PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

SEPTEMBER 19, 2024 AGENDA PACKAGE



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Agenda Page 2

PARRISH PLANTATION AG COMMUNITY DEVELOPMENT DISTRICT

Board of Supervisors

Brent Dunham, Chairman Allison Martin, Vice Chairperson John Suskauer, Assistant Secretary Austin Cooper, Assistant Secretary Blake Murphy, Assistant Secretary

District Staff

Jayna Cooper, District Manager John Vericker, District Counsel Chris Fisher, District Engineer

Regular Meeting Agenda

Thursday, September 19, 2024, at 2:00 PM

The Regular Meeting of the Parrish Plantation Community Development District will be held on September 19, 2024, at 2:00 PM at The Harrison Ranch Clubhouse located at 5755 Harrison Ranch Blvd, Parrish, Florida 34219. Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

Join Teams Meeting; Click here to join the meeting ID: 289 710 228 03 Passcode: 7wpk8k Phone # 1-646-838-1601 Phone Conference ID: 312 075 786#

All cellular phones and pagers must be turned off during the meeting.

- 1. CALL TO ORDER/ROLL CALL
- 2. PUBLIC COMMENTS ON AGENDA ITEMS (Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)

3. BUSINESS ITEMS

- A. Acceptance of the Audit Report for FY 2023
- B. Acceptance of the Audit Engagement Letter
- C. Consideration of Resolution 2024-15; Goals, Objectives, Performance Measures and Standards
- D. Consideration of Envera Proposal for Wave to Exit Button at the Amenity Center

4. CONSENT AGENDA

- A. Consideration of Meeting Minutes for the Regular Meeting on August 15, 2024
- B. Consideration of Operations and Maintenance Expenditures August 2024 (under separate cover)
- C. Review of Financial Statements for Month Ending August 2024
- D. Ratification of Crosswind Ranch Phase 5A Mass Grading Bids
- E. Ratification of FPL Lighting Agreement
- F. Ratification of Crosswind Ranch Phase V Operation and Maintenance Instructions

5. STAFF REPORTS

- A. District Counsel
- B. District Engineer
- C. District Manager
 - i. Field and Aquatic Inspections Report
 - ii. Discussion of Pool Vendors
- 6. BOARD OF SUPERVISORS REQUESTS AND COMMENTS
- 7. ADJOURNMENT

Third Order of Business

3A.

PARRISH PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT MANATEE COUNTY, FLORIDA

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	_
Statement of Net Position	7
Statement of Activities Fund Financial Statements:	8
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds	J
to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances –	
Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in	
Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-21
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance –	
Budget and Actual – General Fund	22
Notes to Required Supplementary Information	23
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	24
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL	
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN	
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH	
GOVERNMENT AUDITING STANDARDS	25-26
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS	
OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10)	
OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27
MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL	
OF THE STATE OF FLORIDA	28-29



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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors Parrish Plantation Community Development District Manatee County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Parrish Plantation Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2023, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to
 fraud or error, and design and perform audit procedures responsive to those risks. Such procedures
 include examining, on a test basis, evidence regarding the amounts and disclosures in the financial
 statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures
 that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the
 effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that
 raise substantial doubt about the District's ability to continue as a going concern for a reasonable
 period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 19, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Parrish Plantation Community Development District, Manatee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2023. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$681,220.
- The change in the District's total net position in comparison with the prior fiscal year was \$1,769,580, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2023, the District's governmental funds reported combined ending fund balances of \$2,220,402, a decrease of (\$3,720,555) in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, non-spendable for prepaid items and deposits, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

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

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category, governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflow of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

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

NET POSITION SEPTEMBER 30.

	2023	2022
Assets, excluding capital assets	\$ 2,333,833	\$ 6,083,666
Capital assets, net of depreciation	12,053,048	7,251,655
Total assets	14,386,881	13,335,321
Current liabilities	349,046	299,202
Long-term liabilities	13,356,615	14,124,479
Total liabilities	13,705,661	14,423,681
Net Position		
Net investment in capital assets	(1,303,567)	(6,872,824)
Restricted	1,657,848	5,684,864
Unrestricted	326,939	99,600
Total net position	\$ 681,220	\$ (1,088,360)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

	2023		2022
Revenues:			_
Program revenues			
Charges for services	\$ 2,828,234	\$	262,347
Operating grants and contributions	25,274		39
Capital grants and contributions	 188		122
Total revenues	2,853,696		262,508
Expenses:			
General government	91,357		105,323
Maintenance and operations	422,080		57,424
Bond issuance costs	-		292,450
Interest	 570,679		334,014
Total expenses	 1,084,116		789,211
Change in net position	1,769,580		(526,703)
Net position - beginning	 (1,088,360)		(561,657)
Net position - ending	\$ 681,220	\$	(1,088,360)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$1,084,116. The costs of the District's activities were partially funded by program revenues which include assessments and investment earnings. In total, expenses increased from the prior fiscal year. The majority of the increase in expenses mainly due to the increase in professional services and maintenance expenses.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2023, the District had \$12,053,048 invested in capital assets for its governmental activities. No depreciation has been taken since the capital assets are still under construction. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2023, the District had \$13,275,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Subsequent to fiscal year end, the District issued \$13,720,000 of Series 2024 Bonds (Assessment Area Three) and \$3,465,000 of Series 2024 Bonds (Assessment Area Four), consisting of multiple term bonds with due dates ranging from May 1, 2031 – May 1, 2054 and fixed interest rates ranging from 4.75% to 6.05%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District.

It is anticipated that the general operations of the District will increase as the District continues to be built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Parrish Plantation Community Development District's Finance Department at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT MANATEE COUNTY, FLORIDA STATEMENT OF NET POSITION SEPTEMBER 30, 2023

400570	Governmental Activities
ASSETS	Φ 404.005
Cash	\$ 421,325
Accounts Receivable	14,527
Assessments receivable	3,253
Prepaid items	1,684
Deposits	984
Restricted assets:	4 000 000
Investments	1,892,060
Capital assets:	40.050.040
Nondepreciable	12,053,048
Total assets	14,386,881
LIABILITIES	
Accounts payable and accrued expenses	47,069
Unearned revenue	66,362
Accrued interest payable	235,615
Non-current liabilities:	
Due within one year	250,000
Due in more than one year	13,106,615
Total liabilities	13,705,661
NET POSITION	
Net investment in capital assets	(1,303,567)
Restricted for capital projects	145
Restricted for debt service	1,657,703
Unrestricted	326,939
Total net position	\$ 681,220
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PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT MANATEE COUNTY, FLORIDA STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Net (Expense)
Revenue and
Changes in Net

								CII	anges in Net
		Program Revenues							Position
			Charges	0	perating	Ca	apital		
			for	Gr	ants and	Gra	nts and	G	overnmental
Functions/Programs	Expenses		Services	Cor	ntributions	Contr	ibutions	Activities	
Primary government:									
Governmental activities:									
General government	\$ 91,357	\$	91,357	\$	-	\$	-	\$	-
Maintenance and operations	422,080		649,419		-		188		227,527
Interest on long-term debt	570,679		2,087,458		25,274		-		1,542,053
Total governmental activities	1,084,116		2,828,234		25,274		188		1,769,580
		Cha	ange in net po	sition					1,769,580
	Net position - beginning							(1,088,360)	
		Net	position - end	ing				\$	681,220

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT MANATEE COUNTY, FLORIDA BALANCE SHEET GOVERNMENTAL FUNDS SEPTEMBER 30, 2023

			Maj	or Funds			Total
				Debt	Capital	Gov	vernmental
	(General	S	Service	Projects		Funds
ASSETS							
Cash	\$	421,325	\$	-	\$ -	\$	421,325
Investments		-	1	,876,750	15,310		1,892,060
Accounts Receivable		14,527		-	-		14,527
Assessments receivable		1,850		1,403	-		3,253
Due from other funds		-		15,165	-		15,165
Prepaid items		1,684		-	-		1,684
Deposits		984		-	-		984
Total assets	\$	440,370	\$ 1	,893,318	\$ 15,310	\$ 2	2,348,998
LIABILITIES AND FUND BALANCES Liabilities: Accounts payable and accrued expenses Unearned revenues Due to other funds Total liabilities	\$	47,069 66,362 - 113,431	\$	- - -	\$ - - 15,165 15,165	\$	47,069 66,362 15,165 128,596
Fund balances: Nonspendable: Prepaid items and deposits		2,668		_			2,668
Restricted for:		2,000		_	-		2,000
Debt service		_	1	,893,318	-		1,893,318
Capital projects		-		-	145		145
Unassigned		324,271		-	-		324,271
Total fund balances		326,939	1	,893,318	145		2,220,402
Total liabilities and fund balances	\$	440,370	\$ 1	,893,318	\$ 15,310	\$ 2	2,348,998

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT MANATEE COUNTY, FLORIDA RECONCILIATION OF THE BALANCE SHEET – GOVERMENTAL FUNDS TO THE STATEMENT OF NET POSITION SEPTEMBER 30, 2023

Total fund balances - governmental funds

\$ 2,220,402

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

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

Cost of capital assets
Accumulated depreciation

12,053,048

- 12,053,048

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements.

All liabilities, both current and long-term, are reported in the

government-wide financial statements.

Accrued interest payable (235,615)

Bonds payable (13,356,615) (13,592,230)

Net position of governmental activities

\$ 681,220

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT MANATEE COUNTY, FLORIDA STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

			Total			
			Debt	Capital	Governmental	
		General	Service	Projects	Funds	
REVENUES						
Assessments	\$	740,776	\$ 2,087,458	\$ -	\$ 2,828,234	
Interest income		-	25,274	188	25,462	
Total revenues		740,776	2,112,732	188	2,853,696	
EXPENDITURES						
Current:						
General government		91,357	-	-	91,357	
Maintenance and operations		422,080	-	-	422,080	
Debt Service:						
Principal		-	765,000	-	765,000	
Interest		-	494,421	-	494,421	
Bond cost of issuance		-	-	-	-	
Capital outlay		-	-	4,801,393	4,801,393	
Total expenditures		513,437	1,259,421	4,801,393	6,574,251	
Excess (deficiency) of revenues						
over (under) expenditures		227,339	853,311	(4,801,205)	(3,720,555)	
OTHER FINANCING SOURCES (USES)						
Interfund transfers in (out)		-	(45,004)	45,004	-	
Total other financing sources (uses)		-	(45,004)	45,004		
Net change in fund balances		227,339	808,307	(4,756,201)	(3,720,555)	
Fund balances - beginning		99,600	1,085,011	4,756,346	5,940,957	
Fund balances - ending	\$	326,939	\$ 1,893,318	\$ 145	\$ 2,220,402	

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT MANATEE COUNTY, FLORIDA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Net change in fund balances - total governmental funds	\$ (3,720,555)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is eliminated and capitalized in the statement of net position.	4,801,393
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	765,000
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:	2.064
Amortization of original issue discount/premium Change in accrued interest	2,864 (79,122)
Change in net position of governmental activities	\$ 1,769,580

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT MANATEE COUNTY, FLORIDA NOTES TO FINANCIAL STATEMENTS

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Parrish Plantation Community Development District ("District") was established on October 10, 2019, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Manatee County Ordinance 19-33. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2023, all of the Board members are affiliated with Homes by West Bay, LLC, the Development Manager retained by the Developer, JEN Tampa 2, LLC.

The Board has the responsibility for:

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property as of the previous January 1 to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

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

Capital Projects Fund

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

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

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

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

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

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets were not initiated until after the end of the current fiscal year.

<u>Unearned Revenue</u>

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

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

<u>Committed fund balance</u> – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2023:

	Amortized cost		Credit Risk	Maturities
US Bank Money Market	\$	1,892,060	N/A	N/A
Total	\$	1,892,060		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates. However, the Bond Indenture limits the type of investments held using unspent proceeds.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- Level 1: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- Level 2: Investments whose inputs other than quoted market prices are observable either directly or indirectly; and,
- Level 3: Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

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

NOTE 5 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2023 were as follows:

Fund	R	eceivable	Payable
Debt Service	\$	15,165	\$ -
Capital projects		-	15,165
Total	\$	15,165	\$ 15,165

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the capital projects fund and the debt service fund relate to interest income collected in the capital projects fund that have not yet been transferred to the debt service fund.

Interfund transfers for the fiscal year ended September 30, 2023 were as follows:

Fund	T	ransfer In	Transfer Out		
Debt Service	\$	-	\$	45,004	
Capital projects		45,004		-	
Total	\$	45,004	\$	45,004	

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2023 was as follows:

	E	Beginning				Ending
		Balance	Additions	Red	uctions	Balance
Governmental activities						
Capital assets, not being depreciated						
Construction in progress	\$	7,251,655	\$ 4,801,393	\$	-	\$ 12,053,048
Total capital assets, not being depreciated		7,251,655	4,801,393		-	12,053,048
Governmental activities capital assets, net	\$	7,251,655	\$ 4,801,393	\$	-	\$ 12,053,048

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$53.5 million and will be developed in four phases. The infrastructure will include roadways, potable water and wastewater systems, irrigation, parks, landscape, hardscape, recreational facilities and land improvements. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities. All of the current year capital asset additions were acquired from the Developer.

NOTE 7 - LONG-TERM LIABILITIES

Series 2021

In February 2021, the District issued \$8,540,000 of Special Assessment Revenue Bonds, Series 2021, (Assessment Area One), consisting of multiple term bonds with due dates ranging from May 1, 2026 through May 1, 2052 and interest rates ranging from 2.5% - 3.75%. The Bonds were issued to finance the costs of acquisition of the Assessment Area One Project. Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 2021. Principal on the Bonds is to be paid serially commencing May 1, 2023 through May 1, 2052.

The Series 2021 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are also subject to extraordinary mandatory redemption prior to maturity by the Issuer in whole or in part, if certain events occur as outlined in the Bond Indenture.

The Bond Indentures established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2023.

Series 2022

In August 2022, the District issued \$5,500,000 of Special Assessment Revenue Bonds, Series 2022, (Assessment Area Two), consisting of multiple term bonds with due dates ranging from May 1, 2027 through May 1, 2052 and fixed interest rates ranging from 4.375% - 5.5%. The Bonds were issued to finance the costs of and acquisition of the Assessment Area Two Project. Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 2022. Principal on the Bonds is to be paid serially commencing May 1, 2023 through May 1, 2052.

The Series 2022 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are also subject to extraordinary mandatory redemption prior to maturity by the Issuer in whole or in part, if certain events occur as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid \$515,000 of the Series 2022 Bonds. See Note 11 - Subsequent Events for additional call amounts subsequent to the fiscal year end.

The Bond Indentures established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2023.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity

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

	Beginning					Ending		ue Within
	 Balance	Α	Additions	R	eductions	Balance	C	ne Year
Governmental activities								
Series 2021	\$ 8,540,000	\$	-	\$	170,000	\$ 8,370,000	\$	175,000
Plus: bond premium	84,479		-		2,864	81,615		-
Series 2022	 5,500,000		-		595,000	4,905,000		75,000
Total	\$ 14,124,479	\$	-	\$	767,864	\$ 13,356,615	\$	250,000

At September 30, 2023, the scheduled debt service requirements on the long-term debt were as follows:

Year ending	Governmental Activities							
September 30:		Principal		Interest		Total		
2024	\$	250,000	\$	565,475	\$	815,475		
2025		260,000		557,819		817,819		
2026		270,000		549,819		819,819		
2027		275,000		541,475		816,475		
2028		285,000		531,819		816,819		
2029-2033		1,595,000		2,494,394		4,089,394		
2034-2038		1,950,000		2,147,625		4,097,625		
2039-2043		2,410,000		1,703,250		4,113,250		
2044-2048		3,015,000		1,111,000		4,126,000		
2049-2052		2,965,000		349,625		3,314,625		
Total	\$	13,275,000	\$	10,552,301	\$	23,827,301		

NOTE 8 - DEVELOPER TRANSACTIONS

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

In previous years the Developer has funded the general operations of the District. In connection with funding provided in previous years, \$66,362 is reported as unearned revenues at September 30, 2023.

NOTE 9 - CONCENTRATION

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

NOTE 10 - MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

NOTE 12 - SUBSEQUENT EVENTS

Bond Issuance

Subsequent to fiscal year end, the District issued \$13,720,000 of Series 2024 Bonds (Assessment Area Three) and \$3,465,000 of Series 2024 Bonds (Assessment Area Four), consisting of multiple term bonds with due dates ranging from May 1, 2031 – May 1, 2054 and fixed interest rates ranging from 4.75% to 6.05%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District.

Bond Payments

Subsequent to fiscal year end, the District prepaid a total of \$714,500 of the Series 2022 Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT MANATEE COUNTY, FLORIDA SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts Original & Final	- Actual Amounts	Variance with Final Budget - Positive (Negative)		
REVENUES	ГПа	Amounts	(INEGALIVE)		
Assessments	\$ 668,715	\$ 740,776	\$ 72,061		
Total revenues	668,715	740,776	72,061		
EXPENDITURES Current:					
General government	97,450	91,357	6,093		
Maintenance and operations	571,265	422,080	149,185		
Total expenditures	668,715	513,437	155,278		
Excess (deficiency) of revenues over (under) expenditures	\$ -	227,339	\$ 227,339		
Fund balance - beginning		99,600	-		
Fund balance - ending		\$ 326,939	•		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT MANATEE COUNTY, FLORIDA NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT MANATEE COUNTY, FLORIDA OTHER INFORMATION – DATA ELEMENTS REQUIRED BY FL STATUTE 218.39(3)(C) FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023 UNAUDITED

<u>Element</u> <u>Comments</u>

Number of District employees compensated in the last pay period of the District's fiscal year being reported.	None
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	None
Employee compensation	Not applicable
Independent contractor compensation	\$4,988,400
Construction projects to begin on or after October 1; (>\$65K)	None
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance: \$450.09 - \$835.87
	Debt Service: \$844.50 - \$1,568.36
Special assessments collected	\$2,828,234
Outstanding Bonds:	see Note 7 for details



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Parrish Plantation Community Development District
Manatee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Parrish Plantation Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated August 19, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

August 19, 2024



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors Parrish Plantation Community Development District Manatee County, Florida

We have examined Parrish Plantation Community Development District, Manatee County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida for the fiscal year ended September 30, 2023. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2023.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Parrish Plantation Community Development District, Manatee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

August 19, 2024



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

To the Board of Supervisors Parrish Plantation Community Development District Manatee County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Parrish Plantation Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated August 19, 2024.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards; and Independent Auditor's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated August 19, 2024, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

August 19, 2024

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2022.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2023.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2023.

- 4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
- 5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
- 6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2023. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
- 7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.

3B.



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

September 9, 2024

To Board of Supervisors Parrish Plantation Community Development District 2005 Pan Am Circle, Suite 300 Tampa, FL 33607

We are pleased to confirm our understanding of the services we are to provide Parrish Plantation Community Development District, Manatee County, Florida ("the District") for the fiscal years ended September 30, 2024, 2025, 2026, and 2027. 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 Parrish Plantation Community Development District as of and for the fiscal years ended September 30, 2024, 2025, 2026, and 2027. 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 compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

We understand that your employees will prepare all 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.

Our fee for these services will not exceed \$8,500 for the September 30, 2024 audit. The fees for the fiscal years ended September 30, 2025, September 30, 2026, and September 30, 2027 will not exceed \$8,600, \$8,700 and \$8,800, respectively, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

Grau & Associates and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. Grau agrees and acknowledges that the District is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the District has a good faith belief that the Grau has knowingly hired, recruited or referred an alien who is not authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement,

Very truly yours,

Date: __

the District shall terminate this Agreement. If the District has a good faith belief that a subcontractor performing work under this Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify Grau and order Grau to immediately terminate the contract with the subcontractor. Grau shall be liable for any additional costs incurred by the District as a result of the termination of a contract based on Grau's failure to comply with E-Verify requirements evidenced herein.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

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

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Parrish Plantation Community Development District and believe this letter accurately summarizes the significant terms of our 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.

Grau & Associates

Antonio J. Grau

RESPONSE:
This letter correctly sets forth the understanding of Parrish Plantation Community Development District.

By:

Title:





Peer Review Program

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

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 594791

3C

RESOLUTION 2024-15

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Parrish Plantation Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida ("HB 7013") and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2024, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District's achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District's Board of Supervisors ("Board") finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT:

- **SECTION 1.** The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.
- **SECTION 2**. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A**. The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District's success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.
- **SECTION 3.** If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.
- **SECTION 4.** This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 19^{TH} day Of SEPTEMBER 2024.

Exhibit A: Performance Measures/Standards and Annual Rep

ATTEST:	PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT
Secretary/Assistant Secretary	Chair, Board of Supervisors

Exhibit A



Memorandum

To: Board of Supervisors

From: District Management

Date: September 19, 2024

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during its 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals and objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance its commitment to the accountability and transparency of the District.

Exhibit A:

Goals, Objectives, and Annual Reporting Form

Parrish Plantation Community Development District ("District") Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least twelve regular Board of Supervisor ("Board") meetings per year to conduct District-related business and discuss community needs.

Measurement: Number of public Board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of twelve Board meetings were held during the fiscal year.

Achieved: Yes □ No □

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to the District's website, publishing in local newspaper of general circulation, and or via electronic communication.

Standard: 100% of meetings were advertised in accordance with Florida Statutes on at least two mediums (e.g., newspaper, District website, electronic communications).

Achieved: Yes □ No □

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly District website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management or third party vendor.

Achieved: Yes □ No □

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within District Management services agreement

Achieved: Yes □ No □

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Agenda Page 49 Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to District's infrastructure and related systems. **Standard:** Minimum of one inspection was completed in the fiscal year by the District's engineer. **Achieved:** Yes □ No □ 3. Financial Transparency and Accountability **Goal 3.1: Annual Budget Preparation Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year. (or other deadline, as appropriate) **Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on the District's website and/or within District records. **Standard:** 100% of budget approval & adoption were completed by the statutory deadlines and posted to the District's website. **Achieved:** Yes □ No □ **Goal 3.2: Financial Reports Objective:** Publish to the District's website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package. Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the District's website. Standard: District's website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials. **Achieved:** Yes □ No □ Goal 3.3: Annual Financial Audit Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the District's website for public inspection, and transmit to the State of Florida. **Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing Board approval and annual audit is available on the District's website and transmitted to the State of Florida. **Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the District's website and transmitted to the State of Florida. **Achieved:** Yes □ No □ SIGNATURES: Chair/Vice Chair: Printed Name:

Date: _____

District Manager: ______Printed Name: _____ Parrish Plantation Community Development District

Parrish Plantation Community Development District

3D.



 Quote #:
 Q-14477-2

 Date:
 9/6/2024

 Expires On:
 10/31/2024

Envera SystemsNext Generation Security

Next Generation Security 4171 W Hillsboro Blvd Ste 2 Coconut Creek, FL 33073

Phone: (855) 936-8372 | Email: info@enverasystems.com

Prepared for

Parrish Plantation CDD (Crosswind Point HOA) - Parrish 12594 Oak Hill Way Parrish, Florida 34219

SECURITY CONSULTANT	PHONE	EMAIL
Cory Kalkbrenner	850-755-6213	ckalkbrenner@enverasystems.com

INSTALLATION INVESTMENT

Amenity Gate - Change Locking Mechanism

QTY	PRODUCT	INSTALL INVESTMENT
1	Electronic Lock Kit for Standard Pedestrian Gate	
1	8' Post	
50	Trenching & Backfilling	
50	Conduit	
50	Wire	
-1	Exit Push Button - Outdoor	
1	Signage - 2x3_WaveHand	
1	Post-Mount Wave-to-Open Sensor with Access Box	
	Amenity Gate - Change Locking Mechanism TOTAL:	\$1,555.57

Developer Installation Discount

QTY	PRODUCT	INSTALL INVESTMENT
1	Developer Discount	
	Developer Installation Discount TOTAL:	\$-233.34

Installation Investment Total: \$1,322.23

THIRD PARTY FINANCING OPTIONS

36 Months Financing at 3.99%

Monthly Payment: \$39.03

Finance Options Based on Credit Approval

- \$85 Documentation Fee & First Month Required at Signing
- Eligibility subject to credit approval upon receipt of credit application to Canon Financial Services, Inc.
- Finance Application can be found at enverasystems.com/financing

MONTHLY INVESTMENT

Amenity Gate - Change Locking Mechanism

QTY	MONTHLY SERVICE	EACH	MONTHLY INVESTMENT					
1	Service & Maintenance Plan	\$9.51	\$9.51					
	Amenity Gate - Change Locking Mechanism TOTAL:							

Monthly Investment Total: \$9.51

Local sales tax will be added to Monthly Investment.

SERVICE & MAINTENANCE PLAN

- During Primary Period, should any equipment need to be serviced or replaced, Envera will not charge for labor or system parts and materials.
- During Renewal Periods, should any equipment need to be serviced or replaced, Envera will not charge for labor and will
 only charge cost for system parts and materials.
- Ground loops are warrantied for a period of 90 days and are not included in the Service & Maintenance Plan
- Service Level Commitment
 - Envera will perform system checks of all cameras on a daily basis.
 - Envera will proactively troubleshoot any discovered issues, which may include sending a technician onsite.
 - Since most issues can be resolved remotely, emergency service requests will be responded to within 24 hours.
- Service and Maintenance Plan excludes accident, vandalism, flood, water, lightning, fire, intrusion, abuse, misuse, an act
 of God, any casualty, including electricity, unauthorized repair service, modification or improper installation or any other
 cause beyond the control of Envera, including interruption of electrical power or internet service.

TERMS & CONDITIONS

- Monthly pricing is based on 0 current homes, with a maximum of 450 homes at full build out.
- Package pricing is applied to installation and monthly pricing. Pricing presented in this Quote is based on the purchase of all items as presented.
- Minimum 36-month agreement is required for monthly services (sales tax will be added to all monthly charges).
- Community will be responsible for all costs related to permits, bonds, surveys, drawings or site plan modifications.
- Community will be responsible for all required internet lines with minimum of 5Mbps upload and download speeds for most systems to operate. This may require multiple primary and backup lines throughout the community. Envera's team will work with internet providers to assist Client as necessary.
- Community will be responsible for providing adequate power at all head-end locations.
- Deposit due at signing equal to 50% of installation costs and two (2) months of the monthly services costs prior to Envera scheduling work. 40% of installation will be due within 5 days of Envera beginning installation. Final 10% of installation is due within 5 days of Envera completing installation.
- If purchasing a Virtual Gate Guard or Access Control System, Community will be responsible for providing a list of all residents with addresses, phone numbers, and email addresses in an Excel or CSV format.
- If purchasing a Virtual Gate Guard System:

- *Virtual Gate Guard Monitoring is a per home charge and any additional homes added abuse the Qty field above (or at signing) will be charged to the Community at the per home price per month.
- Installation of the equipment will take approximately six weeks to complete and fully test
- Envera's Implementation Team will provide a resident orientation session
- Once the system is activated and on-line, Envera will conduct a "soft opening" giving residents 21 days to get acclimated (Guests will be asked where they are going but no guest will be denied entry)
- After the soft opening period expires, all guests will be verified before being granted entry into the community
- Recurring monthly pricing is based on all resident and renters having Envera programmed credentials on their vehicles and unencumbered access to use MyEnvera.com or the MyEnvera App for guest management

Fourth Order of Business

4A

MINUTES OF MEETING PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Parrish Plantation Community Development District was held on Thursday, August 15, 2024, and called to order at 2:01 p.m. at The Harrison Ranch Clubhouse located at 5755 Harrison Ranch Blvd, Parrish, Florida 34219.

Present and constituting a quorum were:

Brent Dunham Vice Chairperson
Allison Martin Assistant Secretary
John Suskauer Assistant Secretary
Austin Cooper Assistant Secretary
Blake Murphy Assistant Secretary

Also, present were:

Jayna CooperDistrict ManagerJohn VerickerDistrict CounselCari Allen WebsterDistrict Counsel

Chris Fisher District Engineer (via conference call)

Residents (via teams and in person)

The following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Ms. Cooper called the meeting to order and called the roll. A quorum was established.

SECOND ORDER OF BUSINESS

Approval of Agenda

On MOTION by Ms. Martin seconded by Mr. Dunham, with all in favor, the agenda was approved. 5-0

THIRD ORDER OF BUSINESS

Public Comments on Agenda Items

There being none, the next order of business followed.

FOURTH ORDER OF BUSINESS

Business Items

A. Consideration of Wetland Buffer Maintenance Proposals for Phase 1 & Phase 2

On MOTION by Ms. Martin seconded by Mr. Dunham with all in favor, Wetland Buffer Maintenance proposals for Crosswind Point Phase 1 & Phase 2, was approved. 5-0

B. Acceptance of Crosswind Point Phase I & Phase II Deeds to CDD for Remaining Tracts

On MOTION by Ms. Martin seconded by Mr. Murphy with all in favor, Crosswind Point Phase I & Phase II Deeds to CDD for remaining tracts, was approved. 5-0

C. Acceptance of Crosswind Ranch Phase 1B Deed to CDD

On MOTION by Ms. Martin seconded by Mr. Murphy with all in favor, Crosswind Ranch Phase 1B Deed to CDD, was approved. 5-0

D. Consideration of Illuminations Holiday Lighting Proposal

On MOTION by Ms. Martin seconded by Mr. Dunham with all in favor, Illuminations Holiday Lighting Proposal, was approved. 5-0

FIFTH ORDER OF BUSINESS

Consent Agenda Items

- A. Consideration of Meeting Minutes for the Regular Meeting on July 18, 2024
- **B.** Consideration of Consideration of Operations and Maintenance Expenditures June 2024
- C. Review of Financial Statements for Month Ending June 2024
- D. Ratification of Crosswind Ranch Phase 5A Mass Grading Bids

Ms. Cooper stated business item 5D was not received on time for review.

On MOTION by Ms. Martin seconded by Mr. Dunham with all in favor, Consent Agenda Items A – C, was approved. 5-0

SIXTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

There being none, the next item followed.

B. District Engineer

There being none, the next item followed.

C. District Manager

Ms. Cooper reported that with school back in session, patrol shifts would shift to later hours, resulting a cost savings to the District.

- i. Field and Aquatic Inspections Report
- ii. Westcoast Landscape Audit

There being none, the next order of business followed.

SEVENTH ORDER OF BUSINESS

Board of Supervisors' Requests and Comments

There being none, the next order of business followed.

EIGHTH ORDER OF BUSINESS

Public Comments

The Board received comments on items including the ditch, landscape, meeting time and location, lightning detection at the pool, minors in the pool, speeding in the neighborhood, and a request to publish meeting minutes.

NINTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Martin seconded by Ms. Murphy with all in favor, the meeting was adjourned at 2:30 p.m.

Jayna Cooper	Brent Dunham
Assistant Secretary	Chairperson

4C.

Parrish Plantation Community Development District

Financial Statements (Unaudited)

Period Ending Aug 31, 2024

Prepared by:



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607 Phone (813) 873-7300 ~ Fax (813) 873-7070

Balance Sheet As of August 31, 2024 (In Whole Numbers)

ACCOUNT DESCRIPTION	ENERAL FUND OSSWIND POINT	GENERA FUND CROSSW RANCE	IND	DEBT	IES 2021 SERVICE			4	ERIES 2024 AA3 DEBT RVICE FUND	SERIES 202 AA4 DEBT SERVICE FUI	4	SERIES 2021 CAPITAL PROJECTS FUND		ERIES 2022 CAPITAL PROJECTS FUND	AA3	RIES 2024 CAPITAL OJECTS FUND	SERIES 2024 AA4 CAPITAL PROJECTS FUND	GENERAL KED ASSETS FUND	GENI LONG DEBT	TERM	TOTAL
ASSETS																					
Cash - Operating Account	\$ 526,596	\$	-	\$	-	\$	-	\$	-	\$	-	\$	- \$	-	\$	-	\$ -	\$ _	\$	-	\$ 526,596
Cash in Transit	-		-		-	(101,758)		(8,997)		-		-	-		-	-	-		-	(110,755)
Accounts Receivable - Other	3,378		-		-		-		-		-		-	-		-	-	-		-	3,378
Due From Other Funds	376,476	15	,011		-		-		22,132	1,1	07		-	-		-	-	-		-	414,726
Investments:																					
Acq. & Construction - Other	-		-		-		-		-		-		-	-		2,027,083	-	-		-	2,027,083
Acquisition & Construction Account	-		-		-		-		-		-	31,762	2	21,233		-	-	-		-	52,995
Construction Fund	-		-		-		-		-		-		-	-		8,224,632	644,634	-		-	8,869,266
Cost of Issuance Fund	-		-		-		62,517		-		-		-	-		9	9	-		-	62,535
Interest Account	-		-		-		-		404,534	99,1	24		-	-		-	-	-		-	503,658
Prepayment Account	-		-		-		127,465		-		-		-	-		-	-	-		-	127,465
Reserve Fund	-		-		478,794		240,066		981,654	122,4	72		-	-		-	-	-		-	1,822,986
Revenue Fund	-		-		173,511		198,635		14,475	1,3	42		-	-		-	-	-		-	387,963
Utility Deposits	984		-		-		-		-		-		-	-		-	-	-		-	984
Fixed Assets																					
Construction Work In Process	-		-		-		-		-		-		-	-		-	-	7,303,049		-	7,303,049
Amount To Be Provided	-		-		-		-		-		-		-	-		-	-	-	8,	540,000	8,540,000
TOTAL ASSETS	\$ 907,434	\$ 15	,011	\$	652,305	\$	526,925	\$	1,413,798	\$ 224,0	45	\$ 31,762	2 \$	21,233	\$ 1	10,251,724	\$ 644,643	\$ 7,303,049	\$ 8,	540,000	\$ 30,531,929
<u>LIABILITIES</u>																					
Accounts Payable	\$ 34,241	\$ 17	,192	\$	-	\$	-	\$	-	\$	-	\$	- \$	-	\$	-	\$ -	\$ -	\$	-	\$ 51,433
Accrued Expenses	2,710		-		-		-		-		-		-	-		-	-	-		-	2,710
Unearned Revenue	40,623		-		-		-		-		-		-	-		-	-	-		-	40,623
Bonds Payable	-		-		-		-		-		-		-	-		-	-	-	8,	540,000	8,540,000
Due To Other Funds	-		-		64,086		231,132		-		-	30,742	2	65,528		22,132	1,107	-		-	414,727
TOTAL LIABILITIES	77,574	17	,192		64,086		231,132					30,742	2	65,528		22,132	1,107		8,	540,000	9,049,493

Balance Sheet As of August 31, 2024 (In Whole Numbers)

	GENERAL FUND CROSSWIND	GENERAL FUND CROSSWIND	SERIES 2021 DEBT SERVICE	SERIES 2022 DEBT SERVICE	SERIES 2024 AA3 DEBT	SERIES 2024 AA4 DEBT	SERIES 2021 CAPITAL PROJECTS	SERIES 2022 CAPITAL PROJECTS	SERIES 2024 AA3 CAPITAL PROJECTS	SERIES 2024 AA4 CAPITAL PROJECTS	GENERAL FIXED ASSETS	GENERAL LONG-TERM	
ACCOUNT DESCRIPTION	POINT	RANCH	FUND	FUND	SERVICE FUND	SERVICE FUND	FUND	FUND	FUND	FUND	FUND	DEBT FUND	TOTAL
FUND BALANCES													
Restricted for:													
Debt Service	-	-	588,219	295,793	1,413,798	224,045	-	-	-	-	-	-	2,521,855
Capital Projects	-	-	-	-	-	-	1,020	-	10,229,592	643,536	-	-	10,874,148
Unassigned:	829,860	(2,181)	-	-	-	-	-	(44,295)	-	-	7,303,049	-	8,086,433
TOTAL FUND BALANCES	829,860	(2,181)	588,219	295,793	1,413,798	224,045	1,020	(44,295)	10,229,592	643,536	7,303,049	-	21,482,436
TOTAL LIABILITIES & FUND BALANCES	\$ 907,434	\$ 15,011	\$ 652,305	\$ 526,925	\$ 1,413,798	\$ 224,045	\$ 31,762	\$ 21,233	\$ 10,251,724	\$ 644,643	\$ 7,303,049	\$ 8,540,000	\$ 30,531,929

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2024 General Fund Crosswind Point (001) (In Whole Numbers)

Revenues 8 25 25 25 0.00% Special Assmnts-Tax Collector 484,169 512,881 28,712 105,93% Special Assmnts-CDD Collected 5,027 66,982 61,965 133,244% Other Miscellaneous Revenues - 125 125 0.00% TOTAL REVENUES 489,196 580,013 90,817 118,56% EXPENDITURES Administration ProfServ-Trustee Fees 4,000 8,874 (4,874) 221,85% Assessment Roll 3,663 - 3,663 0.00% Disclosure Report 3,500 4,945 (1,445) 141,29% District Counsel 8,792 35,921 (27,129) 408,58% District Agingeer 4,762 - 4,762 - 4,762 - 4,762 - 4,762 - 4,762 - 4,762 - 4,762 - 4,762 - 4,762 - 4,762 - 4,762 <t< th=""><th>ACCOUNT DESCRIPTION</th><th>ANNUAL ADOPTED BUDGET</th><th>AR TO DATE ACTUAL</th><th>RIANCE (\$) V(UNFAV)</th><th>YTD ACTUAL AS A % OF ADOPTED BUD</th></t<>	ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	AR TO DATE ACTUAL	RIANCE (\$) V(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Special Assmnts- Tax Collector 484,169 512,881 28,712 105,93% Special Assmnts- CDD Collected 5,027 66,982 61,955 1332,44% Other Miscellaneous Revenues - 125 125 0.00% TOTAL REVENUES 489,196 580,013 90,817 118.56% EXPENDITURES Administration ProfServ-Trustee Fees 4,000 8,874 (4,874) 221.85% Assessment Roll 3,663 - 3,663 0.00% District Counsel 8,792 35,921 (27,129) 408.66% District Counsel 4,762 - 4,762 0.00% District Manager 26,376 27,451 (1,075) 104.08% Accounting Services 12,822 11,855 967 92.46% Auditing Services 3,151 6,500 (3,349) 206.28% Website Compliance 1,319 1,050 269 79.61% Postage, Phone, Faxes, Copies 110 91	REVENUES				
Special Assmnts- CDD Collected Other Miscellaneous Revenues 5,027 66,982 61,955 1332,44% Other Miscellaneous Revenues TOTAL REVENUES 489,196 580,013 90,817 118,56% EXPENDITURES Administration Prof Serv-Trustee Fees 4,000 8,874 (4,874) 221,85% Assessment Roll 3,663 - 3,663 0.00% District Counsel 8,792 35,921 (27,129) 408,56% District Engineer 4,762 - 4,762 0.00% District Manager 26,376 27,451 (1,075) 104,08% Accounting Services 31,511 6,500 (3,349) 206,28% Auditing Services 31,511 6,500 (3,349) 206,28% Website Compliance 1,319 1,050 269 79,61% Postage, Phone, Faxes, Copies 110 91 19 82,73% Public Officials Insurance 8,792 1,814 6,978 20,33% Special Events <td< td=""><td>Rental Income</td><td>\$ -</td><td>\$ 25</td><td>\$ 25</td><td>0.00%</td></td<>	Rental Income	\$ -	\$ 25	\$ 25	0.00%
Other Miscellaneous Revenues - 125 125 0.00% TOTAL REVENUES 489,196 580,013 90,817 118.56% EXPENDITURES Administration ProfServ-Trustee Fees 4,000 8,874 (4,874) 221.85% Assessment Roll 3,663 - 3,663 0.00% Disclosure Report 3,500 4,945 (1,445) 141.29% District Counsel 8,792 35,921 (27,129) 408.66% District Engineer 4,762 - 4,762 0.00% District Manager 26,376 27,451 (1,075) 104.08% Accounting Services 12,822 11,855 967 92.46% Auditing Services 3,151 6,500 (3,349) 206.28% Website Compliance 1,319 1,050 269 79.61% Postage, Phone, Faxes, Copies 110 91 19 82.73% Legal Advertising 1,099 902 197 82.03%	Special Assmnts- Tax Collector	484,169	512,881	28,712	105.93%
TOTAL REVENUES	Special Assmnts- CDD Collected	5,027	66,982	61,955	1332.44%
EXPENDITURES Administration ProServ-Trustee Fees 4,000 8,874 (4,874) 221.85% Assessment Roll 3,663 - 3,663 0,00% Disclosure Report 3,500 4,945 (1,445) 141.29% District Counsel 8,792 35,921 (27,129) 408.56% District Engineer 4,762 - 4,762 0.00% District Manager 26,376 27,451 (1,075) 104.08% Accounting Services 12,822 11,855 967 92.46% Auditing Services 3,151 6,500 (3,349) 206.28% Website Compliance 1,319 1,050 269 79.61% Postage, Phone, Faxes, Copies 110 91 19 82.73% Public Officials Insurance 8,792 1,814 6,978 20.63% Legal Advertising 1,099 902 197 82.07% Special Events 2,500 - 2,500 0.00%	Other Miscellaneous Revenues	-	125	125	0.00%
Administration ProfServ-Trustee Fees 4,000 8,874 (4,874) 221.85% Assessment Roll 3,663 - 3,663 0.00% Disclosure Report 3,500 4,945 (1,445) 141.29% District Counsel 8,792 35,921 (27,129) 408.56% District Engineer 4,762 - 4,762 0.00% District Manager 26,376 27,451 (1,075) 104.08% Accounting Services 12,822 11,855 967 92.46% Auditing Services 3,151 6,500 (3,349) 206.28% Website Compliance 1,339 1,050 269 79.61% Postage, Phone, Faxes, Copies 110 91 19 82.73% Public Officials Insurance 8,792 1,814 6,978 20.63% Legal Advertising 1,099 902 197 82.07% Special Events 2,500 - 2,500 0.0% Bank Fees 147 - 147	TOTAL REVENUES	489,196	580,013	90,817	118.56%
ProfServ-Trustee Fees 4,000 8,874 (4,874) 221.85% Assessment Roll 3,663 - 3,663 0.00% Disclosure Report 3,500 4,945 (1,445) 141.29% District Counsel 8,792 35,921 (27,129) 408.56% District Engineer 4,762 - 4,762 0.00% District Manager 26,376 27,451 (1,075) 104.08% Accounting Services 12,822 11,855 967 92.46% Auditing Services 3,151 6,500 (3,349) 206.28% Website Compliance 1,319 1,050 269 79.61% Postage, Phone, Faxes, Copies 110 91 19 82.73% Public Officials Insurance 8,792 1,814 6,978 20.63% Legal Advertising 1,099 902 197 82.07% Special Events 2,500 - 2,500 0.00% Bank Fees 147 - 147 0.00%	EXPENDITURES				
Assessment Roll 3,663 - 3,663 0.00% Disclosure Report 3,500 4,945 (1,445) 141.29% District Counsel 8,792 35,921 (27,129) 408.56% District Engineer 4,762 - 4,762 0.00% District Manager 26,376 27,451 (1,075) 104.08% Accounting Services 12,822 11,855 967 92.46% Auditing Services 3,151 6,500 (3,349) 206.28% Website Compliance 1,319 1,050 269 79.61% Postage, Phone, Faxes, Copies 110 91 19 82.73% Public Officials Insurance 8,792 1,814 6,978 20.63% Legal Advertising 1,099 902 197 82.07% Special Events 2,500 - 2,500 0.0% Bank Fees 147 - 147 0.0% Website Administrative Fees 183 - 183 0.0%	<u>Administration</u>				
Disclosure Report 3,500 4,945 (1,445) 141.29% District Counsel 8,792 35,921 (27,129) 408.56% District Engineer 4,762 - 4,762 0.00% District Manager 26,376 27,451 (1,075) 104.08% Accounting Services 12,822 11,855 967 92,46% Auditing Services 3,151 6,500 (3,349) 206,28% Website Compliance 1,319 1,050 269 79,61% Postage, Phone, Faxes, Copies 110 91 19 82,73% Public Officials Insurance 8,792 1,814 6,978 22,63% Legal Advertising 1,099 902 197 82,07% Special Events 2,500 - 2,500 0.00% Bank Fees 147 - 147 0.00% Financial & Revenue Collections 2,564 723 1,841 28,20% Misc. Administrative Fees 183 - 183 0.	ProfServ-Trustee Fees	4,000	8,874	(4,874)	221.85%
District Counsel 8,792 35,921 (27,129) 408.56% District Engineer 4,762 - 4,762 0.00% District Manager 26,376 27,451 (1,075) 104.08% Accounting Services 12,822 11,855 967 92.46% Auditing Services 3,151 6,500 (3,349) 206.28% Website Compliance 1,319 1,050 269 79.61% Postage, Phone, Faxes, Copies 110 91 19 82.73% Public Officials Insurance 8,792 1,814 6,978 20.63% Legal Advertising 1,099 902 197 82.07% Special Events 2,500 - 2,500 0.0% Bank Fees 147 - 147 0.0% Financial & Revenue Collections 2,564 723 1,841 28.20% Misc. Administrative Fees 183 - 183 0.00% Website Administration 1,099 1,144 (45) 104.	Assessment Roll	3,663	-	3,663	0.00%
District Engineer 4,762 - 4,762 0.00% District Manager 26,376 27,451 (1,075) 104.08% Accounting Services 12,822 11,855 967 92.46% Auditing Services 3,151 6,500 (3,349) 206.28% Website Compliance 1,319 1,050 269 79.61% Postage, Phone, Faxes, Copies 110 91 19 82.73% Public Officials Insurance 8,792 1,814 6,978 20.63% Legal Advertising 1,099 902 197 82.07% Special Events 2,500 - 2,500 0.00% Bank Fees 147 - 147 0.00% Financial & Revenue Collections 2,564 723 1,841 28.20% Misc. Administrative Fees 183 - 183 0.00% Website Administration 1,099 1,144 (45) 104.09% Office Supplies 74 - 74 0.00% </td <td>Disclosure Report</td> <td>3,500</td> <td>4,945</td> <td>(1,445)</td> <td>141.29%</td>	Disclosure Report	3,500	4,945	(1,445)	141.29%
District Manager 26,376 27,451 (1,075) 104.08% Accounting Services 12,822 11,855 967 92.46% Auditing Services 3,151 6,500 (3,349) 206.28% Website Compliance 1,319 1,050 269 79.61% Postage, Phone, Faxes, Copies 110 91 19 82.73% Public Officials Insurance 8,792 1,814 6,978 20.63% Legal Advertising 1,099 902 197 82.07% Special Events 2,500 - 2,500 0.00% Bank Fees 147 - 147 0.00% Financial & Revenue Collections 2,564 723 1,841 28.20% Misc. Administrative Fees 183 - 183 0.00% Website Administration 1,099 1,144 (45) 104.09% Office Supplies 74 - 74 0.00% Total Administration 85,081 101,400 (16,319) 119.	District Counsel	8,792	35,921	(27,129)	408.56%
Accounting Services 12,822 11,855 967 92.46% Auditing Services 3,151 6,500 (3,349) 206.28% Website Compliance 1,319 1,050 269 79.61% Postage, Phone, Faxes, Copies 110 91 19 82.73% Public Officials Insurance 8,792 1,814 6,978 20.63% Legal Advertising 1,099 902 197 82.07% Special Events 2,500 - 2,500 0.00% Bank Fees 147 - 147 0.00% Financial & Revenue Collections 2,564 723 1,841 28.20% Misc. Administrative Fees 183 - 183 0.00% Website Administration 1,099 1,144 (45) 104.09% Office Supplies 74 - 74 0.00% Dues, Licenses, Subscriptions 128 130 (2) 101.56% Total Administration 85,081 101,400 (16,319) 1	District Engineer	4,762	-	4,762	0.00%
Auditing Services 3,151 6,500 (3,349) 206.28% Website Compliance 1,319 1,050 269 79.61% Postage, Phone, Faxes, Copies 110 91 19 82.73% Public Officials Insurance 8,792 1,814 6,978 20.63% Legal Advertising 1,099 902 197 82.07% Special Events 2,500 - 2,500 0.00% Bank Fees 147 - 147 0.00% Financial & Revenue Collections 2,564 723 1,841 28.20% Misc. Administrative Fees 183 - 183 0.00% Website Administration 1,099 1,144 (45) 104.09% Office Supplies 74 - 74 0.00% Dues, Licenses, Subscriptions 128 130 (2) 101.56% Total Administration 85,081 101,400 (16,319) 119.18% Electric Utility Services 25,373 47,559 34.79% Utility - Electric 12,000 19,293 (7,293) 1	District Manager	26,376	27,451	(1,075)	104.08%
Website Compliance 1,319 1,050 269 79.61% Postage, Phone, Faxes, Copies 110 91 19 82.73% Public Officials Insurance 8,792 1,814 6,978 20.63% Legal Advertising 1,099 902 197 82.07% Special Events 2,500 - 2,500 0.00% Bank Fees 147 - 147 0.00% Financial & Revenue Collections 2,564 723 1,841 28.20% Misc. Administrative Fees 183 - 183 0.00% Website Administration 1,099 1,144 (45) 104.09% Office Supplies 74 - 74 0.00% Dues, Licenses, Subscriptions 128 130 (2) 101.56% Total Administration 85,081 101,400 (16,319) 119.18% Electric Utility Services 25,373 47,559 34.79% Utility - Electric 12,000 19,293 (7,293) 160.78%	Accounting Services	12,822	11,855	967	92.46%
Postage, Phone, Faxes, Copies 110 91 19 82.73% Public Officials Insurance 8,792 1,814 6,978 20.63% Legal Advertising 1,099 902 197 82.07% Special Events 2,500 - 2,500 0.00% Bank Fees 147 - 147 0.00% Financial & Revenue Collections 2,564 723 1,841 28.20% Misc. Administrative Fees 183 - 183 0.00% Website Administration 1,099 1,144 (45) 104.09% Office Supplies 74 - 74 0.00% Dues, Licenses, Subscriptions 128 130 (2) 101.56% Total Administration 85,081 101,400 (16,319) 119.18% Electric Utility Services 25,373 47,559 34.79% Utility - Electric 12,000 19,293 (7,293) 160.78% Total Electric Utility Services 84,932 44,666 40,266	Auditing Services	3,151	6,500	(3,349)	206.28%
Public Officials Insurance 8,792 1,814 6,978 20.63% Legal Advertising 1,099 902 197 82.07% Special Events 2,500 - 2,500 0.00% Bank Fees 147 - 147 0.00% Financial & Revenue Collections 2,564 723 1,841 28.20% Misc. Administrative Fees 183 - 183 0.00% Website Administration 1,099 1,144 (45) 104.09% Office Supplies 74 - 74 0.00% Dues, Licenses, Subscriptions 128 130 (2) 101.56% Total Administration 85,081 101,400 (16,319) 119.18% Electric Utility Services 72,932 25,373 47,559 34.79% Utility - Electric 12,000 19,293 (7,293) 160.78% Total Electric Utility Services 84,932 44,666 40,266 52.59% Utility Services 84,932 44,666 40,266 52.59%	Website Compliance	1,319	1,050	269	79.61%
Legal Advertising 1,099 902 197 82.07% Special Events 2,500 - 2,500 0.00% Bank Fees 147 - 147 0.00% Financial & Revenue Collections 2,564 723 1,841 28.20% Misc. Administrative Fees 183 - 183 0.00% Website Administration 1,099 1,144 (45) 104.09% Office Supplies 74 - 74 0.00% Dues, Licenses, Subscriptions 128 130 (2) 101.56% Total Administration 85,081 101,400 (16,319) 119.18% Electric Utility Services 85,081 101,400 (16,319) 119.18% Electric Utility Services 72,932 25,373 47,559 34.79% Utility - Electric 12,000 19,293 (7,293) 160.78% Total Electric Utility Services 84,932 44,666 40,266 52.59% Utility Services 6arbage - Recreational Facility	Postage, Phone, Faxes, Copies	110	91	19	82.73%
Special Events 2,500 - 2,500 0.00% Bank Fees 147 - 147 0.00% Financial & Revenue Collections 2,564 723 1,841 28.20% Misc. Administrative Fees 183 - 183 0.00% Website Administration 1,099 1,144 (45) 104.09% Office Supplies 74 - 74 0.00% Dues, Licenses, Subscriptions 128 130 (2) 101.56% Total Administration 85,081 101,400 (16,319) 119.18% Electric Utility Services Electric Utility Services 25,373 47,559 34.79% Utility - Electric 12,000 19,293 (7,293) 160.78% Total Electric Utility Services 84,932 44,666 40,266 52.59% Utility Services 84,932 - 2,800 - 2,800 0.00%	Public Officials Insurance	8,792	1,814	6,978	20.63%
Bank Fees 147 - 147 0.00% Financial & Revenue Collections 2,564 723 1,841 28.20% Misc. Administrative Fees 183 - 183 0.00% Website Administration 1,099 1,144 (45) 104.09% Office Supplies 74 - 74 0.00% Dues, Licenses, Subscriptions 128 130 (2) 101.56% Total Administration 85,081 101,400 (16,319) 119.18% Electric Utility Services Electricity - Streetlights 72,932 25,373 47,559 34.79% Utility - Electric 12,000 19,293 (7,293) 160.78% Total Electric Utility Services 84,932 44,666 40,266 52.59% Utility Services 84,932 - 2,800 0.00%	Legal Advertising	1,099	902	197	82.07%
Financial & Revenue Collections 2,564 723 1,841 28.20% Misc. Administrative Fees 183 - 183 0.00% Website Administration 1,099 1,144 (45) 104.09% Office Supplies 74 - 74 0.00% Dues, Licenses, Subscriptions 128 130 (2) 101.56% Total Administration 85,081 101,400 (16,319) 119.18% Electric Utility Services Electricity - Streetlights 72,932 25,373 47,559 34.79% Utility - Electric 12,000 19,293 (7,293) 160.78% Total Electric Utility Services 84,932 44,666 40,266 52.59% Utility Services Garbage - Recreational Facility 2,800 - 2,800 0.00%	Special Events	2,500	-	2,500	0.00%
Misc. Administrative Fees 183 - 183 0.00% Website Administration 1,099 1,144 (45) 104.09% Office Supplies 74 - 74 0.00% Dues, Licenses, Subscriptions 128 130 (2) 101.56% Total Administration 85,081 101,400 (16,319) 119.18% Electric Utility Services Electricity - Streetlights 72,932 25,373 47,559 34.79% Utility - Electric 12,000 19,293 (7,293) 160.78% Total Electric Utility Services 84,932 44,666 40,266 52.59% Utility Services Garbage - Recreational Facility 2,800 - 2,800 0.00%	Bank Fees	147	-	147	0.00%
Website Administration 1,099 1,144 (45) 104.09% Office Supplies 74 - 74 0.00% Dues, Licenses, Subscriptions 128 130 (2) 101.56% Total Administration 85,081 101,400 (16,319) 119.18% Electric Utility Services Electricity - Streetlights 72,932 25,373 47,559 34.79% Utility - Electric 12,000 19,293 (7,293) 160.78% Total Electric Utility Services 84,932 44,666 40,266 52.59% Utility Services Garbage - Recreational Facility 2,800 - 2,800 0.00%	Financial & Revenue Collections	2,564	723	1,841	28.20%
Office Supplies 74 - 74 0.00% Dues, Licenses, Subscriptions 128 130 (2) 101.56% Total Administration 85,081 101,400 (16,319) 119.18% Electric Utility Services Electricity - Streetlights 72,932 25,373 47,559 34.79% Utility - Electric 12,000 19,293 (7,293) 160.78% Total Electric Utility Services 84,932 44,666 40,266 52.59% Utility Services Garbage - Recreational Facility 2,800 - 2,800 0.00%	Misc. Administrative Fees	183	-	183	0.00%
Dues, Licenses, Subscriptions 128 130 (2) 101.56% Total Administration 85,081 101,400 (16,319) 119.18% Electric Utility Services Electricity - Streetlights 72,932 25,373 47,559 34.79% Utility - Electric 12,000 19,293 (7,293) 160.78% Total Electric Utility Services 84,932 44,666 40,266 52.59% Utility Services Garbage - Recreational Facility 2,800 - 2,800 0.00%	Website Administration	1,099	1,144	(45)	104.09%
Total Administration 85,081 101,400 (16,319) 119.18% Electric Utility Services Electricity - Streetlights 72,932 25,373 47,559 34.79% Utility - Electric 12,000 19,293 (7,293) 160.78% Total Electric Utility Services 84,932 44,666 40,266 52.59% Utility Services Garbage - Recreational Facility 2,800 - 2,800 0.00%	Office Supplies	74	-	74	0.00%
Electric Utility Services Electricity - Streetlights 72,932 25,373 47,559 34.79% Utility - Electric 12,000 19,293 (7,293) 160.78% Total Electric Utility Services 84,932 44,666 40,266 52.59% Utility Services Garbage - Recreational Facility 2,800 - 2,800 0.00%	Dues, Licenses, Subscriptions	128	130	(2)	101.56%
Electricity - Streetlights 72,932 25,373 47,559 34.79% Utility - Electric 12,000 19,293 (7,293) 160.78% Total Electric Utility Services 84,932 44,666 40,266 52.59% Utility Services Garbage - Recreational Facility 2,800 - 2,800 0.00%	Total Administration	85,081	 101,400	(16,319)	119.18%
Utility - Electric 12,000 19,293 (7,293) 160.78% Total Electric Utility Services 84,932 44,666 40,266 52.59% Utility Services Garbage - Recreational Facility 2,800 - 2,800 0.00%	Electric Utility Services				
Total Electric Utility Services 84,932 44,666 40,266 52.59% Utility Services Sarbage - Recreational Facility 2,800 - 2,800 0.00%	Electricity - Streetlights	72,932	25,373	47,559	34.79%
Total Electric Utility Services 84,932 44,666 40,266 52.59% Utility Services Services 2,800 - 2,800 0.00%	Utility - Electric	12,000	19,293	(7,293)	160.78%
Garbage - Recreational Facility 2,800 - 2,800 0.00%	Total Electric Utility Services	84,932	44,666	40,266	52.59%
Garbage - Recreational Facility 2,800 - 2,800 0.00%	Utility Services				
		2.800	_	2.800	0.00%
	,		 -		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2024 General Fund Crosswind Point (001) (In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Water Utility Services	4.500	0.500	(0.000)	4.45.0.40/
Utility - Water	4,500	6,563	(2,063)	145.84%
Total Water Utility Services	4,500	6,563	(2,063)	145.84%
Stormwater Control				
Aquatic Maintenance	17,500	18,334	(834)	104.77%
Total Stormwater Control	17,500	18,334	(834)	104.77%
Other Physical Environment				
Field Services	-	3,000	(3,000)	0.00%
Contracts-Pools	-	653	(653)	0.00%
Contracts-Tree Health	32,400	21,600	10,800	66.67%
Insurance - General Liability	5,000	2,216	2,784	44.32%
Insurance -Property & Casualty	25,000	10,378	14,622	41.51%
R&M-Other Landscape	10,000	3,353	6,647	33.53%
Landscape Maintenance	112,283	129,785	(17,502)	115.59%
Entry/Gate/Walls Maintenance	5,000	10,848	(5,848)	216.96%
Recreation / Park Facility Maintenance	-	7,280	(7,280)	0.00%
Plant Replacement Program	20,000	-	20,000	0.00%
Irrigation Maintenance	20,000	21,599	(1,599)	108.00%
Fertilizers-Trees	4,200		4,200	0.00%
Total Other Physical Environment	233,883	210,712	23,171	90.09%
Contingency				
Misc-Contingency	1,000	-	1,000	0.00%
Total Contingency	1,000		1,000	0.00%
Road and Street Facilities				
R&M-Road Drainage	1,500	-	1,500	0.00%
Total Road and Street Facilities	1,500		1,500	0.00%

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2024 General Fund Crosswind Point (001) (In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Parks and Recreation				
Clubhouse - Facility Janitorial Service	10,000	2,644	7,356	26.44%
Program & Event Management	1,000	10,625	(9,625)	1062.50%
Contracts-Pools	15,000	7,440	7,560	49.60%
Telephone/Fax/Internet Services	1,000	2,772	(1,772)	277.20%
R&M-Facility	10,000	7,395	2,605	73.95%
R&M-Pools	5,000	2,061	2,939	41.22%
Facility A/C & Heating Maintenance & Repair	2,000	-	2,000	0.00%
Recreation / Park Facility Maintenance	1,000	43,313	(42,313)	4331.30%
Access Control Maintenance & Repair	5,000	6,656	(1,656)	133.12%
Holiday Decoration	5,000	4,700	300	94.00%
Clubhouse - Facility Janitorial Supplies	1,000	6,068	(5,068)	606.80%
Dog Waste Station Service & Supplies	1,500	2,366	(866)	157.73%
Pool Permits	500		500	0.00%
Total Parks and Recreation	58,000	96,040	(38,040)	165.59%
TOTAL EXPENDITURES	489,196	477,715	11,481	97.65%
Excess (deficiency) of revenues				
Over (under) expenditures		102,298	102,298	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		727,562		
FUND BALANCE, ENDING		\$ 829,860		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2024 General Fund Crosswind Ranch (002) (In Whole Numbers)

ACCOUNT DESCRIPTION	A	ANNUAL ADOPTED BUDGET	AR TO DATE ACTUAL	RIANCE (\$) V(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>					
Special Assmnts- Tax Collector	\$	176,632	\$ 165,508	\$ (11,124)	93.70%
Special Assmnts- CDD Collected		1,862	-	(1,862)	0.00%
TOTAL REVENUES		178,494	165,508	(12,986)	92.72%
<u>EXPENDITURES</u>					
Administration					
ProfServ-Trustee Fees		4,000	1,107	2,893	27.68%
Assessment Roll		1,337	-	1,337	0.00%
Disclosure Report		3,500	655	2,845	18.71%
District Counsel		3,208	2,263	945	70.54%
District Engineer		1,738	22,787	(21,049)	1311.10%
District Manager		9,624	4,900	4,724	50.91%
Accounting Services		4,678	2,729	1,949	58.34%
Auditing Services		1,150	-	1,150	0.00%
Website Compliance		481	450	31	93.56%
Postage, Phone, Faxes, Copies		40	21	19	52.50%
Public Officials Insurance		3,208	778	2,430	24.25%
Legal Advertising		401	405	(4)	101.00%
Special Events		2,500	1,300	1,200	52.00%
Bank Fees		53	-	53	0.00%
Financial & Revenue Collections		936	152	784	16.24%
Misc. Administrative Fees		67	-	67	0.00%
Website Administration		401	199	202	49.63%
Office Supplies		25	-	25	0.00%
Dues, Licenses, Subscriptions		47	121	(74)	257.45%
Total Administration		37,394	37,867	(473)	101.26%
Electric Utility Services					
Electricity - Streetlights		4,000	12,688	(8,688)	317.20%
Utility - Electric		-	(14,420)	14,420	0.00%
Total Electric Utility Services		4,000	(1,732)	5,732	-43.30%
Water Utility Services					
Utility - Water		550	-	550	0.00%
Total Water Utility Services		550	-	550	0.00%
Stormwater Control					
Aquatic Maintenance		9,000	6,092	2,908	67.69%
Total Stormwater Control		9,000	6,092	2,908	67.69%

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2024 General Fund Crosswind Ranch (002) (In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Other Physical Fasting was t				
Other Physical Environment				
Insurance - General Liability	1,825	950	875	52.05%
Insurance -Property & Casualty	4,770	4,448	322	93.25%
Landscape Maintenance	105,955	109,776	(3,821)	103.61%
Irrigation Maintenance	15,000	15,529	(529)	103.53%
Total Other Physical Environment	127,550	130,703	(3,153)	102.47%
Parks and Recreation				
Recreation / Park Facility Maintenance	-	1,486	(1,486)	0.00%
Total Parks and Recreation		1,486	(1,486)	0.00%
TOTAL EXPENDITURES	178,494	174,416	4,078	97.72%
Excess (deficiency) of revenues				
Over (under) expenditures		(8,908)	(8,908)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		6,727		
FUND BALANCE, ENDING		\$ (2,181)		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2024 Series 2021 Debt Service Fund (200) (In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YE	AR TO DATE	VARIANCE (\$) FAV(UNFAV)		YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES						
Interest - Investments	\$ -	\$	30,594	\$	30,594	0.00%
Special Assmnts- Tax Collector	478,793		473,317		(5,476)	98.86%
Special Assmnts- CDD Collected	1,188		101,757		100,569	8565.40%
TOTAL REVENUES	479,981		605,668		125,687	126.19%
EXPENDITURES Data Countries						
<u>Debt Service</u> Principal Debt Retirement	175,000		175,000			100.00%
Interest Expense	304,981		304,981		-	100.00%
Total Debt Service	479,981	_	479,981		-	100.00%
TOTAL EXPENDITURES	479,981		479,981		-	100.00%
Excess (deficiency) of revenues						
Over (under) expenditures			125,687		125,687	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)			462,532			
FUND BALANCE, ENDING		\$	588,219			

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2024 Series 2022 Debt Service Fund (201) (In Whole Numbers)

ACCOUNT DESCRIPTION	Α	ANNUAL DOPTED BUDGET	YEAR TO DATE ACTUAL		VARIANCE (\$) FAV(UNFAV)		YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES							
Interest - Investments	\$	-	\$	40,783	\$	40,783	0.00%
Special Assmnts- Tax Collector		203,638		201,386		(2,252)	98.89%
Special Assmnts- CDD Collected		169,163		635,997		466,834	375.97%
TOTAL REVENUES		372,801		878,166		505,365	235.56%
EXPENDITURES							_
Debt Service							
Principal Debt Retirement		85,000		-		85,000	0.00%
Principal Prepayments		-		1,465,000		(1,465,000)	0.00%
Interest Expense		287,800		379,516		(91,716)	131.87%
Total Debt Service		372,800		1,844,516		(1,471,716)	494.77%
TOTAL EXPENDITURES		272 900		4 944 546		(4 474 746)	404 779/
TOTAL EXPENDITURES		372,800		1,844,516		(1,471,716)	494.77%
Excess (deficiency) of revenues							
Over (under) expenditures		1		(966,350)		(966,351)	-96635000.00%
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance		1		-		(1)	0.00%
TOTAL FINANCING SOURCES (USES)		1		-		(1)	0.00%
Net change in fund balance	\$	1	\$	(966,350)	\$	(966,353)	-96635000.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)				1,262,143			
FUND BALANCE, ENDING			\$	295,793			

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2024 Series 2024 Aa3 Debt Service Fund (202) (In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET		YEAR TO DATE ACTUAL		VARIANCE (\$) FAV(UNFAV)		YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES							
Interest - Investments	\$	_	\$	27,610	\$	27,610	0.00%
Special Assmnts- CDD Collected		-		1,386,188		1,386,188	0.00%
TOTAL REVENUES		-		1,413,798		1,413,798	0.00%
<u>EXPENDITURES</u>							
TOTAL EXPENDITURES		-		-		-	0.00%
Excess (deficiency) of revenues							
Over (under) expenditures				1,413,798		1,413,798	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)				-			
FUND BALANCE, ENDING			\$	1,413,798			

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2024 Series 2024 Aa4 Debt Service Fund (203) (In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET		YEAR TO DAT ACTUAL		VARIANCE (\$) FAV(UNFAV)		YTD ACTUAL AS A % OF ADOPTED BUD	
REVENUES								
Interest - Investments	\$	-	\$	2,449	\$	2,449	0.00%	
Special Assmnts- CDD Collected		-		221,596		221,596	0.00%	
TOTAL REVENUES		-		224,045		224,045	0.00%	
<u>EXPENDITURES</u>								
TOTAL EXPENDITURES		-		-		-	0.00%	
Excess (deficiency) of revenues								
Over (under) expenditures				224,045		224,045	0.00%	
FUND BALANCE, BEGINNING (OCT 1, 2023)				-				
FUND BALANCE, ENDING			\$	224,045				

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2024 Series 2021 Capital Projects Fund (300) (In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET		 R TO DATE	VARIANCE (\$	
REVENUES					
Interest - Investments	\$	-	\$ 919	\$ 9	0.00%
TOTAL REVENUES		-	919	9	0.00%
<u>EXPENDITURES</u>					
TOTAL EXPENDITURES		-	-		- 0.00%
Excess (deficiency) of revenues Over (under) expenditures			919	9.	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)			101		
FUND BALANCE, ENDING			\$ 1,020		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2024 Series 2022 Capital Projects Fund (301) (In Whole Numbers)

ACCOUNT DESCRIPTION	Al	NNUAL DOPTED SUDGET	YEAR TO DATE ACTUAL		VARIANCE (\$) FAV(UNFAV)		YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES							
Interest - Investments	\$	-	\$	661	\$	661	0.00%
TOTAL REVENUES		-		661		661	0.00%
<u>EXPENDITURES</u>							
TOTAL EXPENDITURES		-		-		-	0.00%
Excess (deficiency) of revenues Over (under) expenditures		_		661		661	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)				(44,956)			
FUND BALANCE, ENDING			\$	(44,295)			

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2024 Series 2024 Aa3 Capital Projects Fund (302) (In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	Y	YEAR TO DATE ACTUAL		ARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES						
Interest - Investments	\$ -	\$	140,468	\$	140,468	0.00%
Special Assmnts- CDD Collected	-		11,958,412		11,958,412	0.00%
TOTAL REVENUES	-		12,098,880		12,098,880	0.00%
EXPENDITURES						
<u>Administration</u>						
ProfServ-Trustee Fees	-		5,950		(5,950)	0.00%
Total Administration	_		5,950		(5,950)	0.00%
Construction In Progress						
Construction in Progress			1,863,338		(1,863,338)	0.00%
Total Construction In Progress			1,863,338		(1,863,338)	0.00%
TOTAL EXPENDITURES	-		1,869,288		(1,869,288)	0.00%
Excess (deficiency) of revenues						
Over (under) expenditures			10,229,592		10,229,592	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)			-			
FUND BALANCE, ENDING		\$	10,229,592			

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2024 Series 2024 Aa4 Capital Projects Fund (303) (In Whole Numbers)

ACCOUNT DESCRIPTION	ADC	NUAL OPTED DGET	YEAR TO DATE ACTUAL		VARIANCE (\$) FAV(UNFAV)		YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES							
Interest - Investments	\$	_	\$	29.690	\$	29,690	0.00%
Special Assmnts- CDD Collected	Ψ	_	Ψ	3,061,681	Ψ	3,061,681	0.00%
TOTAL REVENUES		-		3,091,371		3,091,371	0.00%
EXPENDITURES Administration							_
Administration				4.050		(4.050)	0.000/
ProfServ-Trustee Fees		-		4,950		(4,950)	0.00%
Total Administration				4,950		(4,950)	0.00%
Construction In Progress							
Construction in Progress		-		2,442,885		(2,442,885)	0.00%
Total Construction In Progress				2,442,885		(2,442,885)	0.00%
TOTAL EXPENDITURES		-		2,447,835		(2,447,835)	0.00%
Excess (deficiency) of revenues							
Over (under) expenditures				643,536		643,536	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)				-			
FUND BALANCE, ENDING			\$	643,536			

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2024 General Fixed Assets Fund (900) (In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
TOTAL REVENUES	-	-	-	0.00%
EXPENDITURES				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures				0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		7,303,049		
FUND BALANCE, ENDING		\$ 7,303,049		

Bank Account Statement

Parrish Plantation CDD

 Bank Account No.
 6064

 Statement No.
 08_24

 Statement Date
 08/31/2024

GL Balance (LCY)	526,856.10	Statement Balance	526,867.62
GL Balance	526,856.10	Outstanding Deposits	0.00
Positive Adjustments	0.00	Subtotal	526,867.62
	526.056.40	Outstanding Checks	-11.52
Subtotal	526,856.10	_	
Negative Adjustments	0.00	Ending Balance	526,856.10
— Ending G/L Balance	526,856.10		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Deposits						0.00
07/10/2024		15000022	DC novement Toy and Houston	10.672.45	10.672.45	0.00
07/18/2024	D	JE000932	DS pymt Tax collected	19,672.45	19,672.45	0.00
08/23/2024	Payment	BD00005	Deposit No. BD00005	159.12	159.12	0.00
08/15/2024	_	JE001019	Tax collector	311.76	311.76	0.00
Total Deposit	S			20,143.33	20,143.33	0.00
Checks						
						0.00
07/18/2024		JE000932	DS pymt Tax collected	-19,672.45	-19,672.45	0.00
08/01/2024	Payment	1455	Check for Vendor V00062	-780.00	-780.00	0.00
08/01/2024	Payment	1456	Check for Vendor V00008	-4,532.00	-4,532.00	0.00
08/01/2024	Payment	1457	Check for Vendor V00027	-737.81	-737.81	0.00
08/01/2024	Payment	1458	Check for Vendor V00060	-6,300.00	-6,300.00	0.00
08/01/2024	Payment	1459	Check for Vendor V00048	-3,200.00	-3,200.00	0.00
08/01/2024	Payment	1460	Check for Vendor V00015	-3,500.00	-3,500.00	0.00
08/01/2024	Payment	1462	Check for Vendor V00044	-7,280.00	-7,280.00	0.00
08/01/2024	Payment	1463	Check for Vendor V00024	-47.89	-47.89	0.00
08/01/2024	Payment	1464	Check for Vendor V00013	-318.24	-318.24	0.00
08/01/2024	Payment	1465	Check for Vendor V00023	-2,700.00	-2,700.00	0.00
08/01/2024	Payment	1466	Check for Vendor V00039	-852.50	-852.50	0.00
08/01/2024	Payment	1467	Check for Vendor V00012	-3,543.25	-3,543.25	0.00
08/01/2024	Payment	1468	Check for Vendor V00042	-9,356.90	-9,356.90	0.00
08/08/2024	Payment	1469	Check for Vendor V00061	-150.00	-150.00	0.00
08/08/2024	Payment	1470	Check for Vendor V00030	-2,112.00	-2,112.00	0.00
08/08/2024	Payment	1471	Check for Vendor V00065	-1,746.70	-1,746.70	0.00
08/08/2024	Payment	1472	Check for Vendor V00059	-5,872.50	-5,872.50	0.00
08/15/2024	Payment	1473	Check for Vendor V00030	-856.00	-856.00	0.00
08/15/2024	Payment	1474	Check for Vendor V00039	-852.50	-852.50	0.00
08/15/2024	Payment	1475	Check for Vendor V00026	-224.25	-224.25	0.00
08/15/2024	Payment	1476	Check for Vendor V00042	-4,491.52	-4,491.52	0.00
08/15/2024	Payment	1477	Check for Vendor V00059	-5,481.00	-5,481.00	0.00
08/22/2024	Payment	1478	Check for Vendor V00019	-17,162.14	-17,162.14	0.00

Bank Account Statement

Parrish Plantation CDD

Bank Account No.	6064				
Statement No.	08_24				
Statement Date	08/31/2024				
08/23/2024 Paymer	nt 100000	Inv: 130356, Ref: DISTRICT INVOICE JULY	-1.28	-1.28	0.00
07/31/2024 Paymer	nt DD218	Payment of Invoice 001375	-259.98	-259.98	0.00
08/28/2024 Paymer	nt DD219	Payment of Invoice 001386	-28.63	-28.63	0.00
08/28/2024 Paymer	nt DD220	Payment of Invoice 001405	-27.53	-27.53	0.00
08/28/2024 Paymer	nt DD221	Payment of Invoice 001406	-569.27	-569.27	0.00
08/28/2024 Paymer	nt DD222	Payment of Invoice 001407	-28.85	-28.85	0.00
08/28/2024 Paymer	nt DD223	Payment of Invoice 001408	-608.35	-608.35	0.00
08/06/2024 Paymer	nt DD224	Payment of Invoice 001329	-2,137.33	-2,137.33	0.00
Total Checks			-105,430.87	-105,430.87	0.00

Adjustments

Total Adjustments

Outstanding Checks

 07/03/2024 Payment
 1442
 Check for Vendor V00019
 -11.52

 Total Outstanding Checks
 -11.52

Outstanding Deposits

Total Outstanding Deposits

4D.

Change Order

Agreement: Land Development Construction Agreement dated April 25, 2024

Assignment: Assignment and Assumption effective May 16, 2024

Subdivision: Crosswind Ranch - Cone

Parties: HBWB Development Services, LLC (the "Developer")

Wilson Site & Utilities (the "Contractor") and

Parrish Plantation Community Development District (the "District")

Change Order Number: 1

Description of changes: The additional mass grading related services (Phase 5A) that pertains solely to the District portion of the work described in the relevant portion of Contractor's bid dated July 9, 2024 attached hereto as **Exhibit A**.

Modification to Compensation:

For the Additive (+) Sum of: \$621,365.59
Original Compensation Amount: \$6,632,664.05
Sum of Previous Changes: Not applicable
Modified Compensation Amount: \$7,254,029.64

Acceptance of this Change Order shall constitute a modification to the Agreement and Assignment and all work will be performed subject to all the same terms and conditions as contained in the Agreement and Assignment, except as modified herein.

IN WITNESS WHEREOF, this Change Order has been executed by the parties as of August 1, 2024.

HBWB Development Services, LLC,	Parrish Plantation Community Development District
Mark Metheny President	Brut Dunham Chair of the Board of Supervisors
	Wilson Site & Utilities
	David Wilson David Wilson Manager



To: HBWB		Contact: Matt Suggs
Address: P		Phone:
Project Name: Cone Rai	nch Ph.5 East	Bid Number: 003
Project Location: Parrish	ı, FL	Bid Date: 7/9/2024
Line #	Item Description	Estimated Quantity Unit Unit Price Total Price

PH.5A (EAST) - GENERAL CONDITIONS

1	Compliance with NPDES Permit & SWPPP	1	LS	\$ 15,500.00	\$ 15,500.00
2	Construction Stakeout (All CAD)	1	LS	\$ -	\$ -
3	Miscellaneous	1	LS	\$ 25,000.00	\$ 25,000.00
4	Silt Fence	1	LS	\$ 12,500.00	\$ 12,500.00
5	Turbidity Barrier	1	LS	\$ 3,600.00	\$ 3,600.00

Total Price for PH.5A (EAST) GENERAL CONDITIONS: \$ 56,600.00

PH.5A (EAST) - STORMWATER SYSTEM EXCAVATION

6	Clearing and Grubbing	24	AC	\$ 4,500.00	\$ 108,000.00
7	Site Prep	1	LS	\$ 65,000.00	\$ 65,000.00
8	Site Excavation	110687	CY	\$ 3.99	\$ 441,641.13
9	Double Handle Material (If Needed)	1	LS	\$ 58,644.00	\$ 58,644.00
10	Sod Bahia BOC		SY		\$ -
11	Sod Pond Banks and 4:1 slopes	18500	SY	\$ 3.50	\$ 64,750.00
12	Seed and Mulch all Disturbed Areas	23500	SY	\$ 0.38	\$ 8,930.00
13	Rip Rap Swales	1	LS	\$ 15,600.00	\$ 15,600.00
14	Final Grading	1	LS	\$ 68,500.00	\$ 68,500.00

Total Price for PH.5- EARTHWORK: \$831,065.13

\$ 887,665.13

HBWB	\$ 266,299.54
CDD	\$ 621,365.59
Phase 5 East Project Total:	\$ 887,665.13

Contra	ctor's Name: (Typed or Printed)		Address:		
	Wilson Site and Utilitie	s	_		
By:	David Wilson		_		
	(Signature)				
Title:	PM/EST.		Telephone No	941-302-1892	

- PERMIT FEES BY OTHERS.
- GEOTECHNICAL BY OTHERS.
- ASSUMES PADS ARE AN 8" HOLD DOWN +/- 0.10' TOLERANCE
- POWER, COMMUNICATION, GAS, IRRIGATION CROSSINGS BY OTHERS.
- FPL/COMMUNICATION RELOCATION BY OTHERS
- $\bullet \, \text{THIS PROPOSAL DOES NOT INCLUDE ANY MATERIAL INCREASES.} \, \text{THE ABOVE PRICING IS BASED ON TODAY'S MARKET}.$
- OUR SOD NUMBER INCLUDES ALL 4:1 SLOPES (INLCUDING REAR LOT SLOPES)
- THIS PROPOSAL IS BASED ON MASS FILLING PH.5A (EAST) AND CUTTING SWLES FOR ALL DRAINAGE AREAS.
- ALL LOTS WILL HAVE ESTABLISHED GROWTH FROM THE SEEDING AND MULCHING. THE SWALES WILL BE SODDED AND LEFT WITH RIP-RAP AT THE ENDS FOR EROSION CONTROL.

LAND DEVELOPMENT CONSTRUCTION AGREEMENT

(HBWB Development Services, LLC)

This Land Development Construction Agreement (this "Agreement") is entered into by and between Wilson Site & Utilities, ("Contractor"), whose address is, 30518 Saddlebag Trail, Myakka City, Florida 34251, and HBWB Development Services, LLC ("Developer"). As used in this Agreement, "Contractor" may be a contractor, vendor and/or supplier.

In consideration of the mutual promises herein contained, the parties agree that during the term of this Agreement, Contractor will provide labor, services, materials and/or equipment (the "Work") as described in the Contract Documents (defined below) on the real property described on <a href="Exhibit "A" attached hereto (the "Project"), and Developer will pay Contractor for the Work, in accordance with the procedures and subject to the obligations, terms, conditions and limitations contained in this Agreement. The parties further agree as follows:

- **1. WORK**. The Work to be performed by Contractor is listed on <u>Exhibit "B"</u> attached hereto, (collectively called the "Contract Documents"). The Contract Documents may be amended and/or supplemented from time to time pursuant to the Change Order process described in Section 4 below.
- 2. CONTRACT PRICE. Subject to the terms and conditions contained herein, Developer will pay Contractor for the Work (the "Contract Price") pursuant to the Schedule of Values (herein so called) attached hereto as Exhibit "C."

3. PAYMENT AND RETAINAGE.

- (a) Payment. Developer, agrees, subject to the terms herein, to make payment to Contractor for the Work pursuant to the Schedule of Values and the Payment Schedule (the "Payment Schedule") attached hereto as <a href="Exhibit" "D" when (i) Developer receives from Contractor and approves a completed and correct Application for Payment in the form attached hereto as Exhibit "E" (the "Application for Payment"), (ii) Developer confirms the completion of the portion of the Work relating to the Application for Payment, (iii) Developer has received lien releases or waivers, to the extent required by Developer, from all potential lien claimants (at any tier) involved in the performance of the Work, and (iv) Contractor is not in breach of this Agreement and satisfies any additional payment conditions set forth in this Agreement. Payments to Contractor will not be construed as acceptance of the Work or a waiver of any rights of Developer under this Agreement and will not relieve Contractor of any of its obligations hereunder.
- (b) **Retainage**. Developer will withhold retainage from payments due Contractor pursuant to the Payment Schedule. As used in the Payment Schedule and elsewhere in this Agreement, the term "substantially complete" will mean the stage in the progress of the Work when the Work, or designated portion thereof, is sufficiently complete in accordance with the Contract Documents, as evidenced by a Certificate of Substantial Completion approved by Developer in the form attached hereto as Exhibit "F".
- 4. CHANGE ORDER. A Change Order ("Change Order") will be issued to modify the Work, the Contract Documents, the Contract Price, the Schedule of Values, the Payment Schedule, and/or the Project Schedule. A sample of the Change Order form is attached hereto as Exhibit "G". In the absence of complete and prompt agreement between Developer and Contractor on the terms of a Change Order, Developer may elect to direct Contractor, in writing, to proceed with the Work, as modified by Developer. Contractor will immediately comply with Developer's direction to proceed with the Work, as modified, but will within ten (10) days of Contractor's receipt of Developer's written direction, submit to Developer a detailed proposal for a Change Order ("Change Order Proposal") which will include the proposed adjustments to the Contract Price, the Project Schedule or any other provisions of this Agreement necessary to accomplish the Work, as modified by Developer. The failure of Contractor to submit a detailed Change Order Proposal within the time limit stated therefore, or within such additional time granted by Developer in writing, in its sole discretion, will be deemed a waiver of any claim for compensation that the Contractor may have with respect to Developer's modification. Contractor's Change Order Proposal must include an explanation of the cost and schedule impact of Developer's modification. If Developer and Contractor cannot agree upon the terms of the Change Order within thirty (30) days of the Contractor's delivery to Developer of the Change Order Proposal, either party may submit such dispute to binding arbitration pursuant to the terms of Section 13 of this Agreement. Payment for all work performed by Contractor that is not the subject of a Change Order approved by Developer or an Developer's written direction to proceed, is subject to rejection by Developer.
- 5. PAYMENTS BY CONTRACTOR NO LIENS. Subject to the terms herein, Contractor will promptly pay in cash all costs of labor, materials, services and equipment used in the performance of the Work, and upon the request of

Developer, Contractor will provide proof of such payment. Unless prohibited by law, Developer may at any time make payments due to Contractor directly or by joint check, to any person or entity for obligations incurred by Contractor in connection with the performance of Work, unless Contractor has first delivered written notice to Developer of a dispute with any such person or entity and has furnished security satisfactory to Developer insuring against claims therefrom. Any payment so made will be credited against sums due Contractor in the same manner as if such payment had been made directly to Contractor. The provisions of this Section 5 are intended solely for the benefit of Developer and will not extend to the benefit of any third persons, or obligate Developer or its sureties in any way to any third party. Subject to the terms of this Section 5, Contractor will at all times keep the Project, and each part thereof, free from any attachment, lien, claim of lien, or other encumbrance arising out of Work. Developer may demand, from time to time in its sole discretion, that Contractor provide a detailed listing of any and all potential lien claimants (at all tiers) involved in the performance of the Work including, with respect to each such potential lien claimant, the name, scope of work, sums paid to date, sums owed, and sums remaining to be paid.

- **STANDARD OF PERFORMANCE**. Contractor will perform the Work as follows (collectively, "Contractor's Standard of Performance"): (a) in a prompt, diligent, good and workmanlike manner, (b) in conformance with the time schedule attached hereto as Exhibit "H" (the "Project Schedule"), and (c) in accordance with: (i) industry standards, (ii) any standards, conditions and/or practices set forth in the Contract Documents, (iii) any practices otherwise specified in writing by Developer to Contractor, (iv) applicable Governmental Requirements (as defined herein) and governmental standards, (v) all manufacturers' most recent written recommendations and specifications for the installation of materials, (vi) jobsite rules of Developer, and (vii) the specific plans, specifications and drawings contained in the Contract Documents including, without limitation, any amendments or alterations to them made by Developer, or with Developer's consent, from time to time. If there is a conflict between any of the standards, practices, plans, drawings, specifications, and schedules included in Contractor's Standard of Performance, the more stringent or exacting among them will control.
- 7. FAMILIARITY WITH PROJECT, DOCUMENTS AND GOVERNMENTAL REQUIREMENTS. Before Contractor commences the Work, Contractor will (a) inspect the Project, (b) familiarize itself with all plans, specifications and other documentation included within the Contract Documents and the Contractor's Standard of Performance and (c) compare the Project against the Contract Documents and such other written documentation. Contractor's commencement of the Work is an acknowledgment by Contractor that the Project is safe and ready for the Work to commence and continue in accordance with the Contract Documents, and the Contractor's Standard of Performance. Contractor's commencement and continuation of the Work without objection is a continuing acknowledgment that the Project is safe and ready for such performance of the Work. It is understood by the parties that Contractor is best able to evaluate the cost of the Work and that in arriving at the Contract Price, Contractor has considered and assumed the risk that unforeseen conditions or events may be encountered causing additional difficulty and expense not anticipated at the time the parties agreed upon the Contract Price. Contractor further represents that it is fully familiar with the requirements of any governmental authority having jurisdiction over the Work and is prepared to comply with all such requirements without additional compensation.
- 8. **PROTECTION OF WORK AND PROJECT.** Contractor will supervise, administer and protect the Work against loss or damage from any cause and will be responsible for all parts of the Work, temporary or permanent, finished or not, until the Work is finally completed and accepted by Developer. In addition, if the Work includes installation of materials or equipment furnished by anyone other than Contractor, Contractor must examine the items so provided and handle, store and install the items with the necessary skill and care to ensure a satisfactory and proper installation. Contractor will take reasonable precautions and maintain reasonable safeguards to protect against loss or damage to persons or property (including the work of other contractors) arising out of Contractor's activities at or about the Project and loss or damage to the Work as a result of weather conditions. Contractor will bear and be liable for, and Developer will not be responsible for, any loss, theft or damage to the Work (until after final completion and acceptance of such Work by Developer) and/or any material, equipment or other thing used in the Work or placed at the Project by Contractor, or any of its subcontractors, employees, vendors or agents, including, but not limited to, loss or damage due to theft, trespass or vandalism before final completion of the Work. The acceptance of the Work or any portion of the Work by Developer will not constitute a waiver or release of any rights of Developer against Contractor under this Agreement, at law or in equity including, without limitation, liability for defective, deficient or nonconforming Work. Contractor is responsible for the storage and safeguard of its own materials, tools and equipment and those of its subcontractors, employees, vendors or agents.

9. COMPLIANCE WITH GOVERNMENTAL REQUIREMENTS.

(a) General Compliance with Governmental Requirements. In performing the Work, Contractor Group (as hereinafter defined in Section 9(f)) will comply with all local, state, and federal laws, codes, rules, ordinances, regulations, requirements, orders, standards and permits (herein collectively referred to as

"Governmental Requirements") including, without limitation, the Federal Water Pollution Control Act (commonly referred to as the Clean Water Act), the Fair Labor Standards Act, the Immigration Reform and Control Act of 1986, the Immigration and Naturalization Reform Act, and the safety and health rules and regulations established by or pursuant to the Occupational Safety and Health Act of 1970, all as amended from time to time. In addition, Contractor Group will carefully check the Contract Documents and any other written documents describing Contractor's Standard of Performance, for conformity with Governmental Requirements. Contractor, at its sole cost and expense, will obtain all necessary permits and licenses and will give all necessary notices prior to commencement of the Work, unless Developer agrees otherwise in writing. The Work will conform to Governmental Requirements, and if Contractor observes any violation of Governmental Requirements, it will immediately report such violation Developer in writing.

- (b) Compliance with OSHA Regulations. Contractor acknowledges that the OSHA Hazard Communication Standard promulgated pursuant to the Occupational Safety and Health Act of 1970, as amended, and any and all state laws related to occupational health and safety (collectively the "OSHA Regulations") require, among other things, all contractors and subcontractors to exchange material safety data sheets and share information about precautionary measures necessary to protect all workers on a building project. In this regard, Contractor specifically agrees, without limitation of its general obligation under Section 9(a), as follows:
 - (i) Contractor Group will fully comply with the OSHA Regulations and will cooperate with Developer and all subcontractors of Developer in order to assure compliance with the OSHA Regulations.
 - (ii) Contractor accepts full responsibility and liability for the training of Contractor Group's employees as to all precautionary measures necessary to protect such employees during both routine and emergency situations on the Project and Contractor will make available for Developer's review all records and logs indicating such training was administered by Contractor to its employees.
 - (iii) Contractor Group will assist Developer in complying with the OSHA Regulations and will cooperate with any investigation of the Project.
 - (iv) Before Contractor Group uses any chemicals in its performance of the Work for Developer or incorporating any chemicals into materials or products supplied to Developer or to the Project, Contractor must give Developer prior written notice of the existence and the possible exposure to such chemical, deliver a Material Safety Data Sheet to Developer.
- (c) Compliance with Storm Water Discharge Laws and Plan. Contractor acknowledges that the discharge of storm water from certain construction sites is governed by the Governmental Requirements. Developer will obtain necessary authorizations to discharge storm water and develop a plan (the "Storm Water Discharge Plan") in accordance with the Governmental Requirements. Contractor agrees, without limitation of its general obligation under Section 9(a), as follows:
 - (i) Prior to commencing the Work, Contractor will review the Storm Water Discharge Plan and familiarize Contractor Group with those parts of the Storm Water Discharge Plan that apply to its activities.
 - (ii) Contractor Group will comply with the Storm Water Discharge Plan and all requirements of the Governmental Requirements related to storm water discharges applicable to its activities.
 - (iii) Contractor Group will cooperate with Developer, all contractors of Developer and all regulatory agencies having jurisdiction over the Project in complying with the Storm Water Discharge Plan including, but not limited to, executing any documents required by the Governmental Requirements related to storm water discharges, participating in training and compliance review programs, and undertaking inspections and monitoring as requested by Developer.
 - (iv) Contractor Group will handle construction chemicals and construction debris in accordance with requirements of the Storm Water Discharge Plan.
 - (v) Contractor Group will avoid damaging erosion or sediment controls installed by or on behalf of Developer, will immediately bring to the attention of Developer any damage that Contractor Group

may do to such erosion or sediment controls, and will be responsible for the reasonable costs of repairing any erosion or sediment controls that Contractor Group may damage.

- (d) Compliance with Immigration Reform and Control Act ("IRCA"). Contractor agrees that it will not assign any of its employees to a Project prior to Contractor completing the employment eligibility verification process as required by IRCA and verifying that the employee is lawfully eligible to work in the United States. Contractor further agrees that it will retain Form I-9 Employment Eligibility Verification relating to any employee currently or previously assigned to a Project for the period mandated by applicable law. To the extent Contractor engages one or more subcontractors to perform any Work, Contractor further agrees to require each such subcontractor to verify that any worker, whether an employee or an independent contractor, assigned to a Project by the subcontractor, including the subcontractor if the subcontractor is an individual, is lawfully eligible to work in the United States.
- (e) Notice and Opportunity to Repair State Statutes. Various states require preliminary steps be taken before a legal action or arbitration may be commenced. Such steps may include a "right to repair" process after receipt by the builder of notice of alleged defects. If the Work is performed in a state that has a "Notice and Opportunity to Repair" statute, Contractor Group will comply with (and will cooperate reasonably in good faith with Developer, so that Developer may comply with and satisfy) any requirements and/or obligations related to these state statutes. Such cooperation will include, without limitation, assisting Developer in complying with deadlines in responding to allegations by home Developers, participating in inspections, participating in mediation, and assisting Developer in preparing offers to repair and performing such repairs.
- (f) Contractor Group. For the purposes of this Section 9, the term "Contractor Group" will be deemed to include Contractor, as well as Contractor's subcontractors, employees or agents, or any of their subcontractors, employees or agents. Contractor will be responsible for all obligations of the Contractor Group set forth in this Section 9.
- **10. REQUIRED INSURANCE**. Contractor will maintain insurance with the minimum coverage, terms and limits provided in <u>Exhibit "I"</u> attached hereto. Developer reserves the right to amend and/or supplement the Required Insurance provided such amendment and/or supplement is agreed to by Contractor.

11. INDEMNITY.

- Duty to Defend Claims Related to Work. Contractor agrees to defend Developer Party (as defined (a) below) against any Claim (as defined below) related to or arising from the Work or Contractor's failure to comply with the terms of this Agreement including, without limitation, all costs and expenses related to such defense (including, without limitation, attorneys' fees, court costs and all other professional, expert or consultants' fees and costs). This duty to defend exists and includes any other claims or demands alleged by the party asserting the Claim, INCLUDING ANY ALLEGATIONS THAT ONE OR MORE DEVELOPER PARTY, Parties or any other party other than Contractor was negligent or otherwise responsible for the claim or demand. The duty to defend arises immediately upon written notice Developer requesting such defense and regardless of whether Contractor is a party to the Claim. Developer will be entitled to select the attorney and experts engaged to defend the Claim and to control and make all decisions, in its sole and absolute discretion, related to the Claim. Contractor shall promptly pay said attorneys and experts during the pendency of the Claim. Developer agrees to reimburse Contractor the reasonable costs actually paid by Contractor in defending the Claim except for the percentage of the costs attributable to Contractor's negligence or fault. Such reimbursement obligation will arise upon (i) the entry of a judgment or award that allocates Developer's and Contractor's percentage of negligence or fault or (ii) Developer and Contractor agreeing in writing on their percentages of negligence or fault. The duty to defend described in this Section 11(a) is separate and independent from the duty to indemnify described in Section 11(b) below.
- (b) INDEMNITY. EXCEPT AS PROVIDED IN SECTION 11(a) OF THIS AGREEMENT, CONTRACTOR AGREES TO INDEMNIFY AND HOLD EACH DEVELOPER PARTY HARMLESS FROM AND AGAINST ANY AND ALL CLAIMS TO THE EXTENT SUCH CLAIMS (i) ARISE FROM OR ARE RELATED TO THE WORK, AND (ii) ARE ATTRIBUTABLE TO CONTRACTOR'S FAILURE TO COMPLY WITH THE TERMS OF THIS AGREEMENT OR CONTRACTOR'S, OR ITS AGENT'S, NEGLIGENCE, FAULT OR MISCONDUCT, OR FOR WHICH CONTRACTOR, OR ITS AGENT, IS STRICTLY LIABLE. THIS INDEMNITY DOES NOT EXTEND TO LIABILITY FOR CLAIMS TO THE EXTENT SUCH CLAIMS ARISE OUT OF THE NEGLIGENCE OF A DEVELOPER PARTY OR OTHER INDEPENDENT CONTRACTORS

WHO ARE CONTRACTUALLY RESPONSIBLE TO DEVELOPER OR TO THE EXTENT SUCH CLAIMS DO NOT ARISE FROM OR RELATE TO THE WORK.

(c) **Definitions**.

- (i) **Developer Party**. As used in this Agreement, "**Developer Party**" or "**Developer Parties**," as the case may be, means HBWB Development Services, LLC as Developer, the Developer of the Project if other than Developer, all subsidiaries, divisions, partners, parent and affiliated companies of Developer including without limitation Homes by West Bay, LLC, and all such parties' representatives, partners, officers, directors, shareholders, employees, agents, successors and assigns, and any lender of Developer with a security or collateral interest in the Project.
- (ii) Claim. As used in this Agreement, a "Claim" or "Claims," as the case may be, means any and all claims (including, without limitation, claims for bodily injury, financial loss, payment, death, or damage to property), attachments, liens, claims of lien, encumbrances, demands, causes of action, lawsuits, liabilities, losses, obligations, damages, actions, fines, penalties (including criminal fines or penalties imposed under any law, statute or provision identified in Section 9 of this Agreement), costs and expenses (including, but not limited to, attorneys' fees, court costs and all other professional, expert or consultants' fees and costs).
- (d) **Independent Obligations**. Contractor's liability for indemnification under this Section 11 is in addition to any liability Contractor may have to HBWB Development Services, LLC, for any breach by Contractor of any of the provisions of this Agreement. Under no circumstances will the required insurance in Section 10 be construed to limit Contractor's defense and/or indemnification obligation or other liability hereunder.
- (e) **Survival**. Contractor's obligation to indemnify and defend under this Section 11 will survive the expiration or earlier termination of this Agreement.
- (f) Savings Provision. If the provisions of this Section 11 violate the statutory or common law of the applicable state or governing authority, this Section 11 will not be stricken or found to be void in its entirety. Rather, Contractor's defense and indemnification obligations will apply to the fullest extent permitted by such applicable law.
- 12. WARRANTY. In addition to any other warranty expressly made by Contractor or implied by law, Contractor unconditionally warrants that the Work: (a) conforms to the specifications contained in the Contract Documents, (b) adheres to Contractor's Standard of Performance, (c) complies with all Governmental Requirements, (d) was performed without defects in workmanship or materials, and (e) consists of new materials, unless otherwise specified. Such warranty is for the benefit Developer and its successors and assigns for a period of one year from the date of full execution of the Certificate of Substantial Completion, unless some other period of time is designated in the Contract Documents. This warranty will specifically extend to the benefit of, and be enforceable by, any purchaser of any dwelling constructed on a Project (in which case, the Contractor's warranty shall continue for a period of one year after the sale of the dwelling to the purchaser), and to the extent applicable, any municipal corporation, jurisdiction, agency or home Developer's association that will ultimately own and/or govern any portion of a Project (each, a "Subsequent Developer"). In addition to all other remedies that Developer has under Section 15(b) herein, if demand is made upon Contractor to perform under this warranty within the applicable warranty period for an item covered by the warranty as provided in this Section 12, Contractor at its sole cost and expense will expeditiously repair or replace any defective Work, whether existing because of faulty workmanship, defective equipment or materials or from any other reason resulting from Contractor's activities, and repair or replace any damage to the work of others caused by such defective Work or repair or replacement of such defective Work. Developer's determination of defective workmanship or materials will be in Developer's sole discretion and will control for the purposes of this Agreement. The warranty in this Section 12 is independent from all other obligations of Contractor under this Agreement including, without limitation, all indemnification provisions, and will apply whether or not required by any other provision of this Agreement. Contractor's obligations under this Section 12 will survive the expiration or earlier termination of this Agreement.
- 13. DISPUTE RESOLUTION AND JURY WAIVER. Contractor and Developer agree that Hillsborough County, Florida, Circuit Court shall be the exclusive venue for all disputes, controversies or claims arising out of or relating to the Work, any payment disputes or obligations, any warranties (express or implied) relating thereto, or any breach of this Agreement (or questions as to its interpretation) and any other dispute arising between Contractor and Developer, (herein referred to collectively as a "Dispute"). Contractor and Developer hereby waive their right to a trial by

jury and agree that all Disputes shall be decided by a judge without a jury. Prior to filing a court action, the parties shall submit the Dispute to mediation.

14. TERMINATION OF WORK OR AGREEMENT BY DEVELOPER.

- (a) **Termination**. Developer may terminate Contractor's right to perform all or any portion of the Work or this entire Agreement (in which case Contractor's right to perform all Work will terminate), upon written notice at any time without cause (each, a "**Termination**"). Upon receipt of notice of Termination from Developer ("**Termination Notice**"), unless directed otherwise, Contractor will immediately cease performance of the terminated portion of the Work, placement of orders for materials, equipment, machinery and supplies in connection therewith and will, if requested, make every reasonable effort to procure cancellation of all existing orders for contracts upon terms satisfactory to Developer. Contractor will do only such Work as directed by Developer in writing or as may be necessary to preserve and protect that portion of the Work which has been incorporated into the Project and to protect materials, supplies and equipment at or about such Project or in transit thereto, unless otherwise instructed by Developer.
- (b) Compensation. Upon Termination, the obligations of the parties to continue performance as to the terminated portion of the Work (if all or any portion of the Work is being terminated), or under this Agreement (if this Agreement is being terminated), will cease and Contractor will be entitled to receive, as its exclusive remedy: (i) compensation for the Work properly performed up to the time of delivery of the Termination Notice (as the percentage of completion is reasonably determined by Developer) with the Contract Price being prorated accordingly, (ii) reimbursement for the actual cost of materials purchased by Contractor for the Work, as evidenced by Contractor's supplier's invoice, provided the materials are delivered to Developer, and (iii) payment for any other bona fide order evidenced in writing of fabricated components or structures ordered pursuant to the Contract Documents prior to Contractor's receipt of the Termination Notice, if the orders cannot with reasonable effort be canceled, so long as any benefits accruing from such items are assigned to Developer. Contractor shall be entitled to deduct from final payment any money required to correct or complete the Work in accordance with the Contract Documents. Payment to Contractor will be made in accordance with the terms and conditions set forth in Section 3 hereof, with final payment being made only after expiration of the period allowed by law for the filing of any claims to enforce mechanics liens arising out of the Work, without any claims having been filed. Notwithstanding any other provision in this Agreement to the contrary, neither Termination of any portion of the Work nor Termination of all or any portion of this Agreement will prejudice any claim of either party arising before such Termination, relieve either party from any liability arising prior to such Termination, affect Contractor's warranty obligations for the portion of the Work performed prior to Termination, relieve Contractor of its duty to correct any defective Work or affect Contractor's obligations to indemnify, defend and hold Developer harmless as required by this Agreement. Contractor hereby waives all claims to consequential damages, and its sole remedy shall be to seek payment of the earned Contract Price.

15. DEFAULT AND REMEDIES.

- (a) **Default**. For purposes of this Agreement, the term "**Default**" will mean any breach or default of the terms of this Agreement by Contractor including, without limitation, if (i) Contractor fails to timely and diligently proceed with the Work; (ii) Contractor fails to acquire and/or maintain the Required Insurance; (iii) Contractor fails to make or ensure payment to subcontractors or suppliers (at all tiers) for labor, materials, services or equipment employed by Contractor in connection with performance of the Work; (iv) Contractor fails to perform the Work in accordance with Contractor's Standard of Performance, the Governmental Requirements, the Contract Documents, or otherwise performs the Work in an unsatisfactory or defective manner; (v) Contractor fails to furnish the necessary skilled labor, materials, equipment or services to meet the construction needs in accordance with the Contract Documents; (vi) Contractor files a petition or a petition is filed against Contractor under any chapter or section of the federal Bankruptcy Code, as amended, or under any similar law, or Contractor is adjudged bankrupt or insolvent; (vii) Contractor makes a general assignment for the benefit of creditors; (viii) a receiver is appointed on account of Contractor's insolvency, or (ix) a breach by Contractor of any of the Other Agreements (as defined herein). Developer may occupy and use any portion of the Work, which has been partially or fully performed by Contractor, or on its behalf, and such occupancy or use shall not constitute an acceptance of the Work or a waiver of any defects in the Work or of any breach or default by Contractor of any of the provisions of this Agreement.
- (b) **Remedies Upon Default**. If Developer determines that a Default has occurred, then, in addition to all remedies available at law or in equity, Developer will be entitled to, immediately, with written notice to Contractor of a Default and Contractor's failure to cure said Default within 72 hours of receipt of such notice,

exercise any or all of the following remedies, which are cumulative and the exercise of any one remedy will not preclude, prevent or waive Developer's right to exercise any or all other remedies:

- (i) Suspend, Terminate or Retain Payments. Developer may suspend, terminate or retain any or all payments to Contractor for any Work until such time as Contractor is not in Default or such Work is fully and finally completed. If Contractor's right to perform all or a part of the Work is terminated, or this entire Agreement is terminated as provided in Section 14(a), then Contractor will be compensated pursuant to the provisions of Section 14(b).
- (ii) Correct Unsatisfactory or Defective Work. With respect to unsatisfactory or defective Work, Developer may take possession of the Project and all materials thereon that were used in connection with the performance of Work, correct such unsatisfactory or defective Work and either offset or back-charge the cost incurred by Developer in performing such Work, together with a supervision and administration fee equal to 15% of such costs, against any sums due Contractor by Developer. However, if such costs and fees exceed the unpaid portion of the Contract Price, then Contractor shall immediately pay such excess amount to Developer.
- (iii) **Perform Unfinished Work**. With respect to Work that has not been performed by Contractor in the timeframe set forth in the Contract Documents, Developer will have the right to take possession of the Project and all materials that were used by Contractor in connection with the performance of such Work on such Project and complete (or cause to be completed) such Work by whatever method Developer may deem expedient. If Developer performs any Work, then the unpaid portion of the Contract Price will be reduced by the amount of all costs incurred by Developer in performing such Work, together with a supervision and administration fee equal to 15% of such costs. However, if such costs and fees exceed the unpaid portion of the Contract Price, then Contractor will immediately pay such excess amount to Developer. Notwithstanding the foregoing, if Contractor's right to perform all or a part of Work is terminated, or this entire Agreement is terminated as provided in Section 14(a), then Contractor will be compensated pursuant to the provisions of Section 14(b).
- (iv) Protect From Liens; Pay Lien Claimants. If a person or entity asserts or claims a right to lien a Project or claims that Contractor did not pay such person or entity for materials and/or labor employed in connection with Contractor's performance and/or provision of Work, Developer will, to the extent permitted by law, have a right to pay such claim, including attorneys' fees and other costs and expenses incurred, as necessary to obtain a release and discharge. However, Developer may not make such payment if Contractor has first delivered written notice to Developer of a dispute with any such person or entity, and has furnished security satisfactory to Developer insuring against claims therefrom. If Contractor fails to immediately pay to Developer the sum paid by Developer to such person or entity asserting the payment claim, Developer may, in addition to any other rights Developer may have, at law or in equity, withhold such sum from the unpaid Contract Price. If any such lien or claim remains unsatisfied after Developer has paid the full Contract Price to Contractor, Contractor will refund to Developer all monies that Developer may be compelled to pay in discharging such lien or claim, including all costs, expenses and attorneys' fees which may be incurred.
- (v) Terminate Work or Agreement. Developer may terminate all or any portion of the Work or any portion of this Agreement as provided in Section 14.
- OTHER AGREEMENTS. If there are one or more other agreements Developer and Contractor, or any affiliate of Contractor, concerning this or any other construction project ("Other Agreements"), any breach by Contractor or its affiliate under the terms of any of the Other Agreements, will be considered, at the option of Developer, Default under this Agreement and all Other Agreements. Default under this Agreement will be considered, at the option of Developer, a breach of all Other Agreements. If Developer declares a Default under this Agreement because of a breach of an Other Agreement as provided above, then Developer will be entitled to the remedies provided in this Agreement and Developer may withhold money due or to become due to Contractor under such Other Agreements and apply the same toward payment of any damages suffered or amounts otherwise due from Contractor pursuant to this Agreement. Likewise, in the event Developer declares a breach of any Other Agreement due to a breach of this Agreement, Developer will be entitled to withhold monies due under this Agreement and apply the same toward payment of any damages suffered or amounts otherwise due from Contractor pursuant to such Other Agreement.

17. OWNER OF PROJECT AS INTENDED THIRD PARTY BENEFICIARY AND ASSIGNEE OF CERTAIN RIGHTS. Contractor and Developer stipulate and agree that the record title holder of the Project (the "Owner") is an intended third party beneficiary of this Agreement. Moreover, Contractor does hereby assign to Owner, to the extent assignable, all of Contractor's rights (with Contractor retaining a non-exclusive right with respect thereto) in all guarantees and warranties relating to the improvements, and all governmental agreements, permits and service contracts relating to the Project. Contractor hereby covenants and agrees that, upon Owner's request, it shall use commercially reasonable effort to, at its sole cost and expense, obtain and deliver to Owner any third party consents required in connection with the foregoing assignments.

18. GENERAL PROVISIONS.

- (a) **Authorized Persons**. The only persons with authority to sign and/or amend this Agreement or any Change Order on behalf Developer are Willy Nunn and/or Beth Bradburn, or any party designated by either of them in writing. Contractor represents and warrants that any person who executes this Agreement or any Change Order on behalf of Contractor has the authority to bind Contractor.
- (b) Independent Contractor Status. Contractor will be an independent contractor with respect to the Work, and neither Contractor, nor anyone employed by, or working for, Contractor, will be deemed for any purpose to be the agent, employee, servant or representative Developer in the performance of the Work. Contractor acknowledges and agrees that Developer will have no direction or control over the means, methods, procedures, details or manner of the Work performed by Contractor or any of its subcontractors, employees, or agents, or any of their employees, agents, vendors or suppliers. Notwithstanding anything contained herein to the contrary, any provisions in this Agreement which may appear to give Developer the right to direct Contractor as to details of doing the Work or to exercise a measure of control over the Work will be deemed to mean that Contractor will follow the desires of Developer in the results of the Work only. Contractor acknowledges that Homes by West Bay, LLC shall have no obligation, responsibility or liability, directly or indirectly, to Contractor under this Agreement or the transactions or actions contemplated hereby.
- (c) Costs. Unless otherwise provided in the Contract Documents, Contractor will bear sole and exclusive responsibility for the payment of all costs, including without limitations, all taxes imposed by local, state or federal law applicable to: the Work, materials supplied by Contractor, payments received by Contractor and payments made by Contractor. Contractor will be solely responsible for the payment of all local, state and federal income taxes, withholding requirements, self-employment taxes, social security taxes and other taxes on the payments made to Contractor and payments made by Contractor to its employees and suppliers.
- (d) **Entire Agreement**. This Agreement, together with any and all Exhibits hereto, the Contractor's Standard of Performance, the Contract Documents, Schedule of Values the Project Schedule and approved Change Orders, constitutes the entire agreement between the parties and may only be amended or supplemented by written instrument duly executed by both parties hereto and supersede any prior oral discussions or oral agreements among the parties hereto.
- (e) Waiver. No consent or waiver, express or implied, by either party to this Agreement relating to any breach or default by the other in the performance of any obligation hereunder will be deemed or construed to be a consent to, or waiver of, any other breach or default by such party. Failure on the part of either party to complain of any act or failure to act of the other party or to declare the other party in default irrespective of how long such failure continues will not constitute a waiver of the rights of such party.
- (f) **Notice**. Unless otherwise provided herein, any notice provided for in this Agreement will be in writing and delivered to the parties (i) in person, (ii) by facsimile transmission (with the original and a copy of the facsimile confirmation following in the United States mail), (iii) by overnight delivery service, or (iv) by certified mail, return receipt requested. If such notice is given in person or by facsimile transmission, notice will be deemed to have been received when delivered or transmitted. If such notice is given by overnight delivery service, notice will be deemed received the day after delivery to the overnight delivery service. If such notice is given by certified mail, notice will be deemed received 3 days after a certified letter containing such notice, properly addressed with postage prepaid, is deposited in the United States mail. Notice will go to the address given at the beginning of this Agreement for the respective party to whom notice is given or to such other address as may be designated by either party by written notice given pursuant hereto.
- (g) Time. Time is of the essence of this Agreement and each provision herein contained. Contractor will proceed with the Work in a prompt and diligent manner, in accordance with the Project Schedule, as amended by Change Orders from time to time. Contractor will coordinate the Work with the work of

Developer and Developer's other contractors, if any, so no delays or interference will occur in any part of the Project.

- (h) Assignment. Contractor will not assign or subcontract this Agreement, or any portion thereof, or any money due or which may become due hereunder, without the prior written consent Developer. In addition to constituting a default under this Agreement, any assignment or attempted assignment made in violation of this Section 18(h) will be null and void and the assignee will acquire no rights hereunder. If Developer consents to an assignment of, or subcontract under, this Agreement, Contractor will continue to be (unless Developer issues Contractor a written release to the contrary) and the assignee or subcontractor will be, bound by the terms of this Agreement including, without limitation, the insurance provisions contained herein. If an assignment or subcontract is made in breach of this Agreement, Contractor is liable to Developer for all damages resulting therefrom. Notwithstanding anything to the contrary contained herein, Developer may assign this Agreement without the consent of Contractor.
- (i) Acknowledgment. Contractor recognized and acknowledges that Developer is not the fee owner of the Property. Contractor is required to conduct the development of the property pursuant to a separate agreement with the owner of the property and other parties.
- (j) Successors and Assigns. Subject to the provisions of Section 17(h) relating to assignment, this Agreement will be binding upon and extend to the benefit of the parties and their heirs, successors and assigns.
- (k) **Words and Meanings**. Words used herein will include the plural as well as the singular. Words used in the masculine gender include the feminine and neuter. The section headings used herein are for convenience only and will have no effect upon the construction or interpretation of any part of this document.
- (1) **Survival**. All sections of this Agreement, which, from their sense and context are intended to survive the termination or expiration of this Agreement in order for them to have the meaning intended by the parties, will survive the termination or expiration of this Agreement.
- (m) **Right to Audit.** Contractor will permit Developer to inspect, during normal business hours upon 24 hours notice, those files and records that specifically relate to information pertinent to Contractor's compliance with the requirements of this Agreement including, without limitation, Contractor's compliance with the Governmental Requirements and Contractor's Standard of Performance as such relate to the Work as well as Contractor's payment of costs pursuant to Section 17(c) herein. Developer agrees that any such audit will be conducted in a manner that does not unnecessarily disrupt Contractor's normal business operations or violate any confidentiality obligations that Contractor may have to other customers.
- (n) Severability. If any provision of this Agreement is held to violate any applicable law, the invalidity of such specific provision herein will not be held to invalidate any other provision of this Agreement and the same will remain in full force and effect.
- (o) **Exhibits**. The following Exhibits are attached hereto and incorporated herein by reference:

Exhibit "A" Project Description

Exhibit "B" Contract Documents

Exhibit "C" Schedule of Values

Exhibit "D" Payment Schedule

Exhibit "E" Application for Payment Form

Exhibit "F" Certificate of Substantial Completion Form

Exhibit "G" Change Order Form

Exhibit "H" Project Schedule

Exhibit "I" Required Insurance

In the event of a conflict between the terms and conditions set forth in this Agreement with the terms and conditions in any of the foregoing Exhibits, the terms and conditions of this Agreement will govern and the conflicting terms contained in the Exhibit will be disregarded.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement to be effective as of the later of the two dates set forth below.

DEVELOPER:

HBWB Development Services, LLC 4065 Crescent Park Drive, Riverview, Fl. 33578

Signed by:
Parker Hirons
VP of Land

CONTRACTOR:

Wilson Site & Utilities 30518 Saddlebag Trail, Myakka City, Florida 34251

By: Docusigned by:	Signed by:	By David Wilson
Mark Metheny Name:	Parker Hirons	David Wilson Name:
Vice President Title:	VP of Land	Title: MGR
8/14/2024 12:58 PM Date:	P877/2024 4:26	PM_EDT8/7/2024 1:33 PM EDT Date:

EXHIBIT A

Project Description

1.	Subdivision: Crosswind Ranch - Cone
2.	Phase: Phase 5
3.	Address:
4.	Legal Description:
5.	Folio numbers:

EXHIBIT B

Contract Documents

1. SCOPE OF WORK

The attached proposal by the Contractor will serve as the scope of work for the project.

- 2. PLANS
- 3. GENERAL CONDITIONS
- 4. SPECIAL PROVISIONS
- 5. SPECIFICATIONS
- 6. GEOTECHNICAL INVESTIGATIONS & REPORTS

EXHIBIT C

Schedule of Values

The attached proposal by the Contractor will serve as the schedule of values for the project.



PH.5A (EAST) - GENERAL CONDITIONS						
Line #	Item Description	Estimated Quantity Unit	Unit Price	Total Price	_	
•					_	
Project Location: Parrish, FL	Bid Date: 7/8/2024					
Project Name: Cone Ranch Ph.5 Eas	Bid Number: 002			Т		
Address:		Phone:				
To: HBWB		Contact: Matt Suggs				

	PH.5A (EAST) - GENERAL CONDITIONS					
1	Compliance with NPDES Permit & SWPPP	1	LS	\$ 10,850.00	\$	10,850.00
2	Construction Stakeout (All CAD)	1	LS	\$ -	\$	-
3	Miscellaneous	1	LS	\$ 17,500.00	\$	17,500.00
4	Silt Fence	1	LS	\$ 8,750.00	\$	8,750.00
5	Turbidity Barrier	1	LS	\$ 2,520.00	\$	2,520.00
	Total Price for PH.5A (EA	ST) GENERAL CON	DITIONS :		\$	39,620.00
	Total Price for PH.5A (EA PH.5A (EAST) - STORMWATER SYSTEM EXCAVATION	ST) GENERAL CONI	DITIONS :		\$	39,620.00
6		ST) GENERAL CONI		\$ 581,745.59	Ť	39,620.00 581,745.59
6	PH.5A (EAST) - STORMWATER SYSTEM EXCAVATION	1	LS	581,745.59	Ť	

621,365.59

CDD	\$ 621,365.59

Contra	ctor's Name: (Typed or Printed)		Address:		
	Wilson Site and Utilitie	rs	_		
By:	David Wilson				
	(Signature)		_		
Title:	PM/EST.		Telephone No	941-302-1892	

CDD Project Total:

- PERMIT FEES BY OTHERS.
- GEOTECHNICAL BY OTHERS.
- ASSUMES PADS ARE AN 8" HOLD DOWN +/- 0.10' TOLERANCE
- $\bullet \, {\tt POWER}, \, {\tt COMMUNICATION}, \, {\tt GAS}, \, {\tt IRRIGATION} \, \, {\tt CROSSINGS} \, \, {\tt BY} \, \, {\tt OTHERS}.$
- FPL/COMMUNICATION RELOCATION BY OTHERS
- $\bullet \text{ THIS PROPOSAL DOES NOT INCLUDE ANY MATERIAL INCREASES. THE ABOVE PRICING IS BASED ON TODAY'S MARKET. \\$

\$ 621,365.59

- OUR SOD NUMBER INCLUDES ALL 4:1 SLOPES (INLCUDING REAR LOT SLOPES)
- $\bullet\, \text{THIS PROPOSAL IS BASED ON MASS FILLING PH.5A (EAST) AND CUTTING SWLES FOR ALL DRAINAGE AREAS.}$
- ALL LOTS WILL HAVE ESTABLISHED GROWTH FROM THE SEEDING AND MULCHING. THE SWALES WILL BE SODDED AND LEFT WITH RIP-RAP AT THE ENDS FOR EROSION CONTROL.



MS Matt Suggs

EXHIBIT D

Payment Schedule

- 1. Retainage Developer will deduct funds from all payments due Contractor as retainage until all of the Work is substantially. Retainage of 10% from all payments due Contractor until all of the Work is substantially complete. Under this option only, Developer may, at its sole option, elect to cease withholding additional amounts as retainage once at least 50% of the Work is substantially complete, provided there have been no disputes or problems relating to Contractor's general performance of the Work, adherence to the Project Schedule, Change Orders or lien releases.
- 2. Contract Price. The Contract Price will be determined pursuant to the Schedule of Values set forth on Exhibit "C".
- 3. <u>Additional Payment Terms.</u> Contractor to submit bills the 20th of each month to be paid on or before the last day of the following month via ACH payment. All bills must be approved by Developer and the Engineer of Record prior to payment.
- 4. Bonus and/or Penalty Provisions.

LIQUIDATED DAMAGES. Contractor and Developer each specifically acknowledge and a	agree that the completion of the
Work by the Contractor on or prior to: Substantial Completion –	or calendar days from
Notice to Proceed (whichever is later) / Final Completion	_ or days from Notice to
Proceed (whichever is later), is a material part of this Agreement, and a material inducem	nent for Developer to enter into
this Agreement. Contractor and Developer each furthermore agree that Developer with	ill be substantially damaged if
Contractor fails to complete the Work by the Date of Substantial and/or Final Completic	on, and that such damages of
Developer would be difficult or impossible to ascertain. Therefore, Contractor and Develop	per agree that, in the event that
Contractor shall fail to complete the Work by the Date of Substantial and/or Final Comp	pletion, Contractor shall pay to
Developer, as liquidated damages, and not as a penalty, the amount of \$ 00.00 per day	, for each day after the Date of
Substantial and/or Final Completion, that the Work is not completed. Contractor and Devel	loper agree that such liquidated
damages are fair and reasonable, and are not in the nature of a penalty or forfeiture. Any	liquidated damages payable by
Contractor to Developer shall be deducted from the final payment due under this Agreen	nent, but if the amount of such
liquidated damages shall exceed the amount of final payment due under this Agreement,	Contractor will pay the amount
of liquidated damages in excess of the final payment amount to Developer, upon demand.	, •

EXHIBIT E Contractor's Application for Payment

				Contractor's Application for Payment I	No
		Application Period:		Application Date:	
To (Developer):		From (Contractor):			
Project:		Contract:			
Developer's Contract/Job N	No.:	Contractor's Project	t No.:		
APPLICATION FOR PAYME	NT Change Order Summar	y			
Approved Change Orders		-	1. ORIGINAL CONTRACT PRICE	\$ <u></u>	
Number	Additions	Deductions		\$	
				± 2) \$	
			4. TOTAL COMPLETED AND STORED TO	O DATE	
			(Column F on Application)	\$ <u></u>	
			5. RETAINAGE:		
			a % x \$ Wo	ork Completed\$	
			b % x \$ Sto	ored Material \$	
			c. Total Retainage (Line 5a + Line 5b))	
			6. AMOUNT ELIGIBLE TO DATE (Line 4 -	- Line 5c) \$	
TOTALS			7. LESS PREVIOUS PAYMENTS (Line 6 f	from prior Application) \$	
			8. AMOUNT DUE THIS APPLICATION	\$	
NET CHANGE BY			9. BALANCE TO FINISH, PLUS RETAINA	IGE	
CHANGE ORDERS			(Column G on Application + Line 5 about	ove) \$	
CONTRACTOR'S CERTIFICATION The undersigned Contractor certifies that: (1) all previous progress payments received from Developer on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with Work covered by prior Applications for Payment; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Developer at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to Developer indemnifying Developer against any such Liens, security interest or encumbrances); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.			Payment of: \$(Line 8 or other is approved by:	r - attach explanation of other amount)	
By:		Date:		(Developer)	(Date)
Dy.		Date.			
		1	J		

Contractor's Application for Payment

For (contract):				Application Number:						
Application Period	Application Period:				Application Date:					
	А	В	Work Com	pleted	E	F	G			
	Item		С	D		Total Completed	%	Balance to		
Specification Section No.	Description	Scheduled Value	From Previous Application (C + D)	This Period	Materials Presently Stored (not in C or D)	and Stored to Date (C + D + E)	(<u>F</u>) B	Finish (B - F)		
Section No.		Value	Application (C + D)		Stored (not in C or D)	(C+D+E)	Ь	(B - F)		
	Totals									
		1	1	I	I	1		ı		

Contractor's Application for Payment

For (contract):					Applica	Application Number:						
Application Perio	d:				Applica	tion Date:						
	A			В	С	D	E	F		G		
Bid Item No.	Item Description	Bid Quantity	Unit Price	Bid Value	Estimated Quantity Installed	Value	Materials Presently Stored (not in C)	Total Completed and Stored to Date (D + E)	% (<u>F</u>) B	Balance to Finish (B - F)		
							,,	,				
	Totals											

Contractor's Application for Payment

For (contract)	:				Application N	lumber:			
Application P	eriod:				Application D	Date:			
Α	В	С	D			=	F		G
	Shop Drawing Transmittal No.		Stored Prev	iously		nis Month	Incorporated	in Work	
Invoice No.	Transmittal No.	Materials Description	Date (Month/Year)	Amount (\$)	Amount (\$)	Subtotal	Date (Month/Year)	Amount (\$)	Materials Remaining in Storage (\$) (D + E - F)
		Totals							

EXHIBIT F

	Certificate of Substantial Completion						
PROJECT:		DEVELOPER'S CON	TRACT/JOB NO.:				
		CONTRACT FOR: (Se	cope of work)				
		CONTRACT DATE:	CONTRACT DATE:				
DEVELOPER:		CONTRACTOR: (Na	me of contractor)				
PROJECT DESIGNATED FOR SUI which is accepted as substantially co is under contract and subject to retai	omplete. The name and/o						
PROJECT NAME:							
Developer and Contractor hereby and Agreement. A list of items to be condoes not alter the responsibility of the	empleted or corrected is a	ttached hereto. The failure to	include any items on such list				
Cost estimate of Work that is incomp	olete or defective: \$ (estim	nated cost should not exceed 1%	6 of the contract value)				
The Contractor agrees to complete of above date of issuance of this Certifi		list of items attached hereto with	in thirty (30) days from the				
CONTRACTOR	BY		 DATE				
DEVELOPER	BY		DATE				

EXHIBIT G

Change Order

							С	hange C	Order #:	<u>01</u>	
							D	ate: _			
Project N	Name: _		_								
Contract	or:										
Address	:										
Phone:											
Cost Cod	<u>de</u> <u>It</u>	em Item De	escription	<u>Unit</u>	Unit Cost	:	Quantity	<u>!</u>	Amount		
	Net Chang	ge: \$ <u> </u>		-		Change Original	This Chang Orders to D Contract Ar Contract	Date: mount:		\$ 01 \$ \$	
Reason Explanat		: (Please attac	ch estimate	e of cost	or scope o	f work if	applicable)				
By signir	ng below I a	agree to the ter	ms and co	nditions	of this cha	nge orde	er and those	e stated	by the o	riginal con	tract.
	Requeste	d By:					D	ate:			
	Print:										
	Title:										
	Approved	Ву:					D	ate:			
	Print:										
	Title:										

Exhibit H

Project Schedule

Exhibit I

Required Insurance

Contractor shall maintain insurance with the minimum coverage, terms and limits provided below and shall deliver current certificates of insurance, and renewals thereof, which evidence that Contractor is carrying:

- a. Workers' compensation insurance in statutory amounts.
- b. A commercial general liability insurance policy covering losses, damages and claims arising out of Contractor's activities, including property damage and death, and including coverage for contractual liability, products/completed operations liability, and explosion, collapse and underground damage liability, which policy shall be written by a financially responsible insurance company, and shall have a combined single limit of a least Two Million Dollars (\$2,000,000.00).
- Automobile liability insurance covering all vehicles owned, hired or used in connection with Contractor's construction activities on the Site, in an amount of at least One Million Dollars (\$1,000,000.00); and
- d. Employer's liability insurance in the amount of One Hundred Thousand Dollars (\$100,000.00) and builder's risk insurance with coverage in an amount equal to one hundred percent (100%) of the completed value of the improvements to be constructed on the Developer's property.

Contractor shall endorse its Workers' Compensation insurance and Commercial General Liability to provide that the underwriter waives its right of subrogation against Developer and its investors, officers, directors, partners, and principals (collectively, "Additional Insureds"). In addition, Commercial General Liability and Automobile Liability policies shall be endorsed specifically to name the Additional Insureds, and if requested by Developer, the seller/developer of the community where the Site is located and coverage will be endorsed to provide that they are primary and non-contributory coverages, not in excess of any other insurance available to the Additional Insureds and the seller/developer to insure seller/developer and the Additional Insureds against claims arising from Contractor's occupation, use or activities within the community, including property damage and death. Evidence of such specific endorsements shall be furnished to Developer. IN THE EVENT CONTRACTOR FAILS TO OBTAIN SUCH SPECIFIC ENDORSEMENTS, CONTRACTOR HEREBY AGREES TO DEFEND, INDEMNIFY AND HOLD THE ADDITIONAL INSUREDS AND SELLER/DEVELOPER OF THE COMMUNITY HARMLESS FROM ANY AND ALL LOSSES, CLAIMS, DAMAGES, AND EXPENSES WHICH WOULD BE COVERED BY SUCH SPECIFIC ENDORSEMENTS THAT SELLER/DEVELOPER OR THE ADDITIONAL INSUREDS MAY INCUR, INCLUDING THOSE BASED IN WHOLE OR IN PART ON THE IMPUTED, JOINT OR CONCURRENT NEGLIGENCE OF ONE OR MORE OF THEM, INCLUDING (WITHOUT LIMITATION) COSTS OF DEFENSE AND ATTORNEYS' AND LEGAL ASSISTANTS' FEES AND COSTS.

The certificates shall provide that in the event of cancellation or material change, thirty (30) days' prior written notice shall be given to Developer. If requested to do so by Developer, Contractor shall also furnish the originals or certified copies of the insurance policies for inspection. Such policies shall be subject to the approval of Developer as to adequacy. Should Contractor fail to procure or to maintain in force the insurance specified herein, Developer may secure such insurance and the cost thereof shall be borne by Contractor. Contractor agrees to reimburse Developer the cost of any such insurance plus a five percent (5%) administrative charge within ten (10) days after billing by Developer. Any sum remaining unpaid fifteen (15) days after billing by Developer shall bear interest at the rate of twelve percent (12%) per annum until paid to Developer.

Contractor's compliance with the provisions above and the limits of liability shown for each of the insurance coverages to be provided by Contractor shall not be deemed to constitute a limitation of Contractor's liability for the claims or in any way limit, modify or otherwise affect the Contractor's contractual indemnification obligations. The insolvency, bankruptcy, or failure of any insurance company carrying insurance for Contractor or any subcontractor, or the failure of any insurance company to pay claims accruing shall not be held to waive any of the provisions of this Agreement.

All insurance documentation evidencing the Required Insurance will be sent to:

HBWB Development Services, LLC 4065 Crescent Park Drive Riverview, FL 33578 Attn: Land Department

E-mail: land@westbaytampa.com

4E.



FPL Account Number: 4933753008

FPL Work Request Number: 11072151

LED LIGHTING AGREEMENT

In accordance with the following terms and conditions, <u>PARRISH PLANTATION CDD</u> (hereinafter called the Customer), requests on this <u>1st</u> day of <u>August</u>, <u>2024</u>, from FLORIDA POWER & LIGHT COMPANY (hereinafter called FPL), a corporation organized and existing under the laws of the State of Florida, the following installation or modification of lighting facilities at (general boundaries) <u>Carrhill Pl</u> located in <u>Parrish</u>, Florida.

(a) Installation and/or removal of FPL-owned facilities described as follows:

Fixture Description (1)	Watts	Lumens	Color Temperature	# Installed	# Removed
Blk on blk Granville	39	5190	3000k	22	
-					

⁽¹⁾ Catalog of available fixtures and the assigned billing tier for each can be viewed at www.fpl.com/led

Agenda Page 107

Pole Description	# Installed	# Removed	
Black washington 18.5'	22		

- (b) Installation and/or removal of FPL-owned additional lighting facilities where a cost estimate for these facilities will be determined based on the job scope, and the Additional Lighting Charges factor applied to determine the monthly rate.
- (c) Modification to existing facilities other than described above or additional notes (explain fully): _____

That, for and in consideration of the covenants set forth herein, the parties hereto covenant and agree as follows:

FPL AGREES:

1. To install or modify the lighting facilities described and identified above (hereinafter called the Lighting System), furnish to the Customer theelectric energy necessary for the operation of the Lighting System, and furnish such other services as are specified in this Agreement, all in accordance with the terms of FPL's currently effective lighting rate schedule on file at the Florida Public Service Commission (FPSC) or any successive lighting rate schedule approved by the FPSC.

THE CUSTOMER AGREES:

- To pay a monthly fee for fixtures and poles in accordance to the Lighting tariff, and additional lighting charge in the amount of \$0 These charges may be adjusted subject to review and approval by the FPSC.
- 3. To pay Contribution in Aid of Construction (CIAC) in the amount of \$0 prior to FPL's initiating the requested installation ormodification.
- 4. To pay the monthly maintenance and energy charges in accordance to the Lighting tariff. These charges may be adjusted subject to reviewand approval by the FPSC.
- 5. To purchase from FPL all the electric energy used for the operation of the Lighting System.
- 6. To be responsible for paying, when due, all bills rendered by FPL pursuant to FPL's currently effective lighting rate schedule on file at the FPSC or any successive lighting rate schedule approved by the FPSC, for facilities and service provided in accordance with this agreement.
- 7. To provide access, suitable construction drawings showing the location of existing and proposed structures, and appropriate plats necessaryfor planning the design and completing the construction of FPL facilities associated with the Lighting System.
- 8. To have sole responsibility to ensure lighting, poles, luminaires and fixtures are in compliance with any applicable municipal or county ordinances governing the size, wattage, lumens or general aesthetics.
- 9. For new FPL-owned lighting systems, to provide final grading to specifications, perform any clearing if needed, compacting, removal ofstumps or other obstructions that conflict with construction, identification of all non-FPL underground facilities within or near pole or trenchlocations, drainage of rights-of-way or good and sufficient easements required by FPL to accommodate the lighting facilities.
- 10. For FPL-owned fixtures on customer-owned systems:
 - a. To perform repairs or correct code violations on their existing lighting infrastructure. Notification to FPL is required once site is ready.
 - b. To repair or replace their electrical infrastructure in order to provide service to the Lighting System for daily operations or in a catastrophic event.
 - c. In the event the light is not operating correctly, Customer agrees to check voltage at the service point feeding the lighting circuit prior to submitting the request for FPL to repair the fixture.

IT IS MUTUALLY AGREED THAT:

- Modifications to the facilities provided by FPL under this agreement, other than for maintenance, may only be made through the execution of an additional lighting agreement delineating the modifications to be accomplished. Modification of FPL lighting facilities is defined as the following:
 - a. the addition of lighting facilities:
 - b. the removal of lighting facilities; and
 - c. the removal of lighting facilities and the replacement of such facilities with new facilities and/or additional facilities.

Modifications will be subject to the costs identified in FPL's currently effective lighting rate schedule on file at the FPSC, or any successive schedule approved by the FPSC.

- 12. FPL will, at the request of the Customer, relocate the lighting facilities covered by this agreement, if provided sufficient rights-of-way or easements to do so and locations requested are consistent with clear zone right-of-way setback requirements. The Customer shall be responsible for the payment of all costs associated with any such Customer- requested relocation of FPL lighting facilities. Paymentshall be made by the Customer in advance of any relocation.
 - Lighting facilities will only be installed in locations that meet all applicable clear zone right-of-way setback requirements.
- 13. FPL may, at any time, substitute for any fixture installed hereunder another equivalent fixture which shall be of similar illuminating capacity and efficiency.

- This Agreement shall be for a term of ten (10) years from the date of initiation of service, and, except as provided below, shall extend thereafter for further successive periods of five (5) years from the expiration of the initial ten (10) year term or from the expiration of any extension thereof. The date of initiation of service shall be defined as the date the first lights are energized and billing begins, not the date of this Agreement. This Agreement shall be extended automatically beyond the initial ten (10) year term or any extension thereof, unless either party shall have given written notice to the other of its desire to terminate this Agreement. The written notice shall be by certified mail and shall be given not less than ninety (90) days before the expiration of the initial ten (10) year term, or any extension thereof.
- 15. In the event lighting facilities covered by this agreement are removed, either at the request of the Customer or through termination orbreach of this Agreement, the Customer shall be responsible for paying to FPL an amount equal to the original installed cost of thefacilities provided by FPL under this agreement less any salvage value and any depreciation (based on current depreciation ratesapproved by the FPSC) plus removal cost.
- 16. Should the Customer fail to pay any bills due and rendered pursuant to this agreement or otherwise fail to perform the obligations contained in this Agreement, said obligations being material and going to the essence of this Agreement, FPL may cease to supplyelectric energy or service until the Customer has paid the bills due and rendered or has fully cured such other breach of this Agreement. Any failure of FPL to exercise its rights hereunder shall not be a waiver of its rights. It is understood, however, that such discontinuance of the supplying of electric energy or service shall not constitute a breach of this Agreement by FPL, nor shall it relieve the Customer of the obligation to perform any of the terms and conditions of this Agreement.
- 17. The obligation to furnish or purchase service shall be excused at any time that either party is prevented from complying with this Agreement by strikes, lockouts, fires, riots, acts of God, the public enemy, or by cause or causes not under the control of the party thus prevented from compliance, and FPL shall not have the obligation to furnish service if it is prevented from complying with this Agreementby reason of any partial, temporary or entire shut-down of service which, in the sole opinion of FPL, is reasonably necessary for the purpose of repairing or making more efficient all or any part of its generating or other electrical equipment.
- 18. This **Agreement supersedes all previous Agreements** or representations, either written, oral, or otherwise between the Customer and FPL, with respect to the facilities referenced herein and constitutes the entire Agreement between the parties. This Agreement does not create any rights or provide any remedies to third parties or create any additional duty, obligation or undertakings by FPL to third parties.
- 19. In the event of the sale of the real property upon which the facilities are installed, upon the written consent of FPL, this Agreement may be assigned by the Customer to the Purchaser. No assignment shall relieve the Customer from its obligations hereunder until such obligations have been assumed by the assignee and agreed to by FPL.
- 20. This Agreement shall inure to the benefit of and be binding upon the successors and assigns of the Customer and FPL.
- 21. The lighting facilities shall remain the property of FPL in perpetuity.
- 22. This Agreement is subject to FPL's Electric Tariff, including, but not limited to, the General Rules and Regulations for Electric Service and the Rules of the FPSC, as they are now written, or as they may be hereafter revised, amended or supplemented. In the event of any conflict between the terms of this Agreement and the provisions of the FPL Electric Tariff or the FPSC Rules, the provisions of the Electric Tariff and FPSC Rules shall control, as they are now written, or as they may be hereafter revised, amended or supplemented.

IN WITNESS WHEREOF, the parties hereby caused this Agreement to be executed in triplicate by their duly authorized representatives to be effective as of the day and year first written above.

Charges and Terms Accepted:

PARRISH PLANTATION CDD	FLORIDA POWER & LIGHT COMPANY
Customer (Print or type name of Organization)	Δ 4//
Ву:	By: Atuation of his is
Signature (Authorized Representative)	(Signature)
Allison Martin	Anthony Brito
(Print or type name)	(Print or type name)
Title: Vice Chairman	Title: FPL LT-1 Representative

4F.

August 27, 2024

RE: Crosswind Ranch Phase V Operation and Maintenance Instructions

The following instructions are being furnished to the permittee, for the operation and maintenance of the Storm Water Management Facilities proposed for the referenced project. The instructions that follow are part of the requirements for approval of the Surface Water Management-Construction Permit Application under Chapter 40D-4 of the Florida Administrative Code for Regulation of Storm Water Management Facilities.

The Storm Water Management Facilities, including the surface water conveyance systems and attenuation and water quality treatment systems, have been designed to provide treatment of the first flush of rainfall runoff from the contributing drainage area. Periodic maintenance, including cleaning or replacement of the various elements of the system, will be required for the facilities to continue to operate as designed.

Normal maintenance requirements are as follows:

- 1. Sodded areas should be routinely mowed. Clippings, debris, and excessive vegetative growth are to be removed.
- 2. All storm sewers, outfall pipes, and inlets must be periodically inspected and cleared of any debris or silt that has collected. The minimum inspection schedule should include biannual inspections.
- 3. Following storm events and during all other routine inspections, the surface water management system must be observed for erosion of the side slopes in the ponds and conveyance ditches, inlets, the areas surrounding the drainage structures, and at the inflow or outfall swales or ditches. The disturbed areas must be repaired as quickly as possible.
- 4. Following storm events and during all other routine inspections, the surface water management system must be observed for areas denuded of vegetative cover. These areas must be replanted or resodded as quickly as possible.

The owner of the permitted system may enter into an agreement to assign the operation and maintenance responsibilities to another entity. Responsibility for maintenance and operation may be

transferred to another entity upon written notice to the Southwest Florida Water Management District from the permittee and from the entity assuming responsibility certifying that the transfer responsibility for operation and maintenance is in compliance with Chapter 40D-4.352 F.A.C. has been accepted. The operation and maintenance instructions stated above shall be given to the new entity responsible for maintenance and shall be included in any agreement between the permittee and the new maintenance entity.

All final conditions of the permit, limiting, general or specific shall be made a part of these operating and maintenance instructions and shall be kept at a location easily accessible to the operating authority.

Parrish Plantation Community Development District

DocuSigned by:

Brent Dunliam

Brent Dunham, Chairman C/O Inframark 2005 Pan Am Circle, Suite 300 Tampa, FL 33607

Fifth Order of Business

5Ci.

9/12/24, 1:44 PM Daily Log Print Agenda Page 115



Printed: Sep 12, 2024

30435 Commerce Drive Unit 102, San Antonio, FL 33576

Phone: 844-347-0702 Fax: 813-501-1432

Daily Logs List

Sep 12, 2024

Job: Crosswind Point and Ranch

Title:

Added By: TS

Log Notes:

Treated ponds 1,2,10,11,12,13,14,16,17 for algae.

Treated ponds 1,2,3,8,10,11,12,13,14,16,17 for grasses.

Weather Conditions:

Partly Cloudy with Isolated Storms

Thu, Sep 12, 2024, 1:44 PM



89° F

76° F

Wind: 5 mph Humidity: 95% Total Precip: 0.26"

Attachments: 13



























PARRISH PLANTATION INSPECTION REPORT. 9/6/24, 1:28 PM

Crosswind Ranch.

Friday, September 6, 2024

Prepared For Board of supervisors.

20 Issue Identified







Assigned To Sunrise.

The community entrance is clean and looks good. New annuals were recently installed.



Spencer Parrish.

Assigned To Sunrise.

The community entrance facade is clean and looks good.



Assigned To Sunrise.

Trim the dead Palm fronds.



CR Hwy 62.

Assigned To Sunrise.

Heading East on the sidewalk looks good.



Assigned To Sunrise.

Remove the hanging boot.



Spencer Parrish pond.

Assigned To Cypress Creek Aquatics.

The pond looks good.



Heartwood.

Assigned To Sunrise.

The community entrance façade is clean and looks good.



Heartwood.

Assigned To Sunrise.

The community entrance is clean and looks good.



Heartwood.

Assigned To Sunrise.

Remove the dead Crape Myrtle tree. Submit an estimate to replace the tree.



Dove Bug.

Assigned To Sunrise.

The recent rain events have caused the turf to be saturated.



Dove Bug pond.

Assigned To Cypress Creek Aquatics.

The filamentous algae in the pond is dead. The pond condition should improve within 14 days.



Carrhill.

Assigned To Sunrise.

The recent rain event has caused the turf to be saturated. There are tire ruts in the turf.



Carrhill pond.

Assigned To Cypress Creek Aquatics.

There is floating Willow & torpedo grass in the pond that needs to be treated.



Carrhill pond.

Assigned To Cypress Creek Aquatics.

There is floating Willow & torpedo grass in the pond that needs to be treated.



Heartwood pond.

Assigned To Cypress Creek Aquatics. The pond looks good.



Heartwood.

Assigned To District manager.

The mailbox pavilion is clean and looks good.P



Heartwood.

Assigned To Sunrise.

The community park is clean and it looks good.



Heartwood pond.

Assigned To Cypress Creek Aquatics. The pond looks good.



Assigned To Sunrise.

Replace the dead Podocarpus trees under warranty.



Heartwood pond.

Assigned To Cypress Creek Aquatics.

There is a filamentous algae bloom in the pond.

PARRISH PLANTATION INSPECTION REPORT. 9/6/24, 12:02 PM

Crosswind Point.

Friday, September 6, 2024

Prepared For Board of supervisors.

40 Issue Identified





Pioneer.

Assigned To Sunrise.

The community entrance is clean and looks good.



Pioneer.

Assigned To Sunrise.

The East side entrance façade is clean and looks good.



Pioneer.

Assigned To Sunrise.

The plants, trees, and turf are healthy and look good.



Pioneer.

Assigned To Sunrise.

The West side entrance façade is clean and looks good.



Pioneer.

Assigned To Sunrise.

Treat and burn the crack weeds.



Pioneer.

Assigned To Sunrise.

The community exit is clean and looks good.



Oak Hill.

Assigned To Sunrise.

The plants, trees, and turf are healthy and look good.



Oak Hill.

Assigned To District manager.

The amenity center is clean and looks good. All bathrooms are clean and fully functional.



Oak Hill.

Assigned To Sunrise.

The amenity center parking lot is clean and looks good.



Oak Hill.

Assigned To Sunrise.

Trim the Clusia plants to a lower uniform height to showcase the Hibiscus tree. Hand prune only.



Oak Hill.

Assigned To Sunrise.

The mailbox pavilion looks good.



Oak Hill.

Assigned To Sunrise.

Trim the dead palm frond.



Oak Hill pond.

Assigned To Cypress Creek Aquatics. Treat the floating Willow.



Oak Hill pond.

Assigned To Cypress Creek Aquatics.

The pond looks good overall.



Oak Hill.

Assigned To Sunrise.

Straighten and band the leaning Hibiscus tree.



Oak Hill.

Assigned To Sunrise.

Begin to shape the Blueberry trees.



Oak Hill.

Assigned To District manager.

The table and chairs are clean and look good.



Oak Hill.

Assigned To Blue Life.

The pool is clear and blue.



Oak Hill.

Assigned To Sunrise.

Trim the ornamental grass behind the chase lounges.



Oak Hill.

Assigned To Sunrise.

The Crotan plant was trampled on.



Oak Hill pond.

Assigned To Cypress Creek Aquatics.

Treat the floating Willow in the pond.



Oak Hill.

Assigned To Sunrise

The pocket park is clean and looks good.



Oak Hill.
Assigned To District manager.
Cracked sidewalk.



Oak Hill.Assigned To Sunrise.

The Elm trees need to be lifted to showcase the tree trunk.



Oak Hill.
Assigned To District manager.
Preserve cutbacks.



Oak Hill.
Assigned To District manager.
Sand / dirt in the street.



Crawford pond.

Assigned To Cypress Creek Aquatics. Low water levels.



Crawford.

Assigned To Sunrise.

The pocket park looks good.



Hysmith pond.

Assigned To Cypress Creek Aquatics.

The pond looks good.



Twinleaf.

Assigned To Sunrise.

The plants, trees, and turf are healthy and look good



Twinleaf.

Assigned To Sunrise.

Trim the dead Palm frond.



Twinleaf pond.

Assigned To Cypress Creek Aquatics.

Treat the floating Willow in the pond. The pond level is very high due to the recent rains.



Depot Loop.

Assigned To Cypress Creek Aquatics. The pond looks good.



Depot Loop.

Assigned To District manager.
Sand on the sidewalk, turf, and street.



Oak Hill pond.

Assigned To Cypress Creek Aquatics. The pond looks good.



Homestead pond.

Assigned To Cypress Creek Aquatics.

Minor torpedo grass and floating

Willow.



Homestead pond.

Assigned To District manager.

Replacement turf is needed.



Oak Hill.

Assigned To Sunrise.

The community entrance sign is clean and looks good.



Spencer Parrish.Assigned To District manager.
Ongoing tree fertility issues.



Spencer Parrish.Assigned To District manager.
Ongoing tree fertility issues.