

ANABELLE ISLAND
Community Development District

MAY 20, 2026

AGENDA

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

May 13, 2026

Board of Supervisors
Anabelle Island Community Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Anabelle Island Community Development District will be held on **Wednesday, May 20, 2026 at 2:00 p.m.** at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065.

- I. Roll Call
- II. Audience Comments (*regarding agenda items listed below*)
- III. Consideration of Minutes of the April 15, 2026 Meeting
- IV. Acceptance of Minutes of the April 15, 2026 Audit Committee Meeting
- V. Ratification of Audit Engagement Letter with Grau and Associates for Fiscal Year 2026
- VI. Update on CDD Easement Encroachments
- VII. Consideration of Proposals:
 - A. Governmental Management Services for Fiscal Year 2027 Operations Services
 - B. United Land Services for Sandridge Entrance Refresh
- VIII. Consideration of Memorandum of Understanding with Dream Finders
- IX. Consideration of Resolution 2026-04, Approving the Proposed Budget for Fiscal Year 2027 and setting a Public Hearing Date for Adoption (August 19, 2026)
- X. Staff Reports
 - A. Attorney
 - B. Engineer - Discussion of Underdrain Project

- C. Manager
 - 1. Report on the Number of Registered Voters (319)
 - 2. Annual Form 1 Filing & Annual Ethics Training

- D. Operations Manager

- XI. Supervisors Requests
- XII. Audience Comments
- XIII. Financial Reports
 - A. Balance Sheet and Statement of Revenues & Expenditures
 - B. Assessment Receipts Schedule
 - C. Approval of Check Register
- XIV. Ratification of Pay Requisition No. 25
- XV. Next Scheduled Meeting – June 17, 2026 @ 2:00 p.m.
- XVI. Adjournment

THIRD ORDER OF BUSINESS

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

The regular meeting of the Board of Supervisors of the Anabelle Island Community Development District was held on Wednesday, **April 15, 2026**, at 2:00 p.m. at Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida.

Present and constituting a quorum:

Darren Gowens	Chairman
Sarah Milner	Vice Chairperson
Marcus Martinez	Assistant Secretary
Rose Bock	Assistant Secretary

Also present were:

Marilee Giles	District Manager, GMS
Jennifer Kilinski <i>by phone</i>	District Counsel, Kilinski Van Wyk
Lindsay Moczynski <i>by phone</i>	District Counsel, Kilinski Van Wyk
Glen Wieger <i>by phone</i>	District Engineer, Live Oak Engineering
Freddie Oca	GMS

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Audience Comments

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

THIRD ORDER OF BUSINESS

Consideration of Minutes of the February 18, 2026 Meeting

Ms. Giles presented the minutes from the February 18, 2026 meeting and asked for any comments or corrections. The Board had no changes to the minutes.

On MOTION by Mr. Gowens, seconded by Mr. Martinez, with all in favor, the Minutes of the February 18, 2026, Meeting, were approved.

FOURTH ORDER OF BUSINESS

Acceptance of Minutes of the February 18, 2026 Audit Committee Meeting

Ms. Giles presented the minutes of the February 18, 2026 Audit Committee meeting. The Board had no changes to the minutes.

On MOTION by Mr. Gowens, seconded by Mr. Martinez, with all in favor, Accepting the Minutes of the February 18, 2026, Meeting, were approved.

FIFTH ORDER OF BUSINESS

Consideration of Committee Rankings of Proposals to Perform the Audit for Fiscal Year 2026

Ms. Giles discussed the Audit Committee's rankings of proposals to perform the District's Fiscal Year 2026 audit. It was noted that the Audit Committee met prior to the meeting and ranked Grau and Associates as the number one firm and Dimov as the number two firm, recommending Grau and Associates for audit services. Following discussion, a motion was made and seconded to approve Grau and Associates to perform the District's audit.

On MOTION by Mr. Gowens, seconded by Mr. Martinez, with all in favor, Accepting the Audit Committee's Recommendation to Select Grau & Associates to Perform the Audit for Fiscal Year 2026, was approved.

SIXTH ORDER OF BUSINESS

Discussion of Fences Installed within CDD Easements (Lots 51, 52, 61, 62)

Ms. Giles presented the discussion of fences installed within CDD easements for Lots 51, 52, 61, and 62. Ms. Giles introduced the item and provided background, noting that staff and counsel have been working through similar issues affecting multiple lots within the District.

Ms. Kilinski explained that easements exist on the affected properties to allow the District access for maintenance and operation of stormwater infrastructure, including ponds and drainage systems. It was noted that while fences have been installed within these easement areas, the District must retain the right to remove or require removal of such fences if access is needed in the future.

Ms. Giles provided an update on prior actions, noting that several homeowners had previously executed variance agreements allowing fences subject to District access rights, with most agreements having been completed and recorded. She advised that for the remaining lots under discussion, access to certain pond areas is currently restricted due to the placement of fences.

Ms. Kilinski further explained the legal considerations, including the District’s obligation to maintain full access to all easement areas and the potential risk of “overburdening” certain easements if access is limited to only a few locations. She also noted that while fences may be removable, other improvements such as patios or permanent structures within easements could create more significant long-term issues for maintenance and repairs.

Staff indicated that a plan is being developed to address the remaining lots. The Board had previously authorized staff to proceed with appropriate notices and coordination with affected homeowners

SEVENTH ORDER OF BUSINESS

Ratification of Variance Agreement – Lot 134

Ms. Giles presented the variance agreement for Lot 134. She advised that the agreement had been previously approved by the Board and has since been recorded with the County, and the item was being presented to confirm completion of the process.

The Board discussed the location of the fence in relation to the easement areas, including whether the fence was positioned at the top of bank and outside of the rear utility easement. Board members noted that while the homeowner elected to keep the fence within certain easement boundaries, variances have been granted in other instances that would have allowed the fence to

extend further. The Board expressed a desire to ensure the homeowner is aware of available options and is not disadvantaged by the current placement.

Staff confirmed that if the homeowner chooses to modify the fence location in the future, an amended variance agreement could be prepared and recorded with the County following Board approval. Following discussion, a motion was made and seconded to ratify the variance agreement for Lot 134.

On MOTION by Mr. Gowens, seconded by Ms. Milner, with all in favor, the Variance Agreement for Lot 134, was ratified.

EIGHTH ORDER OF BUSINESS

**Board Discussion and Guidance for
Preparation of Proposed Fiscal Year 2027
Budget**

Ms. Giles reviewed the Board discussion and guidance for preparation of the proposed Fiscal Year 2027 budget. She advised that the proposed budget will be presented for approval at the May 20th meeting, with final adoption scheduled for the August 19th meeting.

Ms. Giles explained that the proposed budget will be developed based on existing agreements and anticipated cost increases. She noted that certain line items, particularly engineering services, are expected to increase due to additional required reports, including stormwater and wastewater analysis report requires every five years, as well as biannual pond bank inspections. These items will be incorporated into the engineering budget line along with the District’s annual engineering report.

Ms. Giles reminded the Board that while line items may be adjusted after approval of the proposed budget, the total budget amount cannot be increased, only reduced or reallocated among line items. The Board discussed the landscaping contract which is set to expire at the end of 2026, and staff advised that they would review the contract and consider whether to solicit proposals, noting that while a formal RFP may not be required, doing so may be beneficial for transparency and cost control.

The Board provided general direction to staff to proceed with preparation of the proposed budget as discussed.

NINTH ORDER OF BUSINESS

**Consideration of Resolution 2026-03,
Setting Landowner Meeting and Election**

Ms. Giles presented Resolution 2026-03 setting the date, time, and location for the landowners’ meeting and election. She explained that Seats 2, 4, and 5 are subject to the landowners’ election scheduled for November 2026. Ms. Giles explained that the two candidates receiving the highest number of votes will serve four-year terms and the third candidate will serve a two-year term to maintain staggered terms for the Board.

Ms. Giles advised that the landowners’ meeting is scheduled for November 18th and will be held in conjunction with the District’s regular November meeting. The landowners’ meeting will begin at 2:00 p.m., followed immediately by the regular Board meeting. Additional election-related documents will be distributed to landowners to provide necessary information regarding the election process.

On MOTION by Mr. Gowens, seconded by Mr. Martinez, with all in favor, Resolution 2026-03 Setting a Landowner Owner Meeting and Election, was approved.

TENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Moczynski provided an update on legislative activity, noting that the legislative session has concluded and several bills are currently pending the Governor’s approval. Items being monitored include requirements for electronic payments, the establishment of a task force related to e-bikes, potential increases to sovereign immunity limits, and proposals related to officer recall.

Ms. Moczynski provided additional detail regarding the proposed e-bike legislation, explaining that it would establish a task force to review data and make recommendations regarding e-bike usage, safety, and regulations. It was noted that no immediate action is required by the District at this time, and staff will continue to monitor developments and provide updates as necessary. The Board discussed the increasing use of e-bikes and acknowledged that any future policy updates may be considered once the State provides further guidance.

B. Engineer – Discussion of Underdrain Project

Mr. Wieger provided an update regarding the underdrain project. He advised that comments had been received from the St. Johns River Water Management District on the permit

application and plans, and revisions are currently being addressed. Updated documentation is expected to be provided within approximately ten days, at which time the Board will be required to review and execute permit-related documents, as the District will be the applicant for the project.

The Board inquired about the project details and confirmed that additional information will be provided for review prior to any required approvals.

C. Manager

Ms. Giles reminded Board members to complete their Form 1 financial disclosure filings through the online system by the July 1st deadline and noted that reminders will be provided as the deadline approaches. She advised that the system allows users to import prior year data to simplify the process.

Ms. Giles also reminded the Board that required ethics training must be completed by December 31st and indicated that additional reminders will be provided later in the year.

D. Operations Manager

Mr. Oca recommended that the Board consider installing a protective enclosure or cage around the backflow device serving the facilities, noting that the water supply has been shut off multiple times due to unauthorized access. He indicated that the device is currently exposed and easily accessible, and that installation of a secure enclosure would help prevent future disruptions.

The Board discussed the recommendation and acknowledged the need to improve security around the equipment. Mr. Oca advised that a solution would likely need to be ordered or fabricated.

Additional discussion occurred regarding ongoing work near the main entrance of the community. Staff advised that the work appears to be related to electrical conduit installation and may still be in progress, with final site restoration anticipated upon completion.

ELEVENTH ORDER OF BUSINESS

Supervisors Requests

Ms. Giles asked for any Supervisors requests. A Supervisor inquired about the pond bank maintenance schedule, noting concerns regarding consistency, particularly during the growing season. Staff advised that maintenance is performed by the District's landscaping contractor but acknowledged that a defined schedule is not always communicated and may vary. The Board

discussed the importance of ensuring that pond bank mowing is performed regularly in accordance with the contract.

Additional concerns were raised regarding maintenance conditions in the Phase II mailbox and picnic table area, specifically the presence of overgrown vegetation. Staff indicated that the issue would be addressed with the contractor and that improved communication and oversight would be implemented.

The Board discussed the landscaping contractor's scope of work and the need for clearer language regarding maintenance frequency. Staff noted that the current contract is set to expire at the end of the year and advised that the scope and expectations can be reviewed and updated at that time. Staff also agreed to provide the current contract to Board members for review.

TWELFTH ORDER OF BUSINESS

Audience Comments

Resident (Mr. Wilkes) raised concerns about increasing wild hog activity in common areas, noting damage to landscaping, sidewalks, and yards, particularly in the Windsor Lakes Way area. He expressed concern about potential safety risks, especially for children. Staff acknowledged the issue and advised that wildlife control services can be contacted to address the problem, although response timing may vary. He also inquired about the maintenance schedule for palm trimming throughout the community, noting that several trees appear overgrown or contain dead fronds. Staff advised that palm trimming is typically scheduled seasonally, generally between March and May, and confirmed they would follow up with landscaping contractor. Lastly, Mr. Wilkes requested guidance in how residents can access information regarding community rules, landscaping requirements, and architectural review procedures. The Board and staff advised that residents should begin with the HOA for governing documents and ARC requirements and noted that additional resources or links to HOA and CDD information may be shared to improve accessibility for residents.

Resident (Ms. Hardiman) addressed the Board regarding conditions at the community pool. Ms. Hardiman expressed concerns about cleanliness, noting that trash and food debris were left on tables and the pool deck, and suggested that better enforcement of rules or reminders to residents may be needed. She also raised concerns about pool water quality, particularly over weekends, indicating that the water condition deteriorates between scheduled cleanings. Staff responded that custodial services are currently scheduled multiple times per week and acknowledged that heavier

weekend usage may impact conditions. The Board discussed the possibility of sending a community reminder regarding pool rules, including proper disposal of trash and rinsing before entering the pool, to help maintain cleanliness. Ms. Hardiman also raised concerns regarding dead or unhealthy trees throughout the community, including both common areas and areas adjacent to residential lots. Staff explained that trees located within conservation or common areas are evaluated by an arborist prior to removal and that residents are encouraged to notify staff if they observe dead or hazardous trees. Discussion also clarified that responsibility for certain trees, particularly those located within individual lots or after initial warranty periods, may fall to homeowners.

Resident (Ms. Praisner) addressed the Board regarding a dead tree located within an easement area adjacent to her property. She stated that the issue had been reported to prior staff shortly after she moved into the community but had not been resolved. She expressed concern about responsibility for replacement, noting financial limitations. The Board and staff discussed tree replacement requirements, explaining that such requirements are generally governed by county regulations related to overall tree canopy and caliper requirements. It was noted that replacement may not be required if the tree died due to disease, and that in some cases mitigation may be achieved through replanting in a different location or contributing to a mitigation fund. The District Engineer confirmed that replacement obligations depend on the condition of the tree and applicable regulatory requirements.

A resident raised questions regarding the adjacent development and potential impacts to the community, including whether the neighboring development would have access to District amenities, use District roadways, and contribute to maintenance costs. Staff clarified that the neighboring development is part of a separate district and will not have resident access to this District's amenities. It was further explained that District roadways are public and must remain accessible; however, interlocal agreements between districts may be considered in some cases to address shared costs, though no such agreement is currently in place.

The resident also expressed concerns regarding construction traffic, speeding, and potential impacts to existing roadways. Staff acknowledged the concerns and noted that roadway access cannot be restricted, but such matters may be monitored as development progresses.

Additional questions were raised regarding the timeline for the underdrain project and potential impacts to landscaping, including trees that were previously relocated. The District

Engineer provided an update on the permitting process, advising that revised plans are being submitted in response to agency comments, with anticipated review period of approximately 30 days following resubmission. It was noted that landscaping restoration, including tree planting, is expected to occur following completion of the project.

THIRTEENTH ORDER OF BUSINESS Financial Reports

A. Balance Sheet and Statement of Revenues & Expenditures

B. Assessment Receipts Schedule

C. Approval of Check Register – February

Ms. Giles presented the financial reports to the Board. She reviewed the balance statement of revenues and expenditures as of March 21, 2026, along with the assessment receipt schedule, noting that collections were approximately 98% collected.

Ms. Giles presented the February check register in the amount of \$36,881.23, noting no unusual variances. A motion was made and seconded to approve the February check register.

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

D. Approval of Check Register – March

Ms. Giles presented the March check register in the amount of \$35,248.86, also noting no unusual variances. A motion was made and seconded to approve the March check register.

On MOTION by Mr. Gowens, seconded by Mr. Martinez, with all in favor, the March Check Register, was approved.

**FOURTEENTH ORDER OF BUSINESS Ratification of Series 2022 Pay Requisition
No. 24**

Ms. Giles presented Pay Requisition No. 24 for the Series 2022 bonds, payable to RGM Construction in the amount of \$7,980.21, noting that the work had been previously approved and this represented final payment.

On MOTION by Mr. Gowens, seconded by Mr. Martinez, with all in favor, the Series 2022 Pay Requisition No.24, was ratified.

FIFTEENTH ORDER OF BUSINESS

**Next Scheduled Meeting – Wednesday
May 20, 2026 @ 2:00 p.m.**

Ms. Giles stated the next meeting is scheduled for May 20, 2026, at 2:00 at the same location.

SIXTEENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

FOURTH ORDER OF BUSINESS

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

The Audit Committee meeting of the Board of Supervisors of the Anabelle Island Community Development District was held on Wednesday, **April 15, 2026**, at 2:00 p.m. at Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida.

Present for the Audit Committee were:

Darren Gowens
Sarah Milner
Marcus Martinez
Rose Bock

Also present were:

Marilee Giles
Jennifer Kilinski *by phone*
Lindsay Moczynski *by phone*

District Manager, GMS
District Counsel, Kilinski Van Wyk
District Counsel, Kilinski Van Wyk

FIRST ORDER OF BUSINESS

Roll Call

Ms. Giles called the meeting to order at 2:00 p.m.

SECOND ORDER OF BUSINESS

**Review and Ranking of Proposals
Received in Response to the RFP**

A. Dimov

B. Grau and Associates

Ms. Giles presented the review and ranking of proposals received in response to the Request for Proposals (RFP) for audit services. She advised that two proposals were received, one from Dimov and one from Grau & Associates, the District's current auditor, and reviewed the evaluation criteria and scoring process with the Audit Committee.

The Audit Committee discussed the proposals, noting that Grau & Associates has provided satisfactory services to the District with no issues and has demonstrated familiarity with

Community Development Districts. The Audit Committee also reviewed the pricing for both firms, noting that Grau & Associates proposed five-year costs totaling approximately \$23,000, while Dimov’s proposal totaled approximately \$90,000 over the same period. The Audit Committee expressed concern regarding the significantly higher cost of the Dimov proposal and the structure of its pricing.

Based on evaluation criteria and discussion, the Audit Committee assigned scores to each proposal. Grau & Associates received a total score of 100 points and was ranked as the number one firm. Dimov received a total score of 42 points and was ranked as the number two firm. A motion was made and seconded to approve the rankings of Grau and Associates as the top-ranked firm and Dimov as the second-ranked firm.

On MOTION by Mr. Gowens, seconded by Mr. Martinez, with all in favor, Ranking Grau & Associates as the #1 Auditor and Dimov as #2, was approved.

THIRD ORDER OF BUSINESS

Other Business

Ms. Giles stated there was no further business.

FOURTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

FIFTH ORDER OF BUSINESS



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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April 16, 2026

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

We are pleased to confirm our understanding of the services we are to provide Anabelle Island Community Development District, Clay County, Florida ("the District") for the fiscal year ended September 30, 2026, with the option of four (4) additional one-year renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Anabelle Island Community Development District as of and for the fiscal year ended September 30, 2026, with the option of four (4) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

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

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

Audit Objectives

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

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose.

If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

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

Other Services

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

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

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

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except

as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

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

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$4,400 for the September 30, 2026 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. The fees for the fiscal years 2027, 2028, 2029 and 2030 will not exceed \$4,500, \$4,600, \$4,700 and \$4,800, respectively, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

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


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

The District may terminate this agreement, with or without consent, upon thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the date of the notice of termination subject to any offsets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Anabelle Island Community Development District and believe this letter accurately summarizes the terms of the engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,
Grau & Associates



Antonio J. Grau

RESPONSE:

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

By: Marlene Giles (Marlene)
Title: Secretary
Date: April 16, 2024



November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

SEVENTH ORDER OF BUSINESS

A.



Governmental Management Services

Serving Florida's New Communities

May 4, 2026

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

Re: Field Operations Management, Facility Attendant, Pool Maintenance, Pool Chemicals, Janitorial Services and Refuse

Dear Marilee:

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

<u>Services</u>	<u>FY 2026 Budget</u>	<u>FY 2026 Fee</u>	<u>FY 2027 Proposed Fee</u>
Field Operations Management	\$15,000	\$15,000	\$18,000
Facility Attendant	\$0	\$0	\$5,000
Pool Maintenance	\$16,050	\$16,050	\$17,013
Pool Chemicals	\$10,700	\$10,700	\$11,342
Janitorial Service	\$14,000	\$12,840	\$13,610
Refuse	\$2,000	\$2,000	\$2,120
Facility Maintenance		\$45/Hour	\$50/Hour

See Exhibit A for Scope of 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. 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 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.

Sincerely,

Alison Mossing

Alison Mossing

Director of Amenity Management Services

Orlando
219 E. Livingston St.
Orlando, FL 32801

Jacksonville
9655 Florida Mining Blvd.
W
Suite 305
Jacksonville, FL 32257

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

Ft. Lauderdale
5385 N. Nob Hill Rd.
Sunrise, FL 33351

Tampa
18842 N. Dale Mabry Hwy
Lutz, FL 33548

Knoxville
1001 Bradford Way
Kingston, TN 37763



Governmental Management Services

Serving Florida's New Communities

Exhibit A

Scope of Services

Field Operations Management

- Provide oversight of the landscape maintenance contractor
- Provide oversight of the lake maintenance contractor
- Provide oversight of all other maintenance contractors such as security, outside pest control, tree services, sidewalk repairs, road maintenance, FPL, site inspections, etc.
- Periodically inspect lakes, and structures for needed maintenance, issues, and repairs.
- Conduct onsite meetings with CDD service providers.
- Monitor all CDD field-related utility accounts.
- Provide Operations Memorandum for field-related activity to Board of Supervisors monthly agenda package one week before scheduled CDD meeting.
- Attend all District Board of Supervisor meetings with representation of CDD management activities.
- Receive and respond to resident emails, and phone calls about CDD property-related issues.
- Oversee & assist maintenance personnel with CDD projects on site
- Provide oversight, proposals if needed of future capital projects.
- Maintain all the entry monuments and CDD signage, including outside contracting for repairs and pressure-washing as needed.
- Perform lighting inspections for all district-owned interior and exterior lighting.
- Monitor the pool decks, and outdoor pool furniture, obtain proposals for services and repair as needed.
- Maintain an aesthetically pleasing CDD community as possible within budget & approvals.

Facility Attendant

- Greet residents entering the Amenity Center and address questions/concerns in a professional manner
- Must be familiar with and enforce Amenity Center rules and policies, including age verification for gym and pool usage
- Conduct hourly rounds of the Amenity Center and pool deck to monitor usage, cleanliness and report any issues to the Field Operations Manager and/or District Manager

Pool Maintenance

- Check water quality and fill out log sheet as required by FL Code Chapter 64E-9 per visit
- Manually skim, brush, vacuum and clean tiles as necessary

Orlando
219 E. Livingston St.
Orlando, FL 32801

Jacksonville
9655 Florida Mining Blvd.
W
Suite 305
Jacksonville, FL 32257

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

Ft. Lauderdale
5385 N. Nob Hill Rd.
Sunrise, FL 33351

Tampa
18842 N. Dale Mabry Hwy
Lutz, FL 33548

Knoxville
1001 Bradford Way
Kingston, TN 37763



Governmental Management Services

Serving Florida's New Communities

- Conduct tests for Free Available Chlorine, combined chlorine, total chlorine, pH, Acid Demand, Base Demand, Total Alkalinity, Calcium hardness, Cyanuric Acid and Temperature as needed to maintain water quality levels within requirements of Chapter 64E-9.004(d), maintain Saturation index with +0.3 to -0.3 for proper water balance
- Operate filtration and recirculation system, cleaning when necessary
- Maintain pool at proper water level
- Check all valves for leaks, all bolts for snug fit, respond to variations in the sounds of electric motors, check GFCI for proper operation, clean strainers, maintain proper flow rates and equipment in clean condition

Janitorial

- Empty and replace liners in all clubhouse garbage cans
- Clean all clubhouse restrooms and restock all paper products and soap as needed
 - Sanitize all counter tops and diaper changing stations
 - Sanitize all toilets, urinals and sinks
 - Sweep and sanitize floors
 - Clean all mirrors
 - Wipe down and disinfect partition doors
- Clean entrance doors inside and out
- Clean all interior windows
- Dust all light fixtures, fans, vents and door frames
- Sweep and mop all clubhouse floors
- Wipe down all tables and countertops
- Clean and sanitize all water fountains

Refuse

- Facilitate trash collection for the District

Orlando
219 E. Livingston St.
Orlando, FL 32801

Jacksonville
9655 Florida Mining Blvd.
W
Suite 305
Jacksonville, FL 32257

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

Ft. Lauderdale
5385 N. Nob Hill Rd.
Sunrise, FL 33351

Tampa
18842 N. Dale Mabry Hwy
Lutz, FL 33548

Knoxville
1001 Bradford Way
Kingston, TN 37763

B.



Proposal #228152

Date: 5/6/2026

Josey Bailey

Customer:

Governmental Management Service

Property:

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

Sandridge Entrance Refresh

Proposal is to refresh and revitalize the Sandridge entrance of the community following the completion of construction activity in the area. With construction now finished, the entrance presents an opportunity to restore and enhance its appearance to a standard befitting the community it represents.

This refresh aims to address any wear, damage, or aesthetic decline that occurred during the construction period, while also improving the overall first impression the entrance makes on residents and visitors alike. Proposed improvements include site preparation and landscaping restoration.

Proposal pricing is valid for first 30 days upon receiving.

Sandridge Entrance Refresh \$13,739.82

	Quantity	Price/Unit	Price
Site Prep			\$1,820.29
Demo / Debris Removal / Site Prep	24.00	\$48.76	\$1,170.29
Demo, debris removal, and site prep			
Roll Off Dumpster 20yrd	1.00	\$650.00	\$650.00
Material Delivery/Installation			\$11,919.53
Rose Red Knockout	8.00	\$35.50	\$284.00
Duranta 'Goldmound'	140.00	\$14.50	\$2,030.00
Drift Rose	30.00	\$24.00	\$720.00

St Augustine Sod (Pallet)	13.00	\$260.00	\$3,380.00
Mulch Mini 3 cf Pallets	7.00	\$275.00	\$1,925.00
Labor - JAX Enhancements	51.60	\$69.39	\$3,580.53
PROJECT TOTAL:			\$13,739.82

Terms & Conditions

Terms and Conditions

1. **Specifications:** The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only, contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades. The workforce shall always be presentable. All employees shall be competent and qualified, and authorized to work in the U.S.
3. **License and Permits:** Contractor will comply with all license and permit requirements of the City, State and Federal Governments, as well as all other requirements of law.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales tax where applicable on material supplied.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall indemnify the Client/Owner and its agents and employees from liabilities which arise out of the Contractor's work. It is understood and agreed that the Contractor is not liable whatsoever for any damages that are caused by the sole negligence or willful misconduct of the Client/Owner or an indemnified party. Contractor shall not be liable for any damage that occurs from acts of God. Acts of God are defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this agreement within thirty (30) days. Any illegal trespass, claims and/or damage resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and control shall be the sole responsibility of Client/Owner.
7. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors.
8. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders and will become an extra charge over and above the estimate.
9. **Access to Jobsite:** Client/Owner shall provide all utilities to perform the work. Client/Owner shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the owner makes the site available for performance of the work.
10. **Invoicing:** Client/Owner shall make payment to Contractor within thirty (30) days upon receipt of invoice.
11. **Termination:** This Work Order may be terminated by the Client/Owner with or without cause, upon seven (7) workdays advance written notice. Client/Owner will be required to pay for all materials purchased and work completed to the date of termination and reasonable charges incurred in demobilizing.
12. **Assignment:** The Client/Owner and the Contractor, respectively, bind themselves, their partners, successors, assignees and legal representatives to the other party with respect to all covenants of this Contract. In the event of sale or transfer of Client/Owner's interest in its business and/or the property, which is the subject of this agreement, Client/Owner must first obtain the written consent of Contractor for the assignment of any interest in this agreement to be effective.
13. **Warranty:** Contractor will warranty plant material and workmanship for a period of one (1) year from date of installation provided Contractor is also responsible for the ongoing maintenance contract at the project location. If Contractor is not responsible for ongoing maintenance, warranty is thirty (30) days from completion. Contractor will not be responsible for warranty in the event of;

Acts of God, Vandalism,

water restrictions, termination of ongoing maintenance contract, damage from wildlife etc. Stated warranties are only effective upon customer's payment in full of total contract price, including any change-orders.

14. Design Services: Any design services or revision of designs done by Contractor will remain the property of Contractor. These ideas, designs, and plans are not to be used, reproduced, altered, or transferred in any matter whatsoever without the express written consent of Contractor.

Disclaimer: This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. We cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results.

Contractor is authorized to perform the work stated on the face of this Contract. Payment will be 100% due at time of billing. If payment has not been received by Contractor, within fifteen (15) days after billing, Contractor, shall be entitled to all costs of collection, including reasonable attorney's fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at a per annum rate of 1% per month, or the highest rate permitted by law, will be charged on unpaid balance forty five (45) days after billing.

By _____
Josey Bailey

Date 5/6/2026

By _____

Date _____
**Anabelle Island CDD Landscape
Maintenance 2024 (JXM)**



Proposal #230230

Date: 5/12/2026

PO #

Kevin Philippi

Customer:

Marilee Giles

Property:

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

Anabelle Irrigation Install Sand Ridge side from roadwork

This Proposal is for Re installing the front entry from Roadway work.

We have to install the end of a spray and rotor zone on entry side entrance.

We have to install the end of a spray and rotor zone on exit side entrance.

Also Re installing the end of the center island with drip and bubblers as needed.

We will be reinstalling the 2 zones along sidewalk and tying in the beds as well

Anabelle Irrigation Install Sand Ridge side from roadwork \$4,311.80

Items	Quantity	Unit	Price/Unit	Price
Irrigation Repair				\$4,311.80
Adding 2 Zones back down the entry to cover new sod and existing plant and tree materia;	2.00	Dollars	\$1,034.00	\$2,068.00
Install Hunter EZ decoders to zones being added	2.00	ea	\$322.18	\$644.36
Re-install Drip and bubblers for middle island	1.00	ea	\$422.36	\$422.36
Re-install Spray Zone and Rotor zone on exit side Entry	1.00	ea	\$588.54	\$588.54
Re-install Spray Zone and Rotor zone on entrance side of entry	1.00	ea	\$588.54	\$588.54
PROJECT TOTAL:				\$4,311.80

Terms & Conditions

By _____

Kevin Philippi

Date 5/12/2026

United Land Services

By _____

Date _____

**Anabelle Island CDD Landscape
Maintenance 2024 (JXM)**

EIGHTH ORDER OF BUSINESS

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (“**MOU**”) is made and entered into as of the 20th day of May 2026, by and between:

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

DREAM FINDERS HOMES LLC, a Florida limited liability company, with a principal address of 14701 Philips Highway, Suite 300, Jacksonville, Florida 32256, (“**DF Homes**” and, together with the District, the “**Parties**”).

RECITALS

WHEREAS, the District is a local unit of special-purpose government established pursuant to and governed by Chapter 190, *Florida Statutes*, which was established for the purposes, among others, of owning, operating and maintaining various public infrastructure improvements, including roadways and related improvements; and

WHEREAS, the District, as grantor, has executed that certain nonexclusive Grant of Permanent Easement (Parcel ID No. 39-05-25-010097-013-92) in favor of Clay County, Florida (“**County**”), a political subdivision of the State of Florida, granting a permanent, non-exclusive easement (the “**Easement**”), a true and correct copy of which is attached hereto and incorporated herein as **Exhibit A**, over a portion of District property located in Clay County, Florida, more particularly described in the Easement (the “**Easement Area**”), for the authority to construct, operate, lay, maintain, improve, repair and/or remove associated equipment for traffic control devices, including but not limited to traffic signal poles, signal cabinets, street light poles and other equipment (the “**Facilities**”); and

WHEREAS, the District, as grantor, desires to provide non-exclusive temporary access over the Easement Area for DF Homes’ ingress/egress and construction of certain improvements (“**TCE**”), including installation of a meter which would connect to and service the Facilities within the Easement Area as described in the signalization plan shown in **Exhibit B** (the “**Project**”); and

WHEREAS, DF Homes has submitted a permit application to the Project (the “**Permit**”), a true and correct copy of which is attached hereto as **Exhibit C**; and

WHEREAS, in connection with the Project, the County has requested written confirmation from the District granting DF Homes the authority to submit the Permit to the County in the name of DF Homes; and

WHEREAS, the District is willing to support DF Homes’s pursuit of the Project and Permit, subject to the conditions set forth in this MOU; and

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

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

1. INCORPORATION OF RECITALS. The recitals stated above are true and correct and by this reference are incorporated into and form a material part of this MOU.

2. TEMPORARY CONSTRUCTION EASEMENT; AUTHORIZATION TO PURSUE PROJECT AND PERMIT.

- A.** Subject to the terms and conditions of this MOU, the District hereby confirms that it does not object to DF Homes pursuing the Project and the Permit with Clay County. This MOU serves as the District's written authorization permitting DF Homes to proceed with the Project and related submissions to the County.
- B.** This MOU grants DF Homes the right to enter the District property and Easement Area that is subject to this MOU, for those purposes described in this MOU, and DF Homes hereby agrees to comply with all applicable laws, rules, and regulations. To the extent DF Homes needs to use or access non-District property while pursuing the Project, DF Homes must coordinate such use in advance with the District Manager.
- C.** The duration of this TCE is only for the time necessary to complete construction of the Facilities of the Project within the Easement Area, and to restore areas of the Easement Area, and any other property located within District boundaries affected by construction activities permitted herein, but in no event shall the TCE exceed twelve (12) months from the date of this MOU, unless extended by mutual written agreement of the Parties.
- D.** This TCE shall automatically terminate upon completion of the Project and DF Homes's restoration of the Easement Area and all property located within District boundaries affected by construction activities permitted herein, as confirmed in writing by the District Engineer.

3. DISTRICT ENGINEER REVIEW. The District reserves the right to review the County's final approved plans prior to DF Homes proceeding with the Project, and DF Homes will provide the District with a copy of all County-approvals within five (5) business days of receipt. DF Homes may not commence construction until the District Engineer has reviewed and provided written approval of the final plans. If the District Engineer identifies concerns, DF Homes must address such concerns to the District Engineer's reasonable satisfaction before commencing work.

4. MAINTENANCE OBLIGATIONS.

- A. Extensions and Improvements Maintenance.** Upon completion of the Project, DF Homes will convey the Facilities to the County. Until such time of written acceptance of the Facilities by the County, DF Homes will be solely responsible for the maintenance, repair, and replacement of any Facilities or improvements related to the Project constructed by or on behalf of DF Homes within the Easement Area. Such maintenance obligations are ongoing and will survive the termination of the TCE.
- B. Restoration Obligation.** Upon completion of construction activities within any District right-of-way or Easement Area, DF Homes must restore all affected roads, landscaping, signage, and infrastructure to the same or better condition as existed prior to commencement of construction. DF Homes must commence repair of any damage resulting from DF Homes’s activities and work within twenty-four (24) hours, and complete such repair within a reasonable time not to exceed seven (7) calendar days, unless otherwise agreed in writing by the District. Restoration work is subject to inspection and written acceptance by the District Engineer.

5. COUNTY COMPLIANCE; CONDITIONS PRECEDENT.

- A.** All access points, easements, improvements, and activities authorized by this MOU are conditioned upon DF Homes obtaining all required County approvals, permits, and authorizations, including approval of the Project. The District’s consent under this MOU does not supersede or substitute for any required County action.
- B.** DF Homes acknowledges that the District’s support for the Project is expressly conditioned upon DF Homes satisfying all applicable County requirements, and that the District’s authorization under this MOU may be suspended or revoked if DF Homes fails to comply with County requirements or the terms of this MOU.

6. INSURANCE.

- A. Insurance.** Prior to commencing any construction activity within District rights-of-way or easement areas, DF Homes must obtain and maintain, at its sole cost, the following insurance, naming the District as an additional insured. Evidence of such insurance must be provided to the District prior to commencement of any work:

 - 1.** Workers’ Compensation Insurance in accordance with the laws of the State of Florida (as applicable).
 - 2.** Commercial General Liability Insurance covering DF Homes’s legal liability for bodily injuries and property damage with limits of not less than

demands, costs, interest, expenses, damages, penalties, fines, judgments against the District, or loss or damage, whether monetary or otherwise, arising out of, wholly or in part by, or in connection with the exercise of any rights granted under this MOU by DF Homes, its subcontractors, its employees, or its agents, to the extent caused, in part or in whole, by (i) the negligent, reckless, or intentionally wrongful misconduct of the DF Homes, or any employee, agent, subcontractor, or any individual or entity directly or indirectly employed or used by any of them to perform any of the Project, (ii) DF Homes's performance of, or failure to perform, DF Homes's obligations pursuant to this MOU or any Project or DF Homes's performance of any activities in connection therewith, and (iii) any breach of any warranty, representation, covenant, or agreement made by DF Homes in this MOU or any Project.

- B.** Obligations under this section include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorneys' fees, paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), any interest, expenses, damages, penalties, fines, or judgments against the District. Nothing in this MOU is intended to waive or alter any other remedies that the District may have as against DF Homes. The provisions of this Section 7 are independent of, and will not be limited by, any insurance required to be obtained by DF Homes pursuant to this MOU or otherwise obtained by DF Homes, and the provisions of this Section 7 survive the expiration or earlier termination of this MOU with respect to any claims or liability arising in connection with any event occurring prior to such expiration or termination.
- C.** For purposes of this Section, "acts or omissions" on the part of DF Homes's officers, directors, agents, subcontractors, assigns, or employees includes, but is not limited to, the construction activities within District rights-of-way or Easement Area in a manner that would require a permit, license, certification, consent, or other approval from any governmental agency which has jurisdiction over such services, unless such permit, license, certification, consent, or other approval is first obtained or the Board has expressly directed DF Homes in writing not to obtain such permit, license, certification, consent, or other approval.

8. TERM; TERMINATION.

- A. Term.** This MOU will be effective upon execution by the Parties and will remain in effect until the earlier of: (a) the Project receives final County approval, the District has provided written sign-off on final construction plans, and the County has accepted ownership and maintenance of the Facilities; or (b) breach of this MOU or termination by written agreement of the Parties.

B. Termination. Either party may terminate this MOU upon thirty (30) days' written notice to the other or may immediately terminate this MOU for cause and upon written notice to the other party. In the event of any termination, DF Homes must complete all restoration obligations under Section 4(B) prior to vacating District property. For purposes of this MOU, "cause" includes material breach of any term of this MOU, failure to maintain required insurance, failure to comply with applicable County requirements, or failure to commence restoration within the timeframes set forth in Section 4(B).

C. Sections 4, 5, 6, 7, and 11 will survive any termination of this MOU.

9. GENERAL PROVISIONS.

A. Entire Agreement. This instrument, together with the exhibits, constitutes the final and complete expression of the entire understanding of the Parties and no representations or promises have been made except those that are specifically set out in this instrument. All prior and contemporaneous conversations, negotiations, possible and alleged agreements and representations, covenants, and warranties with respect to the subject matter of this MOU are waived, merged herein and superseded.

B. Amendments. Amendments to and waivers of the provisions contained in this MOU may be made only by an instrument in writing which is executed by both Parties hereto.

C. Authorization. The execution of this MOU has been duly authorized by the appropriate body or official of the Parties hereto, the Parties have complied with all the requirements of law, and the Parties have full power and authority to comply with the terms and provisions of this MOU.

D. Third Party Beneficiaries. This MOU is solely for the benefit of the Parties hereto, and no right or cause of action will accrue upon or by reason of or for the benefit of any third party not a formal party to this MOU. Nothing in this MOU expressed or implied is intended or will be construed to confer upon any person or corporation or other entity other than the Parties hereto any right, remedy, or claim under or by reason of this MOU or any of the provisions or conditions of this MOU; and all of the provisions, representations, covenants, and conditions contained in this MOU will be binding upon the District and DF Homes and their respective representatives, successors, and assigns, but will not inure to the benefit of any party other than the District and DF Homes and their respective permitted successors and assigns.

E. Assignment. Neither the District nor DF Homes may assign this MOU without the prior written approval of the other. Any other purported assignment without prior written District approval will be void.

- F. Controlling Law; Venue.** This MOU and the provisions contained in this MOU are to be construed, interpreted, and controlled according to the laws of the State of Florida. The Parties agree that venue for any action arising hereunder will be in a court of appropriate jurisdiction in Clay County, Florida.
- G. Severability.** The invalidity or unenforceability of any one or more provisions of this MOU will not affect the validity or enforceability of the remaining portions of this MOU or any part of this MOU not held to be invalid or unenforceable.
- H. Headings for Convenience Only.** The descriptive headings in this MOU are for convenience only and will not control or affect the meaning or construction of any of the provisions of this MOU.
- I. Counterparts.** This MOU may be executed in any number of counterparts, each of which when executed and delivered are to be considered be an original; however, all such counterparts together will constitute but one and the same instrument.
- J. Negotiation at Arms-Length.** This MOU has been negotiated fully between the Parties as an arm's length transaction. The Parties participated fully in the preparation of this MOU and received, or had the opportunity to receive, the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this MOU, all Parties are deemed to have drafted, chosen, and selected the language, and the doubtful language will not be interpreted or construed against any party.
- K. E-Verify.** DF Homes must comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, DF Homes must register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees performing work under this MOU and must comply with all requirements of Section 448.095, *Florida Statutes*, as to the use of subcontractors. The District may terminate the MOU immediately for cause if there is a good faith belief that DF Homes has knowingly violated Section 448.095, *Florida Statutes*. By entering into this MOU, DF Homes represents that no public employer has terminated a contract with DF Homes under Section 448.095(5)(c), *Florida Statutes*, within the year immediately preceding the date of this MOU.
- L. Scrutinized Companies.** DF Homes certifies that it is not on the Scrutinized Companies that Boycott Israel List, the Scrutinized Companies with Activities in Sudan List, or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, and that it does not have business operations in Cuba or Syria, in compliance with Section 287.135, *Florida Statutes*. In the event such status changes, DF Homes must immediately notify the District. If

DF Homes is found to have submitted a false statement or is placed on any such list, the District may immediately terminate this MOU.

M. Sovereign Immunity. Nothing in this MOU is intended to serve as a waiver of the District sovereign immunity, limits of liability, or any other defenses available to the District under Section 768.28, *Florida Statutes*, or other applicable law.

N. Anti-Human Trafficking. DF Homes certifies, by acceptance of this MOU, that neither it nor its principals utilize coercion for labor or services as defined in Section 787.06, *Florida Statutes*. DF Homes agrees to execute an affidavit in compliance with Section 787.06(14), *Florida Statutes*, and acknowledges that if DF Homes refuses to sign said affidavit, the District may terminate this MOU immediately.

10. NOTICES. All notices, requests, consents, and other communications under this MOU (“**Notices**”) must be in writing and must be delivered, mailed by Overnight Delivery or First Class Mail, postage prepaid, to the Parties, as follows:

A. If to DF Homes: Dream Finders Homes LLC
14701 Philips Highway, Suite 300
Jacksonville, Florida 32256
Attn: Louis Cowling

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

With a copy to: Kilinski | Van Wyk PLLC
517 E. College Avenue
Tallahassee, Florida 32301
Attn: Anabelle Island CDD, District Counsel

Except as otherwise provided in this MOU, any Notice will be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. Eastern Time or on a non-business day will be deemed received on the next business day. If any time for giving Notice contained in this MOU would otherwise expire on a non-business day, the Notice period will be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government will not be regarded as business days. Counsel for the District and counsel for DF Homes may deliver Notice on behalf of the District and DF Homes. Any party or other person to whom Notices are to be sent or copied may notify the other Parties and addressees of any change in name or address to which Notices must be sent by providing the same on five (5) days written notice to the Parties and addressees set forth herein.

11. PUBLIC RECORDS. DF Homes understands and agrees that all documents of any kind provided to the District in connection with this MOU may be public records, and, accordingly, DF Homes agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. DF Homes acknowledges that the designated public records custodian for the District is **Governmental Management Services North Florida, LLC** (“**Public Records Custodian**”). Among other requirements and to the extent applicable by law, DF Homes must 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of this MOU’s term and following the contract term if DF Homes does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in DF Homes’s possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. If DF Homes chooses to keep and maintain public records upon completion of the contract, DF Homes must meet all applicable requirements for retaining public records and transfer the records to the District at no cost upon request of the District’s Public Records Custodian. When such public records are transferred by DF Homes, DF Homes must destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats, or in the native format in which the records are maintained if specifically requested by the District. Any documents provided in PDF format must be accessible and comply with PDF/UA (ISO 14289) standards and WCAG 2.1 Level AA requirements, including proper tagging, reading order, and compatibility with assistive technologies.

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

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the Parties execute this MOU to be effective the day and year first written above.

**ANABELLE ISLAND COMMUNITY
DEVELOPMENT DISTRICT**

Chairperson, Board of Supervisors

DREAM FINDERS HOMES LLC

By: _____
Its: _____

- Exhibit A:** Grant of Permanent Easement
- Exhibit B:** Signalization Plan
- Exhibit C:** Permit Application

Exhibit A

Docusign Envelope ID: E90E4318-4D20-45C9-9C7B-35D74EBD6549

This instrument prepared by and
Record and Return to:
Clay County Attorney's Office
Post Office Box 1366
Green Cove Springs, Florida 32043

Portion of R. E. Parcel No.:
39-05-25-010097-013-92
(Tract 63)

[Reserved for Recording Department]

GRANT OF PERMANENT EASEMENT

This Grant of Permanent Easement, made this 28 day of July, 2025, by **Anabelle Island Community Development District**, whose address is c/o Governmental Management Services, L.L.C., 475 West Town Place, Suite 114 St. Augustine, Florida 32092 (the "District"), unto **Clay County**, a political subdivision of the State of Florida, whose mailing address is P.O. Box 1366, Green Cove Springs, Florida 32043 (the "County").

IN CONSIDERATION of the sum of Ten Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged in hand paid by the County to the District, the receipt of which is hereby acknowledged by the District and all objections to the sufficiency and adequacy of which are hereby waived by the District, the District does hereby grant, convey, assign, remise, release, and quitclaim unto the County a permanent easement (the "Easement") as described in attached Exhibit A and as shown in attached Exhibit B, with the right, privilege and authority to construct, operate, lay, maintain, improve, repair and/or remove associated equipment for traffic control devices, including but not limited to traffic signal poles, signal cabinets, street light poles and other equipment upon, over, under, and across the lands of the District. Upon turnover from the District, the County shall maintain the traffic control devices..

The Easement is perpetual in duration and non-exclusive to the County, subject to the District's right to use and maintain the property in a manner that does not unreasonably interfere with the County's use of the Easement. The District reserves the right to grant other easements or interests in the property provided such other interests do not materially interfere with the rights granted herein. In the event the easement area is no longer needed for the traffic control devices, the Easement shall automatically terminate.

The County shall have the right at any and all reasonable times to enter upon the Easement for the purposes of ingress and egress, and for constructing, or installing in or under the ground within the Easement, and thereafter to maintain or remove the same, together also with the right and easements, privileges and appurtenances in and to said land which may be required for the enjoyment of the rights herein granted. The Easement granted herein may be subject to preexisting easements or other property interests held by Clay County Utility Authority ("CCUA") and Clay Electric Cooperative, Inc. ("CEC"). Any conflict with any preexisting CCUA and CEC easements have been resolved.

In the event that the County, its employees, agents, contractors or representatives cause damage to the Easement, or to the adjacent property or improvements in the exercise of the easement rights granted herein, the County, at the County's sole cost and expense, agrees to commence restoration of the damaged property to, as nearly as practical, the original condition and grade, including, without limitation, repair and replacement of any landscaping, irrigation, hardscaping, plantings, ground cover, roadways, driveways, sidewalks, parking areas, fences, walks, utility lines, stormwater facilities, pumping facilities, pumps and other structures or improvements of any kind.

Nothing herein shall be construed as a waiver of District's or County's sovereign immunity or limitations of liability under Section 768.28, *Florida Statutes*, or other law.

The County's rights and obligations hereunder may not be assigned without the District's prior written consent. The Easement and any access easement granted hereby, and the covenants contained herein, are binding upon the District and the District's successors and assigns and shall run with the land of the District adjacent to the Easement.

[Signatures appear on the following page.]

IN WITNESS WHEREOF, the District has caused this instrument to be executed as of the date and year first above written.

Signed, sealed and delivered in our presence:

Anabelle Island Community Development District

Signed by: Marilee Giles
Print Name: Marilee Giles
Address: 475 West Town Place Ste 114, St Augustine FL 32092
Secretary

DocuSigned by: Darren Gowens
By: Darren Gowens
Print Name: Darren Gowens
Title: President

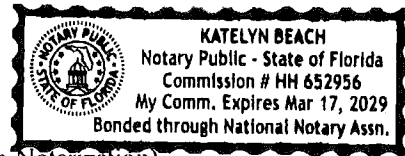
DocuSigned by: Sarah Sweeting
Print Name: Sarah Sweeting
Address: 475 West Town Place, Suite 114
St. Augustine, Florida 32092

STATE OF FLORIDA
COUNTY OF CLAY

The foregoing instrument was acknowledged before me by means of () physical presence or (X) online notarization, this 28 day of July, 2025, by DARREN GOWENS, as President of Anabelle Island Community Development District, on behalf of the District. He/She is (X) personally known to me or who produced as identification.

Katelyn Beach
Notary Public Signature
Printed Name: Katelyn Beach

My Commission Expires: March 17, 2029
(SEAL)



() Online Notary (Check if acknowledgment done by Online Notarization)

Exhibit A

A PORTION OF TRACT 63, AS SHOWN ON ANABELLE ISLAND PHASES 1A AND 1B, AS RECORDED IN PLAT BOOK 68, PAGES 1 THROUGH 18, INCLUSIVE OF THE PUBLIC RECORDS OF CLAY COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

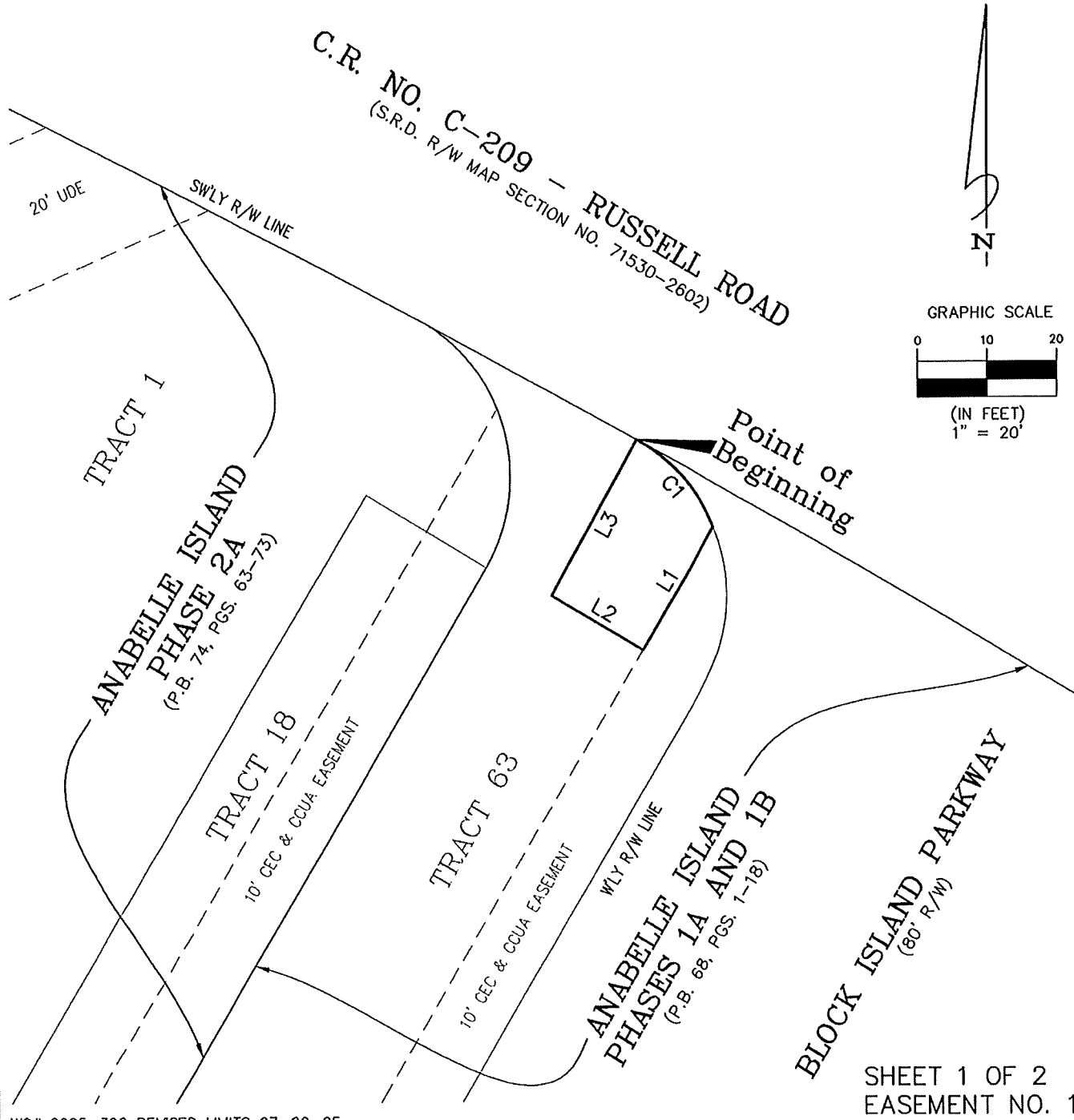
BEGIN AT INTERSECTION OF THE SOUTHWESTERLY RIGHT OF WAY LINE OF COUNTY ROAD NO. C-209, ALSO KNOWN AS RUSSELL ROAD (AN 80 FOOT RIGHT-OF-WAY PER S.R.D. RIGHT-OF-WAY MAP SECTION NO. 71530-2602) WITH THE WESTERLY RIGHT OF WAY LINE OF BLOCK ISLAND PARKWAY (A 80 FOOT RIGHT OF WAY, AS NOW ESTABLISHED) OF SAID ANABELLE ISLAND PHASES 1A AND 1B, SAID POINT LYING ON THE ARC OF A CURVE LEADING SOUTHEASTERLY; THENCE SOUTHEASTERLY, ALONG AND AROUND THE ARC OF SAID CURVE, CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 25.00 FEET, AN ARC DISTANCE OF 16.87 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH 41°43'40" EAST, 16.55 FEET; THENCE SOUTH 30°43'49" WEST, 20.00 FEET; THENCE NORTH 59°16'11" WEST, 15.00 FEET; THENCE NORTH 28°56'40" EAST, 25.00 FEET, TO THE POINT OF BEGINNING.

CONTAINING 361 SQUARE FEET, MORE OR LESS.

DocuSign Envelope ID: E90E4318-4D20-45C9-9C7B-35D74EBD6549

Exhibit B

MAP SHOWING



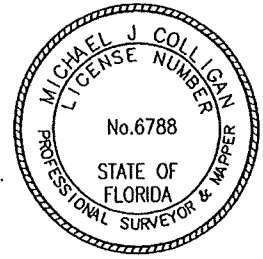
SHEET 1 OF 2
EASEMENT NO. 1

WO# 2025-322 REVISED LIMITS 07-22-25

JOB NO. 2025-322A
 DRAFTER GVD
 DATE 06/06/2025
 SCALE 1"=20'

THIS MAP OR SURVEY MEETS THE STANDARDS OF PRACTICE SET FORTH BY THE FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES, IN CHAPTER 5J-17, FLORIDA ADMINISTRATIVE CODE, PURSUANT TO SECTION 472.027, FLORIDA STATUTES, UNLESS OTHERWISE SHOWN AND STATED HEREON.

THIS DRAWING, SKETCH, PLAT OR MAP IS NOT VALID UNLESS IT BEARS THE SIGNATURE AND THE ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER (CHAPTER 5J-17, FLORIDA ADMINISTRATIVE CODE).



CHECKED BY: MICHAEL J. COLLIGAN, P.S.M. CERT. NO. 6788

MAP SHOWING

EASEMENT NO. 1

A PORTION OF TRACT 63, AS SHOWN ON ANABELLE ISLAND PHASES 1A AND 1B, AS RECORDED IN PLAT BOOK 68, PAGES 1 THROUGH 18, INCLUSIVE OF THE PUBLIC RECORDS OF CLAY COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT INTERSECTION OF THE SOUTHWESTERLY RIGHT OF WAY LINE OF COUNTY ROAD NO. C-209, ALSO KNOWN AS RUSSELL ROAD (AN 80 FOOT RIGHT-OF-WAY PER S.R.D. RIGHT-OF-WAY MAP SECTION NO. 71530-2602) WITH THE WESTERLY RIGHT OF WAY LINE OF BLOCK ISLAND PARKWAY (A 80 FOOT RIGHT OF WAY, AS NOW ESTABLISHED) OF SAID ANABELLE ISLAND PHASES 1A AND 1B, SAID POINT LYING ON THE ARC OF A CURVE LEADING SOUTHEASTERLY; THENCE SOUTHEASTERLY, ALONG AND AROUND THE ARC OF SAID CURVE, CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 25.00 FEET, AN ARC DISTANCE OF 16.87 FEET, SAID ARC BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH 41°43'40" EAST, 16.55 FEET; THENCE SOUTH 30°43'49" WEST, 20.00 FEET; THENCE NORTH 59°16'11" WEST, 15.00 FEET; THENCE NORTH 28°56'40" EAST, 25.00 FEET, TO THE POINT OF BEGINNING.

CONTAINING 361 SQUARE FEET, MORE OR LESS.

CURVE TABLE					
CURVE	RADIUS	LENGTH	DELTA	BEARING	CHORD
C1	25.00'	16.87'	38°39'20"	S41°43'40"E	16.55'

LINE TABLE		
LINE	BEARING	DISTANCE
L1	S30°43'49"W	20.00'
L2	N59°16'11"W	15.00'
L3	N28°56'40"E	25.00'

GENERAL NOTES

1. BEARINGS SHOWN HEREON ARE BASED ON THE SW'LY R/W LINE OF C.R. NO. 209, AS S42°41'41"E, PER STATE PLANE COORDINATE SYSTEM, FLORIDA EAST ZONE, NAD 1983(2011).
2. THIS MAP DOES NOT REPRESENT A BOUNDARY SURVEY.
3. THIS DRAWING MAY HAVE BEEN ENLARGED OR REDUCED FROM THE ORIGINAL. UTILIZE THE GRAPHIC SCALE AS SHOWN.
4. THIS SURVEY WAS MADE WITHOUT THE BENEFIT OF A TITLE COMMITMENT.

LEGEND

- P.B. = PLAT BOOK
- PG(S). = PAGES
- C.R. = COUNTY ROAD
- NO. = NUMBER
- S.R.D. = STATE ROAD DEPARTMENT
- R/W = RIGHT OF WAY
- CEC = CLAY ELECTRIC COOPERATIVE
- CCUA = CLAY COUNTY UTILITY AUTHORITY
- UDE = UNOBSTRUCTED DRAINAGE EASEMENT

SHEET 2 OF 2
EASEMENT NO. 1

JOB NO. 2025-322A DRAFTER: GVD

DATE: 06/06/2025



Exhibit B

Rd
RUSSELL
Rd

Pkwy
BLOCK ISLAND
Pkwy

R10-12a
30"X36"

LEFT TURN
YIELD ON
FLASHING
YELLOW
ARROW

(A)

2 EA

700-5-22

(B)

2 EA

700-5-22

(C)

1 EA

700-3-201

STREET NAME SIGNS SHALL BE DOUBLE-SIDED
AND FREE SWINGING CLAMP-ON CANTILEVER
MOUNTED TO THE STRAIN POLES.
SEE GUIDE SIGN WORKSHEET
FOR STREET NAME SIGN DETAILS.

2

4

6



3-SECT., 1-WAY
6 AS

650-1-14



4-SECT., 1-WAY
1 AS

650-1-16



PED. SIGNAL
COUNT-DOWN
1-SECT., 1-WAY
2 AS

653-1-11



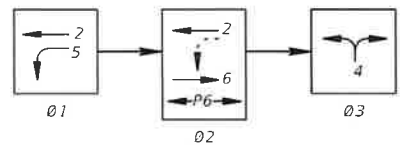
FTP-68B-06
2 EA
TO BE INCLUDED
IN THE COST OF
PAY ITEM 665-1-11

ALL SIGNAL HEADS SHALL HAVE BACKPLATES
WITH RETROREFLECTIVE BORDERS.

CONTROLLER TIMINGS

TIMING FUNCTION	1	2	3	4	5	6	7	8
MINIMUM GREEN	-	18	-	6	4	18	-	-
EXTENSION	-	3	-	3	3	3	-	-
MAXIMUM GREEN 1	-	50	-	35	15	50	-	-
MAXIMUM GREEN 2	-	-	-	-	-	-	-	-
YELLOW CLEARANCE	-	4.8	-	3.4	4.8	4.8	-	-
ALL RED	-	2	-	2	2.2	2	-	-
PEDESTRIAN WALK	-	-	-	-	-	7	-	-
PED. CLEARANCE	-	-	-	-	-	22	-	-
RECALL	-	MIN	-	-	-	MIN	-	-

STANDARD SIGNAL OPERATING PLAN 12



— PROTECTED
- - - PERMISSIVE

PROPOSED POWER (PAD-MOUNTED
CLAY ELECTRIC TRANSFORMER)

250 LF 630-2-11
1 EA 635-2-11
1 AS 639-1-122
250 LF 639-2-1
1 EA 641-2-12

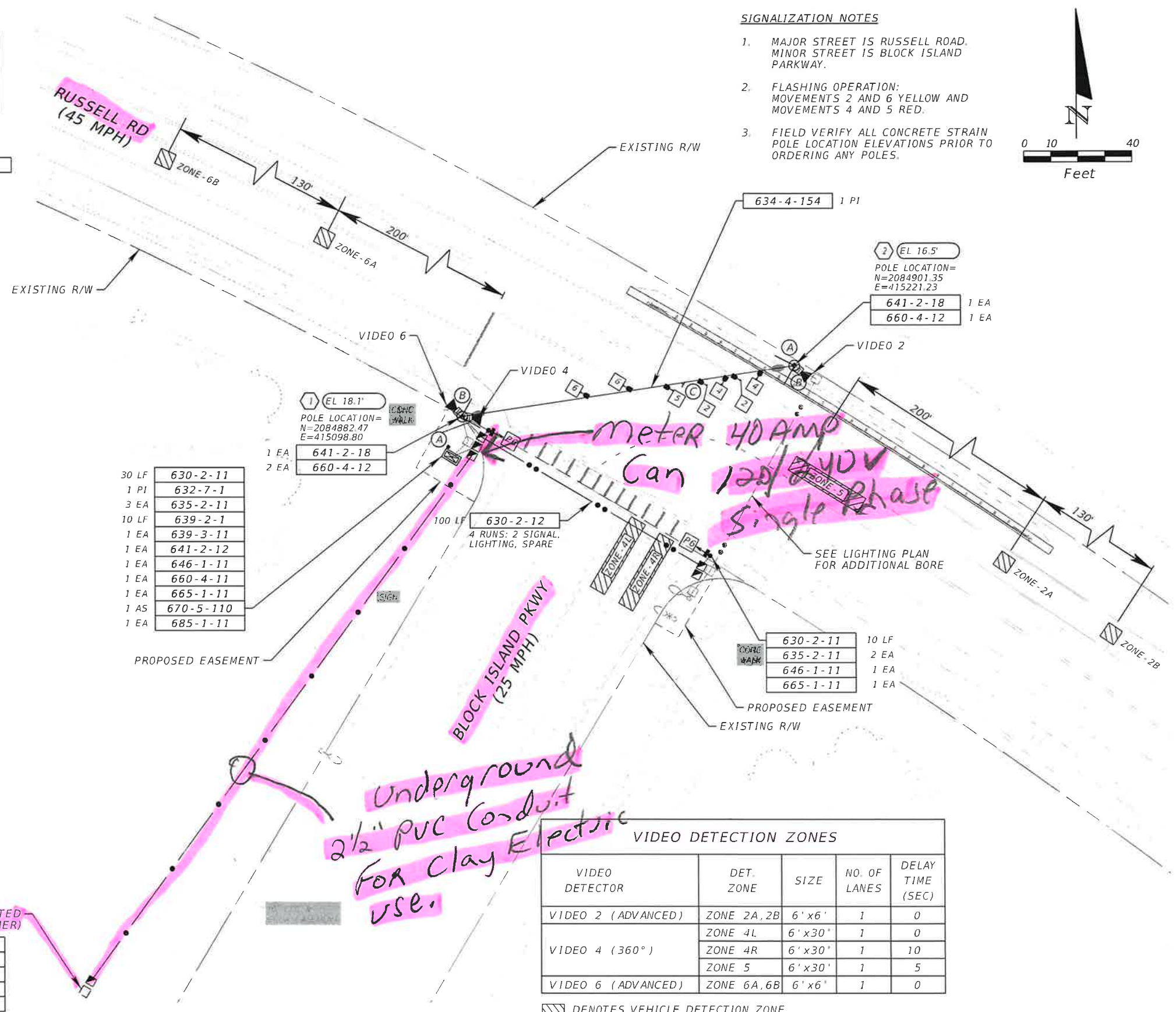
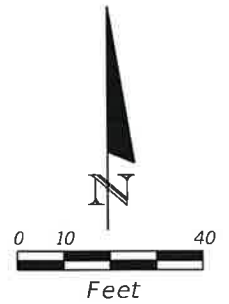
30 LF 630-2-11
1 PI 632-7-1
3 EA 635-2-11
10 LF 639-2-1
1 EA 639-3-11
1 EA 641-2-12
1 EA 646-1-11
1 EA 660-4-11
1 EA 665-1-11
1 AS 670-5-110
1 EA 685-1-11

1 EL 18.1'
POLE LOCATION=
N=2084882.47
E=415098.80
1 EA 641-2-18
2 EA 660-4-12

2 EL 16.5'
POLE LOCATION=
N=2084901.35
E=415221.23
1 EA 641-2-18
1 EA 660-4-12

SIGNALIZATION NOTES

1. MAJOR STREET IS RUSSELL ROAD. MINOR STREET IS BLOCK ISLAND PARKWAY.
2. FLASHING OPERATION: MOVEMENTS 2 AND 6 YELLOW AND MOVEMENTS 4 AND 5 RED.
3. FIELD VERIFY ALL CONCRETE STRAIN POLE LOCATION ELEVATIONS PRIOR TO ORDERING ANY POLES.



VIDEO DETECTION ZONES

VIDEO DETECTOR	DET. ZONE	SIZE	NO. OF LANES	DELAY TIME (SEC)
VIDEO 2 (ADVANCED)	ZONE 2A, 2B	6' x 6'	1	0
	ZONE 4L	6' x 30"	1	0
VIDEO 4 (360°)	ZONE 4R	6' x 30"	1	10
	ZONE 5	6' x 30"	1	5
VIDEO 6 (ADVANCED)	ZONE 6A, 6B	6' x 6'	1	0

▨ DENOTES VEHICLE DETECTION ZONE

Underground
2 1/2" PVC Conduit
For Clay Electric
Use.

Meter 40 AMP
Can 120/240V
Single Phase

REVISIONS				JACK W. HULSBURG, P.E. P.E. LICENSE NUMBER 83370 KIMLEY-HORN AND ASSOCIATES, INC. 12740 GRAN BAY PARKWAY WEST, SUITE 2350 JACKSONVILLE, FLORIDA 32258 TELEPHONE NUMBER (904) 828-3900	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION			SHEET NO. T-6
DATE	DESCRIPTION	DATE	DESCRIPTION		ROAD	COUNTY	INTERSECTION	
					RUSSELL ROAD	CLAY	BLOCK ISLAND PARKWAY	

THE OFFICIAL RECORD OF THIS SHEET IS THE ELECTRONIC FILE DIGITALLY SIGNED AND SEALED UNDER RULE 61G15-23.004, F.A.C.

Exhibit C



**Clay County Economic
Development - Building
Department**

477 Houston Street, Green Cove Springs FL,
32043

Permit

Permit NO.: ELC1225-0503
Permit Type: **Clay County - Electrical (Commercial)**

Work Classification: **New Construction**

Permit Status: **Issued**

Issue Date: **12/12/2025**

Expiration:

Location Address

Parcel Number

2880 RUSSELL RD, GREEN COVE SPRINGS, FL 32043

010097-013-92

Contacts

Applicant
James Hinson
11609 Columbia Park Drive West Jacksonville, Florida
Jacksonville, Florida, JACKSONVILLE, FL 32258
(904)262-3805
dhinson@hinsonfl.com

Contractor
James Hinson
11609 Columbia Park Drive West Jacksonville, Florida
Jacksonville, Florida, JACKSONVILLE, FL 32258
(904)262-3805
dhinson@hinsonfl.com

Description: New Traffic Signal Service

Valuation: \$0.00

Total Sq Feet: 0.00

Inspection Requests:

Inspection_Phone

Fees	Amount
Commercial Electrical Permit Fee	\$50.00
Florida State Recovery Fund	\$2.00
Florida State Surcharge	\$2.00
Total:	\$54.00

Payments	Amt Paid
Total Fees	\$54.00
Credit Card	\$54.00
Amount Due:	\$0.00

Inspections:	
Inspection Type	
Rough Electric Commercial Inspection	
Electrical Final Commercial Inspection	

Insert a permit notice prefix in the report text bank, entry: Permit_Notice_Prefix

Issued By: Lisa Mitchell

December 12, 2025
Date

Permit_Signature_1

Date

Permit_Signature_2

Date

NINTH ORDER OF BUSINESS

RESOLUTION 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to June 15, 2026, prepared and submitted to the Board of Supervisors (“**Board**”) of the Anabelle Island Community Development District (“**District**”) a proposed budget (“**Proposed Budget**”) for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2027 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: August 19, 2026

HOUR: 2:00 p.m.

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

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

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

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

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

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

PASSED AND ADOPTED THIS 20TH DAY OF MAY 2026.

ATTEST:

**ANABELLE ISLAND
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

By: _____
Its: _____

Exhibit A: Proposed Budget for Fiscal Year 2027

Anabelle Island

Community Development District

*Proposed Budget
FY 2027*

Presented by:



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Anabelle Island
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY 2026	Actuals Thru 4/30/26	Projected Next 5 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
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REVENUES:

Special Assessments	\$ 277,488	\$ 275,650	\$ 1,838	\$ 277,488	\$ 277,488
Developer Contribution	150,838	53,465	111,992	165,457	212,974
Interest income	500	1,170	500	1,670	500
Other Income	-	315	-	315	-

TOTAL REVENUES	\$ 428,826	\$ 330,600	\$ 114,331	\$ 444,930	\$ 490,962
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EXPENDITURES:

Administrative

Supervisors Fees	\$ 6,000	\$ 800	\$ 1,200	\$ 2,000	\$ 6,000
FICA Taxes	459	61	92	153	459
Engineering	5,000	5,390	4,610	10,000	10,000
Attorney	35,000	17,486	14,500	31,986	46,000
Arbitrage Rebate	700	1,800	-	1,800	450
Assessment Roll Administration	5,899	5,899	-	5,899	6,253
Dissemination Agent	4,129	2,409	1,721	4,129	4,377
Annual Audit	5,800	5,800	-	5,800	5,900
Trustee Fees	5,200	5,230	-	5,230	5,720
Management Fees	55,745	32,518	23,227	55,745	59,089
Website Maintenance	1,260	735	525	1,260	1,336
Information Technology	1,890	1,103	788	1,890	2,003
Telephone	300	79	221	300	300
Postage	500	551	450	1,001	1,000
Insurance General Liability	6,729	6,340	-	6,340	6,974
Printing	500	403	97	500	500
Legal Advertising	2,500	335	1,500	1,835	2,500
Other Current Charges	700	463	450	913	1,000
Office Supplies	100	2	98	100	100
Dues, Licenses & Subscriptions	175	175	-	175	175

TOTAL ADMINISTRATIVE	\$ 138,586	\$ 87,579	\$ 49,477	\$ 137,057	\$ 160,136
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Operations & Maintenance

Ground Maintenance

Electric	\$ 3,000	\$ 1,162	\$ 1,700	\$ 2,862	\$ 2,780
Reclaimed Water	18,000	10,767	11,000	21,767	21,520
Repairs & Maintenance	5,000	780	4,220	5,000	5,000
Field Operations Management	15,000	8,750	7,500	16,250	18,000
Landscape - Contract	118,520	58,569	50,202	108,771	122,074
Landscape - Contingency	10,000	16,953	10,000	26,953	25,000
Lake Maintenance	11,040	6,440	5,520	11,960	11,040
Irrigation Repairs	10,000	6,932	3,068	10,000	10,000

TOTAL GROUND MAINTENANCE	\$ 190,560	\$ 110,354	\$ 93,209	\$ 203,563	\$ 215,414
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Anabelle Island
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY 2026	Actuals Thru 4/30/26	Projected Next 5 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
Amenity Center					
Insurance	\$ 11,840	\$ 18,386	\$ -	\$ 18,386	\$ 17,467
Facility Attendant	-	-	-	-	5,000
Internet	1,000	-	1,000	1,000	1,000
Electric	9,000	7,463	7,000	14,463	13,450
Water & Sewer/Irrigation	7,500	2,640	3,500	6,140	5,410
Refuse Service	2,000	1,435	1,266	2,701	2,120
Access Cards	2,000	-	2,000	2,000	2,000
Janitorial Maintenance	12,840	7,490	6,420	13,910	13,610
Janitorial Supplies	4,000	-	2,000	2,000	4,000
Pool Maintenance	16,050	9,363	6,688	16,050	17,013
Pool Chemicals	10,700	6,242	4,458	10,700	11,342
Pool Permit	500	-	500	500	500
Facility Maintenance	7,500	1,997	5,503	7,500	8,300
Repairs & Maintenance	10,000	-	5,000	5,000	10,000
Special Events	2,000	-	2,000	2,000	2,000
Holiday Decorations	1,000	-	1,000	1,000	1,000
Office Supplies	200	-	200	200	200
Pest Control	1,550	380	380	760	1,000
TOTAL AMENITY CENTER	\$ 99,680	\$ 55,396	\$ 48,915	\$ 104,311	\$ 115,412
TOTAL EXPENDITURES	\$ 428,826	\$ 253,329	\$ 191,601	\$ 444,930	\$ 490,962
Other Sources/(Uses)					
Interlocal Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/(USES)	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS REVENUES (EXPENDITURES)	\$ -	\$ 77,270	\$ (77,270)	\$ -	\$ -

Anabelle Island
Community Development District
Budget Narrative
Fiscal Year 2027

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 the Developer for unplatted lots of the District.

Interest

The District earns interest on the monthly average collected balance for each of their investment accounts.

Expenditures - Administrative

Supervisors Fees

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

FICA Taxes

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

Engineering

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

Attorney

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

Arbitrage Rebate

The District is required to annually have an arbitrage rebate calculation on the District's Series 2022 Special Assessment Revenue Bonds. American Municipal Tax-Exempt Compliance Corp. (AMTEC) serves as the District's tax compliance agent.

Assessment Roll Administration

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

Dissemination Agent

The District is contracted with GMS, LLC to act as the Dissemination Agent for the District to prepare the Annual Disclosure Report required by the Securities 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.

<u>Vendor</u>	<u>Description</u>	<u>Monthly</u>	<u>Annual</u>
GMS	Dissemination Agent	\$ 365	\$ 4,377

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's engagement plus an 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.

Telephone

Internet and Wi-Fi service for Office.

Postage and Delivery

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

Anabelle Island
Community Development District
Budget Narrative
Fiscal Year 2027

Expenditures - Administrative (continued)

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 incurred during the year.

Office Supplies

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

Dues, Licenses & Subscriptions

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

Expenditures - Ground Maintenance

Electric

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

Location	Meter #	Monthly	Annual
2504 Block Island Pkwy	9259178	\$ 120	\$ 1,440
2942 Windsor Lakes Way	9259179	70	840
Contingency			500
Total \$		190 \$	2,780

Reclaimed Water

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

Location	Meter #	Monthly	Annual
2719 Windsor Lake	A00052464	\$ 80	\$ 960
2946 Windsor Lakes Way	A00052466	500	6,000
2750 Windsor Lakes Way	A00052463	60	720
2997 Monroe Lakes Terrace	A00059121	60	720
2523 Block Island Parkway	A00059123	950	11,400
2371 Dallas Creek Lane	A00061593	60	720
Contingency			1,000
Total \$		1,710 \$	21,520

Repairs & Maintenance

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

Field Operations Management

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

Vendor	Description	Monthly	Annual
GMS, LLC	Management Fees	\$ 1,500	\$ 18,000

Landscape - Contract

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

Service	Monthly	Annual
Phase IA	\$ 3,103	\$ 37,236
Phase IB	4,298	51,576
Amenity Center	1,220	14,640
Mulch		18,622
Total \$	8,621 \$	122,074

Anabelle Island
Community Development District
Budget Narrative
Fiscal Year 2027

Expenditures – Ground Maintenance (continued)

Landscape - Contingency

Estimated costs for other landscape maintenance incurred by the District.

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), which specializes in providing insurance coverage to governmental agencies. The amount budgeted represents the estimated premium for property insurance related to the Amenity Center.

Facility Attendant

The District has contracted with GMS, LLC to provide community facility staff for the Amenity Center to greet patrons, provide facility tours, issue access cards, and enforce policies.

Internet

Estimated costs for Internet service at the Amenity Center.

Electric

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

Location	Meter #	Monthly	Annual
2355 Dallas Creek Ln	9259177	\$ 1,100	\$ 13,200
Contingency			250
	Total		\$ 13,450

Water & Sewer/Irrigation

Estimated costs for water, sewer, and irrigation services provided to the District.

Location	Meter #	Monthly	Annual
2355 Dallas Creek Ln Amenity Cntr	A00060740	\$ 350	\$ 4,200
2355 Dallas Creek Irrigation	A00060741	80	960
Contingency			250
	Total \$	430	\$ 5,410

Refuse Service

The cost for refuse removal service provided by GMS, LLC.

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 supplies for the Amenity Center.

Pool Maintenance

Estimated cost to maintain the Amenity Center swimming pools.

Pool Chemicals

The District will contract with GMS, LLC to provide chemicals necessary for the maintenance of the Amenity Center swimming pool.

Pool Permit

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

Facility Maintenance

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

Repairs & Maintenance

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

Special Events

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

Holiday Decorations

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

Office Supplies

Office supplies for the Amenity Center.

Pest Control

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

Anabelle Island
Community Development District
Proposed Budget

Debt Service Series 2022 Special Assessment Revenue Bonds

Description	Adopted Budget FY 2026	Actuals Thru 4/30/26	Projected Next 5 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
REVENUES:					
Special Assessments	\$ 346,860	\$ 344,562	\$ 2,298	\$ 346,860	\$ 346,860
Interest Earnings	2,000	8,391	3,000	11,391	5,000
Carry Forward Surplus ⁽¹⁾	152,928	154,161	-	154,161	165,062
TOTAL REVENUES	\$ 501,788	\$ 507,114	\$ 5,298	\$ 512,412	\$ 516,922
EXPENDITURES:					
Interest Expense 11/1	\$ 106,175	\$ 106,175	\$ -	\$ 106,175	\$ 104,353
Interest Expense 5/1	106,175	-	106,175	106,175	104,353
Principal Expense 5/1	135,000	-	135,000	135,000	140,000
TOTAL EXPENDITURES	\$ 347,350	\$ 106,175	\$ 241,175	\$ 347,350	\$ 348,705
Other Sources/(Uses)					
Interfund transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/(USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 347,350	\$ 106,175	\$ 241,175	\$ 347,350	\$ 348,705
EXCESS REVENUES (EXPENDITURES)	\$ 154,438	\$ 400,939	\$ (235,877)	\$ 165,062	\$ 168,217

⁽¹⁾ Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27 \$ 102,463

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

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/26	5,675,000	2.700%		104,353	
05/01/27	5,675,000	2.700%	140,000	104,353	348,705.00
11/01/27	5,535,000	2.700%		102,463	
05/01/28	5,535,000	3.100%	140,000	102,463	344,925.00
11/01/28	5,395,000	3.100%		100,293	
05/01/29	5,395,000	3.100%	145,000	100,293	345,585.00
11/01/29	5,250,000	3.100%		98,045	
05/01/30	5,250,000	3.100%	150,000	98,045	346,090.00
11/01/30	5,100,000	3.100%		95,720	
05/01/31	5,100,000	3.100%	155,000	95,720	346,440.00
11/01/31	4,945,000	3.100%		93,318	
05/01/32	4,945,000	3.100%	160,000	93,318	346,635.00
11/01/32	4,785,000	3.100%		90,838	
05/01/33	4,785,000	3.500%	165,000	90,838	346,675.00
11/01/33	4,620,000	3.500%		87,950	
05/01/34	4,620,000	3.500%	170,000	87,950	345,900.00
11/01/34	4,450,000	3.500%		84,975	
05/01/35	4,450,000	3.500%	180,000	84,975	349,950.00
11/01/35	4,270,000	3.500%		81,825	
05/01/36	4,270,000	3.500%	185,000	81,825	348,650.00
11/01/36	4,085,000	3.500%		78,588	
05/01/37	4,085,000	3.500%	190,000	78,588	347,175.00
11/01/37	3,895,000	3.500%		75,263	
05/01/38	3,895,000	3.500%	195,000	75,263	345,525.00
11/01/38	3,700,000	3.500%		71,850	
05/01/39	3,700,000	3.500%	205,000	71,850	348,700.00
11/01/39	3,495,000	3.500%		68,263	
05/01/40	3,495,000	3.500%	210,000	68,263	346,525.00
11/01/40	3,285,000	3.500%		64,588	
05/01/41	3,285,000	3.500%	220,000	64,588	349,175.00
11/01/41	3,065,000	3.500%		60,738	
05/01/42	3,065,000	3.500%	225,000	60,738	346,475.00
11/01/42	2,840,000	3.500%		56,800	
05/01/43	2,840,000	4.000%	235,000	56,800	348,600.00
11/01/43	2,605,000	4.000%		52,100	
05/01/44	2,605,000	4.000%	245,000	52,100	349,200.00
11/01/44	2,360,000	4.000%		47,200	
05/01/45	2,360,000	4.000%	255,000	47,200	349,400.00
11/01/45	2,105,000	4.000%		42,100	
05/01/46	2,105,000	4.000%	265,000	42,100	349,200.00
11/01/46	1,840,000	4.000%		36,800	
05/01/47	1,840,000	4.000%	275,000	36,800	348,600.00
11/01/47	1,565,000	4.000%		31,300	
05/01/48	1,565,000	4.000%	290,000	31,300	352,600.00
11/01/48	1,275,000	4.000%		25,500	
05/01/49	1,275,000	4.000%	300,000	25,500	351,000.00
11/01/49	975,000	4.000%		19,500	
05/01/50	975,000	4.000%	310,000	19,500	349,000.00
11/01/50	665,000	4.000%		13,300	
05/01/51	665,000	4.000%	325,000	13,300	351,600.00
11/01/51	340,000	4.000%		6,800	
05/01/52	340,000	4.000%	340,000	6,800	353,600.00
Total			\$ 5,675,000	\$ 3,380,930	\$ 9,055,930

Anabelle Island
Community Development District
Non-Ad Valorem Assessments Comparison
2026-2027

Neighborhood	O&M Units	Bonds 2022 Units	Annual Maintenance Assessments			Annual Debt Assessments		
			FY 2027	FY 2026	Increase/ (decrease)	FY 2027	FY 2026	Increase/ (decrease)
SF - Tax Roll	369	369	\$800.00	\$800.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
Gross Assessments			\$295,200.00	\$295,200.00	\$0.00	\$369,000.00	\$369,000.00	\$0.00
Less: Discount	4.00%		\$11,808.00	\$11,808.00	\$0.00	\$14,760.00	\$14,760.00	\$0.00
Less: Commission fees	2.00%		\$5,904.00	\$5,904.00	\$0.00	\$7,380.00	\$7,380.00	\$0.00
Direct Bill - Unplatted			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Assessments			\$277,488.00	\$277,488.00	\$0.00	\$346,860.00	\$346,860.00	\$0.00

TENTH ORDER OF BUSINESS

C.

1.



Chris H. Chambless

Supervisor of Elections
Clay County, Florida

April 15, 2026

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

Dear Ms. Giles:

I have queried the number of eligible voters residing within the Anabelle Island Community Development District as of April 15, 2026. At this time, there are 319 registered voters residing within the district.

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

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

Thank you,

Kayla O'Neal

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

THIRTEENTH ORDER OF BUSINESS

A.

Anabelle Island
Community Development District

Unaudited Financial Reporting
April 30, 2026



Anabelle Island
Community Development District
Combined Balance Sheet
April 30, 2026

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Project Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 86,079	\$ -	\$ -	\$ 86,079
Investments:				
Custody	15,283	-	-	15,283
Series 2022				
Reserve	-	173,408	-	173,408
Revenue	-	400,940	-	400,940
Construction	-	-	20,371	20,371
Prepaid Expenses	1,852	-	-	1,852
Deposits	1,975	-	-	1,975
Total Assets	\$ 105,189	\$ 574,348	\$ 20,371	\$ 699,907
Fund Balance:				
Nonspendable:				
Prepaid Items	\$ 1,852	\$ -	\$ -	\$ 1,852
Deposits	1,975	-	-	1,975
Restricted for:				
Debt Service - Series	-	574,348	-	574,348
Capital Project - Series	-	-	20,371	20,371
Assigned for:				
Unassigned	101,362	-	-	101,362
Total Fund Balances	\$ 105,189	\$ 574,348	\$ 20,371	\$ 699,907
Total Liabilities & Fund Balance	\$ 105,189	\$ 574,348	\$ 20,371	\$ 699,907

Anabelle Island
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 277,488	\$ 277,488	\$ 275,650	\$ (1,838)
Developer Contributions	150,832	53,465	53,465	-
Interest Income	500	500	1,170	670
Other Income	-	-	315	315
Total Revenues	\$ 428,820	\$ 331,453	\$ 330,600	\$ (853)
Expenditures:				
<i>General & Administrative:</i>				
Supervisors Fees	\$ 6,000	\$ 3,500	\$ 800	\$ 2,700
FICA Taxes	454	265	61	203
Engineering	5,000	5,000	5,390	(390)
Attorney	35,000	20,417	17,486	2,930
Arbitrage Rebate	700	700	1,800	(1,100)
Assessment Roll Administration	5,899	5,899	5,899	-
Dissemination Agent	4,129	2,409	2,409	-
Annual Audit	5,800	5,800	5,800	-
Trustee Fees	5,200	5,230	5,230	-
Management Fees	55,745	32,518	32,518	-
Website Maintenance	1,260	735	735	-
Information Technology	1,890	1,103	1,103	-
Telephone	300	175	79	96
Postage	500	500	551	(51)
Insurance General Liability	6,729	6,729	6,340	389
Printing	500	292	403	(112)
Legal Advertising	2,500	1,458	335	1,123
Other Current Charges	700	408	463	(54)
Office Supplies	100	58	2	56
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 138,580	\$ 93,370	\$ 87,579	\$ 5,790
<i>Operations & Maintenance</i>				
<i>Ground Maintenance</i>				
Electric	\$ 3,000	\$ 1,750	\$ 1,162	\$ 588
Reclaimed Water	18,000	10,500	10,767	(267)
Repairs & Maintenance	5,000	2,917	780	2,136
Field Operations Management	15,000	8,750	8,750	-
Landscape - Contract	118,520	69,137	58,569	10,568
Landscape - Contingency	10,000	10,000	16,953	(6,953)
Lake Maintenance	11,040	6,440	6,440	-
Irrigation Repairs	10,000	5,833	6,932	(1,099)
Subtotal Ground Maintenance	\$ 190,560	\$ 115,327	\$ 110,354	\$ 4,973

Anabelle Island
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Amenity Center				
Insurance	\$ 11,840	\$ 11,840	\$ 18,386	\$ (6,546)
Internet	1,000	583	-	583
Electric	9,000	5,250	7,463	(2,213)
Water & Sewer/Irrigation	7,500	4,375	2,640	1,735
Refuse Service	2,000	1,167	1,435	(269)
Access Cards	2,000	1,167	-	1,167
Janitorial Maintenance	12,840	7,490	7,490	-
Janitorial Supplies	4,000	2,333	-	2,333
Pool Maintenance	16,050	9,363	9,363	-
Pool Chemicals	10,700	6,242	6,242	-
Pool Permit	500	292	-	292
Facility Maintenance	7,500	4,375	1,997	2,378
Repairs & Maintenance	10,000	5,833	-	5,833
Special Events	2,000	1,167	-	1,167
Holiday Decorations	1,000	583	-	583
Office Supplies	200	200	-	200
Pest Control	1,550	904	380	524
Subtotal Amenity Center	\$ 99,680	\$ 63,163	\$ 55,396	\$ 7,767
Total Operations & Maintenance	\$ 290,240	\$ 178,490	\$ 165,750	\$ 12,740
Total Expenditures	\$ 428,820	\$ 271,860	\$ 253,329	\$ 18,530
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 59,593	\$ 77,270	\$ (19,383)
Net Change in Fund Balance	\$ -	\$ 59,593	\$ 77,270	\$ (19,383)
Fund Balance - Beginning	\$ -		\$ 27,919	
Fund Balance - Ending	\$ -		\$ 105,189	

Anabelle Island
Community Development District
Debt Service Fund Series 2022
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 346,860	\$ 344,562	\$ 344,562	\$ -
Interest Income	2,000	2,000	8,391	6,391
Total Revenues	\$ 348,860	\$ 346,562	\$ 352,953	\$ 6,391
Expenditures:				
Interest - 11/1	\$ 106,175	\$ 106,175	\$ 106,175	\$ -
Interest - 5/1	106,175	-	-	-
Principal - 5/1	135,000	-	-	-
Total Expenditures	\$ 347,350	\$ 106,175	\$ 106,175	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 1,510	\$ 240,387	\$ 246,778	\$ 6,391
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 1,510	\$ 240,387	\$ 246,778	\$ 6,391
Fund Balance - Beginning	\$ 152,928		\$ 327,569	
Fund Balance - Ending	\$ 154,438		\$ 574,348	

Anabelle Island
Community Development District
Statement of Revenues and Expenditures

Capital Projects Fund

For The Period Ending April 30, 2026

Description	SE 2022
Revenues	
<i>Interest Income:</i>	
Construction	\$ 525
Transfer In	-
Total Revenues	\$ 525
Expenditures	
Capital Outlay	\$ 7,980
Transfer Out	-
Total Expenditures	\$ 7,980
Excess Revenues (Expenditures)	\$ (7,455)
Beginning Fund Balance	\$ 27,826
Ending Fund Balance	\$ 20,371

Anabelle Island
Community Development District
Long Term Debt Report

Series 2022, Special Assessment Refunding Bonds	
Interest Rate:	2.7% - 4.0%
Maturity Date:	5/1/2052
Reserve Fund Definition	50% MADS
Reserve Fund Requirement	\$ 173,408
Reserve Fund Balance	173,408
Bonds outstanding - 2/10/2022	\$ 6,190,000
Less: May 1, 2023 (Mandatory)	(125,000)
Less: May 1, 2024 (Mandatory)	(125,000)
Less: May 1, 2025 (Mandatory)	(130,000)
Current Bonds Outstanding	\$ 5,810,000

B.

ANABELLE ISLAND COMMUNITY DEVELOPMENT DISTRICT
Fiscal Year 2026 Assessments Receipts Summary

ASSESSED	UNITS ASSESSED	SERIES 2022 DEBT ASSESSED	O&M ASSESSED	TOTAL ASSESSED
ASSESSED REVENUE TAX	369	346,860.00	277,488.00	624,348.00

DUE / RECEIVED	SERIES 2022 DEBT RECEIVED	O&M RECEIVED	TOTAL RECEIVED
TAX ROLL DUE / RECEIVED	327,350.58	261,880.46	589,231.04
BALANCE DUE	19,509.42	15,607.54	35,116.96

SUMMARY OF TAX ROLL RECEIPTS				
CLAY COUNTY DISTRIBUTION	DATE RECEIVED	SERIES 2022 DEBT RECEIVED	O&M RECEIVED	TOTAL RECEIVED
1	11/6/2025	892.98	714.38	1,607.36
2	11/13/2025	6,585.60	5,268.48	11,854.08
3	11/24/2025	7,526.40	6,021.12	13,547.52
4	12/5/2025	312,345.60	249,876.48	562,222.08
5	12/18/2025	6,843.97	5,475.18	12,319.15
6	1/15/2026	4,047.34	3,237.87	7,285.21
7	2/20/2026	1,920.80	1,536.64	3,457.44
8	3/15/2026	1,930.60	1,544.48	3,475.08
9	4/6/2026	2,468.77	1,975.01	4,443.78
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
TOTAL RECEIVED TAX ROLL		344,562.06	275,649.64	620,211.70

PERCENT COLLECTED	2022	O&M	TOTAL
% COLLECTED TAX ROLL	99.34%	99.34%	99.34%

C.

Anabelle Island

Community Development District

Check Register
April 30, 2026

	Date	Check #'s		Amount
General Fund				
Payroll	4/16/26	50037	\$	184.70
			Subtotal	\$ 184.70
Accounts Payable	4/7/26	379-383	\$	25,109.84
	4/14/26	384-385		2,118.25
	4/21/26	386-387		1,820.80
			Subtotal	\$ 29,048.89
Autopay*	4/23/26	CCUA	\$	1,712.83
	4/28/26	Clay Electric		1,238.93
			Subtotal	\$ 2,951.76
		Total	\$	32,185.35

*Autopayment invoices are available upon request.

PR300R

PAYROLL CHECK REGISTER

RUN 4/16/26 PAGE 1

CHECK #	EMP #	EMPLOYEE NAME	CHECK AMOUNT	CHECK DATE
50037	2	ROSE S BOCK	184.70	4/16/2026
TOTAL FOR REGISTER			184.70	

AICD ANABELLE ISLAN TLEE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/07/26	00001	4/01/26	126	202604	310	51300	34000		APR MANAGEMENT FEES	*	4,645.42		
4/01/26		126		202604	310	51300	35300		APR WEBSITE ADMIN	*	105.00		
4/01/26		126		202604	310	51300	35100		APR INFORMATION TECH	*	157.50		
4/01/26		126		202604	310	51300	31300		APR DISSEMINATION SVCS	*	344.08		
4/01/26		126		202604	310	51300	51000		OFFICE SUPPLIES	*	.51		
4/01/26		126		202604	310	51300	42000		POSTAGE	*	12.44		
4/01/26		126		202604	310	51300	42500		COPIES	*	29.40		
4/01/26		126		202604	310	51300	41000		TELEPHONE	*	12.65		
GOVERNMENTAL MANAGEMENT SERVICES											5,307.00	000379	
4/07/26	00001	4/01/26	127	202604	320	57200	46100		APR CONTRACT ADMIN	*	1,250.00		
4/01/26		127		202604	320	57200	45600		APR TRASH SERVICES	*	166.67		
4/01/26		127		202604	320	57200	46300		APR JANITORIAL SERVICES	*	1,070.00		
4/01/26		127		202604	320	57200	46200		APR POOL MAINTENANCE	*	1,337.50		
4/01/26		127		202604	320	57200	46210		APR POOL CHEMICALS	*	891.67		
GOVERNMENTAL MANAGEMENT SERVICES											4,715.84	000380	
4/07/26	00010	4/02/26	28947	202604	310	51300	32200		AUDIT FYE 9/30/2025	*	5,800.00		
GRAU AND ASSOCIATES											5,800.00	000381	
4/07/26	00015	4/01/26	360529B	202604	320	57200	44400		APR LAKE MAINTENANCE	*	920.00		
THE LAKE DOCTORS											920.00	000382	
4/07/26	00013	4/02/26	198740	202604	320	57200	43400		APR LANDSCAPE MAINTENANCE	*	8,367.00		
FLORIDA ULS OPERATING LLC											8,367.00	000383	
4/14/26	00003	4/02/26	2026-314	202604	310	51300	48000		NOTICE OF MEETING-4/15/26	*	47.25		
OSTEEN MEDIA GROUP											47.25	000384	
AICD ANABELLE ISLAN TLEE													

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
4/14/26	00011	4/10/26 14590	202603 310-51300-31500	MAR GENERAL COUNSEL KILINSKI VAN WYK PLLC	*	2,071.00	2,071.00 000385
4/21/26	00019	4/14/26 7052	202604 320-57200-43500	CUT & DROP DEAD PINETREE BIG BRANCH TREE SERVICE INC	*	800.00	800.00 000386
4/21/26	00013	4/20/26 201542	202604 320-57200-43500	ROBELLINI REPLACEMENT FLORIDA ULS OPERATING LLC	*	1,020.80	1,020.80 000387
TOTAL FOR BANK A						29,048.89	
TOTAL FOR REGISTER						29,048.89	

AICD ANABELLE ISLAN TLEE

Governmental Management Services, LLC

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

Invoice

Invoice #: 126
Invoice Date: 4/1/26
Due Date: 4/1/26
Case:
P.O. Number:

Bill To:

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

Description	Hours/Qty	Rate	Amount
Management Fees - April 2026		4,645.42	4,645.42
Website Administration - April 2026		105.00	105.00
Information Technology - April 2026		157.50	157.50
Dissemination Agent Services -April 2026		344.08	344.08
Office Supplies		0.51	0.51
Postage		12.44	12.44
Copies		29.40	29.40
Telephone		12.65	12.65

Total \$5,307.00

Payments/Credits \$0.00

Balance Due \$5,307.00

RECEIVED

By Tara Lee at 8:24 am, Apr 03, 2026

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

Invoice

Invoice #: 127
Invoice Date: 4/1/26
Due Date: 4/1/26
Case:
P.O. Number:

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

Description	Hours/Qty	Rate	Amount
Contract Administration - April 2026		1,250.00	1,250.00
Refuse (Trash) - April 2026		166.67	166.67
Janitorial - April 2026		1,070.00	1,070.00
Pool Maintenance - April 2026		1,337.50	1,337.50
Pool Chemicals - April 2026		891.67	891.67
<i>Alison Moxing</i> 4-3-26			

Total	\$4,715.84
Payments/Credits	\$0.00
Balance Due	\$4,715.84

RECEIVED
By Tara Lee at 11:02 am, Apr 03, 2026

Grau and Associates

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

Phone: 561-994-9299

Fax: 561-994-5823

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

Invoice No. 28947
Date 04/02/2026

SERVICE	AMOUNT
Audit FYE 09/30/2025	\$ 5,800.00
Current Amount Due	\$ <u>5,800.00</u>

RECEIVED

By Tara Lee at 8:27 am, Apr 03, 2026

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
5,800.00	0.00	0.00	0.00	0.00	5,800.00

Payment due upon receipt.



UNITED
Land Services

12276 San Jose Blvd.
Suite 747
Jacksonville, FL 32223

Invoice 198740

Date	PO#
04/02/26	
Due Date	Terms
5/2/26	Net 30

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

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

RECEIVED
By Tara Lee at 8:29 am, Apr 03, 2026

Item	Amount
Job #181339 - Anabelle Island CDD Landscape Maintenance April 2026	\$8,367.00

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

Amenity Center	Monthly	Yearly
Core Maintenance	\$838	\$10,056
Includes Mowing, Edging, Weed-eating, Debris Blowing, Shrub Pruning, Small Tree Pruning (up to 10 ft.), Rejuvenation Pruning (native grass), Weeding & Cleanup		
Fertilization & Chemical Treatments	\$192	\$2,304
Includes Palm & Shrub Fertilization, Turf Fertilization & Pest Control Applications		
Irrigation Inspections	\$154	\$1,848
Includes Adjusting Heads and Nozzles, Seasonal Clock Adjustments, with Monthly Reports		
Total for Landscape Maintenance	\$1,184	\$14,208

plus 3% increase

Thank you for your business.

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

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

CLAY TODAY

A Division of Osteen Media Group

INVOICE

Invoice Number: 2026-314184
Invoice Date: 4/2/2026
Due Date: 5/1/2026

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

BILL TO

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

Advertiser
Anabelle Island CDD c/o GMS LLC

Customer ID
21005

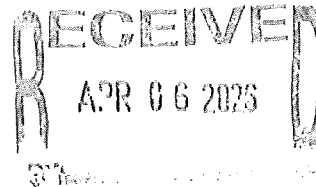
Invoice Notes	PO #	Pub.	Issue	Year	AdTitle	Ad Size	Color	Ad Inch	Net
Legal # 192128	Notice of Audit Committee Meeting April 15, 2026	CT - Clay Today	Apr 2	2026		Column Inch	Black & White	4.5000	\$47.25
Total:									\$47.25

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

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

Affidavit attached to this invoice.

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



RECEIVED

By Tara Lee at 2:26 pm, Apr 07, 2026

CLAY TODAY

PUBLISHER AFFIDAVIT

PUBLISHER AFFIDAVIT
CLAY TODAY
Published Weekly
Fleming Island, Florida

STATE OF FLORIDA
COUNTY OF CLAY:

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

In the matter of April 15, 2026

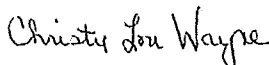
LEGAL: 192128

Was published in said newspaper in the issues:
4/2/2026

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



Sworn to me and subscribed before me 04/02/2026



NOTARY PUBLIC, STATE OF FLORIDA

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

NOTICE OF AUDIT COMMITTEE MEETING

ANABELLE ISLAND

COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee Meeting of the Board of Supervisors of the Anabelle Island Community Development District will be held on Wednesday April 15, 2026 at 2:00 p.m. at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32066. The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for this meeting may be obtained from the District Manager, at 476 West Town Place, Suite 114, St. Augustine, FL 32092 (and phone (904) 940-5850). This meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when one or more Supervisors will participate by telephone. Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (904) 940-5850 at least two calendar days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Marilee Giles
District Manager
Legal 192128 Published 4/2/2026 In Clay County's Clay Today newspaper



KILINSKI | VAN WYK

Kilinski | Van Wyk PLLC

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

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

INVOICE

Invoice # 14590
Date: 04/10/2026
Due On: 05/10/2026

RECEIVED
By Tara Lee at 8:24 am, Apr 13, 2026

Statement of Account

Outstanding Balance	New Charges	Payments Received	Total Amount Outstanding
(\$0.00	+ \$2,071.00) - (\$0.00) = \$2,071.00

AICDD-01

Anabelle Island - General Counsel

Type	Attorney	Date	Notes	Quantity	Rate	Discount	Total
Service	LM	03/03/2026	Confer with District Staff and review status of election resolution	0.20	\$315.00	-	\$63.00
Service	LM	03/03/2026	Confer with M. Giles and review HOA submittals for fences from various residents	0.40	\$315.00	50.0%	\$63.00
Service	JK	03/03/2026	Review election status; begin review HOA/CDD documents for fence encroachments	0.20	\$375.00	-	\$75.00
Service	LM	03/04/2026	Confer with K. Beach and review draft agenda	0.10	\$315.00	-	\$31.50
Service	LM	03/05/2026	Confer with M. Giles re: HOA application for fence for Lot 51	0.10	\$315.00	-	\$31.50
Service	LM	03/06/2026	Confer with District Staff re: fence encroachments, draft agenda, HOA	0.40	\$315.00	-	\$126.00

approvals with easements							
Service	JK	03/06/2026	Review updates to HOA documents and easement correspondence	0.20	\$375.00	-	\$75.00
Service	LM	03/08/2026	Prepare landowner election resolution with notice, instructions, form proxy and form ballot	0.40	\$315.00	-	\$126.00
Service	LM	03/12/2026	Review fence applications and surveys; Confer with A. Potter re: pending items from HOA applications; Confer with M. Giles re: pond access by vendors	0.70	\$315.00	-	\$220.50
Service	LM	03/12/2026	Review agenda package; Confer with District Staff re: underdrain project	0.20	\$315.00	-	\$63.00
Service	LM	03/13/2026	Review minutes from Feb. 18th meeting; Prepare for Board meeting	0.60	\$315.00	25.0%	\$141.75
Service	JK	03/13/2026	Review agenda materials; HOA/easement correspondence and related matters	0.40	\$375.00	25.0%	\$112.50
Service	LM	03/16/2026	Review request for audit response and updates; Confer with District Staff re: audit response	0.20	\$315.00	-	\$63.00
Service	LM	03/17/2026	Confer with A. Potter re: HOA fence applications; Confer with M. Giles and J. Soriano re: vendor access; Prepare letter to HOA re: District easements	0.70	\$315.00	50.0%	\$110.25
Service	JK	03/17/2026	Update HOA letter and follow up on encroachments	0.20	\$375.00	-	\$75.00
Service	SD	03/17/2026	Research Website; Draft Fiscal Year 2027 Budget Resolutions, Notices, Affidavits and Notices of Mailings and Appropriation Resolution; Update Tracking Chart.	0.50	\$195.00	-	\$97.50

Service	SD	03/17/2026	Draft Anabelle Island CDD Auditor Letter Response and transmit to Auditor for FY2025.	0.70	\$190.00	-	\$133.00
Service	LM	03/18/2026	Confer with G. Weiger re: underdrain project, fences in easements	0.40	\$315.00	-	\$126.00
Service	LM	03/18/2026	Review fences, plats, previous approvals with conditions for fences	0.30	\$315.00	100.0%	\$0.00
Service	JK	03/18/2026	Prepare for Board meeting; update HOA letter	0.30	\$375.00	-	\$112.50
Service	LM	03/18/2026	Confer with District Staff re: underdrains, fence encroachments	0.30	\$315.00	100.0%	\$0.00
Service	LM	03/19/2026	Confer with M. Giles and A. Potter re: District involvement with fence applications to the HOA	0.20	\$315.00	-	\$63.00
Service	JK	03/20/2026	Follow up on easement outline status	0.10	\$375.00	-	\$37.50
Service	LM	03/20/2026	Confer with M. Giles re: fences for Lots 150, 151, 161, and 162	0.20	\$315.00	100.0%	\$0.00
Service	SH	03/20/2026	Monitor and report on bills affecting special districts, including final bill passage analysis and final distribution of the newsletter.	0.30	\$310.00	-	\$93.00
Service	LM	03/31/2026	Confer with M. Giles re: fence applications for lots	0.10	\$315.00	-	\$31.50
Line Item Discount Subtotal							-\$510.00
Total							\$2,071.00

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

Please pay within 30 days.

Big Branch Tree Service Inc.

5184 Carter Spencer Road
Middleburg, FL 32068

(904)291-8733

BigBranch09@gmail.com

Invoice

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

Rep
DP

Invoice #:	7052
Invoice Date:	4/14/26
Due Date:	4/14/26

Description	Amount
Annabelle Island CDD 2702 Windsor Lakes Way Green Cove Springs, FL 32043	
Cut and remove dead Pine tree on woodline behind home -cut stump low	800.00
Haul away debris	
Thank you for your business!	

Total \$800.00

RECEIVED
By Tara Lee at 11:02 am, Apr 15, 2026

Payments/Credits \$0.00

Balance Due \$800.00



12276 San Jose Blvd.
Suite 747
Jacksonville, FL 32223

Invoice 201542

Date	PO#
04/20/26	
Due Date	Terms
5/20/26	Net 30

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

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

Item	Amount
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Job #220433 - Robellini Replacement at Amenity Center 4/14/2026

Replaced the three Robellini palms at the front of the Amenity Center that had died off from the winter freezes we experienced.

Removed the existing Robellinis and disposed of them offsite. Once removed, the three new Robellinis were installed at a proper depth and mulched over.

Site Prep & Plant Installation				\$1,020.80
Removal/Installation 13.20 Hours	1.00 Hrs	\$612.80	\$612.80	
Robellini Palm (Triple) 15g	3.00 15 gal	\$130.00	\$390.00	
Mini Bark Mulch	3.00 Bag	\$6.00	\$18.00	

RECEIVED
By Tara Lee at 8:57 am, Apr 21, 2026

Thank you for your business.

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

Subtotal	\$1,020.80
Sales Tax	\$0.00
Total	\$1,020.80
Credits/Payments	(\$0.00)
Balance Due	\$1,020.80

FOURTEENTH ORDER OF BUSINESS

REQUISITION - 2022 ACQUISITION AND CONSTRUCTION ACCOUNT

Anabelle Island Community Development District
Clay County, Florida

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

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

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

- (A) Requisition Number: 25
- (B) Name of Payee: Clary & Associates, Inc.
3830 Crown Point Rd., Suite A
Jacksonville, FL 32257
- (C) Amount Payable: \$2,250.00
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments): Work Product in conjunction with the 2022 Project
- (E) Account from which disbursement to be made: 2022 Acquisition and Construction Account

The undersigned hereby certifies that:

1. obligations in the stated amount set forth above have been incurred by the District;
2. each disbursement set forth above is a proper charge against the Account referenced in "E" above;
3. each disbursement set forth above was incurred in connection with the Cost of the 2022 Project;

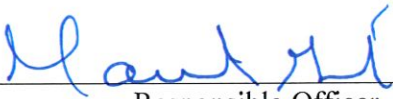
4. each disbursement represents a Cost of the 2022 Project which has not previously been paid; and
5. the costs set forth in the requisition are reasonable.

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

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

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

**ANABELLE ISLAND COMMUNITY
DEVELOPMENT DISTRICT**

By: 
Responsible Officer

Date: May 12, 2024

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
Glen R. Wieger, P.E.

Clary & Associates, Inc
 3830 CROWN POINT RD, Suite A
 Jacksonville, FL 32257
 9042602703
 jclary@claryassoc.com
 www.claryassoc.com



INVOICE

BILL TO
Anabelle Island CDD

INVOICE # 2026-153
DATE 03/31/2026

PROJECT NAME	PROJECT LOCATION	CLIENT CONTACT
Anabelle Island Phase 1A, 1B	Sandridge Rd.	Marilee Giles

DATE		QTY	RATE	AMOUNT
	Surveying Services	3	750.00	2,250.00

Prepare Maps and Descriptions for new easements for water and re-use lines outside the platted easements (3 maps total)

BALANCE DUE

\$2,250.00

per contract