope of Services**

Services

General Landscape Maintenance Services

Mowing:

Mowing shall be performed with commercial grade mower types and blades to provide a quality cut. Mower blades will be sharpened between each mowing to prevent tearing of grass blades. Mowing patterns shall be rotated to minimize scalping and rutting by mower wheels and to minimize soil compaction. All turf shall be mowed at a height of 3"- 4" inches. All turf shall be mowed weekly during the growing season of May through October and bi-weekly during the slow growing season of November through April. Should the association request additional cuts, a separate proposal can be provided at the time service is requested. Clippings shall be left on the lawn as long as no visible clumps remain on the grass surface 24 hours after mowing; otherwise Contractor will collect and dispose of clippings.

Edging:

All hard surfaces shall be edged at every mowing. All soft surfaces, (landscape beds), shall be edged every other visit to maintain a clean edge.

Debris Removal:

Contractor shall be responsible for the removal of all lawn debris and visible clippings with each site visit and blowing off all walks, driveways, and street area where debris may be visible.

Ornamental Bed Weed Control:

All landscape bed areas where weeds are evident will be treated with herbicide to keep these areas relatively weed free. Large weeds will be pulled by hand so as not to be allowed to have enough established quality to detract from the overall aesthetics of the landscape.

Pruning:

Shall be performed to maintain the natural shape and plant palette characteristics. Pruning shall include, but is not limited to, the removal of vegetation that is dead, damaged, or diseased. When diseased vegetation is removed, the pruning cuts shall be made deep into the healthy plant tissue in order to re-establish healthy growth. Should flat tops and sides be desired, this will be achieved by the use of gas powered shears. Should the association request additional trims, a separate proposal can be provided at the time service is requested.

All trimming and pruning shall be subject to all applicable State, Federal, and ANSI (American National Standards Institute) regulations.

Trees:

Pruned to remove any dead or damaged branches. This will include cross-branching and the raising of canopies to allow safe pedestrian movement on sidewalks and driveways in accordance to good canopy structure. Trees over 12 feet in overall height requiring the arboring at canopies shall be performed at the Owner's request and expense.

Palms:

Fronds shall be removed when frond tips are brown and or damaged with the clean edge cuts made as close to the trunk as possible. Careful trimming procedures shall be followed to prevent damage to any portion of the tree, especially in the crown shaft and bud area. Inflorescence or seedpods and fruit shall be removed on a set cycle. Palms over 12 feet in overall height requiring the arboring at canopies shall be performed at Owners request and expense.

Safety Border:

Unless otherwise agreed upon, a 6 inch safety border will be sprayed around all areas where grass grows up to a structure or building, back flow preventer, screens. This safety border is intended to prevent damage to these areas. If the community does not want the safety border, Juniper Landscaping will not be held responsible for damages to these areas.

Fertilization Program Turf & Shrubs (See Scope for Details)

Fertilization, Weeding and Pest Control

Fertilizer Services will be overseen by a Fertilizer Manager with a Lawn and Ornamental Pest Control license. Fertilization will be done by a technician who is BMP's certified.

All fertilizers utilized under this program will be a balanced nutrient package. Only professional commercial grade fertilizers will be used and have no less than 50% slow release. Contractor will follow Best Management Practices set forth by the University of Florida and enforced by local officials.

Fertilization

1st Qtr. Application - Turf & Ornamental

2nd Qtr. Application - Turf & Ornamental

3rd Qtr. Application - Turf

4th Qtr. Application - Turf & Ornamental

Insect and Disease Control

Turf Weed Control: The control of weeds will be a utilization of spray applications to areas of infestation. Weed control will be rotated on an 4-6 week cycle and can only be applied safely when temperatures are below 90 degrees and wind drift is at a minimum. Due to the unavailability or restricted use of effective control products, the eradication of carpet grass, wild Bermuda, torpedo grass, crabgrass and select sedges are not part of this Contract and are not included in the contract amount.

Spraying Turf Weed Control – Monitored and treated as needed 6-12 x per year

Spraying Shrubs Fungus/Disease – Monitored and treated as needed 6-12 x per year

Inspection of the turf areas and plant material shall be done regularly, with applications done on an 4-6 week cycle as needed. Areas will be treated as problems occur. Due to the extent and expense of the treatment of grubs, Owner agrees this is not a part of this contract and is not in the contract amount, in the event treatment is required, Contractor shall provide a grub reduction by separate proposal, which will be provided at the time the service is requested. Due to resistant to chemicals, Chinch bugs cannot be guaranteed.

Spraying Turf Insect Control – Monitored and treated as needed 6-12 x per year

Spraying Shrubs Insecticide – Monitored and treated as needed 6-12 x per year

Irrigation Wet Checks

Services Specifications:

Contractor shall perform a routine monthly maintenance inspection of the irrigation system consisting of the following services specifications:

- Activate and inspect each zone of the existing system
- Visually surface inspect system pipes for leaks
- Adjust and clean sprinkler heads, where needed
- Inspect control valves and valve boxes. Report any that may be damaged to Property Manager
- Adjust controller to the watering needs as dictated by environmental conditions
- Repair any damages resulting from the contractor at no cost to the Owner

Qualifying Statement

Repairs that are necessary to ensure the proper coverage to the turf and landscape areas that are over and above the routine maintenance contract will be done on a time and material basis. These may incorporate the following items, however are not limited to: installation of risers, head replacements, nozzle/filter

replacements, valve and solenoid replacements.

Irrigation service calls required between scheduled visits will be billed on a time and material basis.

Emergency service calls are defined as repairs that are not within normal operating hours (Monday through Friday 8:00am-4:00pm) and on holidays will be billed on a time and material basis but at time and a half rate. There is a minimum \$150 service fee which includes the first 2 hours of service.

Contractor is not responsible for the verification or performance of rain sensors.

Contractor shall not be responsible for the maintenance performance of pump stations, mainline, filters and backflow preventers.

It is further understood that the Contractor is not responsible for any damages due to failure of the water supply, water pressure or to water restriction imposed by governmental authorities.

Authorization for Repairs

Due to the necessity of water for the survivability of the turf and landscape, the Contractor will perform repairs up to \$300.00 (single repair, not cumulative) without prior written approval

In the event that a repair exceeds the above amount, the Contractor must have written approval prior to the commencement of any work. A written proposal will be provided to the Owner.

Optional

Annual Flower Installation - Optional

Installation specifications

All beds will be cleaned and hand or machine cultivated prior to the installation of new plants.

A granular time-release fertilizer and granular systemic fungicide will be added to the bedding soil at the time of installation.

Follow-up applications of fertilizer, fungicide and insecticide are provided as needed.

Should the annual beds require additional soil, a proposal will be presented prior to installation. All annuals to be installed will be 4" pots, unless otherwise specified.

Mulch - Optional

Installation of Mulch, including labor and materials, will be provided to cover all shrub bed areas.

All beds that have shrubs, ground cover and or trees are to be mulched.

All beds will have a minimum of 3" depth of mulch with at least 1" of mulch depth being applied with this application.

Once mulch services are started they are to be completed within 21 calendar days.

Note: Playground mulch areas are not included in this request for proposal

Palm Pruning - Optional

Palm trees will be trimmed of excess fronds and cleaned of unwanted seedpods and debris 1 time per year. De-booting is not part of the pruning process and requires specific pricing and agreement.

Palm Injection - Optional

About Lethal Bronzing Disease

Lethal Bronzing is a phytoplasma disease that infects the vascular tissue within the trunk of infected palms preventing the movement of water and nutrients and eventually resulting in the death of the infected palm. The disease is spread by an insect called a Planthopper allowing for the widespread movement of this disease throughout Florida. This disease has a wide host range identified by University of Florida laboratory testing. The following list are the current species identified by UF as hosts of this disease, those marked with an asterisk are the species that are most frequently infected and those which have a value that justifies the expense of trunk injections:

- Canary Island Date Palm - Phoenix canariensis
- Edible Date Palm/Medjool - Phoenix dactylifera
- Sylvester Palm - Phoenix sylvestris

Unlike other fatal palm diseases Lethal Bronzing can be prevented with trunk injections of the antibiotic Oxytetracycline(OTC). The University of Florida recommends injections every 3-4 months for the life of the palm, however for the best preventative control Juniper Landscaping recommends injections every 3 months for a total of 4 per year. The injections are made by drilling a small hole into the trunk and inserting a plastic valve into the hole through which the OTC is injected. Each injection site can be used twice for a total of two holes in the trunk per year.

Although OTC provides very good control of Lethal Bronzing there is still a small possibility that a treated palm can become infected. Therefore Juniper Landscaping cannot provide any warranty for treated palms. The injection sites also create wounds in the trunk which can be potential entry points for other palm diseases such as Thielaviopsis Trunk Rot and Ganoderma Butt Rot. The risk of infection with these other diseases is low, but must be considered when deciding whether to start injecting palms. The cost of injections, replacement cost of palms, and the risk of infection through injection sites must all be weighed by the client when considering starting an OTC injection program.

Upon acceptance, this agreement is for an initial term of 12 months starting with the start date entered below. Either Client or Juniper Landscaping of Fla, LLC, may terminate this agreement at any time during the 12 month term with (30) day certified mail notice without cause. In the event neither party terminates this agreement, it will automatically renew with an agreed 3% increase per year. Juniper Landscaping may terminate this agreement at any time due to payment outside of terms. For the convenience of our client only, the monthly contract charge under this agreement is an average of the total charge for all work to be performed under the agreement divided by the number of calendar months included in the payment period of the agreement. Payment is due upon receipt and an interest rate of 1 ½ % per month will be applied to invoices that are past due.

In the event of termination of this agreement, Client agrees to remit payment based on number of service visits rendered to point of termination. All products used in Property are purchased from professional lawn product vendors. All services are rendered on an as needed basis, weather permitting. Juniper will not be responsible for environmental cleanup work or repairs due to acts of God, actions outside of our control, including, but not limited to, underground wiring or line damage, lethal yellowing disease, freeze damage, strong winds, excessive water or lack of water, tornadoes, hurricanes, lightning, hail, winds, vehicle damage or vandals.

Please sign this agreement below and return to us upon agreement approval. If you should have any questions, please do not hesitate to contact us at 239-561-5980. We look forward to servicing your property.



Landscape Maintenance Agreement

Property Name: Beaumont - Maintenance
 Company Name: Evergreen Lifestyles Management, Inc

Beaumont CDD-
 Landscape Management
 Agreement - COMMON
 ONLY

Beaumont - Maintenance

Included Services

Description of Services	Frequency	Cost per Occ.	Annual Cost
General Maintenance Services			
General Landscape Maintenance Services	42	\$2912.69	\$122,333.08
Fertilization Program Turf & Shrubs (See Scope for Details)	12	\$957.57	\$11,490.95
Insect and Disease Control	12	\$734.31	\$8,811.76
Irrigation Wet Checks	12	\$1,198.98	\$14,387.78
Annual Maintenance Price			\$157,023.57

Optional Services

Description of Services	Frequency	Cost per Occ.	Annual Cost
Annual Flower Installation - Optional	1	\$2.25	
Mulch - Optional	1	\$52.00	
Palm Pruning (Sabal Palm each)	1	\$37.00	
Palm Pruning (Medjools each)	1	\$110.00	
Medjool Injuections (4 times per year) Optional		\$200.00	

PAYMENT SCHEDULE

SCHEDULE	PRICE	SALES TAX	TOTAL PRICE
July	\$13,085.29	\$0.00	\$13,085.29
August	\$13,085.29	\$0.00	\$13,085.29
September	\$13,085.29	\$0.00	\$13,085.29
October	\$13,085.30	\$0.00	\$13,085.30
November	\$13,085.30	\$0.00	\$13,085.30
December	\$13,085.30	\$0.00	\$13,085.30
January	\$13,085.30	\$0.00	\$13,085.30
February	\$13,085.30	\$0.00	\$13,085.30
March	\$13,085.30	\$0.00	\$13,085.30
April	\$13,085.30	\$0.00	\$13,085.30
May	\$13,085.30	\$0.00	\$13,085.30
June	\$13,085.30	\$0.00	\$13,085.30
	\$13,085.30	\$0.00	\$13,085.30

SC

By Susan Chapman King

By _____

Print Name Susan Chapman King

Print Name _____

Date 6/29/22
Juniper Landscaping of Florida LLC

Date _____
Beaumont - Maintenance



Landscape Maintenance Agreement

Property Name: Beaumont - Maintenance
Company Name: Evergreen Lifestyles Management, Inc

Beaumont CDD- Beaumont - Maintenance Included Services
Landscape Management
Agreement - Single
Family Amenity Area

Description of Services	Frequency	Cost per Occ.	Annual Cost
General Maintenance Services			
General Landscape Maintenance Services	42	\$289.86	\$12,174.36
Fertilization Program Turf & Shrubs (See Scope for Details)	12	\$361.35	\$4336.23
Insect and Disease Control	12	\$86.75	\$1041.10
Irrigation Wet Checks	12	\$171.53	\$2058.43
Annual Maintenance Price			\$19,610.12

Optional Services

Description of Services	Frequency	Cost per Occ.	Annual Cost
Annual Flower Installation - Optional	1	\$2.25	
Mulch - Optional	1	\$52.00	
Palm Pruning (Sabal Palm each)	1	\$37.00	
Palm Pruning (Medjools each)	1	\$110.00	
Medjool Injections (4 times per year) Optional		\$200.00	

PAYMENT SCHEDULE

SCHEDULE	PRICE	SALES TAX	TOTAL PRICE
July	\$1,634.17	\$0.00	\$1,634.17
August	\$1,634.17	\$0.00	\$1,634.17
September	\$1,634.17	\$0.00	\$1,634.17
October	\$1,634.17	\$0.00	\$1,634.17
November	\$1,634.18	\$0.00	\$1,634.18
December	\$1,634.18	\$0.00	\$1,634.18
January	\$1,634.18	\$0.00	\$1,634.18
February	\$1,634.18	\$0.00	\$1,634.18
March	\$1,634.18	\$0.00	\$1,634.18
April	\$1,634.18	\$0.00	\$1,634.18
May	\$1,634.18	\$0.00	\$1,634.18
June	\$1,634.18	\$0.00	\$1,634.18
	\$19,610.12	\$0.00	\$19,610.12

SC

By Susan Chapman King

By _____

Print Name Susan Chapman King

Print Name _____

Date 6/29/22
Juniper Landscaping of Florida LLC

Date _____
Beaumont - Maintenance



Landscape Maintenance Agreement

Property Name: **Beaumont - Maintenance**
 Company Name: **Evergreen Lifestyles Management, Inc**

Beaumont CDD-Landscape Management Agreement - Townhome Amenity Area Beaumont - Maintenance

Included Services

Description of Services	Frequency	Cost per Occ.	Annual Cost
General Maintenance Services			
General Landscape Maintenance Services	42	\$292.94	\$12,303.54
Fertilization Program Turf & Shrubs (See Scope for Details)	12	\$90.28	\$1083.43
Insect and Disease Control	12	\$70.34	\$844.13
Irrigation Wet Checks	12	\$139.08	\$1669.00
Annual Maintenance Price			\$15,900.10

Optional Services

Description of Services	Frequency	Cost per Occ.	Annual Cost
Annual Flower Installation - Optional	1	\$2.25	
Mulch - Optional	1	\$52.00	
Palm Pruning (Sabal Palm each)	1	\$37.00	
Palm Pruning (Medjools each)	1	\$110.00	
Medjool Injections (4 times per year) Optional		\$200.00	

PAYMENT SCHEDULE

SCHEDULE	PRICE	SALES TAX	TOTAL PRICE
July	\$1,325.00	\$0.00	\$1,325.00
August	\$1,325.00	\$0.00	\$1,325.00
September	\$1,325.01	\$0.00	\$1,325.01
October	\$1,325.01	\$0.00	\$1,325.01
November	\$1,325.01	\$0.00	\$1,325.01
December	\$1,325.01	\$0.00	\$1,325.01
January	\$1,325.01	\$0.00	\$1,325.01
February	\$1,325.01	\$0.00	\$1,325.01
March	\$1,325.01	\$0.00	\$1,325.01
April	\$1,325.01	\$0.00	\$1,325.01
May	\$1,325.01	\$0.00	\$1,325.01
June	\$1,325.01	\$0.00	\$1,325.01
	<u>\$15,900.10</u>	<u>\$0.00</u>	<u>\$15,900.10</u>

SC

By Susan Chapman King

By _____

Print Name Susan Chapman King

Print Name _____

Date 6/29/22
Juniper Landscaping of Florida LLC

Date _____
Beaumont - Maintenance

Exhibit C:
Other Forms
DAILY WORK JOURNAL

DATE: _____

DESCRIPTION OF WORK PERFORMED TODAY: _____

LOCATIONS: _____

ISSUES REQUIRING ATTENTION: _____

(Please notify District Rep. if any)

BEAUMONT COMMUNITY DEVELOPMENT DISTRICT

PEST MANAGEMENT REPORT

DATE: _____

SYMPTOMS: _____

LOCATION: _____

DATE: _____

PROBABLE CAUSE OF DAMAGE: _____

DATE: _____

ESTIMATED MATERIALS REQUIRED FOR TREATMENT: _____

CERTIFIED PESTICIDE APPLICATOR'S NAME: _____

DATE: _____

REPRESENTATIVE NAME: _____

(THE INVOICE FOR THIS WORK MUST MATCH THE DESCRIPTION OF THIS SERVICE REQUEST)

BEAUMONT COMMUNITY DEVELOPMENT DISTRICT

IRRIGATION REPAIR REQUEST FORM

DATE: _____

DAMAGE:

LOCATION:

PROBABLE CAUSE OF DAMAGE:

ESTIMATED COST OF MATERIALS & LABOR REQUIRED FOR REPAIR:

IRRIGATION TECHNICIAN'S NAME:

REPRESENTATIVE NAME:

(THE INVOICE FOR THIS WORK MUST MATCH THE DESCRIPTION OF THIS SERVICE REQUEST)



Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Juniper Landscaping of Florida, LLC	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ P <small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small> <input type="checkbox"/> Other (see instructions) ▶	
5 Address (number, street, and apt. or suite no.) See instructions. 5880 Staley Rd	Requester's name and address (optional)
6 City, state, and ZIP code Fort Myers, FL 33905	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number										
or										
Employer identification number										
2	6		-	4	2	4	2	6	4	1

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶ <i>Benita L. Coplen</i>	Date ▶ <i>1/28/20</i>
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
6/7/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Brown & Brown of FL, Inc. - Fort Myers 6611 Orion Drive #201 Fort Myers FL 33912	CONTACT NAME: Lorie Frost PHONE (A/C, No, Ext): 239-278-0278 E-MAIL ADDRESS: lfrost@bbswfla.com		FAX (A/C, No): 239-278-5306
	INSURER(S) AFFORDING COVERAGE		
INSURED Juniper Landscaping of Florida, LLC Including all Subsidiaries 5880 Staley Road Fort Myers FL 33905	INSURER A: Pennsylvania Manufacturers' Association Insurance		NAIC # 12262
	INSURER B: Great American Insurance Company		16691
	INSURER C: GuideOne National Insurance Company		14167
	INSURER D: Lloyd's		
	INSURER E: Capitol Specialty Insurance Corp		
	INSURER F: Gemini Insurance Company		

COVERAGES **CERTIFICATE NUMBER:** 604671184 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL/INSR/INSUR/INSUR	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
C	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:		56300049000	7/1/2021	7/1/2022	EACH OCCURRENCE	\$ 1,000,000
						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000
						MED EXP (Any one person)	\$ 10,000
						PERSONAL & ADV INJURY	\$ 1,000,000
						GENERAL AGGREGATE	\$ 2,000,000
						PRODUCTS - COMP/OP AGG	\$ 2,000,000
							\$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY <input checked="" type="checkbox"/> Personal Inj		1093921152175	7/1/2021	7/1/2022	COMBINED SINGLE LIMIT (Ea accident)	\$ 2,000,000
						BODILY INJURY (Per person)	\$
						BODILY INJURY (Per accident)	\$
						PROPERTY DAMAGE (Per accident)	\$
						Personal Injury Prot	\$ 10,000
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$		TUE316176402	7/1/2021	7/1/2022	EACH OCCURRENCE	\$ 10,000,000
						AGGREGATE	\$ 10,000,000
							\$
A	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	1093921202175	7/1/2021	7/1/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER	
						E.L. EACH ACCIDENT	\$ 1,000,000
						E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
						E.L. DISEASE - POLICY LIMIT	\$ 1,000,000
E D F	Pollution Liab. Cyber Liability Professional		EV2018460704 CY20000423 VPPL016981	1/1/2022 7/3/2021 1/1/2022	1/1/2023 7/3/2022 1/1/2023	Pollution Cyber Liability Professional	1,000,000/3,000,000 3,000,000 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Additional Named insureds;
Juniper Group Acquisition LLC
Juniper Landscaping Holdings, LLC
Juniper Landscaping of Florida, LLC
Juniper of Bradenton, LLC
Coast to Coast Landscaping, LLC
Prestige Property Maintenance Inc
Juniper Landscape Services, LLC
See Attached...

CERTIFICATE HOLDER

CANCELLATION

Beaumont Community Development District
c/o Evergreen Lifestyles Management
270 W. Plant St. Ste.#340
Winter Garden FL 34787

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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to Coast



ADDITIONAL REMARKS SCHEDULE

AGENCY Brown & Brown of FL, Inc. - Fort Myers		NAMED INSURED Juniper Landscaping of Florida, LLC Including all Subsidiaries 5880 Staley Road Fort Myers FL 33905	
POLICY NUMBER		EFFECTIVE DATE:	
CARRIER	NAIC CODE		

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
 FORM NUMBER: 25 FORM TITLE: CERTIFICATE OF LIABILITY INSURANCE

Beaumont Community Development District is Additional Insured with respect to the General Liability when required by written contract.

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

8

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
MAY 31, 2022**

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
MAY 31, 2022**

	General Fund	Special Revenue Fund - Single Family	Special Revenue Fund - Town Home	Debt Service Fund Series 2019	Debt Service Fund Series 2019A-1	Debt Service Fund Series 2019A-2	Capital Projects Fund Series 2019	Capital Projects Fund Series 2019A-1	Capital Projects Fund Series 2019A-2	Total Governmental Funds
ASSETS										
Cash**	\$ 324,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,923
Investments										
Revenue	-	-	-	188,362	196,635	8,966	-	-	-	393,963
Reserve	-	-	-	552,634	410,832	236,533	-	-	-	1,199,999
Prepayment	-	-	-	1,941	1,197	185,673	-	-	-	188,811
Construction	-	-	-	-	-	-	348,934	-	1	348,935
Undeposited funds	-	-	-	18,182	-	-	-	-	-	18,182
Due from Developer	24,336	-	-	-	-	-	-	-	-	24,336
Due from other	1,231	-	-	-	-	-	-	-	-	1,231
Due from general fund	-	35,292	65,619	-	-	-	-	-	-	100,911
Due from KLP Beaumont commercial	-	-	-	245,850	-	-	-	-	-	245,850
Due from KLP Village	-	-	-	-	268,213	22,260	-	-	-	290,473
Due from SRF - townhome	-	455	-	-	-	-	-	-	-	455
Utility deposit	3,557	1,790	-	-	-	-	-	-	-	5,347
Prepaid expense	-	819	-	-	-	-	-	-	-	819
Total assets	<u>\$ 354,047</u>	<u>\$ 38,356</u>	<u>\$ 65,619</u>	<u>\$ 1,006,969</u>	<u>\$ 876,877</u>	<u>\$ 453,432</u>	<u>\$ 348,934</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 3,144,235</u>
LIABILITIES										
Liabilities:										
Accounts payable - onsite	\$ 9,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,257
Due to Developer	-	-	-	1,311	9,487	-	-	-	-	10,798
Due to other	-	-	7,109	-	-	-	3,386	-	-	10,495
Due to SRF - single family	35,292	-	455	-	-	-	-	-	-	35,747
Due to SRF - town home	65,619	-	-	-	-	-	-	-	-	65,619
Retainage payable	-	-	-	-	-	-	18,795	4,276	8,254	31,325
Developer advance	30,000	-	-	-	-	-	-	-	-	30,000
Total liabilities	<u>140,168</u>	<u>-</u>	<u>7,564</u>	<u>1,311</u>	<u>9,487</u>	<u>-</u>	<u>22,181</u>	<u>4,276</u>	<u>8,254</u>	<u>193,241</u>
DEFERRED INFLOWS OF RESOURCES										
Deferred receipts	24,336	-	-	245,850	268,213	22,260	-	-	-	560,659
Total deferred inflows of resources	<u>24,336</u>	<u>-</u>	<u>-</u>	<u>245,850</u>	<u>268,213</u>	<u>22,260</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>560,659</u>
FUND BALANCES										
Assigned:										
Restricted for										
Debt service	-	-	-	759,808	599,177	431,172	-	-	-	1,790,157
Capital projects	-	-	-	-	-	-	326,753	(4,276)	(8,253)	314,224
Unassigned	189,543	38,356	58,055	-	-	-	-	-	-	285,954
Total fund balances	<u>189,543</u>	<u>38,356</u>	<u>58,055</u>	<u>759,808</u>	<u>599,177</u>	<u>431,172</u>	<u>326,753</u>	<u>(4,276)</u>	<u>(8,253)</u>	<u>2,390,335</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 354,047</u>	<u>\$ 38,356</u>	<u>\$ 65,619</u>	<u>\$ 1,006,969</u>	<u>\$ 876,877</u>	<u>\$ 453,432</u>	<u>\$ 348,934</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 3,144,235</u>

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED MAY 31, 2022**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ 244,450	\$ 162,156	151%
Landowner contribution	-	39,866	250,015	16%
Lot closing	-	110,281	-	N/A
Interest and miscellaneous	-	5,556	-	N/A
Total revenues	<u>-</u>	<u>400,153</u>	<u>412,171</u>	97%
EXPENDITURES				
Professional & administrative				
Management/accounting/recording	4,000	32,000	48,000	67%
Legal	2,248	8,478	25,000	34%
Engineering	600	600	3,500	17%
Engineer's report	-	-	-	N/A
Audit	-	-	3,100	0%
Arbitrage rebate calculation	-	1,000	750	133%
Dissemination agent	83	666	1,000	67%
Trustee	10,500	10,500	10,500	100%
Telephone	17	133	200	67%
Postage	35	383	500	77%
Printing & binding	42	333	500	67%
Legal advertising	-	184	1,500	12%
Annual special district fee	-	175	175	100%
Insurance	-	6,068	7,000	87%
Contingencies/bank charges	-	281	500	56%
Website				
Hosting & maintenance	-	-	705	0%
ADA compliance	-	210	210	100%
Tax collector	-	4,889	3,378	145%
Supplies	-	122	3,000	4%
Lifestyles events	870	870		
Total professional & administrative	<u>18,395</u>	<u>66,892</u>	<u>109,518</u>	61%

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED MAY 31, 2022**

	Current Month	Year to Date	Budget	% of Budget
Field operations (shared)				
Management	8,225	26,637	14,400	185%
Security amenity center	-	296	-	N/A
Stormwater management				
Lake maintenance	825	6,600	10,000	66%
Dry retention area maintenance	-	-	37,000	0%
Preserve maintenance	-	-	3,500	0%
Streetlighting				
Maintenance contract	-	-	2,000	0%
Electricity	-	-	5,000	0%
Irrigation supply				
Maintenance contract	-	597	3,000	20%
Electricity	2,165	6,323	24,000	26%
Repairs and maintenance	858	7,363	2,500	295%
Monuments and street signage				
Repairs and maintenance	180	955	2,000	48%
Electricity	-	-	1,250	0%
Holiday decorating	-	-	-	N/A
Landscape maint. entries/buffers				
Maintenance contract	8,946	77,044	84,000	92%
Mulch	-	-	70,000	0%
Plant replacement	-	-	7,500	0%
Tree treatment	10,815	10,815	8,500	127%
Fertilization and pest control	(1,385)	140	16,000	1%
Irrigation repairs	-	1,180	10,000	12%
Roadway maintenance	-	-	5,000	0%
Total field operations	<u>30,629</u>	<u>137,950</u>	<u>305,650</u>	45%
Total expenditures	<u>49,024</u>	<u>204,842</u>	<u>418,546</u>	49%
Excess/(deficiency) of revenues over/(under) expenditures	(49,024)	195,311	(6,375)	
Fund balances - beginning	<u>238,567</u>	<u>(5,768)</u>	<u>23,401</u>	
Fund balances - ending	<u>\$ 189,543</u>	<u>\$ 189,543</u>	<u>\$ 17,026</u>	

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL REVENUE FUND - SINGLE FAMILY PROGRAM
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED MAY 31, 2022**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ 90,744	\$ 85,202	107%
Landowner contribution	-	-	140,423	0%
Lot closing	-	58,647	-	N/A
Interest and miscellaneous	-	-	500	0%
Total revenues	<u>-</u>	<u>149,391</u>	<u>226,125</u>	66%
EXPENDITURES				
Single Family Program				
Management	-	-	33,000	0%
Lifestyles events	-	937	12,000	8%
Accounting	125	1,000	1,500	67%
Streetlighting electric	-	-	6,240	0%
Streetlighting maintenance	-	-	2,000	0%
Landscape maintenance	-	8,496	18,000	47%
Tree treatment	-	-	7,160	0%
Fertiliation and pest control	-	-	4,000	0%
Plant replacement	-	680	7,500	9%
Irrigation repairs	-	-	5,000	0%
Pool maintenance	960	8,033	12,000	67%
Gym equipment- PM	-	550	1,000	55%
Repairs and maintenance	-	5,198	7,500	69%
Electricity	905	10,081	15,000	67%
Gate electricity	617	4,317	-	N/A
Insurance	-	16,642	15,000	111%
Phone/cable/internet	719	4,804	6,000	80%
Water/sewer/propane	358	1,740	12,000	15%
Janitorial	-	14,682	35,000	42%
Pressure washing	-	-	5,000	0%
Security monitoring/gates	-	-	9,000	0%
Gate repairs and maintenance	1,990	1,990	3,500	57%
Security amenity center	1,638	7,428	-	N/A
Pest control	810	1,265	1,200	105%
Permits/licenses	-	-	750	0%
Holiday decorating	-	498	1,000	50%
Supplies	-	1,113	3,000	37%
Contingencies	233	1,172	1,000	117%
Total single family program	<u>8,355</u>	<u>90,626</u>	<u>224,350</u>	40%
Other fees & charges				
Tax collector	-	1,815	1,775	102%
Total other fees & charges	<u>-</u>	<u>1,815</u>	<u>1,775</u>	102%
Total expenditures	<u>8,355</u>	<u>92,441</u>	<u>226,125</u>	41%
Excess/(deficiency) of revenues over/(under) expenditures	(8,355)	56,950	-	
Fund balances - beginning	46,711	(18,594)	5,226	
Fund balances - ending	<u>\$ 38,356</u>	<u>\$ 38,356</u>	<u>\$ 5,226</u>	

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL REVENUE FUND BUDGET - TOWN HOME PROGRAM
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED MAY 31, 2022**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ 53,486	\$ 36,916	145%
Landowner contribution	-	-	35,084	0%
Lot closing	-	15,947	-	N/A
Interest and miscellaneous	-	-	500	0%
Total revenues	<u>-</u>	<u>69,433</u>	<u>72,500</u>	96%
EXPENDITURES				
Town Home Program				
Accounting	62	500	750	67%
Streetlighting electricity	318	2,594	2,280	114%
Streetlighting maintenance	-	-	750	0%
Landscape maintenance	-	1,176	18,000	7%
Irrigation water	-	-	500	0%
Plant replacement	-	8,127	2,500	325%
Irrigation repairs	-	525	2,500	21%
Pool maintenance	710	5,680	9,000	63%
Repairs and maintenance	-	1,000	3,000	33%
Electricity	286	2,899	4,000	72%
Insurance	-	-	3,000	0%
Bank fees	-	-	500	0%
Phone/cable/internet	153	1,363	2,000	68%
Water/sewer	250	933	2,000	47%
Janitorial	-	4,330	12,800	34%
Pressure washing	-	-	3,000	0%
Security amenity center	49	49	2,500	2%
Pest control	575	6,398	900	711%
Permits/licenses	-	-	500	0%
Supplies	-	-	750	0%
Contingencies	-	-	500	0%
Total town home program	<u>2,403</u>	<u>35,574</u>	<u>71,730</u>	50%
Other fees & charges				
Tax collector	-	1,070	769	139%
Total other fees & charges	<u>-</u>	<u>1,070</u>	<u>769</u>	139%
Total expenditures	<u>2,403</u>	<u>36,644</u>	<u>72,499</u>	51%
Excess/(deficiency) of revenues over/(under) expenditures	(2,403)	32,789	1	
Fund balances - beginning	60,458	25,266	23,679	
Fund balances - ending	<u>\$ 58,055</u>	<u>\$ 58,055</u>	<u>\$ 23,680</u>	

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2019 BONDS
FOR THE PERIOD ENDED MAY 31, 2022**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ 7,751	\$ 190,743	\$ 167,402	114%
Assessment levy: off-roll	-	-	158,610	0%
Assessment prepayments	-	855,873	-	N/A
Lot closing	-	108,924	-	N/A
Interest	6	67	-	N/A
Total revenues	<u>7,757</u>	<u>1,155,607</u>	<u>326,012</u>	354%
EXPENDITURES				
Debt service				
Principal prepayment	-	855,000	-	N/A
Interest	104,869	250,617	264,244	95%
Total debt service	<u>104,869</u>	<u>1,105,617</u>	<u>264,244</u>	418%
Other fees & charges				
Tax collector	-	3,660	3,488	105%
Total other fees and charges	<u>-</u>	<u>3,660</u>	<u>3,488</u>	105%
Total expenditures	<u>104,869</u>	<u>1,109,277</u>	<u>267,732</u>	414%
Excess/(deficiency) of revenues over/(under) expenditures	(97,112)	46,330	58,280	
Fund balances - beginning	856,920	713,478	723,646	
Fund balances - ending	<u>\$ 759,808</u>	<u>\$ 759,808</u>	<u>\$ 781,926</u>	

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2019A-1 BONDS
FOR THE PERIOD ENDED MAY 31, 2022**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ 47,910	\$ 248,126	\$ 170,014	146%
Assessment levy: off-roll	-	103,925	244,214	43%
Assessment prepayments	-	15,751	-	N/A
Lot closing	-	103,816	-	N/A
Interest	6	38	-	N/A
Total revenues	<u>47,916</u>	<u>471,656</u>	<u>414,228</u>	114%
EXPENDITURES				
Debt service				
Principal	-	95,000	95,000	100%
Principal prepayment	25,000	25,000	-	N/A
Interest	155,638	313,294	313,294	100%
Total debt service	<u>180,638</u>	<u>433,294</u>	<u>408,294</u>	106%
Other fees & charges				
Tax collector	-	4,004	3,542	113%
Total other fees and charges	<u>-</u>	<u>4,004</u>	<u>3,542</u>	113%
Total expenditures	<u>180,638</u>	<u>437,298</u>	<u>411,836</u>	106%
Excess/(deficiency) of revenues over/(under) expenditures	(132,722)	34,358	2,392	
Fund balances - beginning	731,899	564,819	668,563	
Fund balances - ending	<u>\$ 599,177</u>	<u>\$ 599,177</u>	<u>\$ 670,955</u>	

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2019A-2 BONDS
FOR THE PERIOD ENDED MAY 31, 2022**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: off-roll	\$ 16,042	\$ 16,042	\$ 110,813	14%
Assessment prepayments	-	1,065,124	-	N/A
Lot closing	-	322,119	-	N/A
Interest	8	53	-	N/A
Total revenues	<u>16,050</u>	<u>1,403,338</u>	<u>110,813</u>	1266%
EXPENDITURES				
Debt service				
Principal prepayment	760,000	1,510,000	-	N/A
Interest	34,313	95,555	110,813	86%
Total debt service	<u>794,313</u>	<u>1,605,555</u>	<u>110,813</u>	1449%
Excess/(deficiency) of revenues over/(under) expenditures	(778,263)	(202,217)	-	
Fund balances - beginning	1,209,435	633,389	294,932	
Fund balances - ending	<u>\$ 431,172</u>	<u>\$ 431,172</u>	<u>\$ 294,932</u>	

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2019 BONDS
FOR THE PERIOD ENDED MAY 31, 2022**

	<u>Current Month</u>	<u>Year To Date</u>
REVENUES		
Interest	\$ 3	\$ 22
Total revenues	<u>3</u>	<u>22</u>
EXPENDITURES		
Capital outlay	<u>3,600</u>	<u>51,738</u>
Total expenditures	<u>3,600</u>	<u>51,738</u>
Excess/(deficiency) of revenues over/(under) expenditures	(3,597)	(51,716)
Fund balances - beginning	<u>330,350</u>	<u>378,469</u>
Fund balances - ending	<u><u>\$ 326,753</u></u>	<u><u>\$ 326,753</u></u>

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2019 A-1 BONDS
FOR THE PERIOD ENDED MAY 31, 2022**

	<u>Current Month</u>	<u>Year To Date</u>
REVENUES		
Developer contribution	\$ -	\$ 735
Total revenues	<u>-</u>	<u>735</u>
EXPENDITURES		
Capital outlay	-	735
Total expenditures	<u>-</u>	<u>735</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	-
Fund balances - beginning	(4,276)	(4,276)
Fund balances - ending	<u>\$ (4,276)</u>	<u>\$ (4,276)</u>

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2019 A-2 BONDS
FOR THE PERIOD ENDED MAY 31, 2022**

	<u>Current Month</u>	<u>Year To Date</u>
REVENUES	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u>-</u>	<u>-</u>
 EXPENDITURES	 <u>-</u>	 <u>-</u>
Total expenditures	 <u>-</u>	 <u>-</u>
Net change in fund balances	-	-
Fund balances - beginning	(8,253)	(8,253)
Fund balances - ending	<u><u>\$ (8,253)</u></u>	<u><u>\$ (8,253)</u></u>

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

9

DRAFT
MINUTES OF MEETING
BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Beaumont Community Development District held a Regular Meeting on June 13, 2022 at 1:30 p.m., at 7764 Penrose Place, Wildwood, Florida 34785.

Present were:

Greg Meath	Vice Chair
Bradley Walker	Assistant Secretary
Troy Simpson	Assistant Secretary
Candice Smith	Assistant Secretary

Also present were:

Chuck Adams	District Manager
Jere Earlywine (via telephone)	District Counsel
Matt Morris	District Engineer
Jennifer Arroyo	Evergreen Lifestyles Management
John Curtis	Supervisor-Appointee
Jan Enis	Resident
Ana Ilic	Resident
George Michaels	Resident
Amanda Fitzpatrick	Resident
Perfecto Yolo	Resident
Juniper Landscaping Representative	

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Adams called the meeting to order at 1:31 p.m. Supervisors Meath, Simpson, Smith and Walker were present in person. Supervisor Harvey was not present.

SECOND ORDER OF BUSINESS

Public Comments

A resident appreciated the landscapers taking the time to properly mow the property instead of rushing down the greenbelt areas.

▪ **Resignation of Supervisor James P. Harvey and Appointment to Seat 2**

This item was an addition to the agenda.

Mr. Adams presented Mr. James Harvey's resignation letter.

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On MOTION by Ms. Smith and seconded by Mr. Simpson, with all in favor, the resignation of Mr. James P. Harvey, dated June 13, 2022, was accepted.

Mr. Simpson nominated Mr. John Curtis to fill Seat 2. No other nominations were made.

On MOTION by Mr. Simpson and seconded by Ms. Smith, with all in favor, the appointment of Mr. John Curtis to fill Seat 2, was approved.

Mr. Adams, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Mr. Curtis. Mr. Curtis has served on other CDD Boards and is familiar with the requirements.

Mr. Adams stated, with the appointment of Mr. Curtis, it is necessary to reconsider the slate of officers. The consensus was to appoint Ms. Smith as Chair and Mr. Curtis as an Assistant Secretary, with the remainder of the slate unchanged.

Resolution 2022-10 will be created and executed after the meeting.

On MOTION by Mr. Meath and seconded by Mr. Walker, with all in favor, Resolution 2022-10, Designating Certain Officers of the District, as stated, and Providing for an Effective Date, was adopted.

THIRD ORDER OF BUSINESS **Continued Discussion: Fiscal Year 2022/2023 Budget**

This item was not addressed.

FOURTH ORDER OF BUSINESS **Landscape Enhancements Financial Impact Analysis**

- **Consideration of Floralawn Proposals**
 - A. Work Order #1571, Location 4 [\$17,665.92]**
 - B. Work Order #1572, Location 5 [\$20,653.61]**
 - C. Work Order #1573, Location 6 [\$7,284.71]**
 - D. Work Order #1574, Location 8 [\$5,952.06]**
 - E. Work Order #1575, Location 7 [\$8,423.66]**
 - F. Work Order #1576, Select Mulching [\$44,072.00]**

- 80 G. Work Order #1581, Location 1 [\$17,890.92]
81 H. Work Order #1582, Location 2 [\$5,167.06]
82 I. Work Order #1583, Location 3 [\$5,757.06]
83 J. Work Order #1584, Location 9 [\$21,973.61]
84 K. Plant Selections

85 These items were not addressed. New Work Orders would be obtained from Juniper.

86

87 **FIFTH ORDER OF BUSINESS**

**Consideration of Floralawn Landscape
Management Proposal (CDD/Clubhouse)**

88

89

90 Mr. Adams stated that the Board will consider a proposal from Juniper, rather than
91 Floralawn. A landscaping contract and proposals were emailed to the Board.

92 Ms. Smith stated proposals were received from BrightView, Element Solutions,
93 Yellowstone and Juniper Landscaping. The scope was the same for all four contractors and
94 included 42 mowings per year, pesticide and fertilization. Juniper's proposals are within the
95 budget amount. Mr. Adams stated the Fiscal Year 2022 and the proposed Fiscal Year 2023
96 budgets both budgeted \$156,120 for this service and the Juniper bid is for \$151,500.

97 A Juniper representative stated that Juniper is looking forward to working in Beaumont.
98 He discussed areas of concern that he noted during a recent inspection. Ms. Arroyo stated, as
99 Juniper starts making weekly visits, a project punchlist would be developed. Ms. Smith stated
100 that, aside from CDD property, Juniper focused on the homes and the townhomes. She asked
101 Staff to inform residents of the work order system via an eblast.

102 Mr. Adams stated it is appropriate to enter into two contracts with Juniper. One for the
103 month of June, since the previous contract ended May 31st, and another motion for a 1-year
104 contract with Juniper, effective July 1, 2022, in an annual amount of \$151,429.62.

105

106 **On MOTION by Ms. Smith and seconded by Mr. Curtis, with all in favor, the**
107 **Juniper Landscaping proposal for Landscape Services for June 2022, in the**
108 **amount of \$10, 371.92, was approved.**

109

110 **On MOTION by Mr. Walker and seconded by Mr. Meath, with all in favor, the**
111 **Juniper Landscaping proposal for Landscape Services, effective July 1, 2022, for**
112 **a one-year term, in the amount of \$151,429.62, was approved.**

113

114

115 **SIXTH ORDER OF BUSINESS**

Discussion/Consideration of Stormwater Management Needs Analysis Report

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117
118 Mr. Morris stated that the Stormwater Management Needs Analysis Report was nearly
119 complete and would be submitted soon. A copy would also be emailed to the District
120 Manager’s office for distribution to the Board.

121
122 **SEVENTH ORDER OF BUSINESS**

Acceptance of Unaudited Financial Statements as of April 30, 2022

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124
125 Mr. Adams presented the Unaudited Financial Statements as of April 30, 2022.
126 The financials were accepted.

127
128 **EIGHTH ORDER OF BUSINESS**

Approval of May 9, 2022 Regular Meeting Minutes

129
130
131 Mr. Adams presented the May 9, 2022 Regular Meeting Minutes.

132
133 **On MOTION by Mr. Simpson and seconded by Ms. Smith, with all in favor, the**
134 **May 9, 2022 Regular Meeting Minutes, as presented, were approved.**

135
136
137 **NINTH ORDER OF BUSINESS**

Staff Reports

- 138
139 **A. District Counsel: *KE Law Group, PLLC***
140 There was no report.
141 **B. District Engineer: *Morris Engineering and Consulting, LLC***
142 There was no report.
143 **C. Field Operations Manager: *Evergreen Lifestyles Management***
144 Ms. Arroyo reported the following:
145 ➤ Staff is working with Juniper to familiarize them with the CDD.
146 ➤ Staff is focusing on pool area maintenance.
147 ➤ The signs would be installed on Thursday.
148 • **Update: Designated Towing Company**
149 This item was not discussed.
150 **D. District Manager: *Wrathell, Hunt and Associates, LLC***
151 • **NEXT MEETING DATE: July 11, 2022 at 1:30 P.M.**

152 ○ QUORUM CHECK

153 The next meeting would be held on July 11, 2022.

154

155 TENTH ORDER OF BUSINESS Board Members' Comments/Requests

156

157 There were no Board Members' comments or requests.

158

159 ELEVENTH ORDER OF BUSINESS Public Comments

160

161 A resident asked for a street parking and towing update. Ms. Arroyo stated that signage
162 will be installed on Thursday and the reserve parking signs were already installed. Ms. Smith
163 asked Staff to send a towing e-blast to remind residents of the towing schedule.

164 Resident George Michaels asked about the towing rates and suggested that it be
165 included in the e-blast. Mr. Adams stated there will likely be a towing fee and a storage fee
166 depending on how long violators take to retrieve their vehicles.

167 Resident Jan Enis asked if the flowers would be replaced and was informed that all the
168 annuals would be replaced.

169 Resident Amanda Fitzpatrick noted that there were dead flies on the pool area tables
170 for three days. She hoped more funds would be allocated for regular cleaning in the pool area.
171 She asked for the pool hours to be extended. The current "Dawn to Dusk" policy was discussed.

172 Resident Perfecto Yolo asked if he should call the police to report teenagers jumping the
173 fence and trespassing into the community. Mr. Earlywine stated that the CDD could contract
174 with the local police department. There needs to be a resolution on record that identifies who
175 can speak for the CDD in connection with trespassing and that individual must sign a waiver.

176 Discussion ensued regarding appointing Evergreen as the entity to report trespassers to
177 law enforcement, Envera and the Neighborhood Watch programs.

178

179 TWELFTH ORDER OF BUSINESS Adjournment

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182 On MOTION by Mr. Curtis and seconded by Mr. Walker, with all in favor, the
183 meeting adjourned at 2:07 p.m.

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Secretary/Assistant Secretary

Chair/Vice Chair

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

10D

BEAUMONT COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2021/2022 MEETING SCHEDULE

LOCATION

7764 Penrose Place, Wildwood, Florida, 34785

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 11, 2021	Regular Meeting	1:30 PM
January 10, 2022 CANCELED	Regular Meeting	1:30 PM
February 14, 2022	Regular Meeting	1:30 PM
March 14, 2022 CANCELED NO QUORUM	Regular Meeting	1:30 PM
April 11, 2022	Regular Meeting	1:30 PM
May 9, 2022	Regular Meeting	1:30 PM
June 13, 2022	Regular Meeting	1:30 PM
July 11, 2022	Regular Meeting	1:30 PM
August 8, 2022	Public Hearing & Regular Meeting	1:30 PM
September 12, 2022	Regular Meeting	1:30 PM