



***PARKLAND PRESERVE
COMMUNITY DEVELOPMENT DISTRICT***

Advanced Meeting Package

Regular Meeting

***Monday
August 28, 2023***

4:30 p.m.

***Location:
Parkland Preserve
Amenity Center
835 Parkland Trail
St. Augustine, FL 32095***

Note: The Advanced Meeting Package is a working document and thus all materials are considered DRAFTS prior to presentation and Board acceptance, approval or adoption.

Parkland Preserve Community Development District

250 International Parkway, Suite 208
Lake Mary FL 32746
321-263-0132 Ext. 193

Board of Supervisors
Parkland Preserve
Community Development District

Dear Board Members:

The Meeting of the Board of Supervisors of the Parkland Preserve Community Development District is scheduled for **Monday, August 28, 2023, at 4:30 p.m.** at the **Parkland Preserve, Amenity Center, 835 Parkland Trail, St. Augustine, FL 32095.**

The advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be presented at the meeting.

Should you have any questions regarding the agenda, please contact me at (321) 263-0132 X-193 or dmcinnes@vestapropertyservices.com. We look forward to seeing you at the meeting.

Sincerely,

David McInnes

District Manager

District: **PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

Date of Meeting: Monday, August 28, 2023

Time: 4:30 PM

Location: Parkland Preserve
Amenity Center
835 Parkland Trail
St. Augustine, FL 32095

Agenda

I. Roll Call

II. Audience Comments – *(limited to 3 minutes per individual for agenda items)*

III. Business Matters

- A. Presentation and Acceptance of the FY 2022 Audited Financial Statements [Exhibit 1](#)
- B. Consideration & Adoption of **Resolution 2023-05**, Project Completion Resolution for 2019 Projects [Exhibit 2](#)
- C. Consideration & Acceptance of Cost Share and License Agreement for Roadway Access [Exhibit 3](#)
- D. Consideration of Reciprocal Easement Agreement with Parcel 14 [Exhibit 4](#)

IV. Consent Agenda

- A. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held June 5, 2023 [Exhibit 5](#)
- B. Consideration for Acceptance – The May 2023 Unaudited Financial Report [Exhibit 6](#)
- C. Consideration for Acceptance – The June 2023 Unaudited Financial Report [Exhibit 7](#)
- D. Acceptance of Deficit Funding Letter Agreement for Lake Bank Erosion and Irrigation Repairs [Exhibit 8](#)

V. Office of Elected Supervisors

- A. Consideration of Resignation of Supervisors
- B. Consideration of Appointment of Supervisors
- C. Administration of Oath of Office to Newly Elected Supervisors [Exhibit 9](#)
- D. Form 1 Reminder [Exhibit 10](#)

- E. Consideration and Adoption of **Resolution 2023-06**, Designating Officers [Exhibit 11](#)

VI. Vendor Reports

- A. Presentation of Yellowstone Landscape Report [Exhibit 12](#)

- B. Presentation of Yellowstone Irrigation Inspection Report [Exhibit 13](#)

- C. Presentation of Charles Aquatics Pond Reports [Exhibit 14](#)

- June 2023
- July 2023

VII. FY 2023-2024 Budget & Assessment Public Hearing

- A. Fiscal Year 2023-2024 Budget Public Hearing

- Open the Public Hearing
- Presentation of FY 2023-2024 Budget [Exhibit 15](#)
- Public Comments
- Close the Public Hearing

- B. Consideration & Adoption of **Resolution 2023-07**, Adopting Final Budget for FY 2023-2024 and Annual Appropriations [Exhibit 16](#)

- C. Fiscal Year 2023-2024 Assessment Public Hearing

- Open the Public Hearing
- Public Comments
- Close the Public Hearing

- D. Consideration & Adoption of **Resolution 2023-08**, Levying O&M Assessments for FY 2023-2024 [Exhibit 17](#)

VIII. Staff Reports

- A. District Manager

- Discussion of Installing Bulletin Board on CDD Property Adjacent to Amenity Center [Exhibit 18](#)
- Discussion of Resident's Request on Pickleball Scheduling [Exhibit 19](#)

- B. District Attorney

- C. District Engineer

IX. Supervisors Requests

X. Audience Comments – New Business – *(limited to 3 minutes per individual for non-agenda items)*

XI. Adjournment

EXHIBIT 1

PARKLAND PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2022

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2022

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Parkland Preserve Community Development District
St. Johns County, Florida

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge 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 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 our report dated June 1, 2023, on our consideration of the Parkland Preserve Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the 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 the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 1, 2023 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 1, 2023

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

Our discussion and analysis of Parkland Preserve Community Development District, St. Johns County, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position balance of \$4,501,210.
- The change in the District's total net position in comparison with the prior fiscal year was \$1,956,472, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$2,210,050. A portion of fund balance is restricted for debt service and future capital repairs and replacement, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund. All funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

	Statement of Net Position	
	2022	2021
Current assets	\$ 2,222,869	\$ 1,544,171
Capital assets	14,010,788	13,791,907
Total assets	<u>16,233,657</u>	<u>15,336,078</u>
Current liabilities	437,120	483,443
Long-term liabilities	11,295,327	12,307,897
Total liabilities	<u>11,732,447</u>	<u>12,791,340</u>
Net position		
Net invested in capital assets	2,545,461	1,299,212
Restricted for capital projects	20,608	63,341
Restricted for debt service	1,900,935	1,188,193
Unrestricted	34,206	(6,008)
Total net position	<u>\$ 4,501,210</u>	<u>\$ 2,544,738</u>

The District's net position increased during the most recent fiscal year. The majority of the change represents the degree to which program revenues exceeded ongoing cost of operations.

Key elements of the District's change in net position are reflected in the following table:

	Change in Net Position	
	2022	2021
Program revenues	\$ 2,801,583	\$ 3,275,662
General revenues	6,500	23,543
Total revenues	<u>2,808,083</u>	<u>3,299,205</u>
Expenses		
General government	78,295	86,786
Physical environment	142,559	135,214
Interest on long-term debt	630,757	684,396
Total expenses	<u>851,611</u>	<u>906,396</u>
Change in net position	1,956,472	2,392,809
Net position - beginning of year	2,544,738	151,929
Net position - end of year	<u>\$ 4,501,210</u>	<u>\$ 2,544,738</u>

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$851,611, which primarily consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by special assessments and developer contributions.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$14,010,788 in construction in process and equipment. Construction in process has not completed as of September 30, 2022 and therefore is not depreciated to date. Once projects are complete, items will transfer to depreciable assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$11,465,327 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2023, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Parkland Preserve Community Development District's Finance Department at 250 International Parkway, Suite 208, Lake Mary, FL 32746.

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
September 30, 2022

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	\$ 49,513
Assessments receivable	2,543
Deposits	3,900
Due from developer	9,063
Prepaid items	4,367
Restricted assets:	
Investments	2,153,483
Capital assets:	
Non-depreciable	13,991,594
Depreciable	19,194
TOTAL ASSETS	\$ 16,233,657
LIABILITIES	
Accounts payable and accrued expenses	\$ 12,819
Accrued interest payable	254,301
Bonds payable, due within one year	170,000
Bonds payable, due in more than one year	11,295,327
TOTAL LIABILITIES	11,732,447
NET POSITION	
Net investment in capital assets	2,545,461
Restricted for:	
Capital projects	20,608
Debt service	1,900,935
Unrestricted	34,206
TOTAL NET POSITION	\$ 4,501,210

The accompanying notes are an integral part of this financial statement

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Contributions	Revenues and Changes in Net Position
				Governmental Activities
Governmental activities				
General government	\$ 78,295	\$ -	\$ 930,836	\$ 852,541
Physical environment	142,559	129,218	-	(13,341)
Interest on long-term debt	630,757	1,741,529	-	1,110,772
Total governmental activities	<u>\$ 851,611</u>	<u>\$ 1,870,747</u>	<u>\$ 930,836</u>	<u>1,949,972</u>
General revenues:				
				5,864
				636
				<u>6,500</u>
				1,956,472
				<u>2,544,738</u>
				<u>\$ 4,501,210</u>

The accompanying notes are an integral part of this financial statement

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2022

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
<u>ASSETS</u>				
Cash and cash equivalents	\$ 27,083	\$ -	\$ 22,430	\$ 49,513
Assessments receivable	712	1,831	-	2,543
Due from other funds	1,900	-	-	1,900
Deposits	3,900	-	-	3,900
Due from developer	9,063	-	-	9,063
Prepaid items	4,367	-	-	4,367
Restricted assets:				
Investments	-	2,153,405	78	2,153,483
TOTAL ASSETS	\$ 47,025	\$ 2,155,236	\$ 22,508	\$ 2,224,769
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts payable and accrued expenses	\$ 12,819	\$ -	\$ -	\$ 12,819
Due to other funds	-	-	1,900	1,900
TOTAL LIABILITIES	12,819	-	1,900	14,719
FUND BALANCES				
Nonspendable:				
Deposits and prepaid items	8,267	-	-	8,267
Restricted for:				
Debt service	-	2,155,236	-	2,155,236
Capital projects	-	-	20,608	20,608
Unassigned	25,939	-	-	25,939
TOTAL FUND BALANCES	34,206	2,155,236	20,608	2,210,050
TOTAL LIABILITIES AND FUND BALANCES	\$ 47,025	\$ 2,155,236	\$ 22,508	\$ 2,224,769

The accompanying notes are an integral part of this financial statement

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2022

Total Governmental Fund Balances in the Balance Sheet	\$ 2,210,050
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	14,018,569
Less accumulated depreciation	(7,781)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(254,301)
Original issue discount	154,673
Governmental bonds payable	(11,620,000)
Net Position of Governmental Activities	\$ 4,501,210

The accompanying notes are an integral part of this financial statement

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2022

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
REVENUES				
Developer contributions	\$ 123,072	\$ 598,901	\$ 208,863	\$ 930,836
Special assessments	129,218	1,741,529	-	1,870,747
Miscellaneous revenue	636	-	-	636
Investment earnings	224	5,639	1	5,864
TOTAL REVENUES	<u>253,150</u>	<u>2,346,069</u>	<u>208,864</u>	<u>2,808,083</u>
EXPENDITURES				
General government	78,295	-	-	78,295
Physical environment	134,641	-	3,620	138,261
Capital outlay	-	-	223,179	223,179
Debt				
Principal	-	1,005,000	-	1,005,000
Interest expense	-	650,642	-	650,642
TOTAL EXPENDITURES	<u>212,936</u>	<u>1,655,642</u>	<u>226,799</u>	<u>2,095,377</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>40,214</u>	<u>690,427</u>	<u>(17,935)</u>	<u>712,706</u>
FUND BALANCE				
Beginning of year	<u>(6,008)</u>	<u>1,464,809</u>	<u>38,543</u>	<u>1,497,344</u>
End of year	<u>\$ 34,206</u>	<u>\$ 2,155,236</u>	<u>\$ 20,608</u>	<u>\$ 2,210,050</u>

650,642

The accompanying notes are an integral part of this financial statement

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2022

Net Change in Fund Balances - Total Governmental Funds	\$ 712,706
Amount 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 costs of those assets are depreciated over their estimated useful lives:	
Capital outlay	223,179
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the Statement of Net Position and are eliminated in the Statement of Activities:	
Payments on long-term debt	1,005,000
Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported expenditures in the governmental funds:	
Current year provision for depreciation	(4,298)
Change in accrued interest payable	22,315
Provision for amortization of bond discount	(2,430)
Change in Net Position of Governmental Activities	\$ 1,956,472

The accompanying notes are an integral part of this financial statement

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Parkland Preserve Community Development District (the District) was established on March 23, 2018 by St. Johns County Ordinance 2018-14 pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. All of the Board members are affiliated with the Developers. The Supervisors are elected on an at large basis by the qualified electors of the property owners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing Improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other Items not included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

The District reports the following major governmental fund:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest of long-term debt.

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deposits and Investments (continued)

- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets (continued)

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Equipment	5 - 10

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

The statement of net position reports, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

The statement of net position reports, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

Committed fund balance - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance - Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE C - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances, including certificates of deposit, were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2022:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
JP Morgan U.S. Treasury Plus Money Market Fund	\$ 2,153,483	S&P AAAm	Weighted average of the fund portfolio: 13 days
Total Investments	<u>\$ 2,153,483</u>		

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

Credit risk - For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk - The District places no limit on the amount the District may invest in anyone issuer.

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

Fair Value Measurement - When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- Level 1: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- Level 2: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- Level 3: Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE E - CAPITAL ASSETS

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

	<u>Balance</u> <u>10/01/2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>09/30/2022</u>
Governmental activities:				
Capital assets, not being depreciated:				
Construction in process	\$ 13,768,415	\$ 223,179	\$ -	\$ 13,991,594
Total capital assets, not being depreciated	<u>13,768,415</u>	<u>223,179</u>	<u>-</u>	<u>13,991,594</u>
Capital assets, being depreciated				
Equipment	26,975	-	-	26,975
Total capital assets, being depreciated	<u>26,975</u>	<u>-</u>	<u>-</u>	<u>26,975</u>
Less accumulated depreciation for:				
Equipment	3,483	4,298	-	7,781
Total accumulated depreciation	<u>3,483</u>	<u>4,298</u>	<u>-</u>	<u>7,781</u>
Total capital assets, being depreciated - net	<u>23,492</u>	<u>(4,298)</u>	<u>-</u>	<u>19,194</u>
Governmental activities capital assets - net	<u>\$ 13,791,907</u>	<u>\$ 218,881</u>	<u>\$ -</u>	<u>\$ 14,010,788</u>

Depreciation was charged to physical environment.

NOTE F – LONG-TERM LIABILITIES

\$11,485,000 Special Assessment Revenue Bonds, Series 2019A – On May 22, 2019, the District issued \$11,485,000 in Special Assessment Revenue Bonds, Series 2019A. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable in annual principal installments through May 2050. The Bonds bear interest ranging from 4.5% to 5.375% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2021.

\$3,200,000 Special Assessment Revenue Bonds, Series 2019B – On May 22, 2019, the District issued \$3,200,000 in Special Assessment Revenue Bonds, Series 2019B. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable November 2032. The Bonds bear at 5.5% payable semi-annually on the first day of each May and November. During 2022, the District made prepayments of \$845,000.

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE F – LONG-TERM LIABILITIES (CONTINUED)

The Bond 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 agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2022.

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

	Balance 10/1/2021	Additions	Deletions	Balance 9/30/2022	Due Within One Year
Special Assessment Revenue Bonds, Series 2019A	\$ 10,495,000	\$ -	\$ 160,000	\$ 10,335,000	\$ 170,000
Special Assessment Revenue Bonds, Series 2019B	2,130,000	-	845,000	1,285,000	-
	12,625,000	-	1,005,000	11,620,000	170,000
Unamortized bond discount	(157,103)	-	(2,430)	(154,673)	-
	<u>\$ 12,467,897</u>	<u>\$ -</u>	<u>\$ 1,002,570</u>	<u>\$ 11,465,327</u>	<u>\$ 170,000</u>

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

September 30,	Principal	Interest	Total
2023	\$ 170,000	\$ 611,651	\$ 781,651
2024	175,000	604,001	779,001
2025	190,000	596,125	786,125
2026	200,000	587,101	787,101
2027	210,000	577,601	787,601
2028-2032	1,195,000	2,728,813	3,923,813
2033-2037	2,830,000	2,070,364	4,900,364
2038-2042	2,030,000	1,578,832	3,608,832
2043-2047	2,655,000	971,802	3,626,802
2048-2050	1,965,000	215,000	2,180,000
	<u>\$ 11,620,000</u>	<u>\$ 10,541,290</u>	<u>\$ 12,745,656</u>

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

NOTE G - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE H - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

NOTE I – CONCENTRATION

The Districts activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District operations.

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2022

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES			
Developer contributions	\$ -	\$ 123,072	\$ 123,072
Special assessments	276,895	129,218	(147,677)
Miscellaneous revenue	-	636	636
Investment earnings	-	224	224
TOTAL REVENUES	276,895	253,150	(23,745)
 EXPENDITURES			
Current			
General government	112,405	78,295	34,110
Physical environment	164,490	134,641	29,849
TOTAL EXPENDITURES	276,895	212,936	63,959
 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES			
	\$ -	40,214	\$ 40,214
 FUND BALANCES			
Beginning of year		(6,008)	
End of year		\$ 34,206	

* Original and final budget.

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors, Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

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*

To the Board of Supervisors
Parkland Preserve Community Development District
St. Johns County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Parkland Preserve Community Development District, as of September 30, 2022 and for the year ended September 30, 2022, which collectively comprise Parkland Preserve Community Development District's basic financial statements and have issued our report thereon dated June 1, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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 misstatements on a timely basis. A *material weakness* is a deficiency, or a 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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

This report is intended 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.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

June 1, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF
SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE
AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
Parkland Preserve Community Development District
St. Johns County, Florida

We have examined the District's compliance with the requirements of Section 218.415, Florida Statutes with regards to the District's investments during the year ended September 30, 2022. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the 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 the 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 the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

This report 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, management, and the Board of Supervisors of Parkland Preserve Community Development District, St. Johns County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
June 1, 2023

Management Letter

To the Board of Supervisors
Parkland Preserve Community Development District
St. Johns County, Florida

Report on the Financial Statements

We have audited the financial statements of the Parkland Preserve Community Development District (“District”) as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated June 1, 2023.

Auditors’ Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 1, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual audit.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

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

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

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

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as N/A.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as N/A.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as N/A.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as N/A.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Parkland Preserve Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$803 to \$2,063 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$1,870,747.
- c. The total amount of outstanding bonds issued by the district as \$11,620,000.

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 did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of 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.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 1, 2023

EXHIBIT 2

RESOLUTION 2023-08

**[PROJECT COMPLETION RESOLUTION
FOR 2019 PROJECTS]**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT ADDRESSING REAL ESTATE CONVEYANCES AND PERMITS; ACCEPTING A CERTIFICATE OF THE DISTRICT ENGINEER AND DECLARING THE 2019 PROJECTS COMPLETE; ADDRESSING CONTRIBUTION REQUIREMENTS; PROVIDING DIRECTION TO THE TRUSTEE; FINALIZING THE 2019 ASSESSMENTS; AUTHORIZING CONVEYANCES; AUTHORIZING A MUTUAL RELEASE; PROVIDING FOR A SUPPLEMENT TO THE IMPROVEMENT LIEN BOOK; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

Background

WHEREAS, the Parkland Preserve Community Development District (“**District**”) was established for the purpose of providing infrastructure improvements, facilities, and services to the lands within the District as provided in Chapter 190, *Florida Statutes*; and

2019 Projects and 2019 Bonds

WHEREAS, on March 13, 2019, the District issued its \$11,485,000 Special Assessment Revenue Bonds, Series 2019A and \$3,200,000 Special Assessment Revenue Bonds, Series 2019B (together, “**2019 Bonds**”), to finance a portion of its “**2019 Projects**,” and

WHEREAS, the 2019 Bonds were issued pursuant to that certain *Master Trust Indenture*, as supplemented by the *First Supplemental Trust Indenture*, and *Second Supplemental Trust Indenture*, each between the District and Regions Bank (“**Trustee**”) and dated May 1, 2019, respectively (collectively, the “**Indenture**”); and

WHEREAS, the 2019 Projects are described in the *Engineer’s Report – Master Capital Improvement Plan*, dated June 2018, as updated May 15, 2019 (“**Engineer’s Report**”); and

WHEREAS, the 2019 Projects include, among other things, roadways, stormwater management, utilities (water & sewer), offsite improvements, landscaping/lighting, and other infrastructure; and

WHEREAS, in order to secure repayment of the 2019 Bonds, and pursuant to Resolutions 2018-25, 2018-35, and 2019-01 (together, and among other assessment resolutions, “**2019 Assessment Resolutions**”), the District levied and imposed special assessment lien(s) (together, “**2019 Assessments**”), which are levied and imposed on certain benefitted lands (i.e., the “**2019 Assessment Area**”) within the District; and

WHEREAS, the 2019 Assessments are further described in the *Master Special Assessment Methodology Report*, dated August 15, 2018, and as supplemented by the *First Supplemental Special Assessment Methodology Report*, dated May 22, 2019 (together, “**2019 Assessment Report**”); and

WHEREAS, generally stated, the 2019 Projects specially benefits the assessable lands in the 2019 Assessment Area, as set forth in the 2019 Assessment Resolution, and it is reasonable, proper, just and right to assess the costs of the 2019 Projects financed with the 2019 Bonds to the specially benefited properties within the District as set forth in the 2019 Assessment Resolutions and this Resolution; and

Completion of Project

WHEREAS, the 2019 Projects, and all components thereof, have been completed; and

WHEREAS, pursuant to Chapter 170, *Florida Statutes*, and the Indenture, the District Engineer has executed and delivered an *Engineer's Certificate* ("**Engineer's Certificate**"), attached hereto as **Exhibit A**, wherein the District Engineer certified the 2019 Projects complete; and

WHEREAS, the District's Assessment Consultant has also made certain determinations in connection with the completion of the 2019 Projects, as set forth in **Exhibit B** ("**District Certificate**"); and

WHEREAS, upon receipt of and in reliance upon the Engineer's Certificate and District Certificate, the District's Board desires to certify the 2019 Projects complete in accordance with the Indenture and pursuant to Chapter 170, *Florida Statutes*; and

WHEREAS, based on the Engineer's Certificate, and District Certificate, the Board desires to declare the 2019 Projects complete for purposes of the Indenture and Chapter 170, *Florida Statutes*;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF
THE PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT:**

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

2. AUTHORITY. This Resolution is adopted pursuant the Indenture and provisions of Florida law, including Chapters 170 and 190, *Florida Statutes*.

3. ACCEPTANCE OF ENGINEER'S CERTIFICATE AND DISTRICT CERTIFICATE. The Board hereby accepts the Engineer's Certificate, attached hereto as **Exhibit A**, and District Certificate, attached hereto as **Exhibit B**, and certifies the 2019 Projects complete in accordance with the Assessment Resolution, the Indenture and Chapter 170 of the *Florida Statutes*. The Completion Date, as that term is defined in the Indenture, shall be the date of the Engineer's Certificate.

4. SATISFACTION OF CONTRIBUTION REQUIREMENTS. As noted in **Exhibit B**, the Developer has satisfied any and all Contribution Requirements (as defined in **Exhibit B**), if any, and the District hereby formally recognizes the satisfaction of all Contribution Requirements relating to the 2019 Assessments.

5. DIRECTION TO TRUSTEE. District Staff is directed to send notice to the Trustee for the 2019 Bonds of the completion of the 2019 Projects, effect any final transfers of funds from the acquisition and construction accounts for the 2019 Bonds, and close the accounts.

6. FINALIZATION OF 2019 ASSESSMENTS. Pursuant to Section 170.08, *Florida Statutes*, and the 2019 Assessment Resolutions, and because the 2019 Projects are complete, the 2019 Assessments

are to be credited the difference in the assessment as originally made, approved, and confirmed and a proportionate part of the actual project costs of the 2019 Projects. Because all of the original construction proceeds from the 2019 Bonds were used to construct the 2019 Projects, and all Contribution Requirements (if any) were satisfied, no such credit is due. Accordingly, and pursuant to Section 170.08, *Florida Statutes*, and the 2019 Assessment Resolutions, the 2019 Assessments are hereby finalized in the amount of the outstanding debt due on the 2019 Bonds in accordance with **Exhibit B** herein, and are hereby apportioned in accordance with the 2019 Assessment Report and the Final Assessment Lien Roll on file with the District Manager.

7. REAL ESTATE CONVEYANCES; PERMITS. In connection with the District's 2019 Projects, the District: (i) has accepted permits, approvals, right-of-way agreements and other similar documents from governmental entities for the construction and/or operation of the improvements, and (ii) has accepted, conveyed and/or dedicated certain interests in real and personal property (e.g., roads, utilities, stormwater improvements, and other systems), and, for those purposes, has executed plats, deeds, easements, bills of sale, permit transfer documents, agreements, and other documents necessary for the conveyance and/or operation of improvements, work product and land ((i) and (ii) together, the "**Conveyances**"). All such Conveyances are hereby ratified, if not previously approved, and any remaining Conveyances, as identified in **Exhibit A**, are expressly authorized.

8. MUTUAL RELEASE. Because the 2019 Projects are complete, the District hereby authorizes execution of the Mutual Release of Obligations, attached hereto as **Exhibit C**.

9. IMPROVEMENT LIEN BOOK. Immediately following the adoption of this Resolution, the special assessments as reflected herein shall be recorded by the Secretary of the Board of the District in the District's "Improvement Lien Book." The special assessment or assessments against each respective parcel shall be and shall remain a legal, valid and binding first lien on such parcel until paid and such lien shall be coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims.

10. TRUE-UP PAYMENTS. As set forth in **Exhibit B**, all true-up obligations are deemed satisfied at this time.

11. GENERAL AUTHORIZATION. The Chairman, members of the Board of Supervisors and District staff are hereby generally authorized, upon the adoption of this Resolution, to do all acts and things required of them by this Resolution or desirable or consistent with the requirements or intent hereof.

12. CONFLICTS. All District resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed. This Resolution is intended to supplement the 2019 Assessment Resolutions which remain in full force and effect. This Resolution and the 2019 Assessment Resolutions shall be construed to the maximum extent possible to give full force and effect to the provisions of each resolution. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

13. SEVERABILITY. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a

section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

14. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

[THIS SPACE INTENTIONALLY LEFT BLANK]

PASSED AND ADOPTED this ____ day of _____, 2023.

ATTEST:

**PARKLAND PRESERVE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____

Exhibit A: District Engineer's Certificate
Exhibit B: District Certificate
Exhibit C: Mutual Release of Obligations

EXHIBIT A

ENGINEER'S CERTIFICATE
COMPLETION OF 2019 PROJECTS

_____, 2023

Board of Supervisors
Parkland Preserve Community Development District

Regions Bank, as Trustee

RE: Certificate of Completion for 2019 Projects

This Certificate is furnished in accordance Chapter 170, *Florida Statutes*, and regarding the District's "**2019 Projects**" as described in the *Engineer's Report – Master Capital Improvement Plan*, dated June 2018, as updated May 15, 2019. It is also furnished pursuant to Section 5.01(c) of the *Master Trust Indenture*, and Section 4.01(a) of the *First Supplemental Trust Indenture*, and *Second Supplemental Trust Indenture*, each between the District and Regions Bank ("**Trustee**") and dated May 1, 2019, and relating to the \$11,485,000 Special Assessment Revenue Bonds, Series 2019A and \$3,200,000 Special Assessment Revenue Bonds, Series 2019B (together, "**2019 Bonds**"). This Certificate is intended to evidence the completion of the 2019 Projects undertaken by the District. The undersigned, as an authorized representative of District Engineer, hereby makes the following certifications upon which the District may rely:

1. I have reviewed certain available documentation, including, but not limited to, agreements, invoices, plans, plats, deeds, bills of sale, and other documentation relating to the District's 2019 Projects and have had an opportunity to inspect the improvements and work product comprising the 2019 Projects.

2. It is my professional opinion that:

- a. The 2019 Projects, and all components thereof, have been acquired, constructed and installed in accordance with their specifications, and are capable of performing the functions for which they were intended.
- b. To the best of my knowledge and belief, and after reasonable inquiry, all labor, services, materials, and supplies used in the 2019 Projects have been paid for and, where practicable, acknowledgment of such payments has been obtained from all contractors and suppliers.
- c. The purchase price paid by the District for the 2019 Projects is no more than the lesser of: (1) the fair market value of such improvements and work product at the time of construction, and (2) the actual cost of construction of such improvements and creation of the work product.
- d. The 2019 Projects cost at least the amount of (i) the acquisition and construction proceeds available from the 2019 Bonds, plus (ii) applicable assessment contributions (if any) as set forth in the District's assessment methodologies.
- e. The 2019 Projects, as completed, continue to provide sufficient benefit to support the 2019 Assessments on the benefitted lands within the District.

NOTE: NOTWITHSTANDING ANYTHING TO THE CONTRARY HEREIN, THIS CERTIFICATE AND THE OPINIONS EXPRESSED HEREIN DO NOT APPLY TO THE ITEMS ADDRESSED IN EXHIBIT I.

3. As part of the 2019 Projects, the District did not fund any improvements that generated impact fee credits or similar credits.

4. All plans, permits and specifications necessary for the operation and maintenance of the improvements made for the 2019 Projects are complete, in good standing, and on file with the District Engineer or have been transferred to the appropriate governmental entity having charge of such operation and maintenance.

5. The Date of Completion of the 2019 Projects shall be the date of this certificate stated above.

[CONTINUED ON NEXT PAGE]

WHEREFORE, the undersigned authorized representative of the District Engineer executes this Engineer's Certificate.

KIMLEY-HORN AND ASSOCIATES, INC.

William J. Schilling Jr., P.E.
Florida Registration No. _____
District Engineer

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 20___, by _____, P.E., District Engineer of the Parkland Preserve Community Development District, who is personally known to me or who has produced _____ as identification, and did [] or did not [] take the oath.

Notary Public, State of _____

Print Name: _____

Commission No.: _____

My Commission Expires: _____

EXHIBIT I: List of Open Items

EXHIBIT B

**DISTRICT CERTIFICATE
REGARDING PROJECT COMPLETION**

_____, 2023

Board of Supervisors
Parkland Preserve Community Development District

Regions Bank, as Trustee

RE: Completion of 2019 Projects

This Certificate is furnished in accordance with Chapter 170, *Florida Statutes*, and pursuant to Section 5.01(c) of the *Master Trust Indenture*, and Section 4.01(a) of the *First Supplemental Trust Indenture*, and *Second Supplemental Trust Indenture*, each between the District and Regions Bank (“Trustee”) and dated May 1, 2019, and relating to the \$11,485,000 Special Assessment Revenue Bonds, Series 2019A and \$3,200,000 Special Assessment Revenue Bonds, Series 2019B (together, “2019 Bonds”). This Certificate is intended to address certain matters in connection with the completion of the 2019 Projects, as defined in the trust indenture for the 2019 Bonds.

The District Manager has made the following certifications:

1. ***Finalization of Assessments***
 - a. The District has spent all monies from the applicable construction account for the 2019 Projects, with the exception of approximately \$22,431.
 - b. The Developer has satisfied any and all requirements, if any, to make contributions of infrastructure in connection with the reduction of 2019 Assessments to meet target levels, and/or to repay any impact fee credits.
 - c. As of the date hereof, no rebate amount is due and owing to the federal government with respect to the 2019 Bonds.
 - d. Accordingly, and pursuant to Section 170.08, Florida Statutes, no credit is due in connection with finalizing the 2019 Assessments. The benefit to the lands subject to the 2019 Assessments from the completed 2019 Projects is sufficient to support the 2019 Assessments, and the 2019 Assessments are fairly and reasonably allocated consistent with the Assessment Report.
 - e. Further, the 2019 Assessments are sufficient to pay the remaining debt service on the 2019 Bonds.
 - f. Based on a review of the applicable plats for all lands within the District, no true-up is presently due and owing at this time under the Assessment Resolutions.

2. ***Direction to Trustee*** – Because the 2019 Projects are complete, it is appropriate at this time to release any remaining monies in the acquisition and construction accounts for the 2019 Bonds and pursuant to the terms of the applicable trust indentures, and close the accounts.

WHEREFORE, the undersigned authorized representative has executed the foregoing District Certificate regarding Project Completion.

VESTA PROPERTY SERVICES, INC.

By: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 20___, by _____, on behalf of VESTA PROPERTY SERVICES, INC., as Assessment Consultant for the Parkland Preserve Community Development District, who is personally known to me or who has produced _____ as identification, and did [] or did not [] take the oath.

Notary Public, State of _____

Print Name: _____

Commission No.: _____

My Commission Expires: _____

EXHIBIT C

MUTUAL RELEASE

This Mutual Release (“**Release**”) is made and entered into by and between:

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in St. Johns County, Florida (“**District**”), and

NGMB PROPERTIES, LLC, a Florida limited liability company, with a mailing address of 1478 Riverplace Blvd., Suite 1808, Jacksonville, Florida 32207 (“**Developer**”).

RECITALS

WHEREAS, the District was established by ordinance adopted by the Board of County Commissioners in and for St. Johns County, Florida, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended (“**Act**”), and is validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the Act authorizes the District to issue bonds for the purpose, among others, of planning, financing, constructing, operating and/or maintaining certain infrastructure, roadways, stormwater management, utilities (water & sewer), offsite improvements, landscaping/lighting, and other infrastructure within or without the boundaries of the District; and

WHEREAS, the Developer is the primary developer of certain lands within the boundaries of the District; and

WHEREAS, on March 31, 2019, the District issued its \$11,485,000 Special Assessment Revenue Bonds, Series 2019A and \$3,200,000 Special Assessment Revenue Bonds, Series 2019B (together, “**2019 Bonds**”), to finance a portion of its “**2019 Projects**,” and

WHEREAS, the 2019 Projects are described in the *Engineer’s Report – Master Capital Improvement Plan*, dated June 2018, as updated May 15, 2019 (“**Engineer’s Report**”); and

WHEREAS, in connection with the 2019 Bonds, the District entered into certain agreements with the Developer, including the *Completion Agreement (2019 Bonds)*, dated May 31, 2019 (“**Completion Agreement**”), and the *Acquisition Agreement (and Advanced Funding Agreement)*, dated May 31, 2019 (“**Acquisition Agreement**”); and

WHEREAS, the District is in the process of declaring the 2019 Projects complete, and the parties desire to provide mutual releases relating thereto.

NOW, THEREFORE, for and in consideration of mutual promises and obligations, the receipt and sufficiency of which are hereby acknowledged, the District and the Developer agree as follows:

1. RECITALS. The recitals so stated above are true and correct and by this reference are incorporated as a material part of this Release.

2. MUTUAL RELEASES. The Developer and District hereby agree that the Developer has been paid in full for any amounts owed in connection with the 2019 Projects, and that there are no amounts of any kind due now or in the future, whether as construction proceeds, deferred costs, or otherwise, and whether pursuant to the Acquisition Agreement, Completion Agreement, applicable Trust Indentures or any other agreement, to the Developer and relating in any way to the 2019 Projects or the 2019 Bonds. Accordingly, the Developer hereby acknowledges receipt of all payments due and owing for work product, infrastructure, or land conveyance, or any other amount owed relating in any way to the 2019 Projects or 2019 Bonds; certifies that there are no outstanding requests for payment and that there is no disagreement as to the appropriateness of any such payments; and further waives and releases any claim, entitlement, or right it presently has or may have in the future to any additional payment of amounts due and owing related to the 2019 Projects or 2019 Bonds.

In consideration therefor, the District does hereby release, release, remit, acquit, and forever discharge from any and all claims, demands, damages, attorney's fees (including appellate attorney's fees), costs, debts, actions, causes of action, and suits of any kind or nature whatsoever all claims it presently has or may have in the future against the Developer and its assigns, successors, predecessor and successor corporations, parent corporations, subsidiaries, affiliates, officers (past and present), employees (past and present), independent agents (past and present), agents (past and present, attorneys (past and present, partners (past and present), members (past and present), insurers (past and present), and any and all sureties and other insurers, on account of all damages, including compensatory, economic, non-economic, punitive, and all other damages, known and unknown, foreseen and unforeseen, and any and all rights, claims and demands of whatsoever kind or nature, in law or in equity, which it ever had, now have or may hereafter acquire against such parties arising out of or with respect to the construction, implementation, equipping, ownership and operation of the 2019 Projects, or any portions thereof, and the Acquisition Agreement, Completion Agreement or 2019 Bonds.

Note: Notwithstanding anything to the contrary herein, this Mutual Release does not apply to the items listed in Exhibit I and that are identified therein as "Developer Items." The Developer agrees to complete all such Developer Items at its own expense.

3. ASSESSMENTS. Nothing in this Mutual Release shall be construed to waive or otherwise apply to the Developer's obligation to pay assessments owed to the District and levied on lands owned by the Developer.

4. EFFECTIVE DATE. The releases contained herein shall take effect upon execution of this Release.

[THIS SPACE INTENTIONALLY LEFT BLANK]

WHEREFORE, the parties below execute this Release to be effective as of the ____ day of _____,
2023.

**PARKLAND PRESERVE
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Its: _____

NGMB PROPERTIES, LLC

By: _____
Its: _____

EXHIBIT I: List of Open Items

EXHIBIT 3

This instrument was prepared by:

(This space reserved for Clerk)

KUTAK ROCK, LLP
407 W. College Ave.
Tallahassee, Florida 32301

COST SHARE AND LICENSE AGREEMENT

THIS COST SHARE AND LICENSE AGREEMENT (“Agreement”) is made and entered into to be effective this ___ day of _____, 2023, by and between:

Parkland Preserve Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in St. Johns County, Florida, and whose mailing address is c/o DPFM Management & Consulting LLC, 250 International Parkway, Suite 208, Lake Mary, Florida 32746 (“**District**”); and

_____, a _____, whose address is c/o _____ (“**Landowner**”).

RECITALS

WHEREAS, the District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended, and is validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the District presently owns and maintains the Parkland Trail roadway segment from the Parkland Preserve community entry to the entry of certain Adjacent Property (defined below), as well as a gate access system at the main entry (together, “**Roadway Improvements**”); and

WHEREAS, the Landowner owns property known as “Parcel 14” and described in **Exhibit B (“Adjacent Property”)** adjacent to the District and desires for future residents of the Adjacent Property to be added to the District’s gate access system so that such residents can more easily use the Roadway Improvements; and

WHEREAS, the District is agreeable to doing so, provided that the Adjacent Property contributes to the District’s cost and expenses in maintaining and operating the Roadway Improvements;

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

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

2. COST SHARING. In connection with the District’s annual budget process which begins prior to June 15 of each year and ends no later than September 30 of each year, the District will post its proposed budget on the District’s web-site in accordance with law, showing the proposed budgeted costs

for the Shared Expenses (as defined herein) for the upcoming District fiscal year, which begins October 1. As of the date of this Agreement, the Landowner shall be responsible for 36% of the Shared Expenses (as defined herein). The “**Shared Expenses**” refers to those items related to the District’s ownership, operation, maintenance, repair and replacement of the Roadway Improvements, as set forth in the District’s annual budget, a sample of which is attached hereto as **Exhibit A**. The Landowner shall pay the Shared Expenses to the District each District fiscal year, and within 30 days of written notice from the District.

NOTE REGARDING TIMING: The parties recognize that the Adjacent Property is not yet developed. Accordingly, and while this Agreement has been signed prior to any homes being built within the Adjacent Property and with certificates of occupancy, the parties agree that the cost sharing obligations under this Section shall be further pro-rated based on a proportion of (i) the number of homes built within the Adjacent Property and with certificates of occupancy divided by (ii) the total number of planned homes (i.e., ____ homes). For example, if 25% of the planned homes are constructed with certificates of occupancy, as indicated by the County Property Appraiser’s office at the time of the District’s adoption of its annual budget, then, for the year in question, the Landowner shall only be responsible for 25% of the cost sharing obligation set forth in this Section 2. When the Adjacent Property is fully developed, and regardless of whether the total number of actual homes equals the total number of planned homes, the Landowner shall be responsible for 100% of the cost sharing obligation set forth in this Section 2.

3. GATE AND ROADWAY ACCESS. In consideration of the Landowner paying the Shared Expenses on an annual basis as set forth herein, (i) the District shall add residents of the Adjacent Property to the District’s electronic gate access system to allow such residents to access the Roadway Improvements in the same manner as residents of the District; (ii) the District shall operate, maintain, repair and replace the Roadway Improvements which contribute to the Shared Expenses in a commercially reasonable manner and in accordance with applicable law; and (iii) the District does hereby grant and convey to Landowner and residents of the Adjacent Property a non-exclusive access license over, across, under, on and through all roadway tracts owned by the District and located within the District’s boundaries.

4. COMPLIANCE WITH LAW. Any rights granted hereunder shall be exercised by the parties only in accordance and compliance with any and all applicable laws, ordinances, rules, regulations, permits and approvals, and any future modifications or amendments thereto. The parties covenant and agree that neither party shall discharge into or within the District’s stormwater system, any hazardous or toxic materials or substances, any pollutants, or any other substances or materials prohibited or regulated under any federal, state or local law, ordinance, rule, regulations or permit, except in accordance with such laws, ordinances, rules, regulations and permits.

5. DEFAULT. A default by a party under this Agreement, which continues for more than 30 days after the non-defaulting party has sent written notice of such default to the non-defaulting party, shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of actual damages (but not consequential, special or punitive damages), injunctive relief and/or specific performance.

6. ENFORCEMENT OF AGREEMENT. In the event that any party 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' and paralegals' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

7. AGREEMENT. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement.

8. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing that is executed by the parties hereto.

9. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of all parties to this Agreement, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

10. NOTICES. All notices, requests, consents and other communications under this Agreement ("**Notices**") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, at the addresses set forth above. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth in this Agreement. 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 parties may deliver Notice on behalf of the parties. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addresses 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 addresses set forth in this Agreement.

11. THIRD PARTY BENEFICIARIES. This Agreement is solely for the benefit of the formal parties to this Agreement and their successors and assigns, and no right or cause of action shall accrue upon or by reason hereof to or for the benefit of any third party not a formal party to this Agreement or its successor or assign. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties to this Agreement and their successors and assigns any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; 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 parties to this Agreement and their respective representatives, successors, and assigns.

12. ASSIGNMENT; RUNS WITH THE LAND. The covenants, terms, agreements, rights and obligations of the parties are intended to be, and are construed as, covenants running with the Adjacent Property, and shall be binding upon, and inure to the benefit of each of the parties and their respective successors and assigns.

13. CONTROLLING LAW. This Agreement and the provisions contained herein shall be construed, interpreted, and controlled according to the laws of the State of Florida.

14. PUBLIC RECORDS. Landowner understands and agrees that all documents of any kind provided to the District or to District staff in connection with the work contemplated under this Agreement may be public records and will be treated as such in accord with Florida law.

15. ARM'S LENGTH TRANSACTION. This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties 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 doubtful language will not be interpreted or construed against any party.

16. SOVEREIGN IMMUNITY. Landowner agrees that nothing in this Agreement shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, Florida Statutes, or other statutes or law.

17. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

18. 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. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

19. SEVERABILITY. If any term or provision of this Agreement or the application thereof to any person or circumstances shall, to any extent, be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term and provision of this Agreement shall be valid and be enforced to the fullest extent permitted by law.

[SIGNATURES TO FOLLOW ON NEXT PAGE]

[SIGNATURE PAGE FOR COST SHARE AND LICENSE AGREEMENT]

WITNESS

**PARKLAND PRESERVE COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Name: _____

By: _____
Name: _____
Title: _____

By: _____
Name: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2023, by _____, as _____ of PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF _____

(NOTARY SEAL)

Name: _____
(Name of Notary Public, Printed, Stamped or
Typed as Commissioned)

[SIGNATURE PAGE FOR COST SHARE AND LICENSE AGREEMENT]

WITNESS

By: _____

Name: _____

By: _____

Name: _____

Title: _____

By: _____

Name: _____

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 2023, by _____, as _____ of _____, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF _____

(NOTARY SEAL)

Name: _____
(Name of Notary Public, Printed, Stamped or
Typed as Commissioned)

EXHIBIT A: Sample Budget

EXHIBIT A: Sample Budget Showing Shared Expenses

Sample Roadway Improvements Budget

Electric – Entry and Street Lighting*	\$ 500
Security Monitoring - Video	\$ 840
Remote Security	\$ 650
Gate Management	\$ 1,800
Receptionist/Call Boxes	\$ 3,000
Roadway and Gate Capital Reserve*	\$ 2,500
Sample Annual Roadway Improvements Budget:	\$9,290.00

Allocation to Adjacent Property is 36%

Shared Expenses: \$3,344.40

PLUS, anticipated one-time cost for first year resident set-up:

Automobile Bar Codes \$6,300
(Estimate of 2 bar codes per unit (2 x 210 = 420 in first year at \$15 per bar code)

FIRST YEAR SHARED EXPENSES TOTAL: \$9,644.40

Additional automobile bar codes may be purchased by residents for \$15.00 per bar code, subject to future price escalation.

*Certain budgeted costs, as indicated above, are limited to the costs applicable to the approximately 1,000 linear feet of the Parkland Trail roadway from the entry of Parkland Preserve to the entry of the Adjacent Property. All costs are further pro-rated by 36% to allocate such costs only to the Adjacent Parcel landowners.

**The CDD may also charge as part of the Total Shared Expenses any actual costs for adding additional Adjacent Property landowners to the District's roadway access system (so, e.g., the one-year cost for first year resident set-up, cost of additional cards, additional staffing, etc.).

***This is a sample budget only and is subject to change on annual basis due to vendor contract/rates, and/or other services (e.g., re-paving, capital repairs, etc.) for the above-items.

EXHIBIT 4

RECIPROCAL EASEMENT AGREEMENT

THIS EASEMENT AGREEMENT (“Agreement”) is made this ___ day of _____, 2023, by and between:

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, and whose address is c/o Vesta District Services, 250 International Parkway, Suite 208, Lake Mary, Florida 32746 (“**District**”), and

DLP PARKLAND PRESERVE VENTURES, LLC, a Florida limited liability company, and whose address is 405 Golfway West Drive, Suite 300, St. Augustine, Florida 32095 (“**Developer**,” together with District, “**Parties**”).

WITNESS

WHEREAS, District is the owner in fee simple of Tract U, as identified on the plat entitled, *Parkland Preserve Phase 3A-4A*, and recorded in the Public Records of St. Johns County, Florida, and more particularly described in **Exhibit A (“Property”)**; and

WHEREAS, Developer is the fee simple owner of land adjacent to the property; and

WHEREAS, for the benefit of District and Developer, the Parties desire to create a reciprocal easement for stormwater management and the drainage/retention system improvements located within the Property (“**Improvements**”); and

WHEREAS, District agrees to grant Developer certain easements, rights and privileges, including an easement over and across a certain portion of the Property for the purposes of drainage and retention of stormwater; and

WHEREAS, Developer agrees to grant District certain easements, rights and privileges, including an easement over and across a certain portion of the Property for the purposes of drainage and retention of stormwater; and

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants of the Parties contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

1. RECITALS. The foregoing recitals are true and correct and by this reference are incorporated as a material part of this Agreement.

2. GRANT OF NON-EXCLUSIVE RECIPROCAL EASEMENT. District, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, hereby grants to Developer, and its respective employees, agents, assignees, contractors (or their subcontractors, employees or materialmen), or representatives, easements for ingress and egress over, upon and across the Property, together with the perpetual, non-exclusive right, privilege and easement for the purposes of accumulation, drainage, discharge, flowage and passage of water and stormwater as is or may from time to time occur or be generated now or hereafter located on the Property, and for the purposes of

constructing, installing, servicing, operating, maintaining, inspecting, repairing, replacing, connecting or renewing the drainage/retention system. Developer, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, hereby grants to District, and its respective employees, agents, assignees, contractors (or their subcontractors, employees or materialmen), or representatives, easements for ingress and egress over, upon and across the Property, together with the perpetual, non-exclusive right, privilege and easement for the purposes of accumulation, drainage, discharge, flowage and passage of water and stormwater as is or may from time to time occur or be generated now or hereafter located on the Property, and for the purposes of constructing, installing, servicing, operating, maintaining, inspecting, repairing, replacing, connecting or renewing the drainage/retention system.

Any construction conducted by a party (together with its employees, agents, assignees, contractors (or their subcontractors, employees or materialmen), or representatives, "**Constructing Party**") on a portion of the Property owned by the other party shall be subject to the following provisions:

- a. Any construction shall be limited to construction, installation, modification, repair and/or replacement of stormwater improvements. No construction shall be commenced without the prior written approval of the other party, which approval shall not be unreasonably withheld. Further, any construction shall not diminish the stormwater capacity of the District's stormwater system, and shall be consistent with all applicable stormwater permits and approvals.
- b. Prior to undertaking any construction, the Constructing Party shall provide 30-days prior written notice to the other party, and provide copies of any plans, permits, approvals and other information reasonably requested by the non-constructing party. Further, upon completion of any construction, the Constructing Party shall cooperate with the other party to conduct an inspection of the Property, and shall ensure that the Property is restored in a manner consistent with community standards.
- c. The Constructing Party shall undertake any construction in a sound, professional manner and shall have sole responsibility for obtaining any necessary permits or regulatory approvals for the use of the area. Any rights granted hereunder shall be exercised only in accordance and compliance with any and all applicable laws, ordinances, rules, regulations, permits and approvals, and any future modifications or amendments thereto. The Constructing Party shall not discharge into or within the Property any hazardous or toxic materials or substances, any pollutants, or any other substances or materials prohibited or regulated under any federal, state or local law, ordinance, rule, regulation or permit, except in accordance with such laws, ordinances, rules, regulations and permits.
- d. The Constructing Party shall cause its contractors and/or subcontractors performing work on the Project to comply with the requirements of this Agreement by incorporating the Constructing Party's obligations hereunder into any agreements with the Constructing Party's contractors and/or subcontractors.

- e. The Constructing Party shall not permit (and shall promptly satisfy) any construction, mechanic's lien or encumbrance against the Property in connection with the exercise of its rights hereunder.
- f. The Constructing Party shall cause to be maintained at all times general liability insurance to afford protection against any and all claims for personal injury, death or property damage arising directly or indirectly out of the exercise of the rights and privileges granted. Said insurance shall be issued by solvent, reputable insurance companies authorized to do business in the State of Florida, and shall be in a combined-single limit of not less than \$1,000,000.00 with respect to bodily injury or death and property damage.
- g. In the event that the Constructing Party causes damage to the Property or to adjacent property or improvements in the exercise of the easement rights granted herein, the Constructing Party, at the Constructing Party's sole cost and expense, agrees to promptly commence and diligently pursue the restoration of the same and the improvements so damaged to, as nearly as practical, the original condition and grade, including, without limitation, repair and replacement of any landscaping, hardscaping, plantings, ground cover, roadways, driveways, sidewalks, parking areas, fences, walks, utility lines, stormwater facilities, pumping facilities, pumps and other structures or improvements of any kind.

3. INCONSISTENT USE. The Parties agree and covenant that they shall not exercise any rights in the Property inconsistent with, or which unreasonably interfere with, the rights herein afforded to other party.

4. BINDING EFFECT. This Agreement and all of the provisions, representations, covenants, and conditions contained herein shall be binding upon and inure to the benefit of the parties hereto and shall run with the land, and be binding upon, and for the benefit of, successors and assigns in interest to the Property.

5. TERMINATION. At any time, either party may terminate this Agreement for any or no reason in its sole discretion and by providing at least sixty (60) days written notice to the other party of its intent to terminate.

6. DEFAULT. A default or termination by either party under this Agreement shall only entitle the other party to terminate this Agreement, and, in connection with any default hereunder, both parties hereto waive and release the other party from any and all remedies available at law or in equity, which may include but not be limited to the right of actual damages, injunctive relief and/or specific performance.

7. NOTICES. Any notice, demand, consent, authorization, request, approval, or other communication that any party is required, or may desire, to give to or make upon the other party pursuant to this Agreement shall be effective and valid only if in writing and delivered personally to the other parties or sent by express 24-hour guaranteed courier or delivery service or by certified mail of the United States Postal Service, postage prepaid and return receipt requested, addressed to the other party as follows at the addresses first set forth above (or to such other place as any party may by notice to the others specify).

Notice shall be deemed given when received, except that if delivery is not accepted, notice shall be deemed given on the date of such non-acceptance. 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 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(s) for Developer may deliver Notice on behalf of the Parties, respectively.

8. SOVEREIGN IMMUNITY. Nothing contained in this Agreement shall constitute or be construed as a waiver of Grantor's limitations on liability set forth in Section 768.28, *Florida Statutes*, and other applicable law.

9. INDEMNIFICATION. To the extent permitted by law, but without waiving any sovereign immunity protection or other limits on liability afforded by law, each party shall indemnify and hold harmless the other party and its successors, assigns, agents, employees, staff, contractors, officers, supervisors, and representatives (together, "**Indemnitees**"), from any and all liability, loss or damage, whether monetary or otherwise, including reasonable attorneys' fees and costs and all fees and costs of mediation or alternative dispute resolution, as a result of any claims, liabilities, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, or judgments, against Indemnitees which arise out of any of the activities referred to under the terms of this Agreement or use of the Property.

10. ASSIGNMENT. Neither party may assign, transfer or license all or any portion of its real property rights under this Agreement without the prior written consent of the other party. Any assignments attempted to be made by any party without the prior written approval of the other party are void.

11. CONTROLLING LAW; VENUE. This Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. The parties consent to and agree that the exclusive venue for any dispute arising hereunder shall be in the County in which the District is located.

12. PUBLIC RECORDS. The Developer understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Developer agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Developer acknowledges that the designated public records custodian for the District is its District Manager ("**Public Records Custodian**"). Among other requirements and to the extent applicable by law, the Developer 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 Developer 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 Developer'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 Developer, the Developer 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 DEVELOPER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE DEVELOPER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT C/O DAVID MCINNES, VESTA PROPERTY SERVICES, 250 INTERNATIONAL PARKWAY, SUITE 208, LAKE MARY, FLORIDA 32746, PHONE (321)263-0132, AND E-MAIL DMCINNES@VESTAPROPERTYSERVICES.COM

13. 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.

14. BINDING EFFECT. This Agreement and all of the provisions thereof shall inure to the benefit of and be binding upon the parties set forth herein and their respective successors and permitted assigns, and the agents, employees, invitees, tenants, subtenants, licensees, lessees, mortgagees in possession and independent contractors thereof, as a covenant running with and binding upon the Property.

15. AUTHORIZATION. By execution below, the undersigned represent that they have been duly authorized by the appropriate body or official of their respective entity to execute this Agreement, and that each party has complied with all the requirements of law and has full power and authority to comply with the terms and provisions of this instrument.

16. 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 Parties hereto. Any amendments to this Agreement that materially affects the easement area or the stormwater management facilities shall not be made without prior approval of the St. Johns River Water Management District.

17. ENTIRE AGREEMENT. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement.

18. COUNTERPARTS. This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

[SIGNATURES ON NEXT PAGE]

IN WITNESS WHEREOF, District and Developer caused this Agreement to be executed, effective as of the day and year first written above.

WITNESSES

**PARKLAND PRESERVE
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Name: _____

By: _____
Name: _____
Title: _____

By: _____
Name: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of _____, 2023, by _____, as _____ of **PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF _____

(NOTARY SEAL)

Name: _____
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

[SIGNATURE PAGE OF AGREEMENT]

WITNESSES

DLP PARKLAND PRESERVE VENTURES, LLC

By: _____
Name: _____

By: _____
Name: _____
Title: _____

By: _____
Name: _____

STATE OF _____
COUNTY OF _____

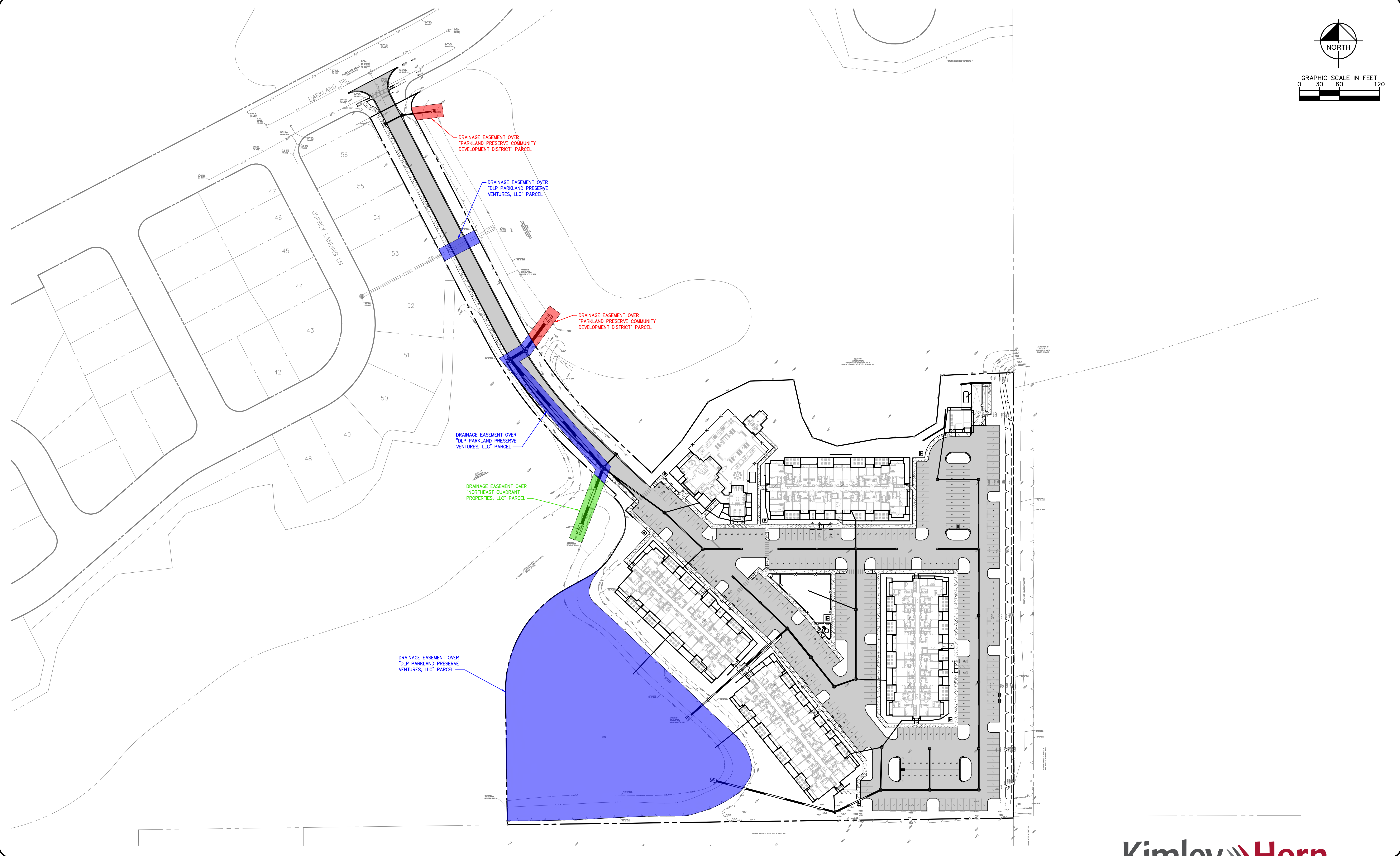
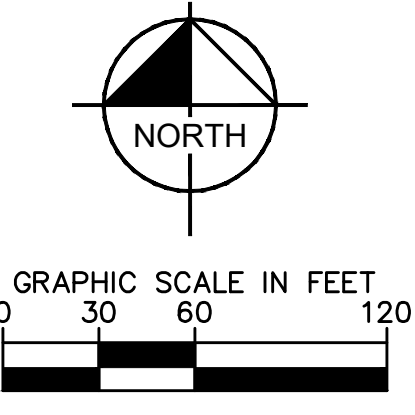
The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of _____, 2023, by _____, as _____ of **DLP PARKLAND PRESERVE VENTURES, LLC**, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF _____

(NOTARY SEAL)

Name: _____
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

EXHIBIT A



Drawing name: K:\JAX_Civil\045692000 - Parkland Preserve MFAR\Cadd\Exhibits\2023-07-24 - Drainage Easement Exhibit.dwg Layout1 Jul 24, 2023 11:45am by: Erica.Bright

Parkland Preserve MFAR - Drainage Easements Exhibit

2023-07-24



© 2023 KIMLEY-HORN AND ASSOCIATES, INC.
12740 GRAN BAY PARKWAY WEST, SUITE 2350
JACKSONVILLE, FLORIDA 32258
PHONE: 904-828-3900
WWW.KIMLEY-HORN.COM REGISTRY No. 35106

EXHIBIT 5

1 **MINUTES OF MEETING**

2 **PARKLAND PRESERVE**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the Parkland Preserve Community
5 Development District was held on Monday, June 5, 2023 at 4:33 p.m. at Parkland Preserve Amenity Center,
6 835 Parkland Trail, St. Augustine, FL 32095.

7 **FIRST ORDER OF BUSINESS – Roll Call**

8 Mr. McInnes called the meeting to order and conducted roll call.

9 Present and constituting a quorum were:

10	Mohammad Bataineh	Board Supervisor, Chairman
11	Nasrullah Ghafoor	Board Supervisor, Vice Chairman
12	Chase Balanky	Board Supervisor, Assistant Secretary

13 Also present were:

14	David McInnes	District Manager, Vesta District Services
15	Jere Earlywine (<i>via phone</i>)	District Counsel, KE Law Group
16	Bill Schilling	District Engineer, Kimley-Horn

17 *The following is a summary of the discussions and actions taken at the June 5, 2023 Parkland Preserve*
18 *CDD Board of Supervisors Regular Meeting. Audio for this meeting is available upon public records*
19 *request.*

20 **SECOND ORDER OF BUSINESS – Audience Comments – (limited to 3 minutes per individual for**
21 **agenda items)**

22 An audience member expressed concerns about erosion problems on community pond banks, and
23 requested information on what was being done to address the issues, as well as a suggested timeline.
24 The audience member additionally noted that Charles Aquatics had sprayed the cattails, which she
25 noted were invasive but helped to prevent erosion. The audience member asked whether there were
26 alternative plants that could be installed to mitigate erosion.

27 An audience member suggested that spray treatment of cattails may be having a negative impact
28 on pond populations.

29 An audience member commented on the popularity of pickleball, and stated that classes had been
30 instituted for beginners and more advanced players. The audience member noted that courts were
31 slated for repairs at some point in the future, and asked whether a specific month was set for this to
32 occur. The audience member additionally recalled that he had submitted a request for wind nets to
33 be installed around the courts.

34 **THIRD ORDER OF BUSINESS – Consent Agenda**

- 35 A. Exhibit 1: Consideration for Approval – The Minutes of the Board of Supervisors Regular
36 Meeting Held March 27, 2023
- 37 B. Exhibit 2: Consideration for Acceptance – The April 2023 Unaudited Financial Report
- 38 C. Exhibit 3: Funding Request – Pool Deck & Landscape Repairs

39 **On a MOTION by Mr. Bataineh, SECONDED by Mr. Ghafoor, WITH ALL IN FAVOR, the Board**
40 **approved all items of the Consent Agenda for the Parkland Preserve Community Development District.**

41 **FOURTH ORDER OF BUSINESS – Vendor Reports**

- 42 A. Exhibit 4: Presentation of Yellowstone Irrigation Inspection Report
43 B. Exhibit 5: Presentation of Yellowstone Service Report
44 C. Exhibit 6: Presentation of Charles Aquatics Pond Reports
45 > April 2023
46 > May 2023

47 **FIFTH ORDER OF BUSINESS – Business Matters**

- 48 A. Presentation and Acceptance of the FY 2021 Audited Financial Statements
49 Mr. McInnes noted that the audit had been submitted late to the state, but otherwise there were no
50 issues reported.

51 On a MOTION by Mr. Bataineh, SECONDED by Mr. Ghafoor, WITH ALL IN FAVOR, the Board
52 accepted the FY 2021 Audited Financial Statements, for the Parkland Preserve Community Development
53 District.

- 54 B. Exhibit 7: Consideration & Adoption of **Resolution 2023-03**, Designating Registered Agent and
55 Registered Office

56 On a MOTION by Mr. Bataineh, SECONDED by Mr. Ghafoor, WITH ALL IN FAVOR, the Board adopted
57 **Resolution 2023-03**, Designating Registered Agent and Registered Office, for the Parkland Preserve
58 Community Development District.

- 59 C. Exhibit 8: Consideration & Adoption of **Resolution 2023-04**, Approving Proposed FY 2024
60 Budget and Setting a Public Hearing

61 Mr. McInnes explained the process of approving a proposed high water-mark budget, which could
62 later be reduced prior to its final adoption at a public hearing. Mr. McInnes noted that the Board
63 would soon begin the process of turning over to residential control, and that funds had been
64 budgeted in the event that new Supervisors opted to accept compensation for meetings. Mr.
65 McInnes additionally noted adjustments to the electrical costs, additional budgeted numbers to
66 address pond bank erosion on a consistent basis, a fuel contingency line item, and contract-driven
67 price increases.

68 On a MOTION by Mr. Bataineh, SECONDED by Mr. Ghafoor, WITH ALL IN FAVOR, the Board
69 approved the Proposed FY 2024 Budget, for the Parkland Preserve Community Development District.

70

71 On a MOTION by Mr. Bataineh, SECONDED by Mr. Ghafoor, WITH ALL IN FAVOR, the Board adopted
72 **Resolution 2023-04**, Approving Proposed FY 2024 Budget and Setting a Public Hearing for August 28,
73 2023 at 4:30 p.m., for the Parkland Preserve Community Development District.

- 74 D. Exhibit 9: Presentation of St. Johns County Number of Qualified Electors – F.S. 190.006 – 396

75 Mr. McInnes explained that the thresholds for a District Board to transition from developer to
76 resident control were for a six-year period since its organization, as well as at least 250 qualified
77 electors residing within the boundaries of the District. Mr. McInnes noted that March 2024 would

78 mark six years since Parkland Preserve CDD's establishment, and so the transition would begin
79 with the 2024 election cycle.

80 E. Reminder of Form 1's Due Date: July 1st

81 **SIXTH ORDER OF BUSINESS – Staff Reports**

82 A. District Manager

83 Mr. McInnes stated that he had nothing further to report.

84 B. District Attorney

85 Mr. Earlywine advised that a number of remaining punch list items were being finished up, and
86 that a resolution would be brought before the Board once the project was at its completion.

87 C. District Engineer

88 Mr. Schilling responded to the audience comments regarding the pond bank erosion, noting that
89 locations had been identified as needing attention, adding that discussions with Yellowstone had
90 taken place. Mr. Schilling additionally noted that direction had been given to the amenity center to
91 be able to move forward with contractor work on the pickleball courts.

92 **SEVENTH ORDER OF BUSINESS – Supervisors Requests**

93 There being none, the next item followed.

94 **EIGHTH ORDER OF BUSINESS – Audience Comments – New Business – (limited to 3 minutes per
95 individual for non-agenda items)**

96 An audience member commented that there had been an incident where a fallen palm branch had
97 hit a resident, and asked about the CDD coordinating with the HOA. Mr. McInnes noted that a
98 proposal to address palm trees would be forthcoming.

99 An audience member asked for clarification on the budget revenue streams, and inquired about
100 Parcel 14. Mr. McInnes stated that CDDs were fully funded through assessments, and Mr.
101 Earlywine provided an overview of what the CDD was able to control with regards to Parcel 14's
102 gates, which depended on the public status of the roadways.

103 **NINTH ORDER OF BUSINESS – Adjournment**

104 Mr. McInnes asked for final questions, comments, or corrections before requesting a motion to
105 adjourn the meeting. There being none, Mr. Bataineh made a motion to adjourn the meeting.

106 On a MOTION by Mr. Bataineh, SECONDED by Mr. Ghafoor, WITH ALL IN FAVOR, the Board
107 adjourned the meeting at 5:17 p.m. for the Parkland Preserve Community Development District.

108 **Each person who decides to appeal any decision made by the Board with respect to any matter considered
109 at the meeting is advised that person may need to ensure that a verbatim record of the proceedings is made,
110 including the testimony and evidence upon which such appeal is to be based.*

111 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed
112 meeting held on _____.**

113

Signature

Signature

Printed Name

Printed Name

114 **Title:** **Secretary** **Assistant Secretary**

Title: **Chairman** **Vice Chairman**

EXHIBIT 6

Parkland Preserve CDD Community Development District

Financial Statements
Unaudited

Period ending
May 31, 2023

PARKLAND PRESERVE CDD
BALANCE SHEET
May 31, 2023

	<u>GEN FUND</u>	<u>2019A</u>	<u>2019B</u>	<u>2019A ACQ & CONST.</u>	<u>2019B ACQ & CONST.</u>	<u>2019A ACQ & CONST. PAR 14</u>	<u>2019B ACQ & CONST. PAR 14</u>	<u>2019A ACQ & CONST SPINE RD</u>	<u>2019B ACQ & CONST. SPINE RD</u>	<u>CONSOLIDATED TOTALS</u>
<u>ASSETS:</u>										
CASH	\$	159,937	\$ -	\$ -	\$ 9,661	\$ -	\$ -	\$ -	\$ -	\$ 169,598
GENERAL SUBACCOUNT		33,685	6	4,769						38,461
REVENUE		467,020	307	-	-	-	-	-	-	467,326
SINK FUND		170,000								170,000
CAPITALIZED INTEREST		-	-	-	-	-	-	-	-	-
DEBT SERVICE RESERVE		766,100	3,780	-	-	-	-	-	-	769,880
COST OF ISSUANCE 2016A-1		-	-	-	-	-	-	-	-	-
INTEREST ACCT.		856	52	-	-	-	-	-	-	907
PREPAYMENT		28	531	-	-	-	-	-	-	559
BOND REDEMPTION		2	1,738	-	-	-	-	-	-	1,740
ON ROLL ASSESSMENTS		-	-	-	-	-	-	-	-	-
EXCESS FEES RECEIVED		-	-	-	-	-	-	-	-	-
DUE FROM OTHER FUNDS		1,900	586,729	96,507	-	-	-	-	-	685,136
ACQ. & CONSTR.		-	-	-	-	-	-	-	-	-
ACCOUNTS RECEIVABLE		1	-	-	-	-	-	-	-	1
PREPAID		4,367	-	-	-	-	-	-	-	4,367
DEPOSITS		3,900	-	-	-	-	-	-	-	3,900
TOTAL ASSETS	\$	170,104	\$ 2,024,420	\$ 102,920	\$ 14,431	\$ -	\$ -	\$ -	\$ 0	\$ 2,311,875
<u>LIABILITIES:</u>										
ACCOUNTS PAYABLE	\$	7,387	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,387
DUE TO OTHER FUNDS		9,810	579,795	96,507	1,900	-	-	-	-	688,012
DEFERRED ON ROLL ASSESSMENTS		-	-	-	-	-	-	-	-	-
RETAINAGE PAYABLE		-	-	-	-	-	-	-	-	-
<u>FUND BALANCE:</u>										
RESTRICTED FOR:		-	-	-	-	-	-	-	-	-
CAPITAL PROJECTS		-	-	-	-	-	-	-	-	-
UNRESTRICTED		25,938	1,269,925	885,309	20,532	3	59	14	1	2,201,781
NONSPENDABLE:		8,267	-	-	-	-	-	-	-	8,267
ASSIGNED:		-	-	-	-	-	-	-	-	-
UNASSIGNED:		118,703	174,700	(878,896)	(8,001)	(3)	(59)	(14)	(1)	362,982
TOTAL LIAB. & FUND BAL.	\$	170,104	\$ 2,024,420	\$ 102,920	\$ 14,431	\$ -	\$ -	\$ -	\$ 0	\$ 2,311,875

**PARKLAND PRESERVE CDD
GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FOR PERIOD STARTING OCTOBER 1, 2022 ENDING May 31, 2023**

	FY2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	VARIANCE	% OF BUDGET
I. REVENUE					
SPECIAL ASSESSMENTS - ON-ROLL	\$ 212,764	\$ 1,614	\$ 212,764	\$ -	100%
EXCESS ASSESSMENTS	-	490	490	490	
LOT CLOSINGS	-	13,319	61,302	61,302	100%
DEVELOPER FUNDING	64,131	-	3,120	(61,011)	5%
SPECIAL ASSESSMENTS DEVELOPER	-	-	-	-	0%
MISCELLANEOUS REVENUE	-	-	10,114	10,114	100%
INTEREST	-	16	255	255	100%
TOTAL REVENUE	276,895	15,439	288,045	11,150	104%
II. EXPENDITURES					
ADMINISTRATIVE:					
SUPERVISORS COMPENSATION	-	-	-	-	-
PAYROLL TAXES	-	-	-	-	-
PAYROLL PROCESSING	-	-	-	-	-
MANAGEMENT CONSULTING SERVICES	30,000	2,500	20,000	(10,000)	67%
ADMINISTRATIVE SERVICES	1,500	125	1,000	(500)	67%
CONSTRUCTION ACCOUNTING SERVICES	-	-	-	-	-
BANK FEES	100	-	-	378	478%
MISCELLANEOUS	250	-	478	2,700	1180%
AUDITING SERVICES	3,000	-	2,950	(50)	98%
REGULATORY AND PERMIT FEES	175	-	175	-	100%
LEGAL ADVERTISEMENTS	2,000	-	302	(1,698)	15%
ENGINEERING SERVICES	12,000	-	-	(12,000)	0%
LEGAL SERVICES	22,576	1,514	11,947	(10,629)	53%
WEBSITE HOSTING	2,015	42	1,848	(167)	92%
TOTAL ADMINISTRATIVE	73,616	4,180	38,700	(34,916)	53%
INSURANCE:					
INSURANCE	23,839	-	25,344	1,505	106%
TOTAL ADMINISTRATIVE	23,839	-	25,344	1,505	106%
DEBT SERVICE ADMINISTRATION:					
DISSEMINATION AGENT	5,000	-	5,000	-	100%
TRUSTEE FEES	8,700	-	-	(8,700)	0%
ARBITRAGE	1,250	-	-	(1,250)	0%
TOTAL DEBT SERVICE ADMINISTRATION	14,950	-	5,000	(9,950)	33%
PHYSICAL ENVIRONMENT:					
REMOTE SECURITY	4,200	334	3,379	(821)	80%
POND MAINTENANCE	3,600	-	-	(3,600)	0%
STREETPOLE LIGHTING	3,300	2,070	12,727	9,427	386%
ELECTRICITY (IRRIGATION & PUMPS)	15,000	533	4,109	(10,891)	27%
WATER (COUNTY)	10,800	-	2,142	(8,658)	20%
LANDSCAPING MAINTENANCE	60,000	3,998	30,364	(29,636)	51%
LANDSCAPE REPLENISHMENT	5,000	785	785	(4,215)	16%
IRRIGATION MAINTENANCE	5,000	-	1,274	(3,727)	25%
NPDES	2,000	-	-	(2,000)	0%
GATE MANAGEMENT	1,200	100	8,803	7,603	734%
POWER SWEEP	1,000	-	-	(1,000)	0%
STORMWATER DRAINAGE	1,000	-	-	(1,000)	0%
ENVIRON. MITIGATION & POND MAINT.	8,000	925	7,885	(115)	99%
POND MOWING	8,000	-	-	(8,000)	0%
RECEPTIONIST / CALL BOXES	1,200	49	564	(636)	47%
TOTAL PHYSICAL ENVIRONMENT	129,300	8,794	72,033	(57,267)	56%
AMENITY CENTER OPERATIONS:					
POOL SERVICE CONTRACT	15,420	2,578	14,987	(433)	97%
AMENITY MAINTENANCE / REPAIRS	4,800	-	1,927	(2,873)	40%
AMENITY MANAGEMENT	1,800	150	1,200	(600)	67%
POOL PERMIT	250	-	-	(250)	0%
AMENITY CENTER INTERNET	5,100	326	2,402	(2,698)	47%
AMENITY CENTER PEST CONTROL	1,320	118	1,022	(298)	77%
REFUSE SERVICE	1,500	115	918	(582)	61%
MISC. AMENITY REPAIRS & MAINT/SUPPLIES	5,000	75	5,809	809	116%

PARKLAND PRESERVE CDD
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FOR PERIOD STARTING OCTOBER 1, 2022 ENDING May 31, 2023

TOTAL FIELD OPERATIONS	<u>35,190</u>	<u>3,362</u>	<u>28,265</u>	<u>(6,925)</u>	<u>80%</u>
TOTAL EXPENDITURES	<u>276,895</u>	<u>16,336</u>	<u>169,342</u>	<u>(107,553)</u>	<u>61%</u>
OTHER FINANCING SOURCES (USES)					
TRANSFER IN		-	-		
TRANSFER-OUT		-	-		
TOTAL OTHER FINANCING SOURCES (USES)		<u>-</u>	<u>-</u>		
EXCESS REVENUE OVER (UNDER) EXPEND.		<u>(898)</u>	<u>118,703</u>		
FUND BALANCE - BEGINNING			34,205		
FUND BALANCE - ENDING			<u>\$ 152,907</u>		

PARKLAND PRESERVE CDD

2019A

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FOR PERIOD STARTING OCTOBER 1, 2022 ENDING May 31, 2023**

	FY2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE				
SPECIAL ASSESSMENTS (NET)	\$ 546,798	\$ 5,406	\$ 604,289	57,491
SPECIAL ASSESSMENTS - LOT CLOSINGS	165,583	17,451	87,255	(78,328)
DEVELOPER FUNDING	-	-	-	-
INTEREST	-	5,559	24,069	24,069
PREPAYMENT INCOME	-	-	-	-
TOTAL REVENUE	712,381	28,416	715,613	\$ 3,232
EXPENDITURES				
COUNTY - ASSESSMENT COLLECTION FEES	-	-	-	-
INTEREST EXPENSE				
November 1, 2022	270,488	-	270,488	(1)
May 1, 2023	266,663	270,488	270,488	3,825
PRINCIPAL RETIREMENT				
PRINCIPAL PAYMENT				
MAY 1, 2023	170,000	-	-	(170,000)
TOTAL EXPENDITURES	707,151	270,488	540,975	(166,176)
EXCESS REVENUE OVER (UNDER) EXPEND.	5,230	(242,071)	174,638	
OTHER FINANCING SOURCES (USES)				
INTERFUND TRANSFER IN		62	62	
INTERFUND TRANSFER OUT			-	
FUND BALANCE - BEGINNING			1,269,925	
FUND BALANCE - ENDING			\$ 1,444,625	

PARKLAND PRESERVE CDD

2019B

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FOR PERIOD STARTING OCTOBER 1, 2022 ENDING May 31, 2023**

	<u>FY2023 ADOPTED BUDGET</u>	<u>CURRENT MONTH</u>	<u>ACTUAL YEAR-TO-DATE</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
REVENUE				
SPECIAL ASSESSMENTS (NET)	\$ 80,575	\$ -		\$ (80,575)
LOT CLOSINGS	-	-	342,195	342,195
INTEREST	-	2,633	13,435	13,435
DEVELOPER CONTRIBUTIONS	-	-	-	-
PREPAYMENT	-	-	104,632	104,632
TOTAL REVENUE	80,575	2,633	460,262	379,687
EXPENDITURES				
PREPAYMENT REDEMPTION	-	685,000	1,285,000	-
INTEREST EXPENSE				
November 1, 2022	40,288	-	35,338	(35,338)
May 1, 2023	40,288	18,838	18,838	-
PRINCIPAL RETIREMENT	-	-	-	-
PRICIPAL PAYMENT	-	-	-	-
November 1, 2022	-	-	-	-
TOTAL EXPENDITURES	80,576	703,838	1,339,175	(35,338)
EXCESS REVENUE OVER (UNDER) EXPEND.	(1)	(701,204)	(878,913)	
OTHER FINANCING SOURCES (USES)				
INTERFUND TRANSFER IN		17	17	
INTERFUND TRANSFER OUT			-	
FUND BALANCE - BEGINNING			885,309	
FUND BALANCE - ENDING			<u>\$ 6,413</u>	

PARKLAND PRESERVE CDD
2019A ACQUISITION & CONSTRUCTION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FOR PERIOD STARTING OCTOBER 1, 2022 ENDING May 31, 2023

	<u>ACTUAL</u> <u>YEAR-TO-DATE</u>
REVENUE	
BOND PROCEEDS	\$ -
DEVELOPER CONTRIBUTIONS	-
INTEREST	-
MISCELLANEOUS REVENUE	-
TOTAL REVENUE	<u>-</u>
 EXPENDITURES	
FUNDING REQUESTS	-
ENV MITIGATION & POND MAINTENANCE	8,000
REQUISITION EXPENSES	-
RETAINAGE EXPENSE	-
TOTAL EXPENDITURES	<u>8,000</u>
EXCESS REVENUE OVER (UNDER) EXPEND.	(8,000)
 INTERFUND TRANSFER IN	-
INTERFUND TRANSFER OUT	(1)
FUND BALANCE - BEGINNING	20,532
 FUND BALANCE - ENDING	<u><u>\$ 12,531</u></u>

PARKLAND PRESERVE CDD
2019B ACQUISITION & CONSTRUCTION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FOR PERIOD STARTING OCTOBER 1, 2022 ENDING May 31, 2023

	<u>ACTUAL</u> <u>YEAR-TO-DATE</u>
REVENUE	
BOND PROCEEDS	\$ -
DEVELOPER CONTRIBUTIONS	\$ -
INTEREST	-
MISCELLANEOUS REVENUE	-
TOTAL REVENUE	<u>-</u>
 EXPENDITURES	
FUNDING REQUESTS	-
REQUISITION EXPENSES	-
TOTAL EXPENDITURES	<u>-</u>
 EXCESS REVENUE OVER (UNDER) EXPEND.	-
 INTERFUND TRANSFER IN	-
INTERFUND TRANSFER OUT	(3)
FUND BALANCE - BEGINNING	3
 FUND BALANCE - ENDING	<u><u>\$ -</u></u>

PARKLAND PRESERVE CDD

2019A ACQUISITION & CONSTRUCTION PARCEL 14 FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE FOR PERIOD STARTING OCTOBER 1, 2022 ENDING May 31, 2023

	<u>ACTUAL</u> <u>YEAR-TO-DATE</u>
REVENUE	
BOND PROCEEDS	\$ -
INTEREST	-
MISCELLANEOUS REVENUE	-
TOTAL REVENUE	<u>-</u>
EXPENDITURES	
FUNDING REQUESTS	-
REQUISITION EXPENSES	-
TOTAL EXPENDITURES	<u>-</u>
EXCESS REVENUE OVER (UNDER) EXPEND.	-
INTERFUND TRANSFER IN	-
INTERFUND TRANSFER OUT	(59)
FUND BALANCE - BEGINNING	59
	-
FUND BALANCE - ENDING	<u>\$ -</u>

PARKLAND PRESERVE CDD
2019B ACQUISITION & CONSTRUCTION PARCEL 14 FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FOR PERIOD STARTING OCTOBER 1, 2022 ENDING May 31, 2023

	<u>ACTUAL</u> <u>YEAR-TO-DATE</u>
REVENUE	
BOND PROCEEDS	\$ -
INTEREST	0
MISCELLANEOUS REVENUE	-
TOTAL REVENUE	<u>0</u>
EXPENDITURES	
FUNDING REQUESTS	-
REQUISITION EXPENSES	-
TOTAL EXPENDITURES	<u>-</u>
EXCESS REVENUE OVER (UNDER) EXPEND.	0
INTERFUND TRANSFER OUT	(14)
FUND BALANCE - BEGINNING	14
FUND BALANCE - ENDING	<u>\$ -</u>

PARKLAND PRESERVE CDD

2019A ACQUISITION & CONSTRUCTION SPINE RD FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE FOR PERIOD STARTING OCTOBER 1, 2022 ENDING May 31, 2023

	<u>ACTUAL</u> <u>YEAR-TO-DATE</u>
REVENUE	
BOND PROCEEDS	\$ -
INTEREST	-
MISCELLANEOUS REVENUE	-
TOTAL REVENUE	<u>-</u>
EXPENDITURES	
FUNDING REQUESTS	-
REQUISITION EXPENSES	-
TOTAL EXPENDITURES	<u>-</u>
EXCESS REVENUE OVER (UNDER) EXPEND.	-
INTERFUND TRANSFER OUT	(1)
FUND BALANCE - BEGINNING	1
FUND BALANCE - ENDING	<u>\$ -</u>

PARKLAND PRESERVE CDD

2019B ACQUISITION & CONSTRUCTION SPINE RD FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE FOR PERIOD STARTING OCTOBER 1, 2022 ENDING May 31, 2023

	<u>ACTUAL</u> <u>YEAR-TO-DATE</u>
REVENUE	
BOND PROCEEDS	\$ -
INTEREST	0
MISCELLANEOUS REVENUE	-
TOTAL REVENUE	<u>0</u>
EXPENDITURES	
FUNDING REQUESTS	-
REQUISITION EXPENSES	-
TOTAL EXPENDITURES	<u>-</u>
EXCESS REVENUE OVER (UNDER) EXPEND.	0
INTERFUND TRANSFER IN	-
INTERFUND TRANSFER OUT	(0)
FUND BALANCE - BEGINNING	0
FUND BALANCE - ENDING	<u>\$ -</u>

**Parkland Preserve CDD
Check Register
FY 2023**

DATE	CHECK NO.	PAYEE	TRANSACTION	DEPOSIT	DISBURSEMENT	BALANCE
10/1/2022						27,082.86
10/01/2022	1454	Egis Insurance and Risk Advisors	FY Insurance Policy# 100122362 10/01/22-10/01/23		25,344.00	1,738.86
10/04/2022	100035	Contact One	Invoice: 220901170101 (Reference: 10/01/2022 - 10/31/2022.)		71.60	1,667.26
10/11/2022	100036	First Coast Contract Maintenance Services	Invoice: 7134 (Reference: Pool chemicals & Janitorial supplies.) Invoice: 71		901.20	766.06
10/11/2022	100037	Hi-Tech System Associates, Inc.	Invoice: 372318 (Reference: Fire Alarm Monitoring.)		279.85	486.21
10/13/2022			Deposit	8,412.00		8,898.21
10/18/2022	1ACH101822	Florida Power & Light	100 Parkland Trail - Sep 7, 2022 to Oct 6, 2022		762.90	8,135.31
10/19/2022			Deposit	1,930.60		10,065.91
10/19/2022	101822ACH1	AT&T	Internet Service 9/28 - 10/27/22		117.70	9,948.21
10/24/2022	100038	DoorKing, Inc.	Invoice: 1894264 (Reference: 9/12/22 - 10/11/22.)		53.95	9,894.26
10/24/2022	100039	Waste Pro - Palm Coast	Invoice: 0000368712 (Reference: 11/1/22 -11/30/22.)		114.78	9,779.48
10/24/2022	100040	CA Florida Holdings LLC	Invoice: 0004924839 (Reference: Advertising.)		99.28	9,680.20
10/25/2022	2ACH102522	Florida Power & Light	795 Parkland Trail, #IRR 9/13-10/13/22		63.54	9,616.66
10/25/2022	102522ACH1	AT&T	Acct #309264701 10/2 - 11/1/22		176.55	9,440.11
10/25/2022	1ACH102522	Florida Power & Light	Sep 13, 2022 to Oct 13, 2022		32.55	9,407.56
10/25/2022	3ACH102522	Florida Power & Light	661 Parkland Trl #Fountain Sep 13, 2022 to Oct 13, 2022		431.69	8,975.87
10/25/2022	4ACH102522	Florida Power & Light	Sep 13, 2022 to Oct 13, 2022		636.39	8,339.48
10/25/2022	1025ACH1	St. Johns County Utility Department	8/19/22 - 9/19/22		268.99	8,070.49
10/27/2022			Deposit	2,542.14		10,612.63
10/31/2022			Interest	4.65		10,617.28
10/31/2022				12,889.39	29,354.97	10,617.28
11/03/2022			Deposit	2,243.34		12,860.62
11/08/2022	1455	Alliance Realty and Mangement	Reference: Gate Management. https://dpfg.payableslockbox.com/DocView/		250.00	12,610.62
11/08/2022	1456	Charles Aquatics, Inc	Reference: Monthly Aquatic Management Services for 5 ponds. https://dpfg.		925.00	11,685.62
11/08/2022	1457	Contact One	Reference: 11/1/22 - 11/30/22. https://dpfg.payableslockbox.com/DocView/		64.80	11,620.82
11/08/2022	1458	DPFG M&C	Reference: Amenity Center Shelf. https://dpfg.payableslockbox.com/DocView/		79.88	11,540.94
11/08/2022	1459	First Coast Contract Maintenance Services	Reference: Amenity services for the month (Pool and Janitorial) Nov - Feb. t		1,105.00	10,435.94
11/14/2022	100041	Orkin	Invoice: 234223178 (Reference: Commercial Pest Control.)		110.00	10,325.94
11/14/2022	100042	Waste Pro - Palm Coast	Invoice: 0000371045 (Reference: 12/01/22 - 12/31/22.)		114.78	10,211.16
11/16/2022			Service Charge		75.00	10,136.16
11/18/2022	1460	Yellowstone Landscape			12,181.95	-2,045.79
11/18/2022	1461	FLORIDA DEPT OF ECONOMIC OPPORTUN	FY 2022/2023 Special District Fee Invoice/Update Form		175.00	-2,220.79
11/18/2022	100043	Contact One	Invoice: 111122-6928 (Reference: Monthly Service.)		64.80	-2,285.59
11/18/2022	111822ACH1	St. Johns County Utility Department	9/19/22 - 10/19/22		304.84	-2,590.43
11/18/2022			Deposit	3,120.00		529.57
11/18/2022			Deposit	24,261.97		24,791.54
11/18/2022		NGMB Properties, LLC		9,061.95		33,853.49
11/20/2022	ACH112022	AT&T	Internet Service 10/28 - 11/27/22		117.70	33,735.79
11/23/2022	112322ACH1	Florida Power & Light	661 Parkland Trl #Fountain Oct 13, 2022 to Nov 11, 2022		471.02	33,264.77
11/23/2022	112322ACH2	Florida Power & Light	Oct 13, 2022 to Nov 11, 2022		32.37	33,232.40
11/23/2022	112322ACH3	Florida Power & Light	100 Parkland Trail - Oct 6, 2022 - Nov 4, 2022		695.37	32,537.03
11/23/2022	112322ACH4	Florida Power & Light	Oct 13, 2022 to Nov 11, 2022		636.39	31,900.64
11/25/2022	112522ACH1	AT&T	Acct #309264701 11/2 - 12/1/22		176.55	31,724.09
11/30/2022			Deposit	70,090.15		101,814.24
11/30/2022			Interest	6.02		101,820.26
11/30/2022				108,783.43	17,580.45	101,820.26
12/02/2022	ACH120222	Florida Power & Light	795 Parkland Trail, #IRR 10/13-11/11/22		72.78	101,747.48
12/07/2022			Deposit	75.00		101,822.48
12/12/2022	100044	Alliance Realty and Mangement	Invoice: 2022-11-01 (Reference: Gate Management.) Invoice: 2022-12-01		500.00	101,322.48
12/12/2022	100045	Charles Aquatics, Inc	Invoice: 46618 (Reference: Monthly Aquatic Management Services for 5 ponds)		1,850.00	99,472.48
12/12/2022	100046	Contact One	Invoice: 221101170101 (Reference: 12/01/2022 - 12/31/2022.)		55.00	99,417.48
12/12/2022	100047	DoorKing, Inc.	Invoice: 1911799 (Reference: Oct 12, 2022 - Nov 11, 2022.)		53.95	99,363.53
12/12/2022	100048	DPFG M&C	Invoice: 404349 (Reference: Plumbing Services - Sewer leak.)		143.00	99,220.53
12/12/2022	100049	First Coast Contract Maintenance Services	Invoice: 7174 (Reference: Monthly Service.) Invoice: 7274 (Reference: Pool)		1,182.49	98,038.04
12/12/2022	100050	KE Law Group, PLLC	Invoice: 4649 (Reference: General Matters.)		153.00	97,885.04
12/12/2022	100051	Yellowstone Landscape	Invoice: JAX 434816 (Reference: Hurricane Clean Up.) Invoice: JAX 44253		774.00	97,111.04
12/12/2022	100052	Hi-Tech System Associates, Inc.	Invoice: 66128 (Reference: Service Call.)		95.00	97,016.04
12/13/2022			Deposit	234,995.00		332,011.04
12/16/2022	100053	DPFG M&C	Invoice: 403548 (Reference: Dissemination Agent.) Invoice: 403518 (Refer		13,000.01	319,011.03
12/16/2022			Deposit	99,743.71		418,754.74
12/19/2022	ACH121922	St. Johns County Utility Department	10/18/22 - 11/19/22		307.59	418,447.15
12/20/2022	100054	First Coast Contract Maintenance Services	Invoice: 7211 (Reference: Reimbursables.) Invoice: 7227 (Reference: Ame		2,220.07	416,227.08
12/20/2022	100055	Innersync	Invoice: 20738 (Reference: Website Services.)		1,515.00	414,712.08
12/20/2022	100056	KE Law Group, PLLC	Invoice: 4496 (Reference: General Matters.)		1,782.00	412,930.08
12/20/2022	100057	Orkin	Invoice: 235541318 (Reference: Commercial Element - Monthly.)		110.00	412,820.08
12/20/2022	100058	Yellowstone Landscape	Invoice: JAX 441488 (Reference: Monthly Landscaping Maintenance Octobe		9,781.95	403,038.13
12/20/2022	100059	Hi-Tech System Associates, Inc.	Invoice: 374021 (Reference: Fire Alarm Monitoring.) Invoice: 374281 (Refer		1,662.19	401,375.94
12/20/2022	100060	CA Florida Holdings LLC	Invoice: 0005094424 (Reference: Advertising - Elections.)		301.92	401,074.02
12/20/2022	122022ACH1	Florida Power & Light	100 Parkland Trail - Nov 4, 2022 - Dec 6, 2022		801.08	400,272.94
12/21/2022	100061	DoorKing, Inc.	Invoice: 1929979 (Reference: 11/12/22 to 12/11/22.)		53.95	400,218.99

12/21/2022	100062	Orkin	Invoice: 237010871 (Reference: Commercial Element - Monthly.)	110.00	400,108.99
12/21/2022	122122ACH1	AT&T	Internet Service 10/28 - 11/27/22	117.70	399,991.29
12/22/2022	ACH122222	Waste Pro - Palm Coast	Waste Services 01/01-01/31/22	114.78	399,876.51
12/25/2022	ACH122522	AT&T	Acct #309264701 12/2 - 01/1/23	176.55	399,699.96
12/27/2022	100063	KE Law Group, PLLC	Invoice: 4965 (Reference: General Matters.)	1,908.00	397,791.96
12/28/2022	122822ACH4	Florida Power & Light	795 Parkland Trail, #IRR 11/11-12/13/22	52.71	397,739.25
12/28/2022	122822ACH1	Florida Power & Light	Nov 11, 2022 to Dec 13, 2022	636.39	397,102.86
12/28/2022	122822ACH2	Florida Power & Light	661 Parkland Trl #Fountain Nov 11, 2022 - Dec 13, 2022	436.02	396,666.84
12/28/2022	122822ACH3	Florida Power & Light	Nov 11, 2022 to Dec 13, 2022	32.94	396,633.90
12/30/2022	100064	Orkin	Invoice: 122922-9291 (Reference: Pest Control.)	110.00	396,523.90
12/31/2022			Interest	26.75	396,550.65
12/31/2022				334,840.46	40,110.07
					396,550.65
01/01/2023			Interest	43.42	396,594.07
01/06/2023	100065	Alliance Realty and Mangement	Invoice: 2023-01-01 (Reference: Gate Management.)	250.00	396,344.07
01/06/2023	100066	Charles Aquatics, Inc	Invoice: 47077 (Reference: Monthly Aquatic Management Services.)	925.00	395,419.07
01/06/2023	100067	First Coast Contract Maintenance Services	Invoice: 7342 (Reference: Amenity services.)	1,105.00	394,314.07
01/09/2023			Deposit	51,176.12	445,490.19
01/12/2023	100068	DPFG M&C	Invoice: 406491 (Reference: Monthly contracted management fees.)	2,666.67	442,823.52
01/13/2023	100069	DoorKing, Inc.	Invoice: 1947761 (Reference: 12/12/22 - 1/11/23.)	53.95	442,769.57
01/13/2023	100070	Waste Pro - Palm Coast	Invoice: 0000375682 (Reference: Monthly Service.)	229.56	442,540.01
01/18/2023	ACH011823	St. Johns County Utility Department	11/19/22 - 12/17/22	299.97	442,240.04
01/18/2023	ACH011823	AT&T	Internet Service 12/28-01/27/23	117.70	442,122.34
01/18/2023			Deposit	196.65	442,318.99
01/20/2023	100071	KE Law Group, PLLC	Invoice: 5234 (Reference: Legal Services for 12/2022.)	2,958.50	439,360.49
01/23/2023	100072	Contact One	Invoice: 230101170101 (Reference: 12/20/2022 - 01/19/2023.)	70.20	439,290.29
01/23/2023			Deposit	229,140.90	668,431.19
01/24/2023	ACH012423	AT&T	Acct #309264701 01/2 - 02/1/23	176.55	668,254.64
01/24/2023	100073	Orkin	Invoice: 238285061 (Reference: Pest Prevention.)	110.00	668,144.64
01/24/2023	12423ACH1	Florida Power & Light	795 Parkland Trail, #IRR 12/13/22 - 12/12/23	40.04	668,104.60
01/24/2023	12423ACH2	Florida Power & Light	Dec 13, 2022 to Jan 12, 2023	740.27	667,364.33
01/24/2023	12423ACH3	Florida Power & Light	661 Parkland Trl #Fountain Dec 13, 2022 to Jan 12, 2023	437.48	666,926.85
01/24/2023	12423ACH4	Florida Power & Light	Dec 13, 2022 to Jan 12, 2023	32.61	666,894.24
01/24/2023	12423ACH5	Florida Power & Light	100 Parkland Trail - Dec 6, 2022 to Jan 6, 2023	791.06	666,103.18
01/27/2023	100074	Charles Aquatics, Inc	Invoice: 47182 (Reference: Fish Barrier Installation Ponds 1 & 5.)	485.10	665,618.08
01/31/2023	100075	First Coast Contract Maintenance Services	Invoice: 7362 (Reference: Repair broken sink plumbing cover.)	45.00	665,573.08
01/31/2023				280,557.09	11,534.66
					665,573.08
02/01/2023	1462	St. Johns County Tax Collector	Postage for mailing taxes	68.41	665,504.67
02/01/2023	100076	First Coast Contract Maintenance Services	Invoice: 7375 (Reference: Reimbursables.)	769.99	664,734.68
02/01/2023			Interest	54.69	664,789.37
02/02/2023			Deposit	1,014.73	665,804.10
02/03/2023	100077	Charles Aquatics, Inc	Invoice: 47310 (Reference: Monthly Aquatic Management Services for 5 ponds)	925.00	664,879.10
02/03/2023	100078	First Coast Contract Maintenance Services	Invoice: 7405 (Reference: Monthly Service.)	1,365.00	663,514.10
02/03/2023	100079	Yellowstone Landscape	Invoice: JAX 486028 (Reference: Monthly Landscape Maintenance January)	7,995.00	655,519.10
02/03/2023	100080	Hi-Tech System Associates, Inc.	Invoice: 379332 (Reference: Fire Alarm Monitoring.)	279.85	655,239.25
02/08/2023			Deposit	10,515.00	665,754.25
02/09/2023			Deposit	815.00	666,569.25
02/09/2023	100081	Alliance Realty and Mangement	Invoice: 7573-01-01 (Reference: Gate Management.)	250.00	666,319.25
02/13/2023			Deposit	170.00	666,489.25
02/13/2023	100082	DoorKing, Inc.	Invoice: 1965906 (Reference: 1/12/23 - 2/11/23.)	53.95	666,435.30
02/13/2023	100083	First Coast Contract Maintenance Services	Invoice: 7426 (Reference: Power Washing.)	4,000.00	662,435.30
02/18/2023	ACH021823	St. Johns County Utility Department	835 Parkland Trl 12/19/22 - 01/16/23	288.79	662,146.51
02/18/2023	ACH021823	AT&T	Internet Service 1/28-02/27/23	117.70	662,028.81
02/21/2023	100084	Cool connections Inc.	Invoice: 22783367 (Reference: performed maintenance on both A/c systems)	1,595.86	660,432.95
02/21/2023	100085	DPFG M&C	Invoice: 407501 (Reference: January Billable Expenses.) Invoice: 407595 (3,141.11	657,291.84
02/21/2023	100086	Yellowstone Landscape	Invoice: JAX 491947 (Reference: Tree Removal.)	395.00	656,896.84
02/21/2023	022123ACH1	Florida Power & Light	100 Parkland Trail - Jan 6, 2023 to Feb 6, 2023	827.38	656,069.46
02/22/2023			Deposit	86,195.12	742,264.58
02/23/2023	100087	Orkin	Invoice: 239701003 (Reference: Pest Control.)	110.00	742,154.58
02/24/2023	ACH022423	AT&T	Internet 02/02-03/01/23	176.55	741,978.03
02/27/2023	22723ACH2	Florida Power & Light	795 Parkland Trail, #IRR 1/12/23 to 2/13/23	38.32	741,939.71
02/27/2023	22723ACH3	Florida Power & Light	1/12/23 to 2/13/23	746.14	741,193.57
02/27/2023	22723ACH4	Florida Power & Light	661 Parkland Trl #Fountain Jan 12, 2023 to Feb 13, 2023	454.63	740,738.94
02/27/2023	22723ACH1	Florida Power & Light	Jan 12, 2023 to Feb 13, 2023	33.93	740,705.01
02/28/2023				98,764.54	23,632.61
					740,705.01
03/01/2023	100088	Hi-Tech System Associates, Inc.	Invoice: 377610 (Reference: Fire Alarm Monitoring.)	279.85	740,425.16
03/01/2023	0301ACH1	Waste Pro - Palm Coast	Solid waste service Double paid	114.78	740,310.38
03/03/2023			Deposit	14,721.00	755,031.38
03/06/2023			Deposit	185,624.04	940,655.42
03/06/2023	100089	Charles Aquatics, Inc	Invoice: 47526 (Reference: Monthly Aquatic Management Services for 5 ponds)	925.00	939,730.42
03/06/2023	100090	First Coast Contract Maintenance Services	Invoice: 7467 (Reference: Amenity services (Pool and Janitorial).) Invoice: 7467	2,228.02	937,502.40
03/06/2023	100091	Yellowstone Landscape	Invoice: JAX 499973 (Reference: Monthly Landscape Maintenance March 2023)	3,997.50	933,504.90
03/06/2023	100092	Hi-Tech System Associates, Inc.	Invoice: 381040 (Reference: Fire Alarm Monitoring.)	279.85	933,225.05
03/13/2023	100093	Waste Pro - Palm Coast	Invoice: 0000381616 (Reference: Solid waste service.)	114.78	933,110.27
03/13/2023	100094	KILINSKI VAN WYK, PLLC	Invoice: 5913 (Reference: General Matters.)	1,795.50	931,314.77
03/14/2023	100095	DoorKing, Inc.	Invoice: 1984230 (Reference: 2/12/23 - 3/11/23.)	53.95	931,260.82
03/15/2023	100096	Alliance Realty and Mangement	Invoice: 2023-03-13 (Reference: Gate Management.)	250.00	931,010.82

03/15/2023	100097	DPFG M&C	Invoice: 408442 (Reference: Monthly contracted management fees.) Invoic	2,679.21	928,331.61
03/15/2023	100098	Orkin	Invoice: 031423-9291 (Reference: Commercial Pest Control.)	117.99	928,213.62
03/15/2023	100099	Hi-Tech System Associates, Inc.	Invoice: 67959 (Reference: Service Call.)	95.00	928,118.62
03/18/2023	ACH031823	St. Johns County Utility Department	835 Parkland Trl 1/19/23 - 02/19/23	349.41	927,769.21
03/20/2023	100100	Hi-Tech System Associates, Inc.	Invoice: 381175 (Reference: 25 Pack of Access Control Cards.)	179.97	927,589.24
03/20/2023	100101	KILINSKI VAN WYK, PLLC	Invoice: 6108 (Reference: legal services.)	160.50	927,428.74
03/21/2023	ACH032123	AT&T	Internet Service 02/28-03/27/23	117.70	927,311.04
03/21/2023	0321ACH1	Florida Power & Light	100 Parkland Trail - Feb 6, 2023 to Mar 7, 2023	732.67	926,578.37
03/23/2023	100102	Contact One	Invoice: 230201170101 (Reference: 01/20/2023 - 02/19/2023.) Invoice: 230	260.19	926,318.18
03/24/2023	ACH032423	AT&T	Internet 03/02-04/01	176.55	926,141.63
03/28/2023	100103	Orkin	Invoice: 241218462 (Reference: Pest Control.)	117.99	926,023.64
03/28/2023	0328ACH1	Florida Power & Light	Feb 13, 2023 to Mar 14, 2023	746.14	925,277.50
03/28/2023	0328ACH2	Florida Power & Light	661 Parkland Trl #Fountain Feb 13, 2023 to Mar 14, 2023	463.99	924,813.51
03/28/2023	0323ACH3	Florida Power & Light	795 Parkland Trail, #IRR 2/13to 3/14/23	35.52	924,777.99
03/28/2023	0328ACH4	Florida Power & Light	Feb 13, 2023 to Mar 14, 2023	33.23	924,744.76
03/30/2023	1464	Parkland Preserve C/O BNY Mellon Bank	Debt Service Funds	576,919.46	347,825.30
03/30/2023	1465	Parkland Preserve C/O BNY Mellon Bank	Overcollection funds Due to DS	96,506.86	251,318.44
03/30/2023			Deposit	5,531.96	256,850.40
03/31/2023	100104	Kutak Rock LLP	Invoice: 3191882 (Reference: General Counsel.)	366.00	256,484.40
03/31/2023			Interest	78.25	256,562.65
03/31/2023				205,955.25	690,097.61
04/03/2023	100105	Dibartolomeo, McBee, Hartley & Barnes	Invoice: 90089357 (Reference: Audit FYE 09/30/2021.)	2,950.00	253,612.65
04/05/2023	100106	Charles Aquatics, Inc	Invoice: 47750 (Reference: Monthly Aquatic Management Services for 5 pon	925.00	252,687.65
04/05/2023	100107	First Coast Contract Maintenance Services	Invoice: 7536 (Reference: Amenity services for the month of March (Pool anc	2,799.76	249,887.89
04/07/2023	100108	Yellowstone Landscape	Invoice: JAX 513323 (Reference: March irrigation repairs.)	556.50	249,331.39
04/07/2023	100109	Hi-Tech System Associates, Inc.	Invoice: 382722 (Reference: Fire Alarm Monitoring.)	279.85	249,051.54
04/11/2023	1466	NGMB Properties, LLC.	Overcollection repayment to NGMB	89,117.18	159,934.36
04/11/2023			Deposit	584.77	160,519.13
04/13/2023			Deposit	7,198.00	167,717.13
04/13/2023	100110	First Coast Contract Maintenance Services	Invoice: 7582 (Reference: Remove gym Equipment.)	65.00	167,652.13
04/13/2023	100111	Orkin	Invoice: 041323-9291 (Reference: Pest Control.)	7.99	167,644.14
04/13/2023			Deposit	330.32	167,974.46
04/13/2023			Deposit	3,303.24	171,277.70
04/14/2023	100112	DoorKing, Inc.	Invoice: 2003290 (Reference: 3/12/23 to 4/11/23.)	53.95	171,223.75
04/18/2023	ACH041823	AT&T	Internet 03/28-04/27	117.70	171,106.05
04/18/2023	100113	Alliance Realty and Mangement	Invoice: 2023-04-13 (Reference: Month of 4/2023.)	250.00	170,856.05
04/18/2023	041823ACH1	St. Johns County Utility Department	835 Parkland Trl 2/19/23 - 3/19/23	484.58	170,371.47
04/18/2023	41823ACH1	Florida Power & Light	100 Parkland Trail - Mar 7, 2023 to Apr 6, 2023	919.70	169,451.77
04/18/2023	100114	Vesta District Services	Month of 4/2023	2,666.67	166,785.10
04/24/2023	ACH042423	AT&T	Internet 04/02-05/01	176.55	166,608.55
04/24/2023	100115	Yellowstone Landscape	Invoice: STAUG 517526 (Reference: Monthly Landscape Maintenance April :	3,997.50	162,611.05
04/24/2023	100116	Hi-Tech System Associates, Inc.	Invoice: 68287 (Reference: Minimum Service Call Charge.)	95.00	162,516.05
04/25/2023	0425ACH1	Florida Power & Light	Mar 14, 2023 to Apr 13, 2023	34.90	162,481.15
04/25/2023	0425ACH2	Florida Power & Light	795 Parkland Trail, #IRR 3/14/23 to 4/13/23	58.49	162,422.66
04/25/2023	0425ACH3	Florida Power & Light	661 Parkland Trl #Fountain Mar 14, 2023 to Apr 13, 2023	519.21	161,903.45
04/25/2023	0425ACH4	Florida Power & Light	Mar 14, 2023 to Apr 13, 2023	753.44	161,150.01
04/25/2023	100117	Vesta District Services	Invoice: 409281 (Reference: Billable Expenses - March 2023.)	500.88	160,649.13
04/30/2023			Interest	25.50	160,674.63
04/30/2023				11,441.83	107,329.85
05/01/2023	100118	Yellowstone Landscape	Invoice: STAUG 519482 (Reference: Landscape Maintenance 5/2023.)	3,997.50	156,677.13
05/03/2023	100119	Charles Aquatics, Inc	Invoice: 47982 (Reference: Monthly Aquatic Management Services for 5 pon	925.00	155,752.13
05/03/2023	100120	First Coast Contract Maintenance Services	Invoice: 7611 (Reference: Amenity services.) Invoice: 7637 (Reference: Re	2,578.13	153,174.00
05/03/2023	100121	Hi-Tech System Associates, Inc.	Invoice: 384375 (Reference: Fire Alarm Monitoring.)	279.85	152,894.15
05/03/2023	0503ACH1	Waste Pro - Palm Coast	Solid waste service	114.78	152,779.37
05/08/2023	100122	Alliance Realty and Mangement	Invoice: 2023-05-03 (Reference: Gate Management.)	250.00	152,529.37
05/08/2023	100123	Yellowstone Landscape	Invoice: STAUG 524752 (Reference: Spring Annual Installation 2023.)	785.00	151,744.37
05/08/2023	100124	Kutak Rock LLP	Invoice: 3210110 (Reference: General Counsel.)	1,309.50	150,434.87
05/08/2023			Deposit	7,510.21	157,945.08
05/11/2023	1467	Aviary CDD		3,633.56	154,311.52
05/11/2023			Deposit	6,309.00	160,620.52
05/11/2023			Deposit	7,010.00	167,630.52
05/15/2023	100125	DoorKing, Inc.	Invoice: 2022243 (Reference: 4/12/23 to 5/11/23.)	53.95	167,576.57
05/17/2023	0517ACH1	Florida Power & Light	100 Parkland Trail - Apr 6, 2023 to May 5, 2023	794.54	166,782.03
05/18/2023	100126	Orkin	Invoice: 051523-9291 (Reference: Pest Control.)	117.99	166,664.04
05/18/2023	100127	Vesta District Services	Invoice: 410196 (Reference: Monthly contracted management fees.)	2,666.67	163,997.37
05/19/2023	ACH051923	St. Johns County Utility Department	835 Parkland Trl - 3/19/23 to 4/18/23	303.73	163,693.64
05/19/2023	ACH051923	AT&T	Internet 04/28-05/27	133.75	163,559.89
05/23/2023	ACH052323	AT&T	Internet 05/02-06/01	192.60	163,367.29
05/24/2023	100128	Contact One	Invoice: 230501170101 (Reference: 04/20/2023 - 05/19/2023.)	49.40	163,317.89
05/24/2023	0524ACH1	Florida Power & Light	Apr 13, 2023 to May 12, 2023	33.62	163,284.27
05/24/2023	0524ACH2	Florida Power & Light	795 Parkland Trail, #IRR 4/13/23 to 5/12/23	49.82	163,234.45
05/24/2023	0524ACH3	Florida Power & Light	661 Parkland Trl #Fountain Apr 13, 2023 to May 12, 2023	483.46	162,750.99
05/24/2023	0524ACH4	Florida Power & Light	Mar 14, 2023 to May 13, 2023	1,241.44	161,509.55
05/25/2023	100129	Kutak Rock LLP	Invoice: 3224437 (Reference: General Counsel.)	1,513.70	159,995.85
05/31/2023	100130	First Coast Contract Maintenance Services	Invoice: 7659 (Reference: Pool Rail.)	75.00	159,920.85
05/31/2023			Interest	15.86	159,936.71

PARKLAND PRESERVE CDD
Cash Reconciliation - General Fund
May 31, 2023

Balance Per Bank Statement	\$	178,054.56
Less: Outstanding Checks		(3,687.17)
Outstanding Deposits		-
Less: Construction Cash		(14,430.68)
<i>Adjusted Bank Balance</i>	\$	<u>159,936.71</u>

Beginning Cash Balance Per Books	\$	160,674.63
Cash Receipts		20,845.07
Cash Disbursements		(21,582.99)
<i>Balance Per Books</i>	\$	<u>159,936.71</u>

EXHIBIT 7

Parkland Preserve CDD Community Development District

Financial Statements
Unaudited

Period ending
June 30, 2023

PARKLAND PRESERVE CDD
BALANCE SHEET
June 30, 2023

	<u>GEN FUND</u>	<u>2019A</u>	<u>2019B</u>	<u>2019A ACQ & CONST.</u>	<u>2019B ACQ & CONST.</u>	<u>2019A ACQ & CONST. PAR 14</u>	<u>2019B ACQ & CONST. PAR 14</u>	<u>2019A ACQ & CONST SPINE RD</u>	<u>2019B ACQ & CONST. SPINE RD</u>	<u>CONSOLIDATED TOTALS</u>
<u>ASSETS:</u>										
CASH	\$ 130,640	\$ -	\$ -	\$ 9,661	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,302
GENERAL SUBACCOUNT		33,824	6	4,769						38,599
REVENUE	-	472,057	324	-	-	-	-	-	-	472,381
SINK FUND		538								538
CAPITALIZED INTEREST	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE RESERVE	-	766,100	3,780	-	-	-	-	-	-	769,880
COST OF ISSUANCE 2016A-1	-	-	-	-	-	-	-	-	-	-
INTEREST ACCT.	-	856	52	-	-	-	-	-	-	907
PREPAYMENT	-	28	533	-	-	-	-	-	-	561
BOND REDEMPTION	-	2	1,744	-	-	-	-	-	-	1,747
ON ROLL ASSESSMENTS	-	-	-	-	-	-	-	-	-	-
EXCESS FEES RECEIVED	-	-	-	-	-	-	-	-	-	-
DUE FROM OTHER FUNDS	1,900	9,810	-	-	-	-	-	-	-	11,710
ACQ. & CONSTR.		(1)	-	-	-	-	-	-	-	(1)
ACCOUNTS RECEIVABLE	1	-	-	-	-	-	-	-	-	1
PREPAID	4,367	-	-	-	-	-	-	-	-	4,367
DEPOSITS	3,900	-	-	-	-	-	-	-	-	3,900
TOTAL ASSETS	\$ 140,808	\$ 1,283,213	\$ 6,438	\$ 14,431	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 1,467,390
<u>LIABILITIES:</u>										
ACCOUNTS PAYABLE	\$ 4,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,284
DUE TO OTHER FUNDS	9,810			1,900						11,710
DEFERRED ON ROLL ASSESSMENTS	-	-	-	-	-	-	-	-	-	-
RETAINAGE PAYABLE										-
FUND BALANCE:										
RESTRICTED FOR:	-	-	-	-	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	-	-	-	-	-
UNRESTRICTED	25,938	1,269,925	885,309	20,532	3	59	14	1	0	2,201,781
NONSPENDABLE:	8,267									8,267
ASSIGNED:	-	-	-	-	-	-	-	-	-	-
UNASSIGNED:	92,509	13,287	(878,871)	(8,001)	(3)	(59)	(14)	(1)	-	(758,652)
TOTAL LIAB. & FUND BAL.	\$ 140,808	\$ 1,283,213	\$ 6,438	\$ 14,431	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 1,450,890

PARKLAND PRESERVE CDD
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FOR PERIOD STARTING OCTOBER 1, 2022 ENDING JUNE 30, 2023

	FY2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	VARIANCE	% OF BUDGET
I. REVENUE					
SPECIAL ASSESSMENTS - ON-ROLL	\$ 212,764	\$ 1,614	\$ 212,764	\$ -	100%
EXCESS ASSESSMENTS	-	490	490	490	
LOT CLOSINGS	-	13,319	61,302	61,302	100%
DEVELOPER FUNDING	64,131	-	3,120	(61,011)	5%
SPECIAL ASSESSMENTS DEVELOPER	-	-	-	-	0%
MISCELLANEOUS REVENUE	-	-	11,933	11,933	100%
INTEREST	-	16	268	268	100%
TOTAL REVENUE	276,895	15,439	289,877	12,982	105%
II. EXPENDITURES					
ADMINISTRATIVE:					
ACCOUNTS RECEIVABLE	-	-	-	-	-
PAYROLL TAXES	-	-	-	-	-
PAYROLL PROCESSING	-	-	-	-	-
MANAGEMENT CONSULTING SERVICES	30,000	2,500	22,500	(7,500)	75%
ADMINISTRATIVE SERVICES	1,500	125	1,125	(375)	75%
CONSTRUCTION ACCOUNTING SERVICES	-	-	-	-	-
BANK FEES	100	-	-	378	478%
MISCELLANEOUS	250	-	478	2,700	1180%
AUDITING SERVICES	3,000	-	2,950	(50)	98%
REGULATORY AND PERMIT FEES	175	-	175	-	100%
LEGAL ADVERTISEMENTS	2,000	-	393	(1,607)	20%
ENGINEERING SERVICES	12,000	-	-	(12,000)	0%
LEGAL SERVICES	22,576	1,514	14,106	(8,470)	62%
WEBSITE HOSTING	2,015	42	1,890	(125)	94%
TOTAL ADMINISTRATIVE	73,616	4,180	43,618	(29,998)	59%
INSURANCE:					
INSURANCE	23,839	-	25,344	1,505	106%
TOTAL ADMINISTRATIVE	23,839	-	25,344	1,505	106%
DEBT SERVICE ADMINISTRATION:					
DISSEMINATION AGENT	5,000	-	5,000	-	100%
TRUSTEE FEES	8,700	-	6,000	(2,700)	69%
ARBITRAGE	1,250	-	-	(1,250)	0%
TOTAL DEBT SERVICE ADMINISTRATION	14,950	-	11,000	(3,950)	74%
PHYSICAL ENVIRONMENT:					
REMOTE SECURITY	4,200	334	3,713	(488)	88%
POND MAINTENANCE	3,600	-	-	(3,600)	0%
STREETPOLE LIGHTING	3,300	2,070	14,654	11,354	444%
ELECTRICITY (IRRIGATION & PUMPS)	15,000	533	4,703	(10,297)	31%
WATER (COUNTY)	10,800	-	2,510	(8,290)	23%
LANDSCAPING MAINTENANCE	60,000	3,998	34,362	(25,638)	57%
LANDSCAPE REPLENISHMENT	5,000	785	785	(4,215)	16%
IRRIGATION MAINTENANCE	5,000	-	1,274	(3,727)	25%
NPDES	2,000	-	-	(2,000)	0%
GATE MANAGEMENT	1,200	100	13,538	12,338	1128%
POWER SWEEP	1,000	-	-	(1,000)	0%
STORMWATER DRAINAGE	1,000	-	-	(1,000)	0%
ENVIRON. MITIGATION & POND MAINT.	8,000	925	8,910	910	111%
POND MOWING	8,000	-	-	(8,000)	0%
RECEPTIONIST / CALL BOXES	1,200	49	564	(636)	47%
TOTAL PHYSICAL ENVIRONMENT	129,300	8,794	85,014	(44,286)	66%
AMENITY CENTER OPERATIONS:					
POOL SERVICE CONTRACT	15,420	2,578	16,403	983	106%
AMENITY MAINTENANCE / REPAIRS	4,800	-	3,981	(819)	83%
AMENITY MANAGEMENT	1,800	150	1,200	(600)	67%
POOL PERMIT	250	-	350	100	140%
AMENITY CENTER INTERNET	5,100	326	2,595	(2,505)	51%
AMENITY CENTER PEST CONTROL	1,320	118	1,022	(298)	77%
REFUSE SERVICE	1,500	115	1,033	(467)	69%
MISC. AMENITY REPAIRS & MAINT/SUPPLIES	5,000	75	5,809	809	116%

PARKLAND PRESERVE CDD
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FOR PERIOD STARTING OCTOBER 1, 2022 ENDING JUNE 30, 2023

TOTAL FIELD OPERATIONS	<u>35,190</u>	<u>3,362</u>	<u>32,393</u>	<u>(2,797)</u>	<u>92%</u>
TOTAL EXPENDITURES	<u>276,895</u>	<u>16,336</u>	<u>197,368</u>	<u>(79,527)</u>	<u>71%</u>
OTHER FINANCING SOURCES (USES)					
TRANSFER IN		-	-		
TRANSFER-OUT		-	-		
TOTAL OTHER FINANCING SOURCES (USES)		<u>-</u>	<u>-</u>		
EXCESS REVENUE OVER (UNDER) EXPEND.		<u>(898)</u>	<u>92,509</u>		
FUND BALANCE - BEGINNING			34,205		
FUND BALANCE - ENDING			<u>\$ 126,714</u>		

PARKLAND PRESERVE CDD

2019A

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FOR PERIOD STARTING OCTOBER 1, 2022 ENDING JUNE 30, 2023**

	FY2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE				
SPECIAL ASSESSMENTS (NET)	\$ 546,798	\$ 5,406	\$ 604,289	57,491
SPECIAL ASSESSMENTS - LOT CLOSINGS	165,583	17,451	87,255	(78,328)
DEVELOPER FUNDING	-	-	-	-
INTEREST	-	5,559	32,658	32,658
PREPAYMENT INCOME	-	-	-	-
TOTAL REVENUE	712,381	28,416	724,202	\$ 11,821
EXPENDITURES				
COUNTY - ASSESSMENT COLLECTION FEES	-	-	-	-
INTEREST EXPENSE	-	-	-	-
ACCOUNTS RECEIVABLE	270,488	-	270,488	(1)
May 1, 2023	266,663	270,488	270,488	3,825
PRINCIPAL RETIREMENT	-	-	-	-
PRINCIPAL PAYMENT	-	-	-	-
MAY 1, 2023	170,000	-	170,000	-
TOTAL EXPENDITURES	707,151	270,488	710,975	3,824
EXCESS REVENUE OVER (UNDER) EXPEND.	5,230	(242,071)	13,227	
OTHER FINANCING SOURCES (USES)				
INTERFUND TRANSFER IN			60	
INTERFUND TRANSFER OUT			-	
FUND BALANCE - BEGINNING			1,269,925	
FUND BALANCE - ENDING			\$ 1,283,213	

PARKLAND PRESERVE CDD

2019B

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FOR PERIOD STARTING OCTOBER 1, 2022 ENDING JUNE 30, 2023**

	<u>FY2023 ADOPTED BUDGET</u>	<u>CURRENT MONTH</u>	<u>ACTUAL YEAR-TO-DATE</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
REVENUE				
###				
SPECIAL ASSESSMENTS (NET)	\$ 80,575	\$ -		\$ (80,575)
LOT CLOSINGS	-	-	342,195	342,195
INTEREST	-	2,633	13,461	13,461
DEVELOPER CONTRIBUTIONS	-	-	-	-
PREPAYMENT	-	-	104,632	104,632
TOTAL REVENUE	80,575	2,633	460,288	379,713
EXPENDITURES				
PREPAYMENT REDEMPTION	-	685,000	1,285,000	-
INTEREST EXPENSE				
November 1, 2022	40,288	-	35,338	(35,338)
ACCOUNTS RECEIVABLE	40,288	18,838	18,838	-
PRINCIPAL RETIREMENT	-	-	-	-
PRICIPAL PAYMENT	-	-	-	-
November 1, 2022	-	-	-	-
TOTAL EXPENDITURES	80,576	703,838	1,339,175	(35,338)
EXCESS REVENUE OVER (UNDER) EXPEND.	(1)	(701,204)	(878,887)	
OTHER FINANCING SOURCES (USES)				
INTERFUND TRANSFER IN			17	
INTERFUND TRANSFER OUT			-	
FUND BALANCE - BEGINNING			885,309	
FUND BALANCE - ENDING			<u>\$ 6,438</u>	

PARKLAND PRESERVE CDD
2019A ACQUISITION & CONSTRUCTION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FOR PERIOD STARTING OCTOBER 1, 2022 ENDING JUNE 30, 2023

	<u>ACTUAL</u> <u>YEAR-TO-DATE</u>
REVENUE	
BOND PROCEEDS	\$ -
DEVELOPER CONTRIBUTIONS	-
INTEREST	-
MISCELLANEOUS REVENUE	-
TOTAL REVENUE	<u>-</u>
EXPENDITURES	
FUNDING REQUESTS	-
ENV MITIGATION & POND MAINTENANCE	8,000
REQUISITION EXPENSES	-
RETAINAGE EXPENSE	-
ACCOUNTS RECEIVABLE	<u>8,000</u>
EXCESS REVENUE OVER (UNDER) EXPEND.	(8,000)
INTERFUND TRANSFER IN	-
INTERFUND TRANSFER OUT	(1)
FUND BALANCE - BEGINNING	20,532
FUND BALANCE - ENDING	<u><u>\$ 12,531</u></u>

PARKLAND PRESERVE CDD
2019B ACQUISITION & CONSTRUCTION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FOR PERIOD STARTING OCTOBER 1, 2022 ENDING JUNE 30, 2023

	<u>ACTUAL</u> <u>YEAR-TO-DATE</u>
REVENUE	
BOND PROCEEDS	\$ -
DEVELOPER CONTRIBUTIONS	\$ -
INTEREST	-
MISCELLANEOUS REVENUE	-
TOTAL REVENUE	<u>-</u>
 EXPENDITURES	
FUNDING REQUESTS	-
REQUISITION EXPENSES	-
TOTAL EXPENDITURES	<u>-</u>
ACCOUNTS RECEIVABLE	
EXCESS REVENUE OVER (UNDER) EXPEND.	-
 INTERFUND TRANSFER IN	-
INTERFUND TRANSFER OUT	(3)
FUND BALANCE - BEGINNING	3
 FUND BALANCE - ENDING	<u>\$ -</u>

PARKLAND PRESERVE CDD

2019A ACQUISITION & CONSTRUCTION PARCEL 14 FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE FOR PERIOD STARTING OCTOBER 1, 2022 ENDING JUNE 30, 2023

	<u>ACTUAL</u> <u>YEAR-TO-DATE</u>
REVENUE	
BOND PROCEEDS	\$ -
INTEREST	-
MISCELLANEOUS REVENUE	-
TOTAL REVENUE	<u>-</u>
EXPENDITURES	
FUNDING REQUESTS	-
REQUISITION EXPENSES	-
TOTAL EXPENDITURES	<u>-</u>
ACCOUNTS RECEIVABLE	-
INTERFUND TRANSFER IN	-
INTERFUND TRANSFER OUT	(59)
FUND BALANCE - BEGINNING	59
	-
FUND BALANCE - ENDING	<u>\$ -</u>

PARKLAND PRESERVE CDD
2019B ACQUISITION & CONSTRUCTION PARCEL 14 FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FOR PERIOD STARTING OCTOBER 1, 2022 ENDING JUNE 30, 2023

	<u>ACTUAL</u> <u>YEAR-TO-DATE</u>
REVENUE	
BOND PROCEEDS	\$ -
INTEREST	0
MISCELLANEOUS REVENUE	-
TOTAL REVENUE	<u>0</u>
 EXPENDITURES	
FUNDING REQUESTS	-
REQUISITION EXPENSES	-
TOTAL EXPENDITURES	<u>-</u>
 EXCESS REVENUE OVER (UNDER) EXPEND.	 0
INTERFUND TRANSFER OUT	(14)
FUND BALANCE - BEGINNING	14
 FUND BALANCE - ENDING	 <u>\$ -</u>

PARKLAND PRESERVE CDD

2019A ACQUISITION & CONSTRUCTION SPINE RD FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE FOR PERIOD STARTING OCTOBER 1, 2022 ENDING JUNE 30, 2023

	<u>ACTUAL</u> <u>YEAR-TO-DATE</u>
REVENUE	
BOND PROCEEDS	\$ -
INTEREST	-
MISCELLANEOUS REVENUE	-
TOTAL REVENUE	<u>-</u>
EXPENDITURES	
FUNDING REQUESTS	-
REQUISITION EXPENSES	-
TOTAL EXPENDITURES	<u>-</u>
EXCESS REVENUE OVER (UNDER) EXPEND.	-
INTERFUND TRANSFER OUT	(1)
FUND BALANCE - BEGINNING	1
FUND BALANCE - ENDING	<u>\$ -</u>

PARKLAND PRESERVE CDD

2019B ACQUISITION & CONSTRUCTION SPINE RD FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE FOR PERIOD STARTING OCTOBER 1, 2022 ENDING JUNE 30, 2023

	<u>ACTUAL</u> <u>YEAR-TO-DATE</u>
REVENUE	
BOND PROCEEDS	\$ -
INTEREST	0
MISCELLANEOUS REVENUE	-
TOTAL REVENUE	<u>0</u>
EXPENDITURES	
FUNDING REQUESTS	-
REQUISITION EXPENSES	-
TOTAL EXPENDITURES	<u>-</u>
EXCESS REVENUE OVER (UNDER) EXPEND.	0
INTERFUND TRANSFER IN	-
INTERFUND TRANSFER OUT	(0)
FUND BALANCE - BEGINNING	0
FUND BALANCE - ENDING	<u>\$ -</u>

**Parkland Preserve CDD
Check Register
FY 2023**

DATE	CHECK NO.	PAYEE	TRANSACTION	DEPOSIT	DISBURSEMENT	BALANCE
10/1/2022						27,082.86
10/01/2022	1454	Egis Insurance and Risk Advisors	FY Insurance Policy# 100122362 10/01/22-10/01/23		25,344.00	1,738.86
10/04/2022	100035	Contact One	Invoice: 220901170101 (Reference: 10/01/2022 - 10/31/2022.)		71.60	1,667.26
10/11/2022	100036	First Coast Contract Maintenance Services	Invoice: 7134 (Reference: Pool chemicals & Janitorial supplies.) Invoice: 71		901.20	766.06
10/11/2022	100037	Hi-Tech System Associates, Inc.	Invoice: 372318 (Reference: Fire Alarm Monitoring.)		279.85	486.21
10/13/2022			Deposit	8,412.00		8,898.21
10/18/2022	1ACH101822	Florida Power & Light	100 Parkland Trail - Sep 7, 2022 to Oct 6, 2022		762.90	8,135.31
10/19/2022			Deposit	1,930.60		10,065.91
10/19/2022	101822ACH1	AT&T	Internet Service 9/28 - 10/27/22		117.70	9,948.21
10/24/2022	100038	DoorKing, Inc.	Invoice: 1894264 (Reference: 9/12/22 - 10/11/22.)		53.95	9,894.26
10/24/2022	100039	Waste Pro - Palm Coast	Invoice: 0000368712 (Reference: 11/1/22 -11/30/22.)		114.78	9,779.48
10/24/2022	100040	CA Florida Holdings LLC	Invoice: 0004924839 (Reference: Advertising.)		99.28	9,680.20
10/25/2022	2ACH102522	Florida Power & Light	795 Parkland Trail, #IRR 9/13-10/13/22		63.54	9,616.66
10/25/2022	102522ACH1	AT&T	Acct #309264701 10/2 - 11/1/22		176.55	9,440.11
10/25/2022	1ACH102522	Florida Power & Light	Sep 13, 2022 to Oct 13, 2022		32.55	9,407.56
10/25/2022	3ACH102522	Florida Power & Light	661 Parkland Trl #Fountain Sep 13, 2022 to Oct 13, 2022		431.69	8,975.87
10/25/2022	4ACH102522	Florida Power & Light	Sep 13, 2022 to Oct 13, 2022		636.39	8,339.48
10/25/2022	1025ACH1	St. Johns County Utility Department	8/19/22 - 9/19/22		268.99	8,070.49
10/27/2022			Deposit	2,542.14		10,612.63
10/31/2022			Interest	4.65		10,617.28
10/31/2022				12,889.39	29,354.97	10,617.28
11/03/2022			Deposit	2,243.34		12,860.62
11/08/2022	1455	Alliance Realty and Mangement	Reference: Gate Management. https://dpfg.payableslockbox.com/DocView/		250.00	12,610.62
11/08/2022	1456	Charles Aquatics, Inc	Reference: Monthly Aquatic Management Services for 5 ponds. https://dpfg.		925.00	11,685.62
11/08/2022	1457	Contact One	Reference: 11/1/22 - 11/30/22. https://dpfg.payableslockbox.com/DocView/		64.80	11,620.82
11/08/2022	1458	DPFG M&C	Reference: Amenity Center Shelf. https://dpfg.payableslockbox.com/DocView/		79.88	11,540.94
11/08/2022	1459	First Coast Contract Maintenance Services	Reference: Amenity services for the month (Pool and Janitorial) Nov - Feb. t		1,105.00	10,435.94
11/14/2022	100041	Orkin	Invoice: 234223178 (Reference: Commercial Pest Control.)		110.00	10,325.94
11/14/2022	100042	Waste Pro - Palm Coast	Invoice: 0000371045 (Reference: 12/01/22 - 12/31/22.)		114.78	10,211.16
11/16/2022			Service Charge		75.00	10,136.16
11/18/2022	1460	Yellowstone Landscape			12,181.95	-2,045.79
11/18/2022	1461	FLORIDA DEPT OF ECONOMIC OPPORTUN	FY 2022/2023 Special District Fee Invoice/Update Form		175.00	-2,220.79
11/18/2022	100043	Contact One	Invoice: 111122-6928 (Reference: Monthly Service.)		64.80	-2,285.59
11/18/2022	111822ACH1	St. Johns County Utility Department	9/19/22 - 10/19/22		304.84	-2,590.43
11/18/2022			Deposit	3,120.00		529.57
11/18/2022			Deposit	24,261.97		24,791.54
11/18/2022		NGMB Properties, LLC		9,061.95		33,853.49
11/20/2022	ACH112022	AT&T	Internet Service 10/28 - 11/27/22		117.70	33,735.79
11/23/2022	112322ACH1	Florida Power & Light	661 Parkland Trl #Fountain Oct 13, 2022 to Nov 11, 2022		471.02	33,264.77
11/23/2022	112322ACH2	Florida Power & Light	Oct 13, 2022 to Nov 11, 2022		32.37	33,232.40
11/23/2022	112322ACH3	Florida Power & Light	100 Parkland Trail - Oct 6, 2022 - Nov 4, 2022		695.37	32,537.03
11/23/2022	112322ACH4	Florida Power & Light	Oct 13, 2022 to Nov 11, 2022		636.39	31,900.64
11/25/2022	112522ACH1	AT&T	Acct #309264701 11/2 - 12/1/22		176.55	31,724.09
11/30/2022			Deposit	70,090.15		101,814.24
11/30/2022			Interest	6.02		101,820.26
11/30/2022				108,783.43	17,580.45	101,820.26
12/02/2022	ACH120222	Florida Power & Light	795 Parkland Trail, #IRR 10/13-11/11/22		72.78	101,747.48
12/07/2022			Deposit	75.00		101,822.48
12/12/2022	100044	Alliance Realty and Mangement	Invoice: 2022-11-01 (Reference: Gate Management.) Invoice: 2022-12-01		500.00	101,322.48
12/12/2022	100045	Charles Aquatics, Inc	Invoice: 46618 (Reference: Monthly Aquatic Management Services for 5 ponds)		1,850.00	99,472.48
12/12/2022	100046	Contact One	Invoice: 221101170101 (Reference: 12/01/2022 - 12/31/2022.)		55.00	99,417.48
12/12/2022	100047	DoorKing, Inc.	Invoice: 1911799 (Reference: Oct 12, 2022 - Nov 11, 2022.)		53.95	99,363.53
12/12/2022	100048	DPFG M&C	Invoice: 404349 (Reference: Plumbing Services - Sewer leak.)		143.00	99,220.53
12/12/2022	100049	First Coast Contract Maintenance Services	Invoice: 7174 (Reference: Monthly Service.) Invoice: 7274 (Reference: Pool)		1,182.49	98,038.04
12/12/2022	100050	KE Law Group, PLLC	Invoice: 4649 (Reference: General Matters.)		153.00	97,885.04
12/12/2022	100051	Yellowstone Landscape	Invoice: JAX 434816 (Reference: Hurricane Clean Up.) Invoice: JAX 44253		774.00	97,111.04
12/12/2022	100052	Hi-Tech System Associates, Inc.	Invoice: 66128 (Reference: Service Call.)		95.00	97,016.04
12/13/2022			Deposit	234,995.00		332,011.04
12/16/2022	100053	DPFG M&C	Invoice: 403548 (Reference: Dissemination Agent.) Invoice: 403518 (Refer		13,000.01	319,011.03
12/16/2022			Deposit	99,743.71		418,754.74
12/19/2022	ACH121922	St. Johns County Utility Department	10/18/22 - 11/19/22		307.59	418,447.15
12/20/2022	100054	First Coast Contract Maintenance Services	Invoice: 7211 (Reference: Reimbursables.) Invoice: 7227 (Reference: Ame		2,220.07	416,227.08
12/20/2022	100055	Innersync	Invoice: 20738 (Reference: Website Services.)		1,515.00	414,712.08
12/20/2022	100056	KE Law Group, PLLC	Invoice: 4496 (Reference: General Matters.)		1,782.00	412,930.08
12/20/2022	100057	Orkin	Invoice: 235541318 (Reference: Commercial Element - Monthly.)		110.00	412,820.08
12/20/2022	100058	Yellowstone Landscape	Invoice: JAX 441488 (Reference: Monthly Landscaping Maintenance Octobe		9,781.95	403,038.13
12/20/2022	100059	Hi-Tech System Associates, Inc.	Invoice: 374021 (Reference: Fire Alarm Monitoring.) Invoice: 374281 (Refer		1,662.19	401,375.94
12/20/2022	100060	CA Florida Holdings LLC	Invoice: 0005094424 (Reference: Advertising - Elections.)		301.92	401,074.02
12/20/2022	122022ACH1	Florida Power & Light	100 Parkland Trail - Nov 4, 2022 - Dec 6, 2022		801.08	400,272.94
12/21/2022	100061	DoorKing, Inc.	Invoice: 1929979 (Reference: 11/12/22 to 12/11/22.)		53.95	400,218.99

12/21/2022	100062	Orkin	Invoice: 237010871 (Reference: Commercial Element - Monthly.)	110.00	400,108.99
12/21/2022	122122ACH1	AT&T	Internet Service 10/28 - 11/27/22	117.70	399,991.29
12/22/2022	ACH122222	Waste Pro - Palm Coast	Waste Services 01/01-01/31/22	114.78	399,876.51
12/25/2022	ACH122522	AT&T	Acct #309264701 12/2 - 01/1/23	176.55	399,699.96
12/27/2022	100063	KE Law Group, PLLC	Invoice: 4965 (Reference: General Matters.)	1,908.00	397,791.96
12/28/2022	122822ACH4	Florida Power & Light	795 Parkland Trail, #IRR 11/11-12/13/22	52.71	397,739.25
12/28/2022	122822ACH1	Florida Power & Light	Nov 11, 2022 to Dec 13, 2022	636.39	397,102.86
12/28/2022	122822ACH2	Florida Power & Light	661 Parkland Trl #Fountain Nov 11, 2022 - Dec 13, 2022	436.02	396,666.84
12/28/2022	122822ACH3	Florida Power & Light	Nov 11, 2022 to Dec 13, 2022	32.94	396,633.90
12/30/2022	100064	Orkin	Invoice: 122922-9291 (Reference: Pest Control.)	110.00	396,523.90
12/31/2022			Interest	26.75	396,550.65
12/31/2022				334,840.46	40,110.07
					396,550.65
01/01/2023			Interest	43.42	396,594.07
01/06/2023	100065	Alliance Realty and Mangement	Invoice: 2023-01-01 (Reference: Gate Management.)	250.00	396,344.07
01/06/2023	100066	Charles Aquatics, Inc	Invoice: 47077 (Reference: Monthly Aquatic Management Services.)	925.00	395,419.07
01/06/2023	100067	First Coast Contract Maintenance Services	Invoice: 7342 (Reference: Amenity services.)	1,105.00	394,314.07
01/09/2023			Deposit	51,176.12	445,490.19
01/12/2023	100068	DPFG M&C	Invoice: 406491 (Reference: Monthly contracted management fees.)	2,666.67	442,823.52
01/13/2023	100069	DoorKing, Inc.	Invoice: 1947761 (Reference: 12/12/22 - 1/11/23.)	53.95	442,769.57
01/13/2023	100070	Waste Pro - Palm Coast	Invoice: 0000375682 (Reference: Monthly Service.)	229.56	442,540.01
01/18/2023	ACH011823	St. Johns County Utility Department	11/19/22 - 12/17/22	299.97	442,240.04
01/18/2023	ACH011823	AT&T	Internet Service 12/28-01/27/23	117.70	442,122.34
01/18/2023			Deposit	196.65	442,318.99
01/20/2023	100071	KE Law Group, PLLC	Invoice: 5234 (Reference: Legal Services for 12/2022.)	2,958.50	439,360.49
01/23/2023	100072	Contact One	Invoice: 230101170101 (Reference: 12/20/2022 - 01/19/2023.)	70.20	439,290.29
01/23/2023			Deposit	229,140.90	668,431.19
01/24/2023	ACH012423	AT&T	Acct #309264701 01/2 - 02/1/23	176.55	668,254.64
01/24/2023	100073	Orkin	Invoice: 238285061 (Reference: Pest Prevention.)	110.00	668,144.64
01/24/2023	12423ACH1	Florida Power & Light	795 Parkland Trail, #IRR 12/13/22 - 12/12/23	40.04	668,104.60
01/24/2023	12423ACH2	Florida Power & Light	Dec 13, 2022 to Jan 12, 2023	740.27	667,364.33
01/24/2023	12423ACH3	Florida Power & Light	661 Parkland Trl #Fountain Dec 13, 2022 to Jan 12, 2023	437.48	666,926.85
01/24/2023	12423ACH4	Florida Power & Light	Dec 13, 2022 to Jan 12, 2023	32.61	666,894.24
01/24/2023	12423ACH5	Florida Power & Light	100 Parkland Trail - Dec 6, 2022 to Jan 6, 2023	791.06	666,103.18
01/27/2023	100074	Charles Aquatics, Inc	Invoice: 47182 (Reference: Fish Barrier Installation Ponds 1 & 5.)	485.10	665,618.08
01/31/2023	100075	First Coast Contract Maintenance Services	Invoice: 7362 (Reference: Repair broken sink plumbing cover.)	45.00	665,573.08
01/31/2023				280,557.09	11,534.66
					665,573.08
02/01/2023	1462	St. Johns County Tax Collector	Postage for mailing taxes	68.41	665,504.67
02/01/2023	100076	First Coast Contract Maintenance Services	Invoice: 7375 (Reference: Reimbursables.)	769.99	664,734.68
02/01/2023			Interest	54.69	664,789.37
02/02/2023			Deposit	1,014.73	665,804.10
02/03/2023	100077	Charles Aquatics, Inc	Invoice: 47310 (Reference: Monthly Aquatic Management Services for 5 ponds)	925.00	664,879.10
02/03/2023	100078	First Coast Contract Maintenance Services	Invoice: 7405 (Reference: Monthly Service.)	1,365.00	663,514.10
02/03/2023	100079	Yellowstone Landscape	Invoice: JAX 486028 (Reference: Monthly Landscape Maintenance January)	7,995.00	655,519.10
02/03/2023	100080	Hi-Tech System Associates, Inc.	Invoice: 379332 (Reference: Fire Alarm Monitoring.)	279.85	655,239.25
02/08/2023			Deposit	10,515.00	665,754.25
02/09/2023			Deposit	815.00	666,569.25
02/09/2023	100081	Alliance Realty and Mangement	Invoice: 7573-01-01 (Reference: Gate Management.)	250.00	666,319.25
02/13/2023			Deposit	170.00	666,489.25
02/13/2023	100082	DoorKing, Inc.	Invoice: 1965906 (Reference: 1/12/23 - 2/11/23.)	53.95	666,435.30
02/13/2023	100083	First Coast Contract Maintenance Services	Invoice: 7426 (Reference: Power Washing.)	4,000.00	662,435.30
02/18/2023	ACH021823	St. Johns County Utility Department	835 Parkland Trl 12/19/22 - 01/16/23	288.79	662,146.51
02/18/2023	ACH021823	AT&T	Internet Service 1/28-02/27/23	117.70	662,028.81
02/21/2023	100084	Cool connections Inc.	Invoice: 22783367 (Reference: performed maintenance on both A/c systems)	1,595.86	660,432.95
02/21/2023	100085	DPFG M&C	Invoice: 407501 (Reference: January Billable Expenses.) Invoice: 407595 (3,141.11	657,291.84
02/21/2023	100086	Yellowstone Landscape	Invoice: JAX 491947 (Reference: Tree Removal.)	395.00	656,896.84
02/21/2023	022123ACH1	Florida Power & Light	100 Parkland Trail - Jan 6, 2023 to Feb 6, 2023	827.38	656,069.46
02/22/2023			Deposit	86,195.12	742,264.58
02/23/2023	100087	Orkin	Invoice: 239701003 (Reference: Pest Control.)	110.00	742,154.58
02/24/2023	ACH022423	AT&T	Internet 02/02-03/01/23	176.55	741,978.03
02/27/2023	22723ACH2	Florida Power & Light	795 Parkland Trail, #IRR 1/12/23 to 2/13/23	38.32	741,939.71
02/27/2023	22723ACH3	Florida Power & Light	1/12/23 to 2/13/23	746.14	741,193.57
02/27/2023	22723ACH4	Florida Power & Light	661 Parkland Trl #Fountain Jan 12, 2023 to Feb 13, 2023	454.63	740,738.94
02/27/2023	22723ACH1	Florida Power & Light	Jan 12, 2023 to Feb 13, 2023	33.93	740,705.01
02/28/2023				98,764.54	23,632.61
					740,705.01
03/01/2023	100088	Hi-Tech System Associates, Inc.	Invoice: 377610 (Reference: Fire Alarm Monitoring.)	279.85	740,425.16
03/01/2023	0301ACH1	Waste Pro - Palm Coast	Solid waste service Double paid	114.78	740,310.38
03/03/2023			Deposit	14,721.00	755,031.38
03/06/2023			Deposit	185,624.04	940,655.42
03/06/2023	100089	Charles Aquatics, Inc	Invoice: 47526 (Reference: Monthly Aquatic Management Services for 5 ponds)	925.00	939,730.42
03/06/2023	100090	First Coast Contract Maintenance Services	Invoice: 7467 (Reference: Amenity services (Pool and Janitorial).) Invoice: 7467	2,228.02	937,502.40
03/06/2023	100091	Yellowstone Landscape	Invoice: JAX 499973 (Reference: Monthly Landscape Maintenance March 2023)	3,997.50	933,504.90
03/06/2023	100092	Hi-Tech System Associates, Inc.	Invoice: 381040 (Reference: Fire Alarm Monitoring.)	279.85	933,225.05
03/13/2023	100093	Waste Pro - Palm Coast	Invoice: 0000381616 (Reference: Solid waste service.)	114.78	933,110.27
03/13/2023	100094	KILINSKI VAN WYK, PLLC	Invoice: 5913 (Reference: General Matters.)	1,795.50	931,314.77
03/14/2023	100095	DoorKing, Inc.	Invoice: 1984230 (Reference: 2/12/23 - 3/11/23.)	53.95	931,260.82
03/15/2023	100096	Alliance Realty and Mangement	Invoice: 2023-03-13 (Reference: Gate Management.)	250.00	931,010.82

03/15/2023	100097	DPFG M&C	Invoice: 408442 (Reference: Monthly contracted management fees.)	Invoice	2,679.21	928,331.61
03/15/2023	100098	Orkin	Invoice: 031423-9291 (Reference: Commercial Pest Control.)		117.99	928,213.62
03/15/2023	100099	Hi-Tech System Associates, Inc.	Invoice: 67959 (Reference: Service Call.)		95.00	928,118.62
03/18/2023	ACH031823	St. Johns County Utility Department	835 Parkland Trl 1/19/23 - 02/19/23		349.41	927,769.21
03/20/2023	100100	Hi-Tech System Associates, Inc.	Invoice: 381175 (Reference: 25 Pack of Access Control Cards.)		179.97	927,589.24
03/20/2023	100101	KILINSKI VAN WYK, PLLC	Invoice: 6108 (Reference: legal services.)		160.50	927,428.74
03/21/2023	ACH032123	AT&T	Internet Service 02/28-03/27/23		117.70	927,311.04
03/21/2023	0321ACH1	Florida Power & Light	100 Parkland Trail - Feb 6, 2023 to Mar 7, 2023		732.67	926,578.37
03/23/2023	100102	Contact One	Invoice: 230201170101 (Reference: 01/20/2023 - 02/19/2023.)	Invoice: 230	260.19	926,318.18
03/24/2023	ACH032423	AT&T	Internet 03/02-04/01		176.55	926,141.63
03/28/2023	100103	Orkin	Invoice: 241218462 (Reference: Pest Control.)		117.99	926,023.64
03/28/2023	0328ACH1	Florida Power & Light	Feb 13, 2023 to Mar 14, 2023		746.14	925,277.50
03/28/2023	0328ACH2	Florida Power & Light	661 Parkland Trl #Fountain Feb 13, 2023 to Mar 14, 2023		463.99	924,813.51
03/28/2023	0323ACH3	Florida Power & Light	795 Parkland Trail, #IRR 2/13to 3/14/23		35.52	924,777.99
03/28/2023	0328ACH4	Florida Power & Light	Feb 13, 2023 to Mar 14, 2023		33.23	924,744.76
03/30/2023	1464	Parkland Preserve C/O BNY Mellon Bank	Debt Service Funds		576,919.46	347,825.30
03/30/2023	1465	Parkland Preserve C/O BNY Mellon Bank	Overcollection funds Due to DS		96,506.86	251,318.44
03/30/2023			Deposit	5,531.96		256,850.40
03/31/2023	100104	Kutak Rock LLP	Invoice: 3191882 (Reference: General Counsel.)		366.00	256,484.40
03/31/2023			Interest	78.25		256,562.65
03/31/2023					205,955.25	690,097.61
04/03/2023	100105	Dibartolomeo, McBee, Hartley & Barnes	Invoice: 90089357 (Reference: Audit FYE 09/30/2021.)		2,950.00	253,612.65
04/05/2023	100106	Charles Aquatics, Inc	Invoice: 47750 (Reference: Monthly Aquatic Management Services for 5 ponds)		925.00	252,687.65
04/05/2023	100107	First Coast Contract Maintenance Services	Invoice: 7536 (Reference: Amenity services for the month of March (Pool and		2,799.76	249,887.89
04/07/2023	100108	Yellowstone Landscape	Invoice: JAX 513323 (Reference: March irrigation repairs.)		556.50	249,331.39
04/07/2023	100109	Hi-Tech System Associates, Inc.	Invoice: 382722 (Reference: Fire Alarm Monitoring.)		279.85	249,051.54
04/11/2023	1466	NGMB Properties, LLC.	Overcollection repayment to NGMB		89,117.18	159,934.36
04/11/2023			Deposit	584.77		160,519.13
04/13/2023			Deposit	7,198.00		167,717.13
04/13/2023	100110	First Coast Contract Maintenance Services	Invoice: 7582 (Reference: Remove gym Equipment.)		65.00	167,652.13
04/13/2023	100111	Orkin	Invoice: 041323-9291 (Reference: Pest Control.)		7.99	167,644.14
04/13/2023			Deposit	330.32		167,974.46
04/13/2023			Deposit	3,303.24		171,277.70
04/14/2023	100112	DoorKing, Inc.	Invoice: 2003290 (Reference: 3/12/23 to 4/11/23.)		53.95	171,223.75
04/18/2023	ACH041823	AT&T	Internet 03/28-04/27		117.70	171,106.05
04/18/2023	100113	Alliance Realty and Mangement	Invoice: 2023-04-13 (Reference: Month of 4/2023.)		250.00	170,856.05
04/18/2023	041823ACH1	St. Johns County Utility Department	835 Parkland Trl 2/19/23 - 3/19/23		484.58	170,371.47
04/18/2023	41823ACH1	Florida Power & Light	100 Parkland Trail - Mar 7, 2023 to Apr 6, 2023		919.70	169,451.77
04/18/2023	100114	Vesta District Services	Month of 4/2023		2,666.67	166,785.10
04/24/2023	ACH042423	AT&T	Internet 04/02-05/01		176.55	166,608.55
04/24/2023	100115	Yellowstone Landscape	Invoice: STAUG 517526 (Reference: Monthly Landscape Maintenance April :		3,997.50	162,611.05
04/24/2023	100116	Hi-Tech System Associates, Inc.	Invoice: 68287 (Reference: Minimum Service Call Charge.)		95.00	162,516.05
04/25/2023	0425ACH1	Florida Power & Light	Mar 14, 2023 to Apr 13, 2023		34.90	162,481.15
04/25/2023	0425ACH2	Florida Power & Light	795 Parkland Trail, #IRR 3/14/23 to 4/13/23		58.49	162,422.66
04/25/2023	0425ACH3	Florida Power & Light	661 Parkland Trl #Fountain Mar 14, 2023 to Apr 13, 2023		519.21	161,903.45
04/25/2023	0425ACH4	Florida Power & Light	Mar 14, 2023 to Apr 13, 2023		753.44	161,150.01
04/25/2023	100117	Vesta District Services	Invoice: 409281 (Reference: Billable Expenses - March 2023.)		500.88	160,649.13
04/30/2023			Interest	25.50		160,674.63
04/30/2023					11,441.83	107,329.85
05/01/2023	100118	Yellowstone Landscape	Invoice: STAUG 519482 (Reference: Landscape Maintenance 5/2023.)		3,997.50	156,677.13
05/03/2023	100119	Charles Aquatics, Inc	Invoice: 47982 (Reference: Monthly Aquatic Management Services for 5 ponds)		925.00	155,752.13
05/03/2023	100120	First Coast Contract Maintenance Services	Invoice: 7611 (Reference: Amenity services.)	Invoice: 7637 (Reference: Re	1,578.13	153,174.00
05/03/2023	100121	Hi-Tech System Associates, Inc.	Invoice: 384375 (Reference: Fire Alarm Monitoring.)		279.85	152,894.15
05/03/2023	0503ACH1	Waste Pro - Palm Coast	Solid waste service		114.78	152,779.37
05/08/2023	100122	Alliance Realty and Mangement	Invoice: 2023-05-03 (Reference: Gate Management.)		250.00	152,529.37
05/08/2023	100123	Yellowstone Landscape	Invoice: STAUG 524752 (Reference: Spring Annual Installation 2023.)		785.00	151,744.37
05/08/2023	100124	Kutak Rock LLP	Invoice: 3210110 (Reference: General Counsel.)		1,309.50	150,434.87
05/08/2023			Deposit	7,510.21		157,945.08
05/11/2023	1467	Aviary CDD			3,633.56	154,311.52
05/11/2023			Deposit	6,309.00		160,620.52
05/11/2023			Deposit	7,010.00		167,630.52
05/15/2023	100125	DoorKing, Inc.	Invoice: 2022243 (Reference: 4/12/23 to 5/11/23.)		53.95	167,576.57
05/17/2023	0517ACH1	Florida Power & Light	100 Parkland Trail - Apr 6, 2023 to May 5, 2023		794.54	166,782.03
05/18/2023	100126	Orkin	Invoice: 051523-9291 (Reference: Pest Control.)		117.99	166,664.04
05/18/2023	100127	Vesta District Services	Invoice: 410196 (Reference: Monthly contracted management fees.)		2,666.67	163,997.37
05/19/2023	ACH051923	St. Johns County Utility Department	835 Parkland Trl - 3/19/23 to 4/18/23		303.73	163,693.64
05/19/2023	ACH051923	AT&T	Internet 04/28-05/27		133.75	163,559.89
05/23/2023	ACH052323	AT&T	Internet 05/02-06/01		192.60	163,367.29
05/24/2023	100128	Contact One	Invoice: 230501170101 (Reference: 04/20/2023 - 05/19/2023.)		49.40	163,317.89
05/24/2023	0524ACH1	Florida Power & Light	Apr 13, 2023 to May 12, 2023		33.62	163,284.27
05/24/2023	0524ACH2	Florida Power & Light	795 Parkland Trail, #IRR 4/13/23 to 5/12/23		49.82	163,234.45
05/24/2023	0524ACH3	Florida Power & Light	661 Parkland Trl #Fountain Apr 13, 2023 to May 12, 2023		483.46	162,750.99
05/24/2023	0524ACH4	Florida Power & Light	Mar 14, 2023 to May 13, 2023		1,241.44	161,509.55
05/25/2023	100129	Kutak Rock LLP	Invoice: 3224437 (Reference: General Counsel.)		1,513.70	159,995.85
05/31/2023	100130	First Coast Contract Maintenance Services	Invoice: 7659 (Reference: Pool Rail.)		75.00	159,920.85
05/31/2023			Interest	15.86		159,936.71

05/31/2023				20,845.07	21,582.99	159,936.71
06/01/2023	100131	Yellowstone Landscape	Invoice: STAUG 533450 (Reference: Monthly Landscape Maintenance June		3,997.50	155,939.21
06/01/2023	0601ACH1	Waste Pro - Palm Coast	Solid waste service		114.78	155,824.43
06/02/2023	100132	Charles Aquatics, Inc	Invoice: 48210 (Reference: Monthly Aquatic Management Services for 5 pon		925.00	154,899.43
06/02/2023	100133	First Coast Contract Maintenance Services	Invoice: 7683 (Reference: Amenity services (Pool and Janitorial).) Invoice: 1		1,415.91	153,483.52
06/02/2023	100134	Hi-Tech System Associates, Inc.	Invoice: 376078 (Reference: Gate Damage; Reimbursed by Progressive Insu		7,477.85	146,005.67
06/02/2023	0602ACH1	Florida Department Of Health in St. Johns	Permit number 55-60-1976691		350.35	145,655.32
06/08/2023	100135	Charles Aquatics, Inc	Invoice: 48290 (Reference: Monthly Aquatic Management Services.)		100.00	145,555.32
06/09/2023	100136	Hi-Tech System Associates, Inc.	Invoice: 379469 (Reference: 50pk LM Dual Purpose RFID Tag.) Invoice: 3€		4,374.56	141,180.76
06/13/2023			Deposit	1,819.00		142,999.76
06/13/2023	100137	DoorKing, Inc.	Invoice: 2040792 (Reference: 5/12/23 - 6/11/23.)		53.95	142,945.81
06/13/2023	100138	CA Florida Holdings LLC	Invoice: 0005605746 (Reference: Legal Advertising.)		91.12	142,854.69
06/14/2023	100139	First Coast Contract Maintenance Services	Invoice: 7729 (Reference: Chlorine Pump Repair.)		95.00	142,759.69
06/15/2023	1469	BNY Mellon	Construction, audit and Trustee fee		6,000.00	136,759.69
06/18/2023	ACH061823	AT&T	Internet 05/28-06/27		133.75	136,625.94
06/18/2023	0618ACH1	St. Johns County Utility Department	835 Parkland Trl - 4/19/23 to 5/18/23		368.18	136,257.76
06/20/2023	100141	Vesta District Services	Invoice: 410911 (Reference: Monthly contracted management fees.)		2,666.67	133,591.09
06/21/2023	0621ACH1	Florida Power & Light	100 Parkland Trail - May 5, 2023 to Jun 6, 2023		903.38	132,687.71
06/23/2023	100142	Hi-Tech System Associates, Inc.	Invoice: 387139 (Reference: DualBeam Barcode Decals.)		250.00	132,437.71
06/24/2023	ACH062423	AT&T	Internet 06/02-07/01		192.60	132,245.11
06/27/2023	0627ACH1	Florida Power & Light	May 12, 2023 to Jun 13, 2023		33.41	132,211.70
06/27/2023	0627ACH2	Florida Power & Light	795 Parkland Trail, #IRR 5/13/23 to 6/12/23		75.16	132,136.54
06/27/2023	0627ACH3	Florida Power & Light	May 12, 2023 to 6/13/23		989.94	131,146.60
06/27/2023	0627ACH4	Florida Power & Light	661 Parkland Trl #Fountain May 12, 2023 to Jun 13, 2023		519.55	130,627.05
06/30/2023			Interest	13.26		130,640.31
06/30/2023				1,832.26	31,128.66	130,640.31

PARKLAND PRESERVE CDD
Cash Reconciliation - General Fund
May 31, 2023

Balance Per Bank Statement	\$	147,051.47
Less: Outstanding Checks		(1,980.48)
Outstanding Deposits		-
Less: Construction Cash		(14,430.68)
<i>Adjusted Bank Balance</i>	\$	<u>130,640.31</u>

Beginning Cash Balance Per Books	\$	159,936.71
Cash Receipts		1,832.26
Cash Disbursements		(31,128.66)
<i>Balance Per Books</i>	\$	<u>130,640.31</u>

EXHIBIT 8

June 21, 2023

NGMB Properties, LLC
1478 Riverplace Blvd, Suite 1808
Jacksonville, Florida 32207

Parkland Preserve Community Development District
c/o David McInnes
District Manager
DPFG Management and Consulting LLC
250 International Parkways, Suite 208
Lake Mary, Florida 32746

Re: Funding Request – Lake Bank Erosion and Irrigation Repairs

Dear David,

We understand that the District desires to move forward with funding certain expenses of the District as described in **Exhibit A-1 through A-2**, some of which are time sensitive but for which the District does not have adequate funds in the current fiscal year budget. Thus, the District needs monies prior to the inclusion of these expenses in next fiscal year's budget and collection of assessments, which will not be collected until after start of fiscal year 2023-2024, which begins October 1, 2023. Toward that end, NGMB Properties, LLC, will provide funding for the following upon request by the District Manager ("**Advanced Funding**"):

- Not to exceed \$6,000 on a timer and material basis for erosion and irrigation repairs as generally identified in Exhibit A-1;
- \$2,345.25 for additional repair and replacement of controllers, rotors, sprays, and nozzels as generally identified in Exhibit A-2.

By requesting any such funds, the District agrees to use the Advanced Funding to fund the expenses identified in Exhibits A-1 through A-2 as applicable, and further agrees to take all reasonably necessary steps to promptly levy operations and maintenance assessments to repay the Advanced Funding in the fiscal year beginning October 1, 2023. Following receipt of such assessments, the District shall repay the Advanced Funding by no later than January 1, 2024.

If this letter agreement must be enforced, the prevailing party shall be entitled to attorney's fees and costs. If the District agrees with this arrangement, please execute this letter agreement, return the same to our office. Thank you for your attention to this matter.

Sincerely,

NGMB Properties, LLC

M. Bataineh
By: Mohammad Bataineh (Jun 21, 2023 18:32 PDT)
Its: Authorized Representative

Accepted and authorized by:

Signature: M. Bataineh
Mohammad Bataineh (Jun 21, 2023 18:32 PDT)

Print Name: Mohammed Bataineh
Chair/Vice Chair
Parkland Preserve CDD

EXHIBIT A-1



Proposal #312579

Date 06/13/2023

From: Andrew Baltz

Proposal For

Location

Parkland Preserve

c/o DPFG
250 International Pkwy
Suite 260
Lake Mary, FL 32746

main:
mobile:
districtap@dpfg.com

Parkland Trail

Saint Augustine, FL 32092

Property Name: Parkland Preserve

Erosion Repair on Lake Banks and Irrigation Repair

Terms: Net 30

Repair of erosion along lake banks, locations specified in previously sent map. Areas will be backfilled, compacted and Bahia sod installed, as needed, to stabilize. Locate and repair leak in irrigation line at SW corner of intersection at Parkland Trail and White Owl Lane. Excavation of multiple test holes to verify installation of underdrain along Osprey Landing and White Owl Lanes, test holes will be approximately 3' in depth.

DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
Labor for prep, grade and installation (HR)	1.00	\$70.00	\$70.00
Bahia Sod (SF)	1.00	\$0.50	\$0.50
Fill Dirt (CY)	1.00	\$45.00	\$45.00

Client Notes

Project to be completed on T&M (time and materials) basis. Not to exceed amount will be \$6,000. If additional T&M is needed to complete the designated work, YL will notify Client in a timely and responsible manner prior to completion.

	SUBTOTAL	\$115.50
Signature	SALES TAX	\$0.00
x	TOTAL	\$115.50

Signature above authorizes Yellowstone Landscape to perform work as described above and verifies that the prices and specifications are hereby accepted. All overdue balances will be charge a 1.5% a month, 18% annual percentage rate.
 Limited Warranty: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Yellowstone Landscape's control (i.e. Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

EXHIBIT A-2



Proposal #311102
 Date: 06/13/2023
 From: Andrew Baltz

Proposal For

Location

Parkland Preserve
 c/o DPFG
 250 International Pkwy
 Suite 280
 Lake Mary, FL 32746

main:
 mobile:
 districtap@dptg.com

Parkland Trail
 Saint Augustine, FL 32092

Property Name: Parkland Preserve

Parkland Preserve Irrigation 5_23

Terms: Net 30

The repair/replacement of rotors, sprays, and nozzles. Controller showed multiple events of overcurrent dating back to the beginning of April. Last completed program cycle was 04/11/23. I found 2 junction boxes with bad splices that were corrected during inspection. Line survey showed correct voltage after re-splicing. Zone 15 is missing a decoder. I was able to locate valve box and manually test functionality. These are the results of the monthly irrigation inspection.

DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
Irrigation Labor (HR)	20.00	\$75.00	\$1,500.00
ROTOR (EA)	2.00	\$27.25	\$54.50
SPRAY (EA)	1.00	\$10.00	\$10.00
MPR (EA)	3.00	\$16.50	\$49.50
DECODER (EA)	1.00	\$374.25	\$374.25
MISC PIPE/FITTINGS/SUPPLIES	1.00	\$357.00	\$357.00
<hr/> Client Notes <hr/>			

EXHIBIT A-2 (continued)

Signature	SUBTOTAL	\$2,345.25
x	SALES TAX	\$0.00
	TOTAL	\$2,345.25

Signature above authorizes Yellowstone Landscape to perform work as described above and verifies that the prices and specifications are hereby accepted. All overdue balances will be charge a 1.5% a month, 18% annual percentage rate.
Limited Warranty: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Yellowstone Landscape's control (i.e. Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

Contact

Print Name: _____

Title: _____

Date: _____

Assigned To

Andrew Baltz
Office
abaltz@yellowstonelandscape.com

Parkland Preserve Pond Bank Erosion

Final Audit Report

2023-06-22

Created:	2023-06-21
By:	David McInnes (dmcinnes@vestapropertyservices.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAa1pUKfJO4RgVjcBTAvy-U89zRsQU5wHr

"Parkland Preserve Pond Bank Erosion" History






-  Document created by David McInnes (dmcinnes@vestapropertyservices.com)
2023-06-21 - 10:06:04 PM GMT
-  Document emailed to Mohammad Bataineh (mbataineh@batainehlaw.com) for signature
2023-06-21 - 10:06:27 PM GMT
-  Email viewed by Mohammad Bataineh (mbataineh@batainehlaw.com)
2023-06-22 - 1:32:37 AM GMT
-  Document e-signed by Mohammad Bataineh (mbataineh@batainehlaw.com)
Signature Date: 2023-06-22 - 1:32:49 AM GMT - Time Source: server
-  Agreement completed.
2023-06-22 - 1:32:49 AM GMT

EXHIBIT 9

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
OATH OF OFFICE**

I, _____, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA
COUNTY OF ST. JOHNS

The foregoing oath was administered before me by means of physical presence or online notarization this ____ day of _____, 20____, by _____, who personally appeared before me, and is personally known to me or has produced _____ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of _____ District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

Notary Public, State of Florida

Print Name: _____

Commission No.: _____ Expires: _____

EXHIBIT 10

FORM 1

STATEMENT OF FINANCIAL INTERESTS

2022

Please print or type your name, mailing address, agency name, and position below:

FOR OFFICE USE ONLY:

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

CHECK ONLY IF CANDIDATE OR NEW EMPLOYEE OR APPOINTEE

****** THIS SECTION MUST BE COMPLETED ******

DISCLOSURE PERIOD:

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2022.

MANNER OF CALCULATING REPORTABLE INTERESTS:

FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING (**must check one**):

COMPARATIVE (PERCENTAGE) THRESHOLDS OR **DOLLAR VALUE THRESHOLDS**

PART A -- PRIMARY SOURCES OF INCOME [Major sources of income to the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY

PART B -- SECONDARY SOURCES OF INCOME [Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

PART C -- REAL PROPERTY [Land, buildings owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.

FILING INSTRUCTIONS for when and where to file this form are located at the bottom of page 2.

INSTRUCTIONS on who must file this form and how to fill it out begin on page 3.

PART D — INTANGIBLE PERSONAL PROPERTY [Stocks, bonds, certificates of deposit, etc. - See instructions]
 (If you have nothing to report, write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

PART E — LIABILITIES [Major debts - See instructions]
 (If you have nothing to report, write "none" or "n/a")

NAME OF CREDITOR	ADDRESS OF CREDITOR

PART F — INTERESTS IN SPECIFIED BUSINESSES [Ownership or positions in certain types of businesses - See instructions]
 (If you have nothing to report, write "none" or "n/a")

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
NAME OF BUSINESS ENTITY		
ADDRESS OF BUSINESS ENTITY		
PRINCIPAL BUSINESS ACTIVITY		
POSITION HELD WITH ENTITY		
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS		
NATURE OF MY OWNERSHIP INTEREST		

PART G — TRAINING For elected municipal officers, appointed school superintendents, and commissioners of a community redevelopment agency created under Part III, Chapter 163 required to complete annual ethics training pursuant to section 112.3142, F.S.

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

SIGNATURE OF FILER:

Signature:

Date Signed:

CPA or ATTORNEY SIGNATURE ONLY

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, _____, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

CPA/Attorney Signature: _____

Date Signed: _____

FILING INSTRUCTIONS:

If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location. To determine what category your position falls under, see page 3 of instructions.

Local officers/employees file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.) Form 1 filers who file with the Supervisor of Elections may file by mail or email. Contact your Supervisor of Elections for the mailing address or email address to use. Do not email your form to the Commission on Ethics, it will be returned.

State officers or specified state employees who file with the Commission on Ethics may file by mail or email. To file by mail, send the completed form to P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Rd, Bldg E, Ste 200, Tallahassee, FL 32303. To file with the Commission by email, scan your completed form and any attachments as a pdf (do not use any other format), send it to CEForm1@leg.state.fl.us and retain a copy for your records. Do not file by both mail and email. Choose only one filing method. Form 6s will not be accepted via email.

Candidates file this form together with their filing papers.

MULTIPLE FILING UNNECESSARY: A candidate who files a Form 1 with a qualifying officer is not required to file with the Commission or Supervisor of Elections.

WHEN TO FILE: Initially, each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2022.

NOTICE

Annual Statements of Financial Interests are due July 1. If the annual form is not filed or postmarked by September 1, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]

WHO MUST FILE FORM 1:

1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.

4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.

5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.

6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county

or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8) Officers and employees of entities serving as chief administrative officer of a political subdivision.

9) Members of governing boards of charter schools operated by a city or other public entity.

10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.

16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

17) Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

INSTRUCTIONS FOR COMPLETING FORM 1:

INTRODUCTORY INFORMATION (Top of Form): If your name, mailing address, public agency, and position are already printed on the form, you do not need to provide this information unless it should be changed. To change any of this information, write the correct information on the form, and contact your agency's financial disclosure coordinator. You can find your coordinator on the Commission on Ethics website: www.ethics.state.fl.us.

NAME OF AGENCY: The name of the governmental unit which you serve or served, by which you are or were employed, or for which you are a candidate.

DISCLOSURE PERIOD: The "disclosure period" for your report is the calendar year ending December 31, 2022.

OFFICE OR POSITION HELD OR SOUGHT: The title of the office or position you hold, are seeking, or held during the disclosure period even if you have since left that position. If you are a candidate for office or are a new employee or appointee, check the appropriate box.

PUBLIC RECORD: The disclosure form and everything attached to it is a public record. Your social security number, bank account, debit, charge, and credit card numbers are not required and you should redact them from any documents you file. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written and notarized request.

MANNER OF CALCULATING REPORTABLE INTEREST

Filers have the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or thresholds that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

- (1) You owned (either directly or indirectly in the form of an equitable

or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**

- (2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure

period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

IF YOU HAVE CHOSEN COMPARATIVE (PERCENTAGE) THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s), but income from these public sources should be included when calculating your gross income for the disclosure period. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income when calculating your gross income and disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded 5% of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

— If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, then list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and

bonds, list each individual company from which you derived more than 5% of your gross income. Do not aggregate all of your investment income.

— If more than 5% of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address, and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than 5% of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A, "Primary Sources of Income," if it meets the reporting threshold. You will **not** have anything to report **unless** during the disclosure period:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**

(2) You received more than 10% of your gross income from that business entity; **and,**

(3) You received more than \$1,500 in gross income from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes, if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than 10% of your total assets, and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CD's and savings accounts with the same bank.

Calculations: To determine whether the intangible property exceeds 10% of your total assets, total the fair market value of all of your assets (including real property, intangible property, and tangible personal property such as jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number which can be found on the lease document). Property that is only jointly owned property should be valued according to the percentage of your joint ownership. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. None of your calculations or the value of the property have to be disclosed on the form.

Example: You own 50% of the stock of a small corporation that is worth \$100,000, the estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed any amount that, at any time during the disclosure period, exceeded your net worth. You are not required to list the amount of any debt or your net worth. You do not have to disclose: credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, it is not a contingent liability.

Calculations: To determine whether the debt exceeds your net worth, total all of your liabilities (including promissory notes, mortgages, credit card debts, judgments against you, etc.). The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. Subtract the sum total of your liabilities from the value of all your assets as calculated above for Part D. This is your "net worth." List each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations at 100% of the amount owed.

Example: You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with, the types of businesses listed above. You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

EXHIBIT 11

RESOLUTION 2023-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING CERTAIN OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, the Board of Supervisors of the District desires to designate certain Officers of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. _____ is appointed Chairman.

SECTION 2. _____ is appointed Vice Chairman.

SECTION 3. Johanna Lee is appointed Treasurer.

Bridgett Alexander is appointed Assistant Treasurer.

David C. McInnes is appointed Secretary.

Christian Dimaculangan is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

SECTION 4. This Resolution supersedes any prior appointments made by the Board for Chairman, Vice-Chairman, Secretary and Assistant Secretaries; however, prior appointments by the Board for Treasurer and Assistant Treasurer(s) remain unaffected by this Resolution.

SECTION 5. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 28th day of August, 2023.

ATTEST:

**PARKLAND PRESERVE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson/Vice Chairperson, Board of Supervisors

EXHIBIT 12



Landscape Report – Parkland Preserve CDD August 2023

General Maintenance

- We are continuing with weekly service visits, mowing and detailing.
- We will be pruning plant material as needed to maintain a healthy appearance, using proper techniques to continue vigorous growth.
- We have and will continue to treat weeds in planting beds with non-selective herbicide as we continue through the growing season.

Fert/Chem

- Our Fert/Chem Supt has made applications of granular fertilizer (20-0-10 w/micro-nutrients), pre-emergent herbicide on the turf, and will continue monitoring the overall turf health. We have made a series of applications of selective herbicide for turf weeds and have continued monitoring for insect activity in the turf (chinch bugs).
- We will continue monitoring the turf and plant material for insect/disease activity and treat as needed.
- We have made a shrub/palm fertilizer application in July.

Special Projects

- Our Irrigation Supt is continuing the monthly inspections.
- We have made the Summer Annual Installation and will plan for the Fall rotation in later October.
- Additionally, the previously approved proposals for erosion on lake banks and main line irrigation leak, irrigation repairs from the June inspection, tree replacement and Arbor Care have been completed. The approved proposal for Bahia seed/sod replacement in various common areas is pending completion.

Thanks,

Drew Baltz / Senior Account Manager

Best Management Practices Certified

Yellowstone Landscape

3235 North State Street, PO Box 849, Bunnell, FL 32110

Ph: 386.437.6211 ext. 167 | Cell: 904.487.7690 | www.yellowstonelandscape.com

EXHIBIT 13

Irrigation Inspection Report

ISCR #

NAME

ADDRESS

DATE

Parkland Preserve

7/11/2023

PG OF

START TIME(S)		A
START TIME(S)		B
START TIME(S)		C

RUN DAYS

WATER SOURCE

pump

CLOCK TYPE

Hunter

RAIN/FREEZE SWITCH

ZONE #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
TYPE (S,R,B,D)	S/D	R	D	MPRR/MPR/MP	S	R	R/D	R	R	S	S	S	S	S	S	S
RUN TIME																
PROGRAM																

S= spray heads R=rotor heads B=bubblers D=drip, netafim or micro sprays

ADJUSTMENTS					2											
PARTIAL CLOGS										3						
STRAIGHTENED																

Note: Above items are part of irrigation wet check

BROKEN PIPE																
BROKEN HEADS																
BROKEN NOZZLES																
SEVERELY CLOGGED INCORRECT NOZZLES																
CHANGE TO 6 "																
CHANGE TO 12"																
MPR																
RAISE HEADS (coverage)																
DRIPLINE BREAK																
NON TURNING ROTORS																
VALVE FAILURE																

Note: Circled items are completed

Please stamp here

DATE COMPLETED

TECHNICIAN

ALAN

CLIENT

Irrigation Inspection Report

ISCR #

NAME

Parkland Preserve

ADDRESS

DATE

7/11/2023

PG

OF

START TIME(S)		A
START TIME(S)		B
START TIME(S)		C

RUN DAYS

WATER SOURCE

pump

CLOCK TYPE

Hunter

RAIN/FREEZE SWITCH

ZONE #	17	18	19	20	21	22	23	24	25	26	27	28				
TYPE (S,R,B,D)	S	R	S	?	?	?	DS	S	R/D	S	R	R				
RUN TIME																
PROGRAM																

S= spray heads

R=rotor heads

B=bubblers

D=drip, netafim or micro sprays

ADJUSTMENTS																
PARTIAL CLOGS		2														
STRAIGHTENED																

Note: Above items are part of irrigation wet check

BROKEN PIPE																
BROKEN HEADS																
BROKEN NOZZLES																
SEVERELY CLOGGED																
INCORRECT NOZZLES																
CHANGE TO 6 "																
CHANGE TO 12"																
RAISE HEADS (coverage)																
DRIPLINE BREAK																
NON TURNING ROTORS																
VALVE FAILURE																

Note: Circled items are completed

Please stamp here

DATE COMPLETED _____ TECHNICIAN ALAN CLIENT _____

EXHIBIT 14

6869 Phillips Pkwy. Dr. South Jacksonville Fl. 32256

Fax: 904-807-9158

Phone: 904-997-0044

Service Report

Date: June 21, 2023

Biologist: Bill Fuller

Client: Parkland Preserve

Waterways: 6 ponds

Pond 1: This pond was in good condition. Had a good kill on the Chara.



Pond 2: This pond was in good condition. Had a good kill on the perimeter vegetation and cattail.



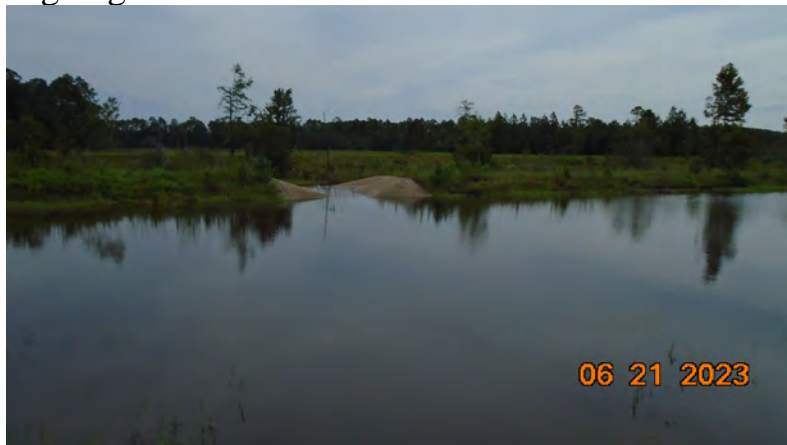
Pond 3: This pond was in good condition. Had a good kill on the perimeter vegetation and cattail.



Pond 4: This pond was in good condition. Had a good kill on the cattail.



Pond 5: This pond was in good condition. No invasive species noted. Major construction is going on.



New Pond 6: This pond was in good condition. We had a good kill on the perimeter vegetation.



6869 Phillips Pkwy. Dr. South Jacksonville Fl. 32256

Fax: 904-807-9158

Phone: 904-997-0044

Service Report

Date: July 25, 2023

Biologist: Bill Fuller

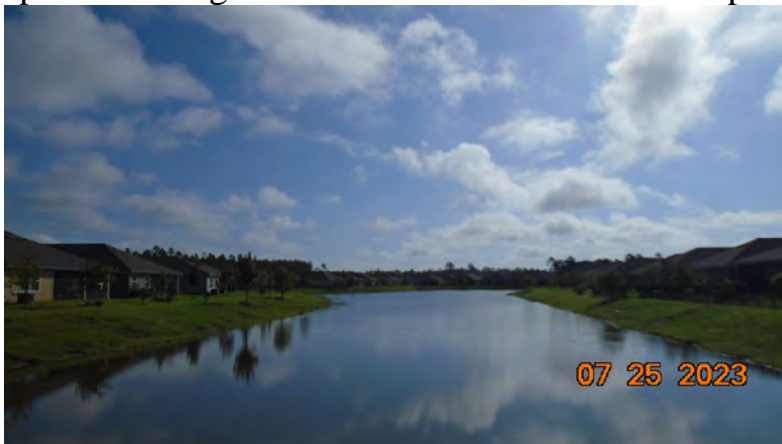
Client: Parkland Preserve

Waterways: 6 ponds

Pond 1: This pond was in good condition. No New invasive species noted.



Pond 2: This pond was in good condition. No new invasive species noted.



Pond 3: This pond was in good condition. No new invasive species noted.



Pond 4: This pond was in good condition. Had a good kill on the cattail.



Pond 5: This pond was in good condition. No invasive species noted. Major construction is going on.



New Pond 6: This pond was in good condition. No new invasive species noted.

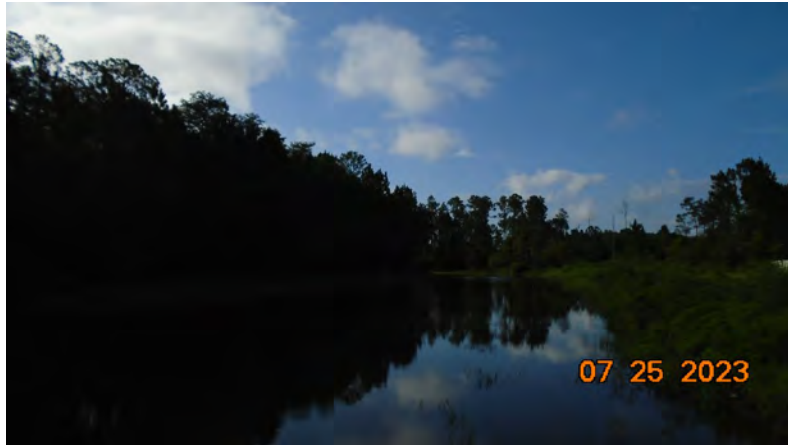


EXHIBIT 15

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2023 ADOPTED	FY 2024 PROPOSED	VARIANCE FY23 TO FY 24
REVENUE			
1 O&M ASSESSMENT COLLECTION	\$ 212,764	\$ 556,015	\$ 343,251
2 DEVELOPER FUNDING	64,131		(64,131)
3 TOTAL REVENUE	276,895	556,015	279,120
EXPENDITURES*			
GENERAL ADMINISTRATIVE			
6 SUPERVISORS COMPENSATION	-	12,000	12,000
7 PAYROLL TAXES	-	-	-
8 PAYROLL SERVICES	-	-	-
9 MANAGEMENT CONSULTING SERVICES	30,000	33,000	3,000
10 ADMINISTRATIVE SERVICES	1,500	1,650	150
11 CONSTRUCTION ACCOUNTING	-	-	-
12 BANK FEES	100	150	50
13 MISCELLANEOUS, ALLOWANCE, CONTINGENCY	250	1,500	1,250
14 AUDITING SERVICES	3,000	3,150	150
15 REGULATORY AND PERMIT FEES	175	175	-
16 LEGAL ADVERTISEMENTS	2,000	2,500	500
17 ENGINEERING SERVICES	12,000	50,000	38,000
18 LEGAL SERVICES	22,576	30,000	7,424
19 WEBSITE HOSTING	2,015	2,220	205
20 TOTAL GENERAL ADMINISTRATIVE	73,616	136,345	62,729
INSURANCE	-	-	
22 INSURANCE-PROPERTY, GENERAL LIABILITY, PROF.	23,839	38,000	14,161
DEBT ADMINISTRATION:			
24 DISSEMINATION AGENT	5,000	10,000	5,000
25 TRUSTEE FEES	8,700	6,550	(2,150)
26 ARBITRAGE	1,250	4,500	3,250
27 TOTAL DEBT ADMINISTRATION	14,950	21,050	6,100
PHYSICAL ENVIRONMENT EXPENDITURES:			
29 FIELD MANAGER	-	15,900	15,900
30 AMENITY MANAGEMENT	-	-	-
31 STREETLIGHTS	-	-	-
32 ELECTRICITY (IRRIGATION & POND PUMPS)	15,000	15,500	500
33 STREETPOLE LIGHTING	3,300	20,500	17,200
34 WATER (County)	10,800	10,000	(800)
35 LANDSCAPING MAINTENANCE	60,000	60,000	-
36 LANDSCAPE REPLENISHMENT	5,000	5,500	500
37 IRRIGATION MAINTENANCE	5,000	5,000	-

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2023 ADOPTED	FY 2024 PROPOSED	VARIANCE FY23 TO FY 24
38 POND MAINTENACE	3,600	-	(3,600)
39 NPDES	2,000	2,000	-
40 PET WASTE REMOVAL	-	-	-
41 POWER SWEEP	1,000	1,000	-
42 STORMWATER DRAINAGE/STORMWATER BANK REPAIR	1,000	20,000	19,000
43 ENVIRONMENTAL MITIGATION & POND MAINTENANCE	8,000	17,000	9,000
44 POND MOWING	8,000	-	(8,000)
45 POND EROSION	-	-	-
46 SECURITY MONITORING	-	-	-
47 REMOTE SECURITY	4,200	4,210	10
48 GATE MANAGEMENT	1,200	1,260	60
49 GATE ACCESS CARDS	-	6,400	6,400
50 RECEPTIONIST/CALL BOXES	1,200	2,000	800
51 FIELD CONTINGENCY	-	110,000	110,000
52 TOTAL PHYSICAL ENVIRONMENT EXPENDITURES	129,300	296,270	166,970
53 AMENITY CENTER OPERATIONS			
54 POOL SERVICE CONTRACT & JANITORIAL SERVICES	15,420	20,500	5,080
55 AMENITY MAINTENANCE & REPAIRS	4,800	13,000	8,200
56 POOL PERMIT	250	250	-
57 AMENITY MANAGEMENT	1,800	2,000	200
58 AMENITY CENTER INTERNET	5,100	5,500	400
59 AMENITY CENTER PEST CONTROL	1,320	2,000	680
60 REFUSE SERVICE	1,500	1,500	-
61 MISC. AMENITY CENTER REPAIRS & MAINT.& SUPPLIES	5,000	10,000	5,000
62 CAPITAL IMPROVEMENTS (RESIDENT'S REQUESTS)	-	9,600	9,600
63 TOTAL AMENITY CENTER OPERATIONS	35,190	64,350	29,160
64 RESERVES			
65 RESERVE STUDY	-	-	-
66 TOTAL EXPENDITURES*	276,895	556,015	279,120
67			
68 EXCESS OF REVENUES OVER EXPENDITURES	-	-	-

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023-2024 PROPOSED BUDGET

CONTRACT SUMMARY

	FINANCIAL STATEMENT CATEGORY	ANNUAL AMOUNT	COMMENTS / SCOPE OF SERVICE
1	GENERAL ADMINISTRATIVE		
2	SUPERVISORS COMPENSATION	12,000	Supervisors are entitled to \$200 per meeting
3	PAYROLL TAXES	-	
4	PAYROLL SERVICES	-	
5	MANAGEMENT CONSULTING SERVICES	33,000	Financial reporting, assessments, accounting/bookkeeping: A/P, A/R, public records, plan & organize Board activity. 10% increase of starting contract price (2018)
6	ADMINISTRATIVE SERVICES	1,650	General expenditures for CDD backoffice operations. 10% increase of starting contract price (2018)
7	CONSTRUCTION ACCOUNTING	-	
8	BANK FEES	150	Bank United fee
9	MISCELLANEOUS, ALLOWANCE, CONTINGENCY	1,500	
10	AUDITING SERVICES	3,150	Contract with DMHB expires FY 2024
11	REGULATORY AND PERMIT FEES	175	
12	LEGAL ADVERTISEMENTS	2,500	
13	ENGINEERING SERVICES	50,000	5/31: Confirmed with DE
14	LEGAL SERVICES	30,000	3/11: Confirmed with DC
15	WEBSITE HOSTING	2,220	10% increase of starting contract price (2018)
16	TOTAL GENERAL ADMINISTRATIVE	136,345	
17	INSURANCE		
18	INSURANCE-PROPERTY, GENERAL LIABILITY, PROF.	38,000	General Liability and Public Officials, Property and Casualty - 50% of 2023 actual
19	DEBT ADMINISTRATION:		
20	DISSEMINATION AGENT	10,000	for 2 bonds (\$5000 per bond)
21	TRUSTEE FEES	6,550	3/17: Confirmed with Trustee
22	ARBITRAGE	4,500	Arbitrage reporting fee (\$500 per year for 2019A bond series + \$2000 for 2019B bond series)
23	TOTAL DEBT ADMINISTRATION	21,050	

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023-2024 PROPOSED BUDGET

CONTRACT SUMMARY

	FINANCIAL STATEMENT CATEGORY	ANNUAL AMOUNT	COMMENTS / SCOPE OF SERVICE
24	PHYSICAL ENVIRONMENT EXPENDITURES:		
25	FIELD MANAGER	15,900	Oversee landscape and amenity vendors, inspection services (3/27: First Coast CMS Proposal)
26	AMENITY MANAGEMENT	-	
27	STREETPOLE LIGHTING	-	102 streetpole lights, avg. \$3,900 month (pay thru HOA budget)
28	ELECTRICITY (IRRIGATION & POND PUMPS)	15,500	
29	STREETLIGHTS	20,500	Streetlights
30	WATER (County)	10,000	St. Johns County Utilities
31	LANDSCAPING MAINTENANCE	60,000	Monthly Contract Price (\$47,970) + 4 times bush hog (\$3,400) + Annual flower rotation (\$3,630) + Mulch (\$5000)
32	LANDSCAPE REPLENISHMENT	5,500	As needed
33	IRRIGATION MAINTENANCE	5,000	As needed
34	POND MAINTENANCE	-	
35	NPDES	2,000	Monthly inspection (weekly)-\$450 plus additional rain event inspections at \$75 per month of CDD property. Assumes one year
36	PET WASTE REMOVAL	-	
37	POWER SWEEP	1,000	
38	STORMWATER DRAINAGE/STORMWATER BANK REPAIR	20,000	Storm drain clean out/bank repairs on CDD property 3/22: Confirmed by DE
39	ENVIRONMENTAL MITIGATION & POND MAINTENANCE	17,000	5% increase of base Charles Aquatics contract (\$1025/month) + additional
40	POND MOWING	-	
41	POND EROSION	-	
42	SECURITY MONITORING	-	
43	REMOTE SECURITY	4,210	5% increase of base High Tech Systems Contact (\$280/month) + 5% increase of DoorKing Contract (\$54/month)
44	GATE MANAGEMENT	1,260	Contract with Alliance Realty (\$100/ month + 5% increase over 2021 contract price)
45	GATE ACCESS CARDS--NEW LINE (Used Previously)	6,400	
46	RECEPTIONIST/CALL BOXES	2,000	5% increase of highest Contact One bill (contract \$45/month + \$1.40 call)

PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023-2024 PROPOSED BUDGET

CONTRACT SUMMARY

	FINANCIAL STATEMENT CATEGORY	ANNUAL AMOUNT	COMMENTS / SCOPE OF SERVICE
47	FIELD CONTINGENCY	110,000	
48	TOTAL PHYSICAL ENVIRONMENT EXPENDITURES	296,270	
49	AMENITY CENTER OPERATIONS		
50	POOL SERVICE CONTRACT & JANITORIAL SERVICES	20,500	3/27: First Coast CMS Proposal for Janitorial & Custodial (\$4800) + pool cleaning and service (\$8080) + common area (\$1500) + \$500/month (pool supplies/chemicals & amenity center supplies)
51	AMENITY MAINTENANCE & REPAIRS	13,000	5% increase of base Cool Connections contract (\$1600 for AC maintenance plus air filters) + pressure washing (2 times per year at \$5000 per event) + Preventative Maintenance contract for fitness center.
52	POOL PERMIT	250	
53	AMENITY MANAGEMENT	2,000	Contract with Alliance Realty (\$150/ month + 5% increase over 2021 contract price)
54	AMENITY CENTER INTERNET	5,500	
55	AMENITY CENTER PEST CONTROL	2,000	\$120/month for Orkin pest control + \$300/year for termite protection
56	REFUSE SERVICE	1,500	Waste Pro contract
57	MISC. AMENITY CENTER REPAIRS & MAINT.& SUPPLIES	10,000	
58	CAPITAL IMPROVEMENTS (RESIDENT'S REQUESTS)	9,600	AED for fitness center: \$1300; Windscreens on Pickleball Courts: \$5512; Bangboard: \$600 plus cost inflationary percentage
59	TOTAL AMENITY CENTER OPERATIONS	64,350	
60	RESERVES		
61	RESERVE STUDY	-	
62	TOTAL EXPENDITURES*	556,015	

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
ASSESSMENT ALLOCATION**

NET OPERATIONS & MAINTENANCE (O&M) BUDGET	\$556,015.00
COLLECTION COSTS	\$11,830.11
EARLY PAYMENT DISCOUNT	\$23,660.21
GROSS O&M ASSESSMENT	\$591,505.32

LOT TYPE	UNITS ASSESSED		ALLOCATION OF O&M ASSESSMENT				
	O&M	SERIES 2019 DEBT SERVICE ⁽¹⁾	ERU FACTOR	TOTAL ERU's	ERU %	TOTAL O&M ASSESSMENT	O&M PER LOT
PLATTED LOT	367	366	1.00	367.0	100.0%	\$591,505.32	\$1,611.73
	<u>367</u>	<u>366</u>		<u>367.0</u>	<u>100.0%</u>	<u>\$591,505.32</u>	

LOT TYPE	PER UNIT ANNUAL ASSESSMENT			FY 2023 TOTAL		
	O&M	SERIES 2019 DEBT SERVICE ⁽²⁾	FY 2024 TOTAL PER LOT ⁽³⁾	PER LOT	VARIANCE FY23 TO FY24	VARIANCE PER MONTH
PLATTED LOT	\$1,611.73	\$2,062.77	\$3,674.50	\$2,865.41	\$809.09	\$67.42

⁽¹⁾ Reflects the total number of lots with Series 2019A debt outstanding.
⁽²⁾ Annual debt service assessments per unit adopted in connection with the Series 2019A bond issuance. Includes principal, interest, St. Johns County collection costs and early payment discounts.
⁽³⁾ Annual assessments that will appear on the November, 2023 St. Johns County property tax bill.

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
DEBT SERVICE REQUIREMENTS**

	SERIES 2019A
REVENUE	
SPECIAL ASSESSMENTS - ON ROLL	712,381
TOTAL REVENUE	712,381
EXPENDITURES	
INTEREST EXPENSE	
5/1/2024	266,663
11/1/2024	262,725
PRINCIPAL RETIREMENT	
5/1/2024	175,000
TOTAL EXPENDITURES	704,388
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	7,994

NET DEBT SERVICE	\$ 712,381.25
COLLECTION COST & EARLY PMT. DISCOUNT	\$ 45,471.14
GROSS DEBT SERVICE ASSESSMENTS	\$ 757,852.39

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
\$11,485,000 SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2019A**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Amount Outstanding
2/1/2021						10,665,000
5/1/2021	170,000	4.50%	277,913	447,913		10,495,000
11/1/2021	-	4.50%	274,088	274,088	722,000	10,495,000
5/1/2022	160,000	4.50%	274,088	434,088		10,335,000
11/1/2022		4.50%	270,488	270,488	704,575	10,335,000
5/1/2023	170,000	4.50%	270,488	440,488		10,165,000
11/1/2023		4.50%	266,663	266,663	707,150	10,165,000
5/1/2024	175,000	4.50%	266,663	441,663		9,990,000
11/1/2024		4.50%	262,725	262,725	704,388	9,990,000
5/1/2025	190,000	4.75%	262,725	452,725		9,800,000
11/1/2025		4.75%	258,213	258,213	710,938	9,800,000
5/1/2026	200,000	4.75%	258,213	458,213		9,600,000
11/1/2026		4.75%	253,463	253,463	711,675	9,600,000
5/1/2027	210,000	4.75%	253,463	463,463		9,390,000
11/1/2027		4.75%	248,475	248,475	711,938	9,390,000
5/1/2028	220,000	4.75%	248,475	468,475		9,170,000
11/1/2028		4.75%	243,250	243,250	711,725	9,170,000
5/1/2029	225,000	4.75%	243,250	468,250		8,945,000
11/1/2029		4.75%	237,906	237,906	706,156	8,945,000
5/1/2030	235,000	4.75%	237,906	472,906		8,710,000
11/1/2030		4.75%	232,325	232,325	705,231	8,710,000
5/1/2031	250,000	5.25%	232,325	482,325		8,460,000
11/1/2031		5.25%	225,763	225,763	708,088	8,460,000
5/1/2032	265,000	5.25%	225,763	490,763		8,195,000
11/1/2032		5.25%	218,806	218,806	709,569	8,195,000
5/1/2033	275,000	5.25%	218,806	493,806		7,920,000
11/1/2033		5.25%	211,588	211,588	705,394	7,920,000
5/1/2034	290,000	5.25%	211,588	501,588		7,630,000
11/1/2034		5.25%	203,975	203,975	705,563	7,630,000
5/1/2035	310,000	5.25%	203,975	513,975		7,320,000
11/1/2035		5.25%	195,838	195,838	709,813	7,320,000
5/1/2036	325,000	5.25%	195,838	520,838		6,995,000
11/1/2036		5.25%	187,306	187,306	708,144	6,995,000
5/1/2037	345,000	5.25%	187,306	532,306		6,650,000
11/1/2037		5.25%	178,250	178,250	710,556	6,650,000
5/1/2038	365,000	5.25%	178,250	543,250		6,285,000
11/1/2038		5.25%	168,669	168,669	711,919	6,285,000
5/1/2039	385,000	5.25%	168,669	553,669		5,900,000
11/1/2039		5.25%	158,563	158,563	712,231	5,900,000
5/1/2040	405,000	5.38%	158,563	563,563		5,495,000
11/1/2040		5.38%	147,678	147,678	711,241	5,495,000
5/1/2041	425,000	5.38%	147,678	572,678		5,070,000
11/1/2041		5.38%	136,256	136,256	708,934	5,070,000
5/1/2042	450,000	5.38%	136,256	586,256		4,620,000
11/1/2042		5.38%	124,163	124,163	710,419	4,620,000
5/1/2043	475,000	5.38%	124,163	599,163		4,145,000
11/1/2043		5.38%	111,397	111,397	710,559	4,145,000
5/1/2044	500,000	5.38%	111,397	611,397		3,645,000
11/1/2044		5.38%	97,959	97,959	709,356	3,645,000
5/1/2045	530,000	5.38%	97,959	627,959		3,115,000
11/1/2045		5.38%	83,716	83,716	711,675	3,115,000
5/1/2046	560,000	5.38%	83,716	643,716		2,555,000
11/1/2046		5.38%	68,666	68,666	712,381	2,555,000
5/1/2047	590,000	5.38%	68,666	658,666		1,965,000
11/1/2047	-	5.38%	52,809	52,809	711,475	1,965,000
5/1/2048	620,000	5.38%	52,809	672,809		1,345,000
11/1/2048	-	5.38%	36,147	36,147	708,956	1,345,000
5/1/2049	655,000	5.38%	36,147	691,147		690,000
11/1/2049	-	5.38%	18,544	18,544	709,691	690,000
5/1/2050	690,000	5.38%	18,544	708,544	708,544	-
Total	\$ 10,665,000		\$ 10,625,281	\$ 21,290,281	\$ 21,290,281	

Footnote: _____ MAXIMUM ANNUAL DEBT SERVICE 712,381

(a) Data herein for the CDD's budgetary process purposes only.

EXHIBIT 16

RESOLUTION 2023-06

[APPROPRIATION RESOLUTION]

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

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors (“**Board**”) of the Parkland Preserve Community Development District (“**District**”) proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the

comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Parkland Preserve Community Development District for the Fiscal Year Ending September 30, 2024."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sums set forth in **Exhibit A** to be raised by the levy of assessments, a funding agreement and/or otherwise. Such sums are deemed by the Board to be necessary to defray all expenditures of the District during said budget year, and are to be divided and appropriated in the amounts set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024 or within 60 days following the end of the Fiscal Year 2023/2024 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED THIS ____ DAY OF _____, 2023.

ATTEST:

PARKLAND PRESERVE COMMUNITY DEVELOPMENT
DISTRICT

By: _____
Title: _____

By: _____
Its: _____

Exhibit A: Fiscal Year 2023/2024 Budget(s)

EXHIBIT 17

RESOLUTION 2023-07

[ANNUAL ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

WHEREAS, the Board of Supervisors (“**Board**”) of the District has determined to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”), attached hereto as **Exhibit A**; and

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to fund the Adopted Budget through a funding agreement and/or through the imposition of special assessments on benefitted lands within the District, which special assessments may be collected by direct bill or on the tax roll pursuant to Chapter 197, *Florida Statutes*; and

WHEREAS, in order to fund the District’s Adopted Budget, the District’s Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT:

1. OPERATIONS AND MAINTENANCE ASSESSMENTS.

- a. Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits A and B**, and is hereby found to be fair and reasonable.
- b. Assessment Imposition.** Pursuant to Chapters 190, 197 and/or 170, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and

maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

2. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

- a. **Tax Roll Assessments.** If and to the extent indicated in **Exhibits A and B**, certain of the operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on the “**Tax Roll Property**” identified in **Exhibit B** shall be collected at the same time and in the same manner as County taxes in accordance with Chapter 197 of the *Florida Statutes*. The District’s Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
- b. **Direct Bill Assessments.** [RESERVED.]
- c. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

3. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

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

5. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED this _____ day of _____, 2023.

ATTEST:

**PARKLAND PRESERVE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget

Exhibit B: Assessment Roll (identifying Tax Roll Property)

EXHIBIT 18

From: Cindy Chapman <cchapman@alliancerm.biz>

Sent: Wednesday, July 12, 2023 8:00 AM

To: David C. McInnes <dmcinnes@vestapropertyservices.com>; ParklandBOD <parklandbod@alliancerm.biz>

Subject: Parkland Bulletin Board

Good morning David,

The consensus of the HOA Board is that we do not need a Bulletin Board with lights, so no electric will be necessary. We just want a simple Bulletin Board, 24 x 36 in size and if agreeable to the CDD, located to the right of the mailboxes.

See the attached link. We would purchase 4 x 4s and paint them black or whatever color the CDD prefers, to act as the legs/frame for the bulletin Board.

Is the July 24th meeting still on?

https://www.amazon.com/Swansea-Waterproof-Enclosed-Bulletin-Lockable/dp/B09FPX7MYN/ref=sr_1_2_sspa?crid=10ZP3G5J62RJ5&keywords=outdoor+bulletin+board+weatherproof&qid=1689095771&srefix=outdoor+bulleti%2Caps%2C150&sr=8-2-spons&ufe=app_do%3Aamzn1.fos.18630bbb-fcbb-42f8-9767-857e17e03685&sp_csd=d2lkZ2V0TmFtZT1zcF9hdGY&psc=1

Respectfully,

Cindy Chapman

Association Manager

ALLIANCE Realty and Management

2695 Dobbs Road, St. Augustine FL 32086

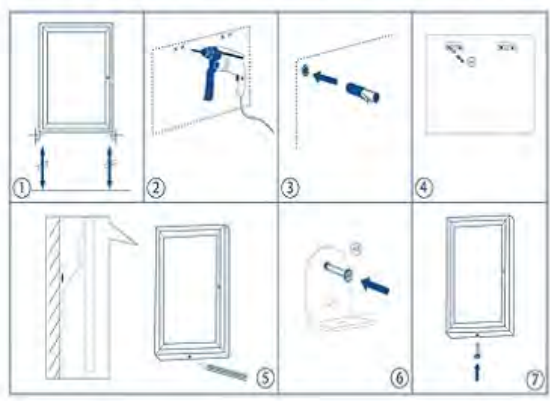
Tele: 904-429-7624

Fax: 904-217-7712

www.AllianceRM.biz



EASY INSTALLATION



Roll over image to zoom in

Swansa Outdoor Enclosed Cork Bulletin Board Weatherproof Display Cases Tamperproof Notice Poster Memo Board with Aluminum Frame, 36x24 inches

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4.4 ★★★★★ 96 ratings | 23 answered questions

100+ bought in past month

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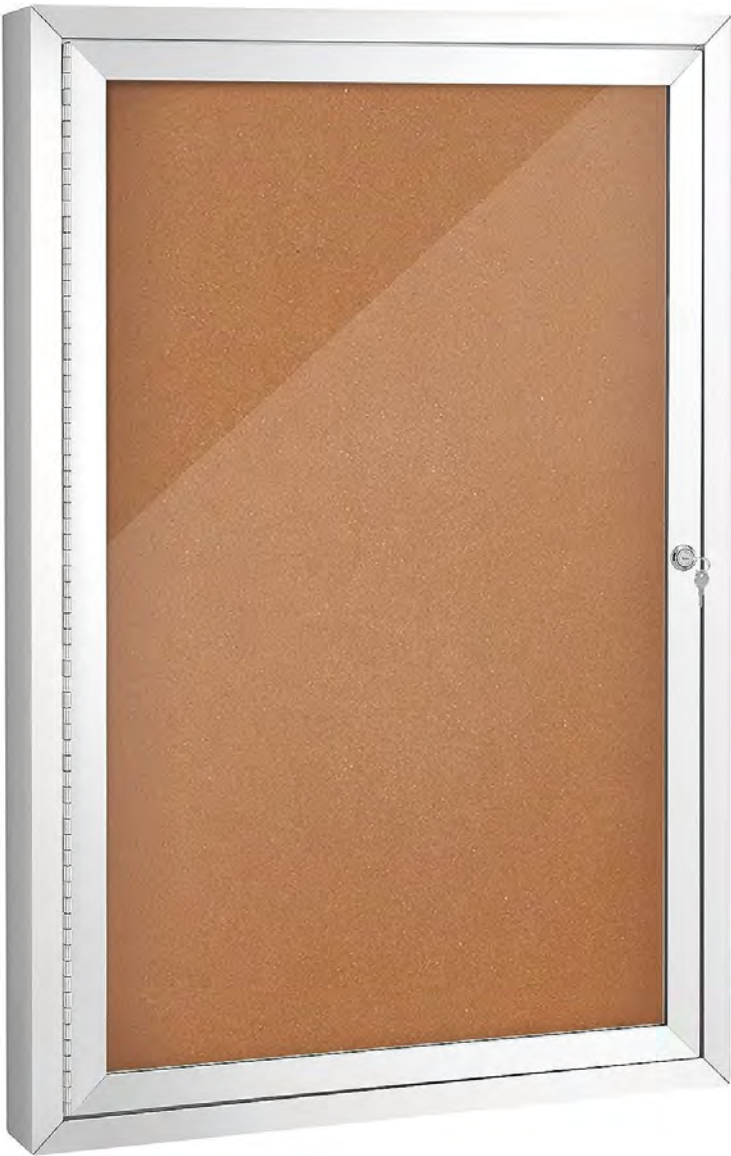
Size: 36x24 inches

- 36x24 inches
- 48x34 inches
- 70x34 inches

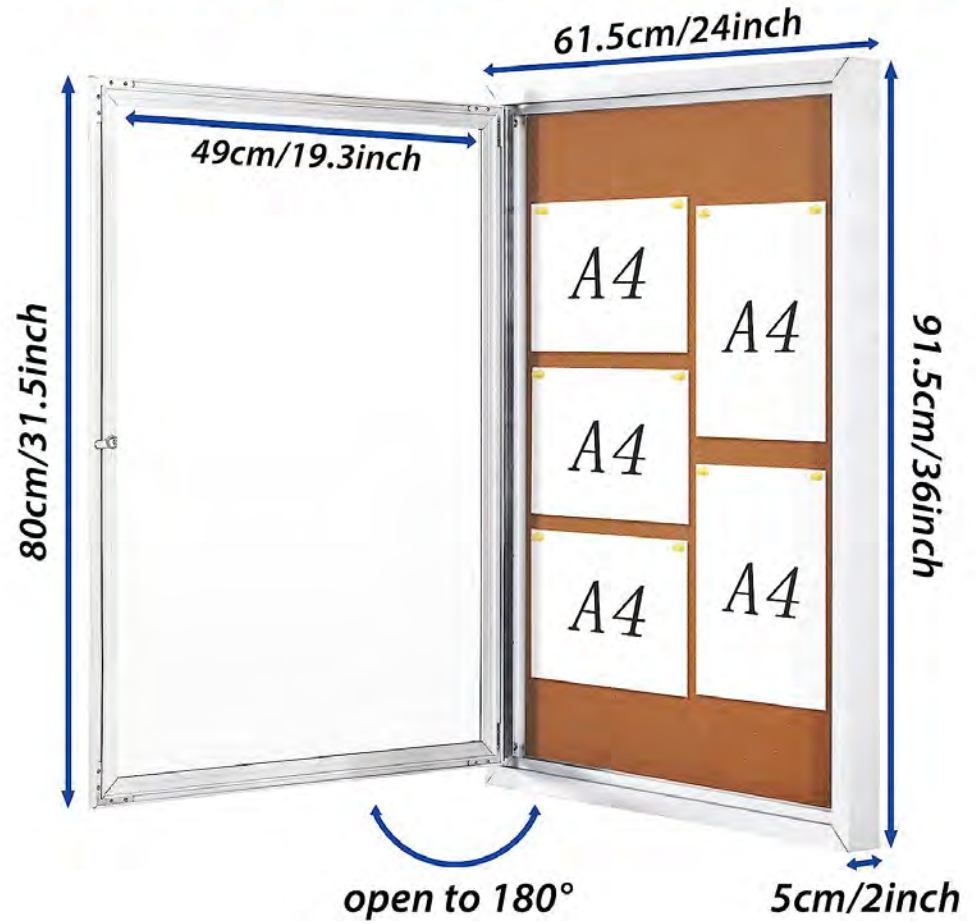
Color: Cork



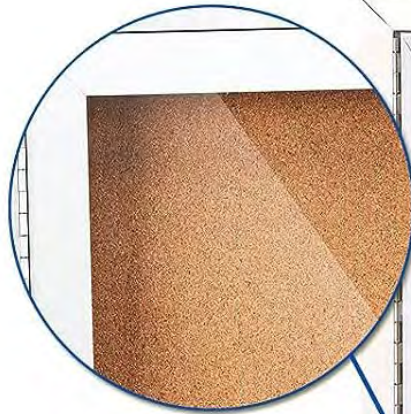
Material	Cork, Acrylic
Color	Cork
Brand	S SWANCROWN
Size	36x24 inches
Shape	Rectangular



PRODUCT DIMENSION



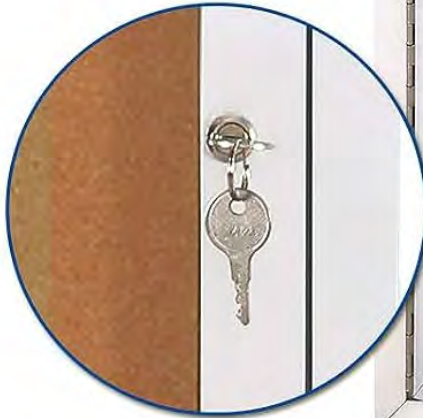
PRODUCT DRTAIL



**Shatterproof
Acrylic Window**



**Self-healing
Natural Cork**



Security Lock



**Waterproof Aluminum Case
Construction**

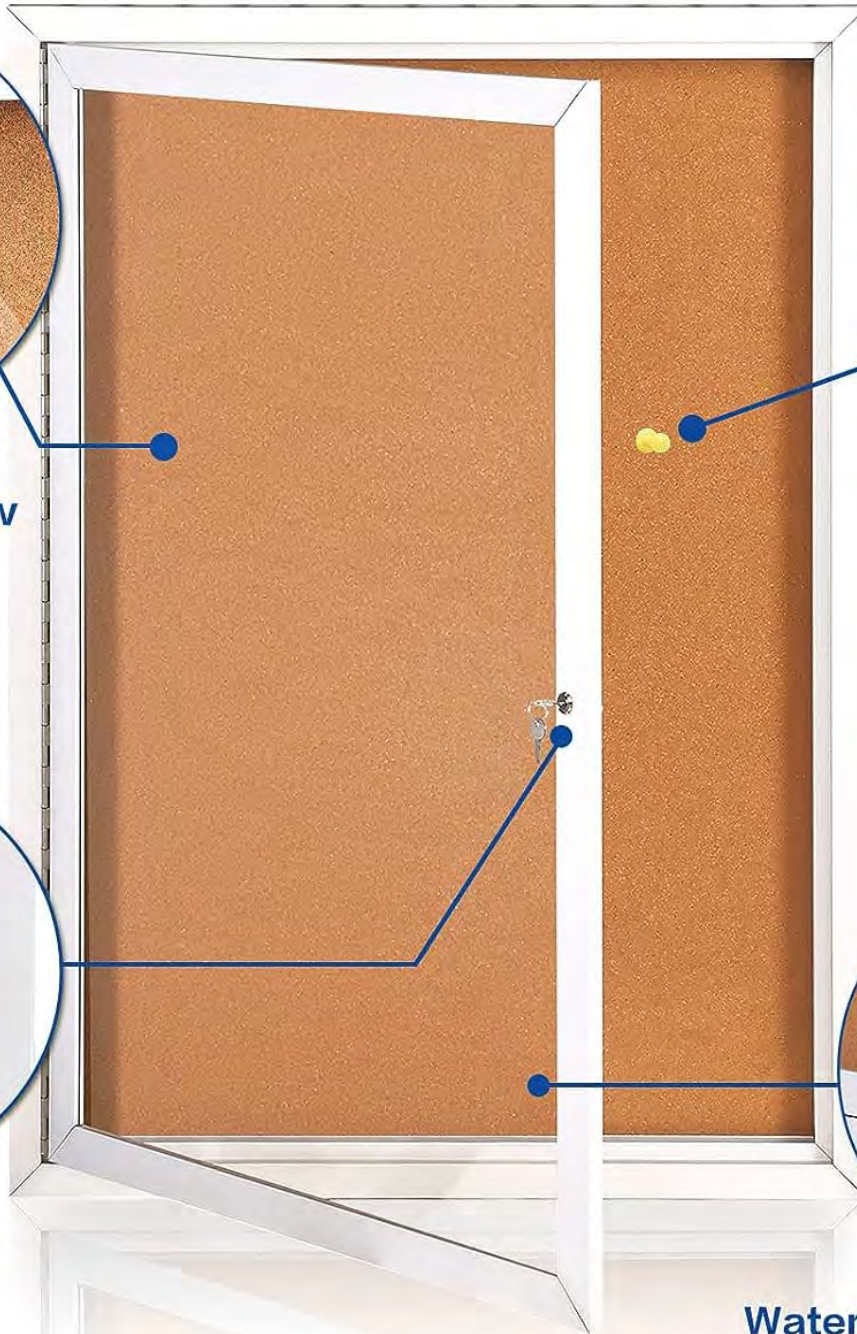


EXHIBIT 19

From: JIM FITZGERALD <redshirtao@gmail.com>
Sent: Wednesday, August 09, 2023 11:57 AM
To: David C. McInnes <dmcinnes@vestapropertyservices.com>; David C. McInnes <dmcinnes@vestapropertyservices.com>
Subject: PICKLEBALL ORGANIZATION REQUEST TO CDD BOARD

Morning David,

FYI

Below is a copy of my request that I have sent to all five Board Members.

Have a great Day!

V/R

Jim

9 August 2023

I respectfully request the CDD consider that when Janie Anderson leaves Parkland Preserve (currently scheduled for October 2023) that I am allowed to continue to organize the weekly schedule for Pickleball that includes Open Play, Training classes and Tournaments for ALL Residents of Parkland Preserve. Since 6 March 2023, I have provided information to Janie on a weekly/monthly basis for her inclusion into the community-wide weekly emails she distributes.

I will continue to provide this schedule to whomever will be taking over for Janie once she is no longer associated with Parkland Preserve. I will also post this schedule inside the Amenity Center so that all schedules, training, tournaments, and other pickleball-associated events can be viewed by ALL Residents.

Thank you for your consideration!

V/R

Jim Fitzgerald

120 Dove Tree Lane

Saint Augustine, Florida 32095

Parkland Preserve

Cell Phone: (904)-537-1711