

ANABELLE ISLAND
Community Development District

MAY 21, 2025

AGENDA

Anabelle Island
Community Development District
475 West Town Place
Suite 114
St. Augustine, Florida 32092

May 14, 2025

Board of Supervisors
Anabelle Island Community Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Anabelle Island Community Development District will be held on Wednesday, May 21, 2025 at 2:00 p.m. at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065.

- I. Roll Call
- II. Audience Comments (*regarding agenda items listed below*)
- III. Consideration of Minutes of the April 16, 2025 Meeting
- IV. Acceptance of Fiscal Year 2024 Financial Audit
- V. Consideration of Resolution 2025-05, Approving the Proposed Budget for Fiscal Year 2026 (*Under Separate Cover*) and setting a Public Hearing Date for Adoption (August 20, 2025)
- VI. Consideration of Proposals
 - A. Holiday Lighting
 - B. Pest Management Termite Service
- VII. Staff Reports
 - A. Attorney
 - B. Engineer – Public Facilities Report
 - C. Manager
 1. Report on the Number of Registered Voters (271)
 2. Annual Form 1 Filing & Annual Ethics Training
 - D. Operations Manager

- VIII. Supervisors Requests
- IX. Audience Comments
- X. Financial Statements as of April 30, 2025
- XI. Check Register
- XII. Next Scheduled Meeting – Wednesday, June 18, 2025 @ 2:00 p.m.
- XIII. Adjournment

THIRD ORDER OF BUSINESS

**MINUTES OF MEETING
ANABELLE ISLAND
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Anabelle Island Community Development District was held Wednesday, **April 16, 2025** at 2:00 p.m. at Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida.

Present and constituting a quorum:

James Summerset	Chairman
Darren Gowens	Vice Chairman
Sarah Milner	Assistant Secretary
Rose Bock	Assistant Secretary

Also present were:

Marilee Giles	District Manager, GMS
Chris Loy	District Counsel, Kilinski Van Wyk
Freddie Oca	GMS

FIRST ORDER OF BUSINESS

Roll Call

Ms. Giles called the meeting to order at 2:00 p.m. Four Board members were in attendance constituting a quorum.

SECOND ORDER OF BUSINESS

Audience Comments

Ms. Giles opened the public comment period for agenda items only. There being no comments, the next item followed.

THIRD ORDER OF BUSINESS

**Consideration of Minutes of the February
11, 2025 Meeting**

Ms. Giles presented the minutes from the February 11, 2025 meeting and asked for any comments, corrections, or changes. The Board had no changes to the minutes.

On MOTION by Mr. Gowens, seconded by Ms. Bock, with all in favor, the Minutes of the February 11, 2025, Meeting, were approved.

FOURTH ORDER OF BUSINESS

Consideration of Proposal from GMS for Onsite Services

Ms. Giles stated the increase is to help provide for more hours of involvement requested by residents and also working with the vendors compared to planning from the original staffing proposal. It is for Freddie and Jay’s services as they go out and meet with vendors. Freddie noted a maintenance person takes the trash away by truck but wishes there was a dumpster there. The increases for janitorial and pool maintenance are due to hourly wages.

On MOTION by Mr. Summerset, seconded by Mr. Gowens, with all in favor, the Proposal from GMS for Onsite Services, was approved.

FIFTH ORDER OF BUSINESS

Discussion and Guidance for Preparation of Proposed Fiscal Year 2026 Budget

Ms. Giles stated the budget will be approved at May’s meeting and adopted in August. She will work with Mr. Summerset to clarify expectations of what KB may expect but a lot of it points back to the assessment methodology of how the lots are assessed and what the expectation is for developer contributions moving forward. The Board would like to look into a rental opportunity and staffing. Ms. Giles will bring something back to the Board. They agreed to add a \$2K events line item and \$1K decorations line item to the budget. Mr. Oca will look into companies who do holiday lighting and bring that back to the Board.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Loy reminded the Board of the 4 hours of ethics training due by December 31, 2025. He will keep the Board informed of what comes out of the current legislative session pertaining to CDDs.

B. Engineer – Public Facilities Report

Ms. Giles noted through correspondence with Mr. Taylor most of the field work has been done on the public facilities report and he will be wrapping it up.

C. Manager

Ms. Giles reminded the Board of completing Form 1 by July 1st.

D. Operations Manager

Mr. Oca spoke with Ed and a couple of trees in front of the amenity center will be put on the pool deck. He had an electrician come out and fix all of the irrigation and electrical that got destroyed on Sandridge. He will front the bill and then get it on the back end from Clay County. Mr. Summerset suggested Freddie speak with the construction managers to stay on top of picking up construction trash. He noted the pumping station for the ground water will probably happen in the next 30 days. Ms. Giles stated EGIS should have some pricing out next month.

SEVENTH ORDER OF BUSINESS

Supervisors Requests

Mr. Summerset spoke about the open tract from the resident that they questioned about being CDD responsibility. Ms. Giles noted a resident called and ultimately was looking for the opportunity to purchase tract 89. Mr. Loy noted under Chapter 190 CDDs can sell land but he would have to look at the specifics because there are still bonds on the property that may affect O&M. He will look into it and come back with a better answer.

EIGHTH ORDER OF BUSINESS

Audience Comments

Resident (Julie Wagoner) –asked if residents can be emailed when meeting dates change. Ms. Giles noted it is updated on the Districts website. She asked Freddie to send an eblast out with all of the meeting dates for the rest of the year. Ms. Wagoner noted armadillo scratch markings in the common areas and noted whoever is in charge of that is not looking out for the property. Weeds are getting knee high. Mr. Summerset asked Freddie to schedule a walk-through inspection with United on the common areas.

NINTH ORDER OF BUSINESS

Financial Statements as of March 31, 2025

Ms. Giles presented the financial statements as of March 31, 2025.

TENTH ORDER OF BUSINESS

Check Register

Ms. Giles presented the check register totaling \$23,302.67. She noted there were no unusual variances. She offered to take any questions or comments, otherwise a motion to approve.

On MOTION by Mr. Summerset, seconded by Ms. Bock, with all in favor, the Check Register totaling \$23,302.67, was approved.

ELEVENTH ORDER OF BUSINESS

**Next Scheduled Meeting – May 21, 2025 @
2:00 p.m.**

Ms. Giles noted the next meeting is scheduled for May 21, 2025, at this location at 2:00 p.m.

TWELFTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Summerset, seconded by Mr. Gowens, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

FOURTH ORDER OF BUSINESS

**ANABELLE ISLAND
COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

**ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA**

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to Financial Statements	13-20
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	21
Notes to Required Supplementary Information	22
OTHER INFORMATION	
Data Elements Required by Florida Statute 218.39(3)(c)	23
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	24-25
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	26
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27-28



INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Anabelle Island Community Development District
Clay County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Anabelle Island Community Development District, Clay County, Florida ("District") as of and for the fiscal year ended September 30, 2024, 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, 2024, and the respective changes in financial position thereof for the fiscal 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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

The District's 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 GAAS 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 GAAS, 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 Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 District's 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.

April 30, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Anabelle Island Community Development District, Clay County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. 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 assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$13,515,565.
- The change in the District's total net position in comparison with the prior fiscal year was \$155,931, 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, 2024, the District's governmental funds reported combined ending fund balances of \$363,512, an increase of \$25,397 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, non-spendable for prepaid items and deposits, 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 are 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, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being 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.

The government-wide financial statements include all governmental activities that are principally supported by assessments and Developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

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.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

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 governmental funds for external reporting. Information is presented separately 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 of which are considered 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.

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.

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

	NET POSITION	
	SEPTEMBER 30,	
	2024	2023
Current and other assets	\$ 367,747	\$ 343,645
Capital assets, net of depreciation	19,297,570	19,297,570
Total assets	19,665,317	19,641,215
Current liabilities	94,177	96,878
Long-term liabilities	6,055,575	6,184,703
Total liabilities	6,149,752	6,281,581
Net position		
Net investment in capital assets	13,241,995	13,112,867
Restricted	220,912	201,519
Unrestricted	52,658	45,248
Total net position	\$ 13,515,565	\$ 13,359,634

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

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

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

	CHANGES IN NET POSITION	
	FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 557,996	\$ 347,755
Operating grants and contributions	32,942	90,109
Capital grants and contributions	1,258	11,397,669
General revenues		
Investment earnings	2,415	-
Total revenues	<u>594,611</u>	<u>11,835,533</u>
Expenses:		
General government	95,111	85,429
Maintenance and operations	129,868	777
Interest	213,701	217,076
Total expenses	<u>438,680</u>	<u>303,282</u>
Special items	-	2,221,344
Change in net position	<u>155,931</u>	<u>13,753,595</u>
Net position - beginning	<u>13,359,634</u>	<u>(393,961)</u>
Net position - ending	<u>\$ 13,515,565</u>	<u>\$ 13,359,634</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$438,680. The costs of the District's activities were partially funded by program revenues. Program revenues are comprised primarily of assessments and Developer contributions. The remainder of the current fiscal year revenue includes investment income. The increase in current fiscal year expenses is primarily the result of an increase in maintenance costs.

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, 2024.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$19,297,570 invested in capital assets. In the government-wide financial statements, no depreciation has been taken, which resulted in a net book value of \$19,297,570. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2024, the District had \$5,940,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

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 the Anabelle Island Community Development District's Finance Department at 475 West Town Place, Suite 114 St. Augustine, Florida, 32092.

**ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 3,580
Investments	1,481
Due from Developer	5,615
Prepaid items	19,303
Restricted assets:	
Investments	337,768
Capital assets:	
Nondepreciable	<u>19,297,570</u>
Total assets	<u>19,665,317</u>
 LIABILITIES	
Accounts payable	4,235
Accrued interest payable	89,942
Non-current liabilities:	
Due within one year	130,000
Due in more than one year	<u>5,925,575</u>
Total liabilities	<u>6,149,752</u>
 NET POSITION	
Net investment in capital assets	13,241,995
Restricted for debt service	220,912
Unrestricted	52,658
Total net position	<u>\$ 13,515,565</u>

See notes to the financial statements

**ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<u>Functions/Programs</u>	Program Revenues				Net (Expense) Revenue and Changes in Net Position
Primary government:	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
Governmental activities:					
General government	\$ 95,111	\$ 95,111	\$ -	\$ -	-
Maintenance and operations	129,868	115,552	18,053	1,258	4,995
Interest on long-term debt	213,701	347,333	14,889	-	148,521
Total governmental activities	438,680	557,996	32,942	1,258	153,516
General revenues:					
Investment earnings					2,415
Total general revenues					2,415
					Change in net position
					Net position - beginning
					Net position - ending
					\$ 13,515,565

See notes to the financial statements

**ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash and cash equivalents	\$ 3,580	\$ -	\$ -	\$ 3,580
Investments	1,481	310,854	26,914	339,249
Due from Developer	5,615	-	-	5,615
Prepaid items and deposits	19,303	-	-	19,303
Total assets	<u>\$ 29,979</u>	<u>\$ 310,854</u>	<u>\$ 26,914</u>	<u>\$ 367,747</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 4,235	\$ -	\$ -	\$ 4,235
Total liabilities	<u>4,235</u>	<u>-</u>	<u>-</u>	<u>4,235</u>
Fund balances:				
Nonspendable:				
Prepaid items and deposits	19,303	-	-	19,303
Restricted for:				
Debt service	-	310,854	-	310,854
Capital projects	-	-	26,914	26,914
Unassigned	6,441	-	-	6,441
Total fund balances	<u>25,744</u>	<u>310,854</u>	<u>26,914</u>	<u>363,512</u>
Total liabilities and fund balances	<u>\$ 29,979</u>	<u>\$ 310,854</u>	<u>\$ 26,914</u>	<u>\$ 367,747</u>

See notes to the financial statements

**ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Total fund balances - governmental funds \$ 363,512

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	19,297,570	
Accumulated depreciation	-	19,297,570

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(89,942)	
Bonds payable	(6,055,575)	(6,145,517)

Net position of governmental activities		<u>\$ 13,515,565</u>
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See notes to the financial statements

**ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 210,663	\$ 347,333	\$ -	\$ 557,996
Developer contributions	18,053	-	-	18,053
Interest earnings	2,415	14,889	1,258	18,562
Total revenues	<u>231,131</u>	<u>362,222</u>	<u>1,258</u>	<u>594,611</u>
EXPENDITURES				
Current:				
General government	95,111	-	-	95,111
Maintenance and operations	129,868	-	-	129,868
Debt service:				
Principal	-	125,000	-	125,000
Interest	-	219,235	-	219,235
Total expenditures	<u>224,979</u>	<u>344,235</u>	<u>-</u>	<u>569,214</u>
Excess (deficiency) of revenues over (under) expenditures	6,152	17,987	1,258	25,397
Fund balances - beginning	<u>19,592</u>	<u>292,867</u>	<u>25,656</u>	<u>338,115</u>
Fund balances - ending	<u>\$ 25,744</u>	<u>\$ 310,854</u>	<u>\$ 26,914</u>	<u>\$ 363,512</u>

See notes to the financial statements

**ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances - total governmental funds	\$	25,397
Amounts reported for governmental activities in the statement of activities are different because:		
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.		125,000
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		4,128
The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.		<u>1,406</u>
Change in net position of governmental activities	\$	<u>155,931</u>

See notes to the financial statements

**ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Anabelle Island Community Development District (the "District") was established by the Board of Commissioners of Clay County's approval of Ordinance No. 2021-10 effective on March 25, 2021 pursuant to the Uniform Community Development District Act of 1980, otherwise known as 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. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. As of September 30, 2024, four of the Board members are affiliated with KB Home Jacksonville LLC ("Developer").

The Board has the responsibility for:

1. Allocating 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 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 2 - 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.

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*.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 *current 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. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

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.

The District reports the following major governmental funds:

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.

Debt Service Fund

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

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other 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;
- 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.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

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 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition 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. No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

Unearned Revenue

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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 sources while discounts 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

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

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.

The District can establish limitations on the use of fund balance as follows:

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 established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

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.

NOTE 3 - 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 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 appropriations for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances 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.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments

The District's investments were held as follows at September 30, 2024:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligation Fd Cl D	\$ 339,249	S&P AAAM	Weighted average maturity of the fund portfolio: 31 days
	\$ 339,249		

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 any one 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.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

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.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ 19,297,570	\$ -	\$ -	\$ 19,297,570
Total capital assets, not being depreciated	19,297,570	-	-	19,297,570
 Governmental activities capital assets, net	 \$ 19,297,570	 \$ -	 \$ -	 \$ 19,297,570

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$24,215,400. The infrastructure will include roadways, potable water and wastewater systems, and land improvements. In addition, the project will include irrigation, parks, and recreational facilities. A portion of the project costs is expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer or by the issuance of additional Bonds and conveyed to the District. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities.

NOTE 6 – LONG-TERM LIABILITIES

Series 2022

On February 10, 2022, the District issued \$6,190,000 of Special Assessment Revenue Bonds, Series 2022 due May 1, 2052. The Bonds consist of \$655,000 Term Bonds Series 2022 due on May 1, 2027 with a fixed interest rate of 2.700%; \$750,000 Term Bonds due on May 1, 2032 with a fixed interest rate of 3.100%; \$1,945,000 Term Bonds due on May 1, 2042 with a fixed interest rate of 3.500%; and \$2,840,000 Term Bonds due on May 1, 2052 with a fixed interest rate of 4.00%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2023 through May 1, 2052.

The Series 2022 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2024.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2024 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2022	\$ 6,065,000	\$ -	\$ 125,000	\$ 5,940,000	130,000
Plus: original issue premium	119,703	-	4,128	115,575	-
Total	\$ 6,184,703	\$ -	\$ 129,128	\$ 6,055,575	\$ 130,000

At September 30, 2024, the scheduled debt service requirements on the Bonds payable were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 130,000	\$ 215,860	\$ 345,860
2026	135,000	212,350	347,350
2027	140,000	208,706	348,706
2028	140,000	204,926	344,926
2029	145,000	200,586	345,586
2030-2034	800,000	931,742	1,731,742
2035-2039	955,000	785,002	1,740,002
2040-2044	1,135,000	604,978	1,739,978
2045-2049	1,385,000	365,800	1,750,800
2050-2052	975,000	79,200	1,054,200
	\$ 5,940,000	\$ 3,809,150	\$ 9,749,150

NOTE 7 - DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$18,053 which includes a receivable of \$5,615 at September 30, 2024.

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

NOTE 8 - CONCENTRATION

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

NOTE 9 - 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 10 - 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; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since inception of the District.

**ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 210,269	\$ 210,663	\$ 394
Developer Contributions	187,708	18,053	(169,655)
Interest earnings	-	2,415	2,415
Total revenues	397,977	231,131	(166,846)
EXPENDITURES			
Current:			
General government	122,501	95,111	27,390
Maintenance and operations	168,976	129,868	39,108
Amenity center	106,500	-	106,500
Total expenditures	397,977	224,979	172,998
Net change in fund balances	\$ -	6,152	\$ 6,152
Fund balance - beginning		19,592	
Fund balance - ending		\$ 25,744	

See notes to required supplementary information

**ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
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).

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 for the fiscal year ended September 30, 2024.

**ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT
 CLAY COUNTY, FLORIDA
 OTHER INFORMATION – DATA ELEMENTS
 REQUIRED BY FLORIDA STATUTE 218.39(3)(C)
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
 UNAUDITED**

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	1
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	6
Employee compensation	\$600.00
Independent contractor compensation	\$215,800.35
Construction projects to begin on or after October 1; (\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance rate per unit - \$800 Debt rate per unit - \$1,000
Special assessments collected	\$557,996
Outstanding Bonds:	see Note 6 for details



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
Anabelle Island Community Development District
Clay County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Anabelle Island Community Development District, Clay County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated April 30, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, 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.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

April 30, 2025



**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
Anabelle Island Community Development District
Clay County, Florida

We have examined Anabelle Island Community Development District, Clay County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

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 Supervisors of Anabelle Island Community Development District, Clay County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

April 30, 2025



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Anabelle Island Community Development District
Clay County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Anabelle Island Community Development District, Clay County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated April 30, 2025.

Auditor's 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 Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's 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 April 30, 2025, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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

We wish to thank Anabelle Island Community Development District, Clay County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

April 30, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

3. 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.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted. It is management's responsibility to monitor 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.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

FIFTH ORDER OF BUSINESS

OPTION A
NO ASSESSMENT INCREASE

RESOLUTION 2025-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2026 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Anabelle Island Community Development District (“**District**”) prior to June 15, 2025, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”); and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT:

1. PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2026 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: August 20, 2025

HOUR: 2:00 P.M.

LOCATION: Plantation Oaks Amenity Center
845 Oakleaf Plantation Parkway,
Orange Park, Florida 32065

3. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT(S). The District Manager is hereby directed to submit a copy of the Proposed Budget to Clay County at least 60 days prior to the hearing set above.

4. POSTING OF PROPOSED BUDGET. In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two (2) days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least forty-five (45) days.

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

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

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

PASSED AND ADOPTED THIS 21ST DAY OF MAY 2025.

ATTEST:

**ANABELLE ISLAND COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____

Exhibit A: Proposed Budget for Fiscal Year 2026

OPTION B
ASSESSMENT INCREASE

RESOLUTION 2025-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2026; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGET PURSUANT TO CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Anabelle Island Community Development District (“**District**”) prior to June 15, 2025, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”); and

WHEREAS, it is in the best interest of the District to fund the administrative and operations services (together, “**Services**”) set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 170, 190 and 197, *Florida Statutes* (“**Assessments**”), as set forth in the preliminary assessment roll included within the Proposed Budget; and

WHEREAS, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT:

1. PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2026 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. DECLARING ASSESSMENTS. Pursuant to Chapters 170, 190 and 197, Florida Statutes, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget, all of which are on file and available for public inspection at the “**District’s Office**,” Governmental Management Services, L.L.C., 475 West Town Place, Suite 114, St. Augustine, FL 32092. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public

inspection at the District's Office. The Assessments shall be paid in one or more installments pursuant to a bill issued by the District in November of 2025, and pursuant to Chapter 170, *Florida Statutes*, or, alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, *Florida Statutes*.

3. SETTING PUBLIC HEARINGS. Pursuant to Chapters 170, 190, and 197, Florida Statutes, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE: August 20, 2025
HOUR: 2:00 P.M.
LOCATION: Plantation Oaks Amenity Center
845 Oakleaf Plantation Parkway,
Orange Park, Florida 32065

4. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT. The District Manager is hereby directed to submit a copy of the Proposed Budget to Clay County at least 60 days prior to the hearing set above.

5. POSTING OF PROPOSED BUDGET. In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 3 and shall remain on the website for at least 45 days.

6. PUBLICATION OF NOTICE. The District shall cause this Resolution to be published once a week for a period of two (2) consecutive weeks in a newspaper of general circulation published in Clay County, Florida. Additionally, notice of the public hearings shall be published in the manner prescribed in Florida law.

7. 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.

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

PASSED AND ADOPTED THIS 21ST DAY OF MAY 2025.

ATTEST:

ANABELLE ISLAND CDD

Secretary

By: _____
Its: _____

Exhibit A: Proposed Budget for Fiscal Year 2026

Anabelle Island

Community Development District

*Proposed Budget
FY 2026*

Presented by:



Table of Contents

1-2	<u>General Fund</u>
3-5	<u>Narratives</u>
6	<u>Debt Service Fund Series 2022</u>
7	<u>Amortization Schedule Series 2022</u>
8	<u>Assessment Schedule</u>

Anabelle Island
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY 2025	Actuals Thru 4/30/25	Projected Next 5 Months	Projected Thru 9/30/25	Proposed Budget FY 2026
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REVENUES:

Special Assessments	\$ 245,906	\$ 246,299	\$ -	\$ 246,299	\$ 277,488
Developer Contribution	162,643	-	115,103	118,877	150,832
Interest income	-	295	150	445	500

TOTAL REVENUES	\$ 408,550	\$ 246,594	\$ 115,253	\$ 365,621	\$ 428,820
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EXPENDITURES:

Administrative

Supervisors Fees	\$ 6,000	\$ 1,400	\$ 1,000	\$ 2,400	\$ 6,000
FICA Taxes	454	107	77	184	454
Engineering	5,000	-	2,500	2,500	5,000
Attorney	15,000	20,579	14,421	35,000	35,000
Arbitrage Rebate	700	-	700	700	700
Assessment Roll Administration	5,618	5,618	-	5,618	5,899
Dissemination Agent	3,933	2,294	1,638	3,933	4,129
Annual Audit	5,700	5,700	-	5,700	5,800
Trustee Fees	6,500	5,116	-	5,116	5,200
Management Fees	53,090	30,969	22,121	53,090	55,745
Website Maintenance	1,200	700	500	1,200	1,260
Information Technology	1,800	1,050	750	1,800	1,890
Telephone	300	70	230	300	300
Postage	500	86	200	286	500
Insurance General Liability	6,149	4,166	-	4,166	6,729
Printing	500	105	395	500	500
Legal Advertising	2,500	230	1,500	1,730	2,500
Other Current Charges	700	288	412	700	700
Office Supplies	100	1	99	100	100
Dues, Licenses & Subscriptions	175	175	-	175	175

TOTAL ADMINISTRATIVE	\$ 115,918	\$ 78,654	\$ 46,543	\$ 125,197	\$ 138,580
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Operations & Maintenance

Ground Maintenance

Electric	\$ 1,500	\$ 1,799	\$ 1,201	\$ 3,000	\$ 3,000
Reclaimed Water	23,000	6,665	5,000	11,665	18,000
Repairs & Maintenance	5,000	2,911	2,089	5,000	5,000
Field Operations Management	-	4,375	3,125	7,500	15,000
Landscape - Contract	118,520	58,568	41,835	100,403	118,520
Landscape - Contingency	20,000	5,321	10,000	15,321	10,000
Lake Maintenance	11,040	6,440	4,600	11,040	11,040
Irrigation Repairs	10,000	6,827	3,173	10,000	10,000

TOTAL GROUND MAINTENANCE	\$ 189,060	\$ 92,906	\$ 71,023	\$ 163,929	\$ 190,560
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Anabelle Island
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY 2025	Actuals Thru 4/30/25	Projected Next 5 Months	Projected Thru 9/30/25	Proposed Budget FY 2026
Amenity Center					
Insurance	\$ 4,571	\$ 5,981	\$ -	\$ 5,981	\$ 11,840
Internet	2,000	-	1,500	1,500	1,000
Electric	16,000	4,905	3,500	8,405	9,000
Water & Sewer/Irrigation	15,000	2,241	2,000	4,241	7,500
Refuse Service	1,000	583	417	1,000	2,000
Access Cards	2,500	-	2,500	2,500	2,000
Janitorial Maintenance	14,000	7,000	5,000	12,000	12,840
Janitorial Supplies	4,000	-	4,000	4,000	4,000
Pool Maintenance	15,000	8,750	6,250	15,000	16,050
Pool Chemicals	10,000	5,833	4,167	10,000	10,700
Pool Permit	500	-	500	500	500
Facility Maintenance	7,500	2,367	2,500	4,867	7,500
Repairs & Maintenance	10,000	-	5,000	5,000	10,000
Special Events	-	-	-	-	2,000
Holiday Decorations	-	-	-	-	1,000
Office Supplies	200	-	200	200	200
ASCAP/BMI License Fees	500	-	500	500	-
Pest Control	800	380	420	800	1,550
TOTAL AMENITY CENTER	\$ 103,571	\$ 38,041	\$ 38,453	\$ 76,494	\$ 99,680
TOTAL EXPENDITURES	\$ 408,550	\$ 209,601	\$ 156,020	\$ 365,621	\$ 428,820
Other Sources/(Uses)					
Interlocal Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/(USES)	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS REVENUES (EXPENDITURES)	\$ (0)	\$ 36,993	\$ (40,766)	\$ 0	\$ -

Anabelle Island
Community Development District
Budget Narrative
Fiscal Year 2026

REVENUES

Special Assessments

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year. The assessments will be collected by the Clay County Tax Collectors Office.

Developer Contribution

The District will collect from Developer for unplatted lot of the district.

Expenditures - Administrative

Supervisors Fees

Chapter 190, The Florida Statutes, allows each Board member to receive \$200 per meeting not to exceed \$4,800 per year per supervisor for the time devoted to District business and meetings.

FICA Taxes

Represents the Employer's share of Social Security and Medicare taxes withheld from the Board of Supervisors checks.

Engineering

The District will be providing general engineering services to the District, e.g., attendance and preparation for monthly board meetings, review invoices, etc.

Attorney

The District's legal counsel, Kilinski Van Wyk, PLLC will be providing general legal services to the District, i.e. attendance and preparation for monthly meetings, review operating & maintenance contracts, etc.

Arbitrage Rebate

The District is required to annually have an arbitrage rebate calculation on the District's Series Special Assessment Revenue Bonds.

Assessment Roll Administration

The District has contracted with Governmental Management Services, LLC for the certification and collection of the District's annual maintenance and debt service assessments. Assessments on platted lots are collected by agreement with Clay County while unplatted assessments may be collected directly by District and/or by County Tax Collector.

Dissemination Agent

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

Annual Audit

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm Grau and Associates. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus anticipated increase.

Trustee Fees

The District bonds will be held and administered by a US Bank Trustee. This represents the trustee annual fee.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Anabelle Island
Community Development District
Budget Narrative
Fiscal Year 2026

Expenditures - Administrative (continued)

Telephone

New internet and Wi-Fi service for Office.

Postage and Delivery

Actual postage and/or freight used for District mailings including agenda packages, vendor checks, budget, audit reports and other correspondence.

Insurance General Liability

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount budgeted represents the estimated premium.

Printing

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Other Current Charges

This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Due, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce for \$175.

Expenditures - Ground Maintenance

Electric

Clay Electric provides for electric services for the District. The cost of electric associated with the following accounts:

Location	Meter #	Monthly	Annual
2504 Block island Prkw	9259178	\$ 120	\$ 1,440
2942 Windsor Lakes Way	9259179	95	1,140
Contingency			420
Total		\$ 215	\$ 3,000

Reclaimed Water

Cost of reclaimed irrigation service from Clay County Utility Authority used by the district. The District has the following meters:

Location	Meter #	Monthly	Annual
2719 Windsor Lake	A00052464	\$ 80	\$ 960
2946 Windsor Lakes Way	A00052466	355	4,260
2750 Windsor Lakes Way	A00052463	120	1,440
2997 Monroe Lakes Terrace	A00059121	150	1,800
2523 Block Island Parkway	A00059123	650	7,800
2371 Dallas Creek Lane	A00061593	100	1,200
Contingency			540
Total		\$ 1,455	\$ 18,000

Repairs & Maintenance

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

Field Operations Management

The District is contracted with Governmental Management Services, LLC to provide onsite field management of contracts for District Services such as landscape and lake maintenance. Services to include weekly site inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Vendor	Description	Monthly	Annual
GMS, LLC	Management Fees	\$ 1,250	\$ 15,000

Landscape - Contract

The District is contracted with a United Land Services (ULS Operating, LLC) to maintain the common areas of the District, tree removals, tree trimmings, additional mulching and new projects and replacements.

Service	Monthly	Annual
Phase IA	\$ 3,013	\$ 36,156
Phase IB	4,173	50,076
Amenity Center	1,184	14,208
Mulch		18,080
Total	\$ 8,370	\$ 118,520

Landscape - Contingency

Estimated costs for other landscape maintenance incurred by the District.

Anabelle Island
Community Development District
Budget Narrative
Fiscal Year 2026

Expenditures – Ground Maintenance (continued)

Lake Maintenance

The District is under contract with The Lake Doctors, Inc. for the maintenance of the 12 ponds at the District.

Irrigation Repairs

Estimated miscellaneous irrigation maintenance and repair costs.

Expenditures – Amenity Center

Insurance

The District's property Insurance policy is with Florida Insurance Alliance, FIA specializes in providing insurance coverage to governmental agencies. The amount budgeted represents the estimated premium for property insurance related to the Amenity Center.

Internet

Estimated costs for Internet in the Amenity Center.

Electric

Clay Electric provides for electric services for the District. The cost of electric associated with the following accounts:

Location	Meter #	Monthly	Annual
2355 Dallas Creek Ln	9259177	\$ 720	\$ 8,640
Contingency			360
Total			\$ 9,000

Water & Sewer/Irrigation

Estimated costs for irrigation by the district for water, sewer and irrigation.

Location	Meter #	Monthly	Annual
2355 Dallas Creek Ln Amenity Cntr	A00060740	\$ 450	\$ 5,400
2355 Dallas Creek Irrigation	A00060741	150	1,800
Contingency			300
Total		\$ 600	\$ 7,500

Refuse Service

Estimated cost for refuse removal service.

Access Cards

Entry cards are issued to all CDD residents for facility access.

Janitorial Maintenance

Estimated costs for janitorial services for the Amenity Center.

Janitorial Supplies

Estimated costs for janitorial for janitorial supplies for Amenity Center.

Pool Maintenance

Estimated cost to maintain the Amenity swimming pools.

Pool Chemicals

The District will contract with local company to provide chemicals necessary for the maintenance of the Amenity Center swimming pool.

Pool Permit

Represents Permit Fees paid to the Department of Health for the swimming pool.

Facility Maintenance

The district has contracted with GMS LLC for the administration of maintenance contracts for swimming pools, landscapes, and lakes, as well as for reservation services for district facilities and maintenance of the recreation access system.

Repairs & Maintenance

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

Special Events

Represents estimated costs for the District to host special events for the community through the Fiscal Year.

Holiday Decorations

Represents estimated costs for the District to decorate the Amenity center for the holidays.

Office Supplies

Office supplies for the Amenity Center.

Pest Control

The district has contracted with Harvey Pest Management for monthly pest control services and termites services.

Anabelle Island
Community Development District
Proposed Budget

Debt Service Series 2022 Special Assessment Revenue Bonds

Description	Adopted Budget FY 2025	Actuals Thru 4/30/25	Projected Next 5 Months	Projected Thru 9/30/25	Proposed Budget FY 2026
REVENUES:					
Special Assessments	\$ 346,847	\$ 347,337	\$ -	\$ 347,337	\$ 346,860
Interest Earnings	2,000	9,439	1,000	10,439	2,000
Carry Forward Surplus ⁽¹⁾	134,265	137,446	-	137,446	149,363
TOTAL REVENUES	\$ 483,111	\$ 494,223	\$ 1,000	\$ 495,223	\$ 498,223
EXPENDITURES:					
Interest Expense 11/1	\$ 107,930	\$ 107,930	\$ -	\$ 107,930	\$ 106,175
Interest Expense 5/1	107,930	-	107,930	107,930	106,175
Principal Expense 5/1	130,000	-	130,000	130,000	135,000
TOTAL EXPENDITURES	\$ 345,860	\$ 107,930	\$ 237,930	\$ 345,860	\$ 347,350
Other Sources/(Uses)					
Interfund transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/(USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 345,860	\$ 107,930	\$ 237,930	\$ 345,860	\$ 347,350
EXCESS REVENUES (EXPENDITURES)	\$ 137,251	\$ 386,293	\$ (236,930)	\$ 149,363	\$ 150,873

⁽¹⁾ Carry Forward is Net of Reserve Requirement

Interest Due 11/1/26 \$ 104,353

Anabelle Island
Community Development District
AMORTIZATION SCHEDULE
Debt Service Series 2022 Special Assessment Revenue Bonds

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/25	5,810,000	2.700%		106,175	
05/01/26	5,810,000	2.700%	135,000	106,175	347,350.00
11/01/26	5,675,000	2.700%		104,353	
05/01/27	5,675,000	2.700%	140,000	104,353	348,705.00
11/01/27	5,535,000	2.700%		102,463	
05/01/28	5,535,000	3.100%	140,000	102,463	344,925.00
11/01/28	5,395,000	3.100%		100,293	
05/01/29	5,395,000	3.100%	145,000	100,293	345,585.00
11/01/29	5,250,000	3.100%		98,045	
05/01/30	5,250,000	3.100%	150,000	98,045	346,090.00
11/01/30	5,100,000	3.100%		95,720	
05/01/31	5,100,000	3.100%	155,000	95,720	346,440.00
11/01/31	4,945,000	3.100%		93,318	
05/01/32	4,945,000	3.100%	160,000	93,318	346,635.00
11/01/32	4,785,000	3.100%		90,838	
05/01/33	4,785,000	3.500%	165,000	90,838	346,675.00
11/01/33	4,620,000	3.500%		87,950	
05/01/34	4,620,000	3.500%	170,000	87,950	345,900.00
11/01/34	4,450,000	3.500%		84,975	
05/01/35	4,450,000	3.500%	180,000	84,975	349,950.00
11/01/35	4,270,000	3.500%		81,825	
05/01/36	4,270,000	3.500%	185,000	81,825	348,650.00
11/01/36	4,085,000	3.500%		78,588	
05/01/37	4,085,000	3.500%	190,000	78,588	347,175.00
11/01/37	3,895,000	3.500%		75,263	
05/01/38	3,895,000	3.500%	195,000	75,263	345,525.00
11/01/38	3,700,000	3.500%		71,850	
05/01/39	3,700,000	3.500%	205,000	71,850	348,700.00
11/01/39	3,495,000	3.500%		68,263	
05/01/40	3,495,000	3.500%	210,000	68,263	346,525.00
11/01/40	3,285,000	3.500%		64,588	
05/01/41	3,285,000	3.500%	220,000	64,588	349,175.00
11/01/41	3,065,000	3.500%		60,738	
05/01/42	3,065,000	3.500%	225,000	60,738	346,475.00
11/01/42	2,840,000	3.500%		56,800	
05/01/43	2,840,000	4.000%	235,000	56,800	348,600.00
11/01/43	2,605,000	4.000%		52,100	
05/01/44	2,605,000	4.000%	245,000	52,100	349,200.00
11/01/44	2,360,000	4.000%		47,200	
05/01/45	2,360,000	4.000%	255,000	47,200	349,400.00
11/01/45	2,105,000	4.000%		42,100	
05/01/46	2,105,000	4.000%	265,000	42,100	349,200.00
11/01/46	1,840,000	4.000%		36,800	
05/01/47	1,840,000	4.000%	275,000	36,800	348,600.00
11/01/47	1,565,000	4.000%		31,300	
05/01/48	1,565,000	4.000%	290,000	31,300	352,600.00
11/01/48	1,275,000	4.000%		25,500	
05/01/49	1,275,000	4.000%	300,000	25,500	351,000.00
11/01/49	975,000	4.000%		19,500	
05/01/50	975,000	4.000%	310,000	19,500	349,000.00
11/01/50	665,000	4.000%		13,300	
05/01/51	665,000	4.000%	325,000	13,300	351,600.00
11/01/51	340,000	4.000%		6,800	
05/01/52	340,000	4.000%	340,000	6,800	353,600.00
Total			\$ 5,810,000	\$ 3,593,280	\$ 9,403,280

Anabelle Island
Community Development District
Non-Ad Valorem Assessments Comparison
2025-2026

Neighborhood	O&M Units	Bonds 2022 Units	Annual Maintenance Assessments			Annual Debt Assessments		
			FY 2026	FY 2025	Increase/ (decrease)	FY 2026	FY 2025	Increase/ (decrease)
SF - Tax Roll	369	369	\$800.00	\$800.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
Gross Assessments			\$295,200.00	\$295,200.00	\$0.00	\$369,000.00	\$369,000.00	\$0.00
Less: Discount	4.00%		\$11,808.00	\$11,808.00	\$0.00	\$14,760.00	\$14,760.00	\$0.00
Less: Commission fees	2.00%		\$5,904.00	\$5,904.00	\$0.00	\$7,380.00	\$7,380.00	\$0.00
Direct Bill - Unplatted			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Assessments			\$277,488.00	\$277,488.00	\$0.00	\$346,860.00	\$346,860.00	\$0.00

SIXTH ORDER OF BUSINESS

A.

P R O P O S A L

Humbug Holiday Lighting of Jacksonville-St Augustine-St Johns
101 Marketside Avenue
Unit 404, #181
Ponte Vedra Beach, FL 32081
(904) 999-0110



<https://humbugholidaylighting.com/staugustine-fl/>

Billing/Service Address

Freddie Oca - Anabelle Island
HOA
2862 Russell Rd
Green Cove Springs, FL 32043
(904) 338-5723
rhmanager@rmsnf.com

Date	May 9, 2025
Total	\$5,375.45

2 0 2 5 C H R I S T M A S P R O P O S A L

This proposal expires on 7/9/2025

Prepared by Rosemelinda De Castro (rosiemhjax@gmail.com)

N O T E S

Our holiday lights service provides you with professional grade, custom cut, energy efficient LED lights that last twice as long as standard lights. This estimate includes all labor, products, and materials needed to complete your Holiday Lights installation and takedown. This proposal is interactive, allowing you to check/uncheck boxes based on your preference or budget. The price will change as you check/uncheck the boxes to the left of the item.

We are offering a 10% Early Install Discount to customers who accept their proposal, pay the 50% deposit and install lights before Nov 1st. Lights can be turned on at a later time, if desired. Text us at 904-999-0110 if you would like to do this.

In addition to our Early Install Discount, we have recently partnered with Wisetack to give our customers another funding option. {In order to utilize Wisetack, you can either choose to pay the

50% deposit out of pocket, and pay the remaining balance with your Wisetack funds after install is complete, -OR- you can choose to pay IN FULL using just your Wisetack funds.}

If you would like to take advantage of our 3-year or 5-year contract discount, the pricing would be reduced as following, for each year: 3-year Contract: 5% each year 5-year Contract: 7.5% each year

[NOTE: Some of the features portrayed on this design are NOT TO SCALE, but are used to give an idea of what the finished product could look like.]

This proposal contains 6 options. Be sure to click the checkboxes below for the options you want to include.

Item	Description	Amount
<input checked="" type="checkbox"/> Russell Rd's monument (2)		\$2,635.20
C9 Lighting Cord-Level 1	C9 Lighting Cord	
C9 Pure White Bulbs	C9 Pure White Bulbs	
<input checked="" type="checkbox"/> Russell monument greenery (L)		\$903.00
24" Unlit Wreath	24" Unlit Wreath	
PW, 5mm Coaxial Mini, 70Lt, 4in spacing	PW, 5mm Coaxial Mini, 70Lt, 4in spacing	
12" Velvet Red Bow w/ Gold Trim	12" Velvet Red Bow w/ Gold Trim	
<input checked="" type="checkbox"/> Sandridge Rd's monument (Left)		\$686.25
C9 Lighting Cord-Level 1	C9 Lighting Cord	
C9 Pure White Bulbs	C9 Pure White Bulbs	
<input checked="" type="checkbox"/> Sandridge monument greenery (L)		\$150.50
24" Unlit Wreath	24" Unlit Wreath	
PW, 5mm Coaxial Mini, 70Lt, 4in spacing	PW, 5mm Coaxial Mini, 70Lt, 4in spacing	
12" Velvet Red Bow w/ Gold Trim	12" Velvet Red Bow w/ Gold Trim	

<input type="checkbox"/> Sandridge Rd's monument (Right)		\$549.00
C9 Lighting Cord-Level 1	C9 Lighting Cord	
C9 Pure White Bulbs	C9 Pure White Bulbs	
<input type="checkbox"/> Sandridge monument greenery (R)		\$451.50
24" Unlit Wreath	24" Unlit Wreath	
PW, 5mm Coaxial Mini, 70Lt, 4in spacing	PW, 5mm Coaxial Mini, 70Lt, 4in spacing	
12" Velvet Red Bow w/ Gold Trim	12" Velvet Red Bow w/ Gold Trim	
	Russell Rd's monument (2)	\$2,635.20
	Russell monument greenery (L)	\$903.00
	Sandridge Rd's monument (Left)	\$686.25
	Sandridge monument greenery (L)	\$150.50
	Sandridge Rd's monument (Right)	\$549.00
	Sandridge monument greenery (R)	\$451.50
	Subtotal	\$5,375.45
	Tax	\$0.00
	Total	\$5,375.45

FINANCING

Split the cost into easy monthly payments with  wisetack

From \$173.20/month at 9.90% APR for 36 months, totaling \$6235.14*.

- Instant decision
- No hidden fees
- Checking eligibility does not impact your credit score

[Click here to see monthly payment options](#)

*All financing is subject to credit approval. Your terms may vary. Payment options through Wisetack are provided by our lending partners. See <http://www.wisetack.com/lenders>. See additional terms at <http://www.wisetack.com/faqs>.

PICTURES



Photo of Anabelle Island Sign 2015 May 05-0900
131 642

Photo of Anabelle Island Sign 2015 May 05-0900
131 642



Photo of Anabelle Island Sign 2015 May 05-0900
131 642

Photo of Parking Lights 2015 May 05-0900
131 642

TERMS AND CONDITIONS

Humbug Holiday Lighting of Jacksonville-St Augustine-St Johns is a trade name/DBA of *Last Man Out Enterprises, LLC* (the "Company" or "**Humbug Holiday Lighting**"). The Company is an independently owned and operated franchisee of the **Humbug Holiday Lighting** brand. By accepting this proposal, the person/company listed on the first page ("Customer") agrees to the terms of this document, including entering into a contract with **Humbug Holiday Lighting of Jacksonville-St Augustine-St Johns** and no other individual or entity. Customer represents that they have the full authority to enter into this agreement and authorize the lights, decorations and services described in this document. The terms of the holiday lighting agreement are as follows:

1. Typical Project Invoicing & Payments

- o Our packages start at \$900 and increase from there. With that, all projects must meet the minimum requirement of \$900, unless otherwise approved by **Humbug Holiday**

Lighting.

- Upon acceptance of project – 50% of project total is due upon acceptance of proposal, unless you take advantage of our *Monthly Payment Plan* option before the end of August each year.
- All deposits are non-refundable.
- A credit card is required on file to take advantage of our *Monthly Payment Plan*, and payments will be ran each month using that card.
- For those not taking advantage of our *Monthly Payment Plan* option, all remaining project total is due upon completion of installation. The credit card on file will be ran automatically upon completion of install.
- If for some reason full payment for all products, items and services is not received one month after installation completion, **Humbug Holiday Lighting** will assess late fees of 5% accruing monthly on the unpaid balances, until payment is received in full and credited to the purchaser's account.
- All received payments will be first applied to any outstanding late fees, then to the remainder of the unpaid balance.
- If payments are not made as required, **Humbug Holiday Lighting** will consider the account in default and the customer will be responsible for the cost of collections, including reasonable attorney fees, as allowed by law. In its sole discretion, Company may choose to remove the lighting following notice of non-payment to Customer.
- **Humbug Holiday Lighting** reserves the right to decline any service to be performed, or reimbursing a customer for payment received for said service.

2. Lighting, Displays, & Decorations Maintenance

- If any lights stop working, or there are issues with decorations and displays, minor maintenance is free of charge. Simply contact us at **904-999-0110** or emailing **h1@humbugholidaylighting.com** and someone will be there to help ASAP. However, restrictions do apply:
- **Humbug Holiday Lighting** will only repair lights and decorations that were provided by, and installed by **Humbug Holiday Lighting**. No items installed or provided by the client will be the responsibility of **Humbug Holiday Lighting**.
- Additionally, no customer-owned lighting or other electrical items are allowed to be plugged/tapped into the wiring and lights provided by **Humbug Holiday Lighting**.

- **Humbug Holiday Lighting** will continue to service decorations and displays free of charge until December 24th. After that point, a maintenance charge will be incurred if service is requested.
- **Humbug Holiday Lighting** will not be liable for fulfilling agreements if circumstances beyond its control occur, including but not limited to; weather emergencies, war, pandemics, government actions, national emergencies, acts of vandalism, intentional damage, theft, terrorism, changes in trade legislation, and other unforeseen events. Repair or replacement for damage to decorations and/or lighting not caused by "Acts of God" is billed hourly at a rate of \$85/hour, with a minimum of 2 hours. Any materials that need to be replaced will be billed accordingly. (Ex. Damage to driveway stakes/lights due to someone driving a car over them when exiting driveway). (Ex. Weed eater/edger cuts an electrical line.)
- If any decorations/displays/lights need repair, we will do our best to be there within a 24-48 hour period but cannot guarantee that time frame depending on current schedule, weather, staffing and possible extenuating circumstances.
- **The customer is responsible for ensuring proper electrical supply availability of outdoor 120v plug electrical outlets.** Our installation requires functional 120v plug outlets. If there are no functional 120v plugs, or not enough 120v plug outlets, the install will be delayed until a hired electrician installs the necessary plugs required for install. The customer may be responsible for arranging the licensed electrician to install the necessary 120v plug outlets.

3. Installation Dates

- **All of our installation dates are on a first come first serve basis.** This includes everyone who takes advantage of our *Monthly Payment Plan*.
- **Humbug Holiday Lighting** will try to accommodate specific requests to install displays by a certain date but cannot make any guarantees because of weather, possible staffing issues and schedule availability.
- Clients are given a date range, usually a 5-day window in which we will arrive to install, but these dates may change depending on weather conditions or other unforeseen circumstances.
- **Humbug Holiday Lighting** will do its best to honor any installation window that it provides but clients must understand that changes do happen. **Humbug Holiday Lighting** is not responsible for any damages occurring from not performing an installation by a specific time frame.

- All clients that take advantage of our Early Install Discount, are provided the option of having wreaths hung up later, typically right after Thanksgiving.
- Our company is closed and not available to do work for clients on the following dates: Thanksgiving Day and the subsequent day after, as well as Dec. 24th – Dec 26th, we are usually closed for service calls on weekends as well, but may be available for emergencies or special issues. **Humbug Holiday Lighting** has some projects that take precedence and may cause blackout dates for availability.

4. Removal and Storage

- Removals begin on or around January 2nd of each year and continue until necessary.
- If you want to guarantee an “Early Removal” for the time December 25 and no later than Jan 7th, there is the “Early Takedown” Option available on every proposal.
- ○ If you want to retain the lights and material past January 15th, but no later than Feb 1st, there is a “Late Takedown” option available on each proposal.
- For those not taking advantage of any early or later install option, removal of decorations is scheduled by geographic location in order to maximize efficiency.
- All materials provided by **Humbug Holiday Lighting** are owned solely by **Humbug Holiday Lighting**. **At no time will the client assume ownership of materials used.**
- **At no time is the client allowed to hire another company or person to takedown our lights.** Please call the office for any pressing issues or concerns.

5. Billing Errors

- Please notify **Humbug Holiday Lighting** within 7 days of receiving your bill if there are any errors or discrepancies. After 7 days, it is assumed that all billing is correct and any changes may not be authorized.

6. Discounts

- **Humbug Holiday Lighting** reserves the right to offer discounts to clients as it sees fit. **Humbug Holiday Lighting** makes no guarantees that discounts offered one year will be extended in future years. **Humbug Holiday Lighting** has the right to remove discounts based on non-payment or late payment.

7. Refunds

- o All deposits are non-refundable.

8. Media Release

- o Upon acceptance of the proposal I/we hereby grant **Humbug Holiday Lighting** permission to use my/our likeness in a photograph, video, or other digital media in all of its publications, including web-based publications, without payment or other consideration. I understand and agree that all these materials will become the property of **Humbug Holiday Lighting** and will not be returned. I/we hereby irrevocably authorize **Humbug Holiday Lighting** to edit, alter, copy, exhibit, publish, or distribute these photos for any lawful business purpose. In addition, I waive any right to inspect or approve the finished product wherein my/our likeness appears. Additionally, I/we waive any right to royalties or other compensation arising or related to the use of the photo. I hereby hold harmless, release, and forever discharge **Humbug Holiday Lighting** from all claims, liabilities, demands, and causes of action in which I, my heirs, representatives, executors, administrators, employees, or any other persons acting on our behalf by reason of authorization.

9. Limitations on Liability

- o To the extent allowed by applicable law, The Company's maximum liability to Customer is the amount Customer has agreed to pay under this agreement, specifically excluding any special, incidental, consequential or other damages, as well as attorneys' fees.
- o Except as otherwise expressly provided in this agreement, all materials are provided as is without any warranty of any kind, whether expressed or implied, and excluding any warranty of merchantability or fitness for particular purpose.
- o Both parties agree to seek to resolve any disputes in good faith and waive the right to a jury trial in the event a dispute cannot be resolved and must go to court.

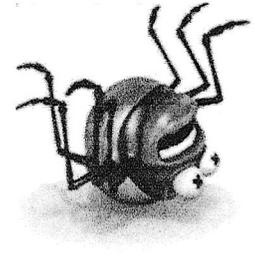
Click here if you no longer wish to receive notifications or related information about this proposal.

B.



HARVEY

Pest Management



"Don't Get Pest Off"
(904)521-2271

SUBTERRANEAN TERMITE SERVICE PLAN

Name: Annabelle Island/ Riverside Management Service, Inc Email address: RHmanager@riversidemgtsvc.com
Office Phone 904-531-9238 Cell Phone 904-338-5723 Website www.rollinghillscdd.com
Service Address: 2403 Dallas Creek Ln. City: Green Cove Springs Zip: 32043
Billing Address: 3212 Bradley Creek Parkway City: Green Cove Springs Zip: 32043
DESCRIPTION OF AREA TREATED: Amenity Center Structure

1. HARVEY PEST MANAGEMENT agrees to treat and protect the above described property using only EPA registered termiticide(s) applied by a licensed applicator for the control of Subterranean Termites, including Formosan Termites.
2. Upon completion of treatment, the owner/agent of the above mentioned property agrees to pay HARVEY PEST MANAGEMENT the sum of \$575.00, as cash payment in full. Annual Renewal \$175.00
3. HARVEY PEST MANAGEMENT will provide a retreatment service, which shall include re-inspection on request and whatever retreatment deemed necessary by HARVEY PEST MANAGEMENT.

SECTIONS 4, 5 AND 6 CONTAIN DISCLAIMERS, LIMITATIONS AND CONDITIONS. PLEASE READ THESE SECTIONS CAREFULLY.

4. **NO DAMAGE REPAIR** is offered under this plan. It is for Subterranean Termite control only.
5. In the event of additions or alterations, or disturbance of treated areas to the identified property, customer must give prior notice and arrange with HARVEY PEST MANAGEMENT for treatment of the new, altered or disturbed areas at the customer's expense.
6. HARVEY PEST MANAGEMENT will not be responsible for subterranean termite activity due to: (a) conducive moisture, (b) leaking water pipes, (c) wood contacting ground, (d) building code violations, (e) any alterations to the structure treated.
7. Should this property be sold, this agreement may be transferred to the new owner at the time of sale by notifying HARVEY PEST MANAGEMENT. **NO TRANSFER FEE** will be charged to the buyer or seller of the treated property.

Notice of treatment will be affixed to the structure. Location of Notice: _____
Notice: You, the purchaser, may cancel this transaction at any time prior to midnight of the third business day after the date of this transaction.

I HAVE READ SECTIONS 4, 5 AND 6 FOR DISCLAIMER LIMITATIONS AND CONDITIONS.

Owner/Agent: _____ Date _____

HARVEY PEST MANAGEMENT _____ Date _____

Treatment Date _____ Material Used _____

CORRECTIVE PREVENTIVE PRESUMPTIVE TREATMENT

C.

1.



Chris H. Chambless

Supervisor of Elections
Clay County, Florida

April 15, 2025

Anabelle Island Community Development District
Attn.: Marilee Giles
475 West Town Place, Suite 114
St. Augustine FL 32092

Dear Ms. Giles:

I have queried the number of eligible voters residing within the Anabelle Island Community Development District as of April 15, 2025. At this time, there are 271 registered voters residing within the district.

Please provide the contact information and term expiration dates for the current CDD Board Members. I can be reached via the contact information at the bottom of this page or via email at Lynn.Gaver@ClayElections.gov.

In an effort to keep our records updated please notify us of any changes to the Board due to resignations or appointments.

Thank you,

Lynn Gaver, MFCEP

Clay County Supervisor of Elections Office
P.O. Box 337 | 500 North Orange Ave.
Green Cove Springs, FL 32043
(904) 269-6350 Fax (904) 284-0935

TENTH ORDER OF BUSINESS

Anabelle Island
Community Development District

Unaudited Financial Reporting
April 30, 2025



Anabelle Island
Community Development District
Combined Balance Sheet
April 30, 2025

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Project Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 30,203	\$ -	\$ -	\$ 30,203
Investments:				
Custody	30,550	-	-	30,550
Series 2022				
Reserve	-	173,408	-	173,408
Revenue	-	385,284	-	385,284
Construction	-	-	27,560	27,560
Assessment Receivable	808	1,009	-	1,817
Prepaid Expenses	1,563	-	-	1,563
Deposits	1,975	-	-	1,975
Total Assets	\$ 65,098	\$ 559,701	\$ 27,560	\$ 652,358
Liabilities:				
Accounts Payable	\$ 2,362	\$ -	\$ -	\$ 2,362
Total Liabilities	\$ 2,362	\$ -	\$ -	\$ 2,362
Fund Balance:				
Nonspendable:				
Prepaid Items	\$ 1,563	\$ -	\$ -	\$ 1,563
Deposits	1,975	-	-	1,975
Restricted for:				
Debt Service - Series	-	559,701	-	559,701
Capital Project - Series	-	-	27,560	27,560
Unassigned	59,199	-	-	59,199
Total Fund Balances	\$ 62,737	\$ 559,701	\$ 27,560	\$ 649,997
Total Liabilities & Fund Balance	\$ 65,098	\$ 559,701	\$ 27,560	\$ 652,358

Anabelle Island
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2025

	Adopted Budget	Prorated Budget Thru 04/30/25	Actual Thru 04/30/25	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 196,272	\$ 196,272	\$ 196,664	\$ 392
Special Assessments - Direct Bill	49,634	49,634	49,634	-
Developer Contributions	162,643	-	-	-
Interest Income	-	-	295	295
Total Revenues	\$ 408,550	\$ 245,907	\$ 246,594	\$ 687
Expenditures:				
<i>General & Administrative:</i>				
Supervisors Fees	\$ 6,000	\$ 3,500	\$ 1,400	\$ 2,100
FICA Taxes	454	265	107	158
Engineering	5,000	2,917	-	2,917
Attorney	15,000	15,000	20,579	(5,579)
Arbitrage Rebate	700	-	-	-
Assessment Roll Administration	5,618	5,618	5,618	-
Dissemination Agent	3,933	2,294	2,294	(0)
Annual Audit	5,700	5,700	5,700	-
Trustee Fees	6,500	6,500	5,116	1,384
Management Fees	53,090	30,969	30,969	0
Website Maintenance	1,200	700	700	-
Information Technology	1,800	1,050	1,050	-
Telephone	300	175	70	105
Postage	500	292	86	205
Insurance General Liability	6,149	6,149	4,166	1,983
Printing	500	292	105	187
Legal Advertising	2,500	1,458	230	1,228
Other Current Charges	700	408	288	121
Office Supplies	100	58	1	57
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 115,918	\$ 83,520	\$ 78,654	\$ 4,866
<i>Operations & Maintenance</i>				
<i>Ground Maintenance</i>				
Electric	\$ 1,500	\$ 1,500	\$ 6,125	\$ (4,625)
Water & Sewer/Irrigation	23,000	13,417	6,665	6,752
Repairs & Maintenance	5,000	2,917	2,911	6
Landscape - Contract	118,520	69,137	58,568	10,569
Landscape - Contingency	20,000	11,667	5,321	6,346
Lake Maintenance	11,040	6,440	6,440	-
Irrigation Repairs	10,000	5,833	6,827	(994)
Subtotal Ground Maintenance	\$ 189,060	\$ 110,910	\$ 92,857	\$ 18,053

Anabelle Island
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2025

	Adopted Budget	Prorated Budget Thru 04/30/25	Actual Thru 04/30/25	Variance
Amenity Center				
Insurance	\$ 4,571	\$ 4,571	\$ 5,981	\$ (1,410)
Facility Management	-	-	4,375	(4,375)
Internet	2,000	1,167	-	1,167
Electric	16,000	9,333	579	8,754
Water/Irrigation	15,000	8,750	2,241	6,509
Refuse Service	1,000	583	583	0
Access Cards	2,500	1,458	-	1,458
Janitorial Maintenance	14,000	8,167	7,000	1,167
Janitorial Supplies	4,000	2,333	-	2,333
Pool Maintenance	15,000	8,750	8,750	-
Pool Chemicals	10,000	5,833	5,833	0
Pool Permit	500	292	-	292
Facility Maintenance	7,500	4,375	2,367	2,008
Repairs & Maintenance	10,000	5,833	-	5,833
Office Supplies	200	117	-	117
ASCAP/BMI License Fees	500	292	-	292
Pest Control	800	467	380	87
Subtotal Amenity Center	\$ 103,571	\$ 62,321	\$ 38,090	\$ 24,231
Total Operations & Maintenance	\$ 292,631	\$ 173,231	\$ 130,947	\$ 42,284
Total Expenditures	\$ 408,550	\$ 256,751	\$ 209,601	\$ 47,150
Excess (Deficiency) of Revenues over Expenditures	\$ (0)	\$ (10,845)	\$ 36,993	\$ (46,463)
Net Change in Fund Balance	\$ (0)	\$ (10,845)	\$ 36,993	\$ (46,463)
Fund Balance - Beginning	\$ -		\$ 25,744	
Fund Balance - Ending	\$ (0)		\$ 62,737	

Anabelle Island
Community Development District
Debt Service Fund Series 2022
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2025

	Adopted Budget	Prorated Budget Thru 04/30/25	Actual Thru 04/30/25	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 245,340	\$ 245,340	\$ 245,831	\$ 491
Special Assessments - Direct Bill	101,507	101,507	101,507	-
Interest Income	2,000	2,000	9,439	7,439
Total Revenues	\$ 348,847	\$ 348,847	\$ 356,777	\$ 7,930
Expenditures:				
Interest - 11/1	\$ 107,930	\$ 107,930	\$ 107,930	\$ -
Interest - 5/1	107,930	-	-	-
Principal - 5/1	130,000	-	-	-
Total Expenditures	\$ 345,860	\$ 107,930	\$ 107,930	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 2,987	\$ 240,917	\$ 248,847	\$ 7,930
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 2,987	\$ 240,917	\$ 248,847	\$ 7,930
Fund Balance - Beginning	\$ 134,265		\$ 310,854	
Fund Balance - Ending	\$ 137,251		\$ 559,701	

Anabelle Island
Community Development District
Statement of Revenues and Expenditures

Capital Projects Fund

For The Period Ending April 30, 2025

Description	SE 2022
Revenues	
<i>Interest Income:</i>	
Construction	\$ 645
Transfer In	-
Total Revenues	\$ 645
Expenditures	
Capital Outlay	\$ -
Transfer Out	-
Total Expenditures	\$ -
Excess Revenues (Expenditures)	\$ 645
Beginning Fund Balance	\$ 26,914
Ending Fund Balance	\$ 27,560

Anabelle Island
Community Development District
Long Term Debt Report

Series 2022, Special Assessment Refunding Bonds		
Interest Rate:	2.7% - 4.0%	
Maturity Date:	5/1/2052	
Reserve Fund Definition	50% MADS	
Reserve Fund Requirement	\$	173,408
Reserve Fund Balance	173,408	
Bonds outstanding - 2/10/2022	\$	6,190,000
Less: May 1, 2023 (Mandatory)		(125,000)
Less: May 1, 2024 (Mandatory)		(125,000)
Current Bonds Outstanding	\$	5,940,000

**ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT
Fiscal Year 2025 Assessments Receipts Summary**

ASSESSED	UNITS ASSESSED	SERIES 2022 DEBT ASSESSED	FY25 O&M ASSESSED	TOTAL ASSESSED
KB HOMES (1)	108	101,506.83	49,634.27	151,141.09
TOTAL DIRECT INVOICES (1)	108	101,506.83	49,634.27	151,141.09
ASSESSED REVENUE TAX ROLL	261	245,340.00	196,272.00	441,612.00
TOTAL ASSESSED	369	346,846.83	245,906.27	592,753.09

DUE / RECEIVED	BALANCE DUE	SERIES 2022 DEBT RECEIVED	O&M RECEIVED	TOTAL RECEIVED
KB HOMES (1)	(0.01)	101,506.83	49,634.27	151,141.10
TOTAL DIRECT RECEIVED	(0.01)	101,506.83	49,634.27	151,141.10
TAX ROLL DUE / RECEIVED	-	245,830.61	196,664.49	442,495.10
TOTAL DUE / RECEIVED	(0.01)	347,337.44	246,298.76	593,636.20

(1) Direct Assessments are due: 50% due 12/1/24 and 25% due 2/1/25 and 5/1/25

SUMMARY OF TAX ROLL RECEIPTS				
CLAY COUNTY DISTRIBUTION	DATE RECEIVED	SERIES 2022 DEBT RECEIVED	O&M RECEIVED	TOTAL RECEIVED
1	11/7/2024	184.27	147.42	331.69
2	11/13/2024	1,881.60	1,505.28	3,386.88
3	11/26/2024	23,520.00	18,816.00	42,336.00
4	12/6/2024	109,132.80	87,306.24	196,439.04
5	12/19/2024	103,878.78	83,103.03	186,981.81
6	1/27/2025	950.60	760.48	1,711.08
7	2/6/2025	960.40	768.32	1,728.72
8	3/8/2025	-	-	-
9	4/7/2025	4,312.76	3,450.20	7,762.96
10	5/6/2025	1,009.40	807.52	1,816.92
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
TOTAL RECEIVED TAX ROLL		245,830.61	196,664.49	442,495.10

PERCENT COLLECTED	2022	O&M	TOTAL
% COLLECTED DIRECT BILL	100.00%	100.00%	100.00%
% COLLECTED TAX ROLL	100.20%	100.20%	100.20%
TOTAL PERCENT COLLECTED	100.14%	100.16%	100.15%

ELEVENTH ORDER OF BUSINESS

Anabelle Island

Community Development District

Check Run Summary

April 30, 2025

Fund	Date	Check No.	Amount
Payroll	4/17/25	500028	\$ 184.70
		Subtotal	<u>\$ 184.70</u>
General Fund			
	4/1/25	241-244	\$ 5,384.98
	4/8/25	245-248	15,435.75
	4/15/25	249-251	12,141.18
	4/22/25	252-253	1,243.39
		Subtotal	<u>\$ 34,205.30</u>
Total			\$ 34,390.00

*** CHECK DATES 04/01/2025 - 04/30/2025 *** ANABELLE ISLAND - GENERAL FUND

BANK A ANABELLE - GENERAL

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT
4/01/25	00019	2/11/25	6081		202502	320-57200-43500		CUT & DROP DEAD OAK TREE	*	1,200.00	
4/01/25	00003	3/20/25	2025-295		202503	310-51300-48000		BIG BRANCH TREE SERVICE INC	*	59.85	1,200.00 000241
								CLAY TODAY NEWSPAPER			
4/01/25	00001	3/14/25	78		202502	320-57200-45400		FACILITY MAINTENANCE	*	84.50	59.85 000242
								GOVERNMENTAL MANAGEMENT SERVICES			84.50 000243
4/01/25	00012	3/25/25	7694624		202503	310-51300-32300		FY25 TRUESTEE FEE SE2022	*	2,187.50	
3/25/25		7694624	202503		300-15500-10000			FY26 TRUESTEE FEE SE2022	*	1,562.50	
3/25/25		7694624	202503		310-51300-32300			INCIDENTAL EXPENSES	*	290.63	
								U.S. BANK			4,040.63 000244
4/08/25	00001	4/01/25	79		202504	320-57200-46100		APR CONTRACT ADMIN	*	625.00	
4/01/25		79			202504	320-57200-45600		APR TRASH SERVICES	*	83.33	
4/01/25		79			202504	320-57200-46300		APR JANITORIAL SERVICES	*	1,000.00	
4/01/25		79			202504	320-57200-46200		APR POOL MAINTENANCE	*	1,250.00	
4/01/25		79			202504	320-57200-46210		APR POOL CHEMICALS	*	833.33	
								GOVERNMENTAL MANAGEMENT SERVICES			3,791.66 000245
4/08/25	00001	4/01/25	80		202504	310-51300-34000		APR MANAGEMENT FEES	*	4,424.17	
4/01/25		80			202504	310-51300-35300		APR WEBSITE ADMIN	*	100.00	
4/01/25		80			202504	310-51300-35100		APR INFORMATION TECH	*	150.00	
4/01/25		80			202504	310-51300-31300		APR DISSEMINATION SVCS	*	327.75	
4/01/25		80			202504	310-51300-51000		OFFICE SUPPLIES	*	.18	
4/01/25		80			202504	310-51300-42000		POSTAGE	*	4.14	
4/01/25		80			202504	310-51300-42500		COPIES	*	17.85	
								GOVERNMENTAL MANAGEMENT SERVICES			5,024.09 000246

AICD ANABELLE ISLAN OKUZMUK

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
4/08/25	00010	4/01/25	27119	202504	310	51300	32200		GRAU AND ASSOCIATES	*	5,700.00	5,700.00
			AUDIT FYE 9/30/2024									
4/08/25	00015	4/01/25	262907B	202504	320	57200	44400		THE LAKE DOCTORS	*	920.00	920.00
			APR LAKE MAINTENANCE									
4/15/25	00009	4/09/25	04092025	202504	310	51300	49000		ROSE S. BOCK	*	55.18	55.18
			MILEAGE REIMBURSEMENT									
4/15/25	00013	4/04/25	143360	202504	320	57200	43400		FLORIDA ULS OPERATING LLC	*	8,367.00	8,367.00
			APR LANDSCAPE MAINTENANCE									
4/15/25	00013	4/10/25	144191	202504	320	57200	43600		FLORIDA ULS OPERATING LLC	*	3,719.00	3,719.00
			IRRIGATION REPAIRS									
4/22/25	00001	4/11/25	81	202503	320	57200	45400		GOVERNMENTAL MANAGEMENT SERVICES	*	197.04	197.04
			FACILITY MAINTENANCE									
4/22/25	00011	4/16/25	11846	202503	310	51300	31500		KILINSKI VAN WYK PLLC	*	1,046.35	1,046.35
			MAR GENERAL COUNSEL									

TOTAL FOR BANK A 34,205.30

TOTAL FOR REGISTER 34,205.30

AICD ANABELLE ISLAN OKUZMUK

Big Branch Tree Service Inc.

5184 Carter Spencer Road
Middleburg, FL 32068

(904)291-8733

BigBranch09@gmail.com

Invoice

Bill To:
Governmental Management Systems 1001 Bradford Way Kingston, TN 37763

Rep
DP

Invoice #:	6081
Invoice Date:	2/11/25
Due Date:	2/11/25

Description	Amount
Cut and drop dead Oak tree in preserve -cut stump low	
Cut and drop uprooted Oak tree that is leaning into another Oak -cut stump low	1,200.00
Leave debris in preserve	
2893 Monroe Lakes Terrace Green Cove Springs, FL 32043	
Thank you for your business!	

Total \$1,200.00

Payments/Credits \$0.00

Balance Due \$1,200.00

CLAY TODAY

A Division of Osteen Media Group

Clay Today
3513 US Hwy 17
Fleming Island, FL 32003
904-264-3200

INVOICE

Invoice Number: 2025-295876
Invoice Date: 3/20/2025
Due Date: 4/19/2025

BILL TO
Sarah Sweeling
Anabelle Island CDD c/o GMS LLC
475 West Town Place, Suite 114
ST AUGUSTINE, FL 32092

Advertiser
Anabelle Island CDD c/o GMS LLC

Customer ID
21005

Invoice Notes	PO #	Pub.	Issue	Year	Ad Title	Ad Size	Color	Ad Inch	Net
Legal # 140655	Anabelle Island CDD/ BOS Meeting Dates for FY 2025	CT - Clay Today	Mar 20	2025		Column Inch	Black & White	5.7000	\$59.85
Total:									\$59.85

Please mail payments to:
Osteen Media Group
3513 US Hwy 17
Fleming Island Florida 32003

Please call the office at 904-264-3200 if you would like to pay by credit card.

Affidavit attached to this invoice.

Please pay from this invoice. Email for inquiries or questions - legal@claytodayonline.com. Thank you for your business.

RECEIVED

By Tara Lee at 11:59 am, Mar 31, 2025

RECEIVED
MAR 24 2025

CLAY TODAY

PUBLISHER AFFIDAVIT

PUBLISHER AFFIDAVIT
CLAY TODAY
Published Weekly
Fleming Island, Florida

STATE OF FLORIDA
COUNTY OF CLAY:

Before the undersigned authority personally appeared Hugh Osteen, who on oath says that he is the publisher of the "Clay Today" a newspaper published weekly at Fleming Island in Clay County, Florida; that the attached copy of advertisement
Being a Legal Notice/ Anabelle Island CDD

In the matter of BOS Meeting Dates for FY 2025

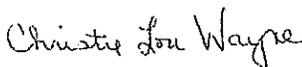
LEGAL: 140655

Was published in said newspaper in the issues:
3/20/2025

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



Sworn to me and subscribed before me 03/20/2025



NOTARY PUBLIC, STATE OF FLORIDA

3513 US HWY 17 Fleming Island FL 32003
Telephone (904) 264-3200
FAX (904) 264-3285
E-Mail: legal@claytodayonline.com
Christie Wayne christie@osteenmediagroup.com

BOARD OF SUPERVISORS MEETING DATES ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2025

The Board of Supervisors of the Anabelle Island Community Development District will hold their regular meetings for the remainder of Fiscal Year 2025 at 2:00 p.m. at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065 on the third Wednesday of each month as follows or otherwise noted:

April 16, 2025
May 21, 2025
June 18, 2025
July 16, 2025
August 20, 2025
September 17, 2025

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services - North Florida, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092 or by calling 904-940-5850. There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (877) 276-0859 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Marilee Giles
District Manager
Legal 140655 Published 3/20/2025 in Clay County's Clay Today newspaper

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

Invoice

Invoice #: 78
Invoice Date: 3/14/25
Due Date: 3/14/25
Case:
P.O. Number:

Bill To:

Anabelle Island CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Facility Maintenance February 1 - February 28, 2025		84.50	84.50
Facility Maintenance \$84.50 1.320.57200.46100 Approved Freddie Oca 3/19/25			
<i>Alison Moring</i> 3-21-25			
Total			\$84.50
Payments/Credits			\$0.00
Balance Due			\$84.50

**ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT
MAINTENANCE BILLABLE HOURS
FOR THE MONTH OF FEBRUARY 2025**

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
2/14/25	1	A.A.	Removed debris around community, checked and changed trash receptacles
TOTAL	<u>1</u>		
MILES	<u>100</u>		*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445



Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number: 7694624
Account Number: 277830000
Invoice Date: 03/25/2025
Direct Inquiries To: Schuhle, Scott A
Phone: (954)-938-2476

Anabelle Island Community Development District
c/o GMS - North Florida, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092
United States

**ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT REVENUE BONDS,
SERIES 2022**

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE \$4,040.63

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

**ANABELLE ISLAND COMMUNITY DEVELOPMENT
DISTRICT SPECIAL ASSESSMENT REVENUE BONDS,
SERIES 2022**

Invoice Number: 7694624
Account Number: 277830000
Current Due: \$4,040.63

Direct Inquiries To: Schuhle, Scott A
Phone: (954)-938-2476

Wire Instructions:
U.S. Bank
ABA # 091000022
Acct # 1-801-5013-5135
Trust Acct # 277830000
Invoice # 7694624
Attn: Fee Dept St. Paul

Please mail payments to:
U.S. Bank
CM-9690
PO BOX 70870
St. Paul, MN 55170-9690





Corporate Trust Services
 EP-MN-WN3L
 60 Livingston Ave.
 St. Paul, MN 55107

Invoice Number: 7694624
 Invoice Date: 03/25/2025
 Account Number: 277830000
 Direct Inquiries To: Schuhle, Scott A
 Phone: (954)-938-2476

ANABELLE ISLAND COMMUNITY DEVELOPMENT
 DISTRICT SPECIAL ASSESSMENT REVENUE BONDS,
 SERIES 2022

Accounts Included 277830000 277830001 277830002 277830003 277830004 277830005
 In This Relationship:

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP

Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04200 Trustee	1.00	3,750.00	100.00%	\$3,750.00
Subtotal Administration Fees - In Advance 03/01/2025 - 02/28/2026				\$3,750.00
Incidental Expenses 03/01/2025 to 02/28/2026	3,750.00	0.0775		\$290.63
Subtotal Incidental Expenses				\$290.63
TOTAL AMOUNT DUE				\$4,040.63

RECEIVED
 By Tara Lee at 11:58 am, Mar 31, 2025



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

Invoice

Invoice #: 79
Invoice Date: 4/1/25
Due Date: 4/1/25
Case:
P.O. Number:

Bill To:

Anabelle Island CDD
 475 West Town Place
 Suite 114
 St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Contract Administration -April 2025		625.00	625.00
Refuse (Trash) - April 2025		83.33	83.33
Janitorial - April 2025		1,000.00	1,000.00
Pool Maintenance -April 2025		1,250.00	1,250.00
Pool Chemicals -April 2025		833.33	833.33

Alison Moring
 4-3-25

Total	\$3,791.66
Payments/Credits	\$0.00
Balance Due	\$3,791.66

RECEIVED
 By Tara Lee at 9:17 am, Apr 04, 2025

Governmental Management Services, LLC

475 West Town Place, Suite 114
St. Augustine, FL 32092

Invoice

Invoice #: 80
Invoice Date: 4/1/25
Due Date: 4/1/25
Case:
P.O. Number:

Bill To:

Anabelle Island CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Management Fees - April 2025		4,424.17	4,424.17
Website Administration - April 2025		100.00	100.00
Information Technology -April 2025		150.00	150.00
Dissemination Agent Services -April 2025		327.75	327.75
Office Supplies		0.18	0.18
Postage		4.14	4.14
Copies		17.85	17.85

Total \$5,024.09

Payments/Credits \$0.00

Balance Due \$5,024.09

RECEIVED

By Tara Lee at 12:00 pm, Apr 03, 2025

Grau and Associates

1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

Anabelle Island Community Development District
475 West Town Place, Suite 114
St. Augustine, FL 32092

Invoice No. 27119
Date 04/01/2025

SERVICE	AMOUNT
Audit FYE 09/30/2024	\$ 5,700.00
Current Amount Due	\$ 5,700.00

RECEIVED
By Tara Lee at 4:31 pm, Apr 01, 2025

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
5,700.00	0.00	0.00	0.00	0.00	5,700.00

Payment due upon receipt.

MAKE CHECK PAYABLE TO:



Post Office Box 162134
Altamonte Springs, FL 32716
(904) 262-5500

PLEASE FILL OUT BELOW IF PAYING BY CREDIT CARD



CARD NUMBER EXP. DATE
SIGNATURE AMOUNT PAID

ADDRESSEE

Please check if address below is incorrect and indicate change on reverse side

Anabelle Island CDD
Marilee Giles
475 W Town Pl
Suite 114
St Augustine, FL 32092

ACCOUNT NUMBER	DATE	BALANCE
731491	4/1/2025	\$920.00

The Lake Doctors
Post Office Box 162134
Altamonte Springs, FL 32716

00000007314912001000000026290700000009200052

Please Return this invoice with your payment and notify us of any changes to your contact information.

Annabelle Island CDD
Invoice Due Date 4/1/2025

Windsor Lakes Way Green Cove Springs, FL 32043
Invoice 262907B PO #

Invoice Date	Description	Quantity	Amount	Tax	Total
4/1/2025	Water Management - Monthly		\$920.00	\$0.00	\$920.00

Please remit payment for this month's invoice.

RECEIVED
By Tara Lee at 2:42 pm, Apr 01, 2025

Please provide remittance information when submitting payments, otherwise payments will be applied to the oldest outstanding invoices.

Credits \$0.00
Adjustment \$0.00

AMOUNT DUE

Total Account Balance including this invoice:

\$920.00

This Invoice Total:

\$920.00

Click the "Pay Now" link to submit payment by ACH

Customer #: 731491
Portal Registration #: 88A94EE2
Customer E-mail(s): foca@gmsnf.com,okuzmuk@gmsnf.com
Customer Portal Link: www.lakedoctors.com/contact-us/

Corporate Address
4651 Salisbury Rd, Suite 155
Jacksonville, FL 32256

Set Up Customer Portal to pay invoices online, set up recurring payments, view payment history, and edit contact information

Anabelle Island
COMMUNITY DEVELOPMENT DISTRICT

General Fund

Check Request

Date	Amount	Authorized By
April 9, 2025	\$55.18	Marilee Giles

Payable to:

Ross S. Bock #9

Date Check Needed:

Budget Category:

ASAP	001.310.513.49000
------	-------------------

Intended Use of Funds Requested:

Mileage reimbursement for attending 2 BOS meetings
<i>(Attach supporting documentation for request.)</i>

Anabelle Island CDD - Expense Reimbursement
Governmental Management Services, LLC

Employee: Rose S. Bock Position: Supervisor

Address: 1804 Forest Glen Way Date: 7-Apr-25

City, State, Zip: St. Augustine, FL 32092 Expense Period: Feb - Mar 2025

DATE	Description	Mileage	Hotel	Meals	Total
11-Feb-25	Anabelle Island CDD Meeting (62 miles round trip)	\$ 27.59			\$ 27.59
11-Mar-25	Anabelle Island CDD Meeting (62 miles round trip)	\$ 27.59			\$ 27.59

Total Amount Due to Employee **\$ 55.18**

Mileage is reimbursable at \$. 445/mile

For expense reimbursements not listed above, post to Misc. and provide additional description

List below the above expenses that are reimbursable to company by client. The below is informational only. Employee should provide these expenses on their monthly expense report for each client.

Rose S. Bock 4-5-25

Employee Signature

Manager Signature Date



12276 San Jose Blvd.
Suite 747
Jacksonville, FL 32223

RECEIVED
By Tara Lee at 11:21 am, Apr 07, 2025

Invoice 143360

Date	PO#
04/04/25	
Due Date	Terms
5/4/25	Net 30

BILL TO
Anabelle Island CDD Landscape Maintenance 2024 (JXM)
Governmental Management Service 475 WEst Town Place Suite 114 St. Augustine, FL 32092

Property Address
Anabelle Island CDD Landscape Maintenance 2024 (JXM) 2409 Dallas Crk Ln Green Cove Springs, FL 32043

Item	Amount
Job #152172 - Anabelle Island CDD Landscape Maintenance April 2025	\$8,367.00

RECEIVED
By Tara Lee at 11:21 am, Apr 07, 2025

Thank you for your business.

REMIT PAYMENT TO:
United Land Services
12276 San Jose Blvd Suite 747
Jacksonville FL 32223

Subtotal	\$8,367.00
Sales Tax	\$0.00
Total	\$8,367.00
Credits/Payments	(\$0.00)
Balance Due	\$8,367.00



12276 San Jose Blvd.
Suite 747
Jacksonville, FL 32223

Invoice 144191

Date	PO#
04/10/25	
Due Date	Terms
5/10/25	Net 30

BILL TO
Anabelle Island CDD (JXM)
Governmental Management Service 475 West Town Place Suite 114 St. Augustine, FL 32092

Property Address
Anabelle Island CDD (JXM) 2409 Dallas Crk Ln Green Cove Springs, FL 32043

Item	Amount
Job # 159565 - Anabelle Island CDD - Irrigation repairs proposed during March Inspection completed 4/8/2025	\$3,719.00
Diagnosed zone around pond - zone 5	1.00 Each \$180.00 \$180.00
Repaired drip line break - zone 5	2.00 Each \$50.00 \$100.00
Repaired drip line break - zone 6	7.00 Each \$50.00 \$350.00
Repaired drip line break - zone 7	1.00 Each \$50.00 \$50.00
Repaired drip line break - zone 8	1.00 Each \$50.00 \$50.00
Repaired lateral line break 1 1/2" pipe	1.00 Each \$150.00 \$150.00
Repaired lateral line break 1 1/2" pipe - zone 7	1.00 Each \$225.00 \$225.00
Repaired lateral line break 2" pipe and valve replacement - zone 22	1.00 Each \$500.00 \$500.00
Repaired lateral line break up to 1" pipe - zone 2	1.00 Each \$180.00 \$180.00
Repaired lateral line break up to 1" pipe - zone 20	2.00 Each \$80.00 \$160.00
Repaired lateral line break up to 1" pipe - zone 7	1.00 Each \$180.00 \$180.00
Repaired lateral line break up to 1/2" pipe - zone 4	2.00 Each \$80.00 \$160.00
Repaired lateral line break up to 1/2" pipe - zone 6	1.00 Each \$80.00 \$80.00
Replaced 1 1/2" valve run over by semi truck - zone 22	1.00 ea \$275.00 \$275.00
Replaced 5" rotor with nozzle - zone 1	3.00 Each \$43.00 \$129.00
Replaced 5" rotor with nozzle - zone 16	1.00 Each \$43.00 \$43.00
Replaced 5" rotor with nozzle - zone 19	1.00 Each \$43.00 \$43.00
Replaced 5" rotor with nozzle - zone 4	1.00 Each \$43.00 \$43.00
Replaced 5" rotor with nozzle leaking from seal - zone 8	4.00 Each \$43.00 \$172.00
Replaced 5" rotor with nozzle leaking from seal - zone 9	1.00 Each \$43.00 \$43.00
Replaced 6" spray with nozzle - zone 11	1.00 Each \$28.00 \$28.00
Replaced 6" spray with nozzle - zone 2	5.00 Each \$28.00 \$140.00
Replaced 6" spray with nozzle - zone 6	4.00 Each \$28.00 \$112.00
Replaced 6" spray with nozzle - zone 8	1.00 Each \$28.00 \$28.00
Replaced 6" spray with nozzle - zone 9	1.00 Each \$28.00 \$28.00
Traced broken wire on non-operating zones - zones 23-26	1.00 Each \$270.00 \$270.00

RECEIVED
By Tara Lee at 9:42 am, Apr 14, 2025

Thank you for your business.

REMIT PAYMENT TO:
United Land Services
12276 San Jose Blvd Suite 747
Jacksonville FL 32223

Subtotal	\$3,719.00
Sales Tax	\$0.00
Total	\$3,719.00
Credits/Payments	(\$0.00)
Balance Due	\$3,719.00

**ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT
 MAINTENANCE BILLABLE HOURS
 FOR THE MONTH OF MARCH 2025**

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
3/7/25	1	A.A.	Removed debris around community, checked and changed trash receptacles
3/17/25	1	A.A.	Removed debris around community, checked and changed trash receptacles
3/24/25	1	A.A.	Removed debris around community, checked and changed trash receptacles
3/28/25	1	A.A.	Removed debris around community, checked and changed trash receptacles

TOTAL 4

MILES 0

*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445

MAINTENANCE BILLABLE PURCHASES

Period Ending 4/05/25

<u>DISTRICT</u>	<u>DATE</u>	<u>SUPPLIES</u>	<u>PRICE</u>	<u>EMPLOYEE</u>
ANABELLE ISLAND	3/6/25	Trash Can	37.04	F.O.
			TOTAL	<u><u>\$37.04</u></u>



KILINSKI | VAN WYK

Kilinski | Van Wyk PLLC

P.O. Box 6386
Tallahassee, Florida 32314
United States

Anabelle Island CDD
475 West Town Place Suite 114
St. Augustine, Florida 32092

INVOICE

Invoice # 11846
Date: 04/16/2025
Due On: 05/16/2025

Anabelle Island - General Counsel

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	CL	03/04/2025	Review meeting minutes from February 11 meeting; Confer with S. Sweeting re: the same.	0.10	\$285.00	\$28.50
Service	LG	03/07/2025	Research case law regarding public comment periods; prepare amendments to Opportunity to be Heard Resolution.	0.10	\$325.00	\$32.50
Service	CL	03/10/2025	Review draft agenda; Circulate ethics training reminder to Board of Supervisors.	0.30	\$285.00	\$85.50
Service	CL	03/11/2025	Prepare for and attend Board of Supervisor meeting.	2.60	\$285.00	\$741.00
Expense	KB	03/11/2025	Travel: Mileage - CL.	55.00	\$0.67	\$36.85
Service	CL	03/20/2025	Draft appropriation resolution.	0.20	\$285.00	\$57.00
Service	JK	03/25/2025	Monitor legislation affecting District and provide newsletter summary of same.	0.20	\$325.00	\$65.00
					Total	\$1,046.35

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
11846	05/16/2025	\$1,046.35	\$0.00	\$1,046.35
			Outstanding Balance	\$1,046.35
			Total Amount Outstanding	\$1,046.35

Please make all amounts payable to: Kilinski | Van Wyk PLLC

Please pay within 30 days.

RECEIVED
By Tara Lee at 10:44 am, Apr 16, 2025