### Anabelle Island

Community Development District

MAY 14, 2024



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

May 7, 2024

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, May 14, 2024 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 Letter from Supervisor Crapps
  - B. Appointment of New Supervisor to Fill Unexpired Term of Office
  - C. Oath of Office for Newly Appointed Supervisor
  - D. Resolution 2024-01, Election of Officers
- IV. Consideration of Minutes of the August 15, 2023 Meeting
- V. Ratification of Audit Engagement Letter with Grau & Associates
- VI. Acceptance of Fiscal Year 2023 Audit Report
- VII. Discussion Regarding GMS Work Authorization for Maintenance Contract Administration Services
- VIII. Consideration of Service Agreement with United Land Services for Turf Fertilization
  - IX. Ratification of Agreements:
    - A. Aquatic Management Services Agreement with The Lake Doctors, Inc.

- B. Fiscal Year 2023/2024 Budget Deficit Funding Agreement
- X. Consideration of Resolution 2024-02, Approving the Proposed Budget for Fiscal Year 2025 and Setting a Public Hearing Date to Adopt
- XI. Property Due Diligence for Phase 1A & Phase 1B
- XII. Staff Reports
  - A. Attorney Memorandum Regarding Ethics Training & Form 1 Filing
  - B. Engineer
  - C. Manager
    - 1. Report on the Number of Registered Voters (122)
    - 2. Designation of Landowners Election Date
- XIII. Supervisors Requests
- XIV. Audience Comments
- XV. Ratification of Funding Request No. 21
- XVI. Financial Statements as of April 30, 2024
- XVII. Check Register
- XVIII. Next Scheduled Meeting June 11, 2024 @ 2:00 p.m.
  - XIX. Adjournment



A.

On Apr 22, 2024, at 3:08 PM, Maston Crapps <a href="maston.crapps@dreamfindershomes.com">maston.crapps@dreamfindershomes.com</a>> wrote:

Please consider this as my resignation from the seat that I was never sworn into for Anabelle Island CDD.

Thanks, Maston

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#### **RESOLUTION 2024-01**

### 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 May 14, 2024 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 t	to the offices shown, to wit:
	Chairman
	Vice-Chairperson
Marilee Giles	Secretary
Marilee Giles	Treasurer
James Oliver	Assistant Treasurer(s)
Daniel Laughlin	
Darrin Mossing	<u></u>
James Oliver	Assistant Secretary(s)
Daniel Laughlin	
Darrin Mossing	<u></u>
	<u></u>
	<del></del>
PASSED AND ADOPTED THIS 14 <sup>TH</sup>	DAY OF MAY, 2024.
	Chairman / Vice Chairman
	Secretary / Assistant Secretary



## 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, August 15, 2023 at 2:00 p.m. at Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida.

#### Present and constituting a quorum:

Jim McDade by phoneChairmanDerek CitinoVice ChairmanDarren GowensSupervisorRose BockSupervisor

Also present were:

Marilee Giles District Manager
Jennifer Kilinski District Counsel
David Taylor by phone District Engineer

#### FIRST ORDER OF BUSINESS

#### Roll Call

Ms. Giles called the meeting to order. Three Board members were present in person 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

Ms. Giles presented the resignation letter from Supervisor Joe Jennesse on page seven of the agenda. She asked for a motion to accept the resignation.

On MOTION by Ms. Bock, seconded by Mr. Gowens, with all in favor, Accepting the Resignation Letter from Joseph Jennesse, was approved.

#### B. Appointment of New Supervisor(s) to Fill Unexpired Terms(s) of Office

Ms. Giles asked if there was a recommendation for appointment of a new Supervisor at this time. Mr. Citino recommended appointing Maston Crapps.

On MOTION by Mr. Citino, seconded by Mr. Gowens, with all in favor, the Appointment of Mr. Maston Crapps as New Supervisor, was approved.

#### C. Oath of Office for Newly Appointed Supervisor(s)

Items C was tabled to a future meeting.

#### D. Resolution 2023-01, Election of Officers

Ms. Giles stated until Mr. Crapps is sworn in, I don't know that we can make him an officer on this yet so we will table that if that is alright.

#### FOURTH ORDER OF BUSINESS

## Consideration of Minutes of the June 13, 2023 Meeting

Ms. Giles asked if there were any comments, corrections, or changes to the July 13, 2023 meeting minutes. The Board had no changes to the minutes.

On MOTION by Ms. Bock, seconded by Mr. Gowens, with all in favor, the Minutes of the June 13, 2023 Meeting, were approved.

#### FIFTH ORDER OF BUSINESS

#### **Ratification of Pay Requisitions (21-22)**

Ms. Giles stated on page 15 of the agenda are pay requisitions 21-22. She noted David is on the line if he is needed to go over any of these, but if not, I would ask for a motion to ratify.

On MOTION by Mr. Citino, seconded by Mr. Gowens, with all in favor, Pay Requisitions (21-22), were ratified.

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#### SIXTH ORDER OF BUSINESS

#### Fiscal Year 2024 Budget

#### A. Overview of Budget

Ms. Giles stated on page 27 of the agenda is the Fiscal Year 2024 budget. Today we will have a public hearing to consider both the annual appropriations and adopting the budget and then also consider imposing special assessments and certifying assessment roll. This is an overview of the budget. You will see on page 30 at the bottom is a table. This budget has two funds right now, the general fund budget which is for the O&M and then debt service fund. At the bottom is platted on roll at 211 and then unplatted with direct bill is 158.

#### B. Board Discussion

Ms. Giles stated we will have to open and close the public hearing but asked if there was any Board discussion before they do that.

Ms. Kilinski stated the important thing for the Board to know is on page 2 of the agenda is the assessment table, broken down to platted units which is 211 so there is \$752 O&M assessment net with a gross up on collection cost from Clay County. It is going to be \$800 a unit per year. Then there is an admin assessment on the undeveloped property at 158 units, gross per unit collected is \$326 undeveloped unit directly collected by you at \$51,000. The 211 will actually be collected on the tax roll which means it will go on the tax bill and we won't have to directly send them anything. The \$51,000 is going to be the assessment amount.

#### C. Public Hearing Adopting the Budget for Fiscal Year 2024

Ms. Giles asked for a motion to open the public hearing.

On MOTION by Mr. Citino, seconded by Mr. Gowens, with all in favor, Opening the Public Hearing, was approved.

Ms. Giles stated there are no members of the public present so looking for a motion to close the public hearing.

On MOTION by Mr. Citino, seconded by Mr. Gowens, with all in favor, Closing the Public Hearing, was approved.

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## 1. Consideration of Resolution 2023-03, Relating to the Annual Appropriations and Adopting the Budget for Fiscal Year 2024

Ms. Giles stated Resolution 2023-03 is the Boards opportunity to have open discussion. Unless there are any other comments or questions or the Board wants to further discuss the budget, she asked for a motion to adopt Resolution 2023-03.

Mr. McDade asked about billing normal inflation into the budget. What are we doing in that regard. Ms. Kilinski stated this year my understanding and seeing some of the correspondence is that KB from a disclosure perspective has a target O&M of \$800 per unit times 211 units for this fiscal year so the numbers that are in the 2024 Fiscal Year budget include at least in the admin portion the admin numbers based on a couple of years of history and the field has got the expectation that we are going to have \$100,000 landscaping maintenance, \$20,000 in contingency and amenity center assumptions assuming that it is going to open in February. She stated next year these numbers will definitely go up as you will have a full year of operation. This year was more of a targeted flat assessment rate for platted units with the expectation to be deficit funded by KB for any difference between those two amounts this year. Next year you will probably want to come in a little closer to the actual numbers because you will have more likely all of the units platted or pretty close to it. Ms. Giles stated there is really only one provider in Florida for insurance traditionally but at another District we actually found another provider, a second provider that used to provide insurance for CDDs that got out of the market and is back in the market and their rates are pretty competitive. Ms. Giles also stated on the budget there are columns that read actuals and projected and projected by September 30th so once the District starts paying some of these bills, we will be able to monitor the actuals for those lines. She noted her and Derek went over all of these lines when approving the budget. The landscape line is accurate for what we have now with ULO and some of the other ones were just a really good, estimated costs but as invoices start coming in, we will be able to monitor the actual lines and will have a better feel for it going into 2025.

On MOTION by Mr. Citino, seconded by Mr. Gowens, with all in favor, Resolution 2023-03, Relating to the Annual Appropriations and Adopting the Budget for Fiscal Year 2024, was approved.

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

Ms. Kilinski stated this resolution levies the assessment securing the budget that you just approved. In particular, you will want to notice section two and section three which is the imposition of assessments but then this tax roll versus direct bill assessment and the way the direct bill assessment is contemplated right now. She noted they are due 50% December 1st largely because of insurance. We do not get tax roll assessments in right away because bills do not even go out until November and then do it more on a 25% basis. This is the first time we are levying assessments which is why we are having the assessment hearing.

On MOTION by Mr. Citino, seconded by Mr. Gowens, with all in favor, Resolution 2023-04, Imposing Special Assessments and Certifying an Assessment Roll for Fiscal Year 2024, was approved.

#### D. Consideration of Deficit Funding Agreement

Ms. Giles stated on page 49 is an agreement between the District and KB Jacksonville stating that the District and the landowner desire to arrange for direct collection of the District Special Assessments. Ms. Kilinski stated this is intended to be the deficit funding agreement, so we talked about the difference between the \$397,000 and \$210,000 just recognizing to the extent there is a gap. Mr. Citino stated we do not know if that gap is real but if there is a gap then the developer will stand up and pay for the gap. KB Home will deficit fund.

On MOTION by Mr. Citino, seconded by Mr. Gowens, with all in favor, the Consideration of Deficit Funding Agreement with KB Home Jacksonville, LLC and Anabelle Island CDD, was approved.

#### SEVENTH ORDER OF BUSINESS

#### **Staff Reports**

#### A. Attorney

Ms. Kilinski had nothing further to report but stated she would be happy to answer any questions. She noted the memo on ethics training that is required starting next calendar year and the intention will be to do a one stop shop for the Board.

#### B. Engineer

Mr. Taylor had nothing to report.

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#### C. Manager – Discussion of Fiscal Year 2024 Meeting Schedule

Ms. Giles stated on page 56 is the proposed Fiscal Year 2024 meeting schedule. I did not see any conflicts with any holidays on that so unless there are any conflicts from the Board, I am looking for a motion to accept it.

On MOTION by Mr. Citino, seconded by Mr. Gowens, with all in favor, the Fiscal Year 2024 Meeting Schedule, was approved.

#### **EIGHTH ORDER OF BUSINESS**

#### **Supervisors Requests**

There being no comments, the next item followed.

#### NINTH ORDER OF BUSINESS

#### **Audience Comments**

There being no comments, the next item followed.

#### TENTH ORDER OF BUSINESS

**Consideration of Funding Request No. 20** 

Ms. Giles presented funding request No. 20 for \$13,702.97.

On MOTION by Mr. Citino, seconded by Ms. Bock, with all in favor, Funding Request No. 20, was approved.

#### **ELEVENTH ORDER OF BUSINESS**

#### Financial Statements as of July 31, 2023

Ms. Giles presented the financial statements as of July 31, 2023. I did not see any unusual variances there.

#### TWELFTH ORDER OF BUSINESS

Next Scheduled Meeting – September 12, 2023 @ 2:00 p.m.

Ms. Giles stated the next scheduled meeting will be September 12, 2023 at 2:00 p.m.

#### THIRTEENTH ORDER OF BUSINESS Adjournment

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

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Secretary/Assistant Secretary	Chairman/Vice Chairman

Anabelle Island CDD

August 15, 2023





951 Yamato Road • Suite 280 Boca Raton, Florida 33431 (561) 994-9299 • (800) 299-4728 Fax (561) 994-5823 www.graucpa.com

October 16, 2023

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

We are pleased to confirm our understanding of the services we are to provide Anabelle Island Community Development District, Clay County, Florida ("the District") for the fiscal year ended September 30, 2023. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Anabelle Island Community Development District as of and for the fiscal year ended September 30, 2023. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2023 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

1) Compliance with FL Statute 218.39 (3) (c)

#### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

#### **Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

#### Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

#### Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

#### Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### Audit Procedures-Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

#### Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

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

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: GMS-NF LLC - 475 WEST TOWN PLACE, SUITE 114, ST. AUGUSTINE, FL 32092 - TELEPHONE: 904-940-5850

Our fee for these services will not exceed \$5,600 for the September 30, 2023 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for quidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2023 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Anabelle Island Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates

Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Anabelle Island Community Development District.

By: Marter Cites Haul De

161 11 7 27

Date: OC+ 16, 2023





Peer Review Program

FICPA Peer Review Program Administered in Florida by The Florida Institute of CPAsAICPA Peer Review Program Administered in Florida by the Florida Institute of CPAs

March 17, 2023

Antonio Grau Grau & Associates 951 Yamato Rd Ste 280 Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 594791



ANABELLE ISLAND
COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023

## ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT CLAY COUNTY, FLORIDA

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#### 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, 2023, 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, 2023, 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 17, 2024, 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.

#### 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, 2023. 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 \$13,359,634.
- The change in the District's total net position in comparison with the prior fiscal year was \$13,753,595, 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, 2023, the District's governmental funds reported combined ending fund balances of \$338,115, an increase of \$449,387 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 Developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management) function.

#### **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,

		2023		2022
Current and other assets	\$	343,645	\$	336,320
Capital assets, net of depreciation		19,297,570		8,345,240
Total assets		19,641,215		8,681,560
Current liabilities		96,878		540,346
Long-term liabilities		6,184,703		8,535,175
Total liabilities	6,281,581 9,075,			
Net position				
Net investment in capital assets		13,112,867		(609,618)
Restricted		201,519		192,726
Unrestricted		45,248		22,931
Total net position	\$	13,359,634	\$	(393,961)

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.

	2023	,	2022
Revenues:			
Program revenues			
Charges for services	\$ 347,755	\$	-
Operating grants and contributions	90,109		86,619
Capital grants and contributions	11,397,669		1,330
Total revenues	11,835,533		87,949
Expenses:			
General government	85,429		79,087
Maintenance and operations	777		-
Bond issue costs	-		255,650
Interest	217,076		138,713
Total expenses	303,282		473,450
Special items	2,221,344		-
Change in net position	13,753,595		(385,501)
Net position - beginning	(393,961)		(8,460)
Net position - ending	\$ 13,359,634	\$	(393,961)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$303,282. 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 decrease in current fiscal year expenses is primarily the result of the costs of issuance during the prior fiscal year. The District recognized a gain on cancellation of debt in the amount of \$2,221,344 which represents amounts advanced from the Developer in during previous years which were reclassified as contributions during the current year.

#### 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, 2023.

#### CAPITAL ASSETS AND DEBT ADMINISTRATION

#### Capital Assets

At September 30, 2023, 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, 2023, the District had \$6,065,000 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

For the subsequent fiscal year, the District anticipates that the cost of general operations will increase.

#### 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, 2023

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 3,358
Due from Developer	10,004
Assessments receivable	104,045
Prepaid items	11,760
Restricted assets:	
Investments	214,478
Capital assets:	
Nondepreciable	19,297,570
Total assets	19,641,215
LIABILITIES	
Accounts payable	5,530
Accrued interest payable	91,348
Non-current liabilities:	
Due within one year	125,000
Due in more than one year	6,059,703
Total liabilities	6,281,581
NET POSITION	
Net investment in capital assets	13,112,867
Restricted for debt service	201,519
Unrestricted	45,248
Total net position	\$ 13,359,634

## ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT CLAY COUNTY, FLORIDA STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

					Progr	am Revenues	S		R	et (Expense) evenue and anges in Net Position
			(	Charges	Opera	ating Grants		Capital		
				for		and	(	Grants and	G	overnmental
Functions/Programs	E	xpenses	9	Services	Cor	ntributions	С	ontributions		Activities
Primary government:										
Governmental activities:										
General government	\$	85,429	\$	-	\$	82,867	\$	-	\$	(2,562)
Maintenance and operations		777		-		-		11,396,643		11,395,866
Interest on long-term debt		217,076		347,755		7,242		1,026		138,947
Total governmental activities		303,282		347,755		90,109		11,397,669		11,532,251
			Spe	ecial item - g	ain on	cancellation	of d	ebt		2,221,344
			Т	otal special i	tems					2,221,344
			Cha	ange in net p	ositior	1				13,753,595
			Net	position - be	eginnir	ng				(393,961)
			Net	position - er	nding				\$	13,359,634

# ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT CLAY COUNTY, FLORIDA BALANCE SHEET GOVERNMENTAL FUNDS SEPTEMBER 30, 2023

			Ma	ajor Funds				Total
	<u></u>			Debt		Capital	Go	vernmental
		General	Service		Projects		Funds	
ASSETS	·							_
Cash and cash equivalents	\$	3,358	\$	-	\$	-	\$	3,358
Investments		-		188,822		25,656		214,478
Due from Developer		10,004		-		-		10,004
Assessments receivable		-		104,045		-		104,045
Prepaid items and deposits		11,760		-		-		11,760
Total assets	\$	25,122	\$	292,867	\$	25,656	\$	343,645
LIABILITIES AND FUND BALANCES Liabilities:								
Accounts payable	\$	5,530	\$	-	\$	-	\$	5,530
Total liabilities		5,530		-		-		5,530
Fund balances: Nonspendable:								
Prepaid items and deposits Restricted for:		11,760		-		-		11,760
Debt service		-		292,867		-		292,867
Capital projects		-		-		25,656		25,656
Unassigned		7,832		-		-		7,832
Total fund balances		19,592		292,867		25,656		338,115
Total liabilities and fund balances	\$	25,122	\$	292,867	\$	25,656	\$	343,645

# ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT CLAY COUNTY, FLORIDA RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION SEPTEMBER 30, 2023

Total fund balances - governmental funds		\$	338,115
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  Accumulated depreciation	19,297,570 -	19	9,297,570
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  Bonds payable	(91,348) (6,184,703)	(6	5,276,051)
Net position of governmental activities		\$ 13	3,359,634

# 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, 2023

		Total				
				Debt	Capital	Governmental
		General	Service		Projects	Funds
REVENUES						_
Special assessments	\$	-	\$	347,755	\$ -	\$ 347,755
Developer contributions		82,867		-	11,396,643	11,479,510
Interest earnings		-		7,242	1,026	8,268
Total revenues		82,867		354,997	11,397,669	11,835,533
EXPENDITURES						
Current:						
General government		85,429		-	-	85,429
Maintenance and operations		777		-	-	777
Debt service:						
Principal		-		125,000	-	125,000
Interest		_		222,610	-	222,610
Capital outlay		-		-	10,952,330	10,952,330
Total expenditures		86,206		347,610	10,952,330	11,386,146
Excess (deficiency) of revenues						
over (under) expenditures		(3,339)		7,387	445,339	449,387
Fund balances - beginning		22,931		285,480	(419,683)	(111,272)
Fund balances - ending	\$	19,592	\$	292,867	\$ 25,656	\$ 338,115

#### 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, 2023

Net change in fund balances - total governmental funds	\$ 449,387
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	10,952,330
The gain on the cancellation of debt is not recognized in the governmental fund financial statements, but is reported as a special item in the statement of activities.	2,221,344
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.	1,406
Change in net position of governmental activities	\$ 13,753,595

### 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, 2023, all 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*.

#### 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.

#### <u>Assessments</u>

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.

#### 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.

#### <u>Unearned Revenue</u>

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

#### 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:

<u>Committed fund balance</u> – 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.

<u>Assigned fund balance</u> – 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.

#### 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**

#### <u>Deposits</u>

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, 2023:

	Amo	rtized Cost	Credit Risk	Maturities
First American Government Obligation Fd Cl D	\$	214,478	S&P AAAm	Weighted average maturity of the fund portfolio: 24 days
	\$	214,478		

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**

	I	Beginning Balance	Additions	Red	ductions	Ending Balance
Governmental activities  Capital assets, not being depreciated		Dalarioo	Additions	rice	ductions	Balance
Infrastructure under construction	\$	8,345,240	\$ 10,952,330	\$	_	\$ 19,297,570
Total capital assets, not being depreciated		8,345,240	10,952,330		-	19,297,570
Governmental activities capital assets, net	\$	8,345,240	\$ 10,952,330	\$	=	\$ 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 5 - CAPITAL ASSETS (Continued)

During the current year, the Developer contributed a total of \$11,396,643 to the District to continue to fund the construction project of the District.

#### **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. The District was in compliance with the requirements at September 30, 2023.

#### **Developer Advance**

In the prior fiscal year, the District issued the series 2022 bonds to fund a portion of the construction project. However, it was anticipated that the Series 2022 proceeds would not be sufficient to complete the project. Therefore, the District entered into a construction funding agreement with the Developer whereby the Developer agreed to make available to the District the funds necessary to enable the District to proceed with the project. During the current fiscal year, the District determined that there is no intention to issue any additional Bonds. As a result, the District has recognized a gain of \$2,221,344 on the cancellation of debt in relation to amounts that were recognized as Developer advances in the prior year.

#### **Long-term Debt Activity**

Changes in long-term liability activity for the fiscal year ended September 30, 2023 were as follows:

	 Beginning Balance	Additions Reductions		Ending Balance		_	ue Within One Year	
Governmental activities								
Bonds payable:								
Series 2022	\$ 6,190,000	\$ -	\$	125,000	\$	6,065,000		125,000
Plus: original issue premium	123,831	-		4,128		119,703		-
Direct borrowings:								
Developer advances	 2,221,344	-		2,221,344		-		
Total	\$ 8,535,175	\$ -	\$	2,350,472	\$	6,184,703	\$	125,000

#### **NOTE 6 – LONG-TERM LIABILITIES (Continued)**

#### **Long-term Debt Activity (Continued)**

At September 30, 2023, the scheduled debt service requirements on the Bonds payable were as follows:

Year ending	Governmental Activities					
September 30:		Principal		Interest		Total
2024	\$	125,000	\$	219,236	\$	344,236
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
2029-2033	775,000			956,428		1,731,428
2034-2038		920,000		817,202		1,737,202
2039-2043		1,095,000		644,478		1,739,478
2044-2048	1,330,000			419,000		1,749,000
2049-2052		1,275,000		130,200		1,405,200
	\$	6,065,000	\$	4,028,386	\$	10,093,386

#### **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 \$82,867 which includes a receivable of \$10,004 at September 30, 2023.

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

See Notes 5 and 6 for other Developer related transactions.

#### **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, 2023

	Budgeted Amounts Original & Final			Actual mounts	Fin	riance with al Budget - Positive Negative)
REVENUES						
Developer Contributions	\$	609,890	\$	82,867	\$	(527,023)
Total revenues		609,890		82,867		(527,023)
EXPENDITURES Current: General government Maintenance and operations		118,718 207,477		85,429 777		33,289 206,700
Amenity center		283,695		-		283,695
Total expenditures		609,890		86,206		523,684
Net change in fund balances	\$			(3,339)	\$	(3,339)
Fund balance - beginning				22,931		
Fund balance - ending		;	\$	19,592		

### 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, 2023.

# 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, 2023 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.	4
Employee compensation	\$400.00
Independent contractor compensation	\$86,075.13
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;	Not applicable
Special assessment rate	
	Debt rate per unit \$939.88
Special assessments collected	\$347,755
Outstanding Bonds:	see Note 6 for details



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# 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, 2023, 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 17, 2024.

#### **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 17, 2024



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## 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, 2023. 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, 2023.

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 17, 2024



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#### 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, 2023, and have issued our report thereon dated April 17, 2024.

#### **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 17, 2024, 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 17, 2024

#### 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, 2022.

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, 2023.

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, 2023.

- 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.



# AGREEMENT FOR DISTRICT MANAGEMENT SERVICES BETWEEN ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT AND GOVERNMENTAL MANAGEMENT SERVICES, LLC

Date of Agreement: April 6, 2021.

Between:

Governmental Management Services, LLC

1001 Bradford Way

Kingston, Tennessee 37763

(Hereinafter referred to as "Manager");

And:

Anabelle Island Community Development District

A unit of special purpose local government located in

Clay County, Florida

(Hereinafter referred to as "District").

#### SERVICES OF DISTRICT MANAGER

This engagement is for the Manager to provide District Management Services for the District. The duties and responsibilities included in the Base Service Contract as District Management Services include, but are not limited to the following:

#### Management Services

- Attend, record and conduct all regularly scheduled Board of Supervisors' Meetings including landowners' meetings, continued meetings and workshops
- Present the District's annual budget in accordance with Chapter 190, Florida Statutes
- Ensure District is in compliance with administrative and financial reporting for Community Development Districts
- Correspond and communicate with Board of Supervisors and Staff to respond to the various needs of the District and Community
- Review and approve agendas for circulation to the Board of Supervisors
- Review and approve annual budget, annual audit, monthly disbursements
- Review annual insurance policy to ensure District maintains proper insurance coverage

#### Administrative Services

- Provide minutes for all Board of Supervisors' Meetings including landowners' meetings
- Prepare agenda packages for transmittal to Board of Supervisors and staff 7 days prior to Board of Supervisors' Meeting
- Ensure compliance with all administrative statutes affecting the District, which includes but not limited to:
  - -Publish and circulate annual meeting notice
  - -Report annually the number of registered voters in the District by June 1, of each vear
  - -Maintain "Record of Proceedings" for the District within the County the District is located which includes meeting minutes, agreements, resolutions and other required records
  - -Properly notice public meetings in accordance with the appropriate Florida Statutes in the newspaper of general circulation of the District

#### Accounting and Financial Reporting Services

- Establish Governmental Fund Accounting System in accordance with the Uniform Accounting System prescribed by the Florida Department of Financial Services for Government Accounting. This system includes preparing monthly balance sheet, income statement(s) with budget to actual variances
- Prepare accounts payable and present to Board of Supervisors for approval or ratification
- Prepare annual budget for review and approval by the Board of Supervisors
- Transmit proposed budget to local governing authorities 60 days prior to adoption
- Prepare year-end adjusting journal entries in preparation for annual audit by Independent Certified Public Accounting Firm
- Maintain checking accounts with qualified public depository selected by the Board of Supervisors
- Ensure compliance with financial and accounting statutes affecting the District which include but are not limited to:
  - Complete annual financial audit report within 9 months after the fiscal year end
  - Circulate annual financial audit report and annual financial report to appropriate governmental agencies
  - Prepare annual public depositor report
  - Oversee and implement bond issue related compliance, i.e., coordination of annual arbitrage report, transmittal of annual audit and budget to the trustee, transmittal of annual audit to bond holders and underwriters, annual/quarterly disclosure reporting, etc.
  - Transmit Public Facilities Report to the appropriate agencies
  - Bind necessary insurance for the District, which includes liability, property, workers' compensation, etc.

#### Other Services: Maintenance Contract Administration Services

These services and associated costs are by separate work order / addendum to this agreement. Some of these services are listed below and are priced upon the scope of such services.

- Provide maintenance contract administration for swimming pool, landscape and lake maintenance contracts to ensure contractors are providing services in accordance with contracts approved by the Board of Supervisors
- Provide services for reservation of District facilities and maintenance of recreation access system
- Respond to inquiries by residents and others regarding maintenance program
- Other services as required by the Board of Supervisors to ensure satisfactory operation of the District.

#### FEES AND TERM OF SERVICES

All services will be completed on a timely basis in accordance with the District needs and statutory requirements.

The District agrees to compensate the Manager in accordance with the fee schedule set forth in the attached Exhibit A. Payment for these services shall be payable in equal monthly installments at the beginning of each month, and may be amended annually as evidenced by the budget approved by the Board.

In addition, the District agrees to reimburse the Manager for expenses incurred as part of performing the duties and responsibilities outlined in this contract. These expenses include, but are not limited to: travel, reproduction, printing and binding, long distance telephone, facsimile transmission, postage and express mail, legal advertising and supplies, computer time. All expenses shall be at the cost incurred by Manager, and in all cases shall be consistent with the provisions of Chapter 112, F.S., to the extent applicable.

This agreement shall automatically renew each Fiscal Year of the District, unless otherwise terminated by either party. The District will consider price adjustments each twelve (12) month period to compensate for market conditions and the planned workload of the District to be performed during the next twelve (12) month period. Evidence of price or fee adjustments will be approved by the Board in its adopted or amended Fiscal Year Budget.

#### DISTRICT RESPONSIBILITIES

The District shall provide for the timely services of its legal counsel, engineer and any other consultants, contractors or employees, as required, for the Manager to perform the duties outlined in this Contract. Expenses incurred in providing this support shall be the sole responsibility of the District.

In addition, the District shall provide office space at the District's recreational facilities to the Manager to assist in the start up and opening of the District's recreational facilities at no cost to the Manager.

#### TERMINATION OF THIS CONTRACT

This Contract may be terminated as follows:

- 1. By the District for "good cause," which shall include misfeasance, malfeasance, nonfeasance or dereliction of duties by the Manager which termination may be immediate; or
- 2. By the Manager or District, for any reason, upon 60 days written notice.

In the event this Contract is terminated in either manner above stated, the Manager will make all reasonable effort to provide for an orderly transfer of the books and records of the District to the District or its designee.

#### GENERAL TERMS AND CONDITIONS

- 1. All invoices are due and payable when received.
- 2. This Contract shall be interpreted in accordance with and shall be governed by the laws of the State of Florida.
- 3. In the event that any provision of this contract shall be determined to be unenforceable or invalid by a court such unenforceability or invalidity shall not affect the remaining provisions of the Contract, which shall remain in full force and effect.
- 4. The rights and obligations of the District as defined by this Contract shall inure to the benefit of and shall be binding upon the successors and assigns of the District. There shall be no assignment of this Contract by the Manager, without the approval of the District.
- 5. The Manager agrees to pay, discharge, defend (if required by the District), indemnify and hold the District and its supervisors, agents, employees, representatives, successors and assigns harmless from and against any and all demands, claims, causes of action, proceedings, obligations, settlements, liabilities, damages, injunctions, penalties, liens, losses, charges and expenses of every kind or nature (including, without limitation, reasonable fees of attorneys and other professionals retained by the District in the event Manager fails to retain counsel to represent the District, its supervisors, agents, employees, representatives, successors and assigns, who is reasonably acceptable to the District), incurred by the District or its supervisors, agents, employees, representatives, successors and assigns arising out of or in connection with: (i) any management services to be provided by the Manager pursuant to this Contract; (ii) any failure by Manager to perform any of its obligations under this agreement; (iii) any accident, injury or damage to property or persons, if caused by the acts or omissions of Manager or Managers

officers, partners, employees, contractors, subcontractors, invitees, representatives, or agents; (iv) any and all accidents or damage that may occur in connection with Managers or Manager's officers, employees, contractors, subcontractors, invitees, representatives, or agents use of the District property; (v) any failure of Manager or Manager's officers, employees, contractors, subcontractors, invitees, representatives, or agents to comply with any applicable codes, laws, ordinances, or governmental requirements, agreements, approvals, or permits affecting District property. The provisions of this paragraph shall survive the expiration or sooner termination of this Contract.

- 6. Nothing contained in this Contract shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, Florida Statutes or other statute, and nothing in this Contract shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.
- 7. Any amendment or change to this Contract shall be in writing and executed by all parties.

#### **NOTICES**

All notices required in this Agreement shall be sent by certified mail, return receipt requested, or express mail with proof of receipt. If sent to the District, notice shall be to:

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

With a copy to:

Jenifer Kilinski

Hopping Green & Sams, P.A. 123 South Calhoun Street Tallahassee, Florida 32301

If notice is sent to Manager, it shall be sent to:

Governmental Management Services, LLC 1001 Bradford Way Kingston, Tennessee 37763 Attn: Darrin Mossing This Contract shall represent the entire agreement between the Manager and the District. Both Manager and District understand and agree with the terms and conditions as set forth herein.

#### Approved by:

Board of Supervisors Anabelle Island

Community Development District

Chairman

Governmental Management Services,

LLC.

Witnéss

# Exhibit A DISTRICT MANAGEMENT FEE SCHEDULE April 2021

#### **Base Services Contract**

Management Services, Financial and Accounting Services, Administrative Services

Annual Fee

work

\$45,000 (plus reimbursables)

#### Other Services\*

	·	
•	Annual Assessment Roll Administration Fee	\$ 5,000
•	Bond Issuance Cost	\$15,000 (per bond issue)
•	Assessment Methodology	\$ 15,000
•	Annual Construction Accounting	\$ 4,000 (per bond issue)
•	Public Records Request	\$60-175/hr (depends on
	staff), Administrative \$60, Accounting \$75	
	District Manager \$150, Managing Director/CP.	A \$175
•	Bankruptcy/foreclosure proceeding	\$60-\$200/hr (depends on
	staff) Administrative \$60, Accounting \$75	
	District Manager \$150, Managing Director/CP.	A \$200
•	Estoppel letters for landowners, billed to owne	r \$150 each
•	SERC preparation/attendance at hearings	\$ 3,500
•	Dissemination agent annual fee	\$ 5,000 plus \$2,500 for
	each additional bond issuance	
•	Maintenance Administration Services - Cost de	ependent upon scope of





2/5/24

Marilee Giles 475 West Town Place Suite 114 St. Augustine FL 32092

Dear Marilee,

We want to first thank you for being our customer with United Land Services. We are always striving to improve our services and we want to recommend a best practice that will improve the appearance of the irrigated turf areas we are maintaining for your property.

One of the first and lasting impressions people have about a landscape is the health, density, and level of green color in the turf appearance. This along with the quality of the turf mowing, edging, line trimming, and blowing on service day.

To achieve a high quality of turf, it requires a comprehensive annual agronomic program. This program includes fertilization on a regular basis with the right products. The proper amount of fertilizer required on an annual basis is critical to sustaining healthy and disease resistant turf.

Your current number of (4) annual applications of fertilizer per the current scope of work in our opinion is not sufficient to meet our and hopefully your expectations of turf management. We highly recommend you invest in (2) additional annual fertilizer applications. We are confident that this investment will pay off in maintaining or increasing your property value and will also improve your satisfaction with our services.

Please see attached an addendum to our existing agreement for you to approve so we can add these additional fertilizations. We feel this minor investment, compared to your overall annual landscape costs, will have a significant long-term impact that will be noticeable.

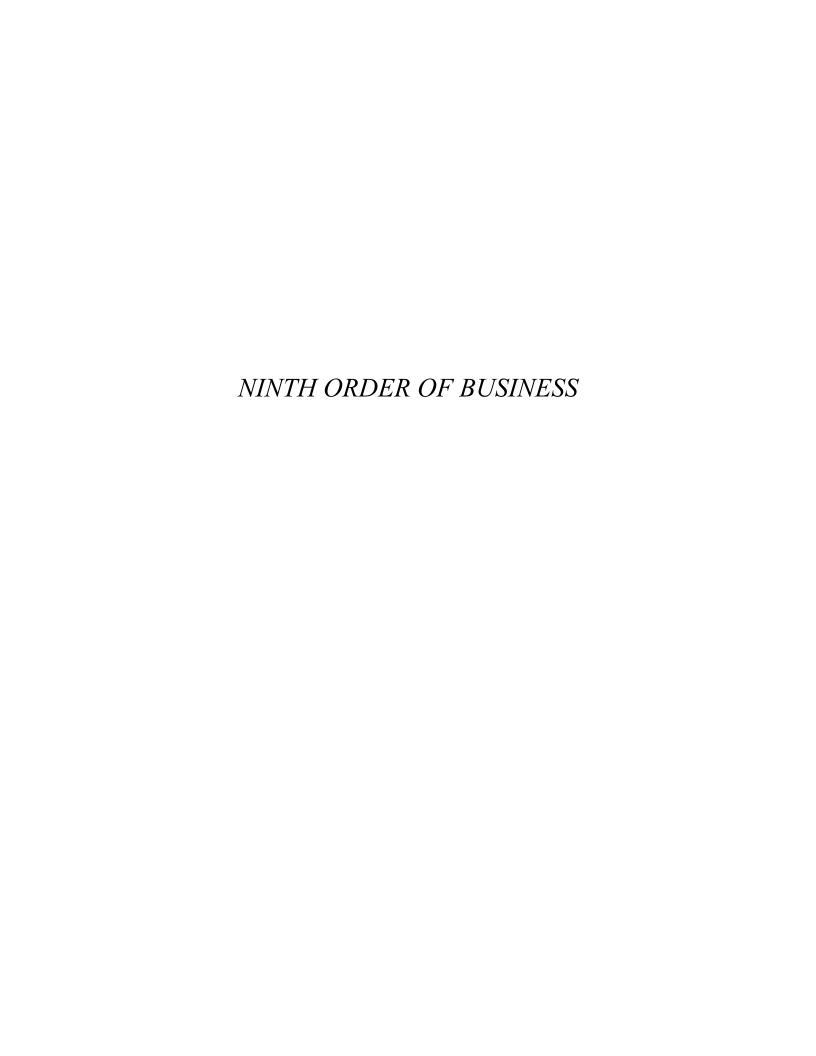
Please don't hesitate to call me at (904 544 0653) if you have any questions or would like to discuss this further. Thank you very much for allowing us to provide our services to you.

Respectfully submitted,

Ed Thompson
Account Manager
United Land Services.

#### SERVICES AGREEMENT ADDENDUM

This Services Agreement Addendum (the "Agreement "Customer"), Annabelle Island CDD and Florida ULS Ope						
<b>Changes in Service.</b> Any changes to the services must be services may result in additional charges and may modify	e in writing and signed by Customer and Contractor. The changes in the the schedule of current services rendered.					
Customer approves the below listed ad	ditional landscape services for the following work:					
	rer applications at a rate of 1 pound of actual nitrogen per 1000 the existing (4) applications per year, to (6) applications per year.					
Start Date of New Service: 3/1/24						
This addendum will increase the monthly price by <u>\$</u>	246.00 per month.					
Existing Total Monthly Amount for all Services \$	6,939.00 per month.					
New Total Monthly Amount for all Services \$7	,185.00 per month.					
CUSTOMER:	CONTRACTOR:					
Name:	Name: Ed Thompson					
Title:	Title: _Account Manager					
ignature: Signature:						
Date:	Date:					



A.

#### AQUATIC MANAGEMENT SERVICES AGREEMENT

THIS AGREEMENT ("Agreement") is made and entered into this 15th day of April 2024 ("Effective Date"), by and between:

ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in Clay County, Florida, and whose mailing address is c/o Governmental Management Services North Florida, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092 ("District"), and

THE LAKE DOCTORS, INC., a Florida corporation, with a principal address of 4651 Salisbury Rd., Suite 155, Jacksonville, FL 32256 (hereinafter "Contractor," together with District the "Parties")

#### RECITALS

WHEREAS, the District is a special-purpose unit of local government established pursuant to and governed by Chapter 190, *Florida Statutes*; and

WHEREAS, the District currently owns, operates and maintains several stormwater management facilities located throughout the boundaries of the District: and

WHEREAS, the District desires to enter into an agreement with an independent contractor to provide monthly pond maintenance services as set forth herein for each of the District's twelve (12) ponds; and

WHEREAS, Contractor provides such services and desires to contract with the District to do so in accordance with the terms and specifications of this Agreement; and

WHEREAS, the District and Contractor warrant and agree that they have all right, power and authority to enter into and be bound by this Agreement.

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

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

SECTION 2. CONTRACTOR'S OBLIGATION. Contractor shall provide monthly pond herbicide maintenance for all emerged, submerged, and floating vegetation within the ordinary high water level of the District's twelve (12) stormwater management facilities (collectively, "Ponds" or "Lakes"), as identified in the Maintenance Map attached hereto as Exhibit B and incorporated herein, together with trash (not construction debris) collection along the edge of the Ponds, all as more particularly described in Contractor's proposal attached hereto as Exhibit A (together, "Work"). Should there be any conflict between the terms of this Agreement and the

terms of **Exhibit A**, the terms of this Agreement shall control. Contractor shall provide all labor and equipment necessary to complete the Work. Further, Contractor shall conduct the Work with environmentally safe water management practices and in accordance with all local, state and federal laws, regulations, rules and requirements. All services shall be performed by a Florida State Licensed Applicator.

#### SECTION 3. COMPENSATION.

- A. Monthly Compensation. For the Work, Contractor shall be compensated Nine Hundred Twenty and No/100 Dollars (\$920.00) per month, for an annual total not to exceed Eleven Thousand Forty and No/100 Dollars (\$11,040.00).
- B. Billing and Payment. The Contractor shall invoice the District by the 5<sup>th</sup> day of each month for services provided pursuant to the terms of this Agreement. All invoices shall comply with and be due and payable in accordance with Florida's Local Government Prompt Payment Act, Sections 218.70 through 218.80, Florida Statutes.
- C. Additional Services. Additional services may be provided by the Contractor upon explicit, written authorization from the District. Fees for such additional services are as outlined above and where not provided for, shall be as negotiated between the Parties.

SECTION 4. CARE OF THE PROPERTY. Contractor shall use all due care to protect the property of the District, its residents and landowners from damage. Contractor agrees to commence repair of any damage resulting from Contractor's activities and work within twenty-four (24) hours or longer as set forth in writing between the Parties.

SECTION 5. COMPLIANCE WITH GOVERNMENTAL REGULATION. The Contractor shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, or ordinances. If the Contractor fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Contractor or any of its agents, servants, employees, or materialmen, or with respect to terms, wages, hours, conditions of employment, safety appliances, or any other requirements applicable to provision of services, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order, request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective upon the giving of notice of termination.

SECTION 6. PERMITS AND LICENSES. All permits and licenses required by any governmental agency directly for the District shall be obtained and paid for by the District. All other permits or licenses necessary for the contractor to perform under this Agreement shall be obtained and paid for by the Contractor. Contractor shall conform to all operating permits of the applicable water management district and that apply to the services set forth herein. All treatment

measures utilized by Contractor shall be compliant with all regulatory and state requirements and water management best practices.

SECTION 7. LIENS AND CLAIMS. The Contractor shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Contractor shall keep the District's property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Contractor's performance under this Agreement, and the Contractor shall immediately discharge any such claim or lien. In the event that the Contractor does not pay or satisfy such claim or lien within three (3) business days after the filing of notice thereof, the District, in addition to any and all other remedies available under this Agreement, may terminate this Agreement to be effective immediately upon the giving notice of termination.

#### **SECTION 8. INSURANCE.**

- A. The Contractor and any subcontractor hired by Contractor to perform Pond maintenance services shall maintain throughout the term of this Agreement the following insurance:
  - (1) Worker's Compensation Insurance in accordance with the laws of the State of Florida.
  - (2) Commercial General Liability Insurance covering the Contractor's legal liability for bodily injuries, with limits of not less than \$1,000,000 combined single limit bodily injury and property damage liability, and including, at least, Independent Contractors Coverage for bodily injury and property damage in connection with subcontractors' operation.
  - (3) Employer's Liability Coverage with limits of at least \$1,000,000 (one million dollars) per accident or disease.
  - (4) Automobile Liability Insurance for bodily injuries in limits of not less than \$1,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.
- B. The District, its staff, officers consultants, employees and supervisors shall be named as additional insured parties. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverages, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.

C. If the Contractor fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, the Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.

SECTION 9. INDEPENDENT CONTRACTOR. In all matters relating to this Agreement, the Contractor shall be acting as an independent contractor. Neither the Contractor nor employees of the Contractor, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. The Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of the Contractor, if there are any, in the performance of this Agreement. The Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

SECTION 10. INDEMNIFICATION. Contractor agrees to indemnify, defend, and hold harmless the District and its supervisors, officers, agents, staff and employees from any and all liability, claims, actions, suits or demands by any person, corporation or other entity for injuries, death, property damage or of any nature, arising out of, in whole or in part, or in connection with, the Work to be performed by Contractor. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, fines, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorneys' fees, paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), and any interest, all as actually incurred.

SECTION 11. RECOVERY OF COSTS AND FEES. If 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 fees and costs incurred, including reasonable attorneys' fees, paralegal fees and costs for trial, alternative dispute resolution, or appellate proceedings.

SECTION 12. LIMITATIONS ON GOVERNMENTAL LIABILITY. Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

SECTION 13. NEGOTIATION AT ARMS' LENGTH. This Agreement has been negotiated fully between the Parties as an arms' length transaction. The Parties participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, all Parties are deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

**SECTION 14. ENFORCEMENT.** A default by either party under this Agreement shall entitle the other party 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.

Section 15. Termination. The District shall have the right to terminate this Agreement at any time for cause or no reason at all upon written notice to Contractor. Contractor shall have the right to terminate this Agreement upon sixty (60) days' written notice mailed to the District at the address written herein stating a failure of the District to perform in accordance with the terms of this Agreement. As the sole means of recovery for termination, Contractor shall be entitled to payment for any Work provided through the effective date of termination, subject to any offsets. Contractor shall not be entitled to lost profits or consequential damages of any kind, and, instead, Contractor's sole recourse for termination of this Agreement shall be as set forth in the preceding sentence.

SECTION 16. ENTIRE AGREEMENT. This instrument shall constitute the final and complete expression of the agreement between the Parties relating to the subject matter of this Agreement. Any and all written or verbal agreement regarding this subject matter prior to this Agreement is hereby superseded and replaced by this Agreement.

**SECTION 17. AMENDMENT.** 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.

SECTION 18. AUTHORITY TO CONTRACT. 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.

**SECTION 19. NOTICES.** All notices, requests, consents and other communications hereunder ("Notices") shall be in writing and shall be delivered, mailed by Federal Express or First Class Mail, postage prepaid, to the Parties, as follows:

A. If to Contractor: The Lake Doctors, Inc.

11621 Columbia Park Drive W.,

Jacksonville, FL 32258

B. If to District: Anabelle Island CDD

c/o Governmental Management Services, LLC

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

Attn: District Manager

With a copy to: Kilinski | Van Wyk PLLC

517 E. College Avenue Tallahassee, Florida 32301 Attn: District Counsel SECTION 20. THIRD-PARTY 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.

SECTION 21. DEFAULT AND PROTECTION AGAINST THIRD PARTY INTERFERENCE. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third party. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

SECTION 22. CUSTOM AND USAGE. It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that the District shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the District in refraining from so doing; and further, that the failure of the District at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.

**SECTION 23. ASSIGNMENT.** Contractor may not assign this Agreement or any monies to become due hereunder without the prior written approval of the District.

SECTION 24. SUCCESSORS. This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors, and assigns of the parties to this Agreement, except as expressly limited in this Agreement.

SECTION 25. APPLICABLE LAW. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. Parties consent to and agree that the exclusive venue for any dispute arising hereunder shall be in a court of appropriate jurisdiction, in and for Clay County, Florida.

SECTION 26. COMPLIANCE WITH PUBLIC RECORDS LAWS. Contractor understands and agrees that all documents or on-line content of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Contractor acknowledges that the designated public records custodian for the District is Marilee Giles ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Contractor shall 1) keep and maintain public records required by the District to perform the Work; 2) upon request by the

Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Contractor, Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (904) 940-5850, MGILES@GMSNF.COM, OR 475 WEST TOWN PLACE, SUITE 114, ST. AUGUSTINE, FLORIDA 32092.

SECTION 27. EFFECTIVE DATE AND TERM. The Effective Date of this Agreement is stated above. The term of this agreement shall run twelve (12) months from the Effective Date, and thereafter this Agreement may be renewed annually, for up to four (4) additional annual renewals. Such renewals shall be evidenced by a written instrument executed by both Parties.

SECTION 28. E-VERIFY. Contractor shall comply with and perform all applicable provisions of Section 448.095, Florida Statutes. Accordingly, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees and shall comply with all requirements of Section 448.095, Florida Statutes, as to the use of subcontractors. The District may terminate the Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, Florida Statutes. By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), Florida Statutes, within the year immediately preceding the date of this Agreement.

SECTION 29. COUNTERPARTS. This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgement pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

In WITNESS WHEREOF, the Parties hereto have signed and sealed this Agreement on the day and year first written above.

> **ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT**

-DocuSigned by:

Jim McDade

Chairperson, Board of Supervisors

THE LAKE DOCTORS, INC.

Exhibit A: Contractor's Proposal Maintenance Map Exhibit B:

# Exhibit A Contractor's Proposal/Scope of Services

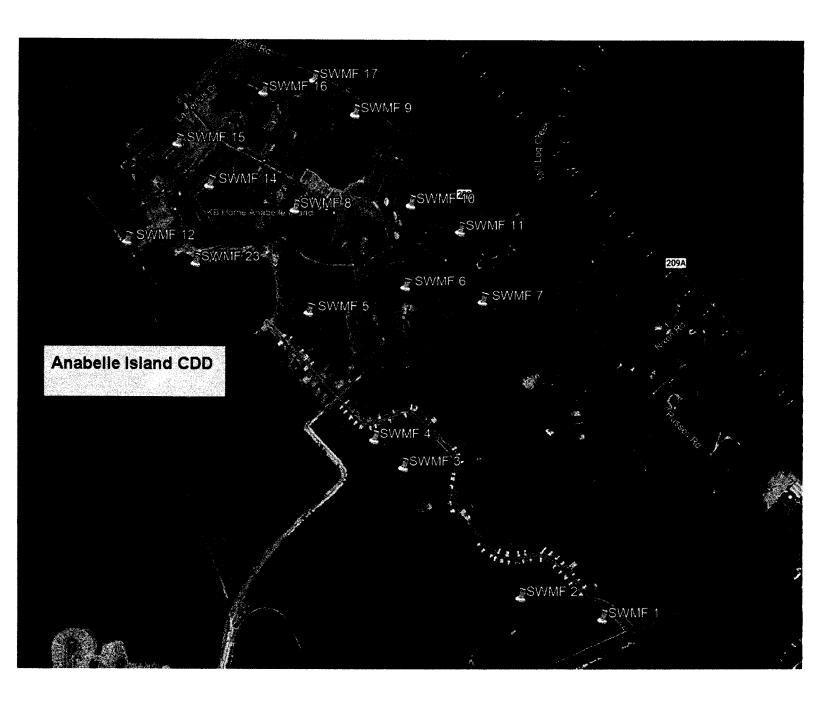


The Lake Doctors, Inc. 11621 Columbia Park Drive W. Jacksonville, FL 32258 (904) 262-5500 Jacksonville@liakedoctors.com www.lakedoctors.com

#### Water Management Agreement

	Water	manayemen	Agreemen	
This	Agreement, made this Company") and the following "Customer"	day of	20 is between	The Lake Doctors, Inc., a Florida corporation
PRO	PERTY NAME (Community/Business/Individu	a/)		
MAN	NAGEMENT COMPANY			
	DICING ADDRESS	-		
CITY	YSTAT	Ë ZIP	PHONE	)
	AIL ADDRESS			* Sunday System in the Control of th
	parties hereto agree to follows:			
A,	The Company agrees to manage certain takes Agreement in accordance with the terms and cor			
	Twelve (12) Ponds associated with Analy	elle Island CDD in Gre	en Cove Springs	, Florida.
	Includes a minimum of twelve (12) inspections as	nd/or treatments, as neces	sary, for control and	prevention of naxious aquatic weeds/algae.
В.	Customer agrees to pay the Company the follow	ing sum for specified aqua	tic management serv	ices:
	Underwater and Floating Veget     Shoreline Grass and Brush Cor			\$ 920.00 Monthly
	A			\$ INCLUDED \$ INCLUDED
	Free Caliback Service     Monthly Detailed Service Repo	ris.		\$ INCLUDED
	5. Additional Treatments, if require			\$ INCLUDED
	Total of Services Accepted	2.7		\$ 920,00 Monthly
D.	The Company uses products which, in its sole dis The Company agrees to commence treatment wi plus initial deposit and/or required government po The offer contained herein is withdrawn and this to the Company on or before May 3rd, 2024.	thin <b>thirty (30)</b> days, weath ermits.	ner permitting, from th	ne date of receipt of this executed Agreement
F.	The Terms and Conditions appearing on the reve has read and is familiar with the contents thereof		art of this Agreemen	t, and Customer hereby acknowledges that it
cus	TOMER PREFERENCES			
INV	DICE FREQUENCY: MONTHLY EVERY	OTHER MONTH QU	ARTERLY SEMI	ANNUAL ANNUAL
	DICE TIMING: BEGINNING OF THE MONTH			
	AIL INVOICE:YES NO   If yes, provide in			
	AIL WORK ORDER:YESNO   If yes, pro			
THIF	RD PARTY COMPLIANCE/REGISTRATION:	YES NO		
THIF	RD PARTY INVOICING PORTAL**:YES	NO		
**If é	a Third Party Compliance/Registration or an Invoic	e Portal is required: it is th	e Customer's respon	sibility to provide the information.
	NUESTED START MONTH:			•
THE	LAKE DOCTORS, INC.	Ç	JSTOMER:	
C+	Aug Marin		mwad:	D-1-2
oign	Sales Manager			Date
Title	Sales Manager	Ni	ime	
		Ti	tie	

01/2024 ® THE LAKE DOCTORS, INC.





# FISCAL YEAR 2023/2024 BUDGET DEFICIT FUNDING AGREEMENT BETWEEN ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT AND KB HOME JACKSONVILLE, LLC

THIS AGREEMENT (the "Agreement"), effective the 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, with a mailing address of c/o Governmental Management Services, L.L.C., 475 West Town Place, Suite 114, St. Augustine, Florida 32092 (hereinafter "District"), and

KB HOME JACKSONVILLE, LLC, a Delaware limited liability company, with a mailing address of 10475 Fortune Parkway, Suite 100, Jacksonville, FL 32256, and its successors and assigns (hereinafter "Landowner"); and

#### **RECITALS**

WHEREAS, the District was established pursuant to Chapter 190, *Florida Statutes*, 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 District has adopted its operating budget for the Fiscal Year 2023/2024 (the "2024 O&M Budget"), which budget commences on October 1, 2023, and concludes on September 30, 2024, a copy of which is attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, Landowner is actively developing certain real property within the District and presently owns the majority of such real property identified in the District's Fiscal Year 2023/2024 Assessment Roll (the "Assessment Roll"), appended to the attached Exhibit A and incorporated herein by reference, which real property is located entirely within the District and which real 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 (the "Property"); and

WHEREAS, following the adoption of the 2024 O&M Budget, the District has the option of levying non-ad valorem assessments on all land within its boundaries that will benefit from the activities, operations and services set forth in such budget and at the full amount of the budget (hereinafter referred to as the "O&M Assessment(s)"), or utilizing such other revenue sources as may be available to it; and

WHEREAS, the District is not able to predict with absolute certainty the amount of monies necessary to fund the operations and services set forth in the 2024 O&M Budget and believes that the O&M Assessments will be insufficient to cover the entire 2024 O&M Budget; and

WHEREAS, in contemplation of the foregoing, and in lieu of levying an increased amount in O&M Assessments on the Property to fund the full 2024 O&M Budget, the Landowner desires to provide the monies necessary to fund the actual expenditures for the Fiscal Year 2023/2024 (hereinafter referred to as the "O&M Budget Payment"), not otherwise funded by O&M Assessments levied upon benefited lands located within the District; and

WHEREAS, Landowner and District desire to secure such budget funding through the imposition of a continuing lien against the Property described in Exhibit B, and otherwise as provided herein.

**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:

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

#### SECTION 2. PAYMENT OF DISTRICT'S O&M BUDGET.

- i. Payment of O&M Budget Expenses. Upon the District Manager's written request, the Landowner agrees to make available to the District the monies necessary to fund all expenditures of the 2023/2024 O&M Budget not otherwise funded through O&M Assessments levied upon benefited lands located within the District, on a continuing basis, within fifteen (15) days of written request by the District. Funds provided hereunder shall be placed in the District's general checking account. In no way shall the foregoing in any way affect the District's ability to levy special assessments upon the lands within the District, including the Property, in accordance with Florida law, to provide funds for any unfunded expenditures whether such expenditures are the result of an amendment to the District's 2024 O&M Budget or otherwise.
- ii. Consent to Funding of 2024 O&M Budget. The Landowner acknowledges and agrees that the O&M Budget Payment represents the funding of operations and maintenance expenditures that would otherwise be appropriately funded through O&M Assessments equitably allocated to the Property within the District in accordance with the District's assessment methodology. Landowner agrees to pay, or caused to be paid, the O&M Budget Payment regardless of whether Landowner owns the Property at the time of such payment subject to the terms set forth in Section 10 herein. Landowner agrees that it will not contest the legality or validity of such imposition, collection or enforcement to the extent such imposition is made in accordance with the terms of this Agreement.
- SECTION 3. CONTINUING LIEN. The District shall have the right to file a continuing lien upon the Property described in Exhibit B for all payments due and owing under the terms of this Agreement and for interest thereon, and for reasonable attorneys' fees, paralegals' fees,

expenses and court costs incurred by the District incident to the collection of funds under this Agreement or for enforcement of this lien, and all sums advanced and paid by the District for taxes and payment on account of superior interests, liens and encumbrances in order to preserve and protect the District's lien. The lien shall be effective as of the date and time of the recording of a "Notice of Lien for FY 2023/2024 O&M Budget" in the public records of Clay County, Florida, stating among other things, the description of the real property and the amount due as of the recording of the Notice, and the existence of this Agreement. The District Manager, in its sole discretion, is hereby authorized by the District to file the Notice of Lien for 2024 O&M Budget on behalf of the District, without the need of further Board action authorizing or directing such filing. At the District Manager's direction, the District may also bring an action at law against the record title holder to the Property to pay the amount due under this Agreement or may foreclose the lien against the Property in any manner authorized by law. The District may partially release any filed lien for portions of the Property subject to a plat if and when the Landowner has demonstrated, in the District's sole discretion, such release will not materially impair the ability of the District to enforce the collection of funds hereunder. In the event the Landowner sells any of the Property described in Exhibit B after the execution of this Agreement, the Landowner's rights and obligations under this Agreement shall remain the same, provided however that the District shall only have the right to file a lien upon the remaining Property owned by the Landowner.

#### SECTION 4. ALTERNATIVE COLLECTION METHODS.

- i. In the alternative or in addition to the collection method set forth in Section 3 above, the District may enforce the collection of the O&M Budget Payment(s) by action against the Landowner in the appropriate judicial forum in and for Clay County, Florida. The enforcement of the collection of funds in this manner shall be in the sole discretion of the District Manager on behalf of the District. 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 and costs for trial, alternative dispute resolution, or appellate proceedings.
- ii. The District hereby finds that the activities, operations and services funded by the O&M Budget Payment(s) provide a special and peculiar benefit to the Property. The Landowner agrees that the activities, operations and services that will be funded by the O&M Budget Payment(s) provide a special and peculiar benefit to the Property in excess of the costs thereof. Therefore, in the alternative or in addition to the other methods of collection set forth in this Agreement, the District, in its sole discretion, may choose to certify amounts due hereunder as a non-ad valorem assessment on all or any part of the Property for collection, either through the Uniform Method of Collection set forth in Chapter 197 or under any method of direct bill and collection authorized by Florida law. Such assessment, if imposed, may be certified on the next available tax roll of the Clay County property appraiser.
- SECTION 5. 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 telecopied to the parties, as follows:
  - A. If to District: Anabelle Island Community Development District

c/o Governmental Management Service, LLC

475 West Town Place, Suite 114

St. Augustine, FL 32092 Attn: District Manager

With a copy to:

Kilinski | Van Wyk PLLC 517 E. Collage Avenue 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

**SECTION 6.** 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.

**SECTION 7. 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.

**SECTION 8.** ASSIGNMENT. This Agreement may not be assigned, in whole or in part, by either party except upon the written consent of the other, which consent shall not be unreasonably withheld.

**SECTION 9. 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 in the matter described in Sections 3 and 4 above.

SECTION 10. THIRD PARTY RIGHTS; TRANSFER OF PROPERTY. 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. In the event the Landowner sells or otherwise disposes of its business or of all or substantially all of its assets relating to improvements, work product, or lands within the District, including the Property, the Landowner shall continue to be bound by the terms of this Agreement

and additionally shall expressly require that the purchaser agree to be bound by the terms of this Agreement. The Landowner shall give ninety (90) days prior written notice to the District under this Agreement of any such sale or disposition.

SECTION 11. APPLICABLE LAW AND VENUE. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. The parties agree that venue shall be in Clay County, Florida.

SECTION 12. 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.

**SECTION 13. EFFECTIVE DATE.** The Agreement shall take effect as of October 1, 2023. The enforcement provisions of this Agreement shall survive its termination, until all payments due pursuant to this Agreement are paid in full.

IN WITNESS WHEREOF, the Parties execute this Agreement on the day and year first written above.

ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT

DocuSigned by:

Marille Giles

Secretary/Assistant Secretary

WITNESS:

- DocuSigned by:

Jim McDade

Chairperson, Board of Supervisors

KB HOME JACKSONVILLE, LLC, a

Delaware limited liability company

[Print Name]

EXHIBIT A:

Fiscal Year 2023/2024 O&M Budget & Assessment Roll

# EXHIBIT A FISCAL YEAR 2023/2024 O&M BUDGET & ASSESSMENT ROLL



**Community Development District** 

Adopted Budget FY 2024



# **Community Development District**

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## **Community Development District**

**General Fund** 

Description		Adopted Budget FY 2023		Actuals as of 7/31/23		rojected Next 2 Months		Total Projected 9/30/23		Adopted Budget FY 2024
Revenues										
Special Assessments Developer Contributions	\$ \$	- 609,890	\$ \$	- 59,160	\$ \$	- 36,428	\$ \$	- 95,588	\$ \$	210,269 187,708
Total Revenues	\$	609,890	\$	59,160	\$	36,428	\$	95,588	\$	397,977
Expenditures										
<u>Administrative</u>										
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
<u>Total Administrative</u>	\$	118,718	\$	66,069	\$	29,519	\$	95,588	\$	122,501
Ground Maintenance										
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
Total Ground Maintenance	\$	207,477	\$		\$	_	\$		\$	168,976

## **Community Development District**

#### **General Fund**

Description	Adopted Budget FY 2023	Actuals as of 7/31/23		Projected Next 2 Months		Total rojected 9/30/23	Adopted Budget FY 2024	
Amenity Center								
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	\$ -	\$	-	\$	-	\$	-
Total Amenity Center	\$ 283,695	\$ -	\$	-	\$	-	\$	106,500
Total Expenditures	\$ 609,890	\$ 66,069	\$	29,519	\$	95,588	\$	397,977
Excess Revenues/(Expenditures)	\$ _	\$ (6,909)	\$	6,909	\$	-	\$	-

Assessments per unit for FY 2024

Lot Size	Unit Count	Net Per Unit	Gross Per Unit	Gross Assessments
Platted (1) Less Discount 4% + C	211 ollections 2%	\$752.00	\$800.00	\$168,800.00 (\$10,128.00)
TOTAL PLATTED				\$158,672.00
Direct Bill - Unplatted	158		\$326.56	\$51,596.63
TOTAL	369	Total Net An	nual Assessment	\$210,268.63

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

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.

#### **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.

#### <u>Arbitrage</u>

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.

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.

## <u>Information Technology</u>

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.

#### <u>Insurance</u>

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

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.

General Fund Budget FY 2024

## <u>Irrigation Repairs</u>

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.

#### <u>Access Cards</u>

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.

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.

## **Community Development District**

### Series 2022 Debt Service Fund

Adopted Budget

Description		Approved Budget FY 2023	_	Actuals as of /31/23		rojected Next 2 Months	Total Projected 9/30/23		Adopted Budget FY 2024	
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>	evenues \$ 458,432 \$ 355,96		355,960	\$	103,204	\$	459,165	\$	458,870	
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
Total Expenditures	\$	347,610	\$	347,610	\$	-	\$	347,610	\$	344,235
Excess Revenues/(Expenditures)	\$ 110,822 \$ 8,350		\$ 103,204		\$	111,555	\$	114,635		

11/1/24 Interest Payment \$ 106,175

Assessments per unit for FY 2024

		rios cosmento per	ume 101 1 1 202	•
Lot	Unit	Net Per	Gross Per	Gross
Size	Count	Unit	Unit	Assessments (1)
40'	75	\$940	\$1,000	\$74,990
50'	294	\$940	\$1,000	\$293,962
Tota	l 369	Gross An	nual Assessment	\$368,952
Less Discount 4% + Co	ollections 2%			(\$22,137)
Net Annual Assessmen	nt			\$346,815

<sup>(1)</sup> 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

Period		Interest		Debt	Annual Debt
Ending	Principal	Rate	Interest	Service	Service
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

Period		Interest		Debt	Annual Debt
Ending	Principal	Rate	Interest	Service	Service
5/1/45	\$255,000	4.00%	\$47,200	\$302,200	
11/1/45	<b>\$255,000</b>	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	
	\$6,065,000		\$4,028,375	\$10,093,375	\$10,093,375

PA PROPERTY ID	OWNER	APPRAISED VALUE	SITE ST #	SITE STREET	SITE ST SUF	LAND USE	LOT	BOND ISSUE	DEBT UNITS	ASMT UNITS	DEBT ASMT NET	FY24 O&M ASMT	TOTAL ASMT
39-05-25-010097-010-01	KB HOME JACKSONVILLE LLC	30,000	2905	Windsor Lakes	Way - WAY	SF	1	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-02	KB HOME JACKSONVILLE LLC	231,236	2901	Windsor Lakes	Way - WAY	SF	2	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-03	KB HOME JACKSONVILLE LLC	239,528	2895	Windsor Lakes	Way - WAY	SF	3	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-04	KB HOME JACKSONVILLE LLC	286,862	2889	Windsor Lakes	Way - WAY	SF	4	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-05	KB HOME JACKSONVILLE LLC	30,000	2885	Windsor Lakes	Way - WAY	SF	5	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-06	KB HOME JACKSONVILLE LLC	30,000	2879	Windsor Lakes	Way - WAY	SF	6	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-07	KB HOME JACKSONVILLE LLC	30,000	2875	Windsor Lakes	Way - WAY	SF	7	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-08	KB HOME JACKSONVILLE LLC	30,000	2871	Windsor Lakes	Way - WAY	SF	8	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-09	KB HOME JACKSONVILLE LLC	30,000	2867	Windsor Lakes	Way - WAY	SF	9	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-10	KB HOME JACKSONVILLE LLC	30,000	2855	Windsor Lakes	Way - WAY	SF	10	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-11	KB HOME JACKSONVILLE LLC	30,000	2849	Windsor Lakes	Way - WAY	SF	11	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-12	KB HOME JACKSONVILLE LLC	30,000	2841	Windsor Lakes	Way - WAY	SF	12	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-13	KB HOME JACKSONVILLE LLC	30,000	2831	Windsor Lakes	Way - WAY	SF	13	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-14	KB HOME JACKSONVILLE LLC	30,000	2801	Windsor Lakes	Way - WAY	SF	14	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-15	KB HOME JACKSONVILLE LLC	30,000	2795	Windsor Lakes	Way - WAY	SF	15	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-16	KB HOME JACKSONVILLE LLC	30,000	2757	Windsor Lakes	Way - WAY	SF	16	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-17	KB HOME JACKSONVILLE LLC	30,000	2753	Windsor Lakes	Way - WAY	SF	17	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2749	Windsor Lakes	, Way - WAY	SF	18	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2715	Windsor Lakes	Way - WAY	SF	19	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2709	Windsor Lakes	Way - WAY	SF	20	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2705	Windsor Lakes	Way - WAY	SF	21	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2695	Windsor Lakes	Way - WAY	SF	22	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-23	KB HOME JACKSONVILLE LLC	30,000	2685	Windsor Lakes	Way - WAY	SF	23	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2679	Windsor Lakes	Way - WAY	SF	24	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2663	Windsor Lakes	Way - WAY	SF	25	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2657	Windsor Lakes	Way - WAY	SF	26	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2651	Windsor Lakes	Way - WAY	SF	27	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2641	Windsor Lakes	Way - WAY	SF	28	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-29	KB HOME JACKSONVILLE LLC	30,000	2635	Windsor Lakes	Way - WAY	SF	29	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2629	Windsor Lakes	Way - WAY	SF	30	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-31	KB HOME JACKSONVILLE LLC	30,000	2625	Windsor Lakes	Way - WAY	SF	31	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-32	KB HOME JACKSONVILLE LLC	30,000	2619	Windsor Lakes	Way - WAY	SF	32	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2613	Windsor Lakes	Way - WAY	SF	33	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2609	Windsor Lakes	Way - WAY		33 34	2022	1	1	1,000.00	800.00	1,800.00
					•	SF			1	1			
	KB HOME JACKSONVILLE LLC	30,000	2603	Windsor Lakes	Way - WAY	SF	35 36	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-36	KB HOME JACKSONVILLE LLC	30,000	2597	Windsor Lakes	Way - WAY	SF	36 27	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-37	KB HOME JACKSONVILLE LLC	30,000	2591	Windsor Lakes	Way - WAY	SF	37	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2592	Windsor Lakes	Way - WAY	SF	38	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2598	Windsor Lakes	Way - WAY	SF	39	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-40	KB HOME JACKSONVILLE LLC	30,000	2604	Windsor Lakes	Way - WAY	SF	40	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-41	KB HOME JACKSONVILLE LLC	30,000	2610	Windsor Lakes	Way - WAY	SF	41	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2616	Windsor Lakes	Way - WAY	SF	42	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2622	Windsor Lakes	Way - WAY	SF	43	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-44	KB HOME JACKSONVILLE LLC	30,000	2628	Windsor Lakes	Way - WAY	SF	44	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-45	KB HOME JACKSONVILLE LLC	30,000	2634	Windsor Lakes	Way - WAY	SF	45	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-46	KB HOME JACKSONVILLE LLC	30,000	2640	Windsor Lakes	Way - WAY	SF	46	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-47	KB HOME JACKSONVILLE LLC	30,000	2652	Windsor Lakes	Way - WAY	SF	47	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-48	KB HOME JACKSONVILLE LLC	30,000	2658	Windsor Lakes	Way - WAY	SF	48	2022	1	1	1,000.00	800.00	1,800.00

PA PROPERTY ID	OWNER	APPRAISED VALUE	SITE ST #	SITE STREET	SITE ST SUF	LAND USE	LOT	BOND ISSUE	DEBT UNITS	ASMT UNITS	DEBT ASMT NET	FY24 O&M ASMT	TOTAL ASMT
39-05-25-010097-010-49	KB HOME JACKSONVILLE LLC	30,000	2662	Windsor Lakes	Way - WAY	SF	49	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-50	KB HOME JACKSONVILLE LLC	30,000	2668	Windsor Lakes	Way - WAY	SF	50	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-51	KB HOME JACKSONVILLE LLC	30,000	2672	Windsor Lakes	Way - WAY	SF	51	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-52	KB HOME JACKSONVILLE LLC	30,000	2676	Windsor Lakes	Way - WAY	SF	52	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-53	KB HOME JACKSONVILLE LLC	30,000	2680	Windsor Lakes	Way - WAY	SF	53	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-54	KB HOME JACKSONVILLE LLC	30,000	2686	Windsor Lakes	Way - WAY	SF	54	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-55	KB HOME JACKSONVILLE LLC	30,000	2690	Windsor Lakes	Way - WAY	SF	55	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-56	KB HOME JACKSONVILLE LLC	30,000	2696	Windsor Lakes	Way - WAY	SF	56	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-57	KB HOME JACKSONVILLE LLC	30,000	2702	Windsor Lakes	Way - WAY	SF	57	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-58	KB HOME JACKSONVILLE LLC	30,000	2762	Windsor Lakes	Way - WAY	SF	58	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-59	KB HOME JACKSONVILLE LLC	30,000	2768	Windsor Lakes	Way - WAY	SF	59	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-60	KB HOME JACKSONVILLE LLC	30,000	2772	Windsor Lakes	Way - WAY	SF	60	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-61	KB HOME JACKSONVILLE LLC	30,000	2780	Windsor Lakes	Way - WAY	SF	61	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-62	KB HOME JACKSONVILLE LLC	30,000	2786	Windsor Lakes	Way - WAY	SF	62	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-63	KB HOME JACKSONVILLE LLC	30,000	2790	Windsor Lakes	Way - WAY	SF	63	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-64	KB HOME JACKSONVILLE LLC	30,000	2820	Windsor Lakes	Way - WAY	SF	64	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-65	KB HOME JACKSONVILLE LLC	30,000	2824	Windsor Lakes	Way - WAY	SF	65	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-66	KB HOME JACKSONVILLE LLC	30,000	2828	Windsor Lakes	Way - WAY	SF	66	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2832	Windsor Lakes	, Way - WAY	SF	67	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2838	Windsor Lakes	, Way - WAY	SF	68	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2842	Windsor Lakes	, Way - WAY	SF	69	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2846	Windsor Lakes	Way - WAY	SF	70	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2852	Windsor Lakes	Way - WAY	SF	71	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2858	Windsor Lakes	Way - WAY	SF	72	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2866	Windsor Lakes	Way - WAY	SF	73	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2878	Windsor Lakes	Way - WAY	SF	74	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2884	Windsor Lakes	Way - WAY	SF	75	2022	1	1	1,000.00	800.00	1,800.00
		30,000	2888	Windsor Lakes	Way - WAY	SF	76	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-77	KB HOME JACKSONVILLE LLC	30,000	2894	Windsor Lakes	Way - WAY	SF	77	2022	1	- 1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2900	Windsor Lakes	Way - WAY	SF	78	2022	1	- 1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2904	Windsor Lakes	Way - WAY	SF	79	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2999	Monroe Lakes	Ter - TERRACE		80	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-81	KB HOME JACKSONVILLE LLC	30,000	3005	Monroe Lakes	Ter - TERRACE		81	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-82	KB HOME JACKSONVILLE LLC	30,000	3009	Monroe Lakes	Ter - TERRACE		82	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	3015	Monroe Lakes	Ter - TERRACE		83	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	3019	Monroe Lakes	Ter - TERRACE		84	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	3025	Monroe Lakes	Ter - TERRACE		85	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2377	Dallas Creek	Ln - LANE	SF	86	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-87	KB HOME JACKSONVILLE LLC	30,000	2383	Dallas Creek	Ln - LANE	SF	87	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2389	Dallas Creek	Ln - LANE	SF	88	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2395	Dallas Creek	Ln - LANE	SF	89	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC		2393	COUNTY ROAD 209	LII - LAINE			2022	1	1	1,000.00	800.00	
	KB HOME JACKSONVILLE LLC	30,000	2403	Dallas Creek	Ln - LANE	SF SF	90 91	2022	1	1	1,000.00	800.00	1,800.00 1,800.00
	KB HOME JACKSONVILLE LLC	30,000			Ln - LANE				1	1	•		
		30,000	2417 2425	Dallas Creek Dallas Creek	Ln - LANE Ln - LANE	SF SE	92 93	2022 2022	1	1	1,000.00	800.00 800.00	1,800.00 1,800.00
	KB HOME JACKSONVILLE LLC	30,000			Ln - LANE Ln - LANE	SF SE	93 94		1	1	1,000.00		1,800.00
39-05-25-010097-010-94	KB HOME JACKSONVILLE LLC	30,000	2426	Dallas Creek		SF SE		2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-95	KB HOME JACKSONVILLE LLC	30,000	2418	Dallas Creek	Ln - LANE	SF	95 06	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2410	Dallas Creek	Ln - LANE	SF	96 07	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2404	Dallas Creek	Ln - LANE	SF	97	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2394	Dallas Creek	Ln - LANE	SF	98	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-010-99	KB HOME JACKSONVILLE LLC	30,000	2370	Dallas Creek	Ln - LANE	SF	99	2022	1	1	1,000.00	800.00	1,800.00

PA PROPERTY ID	OWNER	APPRAISED VALUE	SITE ST #	SITE STREET	SITE ST SUF	LAND USE	LOT	BOND ISSUE	DEBT UNITS	ASMT UNITS	DEBT ASMT NET	FY24 O&M ASMT	TOTAL ASMT
39-05-25-010097-011-00	KB HOME JACKSONVILLE LLC	30,000	2364	Dallas Creek	Ln - LANE	SF	100	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-01	KB HOME JACKSONVILLE LLC	30,000	2358	Dallas Creek	Ln - LANE	SF	101	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-02	KB HOME JACKSONVILLE LLC	30,000	2352	Dallas Creek	Ln - LANE	SF	102	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-03	KB HOME JACKSONVILLE LLC	30,000	2610	Rocky Mount	Ln - LANE	SF	103	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-04	KB HOME JACKSONVILLE LLC	30,000	2338	Dallas Creek	Ln - LANE	SF	104	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-05	KB HOME JACKSONVILLE LLC	30,000	2328	Dallas Creek	Ln - LANE	SF	105	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-06	KB HOME JACKSONVILLE LLC	30,000	2320	Dallas Creek	Ln - LANE	SF	106	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-07	KB HOME JACKSONVILLE LLC	30,000	2855	Monroe Lakes	Ter - TERRACE	SF	107	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-08	KB HOME JACKSONVILLE LLC	30,000	2854	Monroe Lakes	Ter - TERRACE	SF	108	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-09	KB HOME JACKSONVILLE LLC	30,000	2846	Monroe Lakes	Ter - TERRACE	SF	109	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-10	KB HOME JACKSONVILLE LLC	30,000	2840	Monroe Lakes	Ter - TERRACE	SF	110	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-11	KB HOME JACKSONVILLE LLC	30,000	2836	Monroe Lakes	Ter - TERRACE	SF	111	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-12	KB HOME JACKSONVILLE LLC	30,000	2832	Monroe Lakes	Ter - TERRACE	SF	112	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-13	KB HOME JACKSONVILLE LLC	30,000	2828	Monroe Lakes	Ter - TERRACE	SF	113	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-14	KB HOME JACKSONVILLE LLC	30,000	3020	Monroe Lakes	Ter - TERRACE	SF	114	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-15	KB HOME JACKSONVILLE LLC	30,000	3016	Monroe Lakes	Ter - TERRACE	SF	115	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-16	KB HOME JACKSONVILLE LLC	30,000	3010	Monroe Lakes	Ter - TERRACE	SF	116	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-17	KB HOME JACKSONVILLE LLC	30,000	3004	Monroe Lakes	Ter - TERRACE	SF	117	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-18	KB HOME JACKSONVILLE LLC	30,000	2988	Monroe Lakes	Ter - TERRACE	SF	118	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-19	KB HOME JACKSONVILLE LLC	30,000	2989	Monroe Lakes	Ter - TERRACE	SF	119	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-20	KB HOME JACKSONVILLE LLC	30,000	2985	Monroe Lakes	Ter - TERRACE	SF	120	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-21	KB HOME JACKSONVILLE LLC	30,000	2981	Monroe Lakes	Ter - TERRACE	SF	121	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2977	Monroe Lakes	Ter - TERRACE	SF	122	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2973	Monroe Lakes	Ter - TERRACE	SF	123	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2967	Monroe Lakes	Ter - TERRACE	SF	124	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-25	KB HOME JACKSONVILLE LLC	30,000	2963	Monroe Lakes	Ter - TERRACE	SF	125	2022	1	1	1,000.00	800.00	1,800.00
		30,000	2959	Monroe Lakes	Ter - TERRACE		126	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2955	Monroe Lakes	Ter - TERRACE	SF	127	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2951	Monroe Lakes	Ter - TERRACE		128	2022	1	- 1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2949	Monroe Lakes	Ter - TERRACE		129	2022	1	- 1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2945	Monroe Lakes	Ter - TERRACE		130	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2941	Monroe Lakes	Ter - TERRACE		131	2022	1	- 1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2937	Monroe Lakes	Ter - TERRACE		132	2022	1	- 1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2933	Monroe Lakes	Ter - TERRACE		133	2022	1	1	1,000.00	800.00	1,800.00
		30,000	2929	Monroe Lakes	Ter - TERRACE		134	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2925	Monroe Lakes	Ter - TERRACE		135	2022	1	- 1	1,000.00	800.00	1,800.00
		30,000	2917	Monroe Lakes	Ter - TERRACE		136	2022	1	- 1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2911	Monroe Lakes	Ter - TERRACE		137	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2893	Monroe Lakes	Ter - TERRACE		138	2022	1	- 1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2889	Monroe Lakes	Ter - TERRACE		139	2022	1	- 1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2885	Monroe Lakes	Ter - TERRACE		140	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-41	KB HOME JACKSONVILLE LLC	30,000	2881	Monroe Lakes	Ter - TERRACE		141	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2877	Monroe Lakes	Ter - TERRACE		142	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2873	Monroe Lakes	Ter - TERRACE		143	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2869	Monroe Lakes	Ter - TERRACE		144	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-45	KB HOME JACKSONVILLE LLC	30,000	2865	Monroe Lakes	Ter - TERRACE		145	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2859	Monroe Lakes	Ter - TERRACE		146	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2860	Monroe Lakes	Ter - TERRACE		147	2022	1	1	1,000.00	800.00	1,800.00
		30,000	2868	Monroe Lakes	Ter - TERRACE		148	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2884	Monroe Lakes	Ter - TERRACE		149	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2910	Monroe Lakes	Ter - TERRACE		150	2022	1	1	1,000.00	800.00	1,800.00
33 03 23-010037-011-30	NO HOWIE JACKSONVILLE LLC	30,000	2310	MICHINE LUKES	TCT - TENNACE	Ji	150	2022	1	1	1,000.00	300.00	1,000.00

PA PROPERTY ID	OWNER	APPRAISED VALUE	SITE ST #	SITE STREET	SITE ST SUF	LAND USE	LOT	BOND ISSUE	DEBT UNITS	ASMT UNITS	DEBT ASMT NET	FY24 O&M ASMT	TOTAL ASMT
39-05-25-010097-011-51	KB HOME JACKSONVILLE LLC	30,000	2914	Monroe Lakes	Ter - TERRACE	SF	151	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-52	KB HOME JACKSONVILLE LLC	30,000	2918	Monroe Lakes	Ter - TERRACE	SF	152	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-53	KB HOME JACKSONVILLE LLC	30,000	2936	Monroe Lakes	Ter - TERRACE	SF	153	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-54	KB HOME JACKSONVILLE LLC	30,000	2940	Monroe Lakes	Ter - TERRACE	SF	154	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-55	KB HOME JACKSONVILLE LLC	30,000	2946	Monroe Lakes	Ter - TERRACE	SF	155	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-56	KB HOME JACKSONVILLE LLC	30,000	2958	Monroe Lakes	Ter - TERRACE	SF	156	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-57	KB HOME JACKSONVILLE LLC	30,000	2608	Eden Oaks	Cv - COVE	SF	157	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-58	KB HOME JACKSONVILLE LLC	30,000	158	Eden Oaks	Cv - COVE	SF	158	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-59	KB HOME JACKSONVILLE LLC	30,000	2616	Eden Oaks	Cv - COVE	SF	159	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-60	KB HOME JACKSONVILLE LLC	30,000	2620	Eden Oaks	Cv - COVE	SF	160	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-61	KB HOME JACKSONVILLE LLC	30,000	2624	Eden Oaks	Cv - COVE	SF	161	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-62	KB HOME JACKSONVILLE LLC	30,000	2628	Eden Oaks	Cv - COVE	SF	162	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-63	KB HOME JACKSONVILLE LLC	30,000	2627	Eden Oaks	Cv - COVE	SF	163	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-64	KB HOME JACKSONVILLE LLC	30,000	2621	Eden Oaks	Cv - COVE	SF	164	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-65	KB HOME JACKSONVILLE LLC	30,000	2615	Eden Oaks	Cv - COVE	SF	165	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-66	KB HOME JACKSONVILLE LLC	30,000	2976	Monroe Lakes	Ter - TERRACE	SF	166	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-67	KB HOME JACKSONVILLE LLC	30,000	3045	Monroe Lakes	Ter - TERRACE	SF	167	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-68	KB HOME JACKSONVILLE LLC	30,000	2812	Monroe Lakes	Ter - TERRACE	SF	168	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-69	KB HOME JACKSONVILLE LLC	30,000	2806	Monroe Lakes	Ter - TERRACE	SF	169	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-70	KB HOME JACKSONVILLE LLC	30,000	2800	Monroe Lakes	Ter - TERRACE	SF	170	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-71	KB HOME JACKSONVILLE LLC	30,000	2794	Monroe Lakes	Ter - TERRACE	SF	171	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-72	KB HOME JACKSONVILLE LLC	30,000	2788	Monroe Lakes	Ter - TERRACE	SF	172	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-73	KB HOME JACKSONVILLE LLC	30,000	2782	Monroe Lakes	Ter - TERRACE	SF	173	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2778	Monroe Lakes	Ter - TERRACE	SF	174	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-75	KB HOME JACKSONVILLE LLC	30,000	2774	Monroe Lakes	Ter - TERRACE	SF	175	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-76	KB HOME JACKSONVILLE LLC	30,000	2770	Monroe Lakes	Ter - TERRACE	SF	176	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2766	Monroe Lakes	Ter - TERRACE	SF	177	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2762	Monroe Lakes	Ter - TERRACE	SF	178	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2763	Monroe Lakes	Ter - TERRACE		179	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2767	Monroe Lakes	Ter - TERRACE		180	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2771	Monroe Lakes	Ter - TERRACE		181	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2775	Monroe Lakes	Ter - TERRACE		182	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2787	Monroe Lakes	Ter - TERRACE		183	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2795	Monroe Lakes	Ter - TERRACE		184	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	3055	Monroe Lakes	Ter - TERRACE		185	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	3059	Monroe Lakes	Ter - TERRACE		186	2022	- 1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-87	KB HOME JACKSONVILLE LLC	30,000	3063	Monroe Lakes	Ter - TERRACE		187	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	3070	Monroe Lakes	Ter - TERRACE		188	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	3066	Monroe Lakes	Ter - TERRACE		189	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	3062	Monroe Lakes	Ter - TERRACE		190	2022	- 1	- 1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	3054	Monroe Lakes	Ter - TERRACE		191	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2515	Clayton Falls	Cv - COVE	SF	192	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2511	Clayton Falls	Cv - COVE	SF	193	2022	1	1	1,000.00	800.00	1,800.00
		30,000	2511	Clayton Falls	Cv - COVE	SF	194	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2507	Clayton Falls	Cv - COVE	SF	195	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-96	KB HOME JACKSONVILLE LLC	30,000	2502	Clayton Falls	Cv - COVE	SF	196	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-011-97	KB HOME JACKSONVILLE LLC	30,000	2502	Clayton Falls	Cv - COVE	SF	190	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2512	Clayton Falls	Cv - COVE	SF	198	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2512 2516	Clayton Falls	Cv - COVE		198	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2510	Clayton Falls	Cv - COVE	SF SE	200	2022	1	1	1,000.00	800.00	1,800.00
	KB HOME JACKSONVILLE LLC	30,000	2526 2526	Clayton Falls	Cv - COVE	SF SF	200	2022	1	1	1,000.00	800.00	1,800.00
23-02-53-01003/-015-01	ND HOIVIL JACKSONVILLE LLC	30,000	2320	Ciaytoli Falis	CV - COVE	ЭF	201	2022	1	1	1,000.00	000.00	1,000.00

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39-05-25-010097-012-02	KB HOME JACKSONVILLE LLC	30,000	2530	Clayton Falls	Cv - COVE	SF	202	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-012-03	KB HOME JACKSONVILLE LLC	30,000	2536	Clayton Falls	Cv - COVE	SF	203	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-012-04	KB HOME JACKSONVILLE LLC	30,000	2540	Clayton Falls	Cv - COVE	SF	204	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-012-05	KB HOME JACKSONVILLE LLC	30,000	2542	Clayton Falls	Cv - COVE	SF	205	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-012-06	KB HOME JACKSONVILLE LLC	30,000	2543	Clayton Falls	Cv - COVE	SF	206	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-012-07	KB HOME JACKSONVILLE LLC	30,000	2539	Clayton Falls	Cv - COVE	SF	207	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-012-08	KB HOME JACKSONVILLE LLC	30,000	2533	Clayton Falls	Cv - COVE	SF	208	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-012-09	KB HOME JACKSONVILLE LLC	30,000	2527	Clayton Falls	Cv - COVE	SF	209	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-012-10	KB HOME JACKSONVILLE LLC	30,000	2621	Rocky Mount	Ln - LANE	SF	210	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-012-11	KB HOME JACKSONVILLE LLC	30,000	2615	Rocky Mount	Ln - LANE	SF	211	2022	1	1	1,000.00	800.00	1,800.00
39-05-25-010097-013-70	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-71	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-72	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-73	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-74	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-75	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-76	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-77	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-78	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-79	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-80	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-81	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-82	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-83	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-84	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-85	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-86	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-87	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-88	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-89	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-90	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-

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	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-92	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-94	KB HOME JACKSONVILLE LLC	100	2360	Dallas Creek	Ln - LANE	COMMON	N/A	N/A	0	0	-	-	-
	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-97	KB HOME JACKSONVILLE LLC	100	2721	Windsor Lakes	Way - WAY	COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-98	KB HOME JACKSONVILLE LLC	100	2373	Dallas Creek	Ln - LANE	COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-013-99	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-014-00	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-014-01	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-014-02	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-014-03	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-014-04	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-014-05	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-014-06	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-014-07	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-014-08	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-014-09	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-014-10	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-014-11	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	-
39-05-25-010097-014-12	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	_
39-05-25-010097-014-13	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	_
	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	-	_
39-05-25-010097-014-15	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	-	_	_
39-05-25-010097-014-16	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	_	_	_
	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	_	_	_
	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	_	_	_
	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	_	_	_
	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	_	_	_
	KB HOME JACKSONVILLE LLC	100	0	COUNTY ROAD 209		COMMON	N/A	N/A	0	0	_	_	_
TOTAL CERTIFIED TAX RO		7,002,826	Ü	COOM 1 110/12 203		COMMISI		, , , ,	211	211	211,000.00	168,800.00	379,800.00
	 OUNTS & COLLECTION COSTS (6%										(12,660.00)	(10,128.00)	(22,788.00)
NET REVENUE TAX ROLL	(0/2	,									198,340.00	158,672.00	357,012.00
<b>DIRECT INVOICES</b> 39-05-25-010097-010-00	KB HOME JACKSONVILLE LLC	2,959,450	2920	COUNTY ROAD 209				2022	158	158	148,500.73	51,596.63	200,097.36
TOTAL DIRECT NET	NO HOWE JACKSONVILLE LLC	2,333,430	2320	203111 NOAD 203				2022	158	158	148,500.73	<b>51,596.63</b>	200,097.36
TOTAL DISTRICT									369	369	346,840.73	210,268.63	557,109.36
PER METHODOLOGY / BU LESS S2022 PAYOFFS									369	369	346,815.00	397,977.00	744,792.00
DEVELOPER CONTRIBUTIO												(187,708.37)	(187,708.37)
NET METHODOLOGY / BU	DGET								369	369	346,815.00	210,268.63	557,083.63
VARIANCE									0	0	25.73	-	25.73

FY24 IS THE FIRST TIME UTILIZING THE UNIFORM METHOD OF COLLECTION



Community Development District

Proposed Budget FY 2025

Presented by:



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### **Community Development District**

#### Proposed Budget General Fund

		Adopted Budget		ctuals Thru	Pro	ojected Next	Pro	jected Thru	Proposed Budget	
Description	FY2024		4/30/24		5 Months		9/30/24		FY 2025	
REVENUES:										
Special Assessments	\$	210,269	\$	196,148	\$	14,120	\$	210,269	\$	210,269
Developer Contribution		187,708		-		115,365		115,365		186,317
Interest income		-		1,456		800		2,256		-
TOTAL REVENUES	φ	207.077	ø	107.004	ø	120 200	đ	227 000	<b>.</b>	207 507
TOTAL REVENUES	\$	397,977	\$	197,604	\$	130,286	\$	327,890	\$	396,586
EXPENDITURES:										
<u>Administrative</u>										
Supervisors Fees	\$	12,000	\$	-	\$	5,000	\$	5,000	\$	6,000
FICA Taxes		918		-		383		383		454
Engineering		5,000		-		2,500		2,500		5,000
Attorney		15,000		504		14,496		15,000		15,000
Arbitrage Rebate		700		-		700		700		700
Assessment Roll Administration		5,300		5,300		-		5,300		5,618
Dissemination Agent		3,710		2,164		1,546		3,710		3,933
Annual Audit		5,600		5,600		-		5,600		5,700
Trustee Fees		6,500		4,353		2,147		6,500		6,500
Management Fees		50,085		29,216		20,869		50,085		53,090
Website Maintenance		1,200		700		500		1,200		1,200
Information Technology		1,800		1,050		750		1,800		1,800
Telephone		300		10		290		300		300
Postage		2,500		44		200		244		500
Insurance General Liability		5,913		5,590		-		5,590		6,149
Printing		2,500		43		457		500		500
Legal Advertising		2,500		-		2,500		2,500		2,500
Other Current Charges		700		62		638		700		700
Office Supplies		100		0		100		100		100
Dues, Licenses & Subscriptions		175		175		-		175		175
TOTAL ADMINISTRATIVE	\$	122,501	\$	54,813	\$	53,074	\$	107,887	\$	115,918
Operations & Maintenance										
Ground Maintenance										
Electric	\$	1,500	\$	_	\$	1,500	\$	1,500	\$	1,500
Water & Sewer/Irrigation	*	30,000	*	3,888	Ψ.	10,612	*	14,500	Ψ.	17,000
Repairs & Maintenance		5,000		-,		5,000		5,000		5,000
Landscape - Contract		97,476		27,756		69,720		97,476		112,556
Landscape - Contingency		20,000		8,962		10,000		18,962		20,000
Lake Maintenance		10,000		920		4,600		5,520		11,040
Irrigation Repairs		5,000		1,533		3,467		5,000		10,000
TOTAL GROUND MAINTENANCE	\$	168,976	\$	43,059	\$	104,899	\$	147,958	\$	177,096

### **Community Development District**

#### Proposed Budget General Fund

Description		Adopted Budget FY2024		tuals Thru			Projected Thru		Proposed Budget	
Description		FYZUZ4	4/30/24			5 Months	9/30/24			FY 2025
Amenity Center										
Insurance	\$	5,000	\$	4,045	\$	-	\$	4,045	\$	4,571
Internet		3,000		-		1,500		1,500		2,000
Electric		16,000		-		5,000		5,000		16,000
Water/Irrigation		15,000		-		7,500		7,500		15,000
Refuse Service		2,500		-		1,000		1,000		1,000
Access Cards		2,500		-		2,500		2,500		2,500
Janitorial Maintenance		14,000		-		7,000		7,000		14,000
Janitorial Supplies		4,000		-		4,000		4,000		4,000
Pool Maintenance		15,000		-		15,000		15,000		15,000
Pool Chemicals		10,000		-		10,000		10,000		10,000
Pool Permit		500		-		500		500		500
Facility Maintenance		7,500		-		7,500		7,500		7,500
Repairs & Maintenance		10,000		-		5,000		5,000		10,000
Office Supplies		200		-		200		200		200
ASCAP/BMI License Fees		500		-		500		500		500
Pest Control		800		-		800		800		800
TOTAL AMENITY CENTER	\$	106,500	\$	4,045	\$	68,000	\$	72,045	\$	103,571
TOTAL EXPENDITURES	\$	397,977	\$	101,917	\$	225,973	\$	327,890	\$	396,586
Other Sources/(Uses)										
Interlocal Transfer In/(Out)	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL OTHER SOURCES/(USES)	\$	-	\$	-	\$	-	\$	-	\$	-
EXCESS REVENUES (EXPENDITURES)	\$	-	\$	95,687	\$	(95,687)	\$	0	\$	-

#### **Community Development District**

#### **Budget Narrative**

Fiscal Year 2025

#### 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 unplated 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.

#### Attornev

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 maybe 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.

#### **Community Development District**

#### **Budget Narrative**

Fiscal Year 2025

#### **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, budgest, 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

Estimated costs for electric billed to the District by utility company.

#### Water & Sewer/Irrigation

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

Location	Meter#	M	onthly	Annual
2719 Windsor Lake	00620426	\$	218	\$ 2,621
2946 Windsor Lakes Way	00620428		852	10,228
2750 Windsor Lakes Way	00620425		246	2,952
Contingency			100	1,200
	Total	\$	1,417	\$ 17,000

#### Repairs & Maintenance

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

#### Landscape - Contract

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

Service	M	onthly	Annual
Phase I A	\$	2,909	\$ 34,908
Phase IB		4,030	48,360
Amenity Center		1,184	14,208
Mulch			15,080
Total	\$	8,123	\$ 112,556

#### Landscape - Contingency

 $Estimated\ costs\ for\ other\ landscape\ maintenance\ incurred\ by\ the\ District.$ 

#### **Community Development District**

#### **Budget Narrative**

Fiscal Year 2025

#### **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

Estimated costs for electric billed to the District by utility company.

#### 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.

#### 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.

#### Repairs & 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.

# **Community Development District**

#### **Proposed Budget**

Debt Service Series 2022 Special Assessment Revenue Bonds

	Budget					Pro			Proposed Budget
	FY2024		4/30/24		5 Months		9/30/24		FY 2025
\$	346,815	\$	308,189	\$	38,652	\$	346,841	\$	346,815
	500		8,165		5,000		13,165		2,000
	111,555		-		111,555		111,555		127,326
\$	458,870	\$	316,354	\$	155,207	\$	471,561	\$	476,140
\$	109,618	\$	109,618	\$	-	\$	109,618	\$	107,930
	109,618		-		109,618		109,618		107,930
	125,000		-		125,000		125,000		130,000
\$	344,235	\$	109,618	\$	234,618	\$	344,235	\$	345,860
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	344,235	\$	109,618	\$	234,618	\$	344,235	\$	345,860
\$	114,635	\$	206,737	\$	(79,411)	\$	127,326	\$	130,280
(1) Carry Forward is Net of Reserve Requirement Interest Due 11/1/25						\$106,175			
	\$ \$ \$ \$	\$ 346,815 500 111,555 \$ 458,870 \$ 109,618 109,618 125,000 \$ 344,235 \$ - \$ 344,235	\$ 346,815 \$ 500 111,555 \$ 458,870 \$ \$ 109,618 125,000 \$ \$ 344,235 \$ \$ \$ \$ - \$ \$ \$ 344,235 \$ \$	Budget FY2024       Actuals Infu         \$ 346,815       \$ 308,189         500       8,165         111,555       -         \$ 458,870       \$ 316,354         \$ 109,618       109,618         109,618       -         125,000       -         \$ 344,235       \$ 109,618         \$ -       \$ -         \$ 344,235       \$ 109,618         \$ 114,635       \$ 206,737	Budget FY2024       Actuals Thru A/30/24       Property A/30/24         \$ 346,815   \$ 308,189   \$ 500   8,165   111,555   -	Budget FY2024       Actuals I hru Frojected Next         \$ 346,815       \$ 308,189       \$ 38,652         500       8,165       5,000         111,555       -       111,555         \$ 458,870       \$ 316,354       \$ 155,207         \$ 109,618       -       109,618         125,000       -       125,000         \$ 344,235       \$ 109,618       \$ 234,618         \$ -       \$ -       \$ -         \$ 344,235       \$ 109,618       \$ 234,618         \$ 114,635       \$ 206,737       \$ (79,411)	Budget FY2024       Actuals Inru       Projected Next       Projecte	Budget FY2024       Actuals I hru 4/30/24       Projected Next 5 Months       Projected I hru 9/30/24         \$ 346,815   \$308,189   \$38,652   \$346,841 500   \$13,165 111,555   \$111,555   \$111,555   \$111,555   \$111,555   \$111,555   \$111,555   \$111,555   \$111,555   \$111,555   \$111,555   \$111,555   \$111,555   \$111,555   \$111,555   \$1109,618   \$109,618   \$109,618   \$109,618   \$109,618   \$109,618   \$109,618   \$109,618   \$125,000   \$12	Budget FY2024       Actuals Inru Frojected Next       Projected Thru Projected Next Projected Thru Projected Thru Projected Thru Projected Thru Projected Thru Projected Thru Projected Next Projected Thru Projected Next Projected Next Projected Next Projected Next Projected Thru Projected Next Projected Next Projected Next Projected Thru Projected Next Projecte

# **Community Development District**

#### AMORTIZATION SCHEDULE

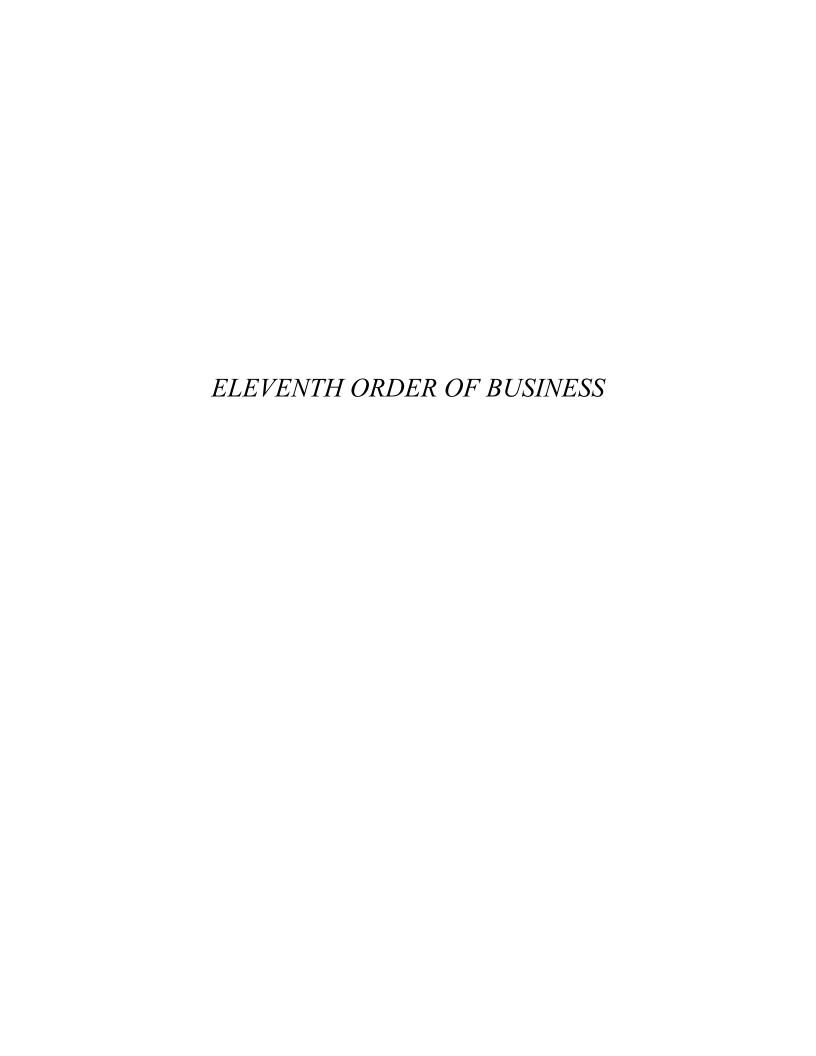
Debt Service Series 2022 Special Assessment Revenue Bonds

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/24	\$ 5,940,000	2.700% \$	- :	\$ 107,930	
05/01/25	5,940,000	2.700%	130,000	107,930	345,860.00
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%	100,000	104,353	517,555165
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%	450000	87,950	0.45.000.00
05/01/34	4,620,000	3.500%	170,000	87,950	345,900.00
11/01/34	4,450,000	3.500%	400,000	84,975	240.050.00
05/01/35	4,450,000	3.500%	180,000	84,975	349,950.00
11/01/35 05/01/36	4,270,000 4,270,000	3.500% 3.500%	185,000	81,825 81,825	348,650.00
11/01/36	4,085,000	3.500%	163,000	78,588	340,030.00
05/01/37	4,085,000	3.500%	190,000	78,588 78,588	347,175.00
11/01/37	3,895,000	3.500%	170,000	75,263	347,173.00
05/01/38	3,895,000	3.500%	195,000	75,263	345,525.00
11/01/38	3,700,000	3.500%	1,5,000	71,850	5 15,525100
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%	0.000	42,100	0.40.000.00
05/01/46	2,105,000	4.000%	265,000	42,100	349,200.00
11/01/46	1,840,000	4.000%	275 000	36,800	240,600,00
05/01/47	1,840,000	4.000%	275,000	36,800	348,600.00
11/01/47	1,565,000 1,565,000	4.000%	200,000	31,300	252 600 00
05/01/48 11/01/48	1,275,000	4.000% 4.000%	290,000	31,300 25,500	352,600.00
05/01/49	1,275,000	4.000%	300,000	25,500 25,500	351,000.00
11/01/49	975,000	4.000%	300,000	19,500	331,000.00
05/01/50	975,000	4.000%	310,000	19,500	349,000.00
11/01/50	665,000	4.000%	310,000	13,300	5 1 7,000.00
05/01/51	665,000	4.000%	325,000	13,300	351,600.00
11/01/51	340,000	4.000%	223,000	6,800	221,000.00
05/01/52	340,000	4.000%	340,000	6,800	353,600.00
Total		\$	5,940,000	\$ 3,809,140	\$ 9,749,140

#### **Community Development District**

# Non-Ad Valorem Assessments Comparison 2024-2025

Neighborhood	0&M Units	Bonds 2022 Units	Annual Maintenance Assessments			Annual Debt Assessments			Total Assessed Per Unit			
			FY 2025	FY2024	Increase/ (decrease)	FY 2025	FY2024	Increase/ (decrease)	FY 2025	FY2024	Increase/ (decrease)	
40' 50'	75 136	75 136	\$800.00 \$800.00	\$800.00 \$800.00	\$0.00 \$0.00	\$999.87 \$999.87	\$999.87 \$999.87	\$0.00 \$0.00	\$1,799.87 \$1,799.87	\$1,799.87 \$1,799.87	\$0.00 \$0.00	
Direct Bill - Unplatted	158	158	\$326.56	\$326.56	\$0.00	\$939.88	\$939.88	\$0.00	\$1,266.44	\$1,266.44	\$0.00	
Total	369	369										
40' 50' Direct Bill - Unplatted	75 136 158	75 136 158	\$60,000.00 \$108,800.00 \$51,596.63	\$60,000.00 \$108,800.00 \$51,596.63	\$0.00 \$0.00 \$0.00	\$74,990.15 \$135,982.13 \$148,500.73	\$74,990.15 \$135,982.13 \$148,500.73	\$0.00 \$0.00 \$0.00	\$134,990.15 \$244,782.13 \$200,097.36	\$134,990.15 \$244,782.13 \$200,097.36	\$0.00 \$0.00 \$0.00	
Total	369	369										
Gross Assessments Less: Discount	4.00%		\$168,800.00 \$6,752.00	\$168,800.00 \$6,752.00	\$0.00 \$0.00	\$210,972.28 \$8.438.89	\$210,972.28 \$8,438.89	\$0.00 \$0.00	\$379,772.28 \$15.190.89	\$379,772.28 \$15,190.89	\$0.00 \$0.00	
Less: Commission fees	2.00%		\$3,376.00	\$3,376.00	\$0.00	\$4,219.45	\$4,219.45	\$0.00	\$7,595.45	\$7,595.45	\$0.00	
Direct Bill - Unplatted			\$51,596.63	\$51,596.63	\$0.00	\$148,500.73	\$148,500.73	\$0.00	\$200,097.36	\$200,097.36	\$0.00	
Net Assessments			\$210,268.63	\$210,268.63	\$0.00	\$346,814.67	\$346,814.67	\$0.00	\$557,083.30	\$557,083.30	\$0.00	



# Anabelle Island CDD PROPERTY DUE DILIGENCE

\*Last Updated 4/11/2024\*

Plats within Anabelle Island CDD						
Name	Bk/Page	Date				
Anabelle Island Phases 1A and 1B	68/2	7/1/2022				

Anabelle Island Phases 1A and 1B BOOK 68/PAGE 2 (7/1/2022)						
TRACT	PARCEL#	TYPE	DEDICATED BY PLAT	CONVEYANCE BY DEED	CURRENT OWNER	
Clayton Falls	N/A	Road ROW	CDD		KB Home	
Cove					Jacksonville LLC	
Dallas Creek	N/A	Road ROW	CDD		KB Home	
Lane					Jacksonville LLC	
Eden Oaks Cove	N/A	Road ROW	CDD		KB Home	
					Jacksonville LLC	
Granite Falls	N/A	Road ROW	CDD		KB Home	
Lane					Jacksonville LLC	
Monroe Lakes	N/A	Road ROW	CDD		KB Home	
Terrace					Jacksonville LLC	
Rocky Mountain	N/A	Road ROW	CDD		KB Home	
Lane					Jacksonville LLC	
Windsor Lakes	N/A	Road ROW	CDD		KB Home	
Way					Jacksonville LLC	
Tract 29	39-05-25-010097-013-70	Stormwater/Drainage	CDD		KB Home	
					Jacksonville LLC	
Tract 30	39-05-25-010097-013-71	Stormwater/Drainage	CDD		KB Home	
					Jacksonville LLC	
Tract 31	39-05-25-010097-013-72	Stormwater/Drainage	CDD		KB Home	
					Jacksonville LLC	
Tract 32	39-05-25-010097-013-73	Stormwater/Drainage	CDD		KB Home	
					Jacksonville LLC	
Tract 33	39-05-25-010097-013-74	Stormwater/Drainage	CDD		KB Home	
					Jacksonville LLC	
Tract 34	39-05-25-010097-013-75	Stormwater/Drainage	CDD		KB Home	
					Jacksonville LLC	
Tract 35	39-05-25-010097-013-76	Stormwater/Drainage	CDD		KB Home	
					Jacksonville LLC	
Tract 36	39-05-25-010097-013-77	Stormwater/Drainage	CDD		KB Home	
					Jacksonville LLC	
Tract 37	39-05-25-010097-013-78	Stormwater/Drainage	CDD		KB Home	
					Jacksonville LLC	
Tract 38	39-05-25-010097-013-79	Stormwater/Drainage	CDD		KB Home	
					Jacksonville LLC	
Tract 39	39-05-25-010097-013-80	Stormwater/Drainage	CDD		KB Home	
					Jacksonville LLC	
Tract 52	39-05-25-010097-013-81	Conservation	CDD		KB Home	
					Jacksonville LLC	
Tract 53	39-05-25-010097-013-82	Conservation	CDD		KB Home	
- · · · · ·	22 25 25 24 22 2				Jacksonville LLC	
Tract 54	39-05-25-010097-013-83	Conservation	CDD		KB Home	
- · · · · ·	22 25 25 24 22 24 24		00.0		Jacksonville LLC	
Tract 55	39-05-25-010097-013-84	Conservation	CDD		KB Home	
Ten at FC	20.05.25.040007.042.05	Consomistis	CDD		Jacksonville LLC	
Tract 56	39-05-25-010097-013-85	Conservation	CDD		KB Home	
Tec et 57	20.05.25.040007.042.00	Consomiation	CDD		Jacksonville LLC	
Tract 57	39-05-25-010097-013-86	Conservation	CDD		KB Home	
Troct FO	20 05 25 010007 012 07	Consorration	CDD		Jacksonville LLC	
Tract 58	39-05-25-010097-013-87	Conservation	CDD		KB Home	

				Jacksonville LLC
Tract 59	39-05-25-010097-013-88	Conservation	CDD	KB Home
				Jacksonville LLC
Tract 60	39-05-25-010097-013-89	Conservation	CDD	KB Home
				Jacksonville LLC
Tract 61	39-05-25-010097-013-90	Conservation/Open	CDD	KB Home
		Space		Jacksonville LLC
Tract 62	39-05-25-010097-013-91	Conservation	CDD	KB Home
	20.05.05.040007.040.00	0 0 /	00.0	Jacksonville LLC
Tract 63	39-05-25-010097-013-92	Open Space/	CDD	KB Home
T	20.05.25.040007.042.02	Landscape	CDD	Jacksonville LLC
Tract 64	39-05-25-010097-013-93	Open Space/	CDD	KB Home Jacksonville LLC
Tract 60	20.05.25.010007.012.04	Landscape	CDD	
Tract 68	39-05-25-010097-013-94	Recreation	CDD	KB Home Jacksonville LLC
Tract 69	39-05-25-010097-013-95	Recreation	CDD	KB Home
Tract 69	39-05-25-010097-013-95	Recreation	CDD	Jacksonville LLC
Tract 71	39-05-25-010097-013-96	Recreation	CDD	KB Home
Hact /1	39-03-23-010097-013-90	Recreation	CDD	Jacksonville LLC
Tract 74	39-05-25-010097-013-97	Lift Station	Clay County	KB Home
Hact 74	39-03-23-010097-013-97	Lift Station	Clay County	Jacksonville LLC
Tract 75	39-05-25-010097-013-98	Lift Station	Clay County	KB Home
Hact 75	33 03 23 010037 013 30	Lift Station	ciay county	Jacksonville LLC
Tract 84	39-05-25-010097-013-99	Open Space/	CDD	KB Home
Hact 04	33 03 23 010037 013 33	Landscape	CDD	Jacksonville LLC
Tract 86	39-05-25-010097-014-00	Open Space/	CDD	KB Home
11460 66	33 03 23 010037 011 00	Landscape	022	Jacksonville LLC
Tract 87	39-05-25-010097-014-01	Landscape Area	CDD	KB Home
				Jacksonville LLC
Tract 88	39-05-25-010097-014-02	Landscape Area	CDD	KB Home
		·		Jacksonville LLC
Tract 89	39-05-25-010097-014-03	Landscape Area	CDD	KB Home
				Jacksonville LLC
Tract 90	39-05-25-010097-014-04	Landscape Area	CDD	KB Home
				Jacksonville LLC
Tract 91	39-05-25-010097-014-05	Landscape Area	CDD	KB Home
				Jacksonville LLC
Tract 93	39-05-25-010097-014-06	Landscape Area	CDD	KB Home
				Jacksonville LLC
Tract 94	39-05-25-010097-014-07	Landscape Area	CDD	KB Home
				Jacksonville LLC
Tract 95	39-05-25-010097-014-08	Landscape Area	CDD	KB Home
				Jacksonville LLC
Tract 96	39-05-25-010097-014-09	Landscape Area	CDD	KB Home
			<b>9</b>	Jacksonville LLC
Tract 97	39-05-25-010097-014-10	Landscape Area	CDD	KB Home
Tue -1 400	20.05.25.040007.044.44	Land	CDD	Jacksonville LLC
Tract 100	39-05-25-010097-014-11	Landscape Area	CDD	KB Home
Troot 101	20 05 25 040007 044 42	Landssans Area	CDD	Jacksonville LLC
Tract 101	39-05-25-010097-014-12	Landscape Area	CDD	KB Home Jacksonville LLC
Tract 102	20 05 25 010007 014 12	Landscano Arca	CDD	
Tract 102	39-05-25-010097-014-13	Landscape Area	CDD	KB Home Jacksonville LLC
Tract 121	39-05-25-010097-014-14	Landscape Area	CDD	KB Home
Hact 121	39-03-23-010037-014-14	Lanuscape Area	CDD	Jacksonville LLC
				Jacksonville LLC

39-05-25-010097-014-15	Future ROW	Clay County		KB Home
				Jacksonville LLC
39-05-25-010097-013-16	Future ROW	Clay County		KB Home
				Jacksonville LLC
39-05-25-010097-014-17	Recreation	CDD		KB Home
				Jacksonville LLC
39-05-25-010097-014-18	Landscape Area	CDD		KB Home
				Jacksonville LLC
39-05-25-010097-014-19	Landscape Area	CDD		KB Home
				Jacksonville LLC
39-05-25-010097-014-20	Landscape Area	CDD		KB Home
				Jacksonville LLC
39-05-25-010097-014-21	Landscape Area	CDD		KB Home
				Jacksonville LLC
N/A	Road ROW	Clay County		KB Home
				Jacksonville LLC
	EASEMENTS			
ТҮРЕ		DEDICATED BY	CONVEYANCE	CURRENT
		PLAT	BY	OWNER
			ASSIGNMENT	
Drainage Easements		CDD		
	39-05-25-010097-013-16 39-05-25-010097-014-17 39-05-25-010097-014-18 39-05-25-010097-014-19 39-05-25-010097-014-20 39-05-25-010097-014-21 N/A  TYPE	39-05-25-010097-013-16 Future ROW  39-05-25-010097-014-17 Recreation  39-05-25-010097-014-18 Landscape Area  39-05-25-010097-014-19 Landscape Area  39-05-25-010097-014-20 Landscape Area  39-05-25-010097-014-21 Landscape Area  N/A Road ROW  EASEMENTS  TYPE	39-05-25-010097-013-16   Future ROW   Clay County	39-05-25-010097-013-16

Anabelle Island Phase BOOK/PAGE (_/_/202_)						
TRACT	PARCEL#	ТҮРЕ	DEDICATED BY PLAT	CONVEYANCE BY DEED	CURRENT OWNER	
EASEMENTS						
ТҮРЕ			DEDICATED BY	CONVEYANCE BY	CURRENT	
			PLAT	ASSIGNMENT	OWNER	

CFN 9 1000001419, PB BK; 68 PG; L. Pagest/18, Resurded 7/1/2022 9:14 AM. TARA S. GREEN Clerk of Court and Comptroller, Clay County, FL Denoty Clerk IANNUCCIS

#### Anabelle Island Phases 1A and 1B

PLAT BOOK PAGE !

A REPLAT OF A PORTION OF BLOCKS 15, 16 AND 19, FLORIDA FARMERS LAND COMPANY'S SUBDIVISION, AS RECORDED IN PLAT BOOK 1, PAGE 49, OF THE PUBLIC RECORDS OF CLAY COUNTY, FLORIDA, TOGETHER WITH THAT PORTION OF ALL PLATTED ROADS LYING BETWEEN OR ADJACENT TO THE AFORESAID BLOCKS (SAID PORTION OF PLATTED ROADS VACATED AND ABANDONED ACCORDING TO OFFICIAL RECORDS BOOK 1633, PAGE 1483, OF SAID PUBLIC RECORDS), AND A PORTION OF THE MODES E. LEVY GRANT, SECTION 39, TOWNSHIP 5 SOUTH, RANGE 25 EAST, CLAY COUNTY, FLORIDA.

SHEET 1 OF 18 SHEETS

# VICINITY MAP

A PORTION OF BLOCKS IS, 18 AND 12, TORRIA FAMOUS LAND GOLDARY'S SERVICED, AS RECORDED IN FAST BOOK I PARK B, OF THE FIRMEN PECKONS OF CHAVE COMPS, TORRICA TORRITAN WITH HAT PROTHEN OF ALL FASTED BOADS LYNU BETWEEN OR ADJACON TO THE AFORESAND BLOCKS (SAM PORTION OF FASTED BOADS VACATED AND ARABORDOD ACCORDING TO OFFICIAL RECORDS (DOOK 1653, PAGE 1433, OF SAM PURILE RECORDS), AND A PORTION OF THE MOSS E. LEVY GRANT, SECTION 35, TOWNSHIP 5 SOUTH, BANCE 25 EAST, CLAY COUNTY, FORDIS, BERND GOVER PARTICLARY SECSMEDS OF SELLOWS.

VALCED AND ADARDONIO ACCORDING TO OTTOCAL RECORDS BOX 1633, PAGE 183, OF SAID PARIES RECORDS, AND A POPULA RECORDS OF THE PAGE 28 AS A COUNTY, PROBEN, BOXING A POPULA RECORDS OF THE MORTHAGE SERVICE AND TOWN THE ADARD SERVICE AND THE MORTHAGE SERVICE AND TOWN THE ADARD SERVICE AND THE MORTHAGE SERVICE AND THE MORTHAGE SERVICE AND THE MORTHAGE SERVICE AS FOLLOWS.

ECTES AT AN INTERSECTION OF THE MORTHAGE SERVICE OF COUNTY BOX BLOCK 19, FLORIDA FARMERS LAND COMPANY'S SUBJECTION, AND THE MORTHAGE SERVICE AND THE MORTHA

#### SUBDIVISION IMPROVEMENT GUARANTEE:

AS A CONDITION PRICEIDENT TO THE RECORDATION OF THE PLAT IN THE PURIOR RECORDS OF CLAY COUNTY, THORICA, ANABELE BELAND COMMENT TO PRICEIDENT INSTRUCT (THE DISTRICT) DOES THE REPORT CHARMATE TO EACH ADD CERT PERSON, THEN, COPARITIONESHIP OF COSPRIATION, THEN HERE, SUCCESSORS AND ASSORIA, WHI SHALL PURCHASE A LOT OF LUTS IN SAIP SUBDIVISION FROM SAID EDICATORIS). THAT SAID OCIDICATORIS, SHALL PURCHASE A LOT OF LUTS IN SAIP SUBDIVISION FROM ACCEPTANCE OF THE STREET AND DRAWNING IMPROVEMENTS BY AMARQUE BLAND COMMINIST UNIVERSITY OF THE THE CONTROL OF THE STREET AND DRAWNING IMPROVEMENTS BY AMARQUE BLAND COMMINIST COUNTY COMMISSIONISS OF CLAY COUNTY, LOSING A COVERNO SUBDIVISION BY EFFECT AT THE TIME OF THE THE OF THE STREET AND THE TIME OF THE STREET AND THE TIME OF THE TIME OF THE STREET AND THE TIME.

#### ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT

ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT, A LOCAL UNIT OF SPECIAL PURPOSE COVERNMENT ESTABLISHED PURSUANT TO CHAPTER 190, FLORIDA STATUTES

By 2 Front Norma: Jim Mic Derle Title Cheleman

Winese Devek Chine
Winese Sie Fills
Provi Hinner Sie Fiedler

#### NOTARY FOR ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT

STATE Florida COUNTY Dental

THE FUREDOWN INSTRUMENT WAS ADMINIMEDICED BEFORE WE BY WEARS OF 1 PHYSICAL PRESENCE OF 1 DAVINE WOTARDATION, THIS 3 DAY OF 3 DAY TO CHAPTER 180, FLORIDA STATUTES, ON BEHALF OF THE DISTRICT, [M] WHO IS PERSONALLY INIONN TO ME OR [ ] WHO HAS PRODUCED A \_\_\_\_ AS IDENTIFICATION.

NOTARY PUBLIC, STATE OF PLORIDA
PRINT HAME DAILY S. G. H. LE
COMMISSION & R. B. C. C. M. LE MY COMMISSION EXPIRES 2/17/2025

EXAMINED AND APPROVED THE 14 DAY DE JUNE AD. 2022,
BY THE BRAND OF COUNTY COMMISSIONERS OF CLAY COUNTY, FLORIDA

COUNTY COMMISSIONERS' APPROVAL

TRANS GREEN, CLAY COUNTY CLERK OF COURT AND COMPTROLLER EX OFFICIO CLERK TO THE BOARD

I HENDEY COUNTY THAT THE FLAT HAS BEEN HECORDED IN FLAT BOOK 6 6 M. PAGES ON THIS 11 DAY OF THE PUBLIC RECORDS AND TOWN THE PUBLIC RECORDS AND THE PUBLIC RECORDS AND THE PUBLIC RECORDS

MILLIAMO - MILLIAMO DE COMPTAND COMPTENDE EX COTOCO CLEER TO THE BOARD

COUNTY ENGINEER APPROVAL

DAMINED AND APPROVED THIS IS DAY OF JONE, AD 2022,
BY THE COUNTY STAFF OF CLAY COUNTY, FLORIDA.

DEPARTMENT OF ECONOMIC AND DEVELOPMENT SERVICES APPROVAL

EXAMINED AND APPROVED THIS ! DAY OF TIME A.D. 2022.

SURVEYOR'S CERTIFICATE OF REVIEW

THE LUDERSIGNED SURVEYOR MERCRY CERTIFIES THAT THEY HAVE REMEMBED THIS PLAT ON BEHALF OF CLAY COUNTY, FLORIDA, IN ACCORDANCE WITH THE REQUIREMENTS OF CHAPTER 177.06(10), FLORIDA STATUTES, AND HAS DETERMINED THAT SAID PLAT CONFORMS WITH THE REQUIREMENTS OF CHAPTER 177, FLORIDA STATUTES. THE UNDERSEASED OF NOT PREPARE THES PLAT.

THIS CERTIFICATE IS MADE AS OF THE 3TO DAY OF THATE, 2022 A.D.

SURVEYOR MAPPER
PRINT NAME GLADGE CUFTON COLYER
FLORIDA REGISTRATION NO. 1985.
3830 CROWN POINT ROAD JACKSONVILLE, FLORIDA 32257

lary & Associates

#### SURVEYOR'S CERTIFICATE

CONTAMING: 118.60 ACRES, WITHE DR LESS

KNOW ALL MEN BY THESE PRESENTS. THAT THE UNDERSIGNED, BEING CURRENTLY LICENSED AND REDSTREAD BY THE STATE OF FLORIDA, AS A PROFESSIONAL SURVEYOR AND MAPPIO, OF THE LAND'S SURVEYOR AND MAPPIO, OF THE LAND'S SURVEYED, PLATFICE, AND RESONDED, AND THAT THE PLAT COMPRESSION AND THE PLAT COMPRESSION AND THE PLA

SIGNED AND STALED THIS BEE DAY OF SUNE. 2022 AD.

MICHAEL 1 OCUCIÓN JAMENTOS AND MAPPER NO. 6788
CLARY AND ASSOCIATES
LB. NO. 3731
ASSO CROWN DOWN DOAD JACKSONVILLE, FLORIDA 32257



REVIEWS OFFICE:

CHECKED BY

GLOSURES/DATA, 550 COVER SHEET:

### Anabelle Island Phases 1A and

PLAT BOOK PAGE 2

A REPLAT OF A PORTION OF BLOCKS 15, 16 AND 19, FLORIDA FARMERS LAND COMPANY'S SUBDIVISION, AS RECORDED IN PLAT BOOK 1, PAGE 49, OF THE PUBLIC RECORDS OF CLAY COUNTY, FLORIDA, TOGETHER WITH THAT PORTION OF ALL PLATTED ROADS LYING BETWEEN OR ADJACENT TO THE AFORESAID BLOCKS (SAID PORTION OF PLATTED ROADS VACATED AND ABANDONED ACCORDING TO OFFICIAL RECORDS BOOK 1833, PAGE 1483, OF SAID PUBLIC RECORDS), AND A PORTION OF THE MOSES E LEVY GRAPH, SECTION 39, TOWNSHIP 5 SOUTH, RANGE 25 EAST, CLAY COUNTY, FLORIDA.

SHEET 2 OF 18 SHEETS

#### ADDPTION AND DEDICATION

THE IS TO CEREITY THAT KE HOME LADVISIONALE LLC, A DELAWARE LIMITED LIMINATY COMMANY, HERBHAFTER "DICDICATOR" IS THE LAWAL OWNER OF THE LANDS DESCRIBED IN THE CAPTION HERSON, KNOWN AS ANABELLE IS AND PHASES IA AND 18, NEWS GRANGE IN AND THE MANY CAUGOD THE SAME TO BE SIRRYERD AND SUBDIVIDED, WHICH SHALL HERBAFTER BE KNOWN AS ANABELLE IS AND PHASES IA AND 18, NEWS GRANGE IN ACCORDANCE WITH SAID SUBPLEY IS HERBAFTER BY AND AS A TITURE AND CORRECT PLAT OF THOSE LAWAY.

ALL UNGSTRUCTED DRAWAGE EASIMENTS, AS SHOWN HEREON ARE HEREON RESPONDED AND WHICH RESERVATION DEPICATED TO THE AVAILABLE PLANS COMMUNITY DEVELOPMENT DISTRICT, A LOCAL UNIT OF SPECIAL PROPERTY OF THE PROPERT

THE PRIMARIE EASEMENTS HEREBY SHALL PENNT THE COD AND CLAY COUNTY, AND THE SUCCESSORS AND ASSIGNS OF EACH ENTITY, TO DISCHARGE NITO SAID LANES AND FILTRATION SYSTEMS WHICH THESE EASDMENTS TRANSFEE, ALL WATER WHICH MAY FALL OR COME UPON ALL BOULEVARDS, FORMES, FORMES, COUNTY, FORES, STREETS HEREBY DEDICATED, WHETHER TO THE COD OR CLAY COUNTY, TOCKTHER WITH ALL SOLL NUTRENTS, OPENIOLS AND LALL OTHER SUBSTANCES WHICH MAY FORMED AND TRANSFER AND ADDRESS AND EXPRESS AND THE FORM AND THE SUBSTANCES AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND THE FORM AND THE SUBSTANCES AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND THE FORM AND THE SUBSTANCES AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND THE FORM AND THE ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND ADDRESS AND THE FORM AND THE ADDRESS AND ADDRES

FROM THE ACCUPANCE OF USE OF THESE DAMANGE EASIBATES BY THE COD OF CLAY COUNTY, AND THE SUCCESSORS AND ASSIGNES OF EACH ENTIFY.

CLAY COUNTY, ITS SUCCESSORS AND ASSOCIASION SHALL NOT BE LIABLE FROM REPORESHEE FOR THE INC. CREATION, OF DESTRUCTION OF WATER LEVEL CONTROL EQUIPMENT WHICH WAY BE CONSTRUCTED. OR

INSTALLED BY THE DEDICATION OF ANY OTHER PERSON WITHIN TRACTS 23 THROUGH 39 SHOWN OF THIS FLAT, BUT SHALL HAVE THE RIGHT TO MODITY THE EXISTENCE OF THE LAKES AND FLITATION SYSTEMS HAVE THE RIGHT TO MODITY THE EXISTENCE OF THE LAKES AND FLITATION SYSTEMS HAVE THE DEDICATION, AS OWNER OF THE LANDS DESCRIBED.

AND CAPTIONED HERICON, SHALL WIDEWINEY CLAY COUNTY AND SAVE, IT HARMLESS FROM ANY SUITS, ACTION, DAMAGES AND LIABILITY AND EXPENSE IN CONNECTION WITH LOSS OF LIFE, DICKLY OR FORSONIA, WARRY OR PROFESTED AMANGE OF ANY OTHER DAMANGE AND PROFESTED AND CAPTURE TO ANY PLATT RESPECT, OCCADING THE MICH.

PLAT OF ANY ACT OF ORISINGH OF THE EDICATION, AS ANY PLATT RESPECT, OCCADING THE AND CHARGES HAVE AND FLITATION SYSTEMS DESCRIBED ABOVE, OR ANY PLATT RESPECT, OCCADING THE MICH.

PLAT OF ANY ACT OF ORISINGH OF THE EDICATION, AND SHALL BE SUBJECT TO IT.

PLE LAND AND THE ASSOCIATE OF THE EDICATION AND SHALL BE SUBJECT TO IT.

PLE LAND AND THE ASSOCIATE OF THE EDICATION AND SHALL BE SUBJECT TO IT.

THE ROAD BOOTS-OF-MAY DESCRIPTED WITHE PLAT AS CLAYTON FALLS CODY, DALLS CADY, DALLS CADY, DALLS CODY, DALLS WHO ARE HOST OF DEPOSITED TO CODY, DALLS CODY, DALLS CODY, DALLS CODY, DALLS CODY, DALLS CADY, DALLS

TRACTS 29 THROUGH 39 INCLUSIVE, DESIGNATED AS STORMWATER MANAGEMENT FACILITIES & LINORSRUCTED DRAINAGE EASEMENT "SHE & UDT. SHALL REMAIN PRIVATELY DWINED AND ARE HEREBY DEDICATED TO THE COD.

THACTS SO THROUGH BO, HIGUISVE, AND THACT SO, DESIGNATED AS CONSERVATION EASEMENT, TOSCINED WITH THACT 61, DESIGNATED AS COUSERVATION EASEMENT AND OPEN SPACE. SHALL REMAIN PRIVATELY OWNED AND ARE MEMBER DECIGATED TO THE DID. TRACTS SO THROUGH 62, DIGUISVE ARE SUBJECT TO A CONSERVATION EASEMENT IN FAVOR OF THE ST. JOHNS RIVER WATER MANAGEMENT DISTRICT PURSUANT TO SECTION TO A.C. P. C. P.

TRACTS 68 THROUGH 69, INCLUSIVE, TRACT TO AND TRACT 127, DESIGNATED AS RECREATION, SHALL REMAIN PRIVATELY OWNED AND ARE HEREBY DEVICATED TO THE 000.

TRACTS 03 AND 64, TRACT 84, AND TRACT 86, DESIGNATED AS OPEN SPACE AND LANDSCARE AREAS, SHALL REMAIN PRIVATELY OWNED AND ARE HEREBY DEDICATED TO THE COD.

TRACTS OF THROUGH 91, INCLUSIVE, TRACTS 93 THROUGH 97, INCLUSIVE, TRACTS 100 THROUGH 102, INCLUSIVE, TRACT 121, TRACT 128, TRACTS 150 THROUGH 132, INCLUSIVE, DESIGNATED AS LANGSCAPE AREAS, SHALL REMAN PRIVATELY OWNER AND ARE HEREBY DESIGNATED TO THE COD.

THE ROAD RIGHT-OF-WAY DESIGNATED HI THE PLAT AS BLOCK ISLAND PARKWAY, TOCETHER WITH, TRACTS 121 AND 124, DESIGNATED AS FUTURE RIGHT OF WAY, ARE HEREBY DEDICATED TO CLAY COUNTY, ITS SUCCESSORS AND ASSOCIAS.

TITLE TO TRACTS 74 AND 75 (LIFT STATION) ARE HEREBY PIREVOCABLY AND WITHOUT RESERVATION DEDICATED IN FEE SIMPLE TO CLAY COUNTY UTILITY AUTHORITY (C.C.U.A.) AND ITS SUCCESSORS AND ASSIGNS.

ALL EXEMPTIS, FOR THE MATER AND SEWER SYSTEMS, MARKED C.C.U.A. AND SHOWN ON PLAT, ARE HEREBY INTERCOCABLY AND WITHOUT RESERVATION DEDICATED, TO CLAY COUNTY UTILITY ACTIONITY (C.C.U.A.), ITS

ALL EASEMENTS FOR THE UNDERGROUND ELECTRICAL DISTRIBUTION SYSTEM, MARKED C.E.C. AND SHOWN ON PLAT, ARE HEREBY PRIESVOCABLY AND INTRODUCT RESERVATION DEDICATED TO CLAY ELECTRIC DODDERATIVE, INC. (CLC), DEBOATOR HERBY PREVIOUGLY AND WITHOUT RESERVATION DELICATES TO CLC, ITS SUCCESSORS AND ASSONS, A NON-EXCLUSIVE EASEMENT OVER UPON AND UNDER THE ROAD RICHTS-OF-WAY DESIGNATION, MANTENANCE, AND USE OF CLC, UTUINES, TOGETHER WITH THE RIGHT OF CLC, ITS SUCCESSORS AND ASSONS, OF INDRESS AND EMPLES
TO AND ONES AND ADD ROAD PROFFED ON THIS FEATURE ON THIS FEATURE OF THE PROFILE OF THE PROFILE

DEDICATOR WEREBY IRREVOODELY AND WITHOUT RESERVATION DEDICATES TO DICULAI, ITS SUCCESSORS AND ASSONS, A HON-EXCLUSIVE EASEWANT OVER, UPON AND UNDER THE ROAD RIGHTS-OF-WAY DESICNATED ON THAS PLAT AND ALL DUTINER ROAD OF ONLY THACKS, FOR ITS ONN-EXCLUSIVE USE IN DOMAINCTION WITH THE WITH THE RIGHT OF CICILAI, ITS SUCCESSORS AND ASSIGNED OF WIDERS AND EXCESSOR AND OVER SARD ROAD BROTTS-OF-WAY DESIGNATED ON HIS PLAT.

DEDIGATOR HERBY IMPROVCABLY AND WITHOUT RESURVATION DEDICATES TO G.E.C., IT'S SUCCESSOR'S AND ASSISTS, A NON-EXQUENCE EASEMENT OVER, UPON AND UNDER THE ROAD PROTIS-OF-WAY DESIGNATED ON THIS PRAIN ALL DUTINE ROBOT OF MAY THRETS, FOR ITS SUCCESSOR'S AND ASSISTS, OF MORESS AND CORRESS AND ORSEST AND OWNER DAM PROFIS-OF WAY DESIGNATED ON HIS PARTIES AND ASSISTS, OF MORESS AND CORRESS AND COR

THE EASEMENTS DESCRIBED IN GENERAL NOTES TO THROUGH 13 HEREIN, SHALL BE IRREVOCABLY DEDICATED AS STATED THEREIN.

THE ATENT EARBHOUT AND ATENT ACCESS EAREMENT SHOWN HEREON IS HEREBY HIRENOCABLY DEDICATED TO BELLSOLTH TELECOMMUNICATIONS LLC. A GEORGIA LIMITED LIABILITY COMPANY DONG BUSINESS AS ATENT FLORIDA, ITS SUCCESSORS AND ASSIGNS.

THE ROADS, STREETS, DYAMAGE, OR OTHER COMMON FACILITIES OF THIS SUSCINISION (WITH THE EXCEPTION OF BLOCK ISLAND PATIENTS) AND TRACTS 123 AND 124 WHICH ARE HEREBY DEDICATED TO CLAY COUNTY) AME/ISLAND INTERIORS FOR PUBLIC LOS, AND THE BUARD OF COUNTY COMMISSIONERS EXPRESSLY REJECTS ANY ROAD, STREET, OR OTHER COMMON FACULTY FOR MANTENANCE BY CLAY COUNTY.

MODE OF THE FORECOIDS CHALL PROHERT CLAY COUNTY, FROM ESTABLE-HAVE A MANICONAL SERVICE TAXING UHE, MANICOPAL SERVICE BEHEVET UHE, I STORMHATER VIELTY, THAN SPRINGTON LITERY, OF ANY OTHER SPECIAL SERVICE SERVICE WITH ANY OLD SERVICE OF THE FORECOME OF THOUSE STREAM, OF THAT INCIDENCE SERVICE SE

IN WITHESS WHEREOF, RB HOME VACKSONVILLE LLC, A DELAWARE LIMITED LIABILITY DOMPANY HAS CAUSED THESE PRESENTS TO BE EXECUTED ON ITS BEHALF

PROUT Todd Holder KE HOME JACKSONVILLE LEG. A DELAWARE CIMITED LIABILITY COMPANY

www Prin Bouster Million Dianchi Print which Jim Fielier

NOTARY FOR KE HOME JACKSONVILLE LLC.

STATE Florida COUNTY: DOVEL

THE FORECOIND INSTRUMENT WAS ACKNOWLEDGED REFORE WE BY MEANS OF IMPROSCAL PRESENCE OF 1 OWNER NOTABLEARING, THIS THE DAY OF ACRO 7002, AR. 7002, A

AS DESTINATION

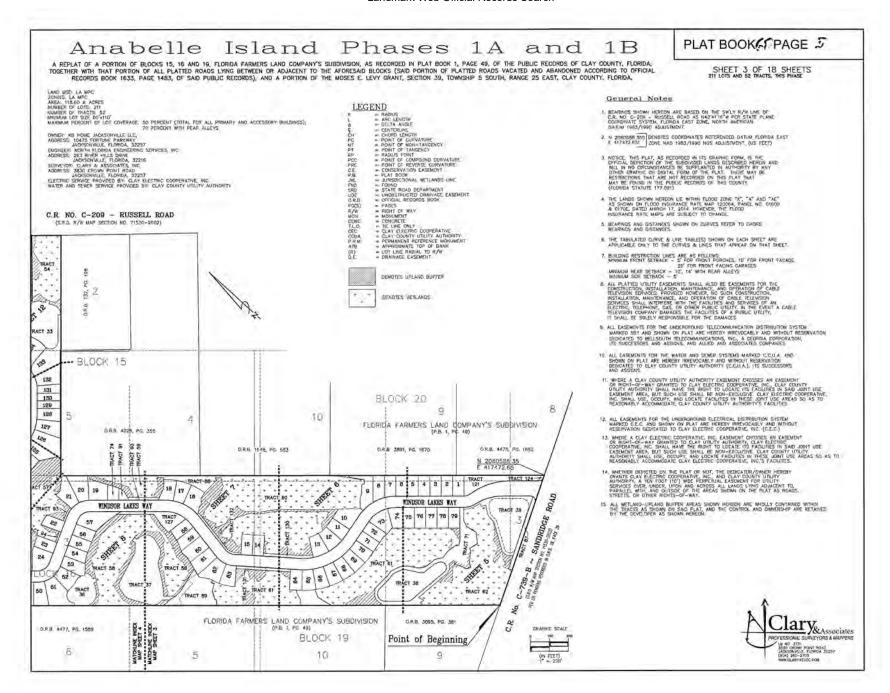
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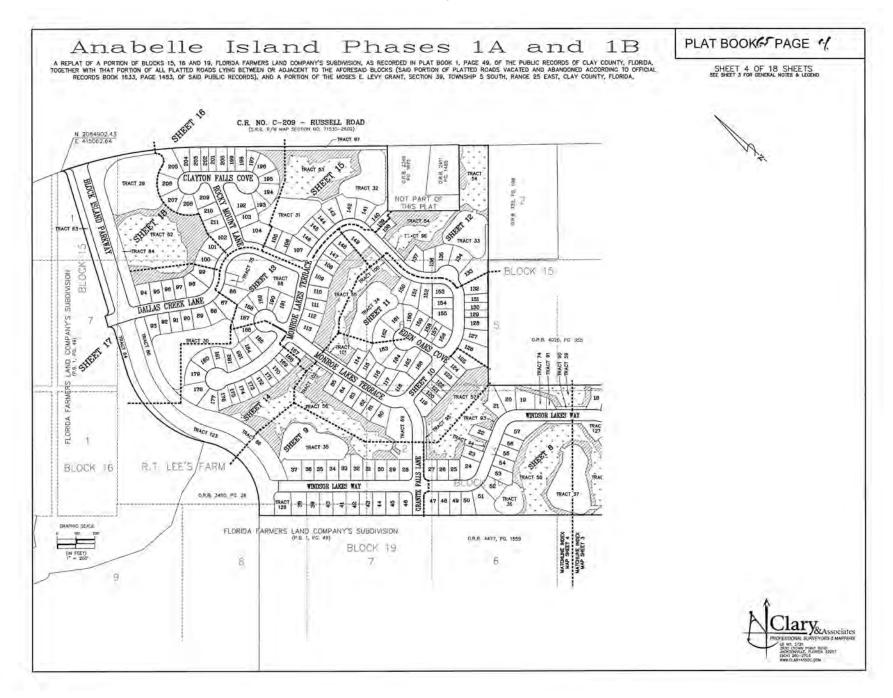
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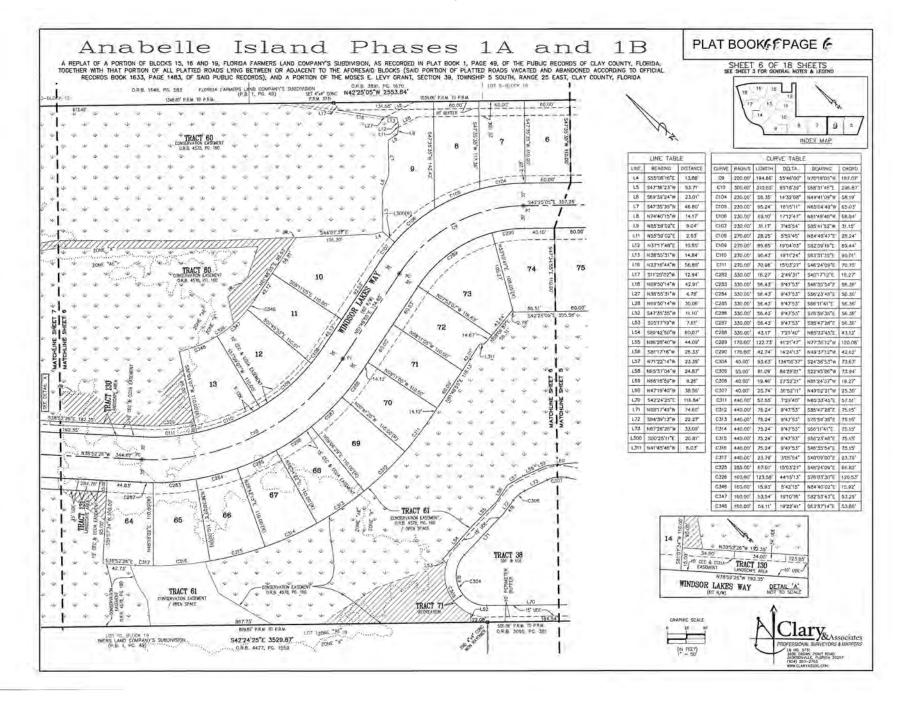
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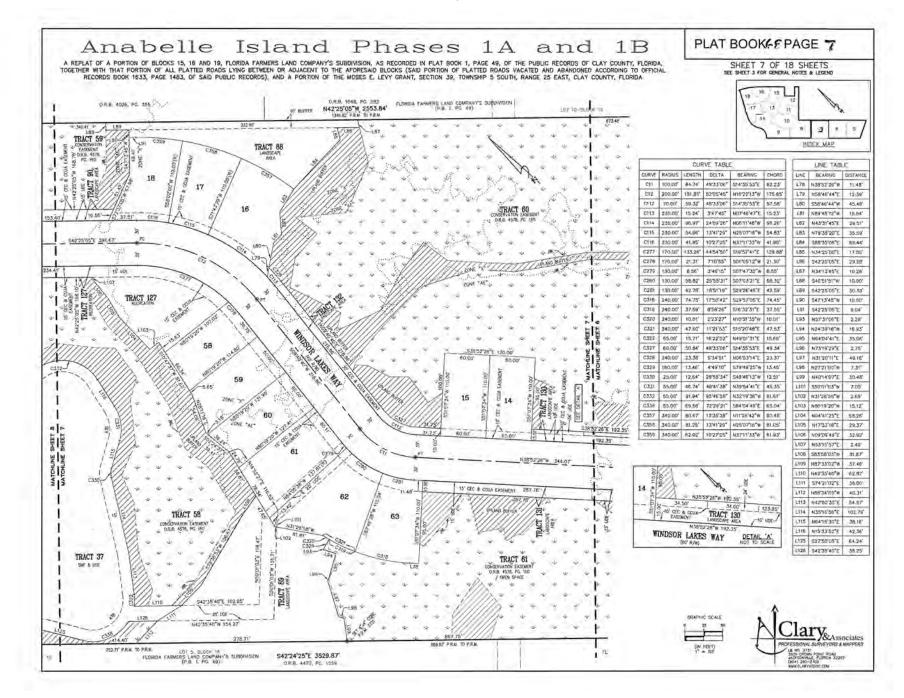


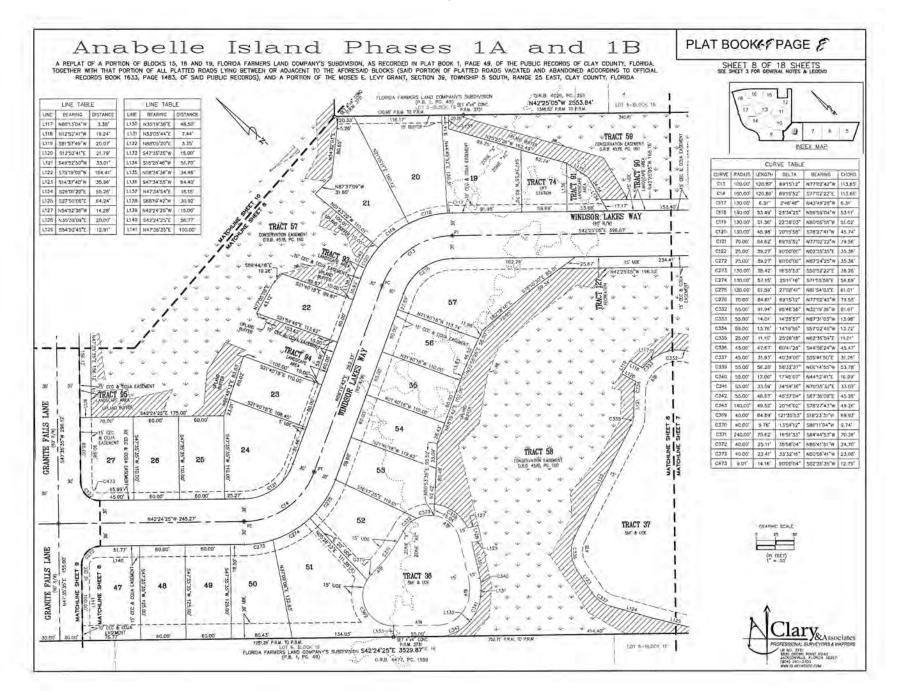


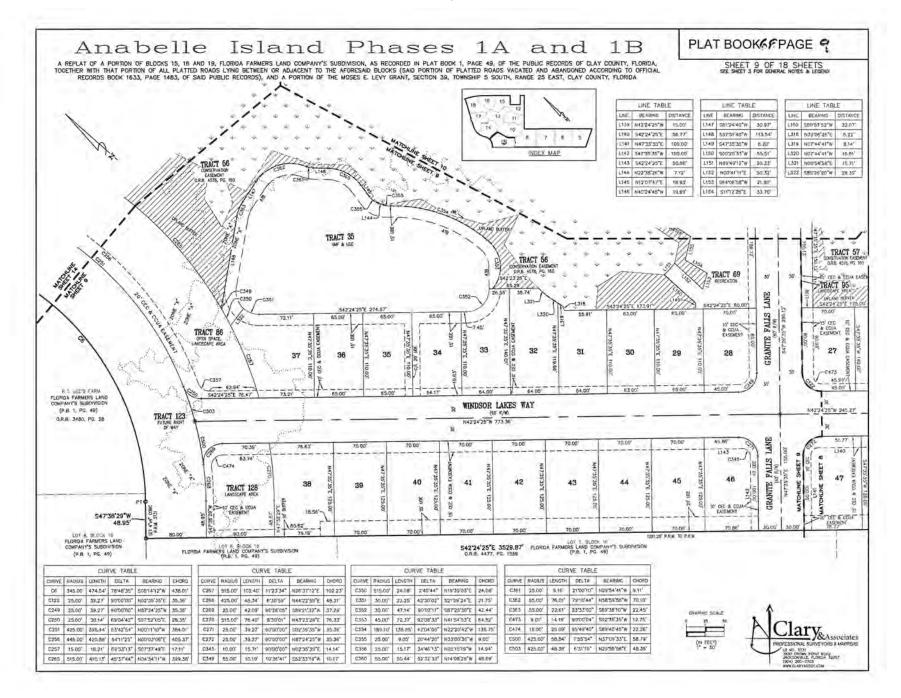


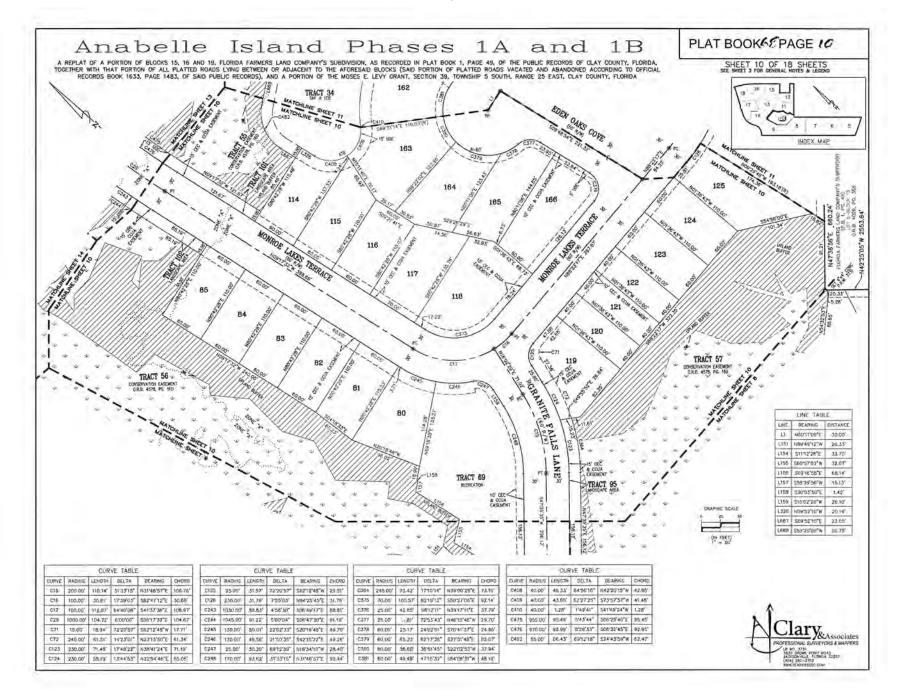
PLAT BOOK PPAGE 5 Anabelle Island Phases 1A and A REPLAT OF A PORTION OF BLOCKS 15, 16 AND 19, FLORIDA FARMERS LAND COMPANY'S SUBDIVISION, AS RECORDED IN PLAT BOOK 1, PAGE 49, OF THE PUBLIC RECORDS OF CLAY COUNTY, FLORIDA, TOCKTHER WITH JITAT PORTION OF PLATTED ROADS VACATED AND ABANDONED ACCORDING TO OFFICIAL RECORDS BOOK 1633, PAGE 1483, OF SAID PUBLIC RECORDS), AND A PORTION OF THE MOSES L LEVY GRANT, SECTION 39, TOWNSHIP 5 SOUTH, RANGE 25 EAST, CLAY COUNTY, FLORIDA SHEET 5 OF 18 SHEETS SEE SHEET 3 FOR GENERAL NOTES & LEGENCE CURVE TABLE FLORIDA FARMERS LAND COMPANY'S SUBDIVISION CURVE RADIUS LENGTH DELTA BEARING CHORD O.R.B. 4478, PG. 1652 C7 300.00' 180.18' 34'24'41" N59'37'26"W 177.46' O.R.B. 3891, PG 1670 SET A'-1" CO N42'25'05"W 2553.84" LOT ALRIVOR: 15 C8 100,00' 50,06" 34'24'41" 559'37'26"E 59,16" 1193-31.09" C)D) 354,43° 222,14° 35'54'35° N60'28'47°W 218.52° SEE DETAIL 'C' 70.00° 37.04° 30°19'07° \$61'40'13°E 38.61° TRACT 121 942'75'05"E 154.1 0103 76,00 5,00 4'05'34" \$44'27'53"E 5,00" C291 130.00' 2.82" 114'36" S43'02'24"E 2.82" 2 C292 | 130.00' | 75.26' | 3310'05" | 56014'44"E | 74.21" C293 264,35 142,78 30'56'48 N57'43'51"W 141,05' 0294 25.00° 13.21° 30°17'03° N27°16'34'W 13.06° \$42'25'05'E 147.77 25.00' 34.24' 78'27'52" N27'05'53"E 31.62" C298 45.00 76.62 97'33'82" S16'42'18"E 87.69" WINDSOR LAKES WAY 0297 25:00' 12:30' 2810'53" W17'58'47"E 12:17' C298 55.00' 30.93' 3233'04" S19'59'52"W 30.52' C299 55.00' 12.19' 12'41'50" \$42'27'19"W 12.16" 254.35 12.80 2'52'58" N71'41'36'W 12.80" 60.00 60.00 TRACT 39 G301 140.00' 80.93' 33'07'16" \$60'08'10"E 79.81' 45,00' 55,33' C303 40.00° 28.32° 40'34'15" S82'41'33"E 27.74" 40.00 19.46 2752'21" N81'24'37"W 19,27 78 79 77 75 74 C307 40.00' 25.74" 36'52'11" N49'02'21"W 25.30" C308 36,60° 26.29° 5072'51" | \$55'42'41"E | 25.46" 1972'03" N7172'55"W 10.01" C309 30.00' 10.06' 158/37/58" N17'42'16"E 58,96" C310 30.00° 65,06 G501 25.00' 31.09' 7176'08" 578'02'38'E 29.12' BEARING DISTANCE BEARING DISTANC 129 523'20'07'E 20.00' LSE N65'37'04'W 24.87' TRACT 71 L30 N66'19'48'E 159 N6616 59"W L31 S03'53'20'W 160 N6779'40"W 22.26" 38.56 L32 \$36'06'24"W 28,45 L61 N30'47'30'W L34 N22'00'52"E 38.D7 162 MASTATOW 40.85 L35 N11'05'21"W 57,33" 163 N81/00'21"W 66,01" 154 NS4'51'35"W 41,67" 136 N401214'E 62,36" L37 57172'54'E L65 S86'46'55'W 47.29 138 N27'26'01'E L65 N75'06'44"W L39 N54'45'14"E 4.98 157 94(10'45'W 18.97 L40 SE0'59'35'E LOS 563700'51"W L41 N54'52'34"E N42"25"05"W 2553.84" 45.42 160 NEC-26'43'W 2613 142 N34725'33'E 170 | 542'24'25'E 115.84 L43 SS174'00'E 0,97 L73 N67'26'26'W 33.09 124 TRACT 121/ L46 S21'01'46'E 80.03" L74 N30'36'15'W 80,93' L75 NE0149'06"W 63.24" L47 S82'58'40"E 31.93" TRACT 62 -C306 L48 N13'02'51'W L193 N6619'49'E 13.75' LAS 57851'08'E 24.32' L50 N33'02'47"W 10.40" L51 N47-35'35'E 10.73" WINDSOR LAKES WAY DETAIL 'C' Point of Beginning lary&Associates -15' UDE-6 84274725 3529.87 FLORIDA FARMERS LAND COMPANY'S SUBDIVISION ORB. 3005. PG. 381 (F.S. 1. PG. 49) INDEX: MAP



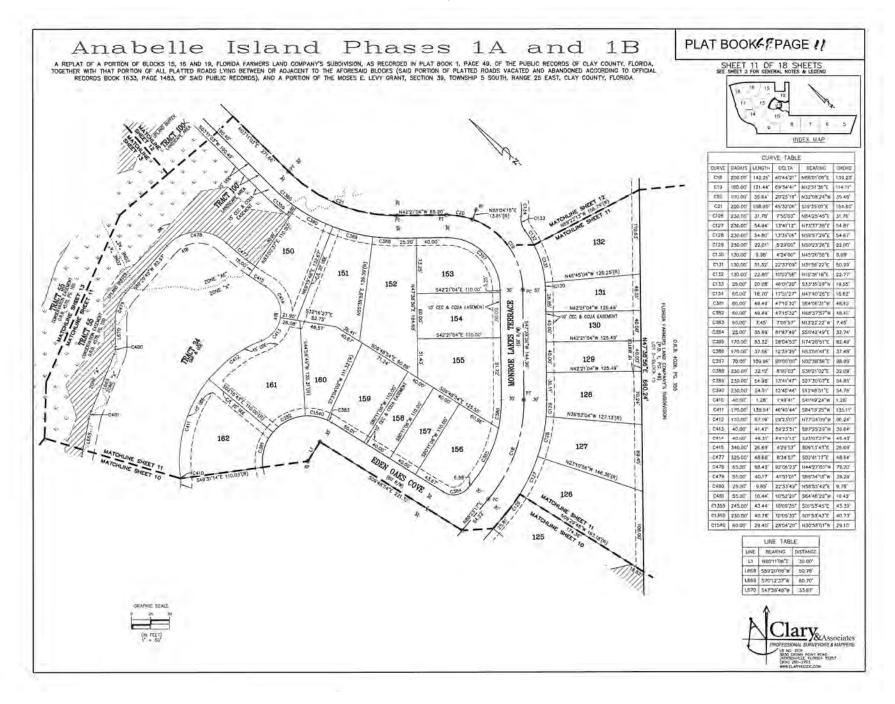


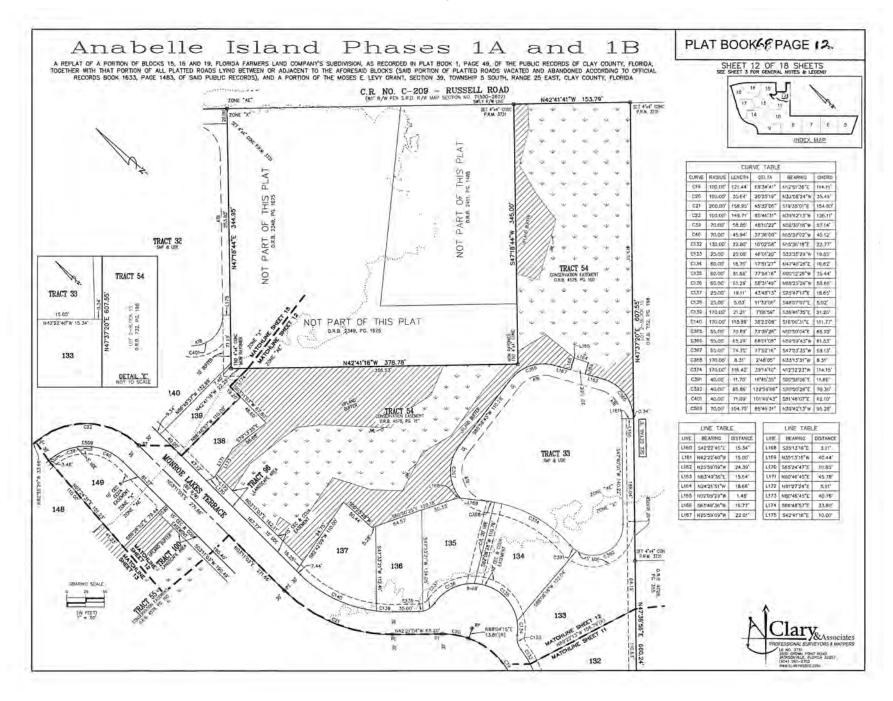


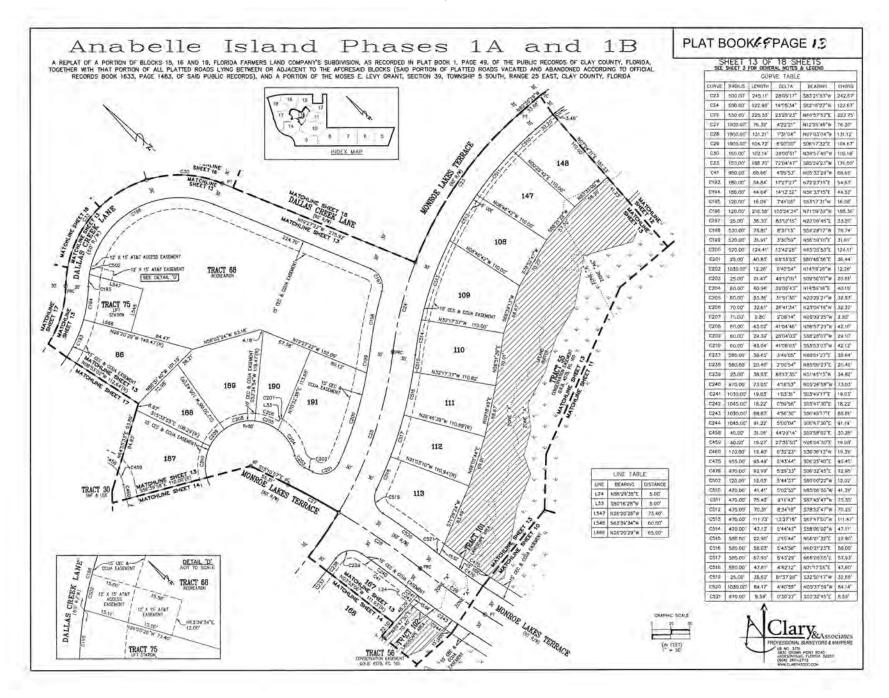


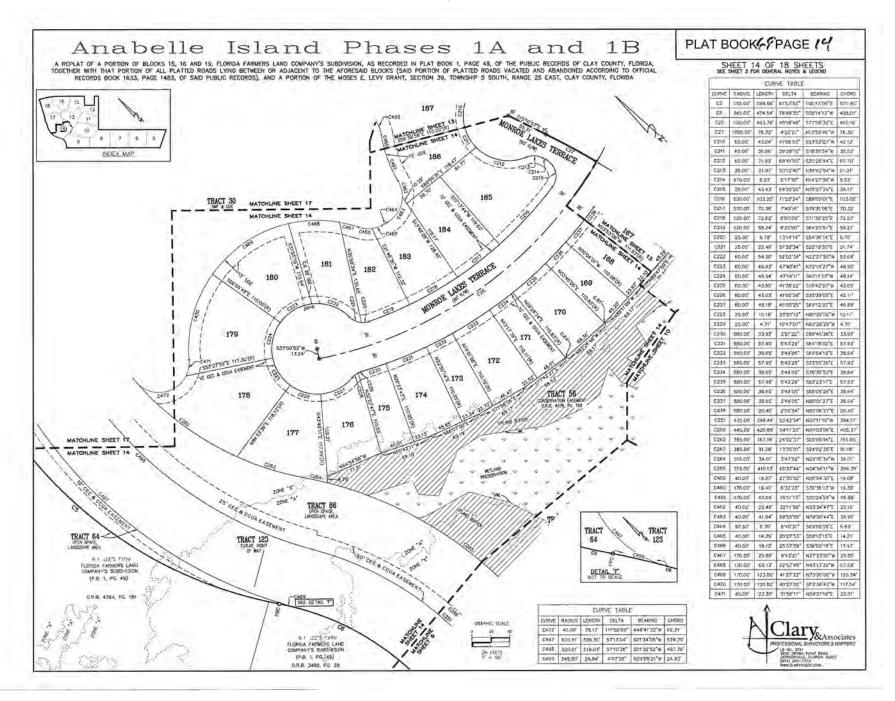


BK: 48 PG: 11







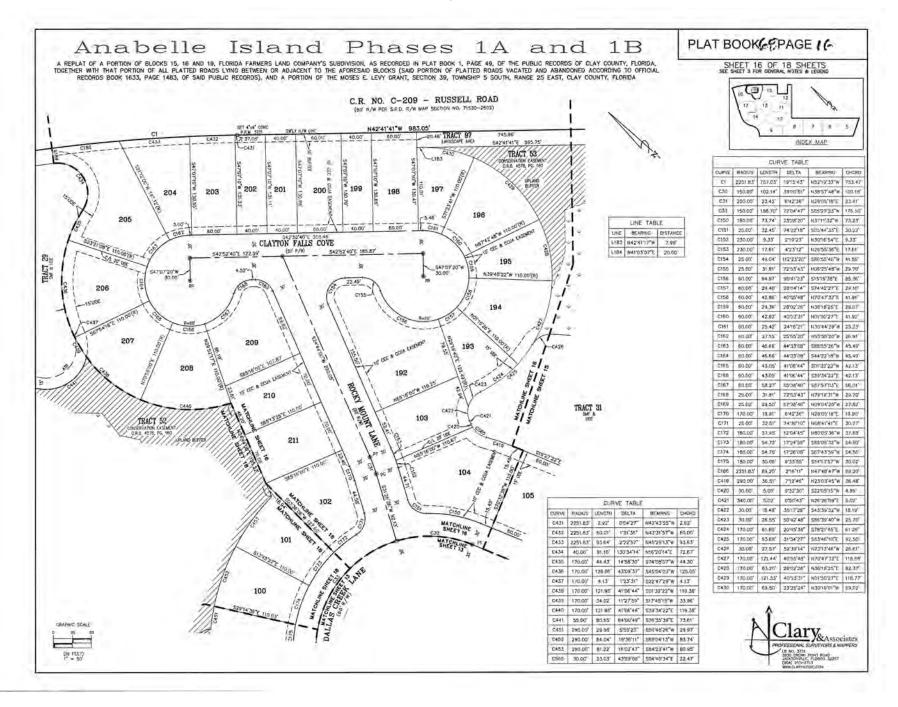


PLAT BOOK PAGE 15 Anabelle Island Phases 1A and A REPLAT OF A PORTION OF BLOCKS 15, 16 AND 19, FLORIDA FARMERS LAND COMPANY'S SUBDIVISION, AS RECORDED IN PLAT BOOK 1, PAGE 49, OF THE PUBLIC RECORDS OF CLAY COUNTY, FLORIDA, SHEET 15 OF 18 SHEETS TOGETHER WITH THAT PORTION OF ALL PLATTED ROADS LYING BETWEEN OR ADJACENT TO THE AFORESAID BLOCKS (SAID PORTION OF PLATTED ROADS VACATED AND ABANDONED ACCORDING TO OFFICIAL RECORDS BOOK 1633, PAGE 1483, OF SAID PUBLIC RECORDS), AND A PORTION OF THE AFORESAID BLOCKS (SAID PORTION OF PLATTED ROADS VACATED AND ABANDONED ACCORDING TO OFFICIAL RECORDS BOOK 1633, PAGE 1483, OF SAID PUBLIC RECORDS), AND A PORTION OF THE MOSES E. LEVY GRANT, SECTION 39, TOWNSHIP 5 SOUTH, RANGE 25 EAST, CLAY COUNTY, FLORIDA C.R. NO. C-209 - RUSSELL ROAD (BO' R/W PER S.R.D R/W MAP SECTION NO. 71530-2502) ZONE "AE" N42'41'41"W 983.05 INDEX MAP CURVE TABLE CURVE PLADIUS LENGTH DELTA C22 10(2.60" (49.71" 85'46'31" (6.59'42'13"W (35,11" C23 | 500,00° | 245,11° | 28'05'17" 583'21'53'W | 243.67" LINE TABLE C3D 150 00' 102 14' 39'00'51" N38'57'48"W 100,15" BEARING DISTANCE E141 130.00°, 26.19° | 11'32'28° N02'35'12"W 26.14" L174 586'48'57'E C142 13/260' 59.38' 2670'16" 9/21/26/35"W 58.87" L175 S42'41'16"E C143 130.00 59.54 2514'26" N47'36'57'W 59.02' L176 S31'11'19"W C144 130.00' 49.51' 21'49'19" N71'40'49'W 49.21' HO SE L177 N66'27'17'W 78.96 C145 530.00' 26.65' 2'54'03" L178 N68106'52'W 95.54 NB4/02/31"W 26-83" TRACT 32 C146 530,00' 57,93' 515'46" M68'37'26"W 57/90' 4179 N37:56'01"W 37,51 C147 530.00 57.05 615'46" SB5106"48"W 57.00" L180 N70'31'33'W 27.85' C348 530,00' 63.43' 651'25" 578'33'12"W | 63.39' L181 N37'56'01"W 60,95" L152 N37'56'01'W 137.45' C149 25.00" 37.27" 85"25"08" 562'09"57"E 33.01" C150 180,00° 73,74° 23726'20° N3171'32°W 73,23° C393 55.00' 42.37' 44'08'19" NE4'45'50"W 41.33' C394 55.00' 59.49' 61'58'40" \$62'10'40"W 56.64" C595 25.00' 35.93' 82'21'23" N72'22'01'E 32.92' C396 55.00' 78.17' 51'25'44" 572'49'51'W 71.75" C397 40.00' 45.47 65'07'28" S12'07'28'E 43.06' C396 240,00' 41.33' 952'01" N39'40'12"W 41.28" C399 240.00' 97.06' 23'10'21" H23'09'00'W 96.40' C400 40.00' 13.47' 19'17'26" \$2132'33'E (3.40' E401 40.00' 71.09' 101'49'43" CAE2 45.00' 37.78' 48'06'25" N13'52'49"W 38.68" 143 0403 30,00" 35.87" 68'30'11" NO3'40'56"W 33.77" TRACT 31 C404 30.60° 26.32° 5016°27" N55'42'23'E 25.49' E405 30.00' 9.54' 1812'52" M89'57'03'E 9,50' C406 540.00' 50.83' 4'33'01" N8313'02'W 50.81' C407 640,00' 69,96' 675'85" M88'37'26'W 69,92' C416 540.00" 44.06" 3"56"39" 5861E'22'W 44.05' CA17 30.00 29.23 55'49'28" S67'47'14"E 26.09" DA18 30.00' 10.63' 20'25'07" \$29'39'56"E 10.63" C419 200,00° 38.51° 712'46° N2373745"W 38.48" 0425 170.00' 93.66' 31'34'27" \$83'46'10"E 92.50" C426 30.00 27.57 52'38'14" N73'13'46'W. 26.61' C427 170.00' 121.44' 40'55'48" N70'47'32"E 118.88' C.R. NO. C-209 - RUSSELL ROAD (80' E/W PER S.R.D. R/W MAP SECTION NO. 71530-2602) N42'41'41"W 983.05' TRACT 97 VARIABLE WIDTH LIDE

65.61

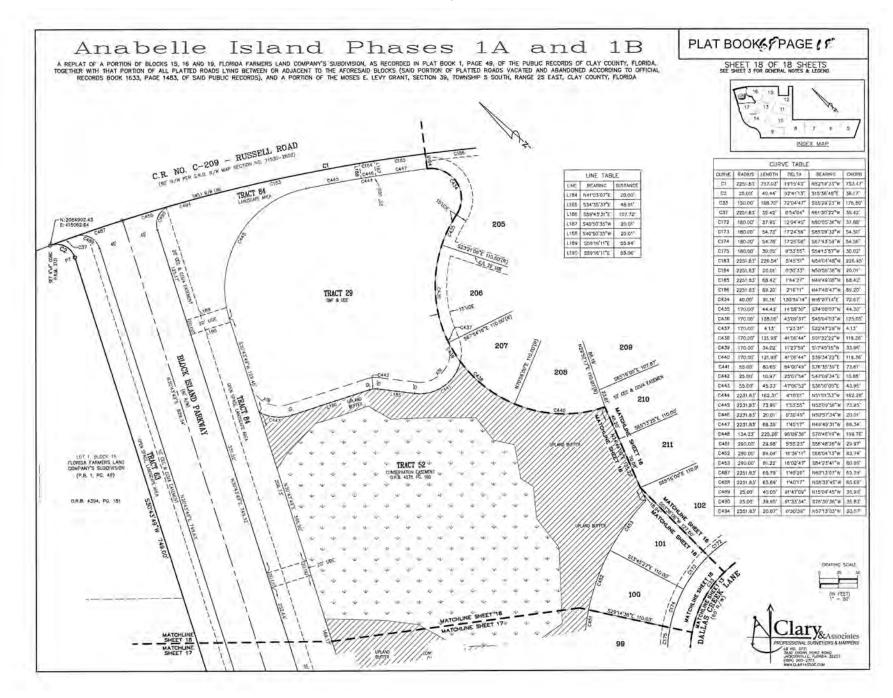
DETAIL 'B'

SAZSA'45 E 138.94' TRACT 32



PLAT BOOKGEPAGE 17 Anabelle Island Phases 1A and A REPLAT OF A PORTION OF BLOCKS 15, 16 AND 19, FLORIDA FARMERS LAND COMPANY'S SUBDIVISION, AS RECORDED IN PLAT BOOK 1, PAGE 49, OF THE PUBLIC RECORDS OF CLAY COUNTY, FLORIDA, TOGETHER WITH THAT PORTION OF ALL PLATTED ROADS LYING BETWEEN OR ADJACENT TO THE AFFORESAID BLOCKS (SAID PORTION OF PLATTED ROADS VACATED AND ABANDONED ACCORDING TO OFFICIAL RECORDS BOOK 1633, APGE 1483, OF SAID PUBLIC RECORDS), AND A PORTION OF THE MORE SEL LEVY GRANT, SECTION 39, TOWNSHIP 5 SOUTH, RANGE 25 EAST, CLAY COUNTY, FLORIDA SHEET 17 OF 18 SHEETS SEE SHEET 3 FOR GENERAL NOTES & LEGEND 100 INDEX MAP CURVE TABLE CURVE RADIUS LENGTH DELTA C3 25.00' 38.74' 88'47'19" 575'07'28"W 34.98" ISLAND 12 54 14 52 V 25.00' 39.80' 91'32'61" 514'52'32"E 35.73' 555.00' 599.56' 61'53'55" S00'13'06"E 570.85" PARKWAY C34 150.00" 207.96" 79"26"04" NB9"10"01"E 191.70" C35 1000.00' 161.65' 915'44' N55'44'49"W 161.46' 1000.00" 1.80" 0'05'11" NS(125'45"W 1 80" 180.00 30.05 9:33'55" 554'13'57'W 30.02' DALLAS CREEK LANE 120,00' 74,88' 35'45'14" N5719'36"E 75,67" C177 120.00' 91.48' 43'40'50" S72'57'22'E 89.29' 188 C175 103/2:00° 8,30° N51"20"46"W 8.30" 0'27'42" C179 1030'00, 33'88, 51243 N54"11"00"W 93.68" N545830"W 3.04" C180 1030.00° 3.04° 010'08" C189 970.00' 62.31' C190 180.00° 40,36° 12'51'10" \$57'32'32'E 40.29" 180.00' 54.84' C192 180.00" 54.84" 17'27'27" N89'50'42"E 54.63" C193 180.00' 54.84' 17'27'27" C259 385,00" 16,42" 2'26'35" \$29'30'31"W 16.42" 0260 385,00" 20.05" 2'59'02" 526'47'43"W 20.05" 0261 385,06" 121.02" 18:00'39" \$16:17'52"W 120.53" C323 970.00' 67.39' 3'58'51' N58'29'27'W 67.38' C324 970.00° 28.85° 1'42'15" N55'38'54"W 28.85" C440 1140.00' 78.16' N53'29'50'W 7816' 355'42" C450 1140.00° 8.30° 0'25'02" M5119738"W 8.30" MATCHLINE SHEET 17 CA51 290,00' 29,96' 555'23" 556'46'26"W 29,97 PLORIDA FARMERS LAND COMPANY'S SUBDIVISION MATCHLINE SHEET 14 C454 40.00' E8.52" CASS 290,00" 65.05" 1251'10" 557'32'32"E 64.92" (P.B. 1, PG, 49) C458 290.00° 81.71° 1211,304 570'03'52"E 61.59" O.R.B. 4304, PC 181 C457 40.00' 30.68' 43'56'58' 554'11'08'E 29.94" C458 40.00' 31.06' 44'29'14" S09'58'02"E 30.28' D459 40,00' 19,27' 27'35'50" 426'04'30"E 19.08' C460 170.00' 19.40' \$36'36'13"W 19.39" 6'32'23" 170,00" 47,04" 15'5175" 525'24'24"W 46,89" TRACT 123 C472 40,00' 78.17' 13156'00" N48:41'32"W 66.31" CAUT 25,06' 38,74' 88'47'11' N75'07'28'E 34,96' C492 25,00° 38 19' 87'31'31" 513'01'48"F 34.58" C495 25,007 39,80 3172'41" N14'52'32'W 35.73" C496 25.00" 40.46" 92'A6'10" 577'06'54"W 36'20" C497 400.11" 599.50" 5715'04" 501'34'05"W 574.70" C498 | 520.11 | 519.03 | 5710'36 | 501'32'52'W | 497.76' C504 1030.00° 31.20 1'44'07" N55'55'15" W 31.20" 0505 520,11 16,52 149'52" 529'15'13"W 15.52" CDGE B2D.81' 20.04' 212'27 S2712'04'W 20.04' R.Y LEE'S FARM PLORIDA FARMERS LAND COMPANY'S SUBDIVISION Clary & Associates LOT 1. BLOCK 16 FLORIDA FARMERS LAND (P.B. 1, PG. 49) COMPANY'S SUBDIVISION (P.B. 1, PG. 49) MATCHLINE SHEET MATCHLINE SHEET 14

O.N.D. 4394, PG. 101



Prepared by:

Jennifer Kilinski, Esq. **KILINSKI VAN WYK, PLLC** 517 E. College Avenue Tallahassee, Florida 32301

# LIMITED LIABILITY COMPANY AFFIDAVIT FOR DEED

STATE OF FLORIDA COUNTY OF DUVAL

- I, Jim McDade ("Affiant"), on being duly sworn, state:
- 1. I am the EVP of KB Home Jacksonville, LLC, a Delaware limited liability company, (the "Company").
- 2. There has been no dissolution of the Company resulting from transfers of interests in the Company or otherwise. The Company has never been a debtor in a bankruptcy proceeding.
- 3. On behalf of the Company, Affiant is authorized to transfer, convey, exchange, assign, mortgage or otherwise deal with or dispose of the property more particularly described on the attached Exhibit "A" (the "Property") or any interests therein.
- 4. On behalf of the Company, Affiant is authorized to execute, acknowledge and deliver instruments of any kind that are necessary, convenient or incidental to the transfer of any interest in real property owned or controlled by the Company.
- 5. On behalf of the Company, I acknowledge this affidavit may be relied upon by the Anabelle Island Community Development District (the "District") for the purpose of acquiring the Property and specifically consent to such reliance by the District.

Affiant

SWORN TO AND SUBSCRIBED before me by means of □ physical presence or □ online notarization this 1 day of May 2024 by Jim McDade, as EVP of KB Home Jacksonville, LLC, a Delaware limited liability company, on behalf of company.

Sandra Gilbert
Comm.#HH097520
Expires: Feb. 25, 2025
Bonded Thru Aaron Notan[notary seal]

Name: Personally Known 2

OR Produced Identification \_\_\_\_\_\_\_

Type of Identification

#### **EXHIBIT A**

Tracts 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 68, 69, 71, 84, 86, 87, 88, 89, 90, 91, 93, 94, 95, 96, 97, 100, 101, 102, 121, 127, 128, 130, 131, 132, and the road rights-of-way designated as Clayton Falls Cove, Dallas Creek Lane, Eden Oaks Cove, Granite Falls Lane, Monroe Lakes Terrace, Rocky Mountain Lane, and Windsor Lakes Way, all as depicted on the plat of *Anabelle Island Phases 1A and 1B*, recorded at Plat Book 68, Page 2, of the Public Records of Clay County, Florida.

#### **OWNER'S AFFIDAVIT**

#### STATE OF FLORIDA COUNTY OF DUVAL

BEFORE ME, the undersigned authority, personally appeared **Jim McDade** ("Affiant") as EVP of KB Home Jacksonville, LLC, a Delaware limited liability company (the "Company" or "Owner"), with a principal address of 10475 Fortune Parkway, Suite 100, Jacksonville, Florida 32256, who after first being duly sworn deposes and states as follows:

- 1. That Affiant knows of his own knowledge that KB Home Jacksonville, LLC is the owner of the fee simple title in and to certain lands located in Clay County, Florida described on the attached Exhibit "A".
- 2. That the above-described land together with all improvements thereon ("Property") is free and clear of all liens, taxes, encumbrances and claims of every kind, nature and description whatsoever.
- 3. Affiant knows of no facts by reason of which the title to, or possession of, the Property might be disputed or questioned, or by reason of which any claim to any part of the Property might be asserted adversely.
- 4. That there are no mechanic's or materialman's or laborer's liens against the above described Property, nor any part thereof, and that no contractor, subcontractor, laborer or materialman, engineer, land engineer, or surveyor has any lien against said Property, or any part thereof.
- 5. That within the past ninety (90) days, the Owner has not made any improvements, alterations or repairs to the above-described Property for which costs thereof remain unpaid, and that within the past ninety (90) days there have been no claims for labor or material furnished for repairing or improving the same at the instance of the Owner which remain unpaid.
- 6. That no proceedings in bankruptcy or receivership have ever been instituted by or against the Owner, nor has Owner ever made an assignment for the benefit of its creditors.
- 7. Affiant knows of no action or proceeding relating to the Property, which is now pending in any state or federal court in the United States affecting the Property, nor does Affiant know of any state or federal judgment or any federal lien of any kind or nature that now constitutes a lien or charge upon the Property.
- 8. Affiant knows of no unrecorded easements, liens, or assessments for sanitary sewers, streets, roadways, paving, other public utilities or improvements against the Property, nor are there any special assessments or taxes which are not shown as existing liens by the public records.

9. Affiant further states that he/she is familiar with the nature of an oath and with the penalties as provided by the laws of the State of Florida for falsely swearing to statements made in an instrument of this nature. Affiant further certifies that she has read the full facts set forth in this Affidavit and understands its content and context to be correct in all respects.

	•
FURTHER AFFIANT SAYETH N	IOT.
	Affiant
	Date: 5/1/24
notarization this day of May 2024 by J a Delaware limited liability company, on be me or [_] produced Sandra Gilbert Comm.#HH097520	efore me by means of physical presence or online im McDade, as EVP of KB Home Jacksonville, LLC, half of company, and who is personally known to as identification.  (Official Notary Signature)
Expires: Feb. 25, 2025 Bonded Thru Aaron Notary [notary seal]	Name:

#### **EXHIBIT A**

(Legal Description)

Tracts 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 68, 69, 71, 84, 86, 87, 88, 89, 90, 91, 93, 94, 95, 96, 97, 100, 101, 102, 121, 127, 128, 130, 131, 132, and the road rights-of-way designated as Clayton Falls Cove, Dallas Creek Lane, Eden Oaks Cove, Granite Falls Lane, Monroe Lakes Terrace, Rocky Mountain Lane, and Windsor Lakes Way, all as depicted on the plat of *Anabelle Island Phases 1A and 1B*, recorded at Plat Book 68, Page 2, of the Public Records of Clay County, Florida.

#### PREPARED BY AND RETURN TO:

Jennifer Kilinski, Esquire Kilinski | Van Wyk, PLLC 517 E. College Avenue Tallahassee, Florida 32301

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Parcel ID No. 39-05-25-010
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39-05-25-010097-013-70; \ 39-05-25-010097-013-71; \ 39-05-25-010097-013-72; \ 39-05-25-010097-013-73; \ 39-05-25-010097-013-74; \ 39-05-25-010097-013-75; \ 39-05-25-010097-013-76; \ 39-05-25-010097-013-77; \ 39-05-25-010097-013-78; \ 39-05-25-010097-013-79; \ 39-05-25-010097-013-80; \ 39-05-25-010097-013-81; \ 39-05-25-010097-013-82; \ 39-05-25-010097-013-83; \ 39-05-25-010097-013-86; \ 39-05-25-010097-013-87; \ 39-05-25-010097-013-88; \ 39-05-25-010097-013-88; \ 39-05-25-010097-013-89; \ 39-05-25-010097-013-91; \ 39-05-25-010097-013-92; \ 39-05-25-010097-013-93; \ 39-05-25-010097-013-94; \ 39-05-25-010097-013-95; \ 39-05-25-010097-014-06; \ 39-05-25-010097-014-07; \ 39-05-25-010097-014-08; \ 39-05-25-010097-014-08; \ 39-05-25-010097-014-08; \ 39-05-25-010097-014-08; \ 39-05-25-010097-014-10; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-014-12; \ 39-05-25-010097-
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#### SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED is executed as of this \_\_ day of May 2024, by **KB HOME JACKSONVILLE, LLC**, a Delaware limited liability company, with a mailing address of 10475 Fortune Parkway, Suite 100, Jacksonville, Florida 32256, (hereinafter called the "grantor"), in favor of **ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government, with a mailing address of c/o Governmental Management Service, L.L.C., 475 West Town Place, Suite 114, St. Augustine, FL 32092 (hereinafter called the "grantee").

[Wherever used herein, the terms "grantor" and "grantee" shall include the singular and plural, heirs, legal representatives, successors and assigns of individuals, and the successors and assigns of corporations, as the context requires.]

#### WITNESSETH:

That the grantor, for and in consideration of the sum of \$10.00 and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all that certain land situate in Clay County, Florida, further described at **Exhibit A** attached hereto.

Subject to restrictions, covenants, conditions and easements, of record; however, reference hereto shall not be deemed to reimpose same.

TOGETHER with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

**Note to Recorder:** This deed conveys unencumbered property to a local unit of special-purpose government for no taxable consideration. Accordingly, pursuant to Rule 12B-4.014, F.A.C., only minimal documentary stamp tax is being paid hereon.

TO HAVE AND TO HOLD, the same in fee simple forever.

AND the grantor hereby covenants with said grantee that the grantor is lawfully seized of said land in fee simple; that the grantor has good right and lawful authority to sell and convey said land; and hereby warrants the title to said land and will defend the same against the lawful claims of all persons or entities whomsoever claiming by, through or under grantor.

Grantor represents that grantor has complied with the requirements of Section 196.295, Florida Statutes.

#### GRANT OF EASEMENTS

AND FURTHER WITNESS THAT GRANTOR, for good and valuable consideration to it in hand paid by Grantee, the receipt and sufficiency whereof are hereby acknowledged, hereby further remises, releases and quit-claims to Grantee forever, the following non-exclusive, perpetual easement rights which the Grantor has, if any, as more particularly described below ("Easements"):

Those certain Drainage Easements as identified on the Plat for Anabelle Island Phase 1A and 1B, as recorded in Plat Book 68, Page 2, of the Public Records of Clay County, Florida.

And with respect to the foregoing, the rights of ingress and egress over, across, upon, and through the Easement Areas, as well as rights of installing, constructing, operating, maintaining, repairing and replacing utilities, stormwater, landscaping, irrigation, wetland and/or other District improvements that comprise the District's capital improvement plan.

TO HAVE AND TO HOLD the same forever, subject to taxes for the year hereof and subsequent years, as applicable, and all easements, restrictions, reservations, conditions, covenants, limitations and agreements of record. This reference to such matters of record shall not operate to re-impose the same. Grantor agrees and covenants that it has not and shall not grant or exercise any rights that are materially inconsistent with, or which materially interfere with, the rights herein granted to the District.

[Signature pages follow]

IN WITNESS WHEREOF, the Parties have caused this Special Warranty Deed to be executed as of the day and year first written above.

Signed, sealed and delivered

in the presence of:

**GRANTOR:** 

KB HOME JACKSONVILLE, LLC

a Delaware limited liability company

alexie Yashd	
Print Name: HICKIS Yaakob	Jim McDade, EVP
Address:	
10475 Fortune Parkway, Suite 100	Address:
Jacksonville, Florida 32256	10475 Fortune Parkway, Suite 100 Jacksonville, Florida 32256
Print Name: Kelly Watthew Address:	Suckson vine, 1 fortal 32236
10475 Fortune Parkway, Suite 100	
Jacksonville, Florida 32256	
· · · · · · · · · · · · · · · · · · ·	
STATE OF FLORIDA	
COUNTY OF DUVAL	
	fore me by means of □ physical presence or □ online im McDade, as EVP of KB Home Jacksonville, LLC, a f company.
	(Atto)
Sandra Gilbert	3000
Comm #HH119/520	(Official Notary Signature)
==: ( 12) :== Euniros: Feb 25, 2020	Name:
Bonded Inru Aaron Notary	Personally Known
motary seal]	OR Produced Identification
	Type of Identification

#### **ACCEPTANCE BY GRANTEE**

By execution of this Special Warranty Deed, Grantee does hereby accept this conveyance, subject to the foregoing covenants, conditions, and restrictions, and agrees that it and the Property are subject to all matters hereinabove set forth. Grantee further agrees to comply with all terms, covenants, conditions, and restrictions provided in this Special Warranty Deed.

Dated this 2 day of May 2024.

Signed, sealed and delivered in the presence of:

Witnesses:

Name: Pir Prevett

Address:

10475 Fortune Parkway, Suite 100 Jacksonville, Florida 32256

10475 Fortune Parkway, Suite 100

Jacksonville, Florida 32256

ANABELL ISLAND COMMUNITY
DEVELOPMENT DISTRICT, a local unit of special-purpose government established under Chapter 190 of the Florida Statutes

By:

Derek Citino

Vice Chairman, Board of Supervisors

Address:

10475 Fortune Parkway, Suite 100 Jacksonville, Florida 32256

STATE OF FLORIDA COUNTY OF DUVAL

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this 2 day of May 2024, by Derek Citino, as Vice Chairman of the Board of Supervisors of the Anabella Island Community Development District.

Joelle McDermott Comm.: HH 516364 Expires: Aug. 6, 2028 Notary Public - State of Florida

[notary seal]

(Official Notary Signature)

Name: JOUL Milbernist

Personally Known OR Produced Identification

Type of Identification \_

#### **EXHIBIT A**

Tracts 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 68, 69, 71, 84, 86, 87, 88, 89, 90, 91, 93, 94, 95, 96, 97, 100, 101, 102, 121, 127, 128, 130, 131, 132, and the road rights-of-way designated as Clayton Falls Cove, Dallas Creek Lane, Eden Oaks Cove, Granite Falls Lane, Monroe Lakes Terrace, Rocky Mountain Lane, and Windsor Lakes Way, all as depicted on the plat of *Anabelle Island Phases 1A and 1B*, recorded at Plat Book 68, Page 2, of the Public Records of Clay County, Florida.

#### BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that **KB Home Jacksonville, LLC**, a Delaware limited liability company, whose address is 10475 Fortune Parkway, Suite 100, Jacksonville, Florida 32256 ("SELLER"), and in consideration of the sum of Ten Dollars (\$10.00) and other valuable consideration which may include reimbursement for actual costs paid pursuant to that certain *Acquisition Agreement* entered into between the Parties, to it paid by **Anabelle Island Community Development District**, a local unit of special-purpose government organized under Chapter 190, Florida Statutes, whose address is c/o Governmental Management Service, L.L.C., 475 West Town Place, Suite 114, St. Augustine, FL 32092 ("BUYER" and with the SELLER, the "Parties"), the receipt and sufficiency of which are hereby acknowledged, has granted, bargained, sold, transferred and delivered to the BUYER, its successors, heirs, executors, administrators and assigns forever, the improvements ("IMPROVEMENTS") identified in Exhibit A attached hereto and incorporated herein by reference, to have and to hold the same unto the BUYER, its executors, administrators and assigns forever.

SELLER hereby covenants with BUYER, its successors and assigns, that (i) SELLER is the lawful owner of the IMPROVEMENTS, (ii) the IMPROVEMENTS are free from all encumbrances, (iii) SELLER is unaware of any liens or encumbrances and covenants to timely address any such liens or encumbrances if and when filed, (iv) SELLER has good right to sell the IMPROVEMENTS, and (v) the SELLER will warrant and defend the sale of the IMPROVEMENTS hereby made unto the BUYER, its successors and assigns, against the lawful claims and demands of all persons whosoever.

SELLER represents that, without independent investigation, it has no knowledge of any defects in the IMPROVEMENTS, and hereby assigns, transfers and conveys to the BUYER any and all rights against any and all firms or entities which may have caused any defects. SELLER further confirms that this Bill of Sale includes the conveyance to the BUYER of all right, title, interest, and benefit of SELLER, if any, in, to and under any and all contracts, guaranties, affidavits, warranties, bonds, insurance rights, indemnification, defense and hold harmless rights, enforcement rights, claims, lien waivers, and other rights of any kind, given heretofore and with respect to the creation of the IMPROVEMENTS.

By execution of this document, the SELLER affirmatively represents that it has the contractual right, consent and lawful authority of any and all forms to take this action in this document and in this form. Nothing herein shall be construed as a waiver of BUYER's limitations on liability provided in Section 768.28, *Florida Statutes*.

[THIS SPACE INTENTIONALLY LEFT BLANK]

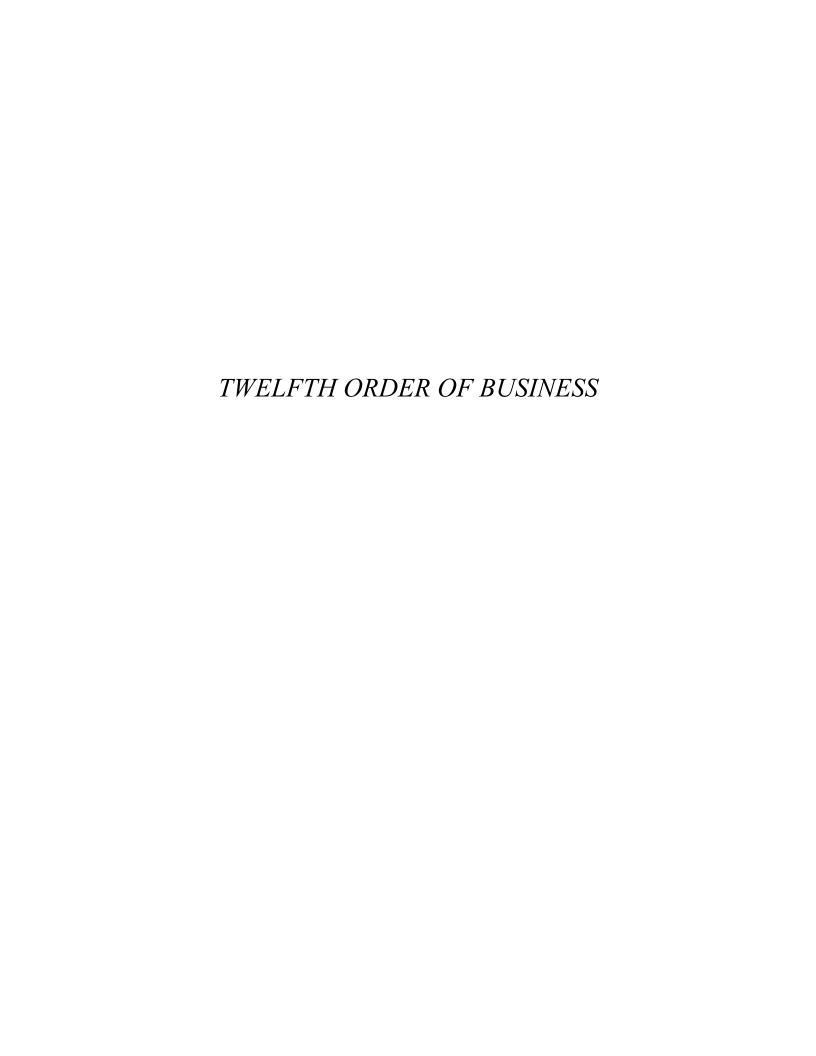
IN WITNESS WHEREOF, Grantor has caused these presents to be executed on the day and year first above written.

WITNESSES:	KB HOME JACKSONVILLE, LLC, a Delaware limited liability company,
Witness Signature Printed name: Monea	Jim McDade, EVP
Witness Signature Printed name: Yagada Szarck	
STATE OF FLORIDA COUNTY OF DUVAL	
The foregoing instrument was acknowledge □ online notarization this day of May 2024, b LLC, a Delaware limited liability company, on beh	
Sandra Gilbert  Acomm. #HH097520  Expires: Feb. 25, 2025  Bonded Thru Aaron Notary	Signature of Notary Public  Name of Notary Public  (Typed, Printed or Stamped)
Personally Known OR Produced Ident	ification

# EXHIBIT A Improvements

All (i) water and wastewater systems, lines, pipes, valves, pumps, laterals, force mains, tees, bends, joints, lift stations, facilities and equipment; (ii) signage, fencing, and entranceway improvements; (iii) irrigation systems, including but not limited to, wells, pumps, lines, valves, fittings, spray heads and related equipment; and (iv) plants, trees, shrubbery and other landscaping and associated lighting, located within or upon:

Tracts 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 68, 69, 71, 84, 86, 87, 88, 89, 90, 91, 93, 94, 95, 96, 97, 100, 101, 102, 121, 127, 128, 130, 131, 132, and the road rights-of-way designated as Clayton Falls Cove, Dallas Creek Lane, Eden Oaks Cove, Granite Falls Lane, Monroe Lakes Terrace, Rocky Mountain Lane, and Windsor Lakes Way, all as depicted on the plat of *Anabelle Island Phases 1A and 1B*, recorded at Plat Book 68, Page 2, of the Public Records of Clay County, Florida.



A.



#### **MEMORANDUM**

To: Board of Supervisors

From: Kilinski | Van Wyk PLLC

Date: January 5, 2024

Re: Updates and Reminders: Ethics Training for Special District Supervisors and Form 1

As a follow up to our communication in July of 2023, the purpose of this memorandum is to remind our clients of new ethics training requirements applicable to Special District Supervisors. This requirement is the result of changes to Section 112.3142, *Florida Statutes*, which were passed during the 2023 Legislative Session. **The new requirements will apply in 2024**.

#### What is required and when is the deadline?

Supervisors will be required to complete four (4) hours of training each calendar year. For those Supervisors seated on or before March 31, 2024, the four hours of training must be completed by December 31, 2024. For new Supervisors seated after March 31, 2024, training must be completed by December 31, 2025. The training must address, at a minimum, Article II of the State Constitution, the Code of Ethics for Public Officers and Employees, and Florida's public records and open meetings laws. It may be completed by taking a continuing legal education class or other continuing professional education class, seminar, or presentation, if the required information is covered. Compliance will be reported on Form 1 each year.

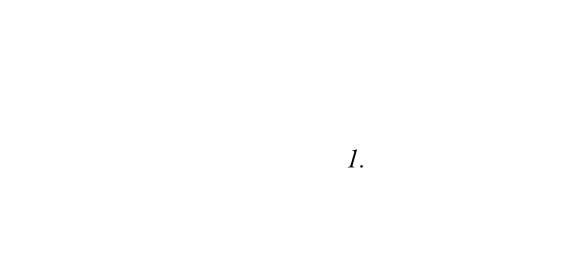
#### Where can I find training materials?

The Florida Commission on Ethics has provided links to on-demand courses on their Ethics Training web page: <a href="https://ethics.state.fl.us/Training/Training.aspx">https://ethics.state.fl.us/Training/Training.aspx</a>. There are also many courses – both free and for a charge – available online and in-person. Kilinski | Van Wyk will be offering customized training sessions for existing clients upon request. If you have questions about whether a particular course meets the requirements, or if you would like to request a customized training session, please consult your Kilinski | Van Wyk attorney. There may also be the ability to include training within your existing Board meeting schedule.

#### Form 1 Submittal Changes.

Beginning January 1, 2024, Form 1 will no longer be filed with your local Supervisor of Elections office. Instead, all Form 1s will be filed electronically with the Commission on Ethics. Please see detailed directions on filing here: <a href="https://ethics.state.fl.us/">https://ethics.state.fl.us/</a>. Please note that Special District Supervisors are not required to file Form 6.

*C*.





# Chris H. Chambless

# Supervisor of Elections Clay County, Florida

April 15, 2024

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

Dear Ms. Giles:

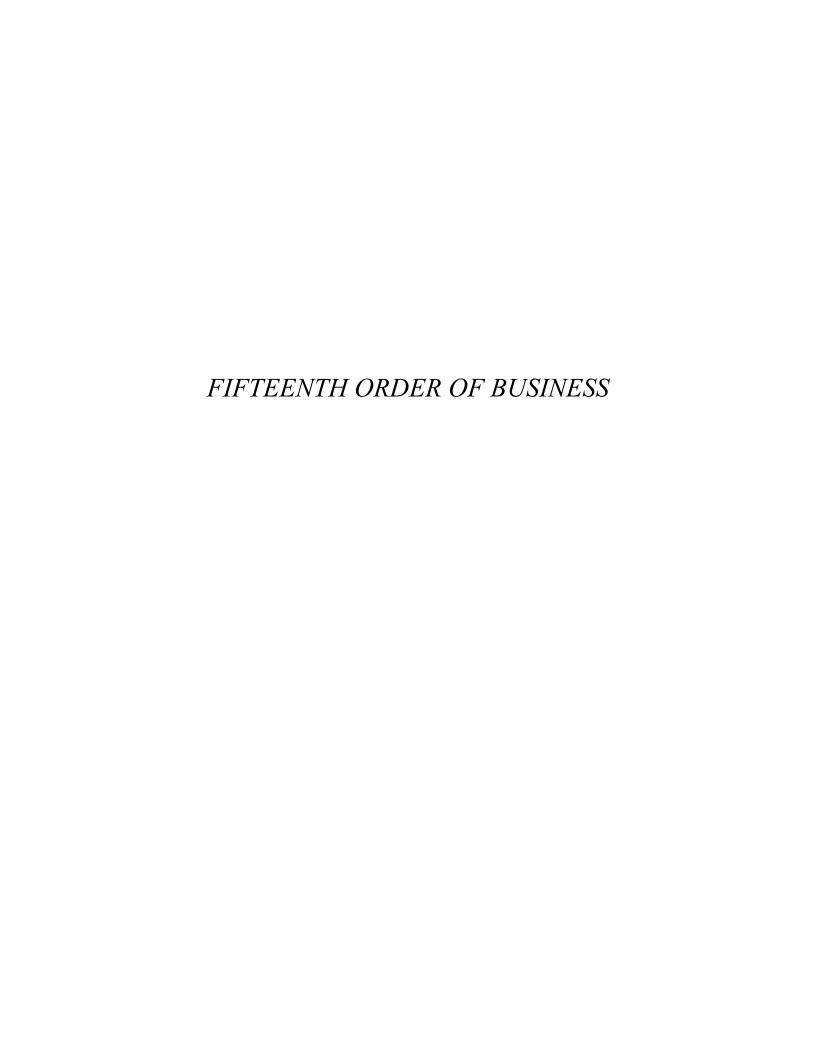
I have queried the number of eligible voters residing within the Anabelle Island Community Development District as of April 15, 2024. At this time, there are 122 registered voters residing within the district.

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 <a href="mailto:Lynn.Gaver@ClayElections.gov">Lynn.Gaver@ClayElections.gov</a>.

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



**Community Development District** 

Funding Request # 21

September 26, 2023

	PAYEE	GE	NERAL FUND FY23
1	Governmental Management Services Inv # 36 - Management Fees - September 2023	\$	4,626.88
2	Kilinski Van Wyk, PPLC	Ψ	1,020.00
3	Inv # 7332 - General Counsel - August 2023  US Bank	\$	3,814.01
3	Inv #7058549 - Custody Agreement Genral Account Fee -8/12/23	\$	1,500.00
4	<b>Clay Today</b> Inv # 2023-258486 - BOS Meeting Dates FY23-24 - 8/30/2023	\$	63.00
	TOTAL	\$	10,003.89

Please make check payable to:

**Anabelle Island CDD** 

475 W Town Place Suite 114 Saint Augustine, FL 32092

Signature:

Jim MDadu

FAECA24AFB33435...
Chairman/Vice Chairman

DocuSigned by:

Mariu Gius

Assessedue Del 1474...
Secretary/Asst. Secretary

### Governmental Management Services, LLC

1001 Bradford Way Kingston, TN 37763

### Invoice

Invoice #: 36

Invoice Date: 9/1/23 Due Date: 9/1/23

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 - September 2023 Website Administration - September 2023 Information Technology - September 2023 Dissemination Agent Services - September 2023 Office Supplies Postage Copies	garin sanaga eta Ugarin tarihiga eta b	3,937.50 100.00 150.00 291.67 0.12 11.69 135.90	3,937.50 100.00 150.00 291.67 0.12 11.69 135.90
SEP OS 2023			

Total	\$4,626.88
Payments/Credits	\$0.00
Balance Due	\$4,626.88

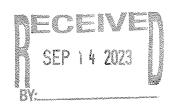


**INVOICE** 

Invoice # 7332 Date: 09/12/2023 Due On: 10/12/2023

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

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



#### **AICDD-01 General**

### **Anabelle Island - General Counsel**

Туре	Professional	Date	Notes	Quantity	<b>Rat</b> e	Total
Service	JK	08/03/2023	Review TA; confer re: bond/budget documents	0.20	\$315.00	\$63.00
Service	JK	08/04/2023	Confer re: future phase deliverable requirements and options for same; review historical documentation	0.40	\$315.00	\$126.00
Service	ММ	08/04/2023	Review of draft budget and funding resolutions for final agenda.	0.30	\$300.00	\$90.00
Service	JK	08/07/2023	Confer re: plat/ROW access options	0.20	\$315.00	\$63.00
Service	JK	08/08/2023	Review plat and options for same; begin draft letter	0.40	\$315.00	\$126.00
Service	ММ	08/08/2023	Review of correspondence regarding responsibility for future installation of irrigation and landscape improvements for tracts adjacent to Block Island Pkwy; Review of legal description and mapping of district boundary and relevant plat; Analysis to JK regarding same.	1.30	\$300.00	\$390.00
Service	ММ	08/10/2023	Prepare letter re: public nature of roadways within phases 1A, 1B and 2.	0.70	\$300.00	\$210.00
Service	JK	08/10/2023	Prepare/revise letter re: public roadways and transmit same	0.30	\$315.00	\$94.50
Service	JK	08/15/2023	Prepare for and attend Board meeting; follow up for same	5.50	\$315.00	\$1,732.50

Invoice # 7332 - 09/12/2023

	AL	Rental Car Expenses: Travel JK	1.00	,	\$160.40
Expense		Gas: Travel JK	1.00	\$36.02	\$36.02
Expense	AL	 Meals: Travel JK	1.00	\$32.59	\$32.59
Service	MEC	Review meeting agenda and draft landscape services agreement. Confirm public records custodian with district manager.	2.30	\$300.00	\$690.00

Total \$3,814.01

### **Detailed Statement of Account**

#### **Current Invoice**

Invoice Num	ber Due On	Amount Due	Payments Received I	Balance Due
7332	10/12/2023	\$3,814.01	\$0.00	\$3,814.01
			Outstanding Balance	\$3,814.01
			Total Amount Outstanding	\$3,814.01

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

Please pay within 30 days.



Corporate Trust Services EP-MN-WN3L 60 Livingston Ave. St. Paul, MN 55107 Invoice Number: Account Number: Invoice Date: Direct Inquiries To: Phone: 7058549 269645000 09/12/2023 Scott Schuhle 954-938-2476

ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT ATTN JAMES PERRY 475 WEST TOWN PLACE, SUITE 114 ST. AUGUSTINE FL 32092

ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT CUSTODY AGREEMENT DATED 08 28 2023 GENERAL ACCOUNT

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

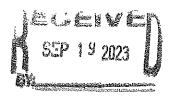
STATEMENT SUMMARY

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

TOTAL AMOUNT DUE

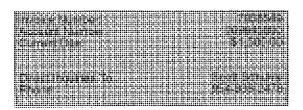
\$1,500.00

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 CUSTODY AGREEMENT DATED 08 28 2023 GENERAL ACCOUNT



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





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

Invoice Number: Invoice Date: Account Number: Direct Inquiries To: Phone:

7058549 09/12/2023 269645000 Scott Schuhle 954-938-2476

ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT CUSTODY AGREEMENT DATED 08 28 2023 GENERAL ACCOUNT

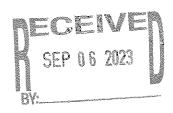
Accounts Included 269645000 In This Relationship:

Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
01010 Acceptance Fee	500,00	1.00		\$500.00
Subtotal Acceptance Fees				\$500.00
04050 Custodian	1,00	1,000.00	100.00%	\$1,000.00
Subtotal Administration Fees - In Adva	nce 09/01/2023 - 08/31/2024	1		\$1,000.00
TOTAL AMOUNT DUE				\$1,500.00





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



#### INVOICE

Invoice Number: 2023-258486 Invoice Date: 8/30/2023

Due Date: 9/30/2023

Advertiser
Anabelle Island CDD c/o GMS LLC

Customer ID 21005

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

Involce Notes	PO#	Pub,	Issue		AdTitle	Ad Size	Color	Ad Inch	Net
Legal # 81572	Board of Supervisors Meeting Dates Fiscal Year 2023-2024	CT - Clay Today	Aug 31	2023		Column Inch	Black & White	6.3000	\$63,00
									\$63.00

	\$63.00
Total:	\$63.00
Intat:	

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@claytodayonfine.com. Thank you for your business.



### **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 advectisement

Being a Anabelle Island CDD, Board of Supervisors Meeting Dates

In the matter of Fiscal Year 2023-2024

LEGAL: 81572

Was published in said newspaper in the issues: 8/31/2023

Affiant Further says that said "Clay Today" is a newspaper published at Fleming Island, in said Clay County, Morida, 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 08/31/2023

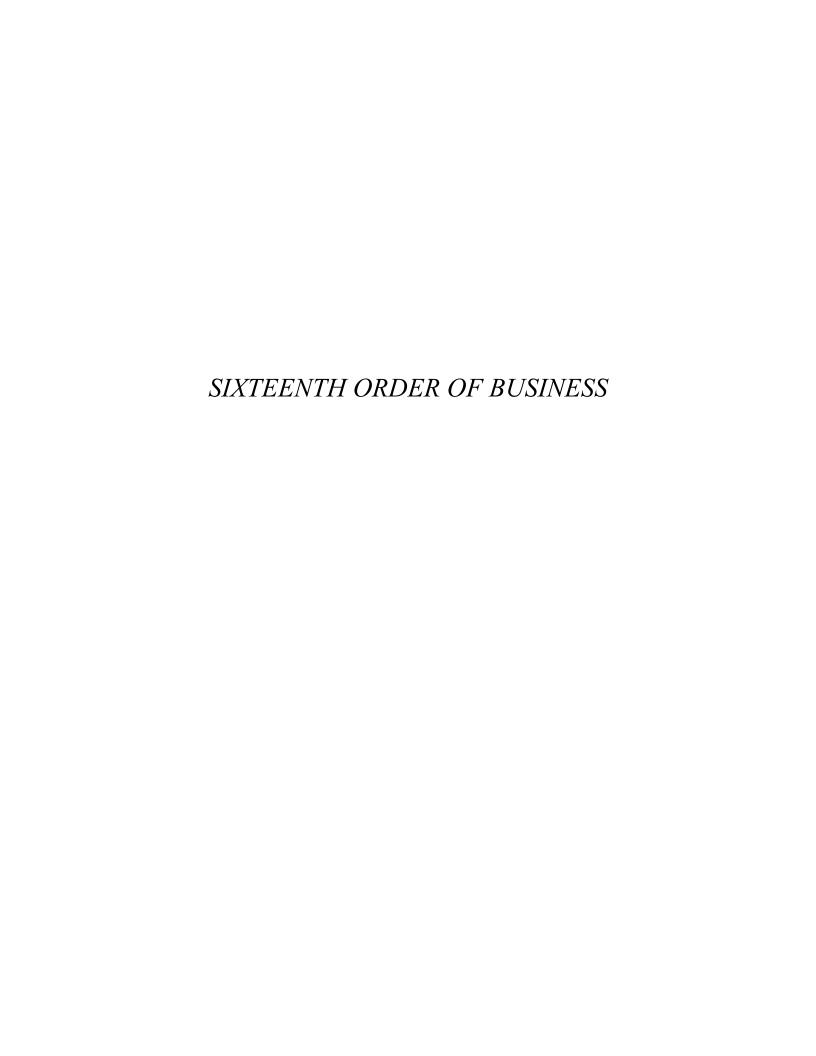
NOTARY PUBLIC, STATE OF FLORIDA

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 2023-2024

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 32:055 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
Agril 9, 2024
May 14, 2024
June 11, 2024
August 13, 2024
September 10, 2024
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 are open to from Governmental Management Services — North Florida, LLC, 476 West Town Place, Sulle 114, St. Augustine, Florida 32:082 or by calling 904-940-5850.
There may be occasions when one or more Supervisors or staff will participate by telephone. Fursuant 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 Oifice at (877) 276-0898 at least 48 hours prior to the meeting, If you are hearing or speech impaired, please contact the Florida Relay Service by disting 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), for all in contacting the District Office. A person who decides to appeal any decision made 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 verbalim record of the proceedings and that accordingly the person may need to ensure that a verbalim record of the proceedings and hat accordingly the person may need to ensure that a verbalim record of the proceedings and balance Giles.

Manage Gree District Manager Legal 81572 Published 8/31/2023 in Clay County's ClayToday newspaper



Community Development District

Unaudited Financial Reporting April 30, 2024



#### **Community Development District**

#### Combined Balance Sheet April 30, 2024

	General Fund	D	ebt Service Fund	Сар	Capital Project Fund		Totals ernmental Funds
Assets:							
Cash:							
Operating Account	\$ 54,560	\$	-	\$	-	\$	54,560
Investments:							
Custody	58,907		-		-		58,907
<u>Series 2022</u>							
Reserve	-		173,408		-		173,408
Revenue	-		326,195		-		326,195
Construction	-		-		26,383		26,383
Prepaid Expenses	1,563		-		-		1,563
Deposits	250		-		-		250
Total Assets	\$ 115,279	\$	499,602	\$	26,383	\$	641,264
Fund Balance:							
Nonspendable:							
Prepaid Items	\$ 1,563	\$	-	\$	-	\$	1,563
Deposits	250		-		-		250
Restricted for:							
Debt Service - Series	-		499,602		-		499,602
Capital Project - Series	-		-		26,383		26,383
Unassigned	113,467		-		-		113,467
Total Fund Balances	\$ 115,279	\$	499,602	\$	26,383	\$	641,264
Total Liabilities & Fund Balance	\$ 115,279	\$	499,602	\$	26,383	\$	641,264

### **Community Development District**

#### **General Fund**

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2024

		Adopted	Pror	ated Budget	Actual			
		Budget		u 04/30/24	Thr	u 04/30/24	V	ariance
D								
Revenues:								
Special Assessments - Tax Roll	\$	158,672	\$	158,672	\$	157,451	\$	(1,221)
Special Assessments - Direct Bill		51,597		38,697		38,697		-
Developer Contributions		187,708		-		-		-
Interest Income		-		-		1,456		1,456
Total Revenues	\$	397,977	\$	197,369	\$	197,604	\$	235
Expenditures:								
General & Administrative:								
Supervisors Fees	\$	12,000	\$	7,000	\$	-	\$	7,000
FICA Taxes	•	918	•	536	-	-	•	536
Engineering		5,000		2,917		-		2,917
Attorney		15,000		8,750		504		8,246
Arbitrage		700		408		-		408
Assessment Roll		5,300		5,300		5,300		-
Dissemination Agent		3,710		2,164		2,164		(0)
Annual Audit		5,600		5,600		5,600		-
Trustee		6,500		6,500		4,353		2,147
Management Fees		50,085		29,216		29,216		-
Website Maintenance		1,200		700		700		-
Information Technology		1,800		1,050		1,050		-
Telephone		300		175		10		165
Postage		2,500		1,458		44		1,414
Insurance		5,913		5,913		5,590		323
Printing		2,500		1,458		43		1,415
Legal Advertising		2,500		1,458		-		1,458
Other Current Charges		700		408		62		346
Office Supplies		100		58		0		58
Dues, Licenses & Subscriptions		175		175		175		-
Total General & Administrative	\$	122,501	\$	81,246	\$	54,813	\$	26,433
Operations & Maintenance								
Ground Maintenance								
Electric	\$	1,500	\$	875	\$	-	\$	875
Water & Sewer/Irrigation		30,000		17,500		3,888		13,612
Repairs & Maintenance		5,000		2,917		-		2,917
Landscape - Contract		97,476		56,861		27,756		29,105
Landscape - Contingency		20,000		11,667		8,962		2,705
Lake Maintenance		10,000		5,833		920		4,913
Irrigation Repairs		5,000		2,917		1,533		1,384
Subtotal Ground Maintenance	\$	168,976	\$	98,569	\$	43,059	\$	55,511

### Community Development District

#### **General Fund**

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2024

	Adopted		Prorated Budget		Actual			
		Budget	Thr	u 04/30/24	Thr	u 04/30/24	1	Variance
Amenity Center								
Insurance	\$	5,000	\$	5,000	\$	4,045	\$	955
Phone/Internet/Cable		3,000		1,750		-		1,750
Electric		16,000		9,333		-		9,333
Water/Irrigation		15,000		8,750		-		8,750
Refuse Service		2,500		1,458		-		1,458
Access Cards		2,500		1,458		-		1,458
Janitorial Maintenance		14,000		8,167		-		8,167
Janitorial Supplies		4,000		2,333		-		2,333
Pool Maintenance		15,000		8,750		-		8,750
Pool Chemicals		10,000		5,833		-		5,833
Pool Permit		500		292		-		292
Facility Maintenance		7,500		4,375		-		4,375
Repairs & Maintenance		10,000		5,833		-		5,833
Office Supplies		200		117		-		117
ASCAP/BMI License Fees		500		292		-		292
Pest Control		800		467		-		467
Subtotal Amenity Center	\$	106,500	\$	64,208	\$	4,045	\$	60,163
Total Operations & Maintenance	\$	275,476	\$	162,778	\$	47,104	\$	115,674
Total Expenditures	\$	397,977	\$	244,023	\$	101,917	\$	142,107
Excess (Deficiency) of Revenues over Expenditures	\$	-	\$	(46,654)	\$	95,687	\$	142,341
Net Change in Fund Balance	\$	-	\$	(46,654)	\$	95,687	\$	142,341
Fund Balance - Beginning	\$	-			\$	19,592		
Fund Balance - Ending	\$	-			\$	115,279		

### Community Development District Month to Month

	0ct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	\$ - \$	1,505 \$	149,799 \$	760 \$	3,834 \$	1,552 \$	- \$	- \$	- \$	- \$	- \$	- \$	157,4
Special Assessments - Direct Bill	-	-	25,798	12,899	-	=	-	=	=	-	=	-	38,6
Developer Contributions	-	-		-	-	=	-	-	=	-	-	-	
Interest Income	-	-	2	363	416	401	274	-	=	-	=	-	1,4
Total Revenues	\$ - \$	1,505 \$	175,599 \$	14,023 \$	4,250 \$	1,953 \$	274 \$	- \$	- \$	- \$	- \$	- \$	197,6
Expenditures:													
General & Administrative:													
Supervisors Fees	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
FICA Taxes	-	-	=	-	-	-	-	-	-	-	-	-	
Engineering	-	-	-	-	-	-	-	-	-	-	-	-	
Attorney	-	96	157	155	96	-	-	-	-	-	-	-	5
Arbitrage	-	-	-	-	-	-	-	-	-	-	-	-	
Assessment Roll	5,300	-	=	-	-	=	-	-	=	-	-	-	5,3
Dissemination Agent	309	309	309	309	309	309	309	-	=	-	-	-	2,1
Annual Audit	-	-	=	-	-	=	5,600	-	=	-	-	-	5,6
Trustee	1,875	-	-	-	-	2,478	· -	-	-	-	-	-	4,3
Management Fees	4,174	4,174	4,174	4,174	4,174	4,174	4,174	-	-	-	-	-	29,2
Website Maintenance	100	100	100	100	100	100	100	-	-	-	-	-	7
Information Technology	150	150	150	150	150	150	150	-	_	_	_	-	1,0
Telephone	10		-			-	-	-	_	_	_	-	-,-
Postage	2	1	-	1	1	1	39	-	_	_	_	-	
Insurance	5,590	-	_	-	-	-		_	_	_	_	_	5,5
Printing	2	4	8	2	9	8	12	_	_	_	_	_	0,0
Legal Advertising	-	-	-	-	-	-			_	_			
Other Current Charges	11	25	27	_	_		_					_	
Office Supplies	0	0	27	0	0	0	0	-	-	-	-	-	
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	=	-	-	-	1
Total General & Administrative	\$ 17,698 \$	4,859 \$	4,924 \$	4,890 \$	4,838 \$	7,220 \$	10,384 \$	- \$	- \$	- \$	- \$	- \$	54,8
Operations & Maintenance													
Ground Maintenance													
Electric	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
Water & Sewer/Irrigation	762	914	510	227	223	690	563	-	-	-	-	-	3,8
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	
Landscape - Contract	-	=	=	6,939	6,939	6,939	6,939	=	=	-	=	-	27,
andscape - Contingency	-	-	=	-	-	=	8,962	-	=	-	-	-	8,9
Lake Maintenance	-	-	-	-	-	-	920	-	-	-	-	-	ç
Irrigation Repairs	-	-	-	-	850	-	683	-	-	-	-	-	1,5
Subtotal Ground Maintenance	\$ 762 \$	914 \$	510 \$	7,166 \$	8,012 \$	7,629 \$	18,067 \$	- \$	- \$	- \$	- \$	- \$	43,0

### Community Development District Month to Month

		0ct	Nov		Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Amenity Center															
Insurance	s	4,045 \$		\$	- s	- S	- \$	- s	- S	- \$	- \$	- \$	- \$	- s	4,045
Phone/Internet/Cable	-	-,	·	•		-	-	-	-	-	-	-	-		-,
Electric		_	-		_	-	-	-	-	_	-	_	_	_	_
Water/Irrigation		_	-		-	_	-	_	-	-	-	-	-	-	_
Refuse Service		_	-		-	_	-	_	-	-	-	-	-	-	_
Access Cards		_	-		-	_	-	_	-	-	-	-	-	-	_
Janitorial Maintenance		-	-		-	-	-	=	-	-	-	-	-	-	
Janitorial Supplies		-	-		-	-	-	=	-	-	-	-	-	-	
Pool Maintenance		-	-		-	_	-	-	-	-	-	-	-	-	
Pool Chemicals		-	-		-	_	-	=	-	-	-	-	-	-	
Pool Permit		-	-		-	=	-	=	=	-	=	-	=	-	-
Facility Maintenance		-	-		-	=	-	=	=	-	=	-	=	-	-
Repairs & Maintenance		-	-		-	-	-	-	-	-	-	-	-	-	-
Office Supplies		-	-		-	-	-	-	-	-	-	-	-	-	-
ASCAP/BMI License Fees		-	-		-	-	-	-	-	-	-	-	-	-	-
Pest Control		-	-		-	-	-	-	-	-	-	-	-	-	-
Subtotal Amenity Center	\$	4,045 \$	· -	\$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	4,045
	•	,			•										,
Total Operations & Maintenance	\$	4,807 \$	914	\$	510 \$	7,166 \$	8,012 \$	7,629 \$	18,067 \$	- \$	- \$	- \$	- \$	- \$	47,104
Total Expenditures	\$	22,505	5,773	¢ :	5,434 \$	12,056 \$	12,850 \$	14,849 \$	28,451 \$	- S	- \$	- s	- \$	- \$	101,917
Total Experiences	J	##,303 4	, 3,773	Ψ .	<i>)</i> ,131 \$	12,030 3	12,030 \$	17,077 3	20,131 3	· •		- ,	· •	- 4	101,717
Excess (Deficiency) of Revenues over Expenditures	\$	(22,505) \$	(4,267)	\$ 170	),165 \$	1,966 \$	(8,600) \$	(12,895) \$	(28,177) \$	- \$	- \$	- \$	- \$	- \$	95,687
Net Change in Fund Balance	\$	(22,505) \$	(4,267)	\$ 170	),165 \$	1,966 \$	(8,600) \$	(12,895) \$	(28,177) \$	- \$	- \$	- \$	- \$	- \$	95,687

#### **Community Development District**

#### **Debt Service Fund Series 2022**

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2024

	Adopted		Pror	ated Budget		Actual		
		Budget	Thr	u 04/30/24	Thr	u 04/30/24	V	ariance
Revenues:								
Special Assessments - Tax Roll	\$	198,314	\$	198,314	\$	196,813	\$	(1,501)
Special Assessments - Direct Bill		148,501		111,376		111,376		-
Interest Income		500		500		8,165		7,665
Total Revenues	\$	347,315	\$	310,190	\$	316,354	\$	6,164
Expenditures:								
Interest - 11/1	\$	109,618	\$	109,618	\$	109,618	\$	-
Interest - 5/1		109,618		-		-		-
Principal - 5/1		125,000		-		-		-
Total Expenditures	\$	344,235	\$	109,618	\$	109,618	\$	-
Excess (Deficiency) of Revenues over Expenditures	\$	3,080	\$	200,572	\$	206,737	\$	6,164
Other Financing Sources/(Uses):								
Transfer In/(Out)	\$	-	\$	-	\$	-	\$	-
Total Other Financing Sources/(Uses)	\$	-	\$	-	\$	-	\$	-
Net Change in Fund Balance	\$	3,080	\$	200,572	\$	206,737	\$	6,164
Fund Balance - Beginning	\$	111,555			\$	292,866		
Fund Balance - Ending	\$	114,635			\$	499,602		

### **Community Development District**

### **Statement of Revenues and Expenditures**

### **Capital Projects Fund**

### For The Period Ending April 30, 2024

Description	S	SE 2022		
Revenues				
Interest Income:				
Construction	\$	727		
Transfer In		-		
Total Revenues	\$	727		
Expenditures  Capital Outlay Transfer Out	\$			
Total Expenditures	\$	-		
Excess Revenues (Expenditures)	\$	727		
Beginning Fund Balance	\$	25,656		
Ending Fund Balance	\$	26,383		

### **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)				
Current Bonds Outstanding			\$	6,065,000				

# ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT Fiscal Year 2024 Assessments Receipts Summary

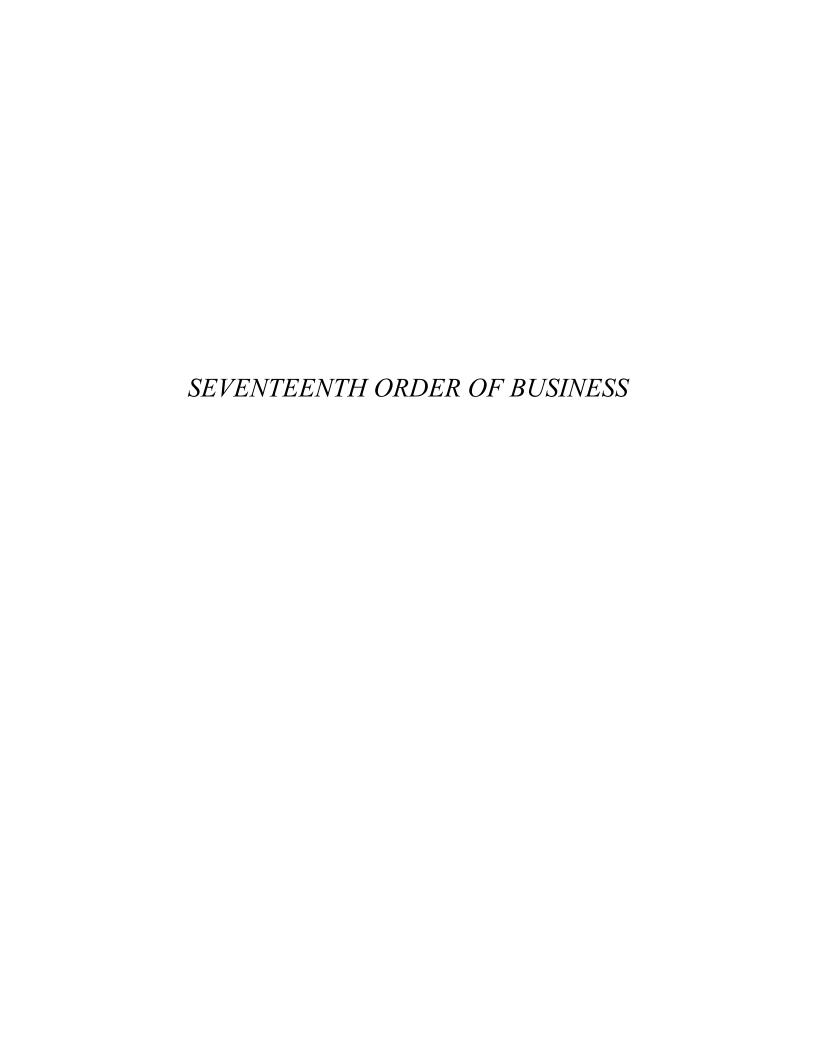
	UNITS	SERIES 2022	FY24 O&M	
ASSESSED	ASSESSED	DEBT ASSESSED	ASSESSED	TOTAL ASSESSED
KB HOMES (1)	158	148,500.73	51,596.63	200,097.36
TOTAL DIRECT INVOICES (1)	158	148,500.73	51,596.63	200,097.36
ASSESSED REVENUE TAX ROLL	211	198,340.00	158,672.00	357,012.00
TOTAL ASSESSED	369	346,840.73	210,268.63	557,109.36

		SERIES 2022	O&M	
DUE / RECEIVED	BALANCE DUE	DEBT RECEIVED	RECEIVED	TOTAL RECEIVED
KB HOMES (1)	50,024.33	111,375.55	38,697.48	150,073.03
TOTAL DIRECT RECEIVED	50,024.33	111,375.55	38,697.48	150,073.03
TAX ROLL DUE / RECEIVED	-	196,813.40	157,450.72	354,264.12
TOTAL DUE / RECEIVED	50,024.33	308,188.95	196,148.20	504,337.15

(1) Direct Assessments are due: 50% due 12/1/23 and 25% due 2/1/24 and 5/1/204

	SUMMARY OF	TAX ROLL RECEIPT	rs	
	DATE	SERIES 2022		
CLAY COUNTY DISTRIBUTION	RECEIVED	DEBT RECEIVED	O&M RECEIVED	TOTAL RECEIVED
1	11/6/2023	-	-	-
2	11/14/2023	940.80	752.64	1,693.44
3	11/28/2023	940.80	752.64	1,693.44
4	12/12/2023	183,456.00	146,764.80	330,220.80
5	12/23/2024	3,792.60	3,034.08	6,826.68
6	1/10/2024	950.60	760.48	1,711.08
7	2/5/2024	4,792.20	3,833.76	8,625.96
8	3/14/2024	1,940.40	1,552.32	3,492.72
9	4/9/2024	-	-	-
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
		-		
TOTAL RECEIVED TAX ROLL		196,813.40	157,450.72	354,264.12

PERCENT COLLECTED	2022	O&M	TOTAL
% COLLECTED DIRECT BILL	75.00%	75.00%	75.00%
% COLLECTED TAX ROLL	99.23%	99.23%	99.23%
TOTAL PERCENT COLLECTED	88.86%	93.28%	90.53%



# Community Development District

### Check Run Summary 10/1/23 - 4/30/24

Fund	Date	Check No.	Amount
Payroll			\$ -
		Subtotal	\$ -
General Fund			
	10/13/23	104-105	\$ 6,203.00
	12/29/23	106-110	18,948.22
	1/16/24	111-112	4,892.23
	2/2/24	113	6,939.00
	2/16/24	114-115	4,897.13
	3/7/24	116-117	11,680.91
	3/13/24	118	96.00
	3/19/24	119-120	7,789.00
	3/21/24	121	111,375.55
	4/3/24	122-124	14,424.42
	4/11/24	125	6,939.00
	4/23/24	126-127	4,643.00
	4/30/24	128-131	5,922.00
		Subtotal	\$ 204,749.46
Total			\$ 204,749.46

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/01/24 PAGE 1
\*\*\* CHECK DATES 10/01/2023 - 04/30/2024 \*\*\* ANABELLE ISLAND - GENERAL FUND

Company   Comp	*** CHECK DATES	10/01/2023 - 04/30/2024 ***  ANABELLE ISLAND - GENERAL FUND BANK A ANABELLE - GENERAL			
10/13/23 00011   10/07/23 7577   202309 310-51300-31500   \$ 903.00   000105   \$ 87   \$ 903.00   \$ 903.00   000105   \$ 87   \$ 903.00   \$ 903.00   000105   \$ 87   \$ 903.00   \$ 903.00   000105   \$ 87   \$ 903.00   \$ 903.00   000105   000105   0001	CHECK VEND# DATE	INVOICEEXPENSED TO VENDOR NAME DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
Note	10/13/23 00001	9/30/23 38 202310 310-51300-31000	*	5,300.00	
Note		GOVERNMENTAL MANAGEMENT SERVICES			5,300.00 000104
12/29/23 00001   10/01/23 37   202310 310-51300-34000	10/13/23 00011	10/07/23 7577 202309 310-51300-31500	*	903.00	
12/29/23 00001		KILINSKI VAN WYK PLLC			903.00 000105
10/01/23 37	12/29/23 00001	10/01/23 37 202310 310-51300-34000	*	4,173.75	
10/01/23 37		10/01/23 37 202310 310-51300-35300	*	100.00	
10/01/23 37		10/01/23 37 202310 310-51300-35100	*	150.00	
10/01/23 37 202310 310-51300-51000   *   .09   .09   .0FICE SUPPLIES   .09   .0FICE SUPPLIES   .09   .0FICE SUPPLIES   .09   .01/23 37 202310 310-51300-42000   *   .09   .01/23 37 202310 310-51300-42500   *   .09   .01/23 37 202310 310-51300-41000   *   .09   .0		10/01/23 37 202310 310-51300-31300	*	309.17	
10/01/23   37   202310   310-51300-42000   *   1.89   POSTAGE   1.95   COPIES   1.95   COPIES   1.95   POSTAGE   PO		10/01/23 37 202310 310-51300-51000	*	.09	
10/01/23   37   202310   310-51300-42500   *   1.95		10/01/23 37 202310 310-51300-42000	*	1.89	
10/01/23 37		10/01/23 37 202310 310-51300-42500	*	1.95	
COPIES   C		10/01/23 37 202310 310-51300-41000	*	9.99	
12/29/23 00001 11/01/23 39 202311 310-51300-34000		GOVERNMENTAL MANAGEMENT SERVICES			4,746.84 000106
11/01/23 39	12/29/23 00001	11/01/23 39 202311 310-51300-34000	*	4,173.75	
11/01/23 39		11/01/23 39 202311 310-51300-35300	*	100.00	
11/01/23 39 202311 310-51300-31300		11/01/23 39 202311 310-51300-35100	*	150.00	
11/01/23 39		11/01/23 39 202311 310-51300-31300	*	309.17	
11/01/23 39		11/01/23 39 202311 310-51300-51000	*	.03	
11/01/23 39 202311 310-51300-42500		11/01/23 39 202311 310-51300-42000	*	.63	
GOVERNMENTAL MANAGEMENT SERVICES 4,737.93 000107  12/29/23 00001 12/01/23 40 202312 310-51300-34000 * 4,173.75  DEC MANAGEMENT FEES 12/01/23 40 202312 310-51300-35300 * 100.00		11/01/23 39 202311 310-51300-42500	*	4.35	
12/29/23 00001 12/01/23 40 202312 310-51300-34000 * 4,173.75  DEC MANAGEMENT FEES  12/01/23 40 202312 310-51300-35300 * 100.00		COPIES GOVERNMENTAL MANAGEMENT SERVICES			4,737.93 000107
12/01/23 40 202312 310-51300-35300 * 100.00	12/29/23 00001	12/01/23 40 202312 310-51300-34000	*	4,173.75	
		12/01/23 40 202312 310-51300-35300	*	100.00	

AICD ANABELLE ISLAN OKUZMUK

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/01/24 PAGE 2

*** CHECK DATES	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CI 10/01/2023 - 04/30/2024 *** ANABELLE ISLAND - GENERAL FUND BANK A ANABELLE - GENERAL			PAGE 2
CHECK VEND# DATE	INVOICEEXPENSED TO VENDOR NAME DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
	12/01/23 40 202312 310-51300-35100 DEC INFO TECH	*	150.00	
	12/01/23 40 202312 310-51300-31300 DEC DISSEM AGENT SRVCS	*	309.17	
	12/01/23 40 202312 310-51300-42500 COPIES	*	7.65	
	GOVERNMENTAL MANAGEMENT SERVICES			4,740.57 000108
12/29/23 00001	9/01/23 36 202309 310-51300-34000 SEP MANAGEMENT FEES	*	3,937.50	
	9/01/23 36 202309 310-51300-35300 SEP WEBSITE ADMIN	*	100.00	
	9/01/23 36 202309 310-51300-35100 SEP INFO TECH	*	150.00	
	9/01/23 36 202309 310-51300-31300 SEP DISSEM AGENT SRVCS	*	291.67	
	9/01/23 36 202309 310-51300-51000 OFFICE SUPPLIES	*	.12	
	9/01/23 36 202309 310-51300-42000 POSTAGE	*	11.69	
	9/01/23 36 202309 310-51300-42500 COPIES	*	135.90	
	GOVERNMENTAL MANAGEMENT SERVICES			4,626.88 000109
	12/10/23 8109 202311 310-51300-31500 NOV GENERAL COUNSEL	*	96.00	
	KILINSKI VAN WYK PLLC			96.00 000110
1/16/24 00001	1/01/24 41 202401 310-51300-34000 JAN MANAGEMENT FEES		4,173.75	
	1/01/24 41 202401 310-51300-35300 JAN WEBSITE ADMIN	*	100.00	
	1/01/24 41 202401 310-51300-35100 JAN INFO TECH	*	150.00	
	1/01/24 41 202401 310-51300-31300 JAN DISSEM AGENT SRVCS	*	309.17	
	1/01/24 41 202401 310-51300-51000 OFFICE SUPPLIES	*	.03	
	1/01/24 41 202401 310-51300-42000 POSTAGE	*	.63	
	1/01/24 41 202401 310-51300-42500	*	1.65	
	GOVERNMENTAL MANAGEMENT SERVICES			4,735.23 000111
1/16/24 00011	1/09/24 8318 202312 310-51300-31500 DEC GENERAL COUNSEL	*	157.00	
	KILINSKI VAN WYK PLLC			157.00 000112

AICD ANABELLE ISLAN OKUZMUK

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 5/01/24 PAGE 3
\*\*\* CHECK DATES 10/01/2023 - 04/30/2024 \*\*\* ANABELLE ISLAND - GENERAL FUND

	BANK A ANABELLE - GENERAL			
CHECK VEND# DATE	INVOICEEXPENSED TO VENDOR NAME DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
2/02/24 00013	1/15/24 62251 202401 320-57200-43400	*	6,939.00	
	FLORIDA ULS OPERATING LLC			6,939.00 000113
2/16/24 00001	JAN LANDSCAPE MAINTENANCE  FLORIDA ULS OPERATING LLC  2/01/24 42 202402 310-51300-34000	*	4,173.75	
	FEB MANAGEMENT 2/01/24 42 202402 310-51300-35300	*	100.00	
	FEB WEBSITE ADMIN 2/01/24 42 202402 310-51300-35100	*	150.00	
	FEB INFO TECH 2/01/24 42 202402 310-51300-31300	*	309.17	
	DISSEM AGENT SRVCS 2/01/24 42 202402 310-51300-51000	*	.03	
	OFFICE SUPPLIES 2/01/24 42 202402 310-51300-42000	*	.63	
	POSTAGE 2/01/24 42 202402 310-51300-42500	*	8.55	
	COPIES GOVERNMENTAL MANAGEMENT SERV 2/11/24 8561 202401 310-51300-31500	VICES		4,742.13 000114
2/16/24 00011	2/11/24 8561 202401 310-51300-31500	*	155.00	
	JAN GENERAL COUNSEL KILINSKI VAN WYK PLLC			155.00 000115
3/07/24 00001	JAN GENERAL COUNSEL  KILINSKI VAN WYK PLLC  3/01/24 43 202403 310-51300-34000	*	4.173.75	
2, 3., 2.	MAR. MANAGEMENT FEES 3/01/24 43 202403 310-51300-35300	*	100.00	
	MAR. WEBSITE ADMIN. 3/01/24 43 202403 310-51300-35100	*	150.00	
	MAR. INFORMATION TECH. 3/01/24 43 202403 310-51300-31300	*	309.17	
	MAR. DISSEMINATION SRVCS.			
	3/01/24 43 202403 310-51300-51000 OFFICE SUPPLIES	*	.06	
	3/01/24 43 202403 310-51300-42000 POSTAGE	*	1.28	
	3/01/24 43 202403 310-51300-42500	*	7.65	
	COPIES  GOVERNMENTAL MANAGEMENT SERV	VICES		4,741.91 000116
3/07/24 00013	2/15/24 66779 202402 320-57200-43400	*	6,939.00	
	FEB. LANDSCAPE MAINTENACE FLORIDA ULS OPERATING LLC			6,939.00 000117
3/13/24 00011	FEB. LANDSCAPE MAINTENACE FLORIDA ULS OPERATING LLC  3/11/24 8823 202402 310-51300-31500	*	96.00	
	FEB. GENERAL COUNSEL  KILINSKI VAN WYK PLLC			

AICD ANABELLE ISLAN OKUZMUK

AP300R *** CHECK DATES	YEAR-TO-DATE 10/01/2023 - 04/30/2024 *** A	ACCOUNTS PAYABLE PREPAID/COMPUTER MABELLE ISLAND - GENERAL FUND BANK A ANABELLE - GENERAL	CHECK REGISTER	RUN 5/01/24	PAGE 4
CHECK VEND# DATE	INVOICEEXPENSED TO DATE INVOICE YRMO DPT ACCT#	SUB SUBCLASS VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT #
3/19/24 00013	3/13/24 73153 202402 320-57200-	43600	*	850.00	
	IRRIGATIN REPAIRS	FLORIDA ULS OPERATING LLC			850.00 000119
3/19/24 00013	3/15/24 72981 202403 320-57200-	43400	*	6,939.00	
	MAR LANDSCAPE MAINTENANCE	FLORIDA ULS OPERATING LLC			6,939.00 000120
3/21/24 00014	3/20/24 03202024 202403 300-20700-	-10100	*	111,375.55	
	SE2022 FY24 ASSESSMENT	US BANK			111,375.55 000121
4/03/24 00001	4/01/24 44 202404 310-51300-	34000	*	4,173.75	
	APR. MANAGEMENT FEES 4/01/24 44 202404 310-51300-	35300	*	100.00	
	APR. WEBSITE ADMIN 4/01/24 44202404 310-51300-	35100	*	150.00	
	APR. INFORMATION TECH 4/01/24 44 202404 310-51300-		*	309.17	
	APR. DISSEMINATION SRVCS 4/01/24 44 202404 310-51300-		*	.09	
	OFFICE SUPPLIES 4/01/24 44 202404 310-51300-	42000	*	39.23	
	POSTAGE 4/01/24 44 202404 310-51300-	42500	*	11.55	
	COPIES	GOVERNMENTAL MANAGEMENT SERVICE	S		4,783.79 000122
4/03/24 00010	4/01/24 25385 202404 310-51300-	-32200	*	5,600.00	
	AUDIT FYE 9/30/2023	GRAU AND ASSOCIATES			5,600.00 000123
4/03/24 00012	3/25/24 7268799 202403 310-51300-	-32300	*	2,187.50	
	FY24 TRUSTEE FEE SE2022 3/25/24 7268799 202403 300-15500-		*	1,562.50	
	FY25 TRUSTEE FEE SE2022 3/25/24 7268799 202403 310-51300-	32300	*	290.63	
	INCIDENTAL EXPENSES	U.S. BANK			4,040.63 000124
4/11/24 00013	4/15/24 77201 202404 320-57200-	-43400	*	6,939.00	
	APR LANDSCAPE MAINTENANCE	FLORIDA ULS OPERATING LLC			6,939.00 000125
4/23/24 00013	4/19/24 79802 202404 320-57200-	43600	*	683.00	

AICD ANABELLE ISLAN OKUZMUK

FLORIDA ULS OPERATING LLC

683.00 000126

4/23/24 00013 4/19/24 79802 202404 320-57200-43600 IRRIGATION REPAIRS

AP300R	ACCOUNTS PAYABLE PREPAID/COMPUTER NABELLE ISLAND - GENERAL FUND ANK A ANABELLE - GENERAL	CHECK REGISTER	RUN 5/01/24	PAGE 5
CHECK VEND#INVOICEEXPENSED TO DATE DATE INVOICE YRMO DPT ACCT# S		STATUS	AMOUNT	CHECK AMOUNT #
4/23/24 00013 4/23/24 80230 202404 320-57200-4 REMVL & RPLC 20FT PALM	43500 FLORIDA ULS OPERATING LLC	*	3,960.00	3,960.00 000127
4/30/24 00015 4/29/24 1913151 202404 320-57200-4 APR LAKE MAINTENANCE		*	920.00	
	THE LAKE DOCTORS			920.00 000128
4/30/24 00013 4/25/24 80392 202404 320-57200-4	43500	*	1,297.00	
INSTL 2 PALLETS OF SOD	FLORIDA ULS OPERATING LLC			1,297.00 000129
4/30/24 00013 5/01/24 81826 202404 320-57200-4		*	417.96	
CUT/REMVL TREE-RES YARD 5/01/24 81826 202404 320-57200-4 CUT/REMVL TREE-RES YARD	43500	V	417.96-	
303,33333	FLORIDA ULS OPERATING LLC			.00 000130
4/30/24 00013 5/01/24 81828 202404 320-57200- CUT/REMVL 2 PINE/1HRD TRE		*	3,705.00	
	FLORIDA ULS OPERATING LLC			3,705.00 000131
	TOTAL FOR BAN	NK A	204,749.46	
	TOTAL FOR REC	GISTER	204,749.46	

AICD ANABELLE ISLAN OKUZMUK

1001 Bradford Way Kingston, TN 37763

### Invoice

Invoice #: 38

Invoice Date: 9/30/23

Due Date: 9/30/23

Case:

P.O. Number:

Payments/Credits

**Balance Due** 

\$0.00

\$5,300.00

#### Bill To:

Description	Hours/Qty	Pate	Amount
Assessment Roll Certification - FY 2024    Cart		5,300.00	5,300.00
	Total		\$5,300.00

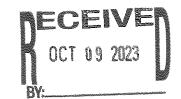


#### INVOICE

Invoice # 7577 Date: 10/07/2023 Due On: 11/06/2023

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

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



#### AICDD-01 General

#### **Anabelle Island - General Counsel**

Туре	Professional	Date	Notes	Quantity	Rate	Total
Service	JK	09/01/2023	Review amendment to purchase/sale impacting CDD infrastructure and signatories; provide comments to same	0.50	\$315.00	\$157.50
Service	JK	09/25/2023	Review/edit and finalize deficit funding and budget agreement; review/edit and finalize landscape maintenance agreement and corresponding exhibits; transmit same; confer with Crapps re: landscape ownership and maintenance options	1.30	\$315.00	\$409.50
Service	MEC	09/25/2023	Draft Deficit Funding Agreement.	0.70	\$300.00	\$210.00
Service	JK	09/26/2023	Confer with KB/project team on landscaping options with County; transmit summary of same	0.40	\$315.00	\$126.00
				To	tal	\$903.00

#### **Detailed Statement of Account**

#### **Current Invoice**

Invoice Number	Due On	Amount Due Paym	nents Received Ba	lance Due
7577	11/06/2023	\$903,00	\$0.00	\$903.00

Outstanding Balance \$903.00

Total Amount Outstanding \$903.00

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

Please pay within 30 days.

1001 Bradford Way Kingston, TN 37763

# Invoice

Invoice #: 37 Invoice Date: 10/1/23

Due Date: 10/1/23

Case: P.O. Number:

#### Bill To:

Description	Hours/Qty	Rate	Amount
Management Fees - October 2023		4,173.75	4,173.75
Website Administration - October 2023		100.00 150.00	100.00 150.00
Information Technology - October 2023 Dissemination Agent Services - October 2023		309.17	309.17
Office Supplies		0.09	0.09
Postage		1.89	1.89
Coples Telephone		1.95 9.99	1.95 9.99
DECENTED OCT 04 2023			

Total	\$4,746.84
Payments/Credits	\$0.00
Balance Due	\$4,746.84

1001 Bradford Way Kingston, TN 37763

# Invoice

Invoice #: 39

Invoice Date: 11/1/23

Due Date: 11/1/23

Case:

P.O. Number:

#### Bill To:

Description	Hours/Qty Rat	e Amount
Management Fees - November 2023 Website Administration - November 2023 Information Technology - November 2023 Dissemination Agent Services - November 2023 Office Supplies Postage Copies		173.75 4,173.75 100.00 100.00 150.00 150.00 309.17 309.17 0.03 0.03 0.63 0.63 4.35 4.35
·		

Total	\$4,737.93
Payments/Credits	\$0.00
Balance Due	\$4,737.93

# Governmental Management Services, LLC 1001 Bradford Way Kingston, TN 37763

# Invoice

Invoice #: 40

Invoice Date: 12/1/23 Due Date: 12/1/23

Case:

P.O. Number:

#### Bill To:

Description	Hours/Qty	Rate	Amount
Management Fees - December 2023 Website Administration - December 2023 nformation Technology - December 2023 Dissemination Agent Services - December 2023 Copies		4,173.75 100,00 150.00 309.17 7.65	4,173.75 100.00 150.00 309.17 7.65
DEC 04 2023			

Total	\$4,740.57
Payments/Credits	\$0.00
Balance Due	\$4,740.57

1001 Bradford Way Kingston, TN 37763

### **Invoice**

Invoice #: 36

Invoice Date: 9/1/23
Due Date: 9/1/23

Case:

P.O. Number:

Payments/Credits

**Balance Due** 

\$0.00

\$4,626.88

#### Bill To:

Description		Hours/Qty	Rate	Amount
Management Fees - September 2023 Website Administration - September 2023 Information Technology - September 2023 Dissemination Agent Services - September 2023 Office Supplies Postage Copies			3,937.50 100.00 150.00 291.67 0.12 11.69 135.90	3,937.50 100.00 150.00 291.67 0.12 11.69 135.90
SEP JG 2023				
See V Madeleonandensearcheonan				
	A Company of the Comp	Total		\$4,626.88

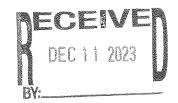


INVOICE

Invoice # 8109 Date: 12/10/2023 Due On: 01/09/2024

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

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



#### Anabelle Island - General Counsel

Type	Attorn	ey Date	Notes (	Quantity	Rate	Total
Service	JK	11/28/2023	Review TA and provide feedback on same; confer re: recording documents and CDA disclosures; confer re: audit report and conveyance status	0.30	\$320,00	\$96,00
				Т	otai	\$96.00

#### **Detailed Statement of Account**

#### **Current Invoice**

Invoice Num	ber Due On ,	Amount Due Payn		alance Due
8109	01/09/2024	\$96,00	\$0.00	\$96.00
TO THE OUT OF THE PERSON OF TH		0	utstanding Balance	\$96.00
		Total A	mount Outstanding	\$96.00

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

Please pay within 30 days.

1001 Bradford Way Kingston, TN 37763

# **Invoice**

Invoice #: 41

Invoice Date: 1/1/24
Due Date: 1/1/24

Case:

P.O. Number:

#### Bill To:

Hours/Qty	Rate	Amount
	4,173.75 100.00 150.00 309,17 0.03 0.63 1.65	4,173.75 100.00 150.00 309.17 0.03 0.63 1.65
	Hours/Qty	4,173.75 100.00 150.00 309.17 0.03 0.63

Total	\$4,735.23
Payments/Credits	\$0.00
Balance Due	\$4,735.23



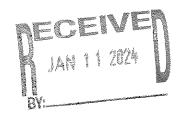
### **INVOICE**

Invoice #8318 Date: 01/09/2024 Due On: 02/08/2024

# 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



### Anabelle Island - General Counsel

Type Service	<b>Attorne</b> GK	/ Date 12/27/2023	Notes  Review website regarding updated compliance pursuant to section 189.069;	Quantity 0.30	<b>Rate</b> \$280.00	<b>Total</b> \$84.00
			review public facility report status			
Service	RVW	12/31/2023	Monitor 2024 legislative bills impacting District and provide summary of same.	0.20	\$365.00	\$73.00
				Т	otal	\$157.00

#### **Detailed Statement of Account**

#### **Current Invoice**

Invoice Num	ber Due On	Amount Due Payı	ments Received B	alance Due
8318	02/08/2024	<b>\$157.00</b>	\$0.00	\$157.00
and the second s			Outstanding Balance	\$157.00
		Total A	Amount Outstanding	\$157.00

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

Please pay within 30 days.



# Anabelle Island CDD Landscape Maintenance 2024 475 West Town Place Suite 114 St. Augustine, FL 32092

#### Invoice 62251

Date	PO#
01/15/24	
Due Date	Terms
1/15/24	Due on Receipt

Property Address
Anabelle Island CDD Landscape Maintenance 2024
,

ltem	Amount
Job #69882 - Anabelle Island CDD Landscape Maintenance January 2024	\$6,939.00

JAN 12 2024

Thank you for your business.

Subtotal	\$6,939.00
Sales Tax	\$0.00
Total	\$6,939.00
Credits/Payments	(\$0.00)
Balance Due	\$6,939.00

1001 Bradford Way Kingston, TN 37763

# Invoice

Invoice #: 42 Invoice Date: 2/1/24

Due Date: 2/1/24

Case:

P.O. Number:

#### Bill To:

Description	Hours/Qty	Rate	Amount
Management Fees - February 2024		4,173.75	4,173.75
Website Administration - February 2024 Information Technology -February 2024		100.00 150.00	100.00 150.00
Dissemination Agent Šervices - February 2024 Office Supplies		309.17 0.03	309.17 0.03
Postage		0.63	0.63
Copies		8.55	8.55
FEB UZ 2024			
FEB U2 2024			
FEB 12 2041			
E commission of the commission			
	-		
		<b>!</b>	
			Φ4 740 40

Total	\$4,742.13
Payments/Credits	\$0.00
Balance Due	\$4,742.13



#### INVOICE

Invoice # 8561 Date: 02/11/2024 Due On: 03/12/2024

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

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



#### **AICDD-01 General**

#### **Anabelle Island - General Counsel**

Туре	Professional	Date	Notes (	Quantity	Rate	Total
Service	JK	01/05/2024	Review Form 1 submittal requirements and ethics training requirements and prepare/ disseminate ethics memo for same.	0.10	\$320.00	\$32.00
Service	JK	01/08/2024	Confer with staff on tentative agenda	0.10	\$320.00	\$32.00
Service	LW	01/18/2024	Preparation of Tax-Exempt Filing Reminder to District Staff.	0.10	\$180.00	\$18.00
Service	RVW	01/31/2024	Distribute Legislative Weekly newsletter.: Monitor 2024 legislative bills impacting District and provide summary of same.	0.20	\$365.00	\$73.00
				Tot	tal	\$155.00

#### **Detailed Statement of Account**

#### **Current Invoice**

Invoice Num	iber Due On	Amount Due	Payments Received B	alance Due
8561	03/12/2024	\$155.00	\$0.00	\$155.00
			Outstanding Balance	\$155.00
			Total Amount Outstanding	\$155.00

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

Please pay within 30 days.

1001 Bradford Way Kingston, TN 37763

# Invoice

Invoice #: 43

Invoice Date: 3/1/24 Due Date: 3/1/24

Case:

P.O. Number:

#### Bill To:

Description	Hours/Qty	Rate	Amount
Management Fees - March 2024 Website Administration - March 2024 Information Technology -March 2024 Dissemination Agent Services - March 2024		4,173.75 100.00 150.00 309.17	100.00 150.00
Office Supplies Postage Copies		0.06 1.28 7.653	0.06 1.28

Total	\$4,741.91
Payments/Credits	\$0.00
Balance Due	\$4,741.91



# BILL TO Anabelle Island CDD Landscape Maintenance 2024 Governmental Management Service 475 West Town Place Suite 114 St. Augustine, FL 32092

#### Invoice 66779

Date	PO#
02/15/24	
Due Date	Terms
3/16/24	Net 30

Property Address
Anabelle Island CDD Landscape
Maintenance 2024
<b>1</b>

ltem Amount

Job #69882 - Anabelle Island CDD Landscape Maintenance February 2024

\$6,939.00

Thank you for your business.

Balance Due	\$6,939.00
Credits/Payments	(\$0.00)
Total	\$6,939.00
Sales Tax	\$0.00
Subtotal	\$6,939.00

# KILINSKI | VAN WYK Kilinski | Van Wyk PLLC

**INVOICE** 

Invoice # 8823 Date: 03/11/2024 Due On: 04/10/2024

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

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

#### **AICDD-01 General**

#### Anabelle Island - General Counsel

Туре	Professional	Date	Notes	Quantity	Rate	Total
Service	JK	02/01/2024	Confer re: tentative agenda and confer re: same	0.10	\$320.00	\$32.00
Service	JK	02/15/2024	Distribute Legislative Weekly newsletter.: Monitor 2024 legislative bills impacting District and provide summary of same.	0.20	\$320.00	\$64.00
				Tot	tal	\$96.00

#### **Detailed Statement of Account**

#### **Current Invoice**

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
8823	04/10/2024	\$96.00	\$0.00	\$96.00
	4 (	and the state of t	Outstanding Balance	\$96.00
			Total Amount Outstanding	\$96.00

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

Please pay within 30 days.



# BILL TO Anabelle Island CDD Landscape Maintenance 2024 Governmental Management Service 475 West Town Place Suite 114 St. Augustine, FL 32092

#### Invoice 73153

Date	PO#
03/13/24	
Due Date	Terms
4/12/24	Net 30

Property Address
Anabelle Island CDD Landscape Maintenance 2024
1

ltem				Amount
Job #79287 - Irrigation repairs proposed during Fel	oruary Inspecti	on.		\$850.00
Labor to locate and diagnose, up to 2 hours - zone 18	1.00 Each	\$175.00	\$175.00	
Repair drip line break - zone 6	2.00 Each	\$50.00	\$100.00	
Repair drip line break - zone 7	3.00 Each	\$50.00	\$150.00	
Repair lateral line break up to 1" pipe - zone 15	1.00 Each	\$175.00	\$175.00	
Repair lateral line break up to 1" pipe - zone 4	1.00 Each	\$175,00	\$175.00	
Repair lateral line break up to 1" pipe - zone 8	1.00 Each	\$175.00	\$175.00	

Thank you for your business.

Subtotal	\$850.00
Sales Tax	\$0.00
Total	\$850.00
Credits/Payments	(\$0.00)
Balance Due	\$850.00



#### BILLTO Anabelle Island CDD Landscape Maintenance 2024 Governmental Management Service 475 West Town Place Suite 114 St. Augustine, FL 32092

#### Invoice 72981

Date	PO#
03/15/24	
Due Date	Terms
4/14/24	Net 30

Property Address	
Anabelle Island CDD Landscape	
Maintenance 2024	
,	

Amount ltem

Job #69882 - Anabelle Island CDD Landscape Maintenance March 2024

\$6,939.00

Thank you for your business.

Subtotal	\$6,939.00
Sales Tax	\$0.00
Total	\$6,939.00
Credits/Payments	(\$0.00)
Balance Due	\$6.939.00

# Anabelle Island COMMUNITY DEVELOPMENT DISTRICT

#### General Fund

# Check Request

Date	Amount	Authorized By			
March 20, 2024	\$111,375.55	Oksana Kuzmuk			
	Payable to:				
	US Bank #14				
Date Check Needed:	Budget Category	:			
ASAP	001.300.20700.10100				
	Intended Use of Funds Requested:				
	FY2024 Spesial Assessments				
		-			
(Attach suppor	rting documentation for request.	)			

1001 Bradford Way Kingston, TN 37763

### Invoice

\$0.00

\$4,783.79

Payments/Credits

**Balance Due** 

Invoice #: 44 Invoice Date: 4/1/24

Due Date: 4/1/24

Case: P.O. Number:

#### Bill To:

Management Fees Website Administra	- April 2024 tion - April 2024			e see jege		4,173.75 100.00	4,173.75 100.00
Information Techno	logy -April 2024					150.00	150.00
Dissemination Ager	nt Services -April 2024	The Arthur	11127			309.17 0.09	309.17 0.09
Office Supplies Postage Copies	error and the		\$ - x			39.23 11.55	39.23 11.55
(					A CONTRACTOR OF THE CONTRACTOR		
•							
				- Contraction of the Contraction			
				William Charles			
			and the second s		Total		\$4,783.79

#### **Grau and Associates**

951 W. Yamato Road, Suite 280 Boca Raton, FL 33431www.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.

25385

Date

04/01/2024

SERVICE AMOUNT

Audit FYE 09/30/2023 \$ 5,600.00

Current Amount Due \$ 5,600.00



Corporate Trust Services EP-MN-WN3L 60 Livingston Ave. St. Paul, MN 55107 Invoice Number: Account Number: Invoice Date: Direct Inquiries To: Phone: 7268799 277830000 03/25/2024 Schuhle, Scott A (954)-938-2476

Anabelle Island Community Development District ATTN James Perry 475 West Town Place, Suite 114 St. Augustine, FL 32092 United States

. ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT REVENUE BOND SERIES 2022

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

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 BOND SERIES 2022

Invoice Number	7268799
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 # 7268799 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: Invoice Date: Account Number: Direct Inquiries To:

Phone:

7268799 03/25/2024 277830000 Schuhle, Scott A (954)-938-2476

ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT REVENUE BOND SERIES 2022

Accounts Included 277830000

277830001

277830002

277830003

277830004

277830005

In This 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	ce 03/01/2024 - 02/28/2025			\$3,750.00
Incidental Expenses 03/01/2024 to 02/28/2025	3,750.00	0.0775		\$290.63
Subtotal Incidental Expenses				\$290.63
TOTAL AMOUNT DUE				\$4,040.63





# BILL TO Anabelle Island CDD Landscape Maintenance 2024 Governmental Management Service 475 West Town Place Suite 114 St. Augustine, FL 32092

#### Invoice 77201

Date	PO#
04/15/24	
Due Date	Terms
5/15/24	Net 30

Property Address
Anabelle Island CDD Landscape Maintenance 2024
,

ltem	Amount
Job #69882 - Anabelle Island CDD Landscape Maintenance April 2024	\$6,939.00

Phase IA	Monthly	Yearly
Core Maintenance Includes Mowing, Edging, Weed-eating, Debris Blowing, Shrub Pruning, Small Tree Pruning (up to 10 ft.), Rejuvenation Pruning (native grass), Weeding & Cleanup	\$2,565	\$30,780
Fertilization & Chemical Treatments Includes Palm & Shrub Fertilization, Turf Fertilization & Pest Control Applications	\$279	\$3,348
Irrigation Inspections Includes Adjusting Heads and Nozzles, Seasonal Clock Adjustments, with Monthly Reports	\$65	<b>\$7</b> 80
Total for Landscape Maintenance	\$2,909	\$34,908

Phase IB	Monthly	Yearly
Core Maintenance Includes Mowing, Edging, Weed-eating, Debris Blowing, Shrub Pruning, Small Tree Pruning (up to 10 ft.), Rejuvenation Pruning (native grass), Weeding & Cleanup	\$2,958	\$35,496
Fertilization & Chemical Treatments Includes Palm & Shrub Fertilization, Turf Fertilization & Pest Control Applications	\$702	\$8,424
Irrigation Inspections Includes Adjusting Heads and Nozzles, Seasonal Clock Adjustments, with Monthly Reports	\$370	<b>\$4,440</b>
Total for Landscape Maintenance	\$4,030	\$48,360

Thank you for your business.

\$6,939.00	Subtotal
\$0.00	Sales Tax
\$6,939.00	Total
(\$0.00)	Credits/Payments
\$6,939.00	Balance Due



#### Anabelle Island CDD Landscape Maintenance 2024 Governmental Management Service 475 West Town Place Suite 114 St. Augustine, FL 32092

#### Invoice 79802

Date	20#
04/19/24	
Due Date	Terms
5/19/24	Net 30

Property Address
Anabelle Island CDD Landscape Maintenance 2024
3

ltem				Amount
Job #91568 - Irrigation repairs proposed during Ap	oril Inspection.			\$683.00
Repair drip line break - zone 20	2.00 Each	\$50.00	\$100.00	
Repair drip line break - zone 21	2,00 Each	\$50.00	\$100.00	
Repair drip line break - zone 3	2.00 Each	\$50.00	\$100.00	
Repair drip line break - zone 5	5.00 Each	\$50.00	\$250.00	
Repair lateral line break 1 1/2" pipe - zone 10	1.00 Each	\$215.00	\$215.00	
Repair lateral line break up to 1" pipe - zone 7	1.00 Each	\$175.00	\$175.00	
Replace broken riser - zone 10	1.00 Each	\$43.00	\$43.00	

Thank you for your business.

Subtotal	\$683.00
Sales Tax	\$0.00
Total	\$683.00
Credits/Payments	(\$0.00)
Balance Due	\$683.00



#### BILLTO

Anabelle Island CDD Landscape Maintenance 2024

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

#### Invoice 80230

Date	PO#
04/23/24	
Due Date	Terms
5/23/24	Net 30

Property Address
Anabelle Island CDD Landscape
Maintenance 2024
1

ltem Amount

Job #77590 - Remove Dead Sylvester Palm tree at entry sand ridge rd. Replace 20-foot Sylvester Palm and install palm bracing.

\$3,960.00

Thank you for your business.

Balance Due	\$3,960.00
Credits/Payments	(\$0.00)
Total	\$3,960.00
Sales Tax	\$0.00
Subtotal	\$3,960.00
_	

MAKE CHECK PAYABLE TO:



Post Office Box 20122 Tampa, FL 33622-0122 (904) 262-5500

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

**Annabelle Island CDD** 

Invoice Due Date 4/29/2024

00000007314912001000000017739200000009200051

PLEASE FILL O	UT BELOW IF PAYING BY CREDIT CARD
VISA Master Col	
CARO NUMBER	EXR. DATE
SIGNATURE	AMOUNT PAID

ACCOUNT NUMBER	DATE	BALANCE
731491	4/29/2024	\$920.00

The Lake Doctors Post Office Box 20122 Tampa, FL 33622-0122

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

Windsor Lakes Way Green Cove Springs, FL 32043
Invoice 1913151 PO #

 Invoice Date
 Description
 Quantity
 Amount
 Tax
 Total

 4/29/2024
 Water Management - Monthly
 \$920.00
 \$0.00
 \$920.00

pond 2 treated for algae and shoreline weeds pond 3 treated for algae and shoreline weeds pond 4 treated for algae and shoreline weeds pond 5 treated for algae and shoreline weeds pond 6 treated for algae and shoreline weeds pond 7 treated for algae and shoreline weeds pond 8 treated for algae and shoreline weeds pond 9 treated for algae and shoreline weeds

pond 1 treated for algae and shoreline weeds

pond 10 inspection done pond 11 inspection done pond 12 inspection done

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

**Corporate Address** 

Portal Registration #: Customer E-mail(s):

88A94EE2

4651 Salisbury Rd, Suite 155 Jacksonville, FL 32256

Customer E-mail(s):

mgiles@gmsnf.com,okuzmuk@gmsnf.com

Customer Portal Link: www.lakedoctors.com/contact-us/

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



# BILL TO Anabelle Island CDD Landscape Maintenance 2024 Governmental Management Service 475 West Town Place Suite 114 St. Augustine, FL 32092

Invoice 80392

Date	P0#
04/25/24	
Due Date	Terms
5/25/24	Net 30

Property Address
Anabelle Island CDD Landscape
Maintenance 2024
1

tem

Amount

Job #93176 - Landscape Enhancement-Fixed Price - Deliver and install 2 Pallets of Saint Augustine sod Floratam. Prep and repair sand ridge entrance due to underground utilities damage.

\$1,297.00

Thank you for your business.

Subtotal	\$1,297.00
Sales Tax	\$0.00
Total	\$1,297.00
Credits/Payments	(\$0.00)
Balance Due	\$1,297.00



# BILL TO Anabelle Island CDD Landscape Maintenance 2024 Governmental Management Service 475 West Town Place Suite 114 St. Augustine, FL 32092

Invoice 81828

Pale	PO#
05/01/24	
Due Date	Terms
5/31/24	Net 30

Property Address
Anabelle Island CDD Landscape
Maintenance 2024

tem

Amount

Job #91613 - Cut down two pine trees leaning towards 2749 Windsor lakes way. Cut and remove uprooted hardwood tree. Work to completed by Professional tree service.

\$3,705.00

Thank you for your business.

Subtotal	\$3,705.00
Sales Tax	\$0.00
Total	\$3,705.00
Credits/Payments	(\$0.00)
Balance Due	\$3,705.00