## Anabelle Island

Community Development District

JULY 9, 2024



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

July 2, 2024

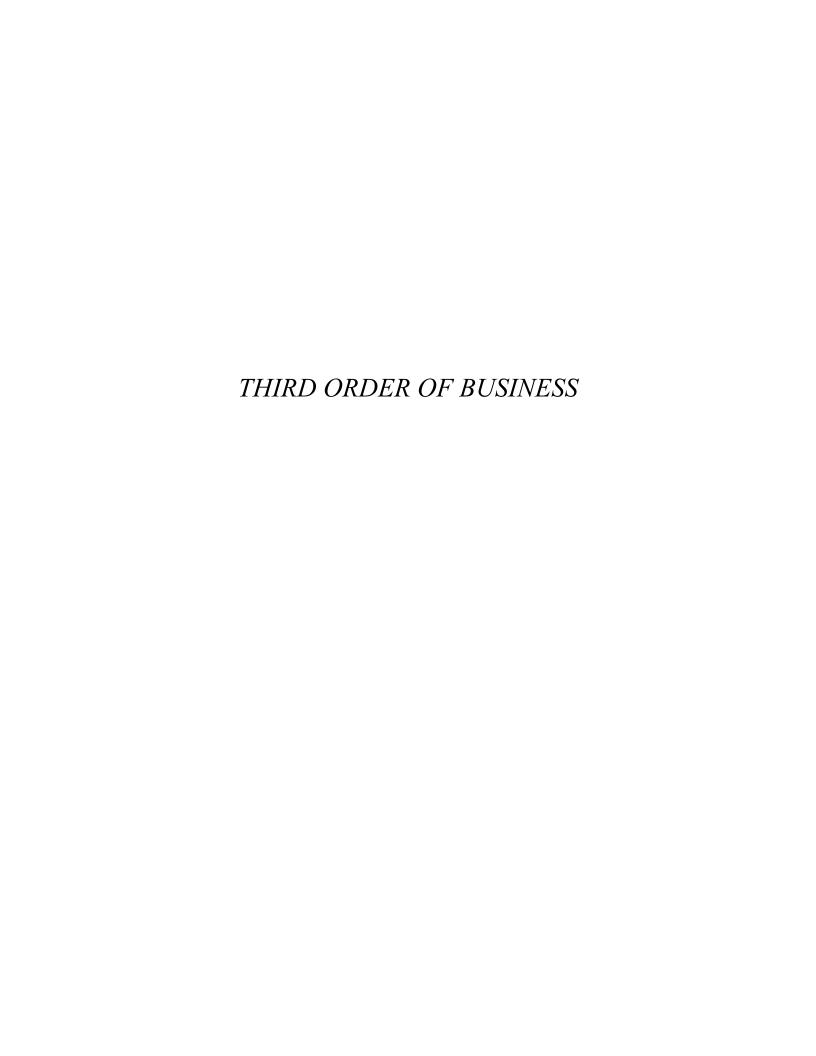
Board of Supervisors Anabelle Island Community Development District

Dear Board Members:

The Meeting of the Board of Supervisors of the Anabelle Island Community Development District will be held Tuesday, July 9, 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. Consideration of Minutes of the May 14, 2024 Meeting
- IV. Consideration of Proposals:
  - A. Janitorial
  - B. Pest Control
  - C. Pool Maintenance
  - D. Pool Chemicals
- V. Acceptance of Fiscal Year 2022 Audit Report
- VI. Discussion of Fiscal Year 2025 Budget
- VII. Review of Draft Amenity Center Policies
- VIII. Consideration of Resolution 2024-03 Setting a Public Hearing Date to Adopt Rates
  - IX. Ratification of Requisition No. 21
  - X. Staff Reports
    - A. Attorney

- B. Engineer
- C. Manager
- XI. Supervisors Requests
- XII. Audience Comments
- XIII. Financial Statements as of May 31, 2024
- XIV. Check Register
- XV. Next Scheduled Meeting August 13, 2024 @ 2:00 p.m.
- XVI. Adjournment



# 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, May 14, 2024 at 2:00 p.m. at Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida.

Present and constituting a quorum:

Jim McDadeChairmanDerek CitinoVice ChairmanDarren GowensSupervisorRose BockSupervisor

Also present were:

Marilee Giles District Manager, GMS

Jennifer Kilinski *by phone* District Counsel Kilinski Van Wyk

#### FIRST ORDER OF BUSINESS

#### Roll Call

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

#### SECOND ORDER OF BUSINESS

**Audience Comments** 

There were no members of the public present.

#### THIRD ORDER OF BUSINESS

#### **Organizational Matters**

#### A. Acceptance of Resignation Letter from Supervisor Crapps

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

On MOTION by Mr. Citino seconded by Mr. McDade, with all in favor, Accepting the Resignation Letter from Maston Crapps, was approved.

#### B. Appointment of New Supervisor to Fill Unexpired Term of Office

Ms. Giles asked if there was a recommendation for appointment of a new Supervisor at this time. This term does expire in November 2024. Mr. Citino recommended appointing James Summerset.

On MOTION by Mr. Citino, seconded by Mr. McDade, with all in favor, the Appointment of Mr. James Summerset as New Supervisor, was approved.

#### C. Oath of Office for Newly Appointed Supervisor

Ms. Giles stated she would send the Oath of Office to Mr. Somerset and a reminder about Sunshine Law and those matters. She noted they will table the Oath.

#### D. Resolution 2024-01, Election of Officers

Ms. Giles stated once she has Mr. Summerset's oath, she can add him as an officer. This is the Board's opportunity to make any changes to the Chair or Vice Chair. If there are no changes to those positions, she will add Mr. Summerset. The people from GMS will remain the same. If there are no changes, just looking for a motion to approve Resolution 2024-01.

On MOTION by Mr. Citino, seconded by Mr. Gowens, with all in favor, Resolution 2024-01, Election of Officers as slated above, was approved.

#### FOURTH ORDER OF BUSINESS

## Consideration of Minutes of the August 15, 2023 Meeting

Ms. Giles asked if there were any comments, corrections, or changes to the August 15, 2023 meeting minutes. The Board had no changes to the minutes.

On MOTION by Mr. Citino, seconded by Ms. Bock, with all in favor, the Minutes of the August 15, 2023 Meeting, were approved.

#### FIFTH ORDER OF BUSINESS

## Ratification of Audit Engagement Letter with Grau & Associates

Ms. Giles stated on page 19 of the agenda is ratification of the Audit Engagement Letter with Grau & Associates. This confirms the auditor's objective and scope to audit the financial statements of the District for the year ending September 30, 2023. Unless there are any comments or questions, she is looking for a motion to ratify the engagement letter.

On MOTION by Mr. Citino, seconded by Ms. Bock, with all in favor, the Audit Engagement Letter with Grau & Associates, was ratified.

\*Jennifer Kilinski joined the meeting at this time.

#### SIXTH ORDER OF BUSINESS

## Acceptance of Fiscal Year 2023 Audit Report

Ms. Giles stated the audit for 2023 starts on page 25 of the agenda. On page 27 is an overview of the report. On page 50 is the internal controls letter stating no deficiencies were found. On page 52 is the compliance letter stating the District complied with the requirements for the fiscal year ending September 30, 2023. On page 54 are the current year findings none, prior year findings and recommendations none, and compliance with the provisions of the auditor general in the State of Florida.

On MOTION by Mr. Citino, seconded by Mr. Gowens, with all in favor, Acceptance of Fiscal Year 2023 Audit Report, was approved.

#### SEVENTH ORDER OF BUSINESS

Discussion Regarding GMS Work Authorization for Maintenance Contract Administration Services

Ms. Giles stated on page 56 is the agreement with Annabelle Island and GMS. This was established when the District was established in 2021. On page 58 is other services which is an opportunity if the Board wants to enter into a work authorization with GMS. With that, GMS would be the single point of contact for operations type emails or phone calls, single point of contact for residents and vendors. Right now, two agreements are in place, the landscape agreement with ULS and an agreement with Lake Doctors. When the invoices come in, someone needs to review, approve, and submit them for payment but also check on the vendors to ensure

they are doing the right thing. This will allow a single point of contact when the amenity center and pool is up for someone to monitor vendors for pool maintenance, pool chemicals, and janitorial. Mr. McDade noted this is definitely something the Board is interested in to do whatever they can to improve communication or any issues so the residents feel heard and take care of the amenities. Ms. Giles asked if the Board would be interested in setting a spending limit for this person.

On MOTION by Mr. McDade, seconded by Mr. Citino, with all in favor, GMS Worth Authorization for Maintenance Contract Administration Services – Spend Limit \$1,500, was approved.

#### EIGHTH ORDER OF BUSINESS

Consideration of Service Agreement with United Land Services for Turf Fertilization

Ms. Giles stated Ed with United Land Services encourages increasing the fertilizations. They currently have four and it's recommended to increase that by two for a total of six. This would change the monthly services to \$7,185 which is an increase of \$246 per month. She noted contingency is in there under landscape. The Board can give guidance to add that in.

On MOTION by Mr. McDade, seconded by Mr. Citino, with all in favor, the Service Agreement with United Land Services for Turf Fertilization, was approved.

#### NINTH ORDER OF BUSINESS

#### **Ratification of Agreements:**

#### A. Aquatic Management Services Agreement with The Lake Doctors, Inc.

Ms. Giles stated on page 68 of the agenda is the aquatic management service agreement that was just started with Lake Doctors. There are 12 ponds.

On MOTION by Mr. McDade, seconded by Mr. Citino, with all in favor, the Aquatic Management Services Agreement with The Lake Doctors, Inc, was ratified.

#### B. Fiscal Year 2023/2024 Budget Deficit Funding Agreement

Mr. Loy stated this is a Deficit Funding Agreement between KB Home Jacksonville and the District. This is for the current fiscal year dated October 2023. The agreement states if there

are any deficits that occur as a result of a shortfall between the assessments and the budget, KB Home will fund it and only if it is necessary. He recommended the Board ratify this agreement.

On MOTION by Mr. McDade, seconded by Mr. Citino, with all in favor, Fiscal Year 2023/2024 Budget Deficit Funding Agreement, was ratified.

#### TENTH ORDER OF BUSINESS

Consideration of Resolution 2024-02, Approving the Proposed Budget for Fiscal Year 2025 and Setting a Public Hearing Date to Adopt

Ms. Giles stated there were some small changes in some of the line items but overall, the assessments will stay the same as what they were in 2024. There are two funds in this District, the General Fund and the Debt Service Fund. She reviewed the comparison chart from 2024 and 2025. She noted she will work with the accountant on the landscape line. Mr. McDade asked to go ahead and add in the \$246 for the additional fertilizing. Mulch was not in the ULS agreement so that is an add on. Ed is trying to get a mulch proposal but it will come out of this year's landscape line as there is that contingency there. She noted she would take the proposal from Ed and add it into the landscape line. Ms. Bock suggested highlighting the 2024 and 2025 for the residents to see nothing went up. When the amenity center/pool is far enough along, there will be a few proposals to consider for janitorial, pest control and pool maintenance/chemicals. Mr. Citino noted it is far enough along for someone to come out and take a look. Ms. Giles asked for a motion to adopt Resolution 2024-02 approving the proposed budget and setting the public hearing for August 13<sup>th</sup>.

On MOTION by Mr. Citino, seconded by Mr. McDade, with all in favor, Resolution 2024-02 Approving the Proposed Budget for Fiscal Year 2025 and Setting a Public Hearing on August 13, 2024, was approved.

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

Property Due Diligence for Phase 1A & Phase 1B

Mr. Loy stated in the plat it dedicates the tracts and some of the improvements to the District however in Florida, the case law says despite of the plat dedicating that property, a deed

would be needed to convey that property. In the packet is a Special Warranty to any Bill of Sale corresponding to the real property and any improvements.

On MOTION by Mr. McDade, seconded by Mr. Citino, with all in favor, Property Due Diligence for Phase 1A & Phase 1B, was approved.

#### TWELFTH ORDER OF BUSINESS Staff Reports

#### A. Attorney – Memorandum Regarding Ethics Training & Form 1 Filing

Mr. Loy reviewed the 4 hours of ethics training which need to be completed if you were seated on or before March 31,2024 by the end of 2024 and if seated after that date, you have until December 31, 2025 to complete those. Fill out Form 1 online to report those hours. The training is online and can be broken up into two sessions.

#### B. Engineer

The Engineer was not present for the meeting.

#### C. Manager

#### 1. Report on the Number of Registered Voters (122)

Ms. Giles stated the CDD has 122 registered voters.

#### 2. Designation of Landowners Election Date

Ms. Giles stated initially your terms expired in 2023 and 2025, last year there was an extension to make them expire in 2024 and 2026. It is that time in the cycle to establish the next landowner's election. Since it is the first one, by Florida Statute, it has to be done by the first Tuesday in November. She recommended November 5, 2024 ahead of the normal 2 p.m. meeting. It will be herself and a designated Supervisor that KB Home appoints to do the election.

#### THIRTEENTH ORDER OF BUSINESS Supervisors Requests

Mr. Citino is happy with getting someone appointed to help. James will handle the communication with HOA and clear up any confusion.

#### FOURTEENTH ORDER OF BUSINESS Audience Comments

There being no comments, the next item followed.

#### FIFTEENTH ORDER OF BUSINESS Ratification of Funding Request No. 21

Ms. Giles presented funding request No. 21 for \$10,003.89 for GMS, District Counsel, US Bank and Clay Today from September 2023.

On MOTION by Mr. Citino, seconded by Mr. McDade, with all in favor, Funding Request No. 21, was ratified.

#### SIXTEENTH ORDER OF BUSINESS Financial Statements as of April 30, 2024

Ms. Giles presented the financial statements as of April 30, 2024. She would be happy to answer any questions about the line items. No unusual variances were seen.

#### SEVENTEENTH ORDER OF BUSINESS Check Register

Ms. Giles presented the check register from October 1, 2023 through April 30, 2024 for \$204,749.46. She asked for a motion to approve the check register.

On MOTION by Mr. McDade, seconded by Mr. Citino, with all in favor, the Check Register, was approved.

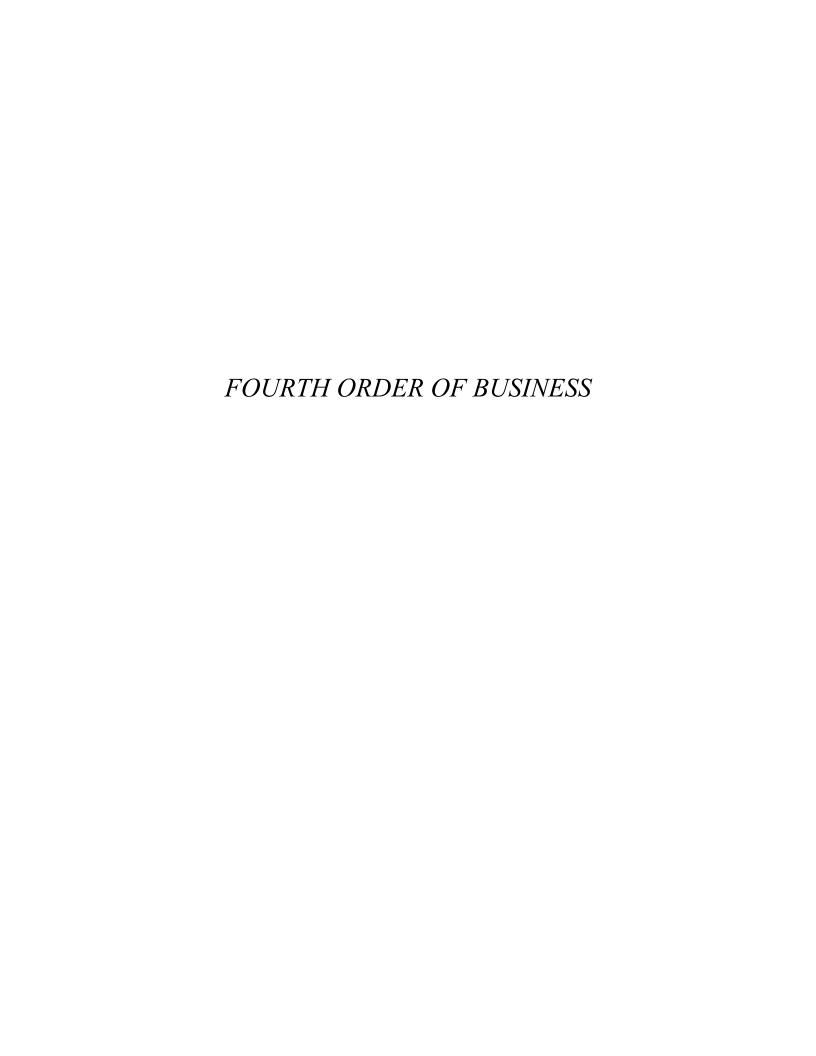
## EIGHTEENTH ORDER OF BUSINESS Next Scheduled Meeting – June 11, 2024 @ 2:00 p.m.

Ms. Giles stated the next scheduled meeting will be June 11, 2024 at 2:00 p.m. At this meeting, the changes will have been made to the landscape for the Board to see.

#### NINETEENTH ORDER OF BUSINESS Adjournment

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

Secretary/Assistant Secretary	Chairman/Vice Chairman



A.



### **Governmental Management Services**

Serving Florida's New Communities

May 23, 2024

Marilee Giles Annabelle Island Community Development District 475 West Town Place, Suite 114 World Golf Village St. Augustine, Florida 32092

Re: Field Operations Management, Pool Maintenance and Janitorial Services

Dear Marilee:

Please consider this proposal for Governmental Management Services to provide the following services for the Annabelle Island Community Development District:

<u>Services</u>	FY 2024 <u>Budget</u>	FY 2024 <u>Proposed Fee</u>	FY 2025 <u>Proposed Fee</u>
Field Operations Management	\$7,500	\$7,500	\$7,500
Pool Maintenance	\$15,000	\$15,000	\$15,000
Janitorial Service	\$14,000	\$12,000	\$12,000

Field Operations Management services will be provided on a monthly basis and will handle all oversight of contractors and facility maintenance services. Pool maintenance services will be provided three(3) times per week during the summer months and twice(2) per week during the winter months. Any additional pool chemicals used to treat the pool will be billed separately. Janitorial services will also be provided three(3) times per week during the summer months and twice(2) per week during the winter months. All bathrooms will be cleaned and restocked weekly, all trash disposed of and all surfaces sanitized regularly. All janitorial supplies will be billed separately.

The ownership and management at Governmental Management Services would like to thank the Board of Supervisors in advance for your consideration of our request to provide these services to your community. For additional information on GMS, please visit our website at <a href="https://www.govmgtsvc.com">www.govmgtsvc.com</a>. Should you have any questions or comments, please feel free to give me a call.

Sincerely,

Darrin Mossing
Darrin Mossing

President









"Don't Get Pest Off"

## **SERVICE AGREEMENT**

Name: <u>Annabelle Island/ Riverside Management Services, Inc.</u>
Address: <u>2403 Dallas Creek Ln. Green Cove Springs, FL 32043</u>

Phone Number: 904-531-9238

Po □One-Time □Weekly □Mon ☑General Pest □ Rodent Exclusion/ ☑Wasp/Hornet Service ☑ Ants ☑Spid	Removal □Flea/Tick ☑Fire	nth 区 Quarterly □ Annually  Ant Control □German Roaches
La	wn Control Servic	es
□ One-Time □Monthly □Bi-N	onthly □Quarterly □Ai	nnuallv □Other
St. Augustine   Bahia   Zoiysia	•	
<ul><li>□ Centipede □ Other</li><li>□ Flea/Tick □ Weed Control- □ Insection</li></ul>	ido - Foutilion - Francisido	- Fine Auto
□ Flea/Tick □ Weed Control-□ Insection □ Other □ □	ide   Fertilizer   Fungicide	□ FIFE ARTS
□One-Time □Weekly □Mon □Fertilizer □Insecticide □Landscap		nually □Other
Comments: \$190.00 per Quar	ter for \$760 00 Annually	v w/4 Services a Vear
<del>-</del>	•	Spiders included as target pest.
<u>- Schera Test Con</u>	ioi w wasp, Homeis ee	spicers meracea as anger pesa.
□Cash □Check#	□Debit Card	□Credit Card(No Rewards cards)
Card #	Exp	3 Digit Code
Billing Address		_cityzip
Amount \$ <u>760.00</u> Tax <u>\$0.</u>	00Total Paid	Confirm#

Signature acknowledges acceptance of all the above. The purpose of this Agreement is to provide our customer with the best possible results, services performed on a regular basis will provide the best results. You may cancel service at any time 15 DAYS prior to your next scheduled service.

Signature:	Date:	

Orange Environmental Services:

Our Name May Be Orange, But We Think Green

### **LAWN AND PEST PREVENTION SERVICE AGREEMENT**

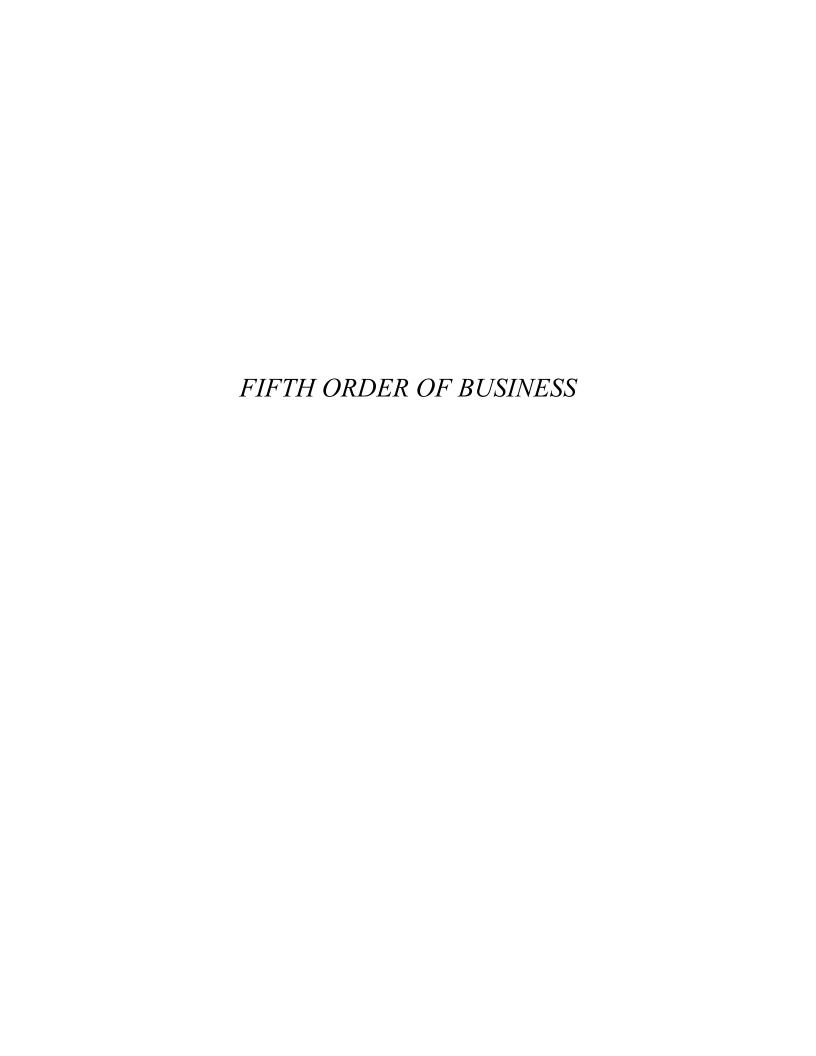
**525 Blanding Blvd** Orange Park, Florida 32073 Orangeenvironmental.net

Rev Jan. 26, 2023

**Orange Environmental Services** (904) 272-DBUG (3284) Fax (904) 272-5439



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004 229 572	FL 32043	CAME			happer	in said to the
Phone 904-338-572	3	Phone SAME				y itself.
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LAWN AERATIO	ON				<u>\$</u>	MONTHLY
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Service includes: Insect C	Control, Disease Control, We	eed Control, Nutrition Pr	ogram. (Not	Guaranteed to C	ontrol Ants or Fleas a	and Ticks.)
<u>\$</u> PE	ER MONTH					
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<u>\$</u> P	ER MONTH					
ORANGE SHIELD S	HRUB PROTECTION	3 APPLICATIONS	PER YEA	R, SERVICEI	SPRING, SUMM	MER AND FALL
Service includes: Fertiliza	tion and Control of Damagi	ng Insects. Ornamentals	Will be Inspe	ected and Treated	d as Needed With Eve	ery Service Trip.
\$ PER	MONTH					
ORANGE SHIELD L	AWN MAINTENANCI	Ε.				
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Fuel Surcharge: A \$5.00 f	uel surcharge will be added y authorize electronic billin	to each monthly paymeng and text communication	nt. on at the abov	re email address a	and phone number.	Initial
for the purpose of minimizing any	ny agrees to make upon request by present or future damage to the abother infestation during the life of the	ove described lawn, but under r	o conditions wil	I the Company be resp	ponsible for damage to the a	above described lawn as
	es: It is of the utmost importance					
Newly Installed Sod: Orange En	ns. Some applications also require nvironmental Services will not tre	at any newly installed sod wit	hin the first four	r weeks of the install	for insect control, disease	e control or nutrition.
Services will not be responsible for	sod within the first six weeks of the or any damage caused to the sod. Or	range Environmental Services v	vill make the dete	ermination of when th	ne sod is ready to be treated.	
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ANABELLE ISLAND
COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022

## ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT CLAY COUNTY, FLORIDA

#### **TABLE OF CONTENTS**

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	7
Statement of Net Position Statement of Activities	7 8
Fund Financial Statements:	J
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds	
to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances –	4.4
Governmental Funds Reconciliation of the Statement of Revenues, Expenditures and Changes in	11
Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to Financial Statements	13-20
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	21
Notes to Required Supplementary Information	22
,	
OTHER INFORMATION	
Data Elements Required by Florida Statute 218.39(3)(c)	23
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL	
REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT	
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH	
GOVERNMENT AUDITING STANDARDS	24-25
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS	
OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10)	
OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	26
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES	
OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27-28



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

#### 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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year ended September 30, 2022 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 June 15, 2023, 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, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

#### FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$393,961).
- The change in the District's total net position in comparison with the prior fiscal year was (\$385,501), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of (\$111,272), a decrease of (\$102,812) in comparison with the prior fiscal year. The total fund balance is restricted for debt service, non-spendable for prepaid items, unassigned deficit fund balance in the capital projects fund 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, liabilities exceeded assets 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,

	2022			2021
Current and other assets	\$	336,320	\$	27,981
Capital assets, net of depreciation		8,345,240		-
Total assets		8,681,560		27,981
Current liabilities		540,346		36,441
Long-term liabilities		8,535,175		-
Total liabilities		9,075,521		36,441
Net position				
Net investment in capital assets		(609,618)		-
Restricted		192,726		-
Unrestricted		22,931		(8,460)
Total net position	\$	(393,961)	\$	(8,460)

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 decreased during the most recent fiscal year. The majority of the decrease was due to bond issue costs incurred during the current fiscal year.

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,

	2022	,	2021*
Revenues:			
Program revenues			
Operating grants and contributions	\$ 86,619	\$	67,936
Capital grants and contributions	1,330		
Total revenues	87,949		67,936
Expenses:			
General government	79,087		76,396
Bond issue costs	255,650		-
Interest	138,713		
Total expenses	473,450		76,396
Change in net position	(385,501)		(8,460)
Net position - beginning	(8,460)		-
Net position - ending	\$ (393,961)	\$	(8,460)

<sup>\*</sup> For the period from inception March 25, 2021 to September 30, 2021

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$473,450. The costs of the District's activities were partially funded by program revenues. Program revenues are comprised primarily of Developer contributions. The remainder of the current fiscal year revenue includes interest revenue. The increase in current fiscal year expenses is primarily the result of the costs of issuance and interest expense related to the new bonds.

#### CAPITAL ASSETS AND DEBT ADMINISTRATION

#### Capital Assets

At September 30, 2022, the District had \$8,345,240 invested in capital assets. In the government-wide financial statements, no depreciation has been taken, which resulted in a net book value of \$8,345,240. More detailed information about the District's capital assets is presented in the notes of the financial statements.

#### Capital Debt

At September 30, 2022, the District had \$6,190,000 Bonds outstanding. More detailed information about the District's capital debt is presented in the notes of the financial statements.

#### **GENERAL BUDGETING HIGHLIGHTS**

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

#### 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, 2022

	GovernmentalActivities
ASSETS	
Cash and cash equivalents	\$ 7,212
Due from Developer	11,107
Prepaid items	5,375
Restricted assets:	
Investments	312,626
Capital assets:	
Nondepreciable	8,345,240
Total assets	8,681,560
LIABILITIES Accounts payable Contracts and retainage payable Accrued interest payable Non-current liabilities: Due within one year Due in more than one year Total liabilities	763 446,829 92,754 125,000 8,410,175 9,075,521
NET POSITION  Net investment in capital assets  Restricted for debt service  Unrestricted  Total net position	(609,618) 192,726 22,931 \$ (393,961)

# ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT CLAY COUNTY, FLORIDA STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

							Net	t (Expense)	
							Re	venue and	
							Cha	anges in Net	
				Program F	es		Position		
	Operating Grants Capital								
	and Grants and Go					Go	vernmental		
Functions/Programs	Expenses		Cor	ntributions	Con	tributions	Activities		
Primary government:									
Governmental activities:									
General government	\$	79,087	\$	85,852	\$	-	\$	6,765	
Interest on long-term debt		138,713		767		1,330		(136,616)	
Bond issue costs		255,650		-		-		(255,650)	
Total governmental activities		473,450		86,619		1,330		(385,501)	
	Cha	ange in net p	osition					(385,501)	
	Net	position - be	eginnin	g				(8,460)	
	Net	position - er	nding				\$	(393,961)	

# ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT CLAY COUNTY, FLORIDA BALANCE SHEET GOVERNMENTAL FUNDS SEPTEMBER 30, 2022

	Major Funds							Total		
	•			Debt		Capital		vernmental		
		General		Service		Projects		Funds		
ASSETS										
Cash and cash equivalents	\$	7,212	\$	-	\$	-	\$	7,212		
Investments		-		285,480		27,146		312,626		
Due from Developer		11,107		-		-		11,107		
Prepaid items		5,375		-		-		5,375		
Total assets	\$	23,694	\$	285,480	\$	27,146	\$	336,320		
LIABILITIES AND FUND BALANCES Liabilities:										
Accounts payable	\$	763	\$	-		-	\$	763		
Contracts and retainage payable		-		-		446,829		446,829		
Total liabilities		763		-		446,829		447,592		
Fund balances: Nonspendable:		5 <b>27</b> 5						5 27 <b>5</b>		
Prepaid items Restricted for:		5,375		-		-		5,375		
Debt service		-		285,480		-		285,480		
Unassigned		17,556		-		(419,683)		(402,127)		
Total fund balances		22,931		285,480		(419,683)		(111,272)		
Total liabilities and fund balances	\$	23,694	\$	285,480	\$	27,146	\$	336,320		

#### ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT **CLAY COUNTY, FLORIDA RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS** TO THE STATEMENT OF NET POSITION **SEPTEMBER 30, 2022**

(111,272)

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

Total fund balances - governmental funds

8,345,240

8,345,240

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

(92,754)(8,535,175)

(8,627,929)

Net position of governmental activities

(393,961)

# 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, 2022

	Major Funds						Total		
				Debt		Capital	Governmental		
	General			Service		Projects	Funds		
REVENUES	,							_	
Developer contributions	\$	85,852	\$	-	\$	-	\$	85,852	
Interest earnings		-		767		1,330		2,097	
Total revenues		85,852		767		1,330		87,949	
EXPENDITURES									
Current:									
General government		79,087		-		-		79,087	
Interest		-		50,087		-		50,087	
Bond issuance costs		-		-		255,650		255,650	
Capital outlay		-		-		8,345,240		8,345,240	
Total expenditures		79,087		50,087		8,600,890		8,730,064	
Excess (deficiency) of revenues									
over (under) expenditures		6,765		(49,320)		(8,599,560)		(8,642,115)	
OTHER FINANCING SOURCES (USES)									
Transfers in (out)		24,626		-		(24,626)		-	
Bond issuance		-		206,841		5,983,159		6,190,000	
Original issue premium		-		127,959		-		127,959	
Developer advances		-		-		2,221,344		2,221,344	
Total other financing sources (uses)		24,626		334,800		8,179,877		8,539,303	
Net change in fund balances		31,391		285,480		(419,683)		(102,812)	
Fund balances - beginning		(8,460)		-		-		(8,460)	
Fund balances - ending	\$	22,931	\$	285,480	\$	(419,683)	\$	(111,272)	

## 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, 2022

Net change in fund balances - total governmental funds	\$ (102,812)
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.	8,345,240
Governmental funds report Developer advances as financial resources when cash is received, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(2,221,344)
Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(6,190,000)
In connection with the issuance of the Bonds, the original issue premium is reported as a financing source when debt is first issued, whereas this amount is eliminated in the statement of activities and increases long-term liabilities in the statement of net position.	(127,959)
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.	(92,754)
Change in net position of governmental activities	\$ (385,501)

# 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, 2022, all of the Board members are affiliated with KB Home Jacksonville, LLC ("Developer").

The Board has the responsibility for:

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

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

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

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

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

#### **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

#### Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

#### <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.

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Assets, Liabilities and Net Position or Equity

#### **Restricted Assets**

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

#### Deposits and Investments

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

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

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

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

#### Prepaid Items

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

#### Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

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

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

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Assets, Liabilities and Net Position or Equity (Continued)

#### Long-Term Obligations

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

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

#### Deferred Outflows/Inflows of Resources

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

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

#### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for 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.

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

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

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Assets, Liabilities and Net Position or Equity (Continued)

#### Fund Equity/Net Position (Continued)

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

#### **Other Disclosures**

#### Use of Estimates

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

#### **NOTE 3 - BUDGETARY INFORMATION**

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

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

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

#### **NOTE 4 - DEPOSITS AND INVESTMENTS**

#### <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, 2022:

	Amo	tized Cost	Credit Risk	Maturities
First American Government Obligation Fd Cl D	\$	312,626	S&P AAAm	Weighted average maturity of the fund portfolio: 18 days
	\$	312,626		

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 – INTERFUND TRANSFERS**

Fund	T	ransfer in	T	ransfer out
General	\$	24,626	\$	-
Capital projects		-		24,626
Total	\$	24,626	\$	24,626

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, the transfer from the capital projects fund to the general fund is a reimbursement of expenditures paid by the general fund on behalf of the debt service fund.

#### **NOTE 6 - CAPITAL ASSETS**

	U	inning ance	Additions	Red	uctions	Ending Balance
Governmental activities					401.0.10	
Capital assets, not being depreciated						
Infrastructure under construction	\$	-	\$ 8,345,240	\$	-	\$ 8,345,240
Total capital assets, not being depreciated		-	8,345,240		-	8,345,240
Governmental activities capital assets, net	\$	-	\$ 8,345,240	\$	-	\$ 8,345,240

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.

During the current fiscal year, the District reimbursed the Developer a total of \$3,496,919 of construction costs. Additionally, as of fiscal year end, the Developer advanced a total of \$2,221,344 to the District to continue to fund the construction project of the District, it is anticipated that the Developer will be reimbursed from Bond issuances for these advances.

#### **NOTE 7 - 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, 2022.

#### **Developer Advance**

In the current 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. The District agreed to reimburse the Developer from proceeds of future bond issuance, should said future issuance occur. Per the Agreement, the District shall reimburse the Developer until full reimbursement is made or until all funds generated by the anticipated financing are exhausted. In accordance with this agreement, the Developer advanced a total of \$2,221,344.

#### **NOTE 7 – LONG-TERM LIABILITIES (Continued)**

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

Changes in long-term liability activity for the fiscal year ended September 30, 2022 were as follows:

	eginning Balance	Additions	Re	ductions	Ending Balance	 ie Within ne Year
Governmental activities						
Bonds payable:						
Series 2022	\$ -	\$ 6,190,000	\$	- ;	6,190,000	125,000
Plus: original issue premium	-	127,959		(4,128)	123,831	
Direct borrowings:						
Developer advances	 -	2,221,344		-	2,221,344	
Total	\$ -	\$ 8,539,303	\$	(4,128)	8,535,175	\$ 125,000

At September 30, 2021, the scheduled debt service requirements on the long-term debt were as follows:

Year ending	Governmental Activities							
September 30:		Principal		Interest	nterest			
2023	\$	125,000	\$	220,276	\$	345,276		
2024		125,000		216,901		341,901		
2025		130,000		213,526		343,526		
2026		135,000		210,016		345,016		
2027		140,000		206,371		346,371		
2028-2032		750,000		968,005		1,718,005		
2033-2037		890,000		838,738		1,728,738		
2038-2042		1,055,000		677,512		1,732,512		
2043-2047		1,275,000		470,000		1,745,000		
2048-2052		1,565,000		192,800		1,757,800		
	\$	6,190,000	\$	4,214,145	\$	10,404,145		

#### **NOTE 8 - 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 \$85,852 which includes a receivable of \$11,107 at September 30, 2022. See Notes 6 and 7 for other Developer related transactions.

#### **NOTE 9 - 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 10 - 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 11 - 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, 2022

	Budgeted Amounts Original & Fin	_ Actual al Amounts	Variance with Final Budget - Positive (Negative)
REVENUES Assessments Developer Contributions Total revenues	\$ 54,798 550,329 605,127	85,852	\$ (54,798) (464,477) (519,275)
EXPENDITURES Current: General government Maintenance and operations Amenity center Total expenditures	108,493 207,477 289,157 605,127	- -	29,406 207,477 289,157 526,040
Excess (deficiency) of revenues over (under) expenditures  OTHER FINANCING SOURCES (USES) Transfer in (out)	-	6,765 24,626	6,765 24,626
Total other financing sources (uses)  Net change in fund balances	\$ -	24,626	24,626 \$ 31,391
Fund balance - beginning  Fund balance - ending	Ψ -		

# 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, 2022.

# ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT CLAY COUNTY, FLORIDA OTHER INFORMATION – DATA ELEMENTS REQUIRED BY FLORIDA STATUTE 218.39(3)(C) UNAUDITED

<u>Comments</u>
0
3
\$2,000.00
\$88,991.46
\$3,470,949
See page 21 of annual financial report
Not applicable
see Note 7 for details



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

# 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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 15, 2023.

#### **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.

June 15, 2023



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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, 2022. 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, 2022.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the 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.

June 15, 2023



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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, 2022, and have issued our report thereon dated June 15, 2023.

#### **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 June 15, 2023, 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.

June 15, 2023

#### 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, 2021.

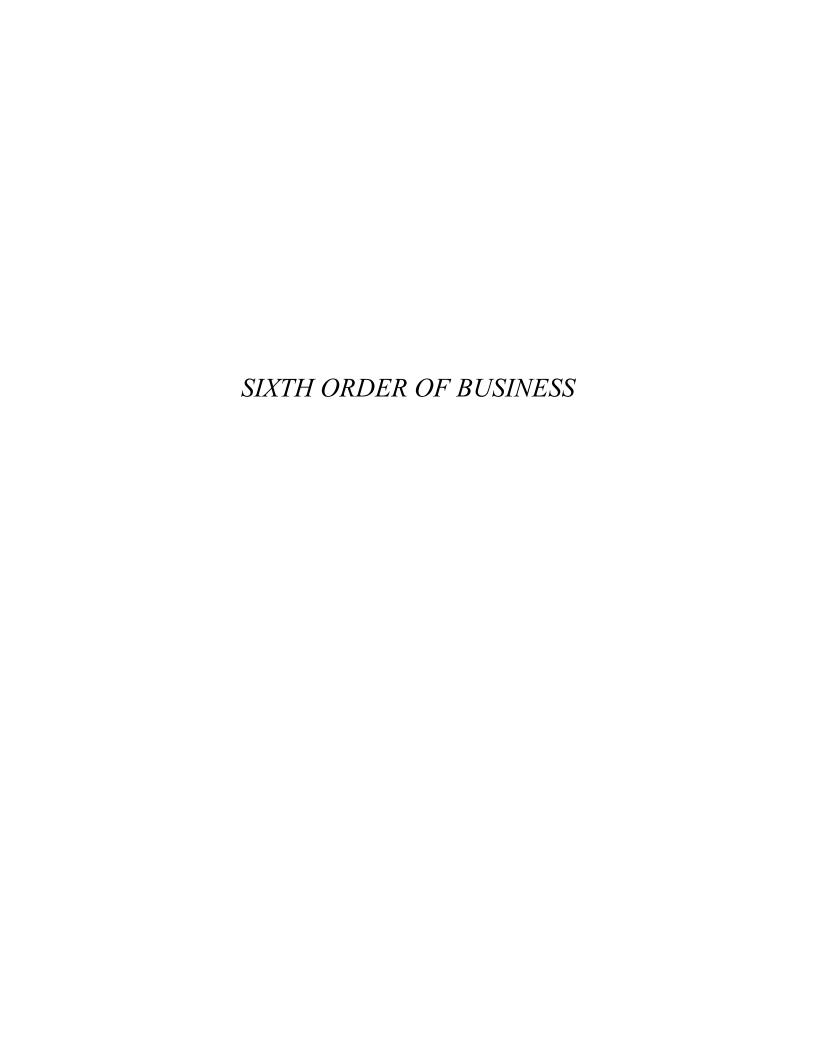
2. Any recommendations to improve the local governmental entity's financial management.

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, 2022.

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, 2022.

- 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.



Community Development District

Approved Budget FY 2025

Presented by:



## **Table of Contents**

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

#### **Community Development District**

#### Approved Budget General Fund

	Adopted Budget	Ac	tuals Thru	Pro	ojected Next	Pro	jected Thru	Ā	Approved Budget
Description	FY2024		5/31/24		4 Months		9/30/24		FY 2025
REVENUES:									
Special Assessments	\$ 210,269	\$	209,047	\$	1,221	\$	210,269	\$	210,269
Developer Contribution	187,708		-		117,973		117,973		198,281
Interest income	-		1,686		200		1,886		-
TOTAL REVENUES	\$ 397,977	\$	210,734	\$	119,395	\$	330,128	\$	408,550
	,		Í		,		Í		ĺ
EXPENDITURES:									
Administrative									
Supervisors Fees	\$ 12,000	\$	200	\$	5,000	\$	5,200	\$	6,000
FICA Taxes	918		15		383		398		454
Engineering	5,000		-		2,500		2,500		5,000
Attorney	15,000		6,026		8,974		15,000		15,000
Arbitrage Rebate	700		- -		700		700		700
Assessment Roll Administration	5,300		5,300		4 227		5,300		5,618
Dissemination Agent	3,710		2,473		1,237		3,710		3,933
Annual Audit	5,600		5,600		2447		5,600		5,700
Trustee Fees	6,500		4,353		2,147		6,500		6,500
Management Fees	50,085		33,390		16,695		50,085		53,090
Website Maintenance	1,200		800		400		1,200		1,200
Information Technology	1,800		1,200		600		1,800		1,800
Telephone	300		10		290		300		300
Postage	2,500		68		200		268		500
Insurance General Liability	5,913		5,590		440		5,590		6,149
Printing	2,500		51		449		500		500
Legal Advertising	2,500		-		1,500		1,500		2,500
Other Current Charges	700		62 0		638		700		700
Office Supplies	100		175		100		100		100
Dues, Licenses & Subscriptions	175		1/5				175		175
TOTAL ADMINISTRATIVE	\$ 122,501	\$	65,314	\$	41,811	\$	107,126	\$	115,918
Operations & Maintenance									
Ground Maintenance									
Electric	\$ 1,500	\$	-	\$	1,500	\$	1,500	\$	1,500
Water & Sewer/Irrigation	30,000		6,109		8,391		14,500		23,000
Repairs & Maintenance	5,000		-		5,000		5,000		5,000
Landscape - Contract	97,476		34,695		62,781		97,476		118,520
Landscape - Contingency	20,000		11,042		10,000		21,042		20,000
Lake Maintenance	10,000		1,840		4,600		6,440		11,040
Irrigation Repairs	5,000		3,567		1,433		5,000		10,000
TOTAL GROUND MAINTENANCE	\$ 168,976	\$	57,252	\$	93,705	\$	150,958	\$	189,060

#### **Community Development District**

#### Approved Budget General Fund

Description	Adopted Budget FY2024	tuals Thru 5/31/24	ojected Next 4 Months	jected Thru 9/30/24	F	approved Budget 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	\$ 126,611	\$ 203,517	\$ 330,128	\$	408,550
Other Sources/(Uses)						
Interlocal Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$	-
TOTAL OTHER SOURCES/(USES)	\$ -	\$ -	\$ -	\$ -	\$	-
EXCESS REVENUES (EXPENDITURES)	\$ -	\$ 84,122	\$ (84,122)	\$ -	\$	-

#### **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	A00052464	\$	218	\$ 2,621
2946 Windsor Lakes Way	A00052466		852	10,228
2750 Windsor Lakes Way	A00052463		246	2,952
2997 Monroe Lakes Terrace			250	3,000
2523 Block Island Parkway			250	3,000
Contingency			100	1,200
	Total	\$	1.917	\$ 23.000

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

#### Landscape - Contingency

Estimated costs for other landscape maintenance incurred by the District.

#### **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**

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

#### Repairs & Maintenance

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

#### 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**

#### **Approved Budget**

Debt Service Series 2022 Special Assessment Revenue Bonds

	Adopted Budget FY2024		Actuals Thru 5/31/24		Projected Next		Projected Thru 9/30/24		Approved Budget FY 2025	
Description										
REVENUES:										
Special Assessments	\$	346,815	\$	345,314	\$	1,527	\$	346,841	\$	346,815
Interest Earnings		500		10,120		1,500		11,620		2,000
Carry Forward Surplus <sup>(1)</sup>		111,555		119,458		-		119,458		133,684
TOTAL REVENUES	\$	458,870	\$	474,892	\$	3,027	\$	477,919	\$	482,498
EXPENDITURES:										
Interest Expense 11/1	\$	109,618	\$	109,618	\$	-	\$	109,618	\$	107,930
Interest Expense 5/1		109,618		109,618		-		109,618		107,930
Principal Expense 5/1		125,000		125,000		-		125,000		130,000
TOTAL EXPENDITURES	\$	344,235	\$	344,235	\$	-	\$	344,235	\$	345,860
Other Sources/(Uses)										
Interfund transfer In/(Out)	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL OTHER SOURCES/(USES)	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL EXPENDITURES	\$	344,235	\$	344,235	\$	-	\$	344,235	\$	345,860
EXCESS REVENUES (EXPENDITURES)	\$	114,635	\$	130,657	\$	3,027	\$	133,684	\$	136,638
<sup>(1)</sup> Carry Forward is Net of Reserve Requirement Interest Due 11/1/25									\$	106,175

#### **Community Development District**

#### AMORTIZATION SCHEDULE

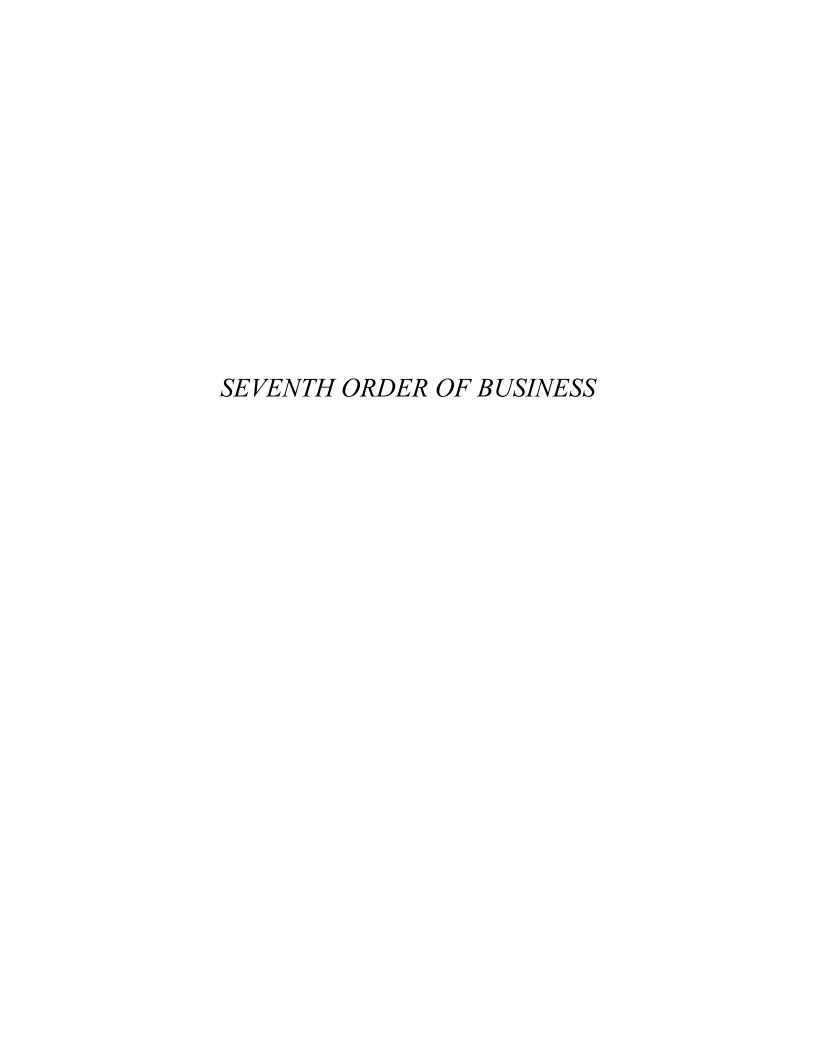
Debt Service Series 2022 Special Assessment Revenue Bonds

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%		104,353	
05/01/27	5,675,000	2.700%	140,000	104,353	348,705.00
11/01/27	5,535,000	2.700%		102,463	
05/01/28	5,535,000	3.100%	140,000	102,463	344,925.00
11/01/28	5,395,000	3.100%		100,293	
05/01/29	5,395,000	3.100%	145,000	100,293	345,585.00
11/01/29	5,250,000	3.100%	450,000	98,045	246,000,00
05/01/30	5,250,000	3.100%	150,000	98,045	346,090.00
11/01/30	5,100,000	3.100%	155,000	95,720	246 440 00
05/01/31	5,100,000	3.100% 3.100%	155,000	95,720	346,440.00
11/01/31	4,945,000		160,000	93,318	246 625 00
05/01/32 11/01/32	4,945,000	3.100% 3.100%	160,000	93,318 90,838	346,635.00
05/01/33	4,785,000 4,785,000	3.500%	165,000	90,838	346,675.00
11/01/33	4,620,000	3.500%	103,000	87,950	340,073.00
05/01/34	4,620,000	3.500%	170,000	87,950 87,950	345,900.00
11/01/34	4,450,000	3.500%	170,000	84,975	343,700.00
05/01/35	4,450,000	3.500%	180,000	84,975	349,950.00
11/01/35	4,270,000	3.500%	100,000	81,825	347,730.00
05/01/36	4,270,000	3.500%	185,000	81,825	348,650.00
11/01/36	4,085,000	3.500%	100,000	78,588	5 10,000.00
05/01/37	4,085,000	3.500%	190,000	78,588	347,175.00
11/01/37	3,895,000	3.500%	170,000	75,263	017,175.00
05/01/38	3,895,000	3.500%	195,000	75,263	345,525.00
11/01/38	3,700,000	3.500%	,	71,850	,.
05/01/39	3,700,000	3.500%	205,000	71,850	348,700.00
11/01/39	3,495,000	3.500%		68,263	
05/01/40	3,495,000	3.500%	210,000	68,263	346,525.00
11/01/40	3,285,000	3.500%		64,588	
05/01/41	3,285,000	3.500%	220,000	64,588	349,175.00
11/01/41	3,065,000	3.500%		60,738	
05/01/42	3,065,000	3.500%	225,000	60,738	346,475.00
11/01/42	2,840,000	3.500%		56,800	
05/01/43	2,840,000	4.000%	235,000	56,800	348,600.00
11/01/43	2,605,000	4.000%		52,100	
05/01/44	2,605,000	4.000%	245,000	52,100	349,200.00
11/01/44	2,360,000	4.000%		47,200	
05/01/45	2,360,000	4.000%	255,000	47,200	349,400.00
11/01/45	2,105,000	4.000%		42,100	
05/01/46	2,105,000	4.000%	265,000	42,100	349,200.00
11/01/46	1,840,000	4.000%	255 000	36,800	240 (00 00
05/01/47	1,840,000	4.000%	275,000	36,800	348,600.00
11/01/47	1,565,000	4.000%	200.000	31,300	252 (00.00
05/01/48	1,565,000	4.000%	290,000	31,300	352,600.00
11/01/48	1,275,000	4.000% 4.000%	200,000	25,500	351,000.00
05/01/49 11/01/49	1,275,000 975,000	4.000%	300,000	25,500 19,500	331,000.00
05/01/50	975,000 975,000	4.000%	310,000	19,500 19,500	349,000.00
11/01/50	975,000 665,000	4.000%	310,000	13,300	347,000.00
05/01/51	665,000	4.000%	325,000	13,300	351,600.00
11/01/51	340,000	4.000%	323,000	6,800	331,000.00
05/01/52	340,000	4.000%	340,000	6,800	353,600.00
Total		\$	5,940,000	\$ 3,809,140	\$ 9,749,140
10441		Ą	5,710,000	, 0,007,170 i	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

#### **Community Development District**

## Non-Ad Valorem Assessments Comparison 2024-2025

Neighborhood	0&M Units	Bonds 2022 Units	Annual Ma	aintenance Ass	essments	Annua	al Debt Assessn	nents	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 COMMUNITY DEVELOPMENT DISTRICT

**AMENITY POLICIES AND RATES**Adopted August 13, 2024<sup>1</sup>

<sup>&</sup>lt;sup>1</sup> LAW IMPLEMENTED: SS. 190.011, 190.035, FLA. STAT. (2023); In accordance with Chapter 190 of the Florida Statutes, and on August 13, 2024, at a duly noticed public meeting and after a duly noticed public hearing, the Board of Supervisors of the Anabelle Island Community Development District adopted the following rules, policies and rates governing the operation of the District's facilities and services.

#### **DEFINITIONS**

- "Amenities" or "Amenity Facilities"— means the properties and areas owned by the District and intended for recreational use and shall include, but not specifically be limited to the swimming pool, pool deck, multi-purpose field, and playground, together with their appurtenant facilities and areas.
- "Amenity Policies" or "Policies" and "Amenity Rates" means these Amenity Policies and Rates of the Anabelle Island Community Development District, as amended from time to time. The Board of Supervisors reserves the right to amend or modify these Policies, as necessary and convenient, in their sole and absolute discretion, and will notify Patrons of any changes. Patrons may obtain the currently effective Policies from the District Manager's Office. The Board of Supervisors and District Staff shall have full authority to enforce the Amenity Policies.
- "Amenity Manager" means the District Manager or that person or firm so designated by the District's Board of Supervisors, including their employees.
- "Amenity Rates" means those rates and fees established by the Board of Supervisors of the Anabelle Island Community Development District as provided in Exhibit A attached hereto.
- "Access Card" means an electronic Access Card issued by the District Manager to each Patron (as defined herein) to access the Amenity Facilities.
- **"Board of Supervisors" or "Board"** means the Board of Supervisors of the Anabelle Island Community Development District.
- "District" means the Anabelle Island Community Development District.
- "District Staff" means the professional management company with which the District has contracted to provide management services to the District, the Amenity Manager, and District Counsel.
- "Guest" means any person or persons, other than a Patron, who are expressly authorized by the District to use the Amenities or invited for a specific visit by a Patron to use the Amenities.
- "Homeowners Association" or "HOA" or "POA" means an entity or entities, including its/their employees and agents, which may have jurisdiction over lands located within the District, either now or in the future, which may exist to aid in the enforcement of deed restrictions and covenants applicable to lands within the District.
- "Household" means a residential unit or a group of individuals residing within a Patron's home. *This does not include visiting friends, guests, relatives or extended family not permanently residing in the home.* Upon the District's request, proof of residency for individuals over the age of eighteen (18) years may be required by driver's license or state or federal issued form of identification, including a signed affidavit of residency.
- "Lakes" shall mean those water management and control facilities within the District, including but not limited to stormwater management facilities and ponds.
- "Non-Resident" means any person who does not own property within the District.
- "Non-Resident Patron" means any person or Household not owning property in the District who is paying the Annual User Fee to the District for use of all Amenity Facilities.
- "Non-Resident User Fee" or "Annual User Fee" means the fee established by the District for any person that is not a Resident and wishes to become a Non-Resident Patron. The amount of the Annual User Fee is set forth herein, and that amount is subject to change based on Board action.

"Patron" – means Residents and Non-Resident Patrons.

"Renter" – means a tenant, occupant or an individual maintaining his or her residence in a home located within the District pursuant to a valid rental or lease agreement. Proof of valid rental or lease agreement shall be required.

"Resident" – means any person or Household owning property within the District.

The words "hereof," "herein," "hereto," "hereby," "hereinafter" and "hereunder" and variations thereof refer to the entire Amenity Policies and Rates.

All words, terms and defined terms herein importing the singular number shall, where the context requires, import the plural number and vice versa.

#### AMENITIES ACCESS AND USAGE

- (1) General. Only Patrons have the right to use the Amenities; provided, however, that certain community programming events may be available to the general public where permitted by the District, and subject to payment of any applicable fees and satisfaction of any other applicable requirements, including adherence to these Amenity Policies and execution of waivers and hold harmless agreements, if any.
- (2) Use at your Own Risk. All persons using the Amenities do so at their own risk and agree to abide by the Amenity Policies. The District shall assume no responsibility and shall not be liable in any incidents, accidents, personal injury or death, or damage to or loss of property arising from the use of the Amenities or from the acts, omissions or negligence of other persons using the Amenities. The District does not provide security services or supervision with respect to the use of the Amenities, and there are inherent risks in the use of the Amenities e.g., use may result in serious bodily injury or even death. Patrons are responsible for their actions and those of their guests. Parents and legal guardians are responsible for their minor children who use the Amenities and will be held accountable for their actions.
- (3) Resident Access and Usage. Residents are permitted to access and use the Amenities in accordance with the policies and rules set forth herein and are not responsible for paying the Annual Non-Resident User Fee set forth herein. In order to fund the operation, maintenance and preservation of the facilities, projects and services of the District, the District levies maintenance special assessments payable by property owners within the District, in accordance with the District's annual budget and assessment resolutions adopted each fiscal year, and may additionally levy debt service assessments payable by property owners to repay debt used to finance public improvements. Residents shall not be entitled to a refund of any maintenance special assessments or debt service special assessments due to closure of the Amenities or suspension of that Resident's access privileges. Residents must complete the "Amenity Access Registration Form" prior to access or use of the Amenities, attached hereto as Exhibit B, and each Household shall receive an Access Card.
- (4) Non-Resident Patron Access and Usage. A Non-Resident Patron must pay the Annual Non-Resident User Fee to have the right to use the Amenities for one full year, which year begins from the date of receipt of payment by the District. This fee must be paid in full before the Non-Resident may use the Amenities. Each subsequent Annual Non-Resident User Fee shall be paid in full on the anniversary date of application. Annual Non-Resident User Fees may be renewed no more than thirty (30) days in advance of the date of expiration and for no more than one calendar year. Multi-year memberships are not available. The Annual Non-Resident User Fee is nonrefundable and nontransferable. Non-Resident Patrons must complete the Amenity Facilities Access Registration Form prior to access or use of the Amenities.
- Guest Access and Usage. Each Patron Household is entitled to bring four (4) persons as Guests to the Amenities at one time. District Staff shall be authorized to verify and enforce the authorized number of Guests. A Patron must always accompany its Guests during its Guests' use of the Amenities and are responsible for all actions, omissions and negligence of such Guests, including Guests' adherence to the Amenity Policies. Violation of these Amenity Policies by a Guest may result in suspension or termination of the Patron's access and usage privileges. Exceeding the authorized number of Guests specified above shall be grounds for suspension or termination of a Patron Household's access and usage privileges.
- (6) Renter's Privileges. Residents who rent or lease residential units in the District shall have the right to designate the Renter of a residential unit as the beneficial users of the Resident's privileges to use the Amenities, subject to requirements stated herein.
  - Resident shall provide a written notice to the District Manager on the "Assignment of Amenity Rights and Privileges" form attached hereto as **Exhibit C**, designating and identifying the Renter who shall hold the beneficial usage rights, submitting with such notice the Renter's proof of residency (i.e., a copy of the

lease agreement). Upon notice, Resident shall be required to pay any applicable fee before his or her Renter receives an Access Card. Renter's Access Card shall expire at the end of the lease term and may be reactivated upon provision of proof of residency.

Renter who is designated by a Resident as the beneficial user of the Resident's rights to use the Amenities shall be entitled to the same rights and privileges to use the Amenities as the Resident, subject to all Amenity Policies. During the period when a Renter is designated as the beneficial user, the Resident shall not be entitled to use the Amenities. In other words, Renter's and Resident's cannot simultaneously hold Amenity privileges associated with that residential unit. Residents may retain their Amenities rights in lieu of granting them to their Renters.

Residents shall be responsible for all charges incurred by their Renters which remain unpaid after the customary billing and collection procedures established by the District. Residents are responsible for the deportment of their respective Renter, including the Renter's adherence to the Amenity Policies.

(7) Access Cards. Access Cards will be issued to each Household after closing upon property within the District, or upon approval of Non-Resident Patron application and payment of applicable Annual User Fee, or upon verification and approval of Renter designation. Proof of property ownership may be required annually. All Patrons must use their Access Card for entrance to the Amenities. A maximum of two (2) Access Cards will be issued per Household.

All Patrons must use the Access Card issued to their Household for entrance to the Amenity Facilities. Each Household will be authorized two (2) initial Access Cards free of charge. Replacement Access Cards may be purchased in accordance with the Amenity Rates then in effect.

Patrons must scan their Access Cards in the card reader to gain access to the Amenities. This Access Card system provides a security and safety measure for Patrons and protects the Amenities from non-Patron entry. Under no circumstances shall a Patron provide their Access Card to another person, whether Patron or non-Patron, to allow access to the Amenities, and under no circumstances shall a Patron intentionally leave doors, gates, or other entrance barriers open to allow entry by non-Patrons.

Access Cards are the property of the District and are non-transferable except in accordance with the District's Amenity Policies. All lost or stolen cards must be reported immediately to District Staff. Fees shall apply to replace any lost or stolen cards. Patrons are responsible for notifying the District immediately if a fob is lost or stolen. The lost or stolen card shall be immediately deactivated. Patrons are also responsible for notifying the District when they sell their home. Each Patron shall be responsible for the actions of those individuals using the Patron's Access Card unless said Access Card is reported as being lost or stolen.

#### GENERAL AMENITY POLICIES

- (1) Hours of Operation. All hours of operation of the Amenities will be established and published by the District on its website and/or posted at the applicable Amenity facility. The District may restrict access or close some or all of the Amenities due to inclement weather, for purposes of providing a community activity, for making improvements, for conducting maintenance, or for other purposes as circumstances may arise. Any programs or activities of the District may have priority over other users of the Amenities. Unless otherwise posted on the website or at the applicable Amenity facility, all outdoor Amenities are open only from dawn until dusk. The specific, current hours of operation for several of the Amenities, which may be amended from time to time and which may be subject to closure for holidays and other special circumstances, are as published on the District's website and/or as posted at the applicable Amenity facility. No Patron is allowed in the service areas of the Amenities.
- (2) General Usage Guidelines. The following guidelines supplement specific provisions of the Amenity Policies and are generally applicable and shall govern the access and use of the Amenities:
  - (a) Registration and Access Cards. Each Patron must scan in an Access Card in order to access the Amenities and must have his or her assigned Access Card in their possession and available for inspection upon District Staff's request. Access Cards are only to be used by the Patron to whom they are issued. In the case of Guests, Guests must be accompanied by a Patron possessing a valid Access Card at all times.
  - **(b)** Attire. With the exception of the pool and wet areas where bathing suits are permitted, Patrons and Guests must be properly attired with shirts and shoes to use the Amenities for each facility's intended use. Bathing suits and wet feet are not allowed indoors with the exception of the bathrooms appurtenant to the pool area.
  - **(c) Food and Drink.** Food and drink will be limited to designated areas only. No glass containers of any type are permitted at any of the Amenities. All persons using any of the Amenities must keep the area clean by properly disposing of trash or debris.
  - (d) Parking and Vehicles. Vehicles must be parked in designated areas. Vehicles should not be parked on grass lawns, pond banks, roadsides, or in any way which blocks the normal flow of traffic. During special events, alternative parking arrangements may be authorized but only as directed by District Staff. Off-road bikes/vehicles (including ATVs) and motorized scooters are prohibited on all property owned, maintained and operated by the District or at any of the Amenities within District unless they are owned by the District.
  - **(e) Fireworks** / **Flames.** Fireworks or open flames of any kind are not permitted anywhere on District owned property or adjacent areas.
  - **(f) Skateboards, Etc.** Bicycles, skateboards or rollerblades are not permitted on Amenity property which includes, but is not limited to, the amenity parking lot, pool area, playground, and sidewalks surrounding these areas.
  - **(g) Grills.** Personal barbeque grills are not permitted at the Amenities or on any other District owned property.
  - (h) Firearms. The possession and use of firearms shall be in strict accordance with Florida Law.
  - **Equipment.** All District equipment, furniture and other tangible property must be returned in good condition after use. Patrons and Guests are encouraged to notify District Staff if such items need repair, maintenance or cleaning.
  - (j) Littering. Patrons and Guests are responsible for cleaning up after themselves and helping to keep the Amenities clean at all times.
  - **(k) Bounce Houses and Other Structures.** Bounce houses and similar apparatus are permitted only outdoors and at the discretion of, and in areas designated by, the District. Proof of liability

- insurance acceptable to the District shall also be required.
- (l) Excessive Noise. Excessive noise that will disturb other Patrons and Guests is not permitted, including but not limited to use of cellular phones and speakers of any kind that amplify sound.
- (m) Lost or Stolen Property. The District is not responsible for lost or stolen items. The Amenity Manager is not permitted to hold valuables or bags for Patrons or Guests. All found items should be turned in to the Amenity Manager for storage in the lost and found. Items will be stored in the lost and found for two weeks after which District Staff shall dispose of such items in such manner as determined in its sole discretion; provided, however, that District Staff shall not be permitted to keep such items personally or to give such items to a Patron not otherwise claiming ownership.
- (n) Trespassing / Loitering. There is no trespassing or loitering allowed at the Amenities. Any individual violating this policy may be reported to the local authorities.
- (o) Compliance with Laws and District Rules and Policies. All Patrons and Guests shall abide by and comply with all applicable federal, state and local laws, rules, regulations, ordinances and policies, as well as all District rules and policies, while present at or utilizing the Amenities, and shall ensure that any minor for whom they are responsible also complies with the same. Failure to abide by any of the foregoing may be a basis for suspension of the Patron's privileges to use or access the Amenities.
- (p) Courtesy. Patrons and all users shall treat all staff members and other Patrons and Guests with courtesy and respect. Disrespectful or abusive treatment of District Staff or District contractors may result in suspension or termination of Amenity access and usage privileges. If District Staff requests that a Patron leave the Amenity Facilities due to failure to comply with these rules and policies, or due to a threat to the health, safety, or welfare, failure to comply may result in immediate suspension or termination of Amenity access and usage privileges.
- (q) **Profanity** / **Obscenity.** Loud, profane, abusive, or obscene language or behavior is prohibited.
- **Emergencies.** In the event of an injury or other emergency, please contact 911 and alert District Staff immediately.
- (s) False Alarms. Any Patron improperly attempting to enter the Amenity Facilities outside of regular operating hours or without the use of a valid Access Card and who thereby causes a security alert will be responsible for the full amount of any fee charged to the District in connection with such security alert and related response efforts.
- (t) Outside Vendors / Commercial Activity. Outside vendors and commercial activity are prohibited on District property unless they are invited by the District as part of a District event or program or as authorized by the District in connection with a rental of the Amenity Facilities.
- (u) Organized Activities. Any organized activities taking place at the Amenity Center must first be approved by the District. This includes, but is not limited to, fitness instruction, special events, etc.

#### SMOKING, DRUGS AND ALCOHOL

Smoking, including using any paraphernalia designed to consume tobacco or other substances such as vaping and electric and non-electronic devices, is prohibited anywhere inside the Amenity Facilities, including any building, or enclosed or fenced area to the maximum extent of the prohibitions set forth in the Florida Clean Indoor Air Act or other subsequent legislation. Additionally, to the extent not prohibited by law, smoking is discouraged in all other areas of the Amenities and on District owned property. All waste must be disposed of in the appropriate receptacles. Any violation of this policy shall be reported to District Staff.

Possession, use and/or consumption of illegal drugs or alcoholic beverages is prohibited at the Amenities and on all other District owned property absent express permission by the District subject to the provisions herein. Any person that appears to be under the influence of drugs or alcohol will be asked to leave the Amenities. Violation of this policy may result in suspension or termination of Amenity access and usage privileges and illegal drug use may be punished to the maximum extent allowed by law.

#### SERVICE ANIMAL POLICY

Dogs or other pets (with the exception of "Service Animals" as defined by Florida law, trained to do work or perform tasks for an individual with a disability, including a physical, sensory, psychiatric, intellectual or other mental disability) are not permitted within any District-owned public accommodations including, but not limited to, Amenity buildings (offices, social halls and fitness center), pools, various sport courts and other appurtenances or related improvements. A Service Animal must be kept under the control of its handler by leash or harness, unless doing so interferes with the Service Animal's work or tasks or the individual's disability prevents doing so. The District may remove the Service Animal only under the following conditions:

- If the Service Animal is out of control and the handler does not take effective measures to control it;
- If the Service Animal is not housebroken; or,
- If the Service Animal's behavior poses a direct threat to the health and safety of others.

The District is prohibited from asking about the nature or extent of an individual's disability to determine whether an animal is a Service Animal or pet. However, the District may ask whether an animal is a Service Animal required because of a disability and what work or tasks the animal has been trained to perform.

#### SWIMMING POOL POLICIES

- (1) Operating Hours. Swimming is permitted only during designated hours, as posted at the pool. Swimming after dusk is prohibited by the Florida Department of Health.
- (2) Swim at Your Own Risk. No lifeguards will be on duty. All persons using the pool do so at their own risk and must abide by all swimming pool rules and policies.
- (3) Supervision of Minors. Non-swimming children should have adult supervision with them and within arm's reach. Persons unable to swim safely and/or without assistance must be accompanied by a capable adult at all times in and around the pool. All children, regardless of age, using inflatable armbands (i.e., water wings) or any approved Coast Guard flotation device MUST be supervised one-on-one by an adult who is in the water and within arm's length of the child. Even proficient swimmers could find themselves at risk, the District recommends Patrons not swim alone.
- (4) Aquatic Toys and Recreational Equipment. No flotation devices are allowed in the pool except for water wings and swim rings used by small children, under the direct supervision of an adult as specified in Section (3) immediately above. Inflatable rafts, balls, pool floats and other toys and equipment are prohibited.
- (5) Prevention of Disease. All swimmers must shower before initially entering the pool. Persons with open cuts, wounds, sores or blisters, nasal or ear discharge, or who are experiencing diarrhea may not use the pool. No person should use the pool with or suspected of having a communicable disease which could be transmitted through the use of the pool.
- **(6) Attire.** Appropriate swimming attire (swimsuits) must be worn at all times.
- (7) Conduct. No cursing, offensive language or gestures, threatening language or behavior, or lewd behavior is allowed. Conduct that prevents the District from fostering a familial environment at the pool amenity facilities is prohibited.
- **Horseplay.** No jumping, pushing, running, wrestling, excessive splashing, sitting or standing on shoulders, spitting water, or other horseplay is allowed in the pool or on the pool deck area.
- (9) **Diving.** Diving is strictly prohibited at the pool. Back dives, back flips, back jumps, cannonball splashing or other dangerous actions are prohibited.
- (10) Music / Audio. Radios and other audio devices are prohibited; other than when used with headphones.
- (11) Weather. The pool and pool area will be closed during electrical storms or when rain makes it difficult to see any part of the pool or pool bottom clearly. The pool will be closed at the first sound of thunder or sighting of lightning and will remain closed for thirty (30) minutes after the last sighting. Everyone must leave the pool deck immediately upon hearing thunder or sighting lightning.
- (12) Pool Furniture; Reservation of Tables or Chairs. Tables and chairs may not be removed from the pool deck. Tables or chairs on the deck area may not be reserved by placing towels or personal belongings on them except temporarily to allow the Patron using them to enter the pool or use the restroom facilities.
- (13) Entrances. Pool entrances must be kept clear at all times.
- (14) **Pollution.** No one shall pollute the pool. Anyone who does pollute the pool is liable for any costs incurred in treating and reopening the pool.
- (15) Swim Diapers. Children under the age of three (3) years, and anyone who is not reliably toilet trained, must wear rubber lined swim diapers, as well as a swimsuit over the swim diaper, to reduce the health risks associated with human waste contaminating the swimming pool and deck area. If contamination occurs, the pool will be shocked and closed for a period of at least twelve (12) hours. Persons not abiding by this policy shall be responsible for any costs incurred in treating and reopening the pool.
- (16) Staff Only. Only authorized staff members and contractors are allowed in the service and chemical storage areas. Only authorized staff members and contractors may operate pool equipment or use pool chemicals.

- (17) **Pool Closure.** In addition to Clay County and the State of Florida health code standards for pools and pool facilities, and as noted above, the pool may be closed for the following reasons:
  - During severe weather conditions (heavy rain, lightning and thunder) and warnings, especially when visibility to the pool bottom is compromised (deck also closed).
  - For thirty (30) minutes following the last occurrence of thunder or lightning (deck also closed).
  - Operational and mechanical treatments or difficulties affecting pool water quality.
  - For a reasonable period following any mishap that resulted in contamination of pool water.
  - Any other reason deemed to be in the best interests of the District as determined by District staff.
- (18) Containers. No glass, breakable items, or alcoholic beverages are permitted in the pool area. No food or chewing gum is allowed in the pool.
- (19) No Private Rentals. The pool area is not available for rental for private events. All pool rules and limitations on authorized numbers of Guests remain in full affect at all times.
- (20) Programming. District Staff reserves the right to authorize all programs and activities, including with regard to the number of guest participants, equipment, supplies, usage, etc., conducted at the pool, including swim lessons, aquatic/recreational programs and pool parties. Any organized activities taking place at the Amenity Center must first be approved by the District.

#### **MULTI-PURPOSE FIELD POLICIES**

Please note that the Multi-Purpose Field is an unattended facility and persons using the Multi-Purpose Field do so at their own risk.

- (1) Hours. The Multi-Purpose Field shall be available for use from sunrise until sunset. No access will be allowed, by a Patron or any other person, before or after Multi-Purpose Field hours. Trespassing may be prosecuted as a criminal offense and may lead to the loss of the Key Card and/or the revocation of access to the Amenity Center for the entire household.
- **Eligible Users.** Patrons and guests thirteen (13) years of age and older are permitted to use the Multi-Purpose Field. Children under thirteen (13) years of age must be accompanied at all times by a guardian or adult Patron over (18) years of age during usage of the Multi-Purpose Field. Patrons may be accompanied by up to five (5) guests.
- (3) Emergencies. For all emergencies, call 911 immediately. All emergencies and injuries must also be reported to the District Manager at (904) 940-5850.
- (4) **Reservations**. This facility is on a first come, first serve basis, unless reserved in accordance with the Facility Rental Policies described herein. Use of a field is limited to one (1) hour when others are waiting.
- (5) General Policies.
  - (a) The Multi-Purpose Field is not to be used for events other than athletic events, Board approved reservations, or District sponsored events.
  - (b) Pets (other than service animals), bicycles, skates, skateboard, scooters, rollerblades and motorized vehicles of any kind are not permitted in the Multi-Purpose Field at any time.
  - (c) Alcoholic beverages, glass containers and other breakable items are prohibited.

- (d) The use of profanity or disruptive behavior is prohibited.
- (e) Patrons must bring their own sports equipment (e.g., soccer balls, softball bats, etc.).
- (f) Persons using the Multi-Purpose Field must clean up all food, beverages and miscellaneous trash brought to the Multi-Purpose Field.
- (g) Use of the Multi-Purpose Field may be limited from time to time due to a District-sponsored event.

#### PLAYGROUND POLICIES

- (1) Use at Own Risk. Patrons may use the playgrounds and parks at their own risk and must comply with all posted signage.
- (2) Hours of Operation. Unless otherwise posted, all playground and park hours are from dawn to dusk.
- (3) Supervision of Children. Supervision by an adult eighteen (18) years and older is required for children fourteen (14) years of age or under. Children must always remain within the line of sight of the supervising adult. All children are expected to play cooperatively with other children.
- (4) Shoes. Proper closed-toe footwear is required and no loose clothing, especially with strings, should be worn. No bathing suits are permitted.
- (5) Mulch. The mulch material is necessary for reducing fall impact and for good drainage. It is not to be picked up, thrown, or kicked for any reason.
- **Food & Drink.** No food, drinks or gum are permitted on the playground, other than such water in non-breakable containers as may be necessary for reasonable hydration, but are permitted at the parks. Patrons and Guests are responsible for clean-up of any food or drinks brought by them to the parks.
- (7) Glass. No glass containers or objects are permitted. Patrons should notify District Staff if broken glass is observed at the playground or parks.
- (8) First-Come, First Served. The playground is available on a first-come, first-served basis. Play is limited to one (1) hour if the playground is at full occupancy and other Patrons are waiting.
- (9) **Prohibited Equipment.** Bicycles, scooters, skateboards, rollerblades, or other similar equipment are not permitted on the playground.

#### LAKES AND PONDS POLICIES

Lakes and ponds (used interchangeably and reference to one shall implicate the other) within the District primarily function as retention ponds to facilitate the District's system for treatment of stormwater runoff and overflow. As a result, contaminants may be present in the water. These policies are intended to limit contact with such contaminants and ensure continued operations of the Lakes while allowing limited recreational use.

- (1) Users of District Lakes shall not engage in any conduct or omission that violates any ordinance, resolution, law, permit requirement or regulations of any governmental entity relating to the District Lakes.
- (2) Wading and swimming in District Lakes are prohibited.
- (3) Patrons may fish from District Lakes. However, the District has a "catch and release" policy for all fish caught in these waters.
- (4) Pets are not allowed in the District Lakes.
- (5) Owners of property lying to the District Lakes shall take such actions as may be necessary to remove underbrush, weeds or unsightly growth from the Owner's property that detract from the overall beauty and safety of the property.
- (6) No docks or other structures, whether permanent or temporary, shall be constructed and placed in or around the District Lakes or other District stormwater management facilities unless properly permitted and approved by the District and other applicable governmental agencies.
- (7) No pipes, pumps or other devices used for irrigation, or the withdrawal of water shall be placed in or around the District Lakes, except by the District.
- (8) No foreign materials may be disposed of in the District Lakes, including, but not limited to tree branches, paint, cement, oils, soap suds, building materials, chemicals, fertilizers, or any other material that is not naturally occurring or which may be detrimental to the Lake environment.
- (9) Easements through resident backyards along the community's stormwater management system are for maintenance purposes only and are not general grants for access for fishing or any other recreational purpose. Access to residents' backyards via these maintenance easements is prohibited. Unless individual property owners explicitly grant permission for others to access their backyards, entering their private property can be considered trespassing. Please be considerate of the privacy rights of other residents.
- (10) Beware of wildlife, water moccasins and other snakes, alligators, snapping turtles, birds and other wildlife which may pose a threat to your safety are commonly found in stormwater management facilities in Florida. Wildlife may neither be removed from nor released into the District Lakes; notwithstanding the foregoing, nuisance alligators posing a threat to the health, safety and welfare may be removed by a properly permitted and licensed nuisance alligator trapper, in accordance with all applicable state and local laws, rules, ordinances and policies including but not limited to rules promulgated by the Florida Fish and Wildlife Conservation Commission ("FWC"). Anyone concerned about an alligator is encouraged to call FWC's toll-free Nuisance Alligator Hotline at 866-FWC-GATOR (866-392-4286).
- (11) Any hazardous conditions concerning the District Lakes must immediately be reported to the District Manager and the proper authorities.

#### SUSPENSION AND TERMINATION OF PRIVILEGES

#### SUSPENSION AND TERMINATION OF ACCESS RULE

Law Implemented: ss. 120.69, 190.011, 190.012, Fla. Stat. (2023) Effective Date: August 13, 2024

In accordance with Chapters 190 and 120 of the Florida Statutes, and on August 13, 2024 at a duly noticed public meeting, the Board of Supervisors ("Board") of the Anabelle Island Community Development District ("District") adopted the following rules / policies to govern disciplinary and enforcement matters. All prior rules / policies of the District governing this subject matter are hereby rescinded for any violations occurring after the date stated above.

- 1. Introduction. This rule addresses disciplinary and enforcement matters relating to the use of the amenities and other properties owned and managed by the District ("Amenity Center" or "Amenity Facilities").
- **2. General Rule.** All persons using the Amenity Facilities and entering District properties are responsible for compliance with the rules and policies established for the safe operations of the District's Amenity Facilities.
- **3. Patron Card.** Patron Cards are the property of the District. The District may request surrender of, or may deactivate, a person's Patron Card for violation of the District's rules and policies established for the safe operations of the District's Amenity Facilities.
- **4. Suspension and Termination of Rights.** The District, through its Board of Supervisors ("Board") and District Manager shall have the right to restrict or suspend, and after a hearing as set forth herein, terminate the Amenity Facilities access of any Patron and members of their household or Guests to use all or a portion of the Amenity Facilities for any of the following acts (each, a "Violation"):
  - a. Submitting false information on any application for use of the Amenity Facilities, including but not limited to facility rental applications;
  - b. Failing to abide by the terms of rental applications;
  - c. Permitting the unauthorized use of a Patron Card or otherwise facilitating or allowing unauthorized use of the Amenity Facilities;
  - d. Exhibiting inappropriate behavior or repeatedly wearing inappropriate attire;
  - e. Failing to pay amounts owed to the District in a proper and timely manner (with the exception of special assessments);
  - f. Failing to abide by any District rules or policies (e.g., Amenity Policies);
  - g. Treating the District's staff, contractors, representatives, residents, Patrons or Guests, in a harassing or abusive manner;
  - h. Damaging, destroying, rendering inoperable or interfering with the operation of District property, or other property located on District property;
  - i. Failing to reimburse the District for property damaged by such person, or a minor for whom the person has charge, or a guest;
  - i. Engaging in conduct that is likely to endanger the health, safety, or welfare of the District,

- its staff, amenities management, contractors, representatives, residents, Patrons or Guests;
- k. Committing or being alleged, in good faith, to have committed a crime on District property that leads the District to reasonably believe the health, safety or welfare of the District, its staff, contractors, representatives, residents, Patrons or Guests is likely endangered;
- 1. Engaging in another Violation after a verbal warning has been given by staff (which verbal warning is not required); or
- m. Such person's Guest or a member of their household committing any of the above Violations.

Permanent termination of access to the District's Amenity Facilities shall only be considered and implemented by the Board in situations that pose a long term or continuing threat to the health, safety and/or welfare of the District, its staff, contractors, representatives, residents, Patrons or Guests. The Board, in its sole discretion and upon motion of any Board member, may vote to rescind a termination of access to the Amenity Facilities.

#### 5. Suspension Procedures.

- a. *Immediate Suspension*. The District Manager or his or her designee has the ability to immediately remove any person from one or all Amenities or issue a suspension for up to sixty (60) days for the Violations described above, or when such action is necessary to protect the health, safety and welfare of other Patrons and their guests, or to protect the District's facilities from damage. If, based on the nature of the offense, staff recommends a suspension longer than sixty (60) days, such suspension shall be considered at the next Board meeting. Crimes committed or allegedly committed on District property shall automatically result in an immediate suspension until the next Board meeting.
- b. *Notice of Suspension*. The District Manager or his or her designee shall mail a letter to the person suspended referencing the conduct at issue, the sections of the District's rules and policies violated, the time, date, and location of the next regular Board meeting where the person's suspension will be presented to the Board, and a statement that the person has a right to appear before the Board and offer testimony and evidence why the suspension should be lifted. If the person is a minor, the letter shall be sent to the adults at the address within the community where the minor resides.
- 6. Administrative Reimbursement. The Board may in its discretion require payment of an administrative reimbursement of up to Five Hundred Dollars (\$500) in order to offset the actual legal and/or administrative expenses incurred by the District as a result of a Violation ("Administrative Reimbursement"). Such Administrative Reimbursement shall be in addition to any suspension or termination of Amenity access, any applicable legal action warranted by the circumstances, and/or any Property Damage Reimbursement (defined below).
- 7. **Property Damage Reimbursement.** If damage to District property occurred in connection with a Violation, the person or persons who caused the damage, or the person whose guest caused the damage, or the person who has charge of a minor that caused the damage, shall reimburse the District for the costs of cleaning, repairing, and/or replacing the property ("Property Damage Reimbursement"). Such Property Damage Reimbursement shall be in addition to any suspension or termination of Amenity access, any applicable legal action warranted by the circumstances, and/or any Administrative Reimbursement.

## 8. Initial Hearing by the Board; Administrative Reimbursement; Property Damage Reimbursement.

a. If a person's Amenity Facilities privileges are suspended, as referenced in Section 5, such person shall be entitled to a hearing at the next regularly scheduled Board meeting that is at least eight (8) days after the initial suspension, as evidenced by the date of notice sent by certified electronic or

other mail service or as soon thereafter as a Board meeting is held if the meeting referenced in the letter is canceled, during which both District staff and the person subject to the suspension shall be given the opportunity to appear, present testimony and evidence, cross examine witnesses present, and make arguments. The Board may also ask questions of District staff, the person subject to the suspension, and witnesses present. All persons are entitled to be represented by a licensed Florida attorney at such hearing if they so choose. Any written materials should be submitted at least seven (7) days before the hearing for consideration by the Board. If the date of the suspension is less than eight (8) days before a Board meeting, the hearing may be scheduled for the following Board meeting at the discretion of the person subject to the suspension.

- b. The person subject to the suspension may request an extension of the hearing date to a future Board meeting, which shall be granted upon a showing of good cause, but such extension shall not stay the suspension.
- c. After the presentations by District staff and the person subject to the suspension, the Board shall consider the facts and circumstances and determine whether to lift or extend the suspension or impose a termination. In determining the length of any suspension, or a termination, the Board shall consider the nature of the conduct, the circumstances of the conduct, the number of rules or policies violated, the person's escalation or de-escalation of the situation, and any prior Violations and/or suspensions.
- d. The Board shall also determine whether an Administrative Reimbursement is warranted and, if so, set the amount of such Administrative Reimbursement.
- e. The Board shall also determine whether a Property Damage Reimbursement is warranted and, if so, set the amount of such Property Damage Reimbursement. If the cost to clean, repair and/or replace the property is not yet available, the Property Damage Reimbursement shall be fixed at the next regularly scheduled Board meeting after the cost to clean, repair, and/or replace the property is known.
- f. After the conclusion of the hearing, the District Manager shall mail a letter to the person suspended identifying the Board's determination at such hearing.
- 9. Suspension by the Board. The Board on its own initiative acting at a noticed public meeting may elect to consider a suspension of a person's access for committing any of the Violations outlined in Section 4. In such circumstances, a letter shall be sent to the person suspended which contains all the information required by Section 5, and the hearing shall be conducted in accordance with Section 8.
- 10. Automatic Extension of Suspension for Non-Payment. Unless there is an affirmative vote of the Board otherwise, no suspension or termination will be lifted or expire until all Administrative Reimbursements and Property Damage Reimbursements have been paid to the District. If an Administrative Reimbursement or Property Damage Reimbursement is not paid by its due date, the District reserves the right to request surrender of, or deactivate, all access cards or key fobs associated with an address within the District until such time as the outstanding amounts are paid.
- 11. Appeal of Board Suspension. After the hearing held by the Board required by Section 8, a person subject to a suspension or termination may appeal the suspension or termination, or the assessment or amount of an Administrative Reimbursement or Property Damage Reimbursement, to the Board by filing a written request for an appeal ("Appeal Request"), as referenced in Section 8(e). The filing of an Appeal Request shall not result in the stay of the suspension or termination. The Appeal Request shall be filed within thirty (30) calendar days after mailing the notice of the Board's determination as required by Section 8(f), above. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file an Appeal Request shall constitute a waiver of all rights to protest the District's suspension or termination and shall constitute a failure to exhaust administrative remedies. The District shall consider the appeal at a Board meeting and shall provide reasonable notice to the person of the Board meeting where the appeal will be considered. At the appeal stage, no new evidence shall be offered or considered. Instead, the appeal is an opportunity for the

person subject to the suspension or termination to argue, based on the evidence elicited at the hearing, why the suspension or termination should be reduced or vacated. The Board may take any action deemed by it in its sole discretion to be appropriate under the circumstances, including affirming, overturning, or otherwise modifying the suspension or termination. The Board's decision on appeal shall be final.

- 12. Legal Action; Criminal Prosecution; Trespass. If any person is found to have committed a Violation, such person may additionally be subject to arrest for trespassing or other applicable legal action, civil or criminal in nature. If a person subject to suspension or termination is found at the Amenity Facilities, such person will be subject to arrest for trespassing. If a trespass warrant is issued to a person by a law enforcement agency, the District has no obligation to seek a withdrawal or termination of the trespass warrant even though the issuance of the trespass warrant may effectively prevent a person from using the District's Amenity Facilities after expiration of a suspension imposed by the District.
- 13. Severability. If any section, paragraph, clause or provision of this rule shall be held to be invalid or ineffective for any reason, the remainder of this rule shall continue in full force and effect, it being expressly hereby found and declared that the remainder of this rule would have been adopted despite the invalidity or ineffectiveness of such section, paragraph, clause or provision.

### USE AT OWN RISK; INDEMNIFICATION

Any Patron, Guest, or other person who participates in the Activities (as defined below), shall do so at his or her own risk, and said Patron, Guest or other person and any of his or her Guests and any members of his or her Household shall indemnify, defend, release, hold harmless and forever discharge the District and its present, former and future supervisors, staff, officers, employees, representatives, agents and contractors of each (together, "Indemnitees"), for any and all liability, claims, lawsuits, actions, suits or demands, whether known or unknown, in law or equity, by any individual of any age, or any corporation or other entity, for any and all loss, injury, damage, theft, real or personal property damage, expenses (including attorneys' fees, costs and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, trial court and appellate proceedings), and harm of any kind or nature arising out of or in connection with his or her participation in the Activities, regardless of determination of who may be wholly or partially at fault.

Should any Patron, Guest, or other person bring suit against the Indemnitees in connection with the Activities or relating in any way to the Amenities, and fail to obtain judgment therein against the Indemnitees, said Patron, Guest, or other person shall be liable to the District for all attorneys' fees, costs and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, trial court, and appellate proceedings.

The waiver of liability contained herein does not apply to any act of intentional, willful or wanton misconduct by the Indemnitees.

For purposes of this section, the term "Activities" means the use of or acceptance of the use of the Amenities, or engagement in any contest, game, function, exercise, competition, sport, event or other activity operated, organized, arranged or sponsored by the District, its contractors or third parties authorized by the District.

#### SOVEREIGN IMMUNITY

Nothing herein shall constitute or be construed as a waiver of the District's sovereign immunity or limited waiver of liability contained in Section 768.28, F.S., or other statutes or law.

#### **SEVERABILITY**

The invalidity or unenforceability of any one or more provisions of these policies shall not affect the validity or enforceability of the remaining provisions, or any part of the policies not held to be invalid or unenforceable.

#### AMENDMENTS AND WAIVERS

The Board in its sole discretion may amend these Amenity Policies from time to time. The Board by vote at a public meeting or the District Manager may elect in its/their sole discretion at any time to grant waivers to any of the provisions of these Amenity Policies, provided however that the Board is informed within a reasonable time of any such waivers.

The above Amenity Policies	s and Rates were adopted	on August 13, 2024 by	the Board of Supervisors
for the Anabelle Island Community	y Development District, at	a duly noticed public	hearing and meeting.

Secretary/Assistant Secretary	Chairperson, Board of Supervisors

**Exhibit A:** 

**Exhibit B:** 

Amenity Rates Amenity Access Registration Form Assignment of Amenity Rights and Privileges **Exhibit C:** 

# EXHIBIT A AMENITY RATES

Түре	RATE
Annual User Fee	\$2,000.00 - \$4,000.00
Replacement Access Card	\$25.00
Returned Check/Insufficient Funds Fee	\$50.00
Administrative Fee	Up to \$500.00

# EXHIBIT B AMENITIES ACCESS REGISTRATION FORM

## ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT AMENITIES ACCESS REGISTRATION FORM

NAME:	
ADDRESS:	
HOME TELEPHONE:	CELL PHONE:
EMAIL ADDRESS:	
ADDITIONAL RESIDENT 1:	DOB IF UNDER 18
ADDITIONAL RESIDENT 2:	DOB IF UNDER 18
ADDITIONAL RESIDENT 3:	DOB IF UNDER 18
ADDITIONAL RESIDENT 4:	DOB IF UNDER 18
ADDITIONAL RESIDENT 5:	DOB IF UNDER 18
ACCEPTANCE:	
that I have willingly provided all the information requ District ("District") for various purposes. I also und records laws. I also understand that I am financially damages resulting from the loss or theft of my or my of the District and are non-transferable except in a replacement will be at an applicable Replacement Acc guests into the facilities owned and operated by the Di professional staff and employees from any and all liab part by me or my family members' or guests' fault, in District's Amenity Policies and Rates), as well while	bove-listed residents and that the above information is true and correct. I understand tested above and that it may be used by the Anabelle Island Community Development terstand that by providing this information that it may be accessed under public responsible for any damage caused by me, my family members or my guests and the family members' Access Card(s). It is understood that Access Cards are the property ccordance with the District's rules, policies and/or regulations, and any necessary cess Card fee. In consideration for the admittance of the above listed persons and their strict, I agree to hold harmless and release the District, its supervisors, agents, officers, collity for any injuries that might occur, whether such occurrence happens wholly or in a conjunction with the use of any of the District's Amenity Facilities (as defined in the evon the District's property. Nothing herein shall be considered as a waiver of the eyond any statutory limited waiver of immunity or limits of liability which may have 8.28 Florida Statutes or other statute.
Signature of Patron (Parent or Legal Guardian if Mino	Date
AFFIDAVIT OF RESIDENCY: (REQUIRED IF	LEGAL FORM OF PROOF OF RESIDENCY NOT PROVIDED)
that such address is located within the Anabelle Island	fide residence for all residents listed in this Amenities Access Registration Form and Community Development District. I acknowledge that a false statement in this se statement pursuant to Section 837.06, <i>Florida Statutes</i> . I declare that I have read at to the best of my knowledge and belief.
Signature of Patron State of Florida County of	
	s of $\square$ physical presence or $\square$ online notarization this day of, 20, wn to me or [] produced as identification.
(NOTARY SEAL) Official Notary Public Signature	

RECEIPT OF DISTRICT'S AMENITY POLICIES AND RATES:	
I acknowledge that I have been provided a copy of and understand the terms in the Island Community Development District.	Amenity Policies and Rates of the Anabelle
Signature of Patron Date	e
(Parent or Legal Guardian if minor)	
GUEST POLICY:	
Please refer to the Amenity Policies and Rates for the most current policies regard	ling guests.
PLEASE RETURN THIS FORM TO: Anabelle Island Community Development District c/o GOVERNMENTAL MANAGEMENT SERVICES, L.L.C. 475 West Town Place, Suite 114 St. Augustine, FL 32092 Office: (904) 940-5850 x412 Email: mgiles@gmsnf.com	
OFFICE USE ONLY:	
Date Received Date Entered in System Staff	f Member Signature
PRIMARY RESIDENT: Ac	ccess Card #
ADDITIONAL INFORMATION:	
Phase Phase Phase	
New Construction: Re-Sale: Prior Owner:	
Rental: Landlord/Owner: Lease Term: Tenant/Renter:	

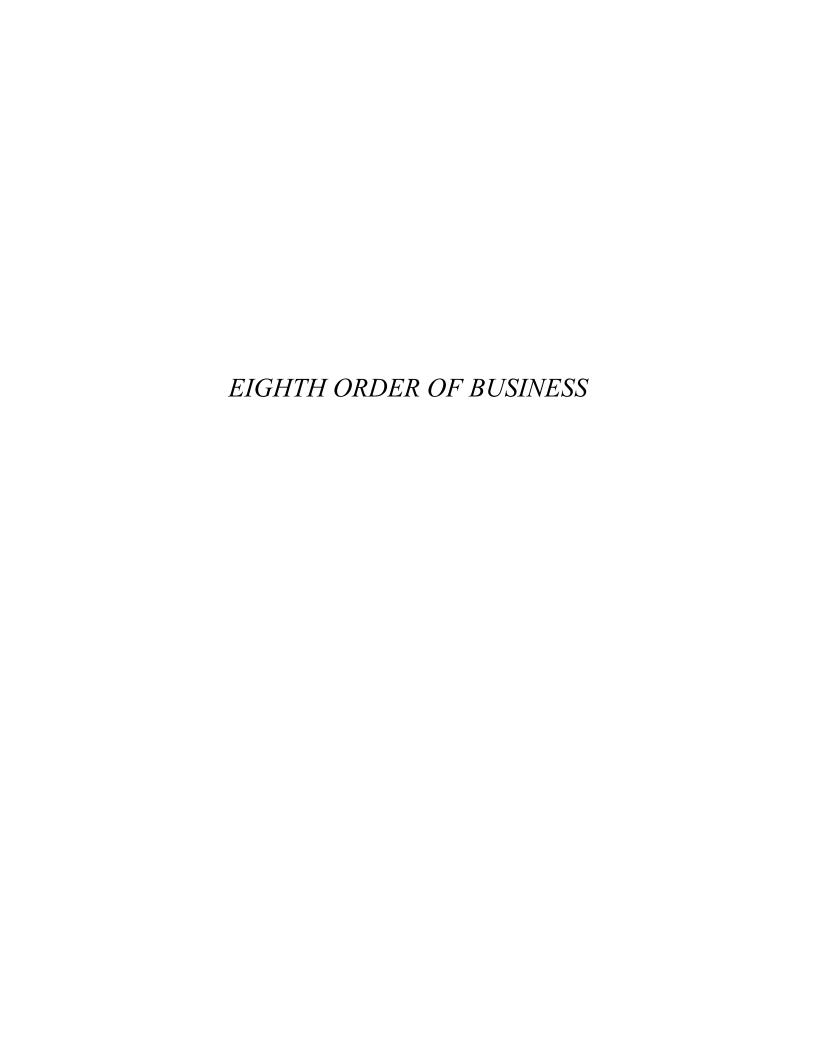
# EXHIBIT C ASSIGNMENT OF AMENITY RIGHTS AND PRIVILEGES

#### ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT ASSIGNMENT OF AMENITY RIGHTS AND PRIVILEGES

Instructions: This form must be completed in its entirety and returned to the Front Desk in order for amenity access privileges to be granted to any tenant. The form must be completed and signed by all owners and co-owners of the subject property and witnessed. Signatures of agents or property managers acting on behalf of the owner will not be accepted unless accompanied by a properly executed Power of Attorney document granting specific authority to sign the Owners' names for this purpose. Upon acceptance of this properly completed document, any amenity access cards previously issued to the owner and their family members will be deactivated and listed tenants become eligible to apply for amenity access cards for the designated lease period. A fee of \$25.00 per amenity access card issued is payable by cash or check at the time a card is issued.

\$25.00 p	per amenity access card issued is payable by cash or check a	at the time a card is issued.
Agreem	ent made this date between th	e owners of the property located at:
	(date of this agreement)	
	, Green Cove Spi	rings, FL
(proper	ty address)	
1.		ne existence of a lawful tenancy with effective dates beginning If length of tenancy is month to month or of an indefinite duration, period and after that must be renewed.
2.	Owners wish to transfer the rights and privileges to the use	e and enjoyment of the amenities within the District to Tenants.
3.	Upon this transfer, Owners acknowledge their amenity acc	ess cards will be deactivated as of the date of such transfer.
4.		their amenity access cards from the District and that Tenants have received or have pment District Amenity Policies and Rates, to which they agree to follow.
5.	Owners acknowledge that nothing in this assignment has a Anabelle Island Community Development District fees and	any effect on their responsibilities as the Owners of the Property to timely pay all special assessments.
6.		enity access cards will be deactivated as of the date their tenancy ends. In the case of an acknowledge that their amenity access cards will be deactivated after three (3) ne Owners.
7.	Owners and Tenants acknowledge that this document is so	ubject to public review under Chapter, 119, Florida's Public Records Laws.
	ALL OW	NERS MUST SIGN BELOW
	Owner Signature (required)	Witness Signature (required)
	Owner Printed Name (required)	Witness Printed Name (required)

(Additional Owners continue on separate page)



#### **RESOLUTION 2024-03**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE THE DATE, TIME AND PLACE OF PUBLIC HEARING AND AUTHORIZE PUBLICATION OF NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING RULES, RATES, FEES AND CHARGES OF THE DISTRICT AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS,** the Anabelle Island Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Clay County, Florida; and

**WHEREAS,** the District's Board of Supervisors ("**Board**") is authorized by Section 190.011(5), *Florida Statutes*, to adopt rules and orders pursuant to Chapter 120, *Florida Statutes*, and to authorize user charges or fees; and

WHEREAS, the Board finds it is in the District's best interests to set a public hearing to adopt the rules, rates, fees and charges set forth in **Exhibit A**, which relate to the District's amenity facilities.

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

SECTION 1. A Public Hearing will be held to adopt rates, fees and charges of the District on August 13, 2024, at 2:00 p.m., at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065.

**SECTION 2.** The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*.

**SECTION 3.** This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 9th day of July, 2024.

TEST:  retary/Assistant Secretary	ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT
Secretary/Assistant Secretary	Chairperson, Board of Supervisors

Exhibit A: Proposed Amenity Rates
Exhibit B: Proposed Disciplinary Rule

# **EXHIBIT A Proposed Amenity Rates**

ТүрЕ	RATE
Annual User Fee	\$3,500
Replacement Access Card	\$25.00
Returned Check/Insufficient Funds Fee	\$50.00
Administrative Fee for Rule Violation	Up to \$500.00

## EXHIBIT B Proposed Disciplinary Rule

#### SUSPENSION AND TERMINATION OF ACCESS RULE

Law Implemented: ss. 120.69, 190.011, 190.012, Fla. Stat. (2023) Effective Date: August 13, 2024

In accordance with Chapters 190 and 120 of the Florida Statutes, and on August 13, 2024 at a duly noticed public meeting, the Board of Supervisors ("Board") of the Anabelle Island Community Development District ("District") adopted the following rules / policies to govern disciplinary and enforcement matters. All prior rules / policies of the District governing this subject matter are hereby rescinded for any violations occurring after the date stated above.

- **1. Introduction.** This rule addresses disciplinary and enforcement matters relating to the use of the amenities and other properties owned and managed by the District ("Amenity Center" or "Amenity Facilities").
- **2. General Rule.** All persons using the Amenity Facilities and entering District properties are responsible for compliance with the rules and policies established for the safe operations of the District's Amenity Facilities.
- **3.** Access Card. Access Cards are the property of the District. The District may request surrender of, or may deactivate, a person's Access Card for violation of the District's rules and policies established for the safe operations of the District's Amenity Facilities.
- **4. Suspension and Termination of Rights.** The District, through its Board of Supervisors ("Board") and District Manager shall have the right to restrict or suspend, and after a hearing as set forth herein, terminate the Amenity Facilities access of any Patron and members of their household or Guests to use all or a portion of the Amenity Facilities for any of the following acts (each, a "Violation"):
  - a. Submitting false information on any application for use of the Amenity Facilities, including but not limited to facility rental applications;
  - b. Failing to abide by the terms of rental applications;
  - c. Permitting the unauthorized use of a Patron Card or otherwise facilitating or allowing unauthorized use of the Amenity Facilities;
  - d. Exhibiting inappropriate behavior or repeatedly wearing inappropriate attire;
  - e. Failing to pay amounts owed to the District in a proper and timely manner (with the exception of special assessments);
  - f. Failing to abide by any District rules or policies (e.g., Amenity Policies);
  - g. Treating the District's staff, contractors, representatives, residents, Patrons or Guests, in a harassing or abusive manner;
  - h. Damaging, destroying, rendering inoperable or interfering with the operation of District property, or other property located on District property;

- i. Failing to reimburse the District for property damaged by such person, or a minor for whom the person has charge, or a guest;
- j. Engaging in conduct that is likely to endanger the health, safety, or welfare of the District, its staff, amenities management, contractors, representatives, residents, Patrons or Guests;
- k. Committing or being alleged, in good faith, to have committed a crime on District property that leads the District to reasonably believe the health, safety or welfare of the District, its staff, contractors, representatives, residents, Patrons or Guests is likely endangered;
- l. Engaging in another Violation after a verbal warning has been given by staff (which verbal warning is not required); or
- m. Such person's Guest or a member of their household committing any of the above Violations.

Permanent termination of access to the District's Amenity Facilities shall only be considered and implemented by the Board in situations that pose a long term or continuing threat to the health, safety and/or welfare of the District, its staff, contractors, representatives, residents, Patrons or Guests. The Board, in its sole discretion and upon motion of any Board member, may vote to rescind a termination of access to the Amenity Facilities.

#### 5. Suspension Procedures.

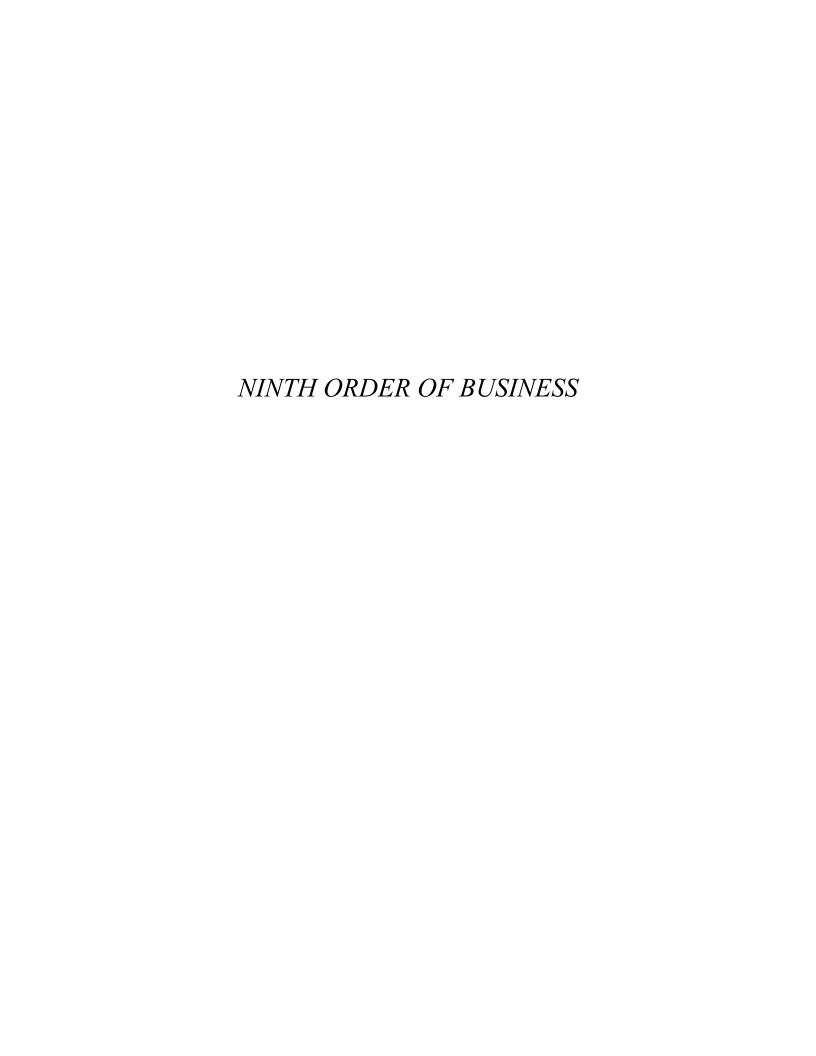
- a. *Immediate Suspension*. The District Manager or his or her designee has the ability to immediately remove any person from one or all Amenities or issue a suspension for up to sixty (60) days for the Violations described above, or when such action is necessary to protect the health, safety and welfare of other Patrons and their guests, or to protect the District's facilities from damage. If, based on the nature of the offense, staff recommends a suspension longer than sixty (60) days, such suspension shall be considered at the next Board meeting. Crimes committed or allegedly committed on District property shall automatically result in an immediate suspension until the next Board meeting.
- b. *Notice of Suspension*. The District Manager or his or her designee shall mail a letter to the person suspended referencing the conduct at issue, the sections of the District's rules and policies violated, the time, date, and location of the next regular Board meeting where the person's suspension will be presented to the Board, and a statement that the person has a right to appear before the Board and offer testimony and evidence why the suspension should be lifted. If the person is a minor, the letter shall be sent to the adults at the address within the community where the minor resides.
- 6. Administrative Reimbursement. The Board may in its discretion require payment of an administrative reimbursement of up to Five Hundred Dollars (\$500) in order to offset the actual legal and/or administrative expenses incurred by the District as a result of a Violation ("Administrative Reimbursement"). Such Administrative Reimbursement shall be in addition to any suspension or termination of Amenity access, any applicable legal action warranted by the circumstances, and/or any Property Damage Reimbursement (defined below).
- 7. **Property Damage Reimbursement.** If damage to District property occurred in connection with a Violation, the person or persons who caused the damage, or the person whose guest

caused the damage, or the person who has charge of a minor that caused the damage, shall reimburse the District for the costs of cleaning, repairing, and/or replacing the property ("Property Damage Reimbursement"). Such Property Damage Reimbursement shall be in addition to any suspension or termination of Amenity access, any applicable legal action warranted by the circumstances, and/or any Administrative Reimbursement.

## 8. Initial Hearing by the Board; Administrative Reimbursement; Property Damage Reimbursement.

- a. If a person's Amenity Facilities privileges are suspended, as referenced in Section 5, such person shall be entitled to a hearing at the next regularly scheduled Board meeting that is at least eight (8) days after the initial suspension, as evidenced by the date of notice sent by certified electronic or other mail service or as soon thereafter as a Board meeting is held if the meeting referenced in the letter is canceled, during which both District staff and the person subject to the suspension shall be given the opportunity to appear, present testimony and evidence, cross examine witnesses present, and make arguments. The Board may also ask questions of District staff, the person subject to the suspension, and witnesses present. All persons are entitled to be represented by a licensed Florida attorney at such hearing if they so choose. Any written materials should be submitted at least seven (7) days before the hearing for consideration by the Board. If the date of the suspension is less than eight (8) days before a Board meeting, the hearing may be scheduled for the following Board meeting at the discretion of the person subject to the suspension.
- b. The person subject to the suspension may request an extension of the hearing date to a future Board meeting, which shall be granted upon a showing of good cause, but such extension shall not stay the suspension.
- c. After the presentations by District staff and the person subject to the suspension, the Board shall consider the facts and circumstances and determine whether to lift or extend the suspension or impose a termination. In determining the length of any suspension, or a termination, the Board shall consider the nature of the conduct, the circumstances of the conduct, the number of rules or policies violated, the person's escalation or de-escalation of the situation, and any prior Violations and/or suspensions.
- d. The Board shall also determine whether an Administrative Reimbursement is warranted and, if so, set the amount of such Administrative Reimbursement.
- e. The Board shall also determine whether a Property Damage Reimbursement is warranted and, if so, set the amount of such Property Damage Reimbursement. If the cost to clean, repair and/or replace the property is not yet available, the Property Damage Reimbursement shall be fixed at the next regularly scheduled Board meeting after the cost to clean, repair, and/or replace the property is known.
- f. After the conclusion of the hearing, the District Manager shall mail a letter to the person suspended identifying the Board's determination at such hearing.
- 9. Suspension by the Board. The Board on its own initiative acting at a noticed public meeting may elect to consider a suspension of a person's access for committing any of the Violations outlined in Section 4. In such circumstances, a letter shall be sent to the person suspended which contains all the information required by Section 5, and the hearing shall be conducted in accordance with Section 8.

- 10. Automatic Extension of Suspension for Non-Payment. Unless there is an affirmative vote of the Board otherwise, no suspension or termination will be lifted or expire until all Administrative Reimbursements and Property Damage Reimbursements have been paid to the District. If an Administrative Reimbursement or Property Damage Reimbursement is not paid by its due date, the District reserves the right to request surrender of, or deactivate, all access cards or key fobs associated with an address within the District until such time as the outstanding amounts are paid.
- Appeal of Board Suspension. After the hearing held by the Board required by Section 8, a person subject to a suspension or termination may appeal the suspension or termination, or the assessment or amount of an Administrative Reimbursement or Property Damage Reimbursement, to the Board by filing a written request for an appeal ("Appeal Request"), as referenced in Section 8(e). The filing of an Appeal Request shall not result in the stay of the suspension or termination. The Appeal Request shall be filed within thirty (30) calendar days after mailing the notice of the Board's determination as required by Section 8(f), above. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file an Appeal Request shall constitute a waiver of all rights to protest the District's suspension or termination and shall constitute a failure to exhaust administrative remedies. The District shall consider the appeal at a Board meeting and shall provide reasonable notice to the person of the Board meeting where the appeal will be considered. At the appeal stage, no new evidence shall be offered or considered. Instead, the appeal is an opportunity for the person subject to the suspension or termination to argue, based on the evidence elicited at the hearing, why the suspension or termination should be reduced or vacated. The Board may take any action deemed by it in its sole discretion to be appropriate under the circumstances, including affirming, overturning, or otherwise modifying the suspension or termination. The Board's decision on appeal shall be final.
- 12. Legal Action; Criminal Prosecution; Trespass. If any person is found to have committed a Violation, such person may additionally be subject to arrest for trespassing or other applicable legal action, civil or criminal in nature. If a person subject to suspension or termination is found at the Amenity Facilities, such person will be subject to arrest for trespassing. If a trespass warrant is issued to a person by a law enforcement agency, the District has no obligation to seek a withdrawal or termination of the trespass warrant even though the issuance of the trespass warrant may effectively prevent a person from using the District's Amenity Facilities after expiration of a suspension imposed by the District.
- 13. Severability. If any section, paragraph, clause or provision of this rule shall be held to be invalid or ineffective for any reason, the remainder of this rule shall continue in full force and effect, it being expressly hereby found and declared that the remainder of this rule would have been adopted despite the invalidity or ineffectiveness of such section, paragraph, clause or provision.



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

Anabelle Island Community Development District Clay County, Florida

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

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

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

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

The undersigned hereby certifies that:

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

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

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

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

> ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT

Responsible Officer

2023

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

> Consulting Engineer David M. Taylor, P.E.

# KYV KILINSKI | VAN WYK Kilinski | Van Wyk, PLLC

**INVOICE** 

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

**Total** 

\$724.50

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

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

#### AICDD-103

## **2021 Project Construction**

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

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

#### **Current Invoice**

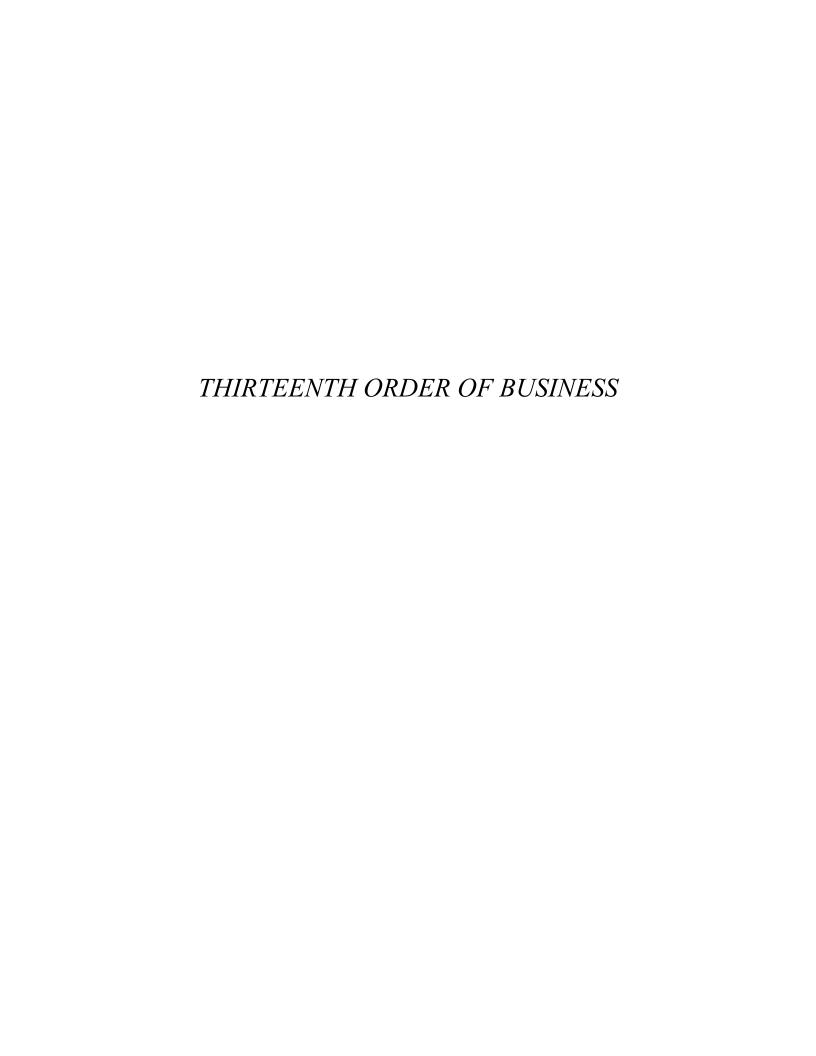
Invoice Number	Due On	Amount Due	Payments Received	Balance Due
6714	07/06/2023	\$724.50	\$0.00	\$724.50

Outstanding Balance \$724.50

Total Amount Outstanding \$724.50

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

Please pay within 30 days.



Community Development District

Unaudited Financial Reporting May 31, 2024



#### **Community Development District**

#### Combined Balance Sheet May 31, 2024

	General Fund		L	Debt Service Fund	Сар	ital Project Fund	Cover	Totals Governmental Funds	
		runu		runu	runu		Governmentai runus		
Assets:									
Cash:									
Operating Account	\$	50,759	\$	-	\$	-	\$	50,759	
Investments:									
Custody		59,137		-		-		59,137	
<u>Series 2022</u>									
Reserve		-		173,408		-		173,408	
Revenue		-		130,658		-		130,658	
Construction		-		-		26,486		26,486	
Prepaid Expenses		1,563		-		-		1,563	
Deposits		250		-		-		250	
Total Assets	\$	111,709	\$	304,065	\$	26,486	\$	442,260	
Liabilities:									
Accrued Expenses	\$	1,390	\$	-	\$	-	\$	1,390	
Total Liabilites	\$	7,995	\$		\$		\$	7,995	
Fund Balance:									
Nonspendable:									
Prepaid Items	\$	1,563	\$	-	\$	-	\$	1,563	
Deposits		250		-		-		250	
Restricted for:									
Debt Service - Series		-		304,065		-		304,065	
Capital Project - Series		-		-		26,486		26,486	
Assigned for:									
Unassigned		101,902		-		-		101,902	
<b>Total Fund Balances</b>	\$	103,714	\$	304,065	\$	26,486	\$	434,266	
Total Liabilities & Fund Balance	\$	111,709	\$	304,065	\$	26,486	\$	442,260	

### **Community Development District**

#### **General Fund**

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

For The Period Ending May 31, 2024

	Adopted	Pror	ated Budget		Actual			
	Budget		Thru 05/31/24		Thru 05/31/24		Variance	
Darraman								
Revenues:								
Special Assessments - Tax Roll	\$ 158,672	\$	158,672	\$	157,451	\$	(1,221)	
Special Assessments - Direct Bill	51,597		51,597		51,597		-	
Developer Contributions	187,708		-		-		-	
Interest Income	-		-		1,686		1,686	
Total Revenues	\$ 397,977	\$	210,269	\$	210,734	\$	465	
Expenditures:								
General & Administrative:								
Supervisors Fees	\$ 12,000	\$	8,000	\$	200	\$	7,800	
FICA Taxes	918		612		15		597	
Engineering	5,000		3,333		-		3,333	
Attorney	15,000		10,000		6,026		3,974	
Arbitrage	700		467		-		467	
Assessment Roll	5,300		5,300		5,300		-	
Dissemination Agent	3,710		2,473		2,473		(0)	
Annual Audit	5,600		5,600		5,600		-	
Trustee	6,500		6,500		4,353		2,147	
Management Fees	50,085		33,390		33,390		-	
Website Maintenance	1,200		800		800		-	
Information Technology	1,800		1,200		1,200		-	
Telephone	300		200		10		190	
Postage	2,500		1,667		68		1,599	
Insurance	5,913		5,913		5,590		323	
Printing	2,500		1,667		51		1,616	
Legal Advertising	2,500		1,667		-		1,667	
Other Current Charges	700		467		62		404	
Office Supplies	100		67		0		66	
Dues, Licenses & Subscriptions	175		175		175		-	
Total General & Administrative	\$ 122,501	\$	89,497	\$	65,314	\$	24,182	
Operations & Maintenance								
Ground Maintenance								
Electric	\$ 1,500	\$	1,000	\$	-	\$	1,000	
Water & Sewer/Irrigation	30,000		20,000		6,109		13,891	
Repairs & Maintenance	5,000		3,333		-		3,333	
Landscape - Contract	97,476		64,984		34,695		30,289	
Landscape - Contingency	20,000		13,333		11,042		2,292	
Lake Maintenance	10,000		6,667		1,840		4,827	
Irrigation Repairs	5,000		3,333		3,567		(233)	
Subtotal Ground Maintenance	\$ 168,976	\$	112,651	\$	57,252	\$	55,398	

## **Community Development District**

#### **General Fund**

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

For The Period Ending May 31, 2024

		Adopted	Pror	ated Budget		Actual		
		Budget	Thr	u 05/31/24	Thr	u 05/31/24	1	Variance
Amenity Center								
Insurance	\$	5,000	\$	5,000	\$	4,045	\$	955
Phone/Internet/Cable		3,000		2,000		-		2,000
Electric		16,000		10,667		-		10,667
Water/Irrigation		15,000		10,000		-		10,000
Refuse Service		2,500		1,667		-		1,667
Access Cards		2,500		1,667		-		1,667
Janitorial Maintenance		14,000		9,333		-		9,333
Janitorial Supplies		4,000		2,667		-		2,667
Pool Maintenance		15,000		10,000		-		10,000
Pool Chemicals		10,000		6,667		-		6,667
Pool Permit		500		333		-		333
Facility Maintenance		7,500		5,000		-		5,000
Repairs & Maintenance		10,000		6,667		-		6,667
Office Supplies		200		133		-		133
ASCAP/BMI License Fees		500		333		-		333
Pest Control		800		533		-		533
Subtotal Amenity Center	\$	106,500	\$	72,667	\$	4,045	\$	68,622
Total Operations & Maintenance	\$	275,476	\$	185,317	\$	61,297	\$	124,020
Total Expenditures	\$	397,977	\$	274,814	\$	126,611	\$	148,203
Total Expenditures	J	371,711	J	2/4,014	Þ	120,011	J	140,203
Excess (Deficiency) of Revenues over Expenditures	\$	-	\$	(64,545)	\$	84,122	\$	148,668
Net Change in Fund Balance	\$	-	\$	(64,545)	\$	84,122	\$	148,668
Fund Balance - Beginning	\$				\$	19,592		
1 and Datanet - Deginning	Ψ				Ψ	17,374		
Fund Balance - Ending	\$	-			\$	103,714		

## Community Development District Month to Month

	Oct	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 \$	- \$	- \$	- \$	- \$	- \$	- \$	157,45
Special Assessments - Direct Bill	-	-	25,798	12,899	-	-	-	12,899	-	-	-	-	51,59
Developer Contributions	-	-	-	-	-	-	-	-	-	-	-	-	
Interest Income	-	-	2	363	416	401	274	231	-	-	-	-	1,68
Total Revenues	\$ - \$	1,505 \$	175,599 \$	14,023 \$	4,250 \$	1,953 \$	274 \$	13,130 \$	- \$	- \$	- \$	- \$	210,73
Expenditures:													
General & Administrative:													
Supervisors Fees	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	200 \$	- \$	- \$	- \$	- \$	200
FICA Taxes	-	-	-	-	-	-	-	15	-	-	-	-	1
Engineering	-	-	=	=	-	-	-	-	-	-	-	-	
Attorney	-	96	157	155	96	2,867	2,655	-	-	-	-	-	6,026
Arbitrage	-	-	-	-	-	-	-	-	-	-	-	-	
Assessment Roll	5,300	-	-	-	-	-	-	-	-	-	-	-	5,300
Dissemination Agent	309	309	309	309	309	309	309	309	-	-	-	-	2,473
Annual Audit	-	-	-	-	-	-	5,600	-	-	-	-	-	5,600
Trustee	1,875	-	-	-	-	2,478	-	-	-	-	-	-	4,353
Management Fees	4,174	4,174	4,174	4,174	4,174	4,174	4,174	4,174	-	-	-	-	33,390
Website Maintenance	100	100	100	100	100	100	100	100	-	-	-	-	800
Information Technology	150	150	150	150	150	150	150	150	-	-	-	-	1,200
Telephone	10	-	-	-	-	-	-	-	-	-	-	-	10
Postage	2	1	-	1	1	1	39	24	-	-	-	-	68
Insurance	5,590	-	-	-	-	-	-	-	-	-	-	-	5,590
Printing	2	4	8	2	9	8	12	8	-	-	-	-	51
Legal Advertising	-	-	-	-	-	-	-	-	-	-	-	-	
Other Current Charges	11	25	27	-	-	-	-	-	-	-	-	-	62
Office Supplies	0	0	-	0	0	0	0	0	-	-	-	-	C
Dues, Licenses & Subscriptions	175	=	=	-	=	=	=	-	-	-	=	=	175
Total General & Administrative	\$ 17,698 \$	4,859 \$	4,924 \$	4,890 \$	4,838 \$	10,087 \$	13,039 \$	4,980 \$	- \$	- \$	- \$	- \$	65,314
Operations & Maintenance													
Ground Maintenance													
Electric	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
Water & Sewer/Irrigation	762	914	510	227	223	690	563	2,221	-	-	-	-	6,109
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	
Landscape - Contract	=	-	=	6,939	6,939	6,939	6,939	6,939	-	-	=	-	34,69
Landscape - Contingency	-	-	-	-	-	-	8,962	2,080	-	-	-	-	11,04
Lake Maintenance	-	-	-	-	-	-	920	920	-	-	-	-	1,840
Irrigation Repairs	-	-	=	-	850	=	683	2,034	-	-	-	-	3,567
Subtotal Ground Maintenance	\$ 762 \$	914 \$	510 \$	7,166 \$	8,012 \$	7,629 \$	18,067 \$	14,193 \$	- \$	- \$	- \$	- \$	57,252

## 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	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 \$		\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	4,045
•		•													
Total Operations & Maintenance	\$	4,807 \$	914	\$ !	510 \$	7,166 \$	8,012 \$	7,629 \$	18,067 \$	14,193 \$	- \$	- \$	- \$	- \$	61,297
Total Expenditures	\$	22,505	5,773	\$ 54	134 \$	12,056 \$	12,850 \$	17,715 \$	31,106 \$	19,173 \$	- \$	- S	- \$	- \$	126,611
Total Expenditures		44,303	, 3,773	., J,	гэт э	12,030 3	12,030 \$	17,713 \$	31,100 3	17,173 3	- 3	, ,	· •	- 4	120,011
Excess (Deficiency) of Revenues over Expenditures	\$	(22,505) \$	(4,267)	\$ 170,	165 \$	1,966 \$	(8,600) \$	(15,762) \$	(30,832) \$	(6,043) \$	- \$	- \$	- \$	- \$	84,122
Net Change in Fund Balance	\$	(22,505)	(4,267)	\$ 170,	165 \$	1,966 \$	(8,600) \$	(15,762) \$	(30,832) \$	(6,043) \$	- \$	- \$	- \$	- \$	84,122

#### **Community Development District**

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

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

For The Period Ending May 31, 2024

	Adopted		Pror	Prorated Budget		Actual		
		Budget	Thr	u 05/31/24	Thru 05/31/24		V	ariance
Revenues:								
Special Assessments - Tax Roll	\$	198,314	\$	198,314	\$	196,813	\$	(1,501)
Special Assessments - Direct Bill		148,501		148,501		148,501		-
Interest Income		500		500		10,120		9,620
Total Revenues	\$	347,315	\$	347,315	\$	355,435	\$	8,120
Expenditures:								
Interest - 11/1	\$	109,618	\$	109,618	\$	109,618	\$	-
Interest - 5/1		109,618		109,618		109,618		-
Principal - 5/1		125,000		125,000		125,000		-
Total Expenditures	\$	344,235	\$	344,235	\$	344,235	\$	-
Excess (Deficiency) of Revenues over Expenditures	\$	3,080	\$	3,080	\$	11,200	\$	8,120
Other Financing Sources/(Uses):								
Transfer In/(Out)	\$	-	\$	-	\$	-	\$	-
Total Other Financing Sources/(Uses)	\$	-	\$	-	\$	-	\$	-
Net Change in Fund Balance	\$	3,080	\$	3,080	\$	11,200	\$	8,120
Fund Balance - Beginning	\$	111,555			\$	292,866		
Fund Balance - Ending	\$	114,635			\$	304,065		

## **Community Development District**

## **Statement of Revenues and Expenditures**

## **Capital Projects Fund**

## For The Period Ending May 31, 2024

Description	S	E 2022
Revenues		
Interest Income:		
Construction	\$	830
Transfer In		-
Total Revenues	\$	830
<u>Expenditures</u>		
Capital Outlay	\$	-
Transfer Out		-
Total Expenditures	\$	-
Excess Revenues (Expenditures)	\$	830
Beginning Fund Balance	\$	25,656
Ending Fund Balance	\$	26,486

## **Community Development District**

### Long Term Debt Report

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

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

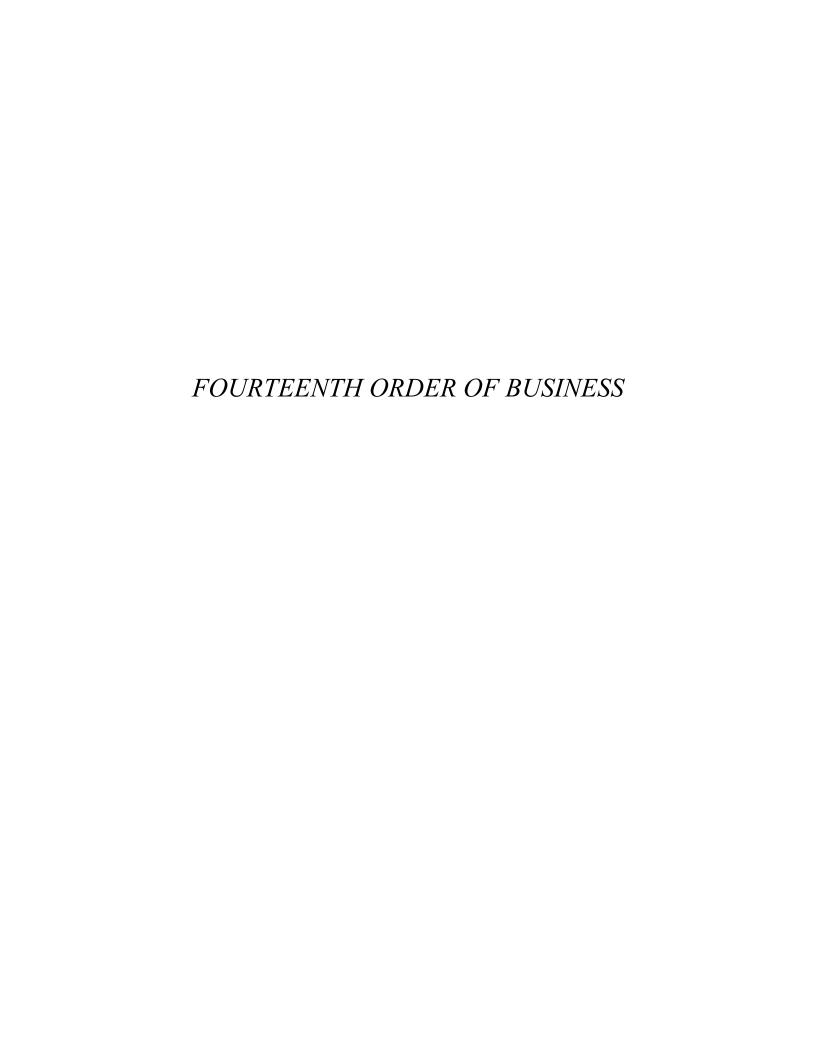
	UNITS	SERIES 2022	FY24 O&M	
ASSESSED	ASSESSED	DEBT ASSESSED	ASSESSED	TOTAL ASSESSED
KB HOMES (1)	158	148,500.73	51,596.63	200,097.36
TOTAL DIRECT INVOICES (1)	158	148,500.73	51,596.63	200,097.36
ASSESSED REVENUE TAX ROLL	211	198,340.00	158,672.00	357,012.00
TOTAL ASSESSED	369	346,840.73	210,268.63	557,109.36

		SERIES 2022	O&M	
DUE / RECEIVED	<b>BALANCE DUE</b>	DEBT RECEIVED	RECEIVED	TOTAL RECEIVED
KB HOMES (1)	0.00	148,500.73	51,596.63	200,097.36
TOTAL DIRECT RECEIVED	0.00	148,500.73	51,596.63	200,097.36
TAX ROLL DUE / RECEIVED	-	196,813.40	157,450.72	354,264.12
TOTAL DUE / RECEIVED	0.00	345,314.13	209,047.35	554,361.48

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

SUMMARY OF TAX ROLL RECEIPTS					
	DATE	SERIES 2022			
CLAY COUNTY DISTRIBUTION	RECEIVED	DEBT RECEIVED	O&M RECEIVED	TOTAL RECEIVED	
1	11/6/2023	-	-	1	
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	-	-	-	
10	5/7/2024	-	-	-	
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
TOTAL RECEIVED TAX ROLL		196,813.40	157,450.72	354,264.12	

PERCENT COLLECTED	2022	O&M	TOTAL
% COLLECTED DIRECT BILL	100.00%	100.00%	100.00%
% COLLECTED TAX ROLL	99.23%	99.23%	99.23%
TOTAL PERCENT COLLECTED	99.56%	99.42%	99.51%



## **Anabelle Island**

## Community Development District

# **Check Run Summary** 5/1/24 - 6/30/24

Fund	Date	Check No.	Amount
Payroll	5/16/24	50019	\$ 184.70
		Subtotal	\$ 184.70
General Fund			
	5/7/24	132-133	\$ 5,684.20
	5/14/24	134-136	10,800.50
	5/24/24	137	37,125.18
	6/5/24	138-140	4,038.20
	6/12/24	141	4,902.58
	6/18/24	142-144	9,840.42
	6/25/24	145-146	831.24
		Subtotal	\$ 73,222.32
Total			\$ 73,407.02

AICD ANABELLE ISLAN DLAUGHLIN

ROSE S BOCK 184.70 5/16/2024 CHECK DATE CHECK PAYROLL CHECK REGISTER EMPLOYEE NAME EMP #

184.70

TOTAL FOR REGISTER

50019

CHECK #

PR300R

RUN 5/16/24 PAGE

## **ATTENDANCE SHEET**

eting Date:		5.14.24	
	Supervisor	In Attendance	Fees
	Jim McDade		NO
	Derek Citino		ИО
	Darren Gowens		NO
	VACANT		\$200
	Rose Bock		\$200
			- to deland speciment

PLEASE RETURN COMPLETED FORM TO OKSANA KUZMUK

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 6/30/24 PAGE 1
\*\*\* CHECK DATES 05/01/2024 - 06/30/2024 \*\*\* ANABELLE ISLAND - GENERAL FUND

CHECK DATES		ANK A ANABELLE - GENERAL			
CHECK VEND# DATE	INVOICEEXPENSED TO DATE INVOICE YRMO DPT ACCT# :	VENDOR NAME SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
5/07/24 00001		34000	*	4,173.75	
	MAY MANAGEMENT FEES 5/01/24 45 202405 310-51300-	35300	*	100.00	
	MAY WEBSITE ADMIN. 5/01/24 45 202405 310-51300-	35100	*	150.00	
	MAY INFORMATION TECH. 5/01/24 45 202405 310-51300-	31300	*	309.17	
	MAY DISSEMINATION SRVCS 5/01/24 45 202405 310-51300-	51000	*	.12	
	OFFICE SUPPLIES 5/01/24 45 202405 310-51300-	42000	*	23.51	
	5/01/24 45 202405 310-51300-	42500	*	7.65	
	COPIES	GOVERNMENTAL MANAGEMENT SERVICES			4,764.20 000132
5/07/24 00015	5/01/24 178887B 202405 320-57200-	44400	*	920.00	
	MAI DAKE MAINTENANCE	THE LAKE DOCTORS			920.00 000133
5/14/24 00011	5/11/24 9306 202404 310-51300-3	31500	*	2,866.50	
	APR GENERAL COUNSEL	KILINSKI VAN WYK PLLC			2,866.50 000134
	5/14/24 84556 202405 320-57200-		*		
	MAINLINE BREAK/VALVE	FLORIDA ULS OPERATING LLC			995.00 000135
5/14/24 00013	5/15/24 83792 202405 320-57200- MAY LANDSCAPE MAINTENANCE	43400	*	6,939.00	
	MAY LANDSCAPE MAINTENANCE	FLORIDA ULS OPERATING LLC			6,939.00 000136
5/24/24 00014	5/24/24 05242024 202405 300-20700-3	10100	*	37,125.18	
	SE2022 SPECIAL ASSMNTS	US BANK			37,125.18 000137
6/05/24 00015	6/03/24 186594B 202406 320-57200-	44400	*	920.00	
	JUNE LAKE MAINTENANCE	THE LAKE DOCTORS			920.00 000138
6/05/24 00013	5/24/24 86558 202405 320-57200-	43600	*	1,038.54	
	INSTALL IRRIGATION CLOCK	FLORIDA ULS OPERATING LLC			1,038.54 000139
6/05/24 00013	5/28/24 87974 202405 320-57200-4	43400	*	2,079.66	
	INSTALLATION OF MULCH	FLORIDA ULS OPERATING LLC			2,079.66 000140

AICD ANABELLE ISLAN OKUZMUK

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CF *** CHECK DATES 05/01/2024 - 06/30/2024 *** ANABELLE ISLAND - GENERAL FUND BANK A ANABELLE - GENERAL	HECK REGISTER	RUN 6/30/24	PAGE 2
CHECK VEND#INVOICEEXPENSED TO VENDOR NAME DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS	STATUS	AMOUNT	CHECK AMOUNT #
6/12/24 00001 6/01/24 46 202406 310-51300-34000	*	4,173.75	
JUN MANAGEMENT FEES 6/01/24 46 202406 310-51300-35300	*	100.00	
JUN WEBSITE ADMIN. 6/01/24 46 202406 310-51300-35100	*	150.00	
JUN INFORMATION TECH. 6/01/24 46 202406 310-51300-31300	*	309.17	
JUN DISSEMINATION SRVCS 6/01/24 46 202406 310-51300-51000	*	.09	
OFFICE SUPPLIES 6/01/24 46 202406 310-51300-42000	*	22.87	
POSTAGE 6/01/24 46 202406 310-51300-42500	*	146.70	
COPIES  GOVERNMENTAL MANAGEMENT SERVICES			4,902.58 000141
6/18/24 00011 4/13/24 9062 202403 310-51300-31500	*	397.50	
MAR GENERAL COUNSEL  KILINSKI VAN WYK PLLC			397.50 000142
6/18/24 00011 6/16/24 9520 202405 310-51300-31500 MAY GENERAL COUNSEL	*	2,257.92	
MAY GENERAL COUNSEL  KILINSKI VAN WYK PLLC			2,257.92 000143
6/18/24 00013 5/15/24 90109 202406 320-57200-43400	*	7,185.00	
JUN LANDSCAPE MAINTENACE  FLORIDA ULS OPERATING LLC			7,185.00 000144
6/25/24 00016 6/05/24 A0005912 202405 320-57200-43300		116.47	
JUN-2997 MONROE LAKE TERR  CLAY COUNTY UTILITY AUTHORITY			116.47 000145
0/25/24 UUU10	*	714.77	
JUN-2523 BLACK ISLAND PKY CLAY COUNTY UTILITY AUTHORITY			714.77 000146
TOTAL FOR BANK	A	73,222.32	
		,	

AICD ANABELLE ISLAN OKUZMUK

TOTAL FOR REGISTER

73,222.32

#### **Governmental Management Services, LLC**

1001 Bradford Way Kingston, TN 37763

## Invoice

Invoice #: 45
Invoice Date: 5/1/24

Due Date: 5/1/24

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 - May 2024 Website Administration - May 2024		4,173.75 100.00 150.00	100.00
Information Technology -May 2024 Dissemination Agent Services -May 2024		309.17	309.17
Office Supplies Postage Copies		23.51 7.65	23.51
	Contract		
		1	

Total	\$4,764.20
Payments/Credits	\$0.00
Balance Due	\$4,764.20



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

ADDRESSEE

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

00000007314912001000000017888700000009200053

PLEASE FILL OUT B	ELOW IF PAYING BY CREDIT CARD
VISA Madelen	
CARO NUMBER	EXP. DATE
SIGNATURE	AMOUNT PAID

ACCOUNT NUMBER	DATE	BALANCE
731491	5/1/2024	\$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 **Annabelle Island CDD** 178887B Invoice Due Date 5/1/2024 Invoice

Invoice Date	Description	Quantity	Amount	Tax	Total
5/1/2024	Water Management - Monthly		\$920.00	\$0,00	\$920.00

Please remit payment for this month's invoice.

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:** 

\$1840.00

**This Invoice Total:** 

\$920.00

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

Customer #: 731491 **Corporate Address** 

4651 Salisbury Rd, Suite 155 88A94EE2 Jacksonville, FL 32256

Customer E-mail(s): **Customer Portal Link:** 

Portal Registration #:

mgiles@qmsnf.com,okuzmuk@gmsnf.com

www.lakedoctors.com/contact-us/

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

# KILINSKI | VAN WYK Kilinski | Van Wyk PLLC

**INVOICE** 

Invoice # 9306 Date: 05/11/2024 Due On: 06/10/2024

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	Attorney	Date	Notes	Quantity	Rate	Total
Service	CL	04/08/2024	review financial report for FY23;	0.30	\$250.00	\$75.00
Service	CL	04/10/2024	review audit response letter	0.20	\$250.00	\$50.00
Service	CL	04/11/2024	Review first draft of audit	0.50	\$250.00	\$125.00
Service	MM	04/11/2024	Infrastructure and property due diligence.	2.10	\$305.00	\$640.50
Service	CL	04/12/2024	Review plat re: right of way ownership; revise special warranty deed; draft water management agreement with Lake Doctors	1.40	\$250.00	\$350.00
Service	JK	04/12/2024	Review due diligence summary and provide audit support documentation; review audit; update deeds	1.10	\$320.00	\$352.00
Service	JK	04/14/2024	Review/edit pond maintenance contract and transmit same	0.30	\$320.00	\$96.00
Service	CL	04/15/2024	review and provide comments for FY23 audit;	1.40	\$250.00	\$350.00
Service	JK	04/16/2024	Review/edit audit	0.30	\$320.00	\$96.00
Service	MM	04/30/2024	Review of master engineer's report; Preparation of conveyance documents for Phase 1A and 1B real property and improvements.	2.40	\$305.00	\$732.00

Total \$2,866.50

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

#### Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
9062	05/13/2024	\$397.50	\$0.00	\$397.50
Current Invoice				
Invoice Number	Due On	Amount Due	Payments Received	Balance Due
9306	06/10/2024	\$2,866.50	\$0.00	\$2,866.50
			Outstanding Balance	\$3,264.00
			Total Amount Outstanding	\$3,264.00

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

Please pay within 30 days.



#### BILLTO

Anabelle Island CDD Landscape Maintenance 2024

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

#### Invoice 84556

Date	PO#
05/14/24	
Due Date	Terms
6/13/24	Net 30

Property Address
Anabelle Island CDD Landscape Maintenance 2024
1

	Amou
ltem	

Job #96581 - Irrigation Repair: 2 1/2" mainline break and 1 1/2" valve at Russell Rd Entry, first valve pit.

\$995.00

Thank you for your business.

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

·	_
Subtotal	\$995.00
Sales Tax	\$0.00
Total	\$995.00
Credits/Payments	(\$0.00)
Balance Due	\$995.00



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

#### Invoice 83792

Date	P0#
05/15/24	
Due/Date	Terms
6/14/24	Net 30

Property Address
Anabelle Island CDD Landscape Maintenance 2024
1

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	\$780
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	\$4,440
Total for Landscape Maintenance	\$4,030	\$48,360

Thank you for your business.

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

 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
May 24, 2024	\$37,125.18	Oksana Kuzmuk
	Payable to:	
	US Bank #14	
Date Check Needed:	Budget Catego	ıy:
ASAP	001.300.20700	.10100
	Intended Use of Funds Requeste	d:
	EVOCA Cuarial Agrangments	
	FY2024 Spesial Assessments	
(Attach suppo	orting documentation for reques	st.)

!!! PLEASE RETURN THE SIGNED CHECK TO OKSANA !!!

MAKE CHECK PAYABLE TO:

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



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

Suite 114

Anabelle Island CDD Marilee Giles 475 W Town Pl

PLEASE FILL OUT BELOW IF PAYING BY CREDIT CARD				
VISA Hars				
CARD NUMBER	EXP. DATE			
SIGNATURE	AMOUNT PAID			

ACCOUNT NUMBER	DATE	BALANCE
731491	6/3/2024	\$920.00

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

St Augustine, FL 32092

0000007314912001000000018659400000009200057

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

Annabelle Island CDD Windsor Lakes Way Green Cove Springs, FL 32043
Invoice Due Date 6/3/2024 Invoice 186594B PO #

Invoice Date	Description	Quantity	Amount	Tax	Total
6/3/2024	Water Management - Monthly		\$920.00	\$0.00	\$920.00

Please remit payment for this month's invoice.

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 #:

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



#### BILLTO

Anabelle Island CDD Landscape Maintenance 2024

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

#### Invoice 86558

Date	PO#
05/24/24	
Due Date	Terms
6/23/24	Net 30

Property Address
Anabelle Island CDD Landscape Maintenance 2024
,

ltem Amount

Job #98505 - Installation of Irrigation Clock on Sandridge side.

\$1,038.54

Thank you for your business.

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

Balance Due	\$1,038.54
Credits/Payments	(\$0.00)
Total	\$1,038.54
Sales Tax	\$0.00
Subtotal	\$1,038.54



#### BILLTO

Anabelle Island CDD Landscape Maintenance 2024

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

#### Invoice 87974

Date	PO#
05/28/24	
Due Date	Terms
6/27/24	Net 30

Property Address	System Section
Anabelle Island CDD Landscape	
Maintenance 2024	
1	

ltem Amount

Job #97957 - Common area mulch - Deliver and install 3 pallets of mini pine bark mulch at common areas and the park.

\$2,079.66

Thank you for your business.

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

 Subtotal
 \$2,079.66

 Sales Tax
 \$0.00

 Total
 \$2,079.66

 Credits/Payments
 (\$0.00)

 Balance Due
 \$2,079.66

## Governmental Management Services, LLC

1001 Bradford Way Kingston, TN 37763

## Invoice

\$4,902.58

**Balance Due** 

Invoice #: 46 Invoice Date: 6/1/24

Due Date: 6/1/24

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 - June 2024 Website Administration - June 2024 Information Technology -June 2024 Dissemination Agent Services -June 2024 Office Supplies Postage	4,173. 100. 150. 309. 0. 22. 146.	00 100.00 00 150.00 17 309.17 09 0.09 87 22.87
Copies	146.	70 146.70
	Total	\$4,902.58
	Payments/Credits	

# KVV KILINSKI | VAN WYK Kilinski | Van Wyk PLLC

**INVOICE** 

Invoice # 9062 Date: 04/13/2024 Due On: 05/13/2024

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	03/19/2024	Review correspondence on due diligence/ ownership and options for onsite management and confer re: same	0.30	\$320.00	\$96.00
Service	JK	03/21/2024	Confer re: ownership and maintenance/ options for same	0.30	\$320.00	\$96.00
Service	JK	03/27/2024	Review audit letter and respond to same; review TA and confer re: April meeting items	0.30	\$320.00	\$96.00
Service	JK	03/29/2024	Finalize legislative recap of all bills affecting special districts for end of session summary.	0.30	\$365.00	\$109.50
				To	tal	\$397.50

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

#### **Current Invoice**

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
9062	05/13/2024	\$397.50	\$0.00	\$397.50
			Outstanding Balance	\$397.50

**Total Amount Outstanding** 

\$397.50

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

Please pay within 30 days.



**INVOICE** 

Invoice # 9520 Date: 06/16/2024 Due On: 07/16/2024

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	Attorney	Date	Notes	Quantity	Rate	Total
Service	MM	05/01/2024	Update and finalize draft conveyance document for conveyance of real property and improvements to District.	0.50	\$305.00	\$152.50
Service	JK	05/06/2024	Review/respond to resident request for information/review correspondence on same	0.20	\$320.00	\$64.00
Service	CL	05/13/2024	Review agenda materials and prepare for Board meeting	0.70	\$265.00	\$185.50
Service	CL	05/14/2024	Draft budget resolution; email to S. Sweeting re: budget resolution; Attend board of supervisor meeting.	3,80	\$265.00	\$1,007.00
Service	JK	05/14/2024	Prepare for and attend Board meeting; post meeting wrap up	0.80	\$320.00	\$256.00
Expense	KB	05/14/2024	Mileage: Mileage CL.	76.00	\$0.67	\$50.92
Service	JK	05/19/2024	Prepare updates to client files and confer with District Manager re: status of various CDD items.	0.10	\$320.00	\$32.00
Service	CL	05/21/2024	Draft notice of hearing; Draft Addendum to landscaping agreement with ULS.	1.20	\$265.00	\$318.00
Service	JK	05/22/2024	Update/transmit budget hearing notice and addendum to landscape agreement for additional services; update budget adoption resolution	0.30	\$320.00	\$96.00
Service	LG	05/27/2024	Prepare training on Code of Ethics and Constitutional Ethics.	0.30	\$320.00	\$96.00

Total

\$2,257.92

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

#### Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
9062	05/13/2024	\$397.50	\$0.00	\$397.50
Current Invoice				
Invoice Number	Due On	Amount Due	Payments Received	Balance Due
Invoice Number 9520	<b>Due On</b> 07/16/2024	Amount Due \$2,257.92	\$0.00	\$2,257.92
***************************************		, 11110 11110 1110 1110	\$0.00	

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

Please pay within 30 days.



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

#### Invoice 90109

Date	PO#
06/15/24	
Due Date	Terms
7/15/24	Net 30

Property Address
Anabelle Island CDD Landscape
Maintenance 2024
1

Amount ltem \$7,185.00

Job #69882 - Anabelle Island CDD Landscape Maintenance June 2024

Thank you for your business.

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

Subtotal	\$7,185.00
Sales Tax	\$0.00
Total	\$7,185.00
Credits/Payments	(\$0.00)
Balance Due	\$7,185.00



3176 Old Jennings Road, Middleburg, FL 32068-3907

Account Summary:

Thank you for keeping your account current!

06/05/24 \$0.00 \$0.00 \$116.47 Previous Balance **Payments** 

**Current Charges** 

Total Amount Due June 26, 2024

\$116.47



#### **INITIAL BILL**

**Account Number** A00059121

Anabelle Island CDD

2997 Monroe Lakes Terrace, Green Cove

Springs

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All accounts not paid by due date are subject to a \$3.30 late fee,

Email billing layutility.org https://www.clayutility.org/

X X GCCUA

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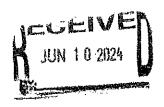
Billing Cycle: 1		The Public County of the Count
	Reclaimed	
Reuse Base Charge		\$23.97
	Other Charges	
Water 1"	\$62.50	\$62,50
initial Connection	\$30.00	\$30,00
<b>Total Current Cha</b>	rges	\$116.47

Reclaimed Water

Read Dates: 05/22/24 - 05/31/24

Meter 92332975 **Previous Read** 29

Days: 9 Initial Read



Retain this portion for your records.

Please return bottom portion along with your payment to Clay County Utility Authority.



Clay County Utility Authority 3176 Old Jennings Road Middleburg, FL 32068-3907

Bill Date:

Due Date: Account Number: Service Address:

06/05/24 06/26/24 A00059121

2997 Monroe Lakes Terrace, Green Cove Springs

If paid after due date the account is subject to \$3.30 late fee.

**Total Amount Due** 

\$116.47

Donate to Lend a Helping Hand Program: □ \$1 □ \$5 □ \$10 □ Other\_\_\_

AY10605A 6295 1 AB 0.537 7000006364 00.0018.0085 6295/1

4\$c\$[zx[z48z4]48z44]zzd]qxd]uq4[[[]zz]u[z4]41]4[z][z4]



ANABELLE ISLAND CDD 475 W TOWN PL STE 114 ST AUGUSTINE FL 32092-3649 արկանին արգագրին արկին արև արդանական արգագրություններ և հետանական հետանական

CLAY COUNTY UTILITY AUTHORITY 3176 OLD JENNINGS ROAD MIDDLEBURG, FL 32068-3907



3176 Old Jennings Road, Middleburg, FL 32068-3907

#### **Account Summary:**

Thank you for keeping your account current!

Previous Balance

**Total Amount Due June 26, 2024** 

\$714.77



#### **INITIAL BILL**

INITIALDILL	
arekalina incirio da	
Account Number	A00059123
Anabelle Island CDD	
2523 Block Island Parkway	, Green Cove Springs
Billing Cycle: 1	

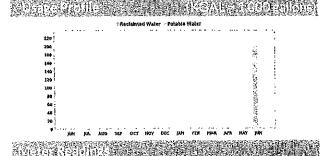
Customer Service (Bam-5pm M-F) (904) 272-5999
ATP

Online https://www.clayutility.org/

All accounts not paid by due date are subject to a \$3.30 late fee.

Email
billing@clayuti|lty.org

	Reclaimed		
Reuse Base Charge			\$47.96
Reuse Water Usage - Tler 1	\$0.92	22.5 kGal	\$20.70
Reuse Water Usage - Tier 2	\$1.79	7.5 kGal	\$13,43
Reuse Water Usage - Tier 3	\$2.71	176.267 kGal	\$477.68
	Other Charg	(es	THE SERVICE STREET
Water 1.5"	\$125.00		\$125.00
Initial Connection	\$30,00		\$30.00
Total Current Charges	,		\$714.77



Reclaimed Water

Read Dates: 05/22/24 - 05/31/24 Meter 98258061

**Previous Read** 1,182,150

Days: 9 Initial Read 1,388,417

Retain this portion for your records.

Please return bottom portion along with your payment to Clay County Utility Authority.



Clay County Utility Authority 3176 Old Jennings Road Middleburg, FL 32068-3907

Bill Date:

Due Date:

06/05/24

06/26/24 A00059123

Account Number: Service Address:

2523 Block Island Parkway, Green Cove Springs

If paid after due date the account is subject to \$3,30 late fee.

**Total Amount Due** 

\$714.77

Donate to Lend a Helping Hand Program: □ \$1 □ \$5 □ \$10 □ Other\_\_\_

AY10605A 6295 1 AB 0.537 7000006365 00.0018.0085 6295/2

> ANABELLE ISLAND CDD **475 W TOWN PL STE 114 ST AUGUSTINE, FL 32092-3649**

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CLAY COUNTY UTILITY AUTHORITY 3176 OLD JENNINGS ROAD MIDDLEBURG, FL 32068-3907