

*Anabelle Island*  
*Community Development District*

*AUGUST 15, 2023*

## *AGENDA*

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

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August 8, 2023

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 Tuesday, August 15, 2023 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. Organizational Matters
  - A. Acceptance of Resignation Letters
  - B. Appointment of New Supervisor(s) to Fill Unexpired Term(s) of Office
  - C. Oath of Office for Newly Appointed Supervisor(s)
  - D. Resolution 2023-01, Election of Officers
- IV. Consideration of Minutes of the June 13, 2023 Meeting
- V. Ratification of Pay Requisitions (21 & 22)
- VI. Fiscal Year 2024 Budget
  - A. Overview of Budget
  - B. Board Discussion
  - C. Public Hearing Adopting the Budget for Fiscal Year 2024
    - 1. Consideration of Resolution 2023-03, Relating to the Annual Appropriations and Adopting the Budget for Fiscal Year 2024

2. Consideration of Resolution 2023-04, Imposing Special Assessments and  
Certifying an Assessment Roll for Fiscal Year 2024

D. Consideration of Deficit Funding Agreement

- VII. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Manager – Discussion of Fiscal Year 2024 Meeting Schedule
- VIII. Supervisors Requests
- IX. Audience Comments
- X. Consideration of Funding Request No. 20
- XI. Financial Statements as of July 31, 2023
- XII. Next Scheduled Meeting – September 12, 2023 @ 2:00 p.m.
- XIII. Adjournment

### *THIRD ORDER OF BUSINESS*

*A.*

**From:** Joseph Jenness [jmjenness@gmail.com](mailto:jmjenness@gmail.com)  
**Subject:** Re: Anabelle CDD - Resignation Letter  
**Date:** August 5, 2023 at 6:53 PM  
**To:** Sarah Sweeting [ssweeting@gmsnf.com](mailto:ssweeting@gmsnf.com)

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*Sarah,*

*Please accept my resignation from the Anabelle CDD board.*

*Thank you  
Joseph Jenness*

*Sent from my iPhone*

*D.*



**RESOLUTION 2023-01**

**A RESOLUTION DESIGNATING OFFICERS OF THE  
ANABELLE COMMUNITY DEVELOPMENT DISTRICT**

**WHEREAS**, the Board of Supervisors of the Anabelle Community Development District at a regular business meeting held on August 15, 2023 desires to elect the below recited persons to the offices specified.

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

1. The following persons were elected to the offices shown, to wit:

_____	Chairman
_____	Vice-Chairperson
<u>Marilee Giles</u>	Secretary
<u>Marilee Giles</u>	Treasurer
<u>James Oliver</u>	Assistant Treasurer(s)
<u>Howard McGaffney</u>	
<u>Daniel Laughlin</u>	
<u>Darrin Mossing</u>	
<u>James Oliver</u>	Assistant Secretary(s)
<u>Howard McGaffney</u>	
<u>Daniel Laughlin</u>	
<u>Darrin Mossing</u>	
_____	
_____	
_____	

PASSED AND ADOPTED THIS 15<sup>TH</sup> DAY OF AUGUST, 2023.

\_\_\_\_\_  
Chairman / Vice Chairman

\_\_\_\_\_  
Secretary / Assistant Secretary

## *FOURTH 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 Tuesday, June 13, 2023 at 2:00 p.m. at Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida.

Present and constituting a quorum:

Derek Citino	Vice Chairman
Darren Gowens	Supervisor
Rose Bock	Supervisor

Also present were:

Marilee Giles	District Manager
Grace Kobitter	District Counsel
David Taylor <i>by phone</i>	District Engineer

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Giles called the meeting to order. Three Board members were present constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Audience Comments**

There being no comments, the next item followed.

**THIRD ORDER OF BUSINESS**

**Organizational Matters**

- A. Acceptance of Resignation Letters**
- B. Appointment of New Supervisor(s) to Fill Unexpired Terms(s) of Office**
- C. Oath of Office for Newly Appointed Supervisor(s)**
- D. Resolution 2023-01, Election of Officers**

Items A through D were tabled to a future meeting.

**FOURTH ORDER OF BUSINESS**

**Consideration of Minutes of the July 12, 2022 Meeting**

Ms. Giles asked if there were any comments, corrections, or changes to the July 12, 2022 meeting minutes. The Board had no changes to the minutes.

On MOTION by Mr. Citino, seconded by Ms. Bock, with all in favor, the Minutes of the July 12, 2022 Meeting, were approved.

**FIFTH ORDER OF BUSINESS**

**Ratification of Pay Requisitions (11-20)**

Ms. Giles presented the pay requisitions #11 through #20. She noted that the District Engineer was on the line to answer any questions. Hearing none, she stated that they would see some of those same pay requisitions again as they ratify the funding request to support them.

On MOTION by Mr. Citino, seconded by Mr. Gowens, with all in favor, Pay Requisitions (11-20), were ratified.

**SIXTH ORDER OF BUSINESS**

**Ratification of Construction Funding Request No. 1**

Ms. Giles stated that this was a ratification and it supported Pay Requisition #14. She asked for any comments on this item. Hearing none,

On MOTION by Mr. Citino, seconded by Mr. Gowens, with all in favor, the Construction Funding Request No. 1, was ratified.

**SEVENTH ORDER OF BUSINESS**

**Ratification of Audit Engagement Letter with Grau & Associates for Fiscal Year 2022**

Ms. Giles stated that this item was on page 129 of the PDF. She explained that the engagement letter documents and confirms the auditor's objective and scope to audit the financial statements of the District for the Fiscal Year ending September 30, 2022.

On MOTION by Mr. Citino, seconded by Mr. Gowens, with all in favor, the Audit Engagement Letter with Grau & Associates for Fiscal Year 2022, was ratified.

Ms. Giles noted that she expected to see the actual audit report at next month's meeting.

## **EIGHTH ORDER OF BUSINESS**

### **Consideration of Proposal from United Land Services**

Ms. Giles presented the proposal from United Land Services to the Board. She thanked Mr. Citino for all his help in getting this together for this District. She noted that they would have District Counsel prepare an agreement for this, so it's solidified there. She explained that this proposal included Phase 1A, Phase 1B, and the amenity center once it comes online.

Mr. Citino stated that United Land Service was the contractor that installed all the landscaping in Phase 1A, and they were contracted to do it in Phase 1B. He noted that they had not broken ground at the amenity, but they were about to. He added that in about six to eight months they would be installing the landscaping there and maintaining it. He stated that the people that install it know where all the irrigation systems and valves were, and they were a good reputable company that would serve the District well.

Ms. Giles stated that she would need someone to work with to approve the invoices as they come in and she asked if Mr. Citino would be her point of contact for that. Mr. Citino responded yes. Ms. Giles stated that unless there was any further discussion about the proposals from United Land Services, she looked for a motion to approve. Hearing no further discussion,

On MOTION by Mr. Citino, seconded by Ms. Bock, with all in favor, the Proposal from United Land Services, was approved.

## **NINTH ORDER OF BUSINESS**

### **Consideration of Resolution 2023-02, Approving the Proposed Budget for Fiscal Year 2023/2024, Declaring Special Assessments to Fund the Proposed Budget Pursuant to Chapters 190, 170 and/or 197 Florida Statutes, Setting Public Hearings, Addressing Publication, Addressing Severability and Providing an Effective Date**

Ms. Giles presented Resolution 2023-02 to the Board. She noted that she had the wrong resolution in the agenda packet. Ms. Kobitter stated that they needed the Declaring Resolution since it was a first time O&M levy. She explained that with the Board's approval, they could go

ahead and swap that resolution out and could read the heading of that into the record for purposes of setting the public hearing. She stated that it would be a Resolution of the Board of Supervisors of the Anabelle Island Community Development District approving a proposed budget for Fiscal Year 2023/2024, declaring special assessments to fund the proposed budget pursuant to Chapters 190, 170 and/or 197 Florida Statutes, setting public hearings, addressing publication, addressing severability, and providing an effective date. Ms. Giles noted that right now their August meeting was set for August 8<sup>th</sup>. She explained that in order to have the 60 days, she recommended they move their August meeting to August 15<sup>th</sup> at the same time. The Board agreed with the August 15<sup>th</sup> date.

Ms. Giles reviewed the budget which started on page 161 of the agenda packet. She directed the Boards attention to page 164 of the agenda packet to the table at the bottom of the page. She explained that this table showed the assessments and how they would be collected. She noted that the table showed the platted on-roll was 79 with the assessment at \$800, the platted direct bill was 132 with assessments at \$800 and the unplatted direct bill was the remaining 158 with just the administrative portion of the budget. She stated that she really liked what they did there at Anabelle Island. She noted that this was the first time this District would have an assessment, so they will have mailed notices that go out to those 79. She explained that her and Mr. Citino had worked very closely on each one of these and there were some changes, but she didn't have any concerns with this budget. She stated that she was prepared to answer questions about this budget.

On MOTION by Mr. Citino, seconded by Mr. Gowens, with all in favor, Resolution 2023-02, Approving the Proposed Budget for Fiscal Year 2023/2024, Declaring Special Assessments to Fund the Proposed Budget Pursuant to Chapters 190, 170 and/or 197 Florida Statutes, Setting Public Hearings, Addressing Publication, Addressing Severability and Providing an Effective Date, was approved.

## **TENTH ORDER OF BUSINESS**

### **Staff Reports**

#### **A. Attorney**

Ms. Kobitter had nothing further to report.

**B. Engineer**

Mr. Taylor had nothing further to report.

**C. Manager – Report on the Number of Registered Voters (0)**

Ms. Giles stated that in accordance with Florida Statute Chapter 190, they were required to report the number of registered voters in the community. As of April 2023, there were zero registered voters in Anabelle Island. Each year they will report that total to the Board.

**ELEVENTH ORDER OF BUSINESS**

**Supervisors Requests**

There being no comments, the next item followed.

**TWELFTH ORDER OF BUSINESS**

**Audience Comments**

There being no comments, the next item followed.

**THIRTEENTH ORDER OF BUSINESS**

**Ratification of Funding Requests (15-18)**

Ms. Giles presented funding requests #15 through #18, which started on page 177 of the agenda packet.

On MOTION by Mr. Citino, seconded by Mr. Gowens, with all in favor, Funding Request No. 15 through No. 18, was ratified.

**FOURTEENTH ORDER OF BUSINESS**

**Consideration of Funding Request No. 19**

Ms. Giles presented funding request No. 19, which she explained was to cover some invoices from GMS, District Counsel, U.S. Bank, and Grau & Associates.

On MOTION by Mr. Citino, seconded by Mr. Gowens, with all in favor, Funding Request No. 19, was approved.

**FIFTEENTH ORDER OF BUSINESS**

**Financial Statements as of April 30, 2023**

Ms. Giles presented the financial statements as of April 30, 2023. She noted there was no motion required.

**SIXTEENTH ORDER OF BUSINESS**

**Next Scheduled Meeting – July 11, 2023 @  
2:00 p.m.**

Ms. Giles stated the next scheduled meeting will be July 11, 2023 at 2:00 p.m.

**SEVENTEENTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Ms. Bock, seconded by Mr. Gowens, with all in favor, the meeting was adjourned.
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Secretary/Assistant Secretary

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Chairman/Vice Chairman



## *FIFTH ORDER OF BUSINESS*

## **REQUISITION - 2022 ACQUISITION AND CONSTRUCTION ACCOUNT**

Anabelle Island Community Development District  
Clay County, Florida

U.S. Bank National Association, as Trustee  
Orlando, Florida

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

The undersigned, a Responsible Officer of the Anabelle Island Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank National Association, as trustee (the "Trustee"), dated as of February 1, 2022, as supplemented by that certain First Supplemental Trust Indenture dated as of February 1, 2022 (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture);

- (A) Requisition Number: 21
- (B) Name of Payee: KE Law Group, PLLC
- (C) Amount Payable: \$724.50
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments): Work Product in conjunction with the 2022 Project
- (E) Account from which disbursement to be made: 2022 Acquisition and Construction Account

The undersigned hereby certifies that:

1. obligations in the stated amount set forth above have been incurred by the District;
2. each disbursement set forth above is a proper charge against the Account referenced in "E" above;
3. each disbursement set forth above was incurred in connection with the Cost of the 2022 Project;
4. each disbursement represents a Cost of the 2022 Project which has not previously been paid; and
5. the costs set forth in the requisition are reasonable.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

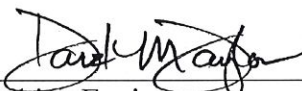
Copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested or other similar evidence of proof of payment is on file with the District.

**ANABELLE ISLAND COMMUNITY  
DEVELOPMENT DISTRICT**

By:   
Responsible Officer

Date: June 7, 2023

The undersigned Consulting Engineer hereby certifies that: (i) this disbursement is for the Cost of the 2022 Project and is consistent with the report of the Consulting Engineer, as such report has been amended or modified; (ii) that the portion of the 2022 Project improvements being acquired from the proceeds of the Series 2022 Bonds have been completed in accordance with the plans and specifications therefor; (iii) the 2022 Project improvements subject to this disbursement are constructed in a sound workmanlike manner and in accordance with industry standards; (iv) the purchase price being paid by the District for the 2022 Project improvements being acquired pursuant to this disbursement is no more than the lesser of the fair market value of such improvements and the actual Cost of construction of such improvements; and (v) the plans and specifications for the 2022 Project improvements subject to this disbursement have been approved by all Regulatory Bodies required to approve them.

  
Consulting Engineer  
David M. Taylor, P.E.



**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

**AICDD-103**

## 2021 Project Construction

Type	Professional	Date	Notes	Quantity	Rate	Total
Service	JK	05/10/2023	Conference call with project team re: wall ownership and construction; confer with County attorney; begin drafting documents on same; review plat and plans; confer with Sessions; review engineering acceptance of roadways; review ownership of wetlands	1.60	\$315.00	\$504.00
Service	JK	05/11/2023	Confer re: wall ownership updates	0.10	\$315.00	\$31.50
Service	JK	05/12/2023	Review correspondence on wall concepts and options	0.20	\$315.00	\$63.00
Service	JK	05/15/2023	Confer with auditor and staff re: support for construction requisition documents; review continued county correspondence re: easement	0.40	\$315.00	\$126.00
Total						\$724.50

## Detailed Statement of Account

### Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
6714	07/06/2023	\$724.50	\$0.00	\$724.50

## INVOICE

Invoice # 6714  
Date: 06/06/2023  
Due On: 07/06/2023

<b>Outstanding Balance</b>	<b>\$724.50</b>
<b>Total Amount Outstanding</b>	<b>\$724.50</b>

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

Please pay within 30 days.

## **REQUISITION - 2022 ACQUISITION AND CONSTRUCTION ACCOUNT**

Anabelle Island Community Development District  
Clay County, Florida

U.S. Bank National Association, as Trustee  
Orlando, Florida

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- (A) Requisition Number: 22
- (B) Name of Payee: Dunn & Associates, Inc
- (C) Amount Payable: \$962.50
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments): Work Product in conjunction with the 2022 Project
- (E) Account from which disbursement to be made: 2022 Acquisition and Construction Account

The undersigned hereby certifies that:

1. obligations in the stated amount set forth above have been incurred by the District;
2. each disbursement set forth above is a proper charge against the Account referenced in "E" above;
3. each disbursement set forth above was incurred in connection with the Cost of the 2022 Project;
4. each disbursement represents a Cost of the 2022 Project which has not previously been paid; and
5. the costs set forth in the requisition are reasonable.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested or other similar evidence of proof of payment is on file with the District.

**ANABELLE ISLAND COMMUNITY  
DEVELOPMENT DISTRICT**

By: Maud [Signature]  
Responsible Officer

Date: July 13, 2023

The undersigned Consulting Engineer hereby certifies that: (i) this disbursement is for the Cost of the 2022 Project and is consistent with the report of the Consulting Engineer, as such report has been amended or modified; (ii) that the portion of the 2022 Project improvements being acquired from the proceeds of the Series 2022 Bonds have been completed in accordance with the plans and specifications therefor; (iii) the 2022 Project improvements subject to this disbursement are constructed in a sound workmanlike manner and in accordance with industry standards; (iv) the purchase price being paid by the District for the 2022 Project improvements being acquired pursuant to this disbursement is no more than the lesser of the fair market value of such improvements and the actual Cost of construction of such improvements; and (v) the plans and specifications for the 2022 Project improvements subject to this disbursement have been approved by all Regulatory Bodies required to approve them.

David M. Taylor [Signature]  
Consulting Engineer  
David M. Taylor, P.E.







## *SIXTH ORDER OF BUSINESS*

*A.*

# **Anabelle Island**

## **Community Development District**

**Approved Budget**  
**FY 2024**



# **Anabelle Island**

## **Community Development District**

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# Anabelle Island

## Community Development District

### General Fund

Description	Adopted Budget FY 2023	Actuals as of 7/31/23	Projected Next 2 Months	Total Projected 9/30/23	Approved Budget FY 2024
<b>Revenues</b>					
Special Assesments	\$ -	\$ -	\$ -	\$ -	\$ 210,269
Developer Contributions	\$ 609,890	\$ 59,160	\$ 36,428	\$ 95,588	\$ 187,708
<b>Total Revenues</b>	<b>\$ 609,890</b>	<b>\$ 59,160</b>	<b>\$ 36,428</b>	<b>\$ 95,588</b>	<b>\$ 397,977</b>
<b>Expenditures</b>					
<b>Administrative</b>					
Supervisors Fees	\$ 12,000	\$ 200	\$ 2,000	\$ 2,200	\$ 12,000
FICA Expense	\$ 918	\$ 15	\$ 153	\$ 168	\$ 918
Engineering	\$ 5,000	\$ -	\$ 2,500	\$ 2,500	\$ 5,000
Attorney	\$ 20,000	\$ 2,438	\$ 7,562	\$ 10,000	\$ 15,000
Arbitrage	\$ 750	\$ -	\$ 700	\$ 700	\$ 700
Assessment Roll	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,300
Dissemination Agent	\$ 3,500	\$ 2,917	\$ 584	\$ 3,501	\$ 3,710
Annual Audit	\$ 3,500	\$ 5,500	\$ -	\$ 5,500	\$ 5,600
Trustee	\$ 6,500	\$ 2,166	\$ 4,334	\$ 6,500	\$ 6,500
Management Fees	\$ 47,250	\$ 39,375	\$ 7,875	\$ 47,250	\$ 50,085
Website Maintenance	\$ 1,200	\$ 1,000	\$ 200	\$ 1,200	\$ 1,200
Information Technology	\$ 1,800	\$ 1,500	\$ 300	\$ 1,800	\$ 1,800
Telephone	\$ 300	\$ 34	\$ 85	\$ 119	\$ 300
Postage	\$ 600	\$ 53	\$ 547	\$ 600	\$ 2,500
Insurance	\$ 5,625	\$ 5,375	\$ -	\$ 5,375	\$ 5,913
Printing	\$ 1,000	\$ 55	\$ 945	\$ 1,000	\$ 2,500
Legal Advertising	\$ 2,500	\$ -	\$ 1,200	\$ 1,200	\$ 2,500
Other Current Charges	\$ 1,000	\$ 266	\$ 434	\$ 700	\$ 700
Office Supplies	\$ 100	\$ 1	\$ 100	\$ 101	\$ 100
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total Administrative</b>	<b>\$ 118,718</b>	<b>\$ 66,069</b>	<b>\$ 29,519</b>	<b>\$ 95,588</b>	<b>\$ 122,501</b>
<b>Ground Maintenance</b>					
Security- monitoring	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Electric	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500
Water & Sewer/Irrigation	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Repairs & Maintenance	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Landscape - Contract	\$ 61,977	\$ -	\$ -	\$ -	\$ 97,476
Landscape - Contingency	\$ 5,000	\$ -	\$ -	\$ -	\$ 20,000
Landscape - Pond Banks	\$ 39,000	\$ -	\$ -	\$ -	\$ -
Lake Maintenance	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Irrigation Repairs	\$ 10,000	\$ -	\$ -	\$ -	\$ 5,000
<b>Total Ground Maintenance</b>	<b>\$ 207,477</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 168,976</b>

# Anabelle Island

## Community Development District

### General Fund

Description	Adopted Budget FY 2023	Actuals as of 7/31/23	Projected Next 2 Months	Total Projected 9/30/23	Approved Budget FY 2024
<u>Amenity Center</u>					
Insurance	\$ 24,538	\$ -	\$ -	\$ -	\$ 5,000
Phone/Internet/Cable	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000
Electric	\$ 16,000	\$ -	\$ -	\$ -	\$ 16,000
Water/Irrigation	\$ 6,000	\$ -	\$ -	\$ -	\$ 15,000
Gas	\$ 1,250	\$ -	\$ -	\$ -	\$ -
Refuse Service	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500
Security Monitoring	\$ 11,497	\$ -	\$ -	\$ -	\$ -
Access Cards	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500
Field Mgmt/Admin	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Landscape - Contract	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Fitness Equipment Lease (Sofitco)	\$ 17,500	\$ -	\$ -	\$ -	\$ -
Janitorial Maintenance	\$ 28,000	\$ -	\$ -	\$ -	\$ 14,000
Janitorial Supplies	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
Pool Maintenance	\$ 12,900	\$ -	\$ -	\$ -	\$ 15,000
Pool Chemicals	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Pool Permit	\$ -	\$ -	\$ -	\$ -	\$ 500
Facility Maintenance	\$ 7,500	\$ -	\$ -	\$ -	\$ 7,500
Repairs & Maintenance	\$ 4,310	\$ -	\$ -	\$ -	\$ 10,000
Special Events	\$ 4,000	\$ -	\$ -	\$ -	\$ -
Fitness Center Repairs/Supplies	\$ 900	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 1,000	\$ -	\$ -	\$ -	\$ 200
ASCAP/BMI License Fees	\$ 500	\$ -	\$ -	\$ -	\$ 500
Pest Control	\$ 800	\$ -	\$ -	\$ -	\$ 800
Capital Outlay	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Reserves	\$ 50,000	\$ -	\$ -	\$ -	\$ -
<b>Total Amenity Center</b>	<b>\$ 283,695</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 106,500</b>
<b>Total Expenditures</b>	<b>\$ 609,890</b>	<b>\$ 66,069</b>	<b>\$ 29,519</b>	<b>\$ 95,588</b>	<b>\$ 397,977</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ (6,909)</b>	<b>\$ 6,909</b>	<b>\$ -</b>	<b>\$ -</b>

Assessments per unit for FY 2024				
Lot Size	Unit Count	Net Per Unit	Gross Per Unit	Gross Assessments
Platted (1)	211	\$752.00	\$800.00	\$168,800.00
Less Discount 4% + Collections 2%				(\$10,128.00)
TOTAL PLATED				\$158,672.00
Direct Bill - Unplatted	158		\$326.56	\$51,596.63
TOTAL	369	Total Net Annual Assessment		\$210,268.63

(1) include 4% provision for early payment discount and 2% collection costs for Clay County

**Anabelle Island**  
**Community Development District**  
General Fund Budget  
FY 2024

**REVENUES:**

*Special Assessments/Developer Contributions*

The District will levy a non ad-valorem special assessment on all taxable property within the District to fund all of the General Operating Expenditures for the fiscal year and collect from Developer remaining assessments for O&M portion.

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**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 Expense*

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*

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

*Assessment Roll*

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 maybe collected directly by District and/or by County Tax Collector.

# **Anabelle Island Community Development District**

General Fund Budget  
FY 2024

## Dissemination

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 annually to conduct an audit of its financial records.

## Trustee Fees

The Trustee administers the District's Special Assessment Revenue Bonds. The amount represents the annual fee for the administration of the District's bond issue.

## Management Fees

The District receives management, accounting and administrative services as part of a management agreement with Governmental Management Services, LLC ("GMS"). These services are further outlined in Exhibit "A" of the Management Agreement with GMS.

## 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.

## 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.

## Telephone

Telephone conference costs for District meetings, workshops and committee meetings.

## Postage

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

## Insurance

The District's General Liability & Public Officials Liability Insurance policy is with Florida Insurance Alliance. FIA specializes in providing insurance coverage to governmental agencies.



# **Anabelle Island Community Development District**

General Fund Budget  
FY 2024

## Printing

Printing budgets for the County, printing of computerized checks, stationary, envelopes, etc.

## Legal Advertising

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

## Other Current Charges

Estimated bank charges and any other miscellaneous expenses that incurred during the year.

## Office Supplies

Miscellaneous office supplies.

## Dues, Licenses & Subscriptions

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

## **Ground Maintenance**

### Electric

Estimated costs for electric billed to the District by Clay County Electric.

### Water/Sewer/Irrigation

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

### Repairs and Maintenance

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

### Landscape Maintenance

Estimated costs related to maintain the common areas of the District.

### Landscape Contingency

Estimated costs for other landscape maintenance incurred by the District.

### Lake Maintenance

Estimated costs to maintain ponds throughout the District.

**Anabelle Island**  
**Community Development District**  
General Fund Budget  
FY 2024

*Irrigation Repairs*

Estimated miscellaneous irrigation maintenance and repair costs.

**Amenity Center:**

*Insurance*

Estimated Property Insurance policy from Florida Insurance Alliance.

*Phone/Internet/Cable*

Estimated costs for phone, cable and internet in the Amenity Center.

*Electric*

Estimated costs for electric billed to the District by Clay County Electric.

*Water/Irrigation*

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

*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.

**Anabelle Island**  
**Community Development District**  
General Fund Budget  
FY 2024

*Pool Permit*

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

*Facility Maintenance*

Estimated cost for maintenance and repairs necessary for upkeep of the Amenity Center and common grounds area.

*Repair and Maintenance*

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

*Office Supplies*

Office supplies for the Amenity Center.

*ASCAP/BMI License Fees*

Represent estimated costs for music licenses for Amenity Center.

*Pest Control*

The estimated costs for monthly pest control services.

**Anabelle Island**  
**Community Development District**  
**Series 2022 Debt Service Fund**  
Approved Budget

Description	Approved Budget FY 2023	Actuals as of 7/31/23	Projected Next 2 Months	Total Projected 9/30/23	Approved Budget FY 2024
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**Revenues**

Special Assessments	\$ 346,815	\$ 243,710	\$ 103,104	\$ 346,815	\$ 346,815
Interest Income	\$ 250	\$ 250	\$ 100	\$ 350	\$ 500
Carry Forward Surplus	\$ 111,367	\$ 112,000	\$ -	\$ 112,000	\$ 111,555

<b>Total Revenues</b>	<b>\$ 458,432</b>	<b>\$ 355,960</b>	<b>\$ 103,204</b>	<b>\$ 459,165</b>	<b>\$ 458,870</b>
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**Expenditures**

*Series 2022*

Interest Expense 11/1	\$ 111,305	\$ 111,305	\$ -	\$ 111,305	\$ 109,618
Principal Expense 5/1	\$ 125,000	\$ 125,000	\$ -	\$ 125,000	\$ 125,000
Interest Expense 5/1	\$ 111,305	\$ 111,305	\$ -	\$ 111,305	\$ 109,618

<b>Total Expenditures</b>	<b>\$ 347,610</b>	<b>\$ 347,610</b>	<b>\$ -</b>	<b>\$ 347,610</b>	<b>\$ 344,235</b>
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<b>Excess Revenues/(Expenditures)</b>	<b>\$ 110,822</b>	<b>\$ 8,350</b>	<b>\$ 103,204</b>	<b>\$ 111,555</b>	<b>\$ 114,635</b>
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11/1/24 Interest Payment \$ 106,175

Assessments per unit for FY 2024

Lot Size	Unit Count	Net Per Unit	Gross Per Unit	Gross Assessments (1)
40'	75	\$940	\$1,000	\$74,990
50'	294	\$940	\$1,000	\$293,962

<b>Total</b>	<b>369</b>	<b>Gross Annual Assessment</b>	<b>\$368,952</b>
Less Discount 4% + Collections 2%			<b>(\$22,137)</b>
<b>Net Annual Assessment</b>			<b>\$346,815</b>

(1) include 4% provision for early payment discount and 2% collection costs for Clay County

**Anabelle Island**  
**Community Development District**  
**Special Assessment Revenue Bonds, Series 2022**

<b>Period</b>		<b>Interest</b>		<b>Debt</b>	<b>Annual Debt</b>
<b>Ending</b>	<b>Principal</b>	<b>Rate</b>	<b>Interest</b>	<b>Service</b>	<b>Service</b>
11/1/23		2.70%	\$109,618	\$109,618	\$344,235
5/1/24	\$125,000	2.70%	\$109,618	\$234,618	
11/1/24		2.70%	\$107,930	\$107,930	\$345,860
5/1/25	\$130,000	2.70%	\$107,930	\$237,930	
11/1/25		2.70%	\$106,175	\$106,175	\$347,350
5/1/26	\$135,000	2.70%	\$106,175	\$241,175	
11/1/26		2.70%	\$104,353	\$104,353	\$348,705
5/1/27	\$140,000	2.70%	\$104,353	\$244,353	
11/1/27		2.70%	\$102,463	\$102,463	\$344,925
5/1/28	\$140,000	3.10%	\$102,463	\$242,463	
11/1/28		3.10%	\$100,293	\$100,293	\$345,585
5/1/29	\$145,000	3.10%	\$100,293	\$245,293	
11/1/29		3.10%	\$98,045	\$98,045	\$346,090
5/1/30	\$150,000	3.10%	\$98,045	\$248,045	
11/1/30		3.10%	\$95,720	\$95,720	\$346,440
5/1/31	\$155,000	3.10%	\$95,720	\$250,720	
11/1/31		3.10%	\$93,318	\$93,318	\$346,635
5/1/32	\$160,000	3.10%	\$93,318	\$253,318	
11/1/32		3.10%	\$90,838	\$90,838	\$346,675
5/1/33	\$165,000	3.50%	\$90,838	\$255,838	
11/1/33		3.50%	\$87,950	\$87,950	\$345,900
5/1/34	\$170,000	3.50%	\$87,950	\$257,950	
11/1/34		3.50%	\$84,975	\$84,975	\$349,950
5/1/35	\$180,000	3.50%	\$84,975	\$264,975	
11/1/35		3.50%	\$81,825	\$81,825	\$348,650
5/1/36	\$185,000	3.50%	\$81,825	\$266,825	
11/1/36		3.50%	\$78,588	\$78,588	\$347,175
5/1/37	\$190,000	3.50%	\$78,588	\$268,588	
11/1/37		3.50%	\$75,263	\$75,263	\$345,525
5/1/38	\$195,000	3.50%	\$75,263	\$270,263	
11/1/38		3.50%	\$71,850	\$71,850	\$348,700
5/1/39	\$205,000	3.50%	\$71,850	\$276,850	
11/1/39		3.50%	\$68,263	\$68,263	\$346,525
5/1/40	\$210,000	3.50%	\$68,263	\$278,263	
11/1/40		3.50%	\$64,588	\$64,588	\$349,175
5/1/41	\$220,000	3.50%	\$64,588	\$284,588	
11/1/41		3.50%	\$60,738	\$60,738	\$346,475
5/1/42	\$225,000	3.50%	\$60,738	\$285,738	
11/1/42		3.50%	\$56,800	\$56,800	\$348,600
5/1/43	\$235,000	4.00%	\$56,800	\$291,800	
11/1/43		4.00%	\$52,100	\$52,100	\$349,200
5/1/44	\$245,000	4.00%	\$52,100	\$297,100	
11/1/44		4.00%	\$47,200	\$47,200	\$349,400

**Anabelle Island**  
**Community Development District**  
**Special Assessment Revenue Bonds, Series 2022**

<b>Period</b>		<b>Interest</b>		<b>Debt</b>	<b>Annual Debt</b>
<b>Ending</b>	<b>Principal</b>	<b>Rate</b>	<b>Interest</b>	<b>Service</b>	<b>Service</b>
5/1/45	\$255,000	4.00%	\$47,200	\$302,200	
11/1/45		4.00%	\$42,100	\$42,100	\$349,200
5/1/46	\$265,000	4.00%	\$42,100	\$307,100	
11/1/46		4.00%	\$36,800	\$36,800	\$348,600
5/1/47	\$275,000	4.00%	\$36,800	\$311,800	
11/1/47		4.00%	\$31,300	\$31,300	\$352,600
5/1/48	\$290,000	4.00%	\$31,300	\$321,300	
11/1/48		4.00%	\$25,500	\$25,500	\$351,000
5/1/49	\$300,000	4.00%	\$25,500	\$325,500	
11/1/49		4.00%	\$19,500	\$19,500	\$349,000
5/1/50	\$310,000	4.00%	\$19,500	\$329,500	
11/1/50		4.00%	\$13,300	\$13,300	\$351,600
5/1/51	\$325,000	4.00%	\$13,300	\$338,300	
11/1/51		4.00%	\$6,800	\$6,800	\$353,600
5/1/52	\$340,000	4.00%	\$6,800	\$346,800	
	<u>\$6,065,000</u>		<u>\$4,028,375</u>	<u>\$10,093,375</u>	<u>\$10,093,375</u>

*C.*

*1.*



## RESOLUTION 2023-03

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

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

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

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

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

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

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

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

#### SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

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

## **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sum of \$\_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$_____
DEBT SERVICE FUND (SERIES 2022)	\$_____
TOTAL ALL FUNDS	\$_____

## **SECTION 3. BUDGET AMENDMENTS**

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

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

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

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

**PASSED AND ADOPTED THIS 15<sup>TH</sup> DAY OF AUGUST, 2023.**

ATTEST:

**ANABELLE ISLAND COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

2.

## RESOLUTION 2023-04

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

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

**WHEREAS**, the District is located in Clay County, Florida ("**County**"); and

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

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

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS**, the District has entered into a funding agreement for the purpose of funding a portion of its operations and maintenance budget for Fiscal Year 2023/2024; and

**WHEREAS**, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for the remainder of the operations and maintenance expenditures in the amount set forth in the Adopted Budget; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2023/2024; and

**WHEREAS**, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"),

and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the assessment roll ("**Assessment Roll**") attached to this Resolution as **Exhibit "B,"** and to certify the portion of the Assessment Roll related to certain developed property ("**Tax Roll Property**") to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property ("**Direct Collect Property**"), all as set forth in **Exhibit "B;"** and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The provision of the services, facilities, and operations as described in **Exhibit "A"** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits "A" and "B,"** and is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 170, 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits "A" and "B."** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

**SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

- A. **Tax Roll Assessments.** The operations and maintenance special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits "A" and "B."**
- B. **Direct Bill Assessments.** The previously levied debt service special assessments imposed on the Direct Collect Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits "A" and "B."** Assessments directly collected by the District are due in full on December 1, 2023; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2023, 25% due no later than February 1, 2024 and 25% due no later than May 1, 2024. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2023/2024, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant

to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

- C. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

**SECTION 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.

**SECTION 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED** this 15th day of August, 2023.

ATTEST:

**ANABELLE ISLAND COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit A:** Budget

**Exhibit B:** Assessment Roll (Uniform Method)  
Assessment Roll (Direct Collect)

*D.*



**AGREEMENT BY AND BETWEEN THE ANABELLE ISLAND COMMUNITY  
DEVELOPMENT DISTRICT AND KB HOME JACKSONVILLE LLC REGARDING  
THE DIRECT COLLECTION OF SPECIAL ASSESSMENTS FOR FY 2024**

**This Agreement** (the “Agreement”) is made and entered into this 1st day of October, 2023, by and between:

**ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in Clay County, Florida (the "District"), and

**KB HOME JACKSONVILLE LLC**, a Delaware limited liability company (hereinafter "Landowner"). For purposes of this Agreement, Landowner's property is more particularly described in **Exhibit A** attached hereto (the “Property”).

**RECITALS**

**WHEREAS**, the District was established by Ordinance No. 2021-10 of the Clay County Board of County Commissioners, effective March 25, 2021, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

**WHEREAS**, the District is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, as amended, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure improvements; and

**WHEREAS**, the District, pursuant to Chapter 190, *Florida Statutes*, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

**WHEREAS**, the Property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District; and

**WHEREAS**, pursuant to Section 197.3632, *Florida Statutes*, the District intends to utilize the uniform method of levying, collecting and enforcing the special assessments against the Property once platted and to collect such special assessments on the Clay County tax roll for platted lots; and

**WHEREAS**, the District and Landowner desire to arrange for the direct collection of the District's special assessments prior to platting of the Property; and

**WHEREAS**, Landowner desires to provide for the direct payment of special assessments.

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

1. **Assessment Payment.** Landowner agrees to pay the special assessments necessary to fund the District's operation and maintenance costs for Fiscal Year 2023-2024, regardless of whether Landowner owns the Property at the time of such payment. Nothing herein shall prohibit Landowner from prorating or otherwise collecting these special assessments from subsequent purchasers of the Property. The District shall send a bill to Landowner on or about **November 1, 2023**, indicating the exact amount of the special assessment payment for operation and maintenance for Fiscal Year 2023-2024. If Landowner does not pay such invoice in full prior to December 1, 2023, then to the extent permitted by law, Landowner may pay the assessments in several partial, deferred payments according to the following schedule: **25% due on October 1, 2023, with the remaining amounts due on a prorated monthly basis by the first day of each month beginning on November 1, 2023, with the final payment due no later than September 1, 2024.** The District's decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

2. **Enforcement.** This Agreement shall serve as an alternative method for collection of the special assessments. This Agreement shall not affect the District's ability to collect and enforce its special assessments by any other method authorized by Florida law. Landowner acknowledges that the failure to pay the special assessments may result in the initiation of a foreclosure action, or, at the District's sole discretion, delinquent assessments may be certified for collection on a future Clay County tax bill. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2023-2024 - shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the applicable statutory prejudgment interest rate. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate legal proceedings pursuant to Chapter 170 of the *Florida Statutes* or other applicable law to collect and enforce the whole assessment, as set forth herein.

3. **Notice.** All notices, payments and other communications hereunder ("Notices") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, as follows:

A. **If to District:** Anabelle Island Community Development District  
c/o Governmental Management Services, LLC  
475 West Town Place, Suite 114  
St. Augustine, FL 32092  
Attn: District Manager

**With a copy to:** Kilinski | Van Wyk, PLLC  
2016 Delta Boulevard, Suite 101

Tallahassee, Florida 32303  
Attn: District Counsel

B.     **If to Landowner:**     KB Home Jacksonville, LLC  
  10475 Fortune Parkway, Suite 100  
  Jacksonville, Florida 32256  
  Attn: Lisa Bianchi, Esq.

4.     **Amendment.** This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

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

6.     **Assignment.** This Agreement may not be assigned, in whole or in part, by either party except upon the written consent of the other. Any purported assignment without such consent shall be void.

7.     **Default.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement through the imposition and enforcement of a contractual or other lien on the property, or a portion thereof.

8.     **Attorneys' Fees.** In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorneys' fees, paralegal fees and expert witness fees and costs for trial, alternative dispute resolution, or appellate proceedings.

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

10.    **Applicable Law.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. Venue shall be in Clay County, Florida.

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

12. **Public Records.** The Parties understand and agree that all documents of any kind provided to the District or the Landowner, including Landowner records made in connection with this Agreement, may be public records and treated as such in accordance with Florida law.

13. **Effective Date.** The Agreement shall take effect as of the date referenced above.

**IN WITNESS WHEREOF,** the parties execute this Agreement the day and year first written above.

Attest:

**ANABELLE ISLAND COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairman, Board of Supervisors

**WITNESSES:**

**KB HOME JACKSONVILLE, LLC,** a  
Delaware limited liability company

\_\_\_\_\_  
Print Name: \_\_\_\_\_

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

**Exhibit A: Description of the Property**

**Exhibit A**  
**Description of the Property**

## *SEVENTH ORDER OF BUSINESS*

*C.*

**BOARD OF SUPERVISORS MEETING DATES  
ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT  
FOR FISCAL YEAR 2023-2024**

The Board of Supervisors of the Anabelle Island Community Development District will hold their regular meetings for Fiscal Year 2023-2024 at 2:00 p.m. at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065 on the second Tuesday of each month as follows or otherwise noted:

October 10, 2023  
November 14, 2023  
December 12, 2023  
January 9, 2024  
February 13, 2024  
March 12, 2024  
April 9, 2024  
May 14, 2024  
June 11, 2024  
July 9, 2024  
August 13, 2024  
September 10, 2024



## *TENTH ORDER OF BUSINESS*

# Anabelle Island

Community Development District

Funding Request # 20

August 3, 2023

PAYEE		GENERAL FUND FY23
1	<b>Governmental Management Services</b>	
	Inv # 34 - Management Fees - July 2023	\$ 4,525.88
	Inv # 34 - Management Fees - July 2023	\$ 4,487.91
2	<b>Kilinski Van Wyk, PLLC</b>	
	Inv # 6713 - General Counsel - May 2023	\$ 1,177.50
	Inv # 6898 - General Counsel - June 2023	\$ 2,306.41
3	<b>Rose S. Bock Expense Reimbursement</b>	
	Mileage reimbursement for June meeting	\$ 5.27
4	<b>Clay Today</b>	
	Inv # 2023ci-6877 - Notice of Public Hearing Proposed Budget - 7/13/202	\$ 1,200.00
<b>TOTAL</b>		<b>\$ 13,702.97</b>

Please make check payable to:

**Anabelle Island CDD**

475 W Town Place Suite 114

Saint Augustine, FL 32092

Signature: \_\_\_\_\_  
Chairman/Vice Chairman

Signature: \_\_\_\_\_  
Secretary/Asst. Secretary

**Governmental Management Services, LLC**

1001 Bradford Way  
Kingston, TN 37763

**Invoice****Invoice #:** 34**Invoice Date:** 7/1/23**Due Date:** 7/1/23**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 - July 2023		3,937.50	3,937.50
Website Administration - July 2023		100.00	100.00
Information Technology - July 2023		150.00	150.00
Dissemination Agent Services - July 2023		291.67	291.67
Office Supplies		0.15	0.15
Postage		25.26	25.26
Copies		21.30	21.30
<b>Total</b>			<b>\$4,525.88</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$4,525.88</b>

**Governmental Management Services, LLC**

1001 Bradford Way  
Kingston, TN 37763

**Invoice****Invoice #:** 35**Invoice Date:** 8/1/23**Due Date:** 8/1/23**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 - August 2023		3,937.50	3,937.50
Website Administration - August 2023		100.00	100.00
Information Technology - August 2023		150.00	150.00
Dissemination Agent Services - August 2023		291.67	291.67
Office Supplies		0.12	0.12
Postage		2.43	2.43
Copies		0.75	0.75
Telephone		5.44	5.44
<b>Total</b>			<b>\$4,487.91</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$4,487.91</b>



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

### AICDD-01

### Anabelle Island - General Counsel

Type	Professional	Date	Notes	Quantity	Rate	Total
Service	GK	05/02/2023	Review Florida Statutes Section 189.069 and District website for compliance with the same.	0.40	\$275.00	\$110.00
Service	MG	05/02/2023	Prepare budget approval resolutions.	0.40	\$175.00	\$70.00
Service	JK	05/02/2023	Confer re: status of assessment levy and budget resolutions; review assessment roll and confer re: options for same	0.50	\$315.00	\$157.50
Service	JK	05/03/2023	Conference call with GMS re: various budget options, line items and timeline; transmit information on same; review May agenda	0.70	\$315.00	\$220.50
Service	MG	05/08/2023	Attend call regarding proposed budget for FY 2024.	0.50	\$175.00	\$87.50
Service	JK	05/08/2023	Conference call re: budget; follow up on assessment allocation with GMS	0.40	\$315.00	\$126.00
Service	MG	05/11/2023	Draft budget approval resolution, mailed and published notices, affidavit of mailing and Direct Collect agreement.	1.20	\$175.00	\$210.00
Service	MG	05/12/2023	Research work acquisitions.	0.40	\$175.00	\$70.00
Service	JK	05/13/2023	Confer with GMS re: work product acquisition and audit requests for supplemental documentation; review/transmit same	0.40	\$315.00	\$126.00

## INVOICE

Invoice # 6713  
Date: 06/06/2023  
Due On: 07/06/2023

**Total      \$1,177.50**

**Detailed Statement of Account**

**Current Invoice**

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
6713	07/06/2023	\$1,177.50	\$0.00	\$1,177.50
<b>Outstanding Balance</b>				<b>\$1,177.50</b>
<b>Total Amount Outstanding</b>				<b>\$1,177.50</b>

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

Please pay within 30 days.



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

### AICDD-01

### Anabelle Island - General Counsel

Type	Professional	Date	Notes	Quantity	Rate	Total
Service	JK	06/01/2023	Confer re: audit response letter and review same	0.10	\$315.00	\$31.50
Service	MG	06/01/2023	Prepare auditor letter response; transmit same.	0.50	\$175.00	\$87.50
Service	JK	06/06/2023	Confer with Chair and confer with District Manager re: budget and budget options; conference call with accountant on same; review updates to same	0.40	\$315.00	\$126.00
Service	MM	06/08/2023	Review and provide comment to draft audit for FY ending 9/30/2022.	1.20	\$295.00	\$354.00
Service	JK	06/12/2023	Confer re: updates to budget and changes for same; confer re: assessment notice status	0.30	\$315.00	\$94.50
Service	JK	06/13/2023	Review updated mailed/published notices and resolutions and confer re: same; prepare for Board meeting and transmit resolution for assessments	0.50	\$315.00	\$157.50
Service	GK	06/13/2023	Review agenda materials; attend board meeting.	4.60	\$275.00	\$1,265.00
Expense	AL	06/13/2023	Rental Car Expenses: Rental Car GK	1.00	\$59.01	\$59.01
Expense	AL	06/13/2023	Gas: Gas for GK	1.00	\$23.50	\$23.50
Expense	AL	06/13/2023	Tolls: Tolls for GK	1.00	\$2.90	\$2.90

## INVOICE

Invoice # 6898  
Date: 07/16/2023  
Due On: 08/15/2023

Service	MG	06/29/2023	Prepare budget/assessment resolutions; review direct collect agreement.	0.60	\$175.00	\$105.00
					<b>Total</b>	<b>\$2,306.41</b>

## Detailed Statement of Account

### Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
6898	08/15/2023	\$2,306.41	\$0.00	\$2,306.41
<b>Outstanding Balance</b>				<b>\$2,306.41</b>
<b>Total Amount Outstanding</b>				<b>\$2,306.41</b>

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

Please pay within 30 days.



**Anabelle Island**  
**COMMUNITY DEVELOPMENT DISTRICT**

*General Fund*

**Check Request**

Date	Amount	Authorized By
July 5, 2023	\$5.27	Oksana Kuzmuk

Payable to:

Ross S. Bock #9
-----------------

Date Check Needed:

Budget Category:

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

Intended Use of Funds Requested:

Mileage reimbursement for June meeting
(Attach supporting documentation for request.)

Anabelle Island CDD - Expense Reimbursement  
Governmental Management Services, LLC

Employee: Rose S. Bock

Position: Supervisor

Address: 1804 Forest Glen Way

Date: 14-Jun-23

City, State, Zip: St. Augustine, FL 32092

Expense  
Period: Oct 1 2022 - Jun 13 2023

DATE	Description	Mileage	Hotel	Meals	Total
	Oct - Dec 2022; Cancelled	0	0	0	
	Jan -May 2023 Cancelled	0	0	0	
13-Jun-23	Anabelle Island CDD Meeting (62 miles round trip)	\$ 27.59			\$ 27.59
	<b>Total Amount Due to Employee</b>				<b>\$ 27.59</b>

Overpayment from previous submission at higher federal rate \$ 22.32

Mileage is reimbursable at \$.445/mile

**Total Reimbursement Due \$ 5.27**

*\*\*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  
Employee Signature

Mark [Signature] June 13, 2023  
Manager Signature Date

# CLAY TODAY

A Division of Osteen Media Group

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

## INVOICE

Invoice Number: 2023ci-6877

Invoice Date: 7/13/2023

Due Date: 8/12/2023

### BILL TO

Sarah Sweeting  
Anabelle Island CDD c/o GMS LLC  
475 W TOWN PL #114  
ST AUGUSTINE, FL 32092

### Advertiser

Anabelle Island CDD c/o GMS LLC

### Customer ID

21005

Invoice Notes	PO #	Pub.	Issue	Year	AdTitle	Ad Size	Color	Ad Inch	Net
Legal # 72451	6x10 back display Hearings Proposed Budget 2023/2024	CT - Clay Today	Jul 13	2023		Column Inch	Black & White	10.0000	\$600.00
Legal # 72451	6x10 back display Hearings Proposed Budget 2023/2024	CT - Clay Today	Jul 20	2023		Column Inch	Black & White	10.0000	\$600.00
									\$1,200.00

Total:	\$1,200.00
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Please mail payments to:  
Osteen Media Group  
3513 US Hwy 17  
Fleming Island Florida 32003

Affidavit attached to this invoice.

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

Please pay from this invoice. Email for inquiries or questions - [legal@claytodayonline.com](mailto:legal@claytodayonline.com). Thank you for your business.

[illegible]

## *ELEVENTH ORDER OF BUSINESS*

# Anabelle Island

## Community Development District

Unaudited Financial Reporting  
July 31, 2023



**Anabelle Island**  
Community Development District

**BALANCE SHEET**

July 31, 2023

**Governmental Fund Types**

	<u><b>General Fund</b></u>	<u><b>Debt Service</b></u>	<u><b>Capital Projects</b></u>	<u><b>Totals (Memorandum Only)</b></u>
<b><u>ASSETS:</u></b>				
Cash	\$14,147	---	---	\$14,147
<i>Series 2022</i>				
Reserve	---	\$173,408	---	\$173,408
Revenue	---	\$13,920	---	\$13,920
Acquisition & Construction	---	---	\$25,452	\$25,452
Prepaid Expenses	\$1,875	---	---	\$1,875
<b>TOTAL ASSETS</b>	<u><u><b>\$16,022</b></u></u>	<u><u><b>\$187,328</b></u></u>	<u><u><b>\$25,452</b></u></u>	<u><u><b>\$228,802</b></u></u>
<b><u>LIABILITIES:</u></b>				
Contracts Payable	---	---	\$704	\$704
<b>FUND BALANCES:</b>				
Unrestricted	\$16,022	\$187,328	\$24,748	\$228,098
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<u><u><b>\$16,022</b></u></u>	<u><u><b>\$187,328</b></u></u>	<u><u><b>\$25,452</b></u></u>	<u><u><b>\$228,802</b></u></u>

**Anabelle Island**  
**Community Development District**

**GENERAL FUND**

Statement of Revenues & Expenditures  
For The Period Ending  
July 31, 2023

DISCRIPTION	ADOPTED BUDGET	PRORATED BUDGET 7/31/23	ACTUAL 7/31/23	VARIANCE
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**REVENUES:**

Developer Contributions	\$609,890	\$59,160	\$59,160	\$0
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<b>TOTAL REVENUES</b>	<b>\$609,890</b>	<b>\$59,160</b>	<b>\$59,160</b>	<b>\$0</b>
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**EXPENDITURES:**

**Administrative:**

Supervisors Fees	\$12,000	\$10,000	\$200	\$9,800
FICA Expense	\$918	\$765	\$15	\$750
Engineering	\$5,000	\$4,167	\$0	\$4,167
Attorney	\$20,000	\$16,667	\$2,438	\$14,229
Arbitrage	\$750	\$625	\$0	\$625
Assessment Roll	\$5,000	\$5,000	\$5,000	\$0
Dissemination Agent	\$3,500	\$2,917	\$2,917	\$0
Annual Audit	\$3,500	\$3,500	\$5,500	(\$2,000)
Trustee	\$6,500	\$6,500	\$2,166	\$4,334
Management Fees	\$47,250	\$39,375	\$39,375	\$0
Website Maintenance	\$1,200	\$1,000	\$1,000	\$0
Information Technology	\$1,800	\$1,500	\$1,500	\$0
Telephone	\$300	\$250	\$34	\$216
Postage	\$600	\$500	\$53	\$447
Insurance	\$5,625	\$5,625	\$5,375	\$250
Printing & Binding	\$1,000	\$833	\$55	\$778
Legal Advertising	\$2,500	\$2,083	\$0	\$2,083
Other Current Charges	\$1,000	\$833	\$266	\$567
Office Supplies	\$100	\$83	\$1	\$83
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0

<b>Total Administrative</b>	<b>\$118,718</b>	<b>\$102,398</b>	<b>\$66,069</b>	<b>\$36,329</b>
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**Field:**

Security- monitoring	\$45,000	\$37,500	\$0	\$37,500
Electric	\$1,500	\$1,250	\$0	\$1,250
Water & Sewer/Irrigation	\$30,000	\$25,000	\$0	\$25,000
Repairs & Maintenance	\$5,000	\$4,167	\$0	\$4,167
Landscape - Contract	\$61,977	\$51,648	\$0	\$51,648
Landscape - Contingency	\$5,000	\$4,167	\$0	\$4,167
Landscape - Pond Banks	\$39,000	\$32,500	\$0	\$32,500
Lake Maintenance	\$10,000	\$8,333	\$0	\$8,333
Irrigation Repairs	\$10,000	\$8,333	\$0	\$8,333

<b>Total Field</b>	<b>\$207,477</b>	<b>\$172,898</b>	<b>\$0</b>	<b>\$172,898</b>
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**Anabelle Island**  
**Community Development District**

**GENERAL FUND**

Statement of Revenues & Expenditures  
For The Period Ending  
July 31, 2023

DISCRIPTION	ADOPTED BUDGET	PRORATED BUDGET 7/31/23	ACTUAL 7/31/23	VARIANCE
<b>Amenity:</b>				
Insurance	\$24,538	\$20,448	\$0	\$20,448
Phone/Internet/Cable	\$3,000	\$2,500	\$0	\$2,500
Electric	\$16,000	\$13,333	\$0	\$13,333
Water/Irrigation	\$6,000	\$5,000	\$0	\$5,000
Gas	\$1,250	\$1,042	\$0	\$1,042
Refuse Service	\$2,500	\$2,083	\$0	\$2,083
Security Monitoring	\$11,497	\$9,581	\$0	\$9,581
Access Cards	\$2,500	\$2,083	\$0	\$2,083
Field Mgmt/Admin	\$20,000	\$16,667	\$0	\$16,667
Landscape - Contract	\$50,000	\$41,667	\$0	\$41,667
Fitness Equipment Lease (Sofitco)	\$17,500	\$14,583	\$0	\$14,583
Janitorial Maintenance	\$28,000	\$23,333	\$0	\$23,333
Janitorial Supplies	\$4,000	\$3,333	\$0	\$3,333
Pool Maintenance	\$12,900	\$10,750	\$0	\$10,750
Facility Maintenance	\$7,500	\$6,250	\$0	\$6,250
Repairs & Maintenance	\$4,310	\$3,592	\$0	\$3,592
Special Events	\$4,000	\$3,333	\$0	\$3,333
Fitness Center Repairs/Supplies	\$900	\$750	\$0	\$750
Office Supplies	\$1,000	\$833	\$0	\$833
ASCAP/BMI License Fees	\$500	\$417	\$0	\$417
Pest Control	\$800	\$667	\$0	\$667
Capital Outlay	\$15,000	\$12,500	\$0	\$12,500
Reserves	\$50,000	\$41,667	\$0	\$41,667
<b>Total Amenity</b>	<b>\$283,695</b>	<b>\$236,413</b>	<b>\$0</b>	<b>\$236,413</b>
<b>TOTAL EXPENDITURES</b>	<b>\$609,890</b>	<b>\$511,708</b>	<b>\$66,069</b>	<b>\$445,639</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>(\$6,909)</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$0</b>		<b>\$22,931</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$16,022</b>	

# Anabelle Island

## Community Development District

[illegible]

## Anabelle Island Community Development District

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<u>Amenity</u>													
Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Phone/Internet/Cable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water/Irrigation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gas	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Refuse Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Security Monitoring	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Access Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Field Mgmt/Admin	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Landscape - Contract	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fitness Equipment Lease (Sofitco)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Janitorial Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Janitorial Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pool Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facility Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Events	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fitness Center Repairs/Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASCAP/BMI License Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Amenity Center</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$15,646</b>	<b>\$4,541</b>	<b>\$4,912</b>	<b>\$4,568</b>	<b>\$4,574</b>	<b>\$6,819</b>	<b>\$4,528</b>	<b>\$8,175</b>	<b>\$4,528</b>	<b>\$7,778</b>	<b>\$0</b>	<b>\$0</b>	<b>\$66,069</b>
<b>Excess Revenues (Expenditures)</b>	<b>(\$5,271)</b>	<b>(\$4,541)</b>	<b>(\$4,912)</b>	<b>\$14,565</b>	<b>\$386</b>	<b>(\$6,819)</b>	<b>(\$4,528)</b>	<b>(\$8,175)</b>	<b>\$20,165</b>	<b>(\$7,778)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$6,909)</b>

**Anabelle Island**  
**Community Development District**  
**2022 Debt Service Fund**  
Statement of Revenues & Expenditures  
For The Period Ending  
July 31, 2023

Description	ADOPTED BUDGET	PRORATED BUDGET 7/31/23	ACTUAL 7/31/23	VARIANCE
<b><u>Revenues</u></b>				
Assessments	\$346,815	\$346,815	\$243,710	(\$103,104)
Interest Income	\$250	\$250	\$5,748	\$5,498
<b>Total Revenues</b>	<b>\$347,065</b>	<b>\$347,065</b>	<b>\$249,458</b>	<b>(\$97,606)</b>
<b><u>Expenditures</u></b>				
<b><u>Series 2022</u></b>				
Interest Expense 11/1	\$111,305	\$111,305	\$111,305	\$0
Principal Expense 5/1	\$125,000	\$125,000	\$125,000	\$0
Interest Expense 5/1	\$111,305	\$111,305	\$111,305	\$0
<b>Total Expenditures</b>	<b>\$347,610</b>	<b>\$347,610</b>	<b>\$347,610</b>	<b>\$0</b>
<b>Excess Revenues (Expenditures)</b>	<b>(\$545)</b>		<b>(\$98,152)</b>	
<b>Fund Balance - Beginning</b>	<b>\$111,367</b>		<b>\$285,480</b>	
<b>Fund Balance - Ending</b>	<b>\$110,822</b>		<b>\$187,328</b>	

**Anabelle Island**  
**Community Development District**  
**Capital Projects Fund**  
Statement of Revenues & Expenditures  
For The Period Ending  
July 31, 2023

	<b>Series 2022</b>
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**Revenues:**

Interest	\$822
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<b>Total Revenues</b>	<b>\$822</b>
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**Expenditures**

Capital Outlay	\$2,516
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<b>Total Expenditures</b>	<b>\$2,516</b>
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<b>Total Other</b>	<b>\$0</b>
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<b>Excess Revenues (Expenditures)</b>	<b>(\$1,694)</b>
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<b>Fund Balance - Beginning</b>	<b>\$26,442</b>
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<b>Fund Balance - Ending</b>	<b>\$24,748</b>
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**Anabelle Island**  
**Community Development District**  
**Long Term Debt Report**

<b>Series 2022 Special Assessment Bonds</b>	
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)
Current Bonds Outstanding	\$6,065,000

**Anabelle Island**  
**Community Development District**  
Developer Contributions/Due from Developer

Funding Request #	Date Prepared	Date Payment Received	Check Amount Received	Total Funding Request	General Fund Portion FY22	General Fund Portion FY 23	Capital Project Portion	Over and (short) Balance Due
16	10/3/22	10/13/22	\$ 15,680.94	\$ 15,680.94	\$ 5,305.94	\$ 10,375.00	\$ -	\$ -
17	1/10/23	3/2/23	\$ 19,132.34	\$ 19,132.34	\$ -	\$ 19,132.34	\$ -	\$ -
18	2/28/23	3/2/23	\$ 4,960.17	\$ 4,960.17	\$ -	\$ 4,960.17	\$ -	\$ -
19	6/3/23	6/29/23	\$ 24,692.89	\$ 24,692.89	\$ -	\$ 24,692.89	\$ -	\$ -
Due from Developer			\$ 64,466.34	\$ 64,466.34	\$ 5,305.94	\$ 59,160.40	\$ -	\$ -

**Total Developer Contribution FY 2023**

**\$ 59,160.40**

**ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT**  
**Fiscal Year 2023 Assessments Receipts Summary**

ASSESSED	UNITS ASSESSED	SERIES 2022 DEBT ASSESSED	FY23 O&M ASSESSED	TOTAL ASSESSED
KB HOMES	369	346,815.00	-	346,815.00
TOTAL DIRECT INVOICES (1)	369	346,815.00	-	346,815.00
ASSESSED REVENUE TAX ROLL		-	-	-
TOTAL ASSESSED	369	346,815.00	-	346,815.00

DUE / RECEIVED	BALANCE DUE	SERIES 2022 DEBT RECEIVED	O&M RECEIVED	TOTAL RECEIVED
KB HOMES	103,104.62	243,710.38	-	243,710.38
TOTAL DIRECT RECEIVED	103,104.62	243,710.38	-	243,710.38
TAX ROLL DUE / RECEIVED	-	-	-	-
TOTAL DUE / RECEIVED	103,104.62	243,710.38	-	243,710.38

(1) D/S Direct Assessments are due: 70% due 4/1/23 and 30% due 9/30/23

O&M is Developer Funded for fiscal year 2023