

# ***PINE RIDGE PLANTATION***

*Community Development District*

*July 30, 2019*

## Pine Ridge Plantation Community Development District

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

P: (904) 940-5850 • F: (904) 940-5899

July 23, 2019

Board of Supervisors  
Pine Ridge Plantation  
Community Development District

Dear Board Members:

The Meeting of the Board of Supervisors of the Pine Ridge Plantation Community Development District will be held Tuesday, July 30, 2019 at 6:00 p.m. at the Pine Ridge Plantation Amenity Center, 4200 Pine Ridge Parkway, Middleburg, Florida 32068. Following is the advance agenda for the meeting:

- I. Roll Call
- II. Audience Comments
- III. Affidavit of Publication
- IV. Approval of the Minutes of the May 21, 2019 Meeting
- V. Acceptance of Fiscal Year 2018 Audit Report
- VI. Consideration of Proposal from Riverside Management Services for Fiscal Year 2020
- VII. Public Hearing to Adopt the Budget for Fiscal Year 2020
  - A. Consideration of Resolution 2019-06, Relating to Annual Appropriations and Adopting the Budget for Fiscal Year 2020
  - B. Consideration of Resolution 2019-07, Imposing Special Assessments and Certifying an Assessment Roll for Fiscal Year 2020
- VIII. Discussion of RV and Boat Storage Facility
- IX. Discussion of .177 Acre Parcel Adjacent to 4770 Creek Bluff Lane
- X. Other Business
- XI. Staff Reports
  - A. Attorney
  - B. District Manager – Discussion of Fiscal Year 2020 Meeting Schedule
  - C. Engineer
  - D. Operations Manager
    1. Report
    2. Down to Earth Proposal
  - E. Amenity Manager
- XII. Audience Comments / Supervisor's Requests
  - A. Discussion of Electronic Agenda Packages
- XIII. Financial Statements

- A. Balance Sheet and Statement of Revenues & Expenditures for the Period Ending May 31, 2019
- B. Assessment Receipts Schedule
- C. Approval of Check Register
- XIV. Next Scheduled Meeting – 09/17/19 @ 6:00 p.m. at the Pine Ridge Plantation Amenity Center
- XV. Adjournment

Enclosed for your review and approval is a copy of the minutes of the May 21, 2019 meeting.

The fifth order of business is acceptance of audit, which is enclosed for your review.

The sixth order of business is consideration of proposal from Riverside Management Services, which is enclosed for your review.

The seventh order of business is the public hearing to adopt the budget for Fiscal Year 2020, which is enclosed for your review along with a copy of Resolution 2019-06 and Resolution 2019-07.

Enclosed under the Manager's Report is a proposed meeting schedule for Fiscal Year 2020.

Enclosed under the Operations Manager's Report is a memorandum and proposals from Down to Earth.

Copies of the Balance Sheet and Statement of Revenues & Expenditures, Assessment Receipts Schedule and Check Register are enclosed for your review.

If you have any questions, please contact me.

Sincerely,

*Ernesto Torres*

Ernesto Torres  
District Manager

cc:	Jason Walters	Amy Hembree
	Peter Ma	Chris Hall
	Darrin Mossing	Rich Whetsel
	Amanda Rentsch	

## *AGENDA*



# *Pine Ridge Plantation Community Development District Agenda*

Tuesday  
July 30, 2019  
6:00 p.m.

Pine Ridge Plantation Amenity Center  
4200 Pine Ridge Parkway  
Middleburg, Florida 32068  
District Website: [www.pineridgeplantationcdd.com](http://www.pineridgeplantationcdd.com)

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- XV. Adjournment

### *THIRD ORDER OF BUSINESS*

PUBLISHER AFFIDAVIT  
**CLAY TODAY**  
 Published Weekly  
 Orange Park, Florida

**STATE OF FLORIDA  
 COUNTY OF CLAY:**

Before the undersigned authority personally appeared Jon Cantrell, who on oath says that he is the publisher of the "Clay Today" a newspaper published weekly at Orange Park in Clay County, Florida; that the attached copy of advertisement being a

**NOTICE OF PUBLIC HEARING**

in the matter of

**BUDGETS**

**LEGAL: 44279 ORDER: 300377**

was published in said newspaper in the issues:

**06/27/2019**

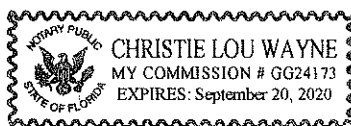
**07/04/2019**

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



Sworn to me and subscribed before me 07/04/2019.

*Christie Lou Wayne*  
 NOTARY PUBLIC, STATE OF FLORIDA



3515 US HWY 17 Suite A, Fleming Island FL 32003  
 Telephone (904) 264-3200 - FAX (904) 264-3285  
 E-Mail: Christie@opcfla.com

**NOTICE OF  
 PUBLIC HEARING  
 TO CONSIDER THE  
 ADOPTION OF THE FISCAL  
 YEAR 2019/2020 BUDGETS;  
 AND NOTICE OF REGULAR  
 BOARD OF SUPERVISORS'  
 MEETING.  
 PINE RIDGE PLANTATION  
 COMMUNITY DEVELOPMENT  
 DISTRICT**

The Board of Supervisors ("Board") of the Pine Ridge Plantation Community Development District ("District") will hold a public hearing on July 30, 2019 at 6:00 p.m. at Pine Ridge Plantation Amenity Center, 4200 Pine Ridge Parkway, Middleburg, Florida 32068 for the purpose of hearing comments and objections on the adoption of the proposed budgets ("Proposed Budget") of the District for the fiscal year beginning October 1, 2019 and ending September 30, 2020 ("Fiscal Year 2019/2020"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Governmental Management Services, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092 (904) 940-5850 ("District Manager's Office"), during normal business hours.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Ernesto Torres  
 District Manager  
 Legal 44279 published June 27 and  
 July 4, 2019 in Clay County's Clay  
 Today newspaper

## *FOURTH ORDER OF BUSINESS*

MINUTES OF MEETING  
PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Pine Ridge Plantation Community Development District was held on Tuesday, May 21, 2019 at 6:00 p.m. at Pine Ridge Plantation Amenity Center, 4200 Pine Ridge Parkway, Middleburg, FL 32068.

Present and constituting a quorum were:

Matt Biagetti	Chairperson
Maria Haney	Vice Chairman
Jeff Arp	Supervisor
Jerry Ritchie	Supervisor
Nancy McNulty	Supervisor

Also present were:

Ernesto Torres	District Manager
Jason Walters	District Counsel (by phone)
Chris Hall	Operations Manager
Maria Cranford	Amenity Manager
Josh Feagin	R&D Landscape

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Torres called the meeting to order at 6:00 p.m.

**SECOND ORDER OF BUSINESS**

**Audience Comments**

There being no audience comments, the next item followed.

**THIRD ORDER OF BUSINESS**

**Affidavit of Publication**

Mr. Torres stated included in your agenda package is a copy of the affidavit of publication for the public hearing today.

**FOURTH ORDER OF BUSINESS**

**Approval of the Minutes of the April 16, 2019**

Mr. Torres stated included in your agenda package is a copy of the minutes of the April 16, 2019 meeting. Are there any additions, corrections or deletions?

On MOTION by Mr. Biagetti seconded by Mr. Arp with all in favor the Minutes of the April 16, 2019 Meeting were approved.

**FIFTH ORDER OF BUSINESS****Public Hearing Adopting Rates for  
Recreational Facility, Resolution 2019-04**

Mr. Torres stated the clubhouse rental is at \$75 for five hours and the security deposits were \$250 and \$500 depending upon the number of attendees. Your annual fee for nonresidents is \$1,500. Replacement cards are \$25 and insufficient fund fees are \$50. In regards to the resolution, you are looking to establish a range for clubhouse rentals for Monday thru Thursday's for \$75 to \$125. This allows staff or the board with the opportunity to make any recommended changes of rates without having to go through the whole public hearing again. We also wanted to add the outdoor patio rentals for Monday thru Thursday's at the range of \$75 with a \$125 max. We would have the clubhouse rentals have a different price for Friday through Sunday's, which would be \$100 to \$250 and the same thing for the outdoor patio. The security deposits are listed as low as \$75 to \$500. The facility for nonresidents starts at \$1,500 and goes to \$5,000. Replacement cards are \$5 to \$25. Insufficient fund fees are \$50 to \$100.

Mr. Ritchie asked do we have anyone that pays for the nonresident user fee?

Ms. Cranford responded we have one family that lives on Buggy Whip that has paid for the nonresident user fee for the last two years.

On MOTION by Mr. Ritchie seconded by Ms. McNulty with all in favor the Public Hearing Adopting Rates for Recreational Facility was opened.

On MOTION by Mr. Biagetti seconded by Mr. Ritchie with all in favor the Public Hearing Adopting Rates for Recreational Facility was closed.

Mr. Torres stated I think it would be appropriate to state the minimum fees should be.

Mr. Ritchie asked how comparable are these rates with other communities?

Mr. Torres responded they are pretty comparable.

Mr. Arp asked and the minimum is what we charge now, correct?

Ms. Cranford responded yes.

Mr. Arp asked how many rentals are we getting a month?

Ms. Cranford responded we had 22 rentals for the last two months. As the summer goes on, it generally increases.

Mr. Torres stated as of April 30<sup>th</sup>, we have generated \$5,500 in rental revenue.

Mr. Arp stated I don't know if it is worth it to raise it. It sounds like we are in pretty good financial shape.

Mr. Ritchie stated most of the residents pay \$2,000 a year in CDD fees, so I think they deserve a break. I do think the replacement card is pretty low.

Ms. Cranford stated the \$5 fee would just be for the teenagers that are purchasing the cards for the first time. If they were to lose their card then it would be \$25. The \$5 is a one-time purchase.

Mr. Biagetti stated the only thing I would consider is do we really need five hour rentals? We could do less rental time and allow for more rentals.

Mr. Ritchie stated I would recommend keeping everything at the minimum cost.

Mr. Biagetti asked are we at the minimum on all of these now?

Mr. Torres responded with the exception that we are introducing a different amount for Friday, Saturday and Sunday.

Mr. Arp stated I agree with that.

Ms. Cranford stated I think that was Mandy's idea with it. It was her thought to charge a different amount during the week than the weekend, so maybe more people would book a rental during the week.

Mr. Biagetti asked is there a way we can grandfather in the family that currently pays for the nonresident user rate but increase it going forward?

Mr. Walters responded no. Once we set the rate, we have to apply it evenly.

On MOTION by Mr. Arp seconded by Mr. Ritchie with all in favor Resolution 2019-04 Adopting the Minimum Rates for Recreational Facility was approved.
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## **SIXTH ORDER OF BUSINESS**

### **Consideration of Proposal from The Lake Doctors for Fiscal Year 2020 Lake Maintenance**



Mr. Torres stated included in your agenda package is a proposal from The Lake Doctors for Fiscal Year 2020 lake maintenance services. There is a rate increase to \$670 a month compared to the \$656 that we are paying currently. The increase has already been added to your budget for Fiscal Year 2020.

On MOTION by Mr. Biagetti seconded by Mr. Ritchie with all in favor the Proposal from The Lake Doctors for Fiscal Year 2020 Lake Maintenance Services was approved.

## **SEVENTH ORDER OF BUSINESS**

### **Consideration of Resolution 2019-05, Approving the Proposed Budget for Fiscal Year 2020 and Setting a Public Hearing Date for Adoption**

Mr. Torres stated we have to give 60 days before the budget adoption, so we are forced to change our July meeting date. Page one of the budget shows a different amount between adopted Fiscal Year 2019 to the proposed Fiscal Year 2020. The different is in the amount of \$11,466. Some of the changes are in postage from \$600 to \$1,000. Another increase is in insurance. We are anticipating repairs and replacements go from \$7,500 to \$15,000 based on the usage of this year's activity in that line item. Other increases are on page two under refuge services. It goes from \$4,800 to \$6,100. Lake maintenance shows an increase and for the stock of the ponds. There is an increase in contingency from \$550 to \$4,450 under grounds maintenance and then your capital reserves contribution stays at \$35,000. I do have a recommendation in order to keep assessments at the same level is you could reduce the contingency line. You can reduce your special events to \$10,000 rather than \$12,000 and you can reduce your amenity center contingency.

Mr. Ritchie stated I like that idea. It will keep the assessments the same as last year.

Mr. Arp asked what is legal advertising?

Mr. Torres responded anytime that we have a meeting or public hearings, there is a process of advertising for them in the newspaper. It is not very cheap to do.

Mr. Biagetti asked so this budget would increase assessments?

Mr. Torres responded yes. You are short \$11,466 from last year. If you look at the Fiscal Year 2019 revenue, it is \$565,187. This year it is \$576,653.

Mr. Ritchie asked how much money do we actually have at our disposal?

Mr. Torres responded item number seven in your agenda package are your financial as of April 30, 2019. We keep enough in general funds to pay the line items. Anything you see in the variance category is a potential shortfall at the end of the year. It doesn't mean that we are going to finish the year in the negative. If you look at capital reserves, your ending balance right now is \$327,852.

Mr. Ritchie asked so we have roughly \$328,000?

Mr. Torres responded yes.

Mr. Hall stated this is showing amenity center repairs and replacements at \$15,000 and then grounds maintenance has \$20,000. We can combine that into one line item for repairs and replacement. I think we can decrease the amount, as well, so the budget wouldn't increase.

Mr. Biagetti stated I wouldn't be opposed to that. We do have a healthy capital reserve. I don't want the activities for the residents to decrease or any services decrease.

Mr. Torres stated our total revenues for Fiscal Year 2020 is going to be proposed at \$565,187 with making those changes to the repairs and replacements.

On MOTION by Ms. Haney seconded by Ms. McNulty with all in favor Resolution 2019-05 Approving the Proposed Budget for Fiscal Year 2020 and Setting a Public Hearing Date for Tuesday, July 30<sup>th</sup> at 6:00 p.m. at the Pine Ridge Amenity Center, 4200 Pine Ridge Parkway, Middleburg, FL 32068 was approved.

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

#### **Consideration of Clay Electric Street Light Project**

Mr. Biagetti stated Chris, Ernesto and myself met with a Clay Electric representative today to pinpoint the exact locations for the street lights. There will be a second phase to this meeting. All systems are a go to install what we had discussed at the last meeting. There are still some logistics that they are figuring out on their end but it looks like we will be under the \$13,000. Once we have confirmation then Ernesto will send the board out an email. There is no exact install date at this time but they are confident that it will be sometime this summer.

#### **NINTH ORDER OF BUSINESS**

#### **Other Business**

There being none, the next item followed.

**TENTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Mr. Walters stated we have had some additional comments and questions from bond counsel that we are working through in regard to the resolution regarding any refunding. I am also having conversations with the previous landowner. It is all still in progress. We are just not at the point to present a deal to the board yet.

**B. District Manager**

**1. Discussion of July Meeting Date**

**2. Report on the Number of Registered Voters (1,116)**

Mr. Torres stated the July meeting date will be Tuesday, July 30<sup>th</sup> at 6:00 p.m. We have 1,116 registered voters residing in the District.

Mr. Feagin stated as of July 1<sup>st</sup> R&D Landscape will be known as Down to Earth again.

Mr. Walters stated we will do an addendum to the agreement to change the name.

**C. Engineer**

There being none, the next item followed.

**D. Operations Manager - Report**

Mr. Hall stated at the last meeting we had a resident request some landscaping behind their house, so kids wouldn't cut through their backyard. I have a proposal from R&D to install 34 seven-gallon holly bushes in the amount of \$1,326. This would cover everything from the corner all of the way to the pond, so it will help fill in bare spots.

Mr. Ritchie asked how are they going to be watered?

Mr. Feagin responded there is irrigation there.

Mr. Biagetti asked could we pay for it out of capital reserves?

Mr. Torres responded we can do that.

On MOTION by Mr. Ritchie seconded by Mr. Biagetti with all in favor the Proposal from R&D to Install 34 Holly Bushes at a Cost of \$1,326 was approved.
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Mr. Ritchie asked can we get some signs that say we have dog waste stations that people could use?

Mr. Hall responded I can get some signs made.

Mr. Arp stated I feel like the dog walkers know where they are.

Mr. Ritchie stated we can always put the signs on a pole instead of the ground.

#### **E. Amenity Manager**

Ms. Cranford stated the HOA has decided to purchase a movie screen, projector, stand and sound system for the CDD, so we can have movie nights. I booked Santa Fred for this year's Christmas event. I am planning a breakfast with Santa event. Chubby Burrito is supposed to be out here this Saturday. The Butt Hutt Smokehouse and the Frozen Sweets Truck will be out here on June 8<sup>th</sup>.

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

#### **Audience    Comments    /    Supervisor's Requests**

Mr. Arp stated I would like to see if we could get a large map of the property. It seems like every meeting we could use one.

Ms. Cranford stated I can bring the one over that is in our office.

A resident asked is there any way we can have a storage area for boats or campers?

Mr. Arp responded I have actually brought that up before. It could also bring in some revenue.

Mr. Biagetti stated it is not a bad idea. My only concern would be for the people who are moving in along here and then have a boat and RV storage place right at your house.

Mr. Arp asked what about if we use half of the field out here?

Mr. Biagetti responded I think this is something we can discuss and see what is feasible.

Mr. Arp stated let's do some research on it. I would be interested in the size of the one at Eagle Harbor.

Ms. McNulty stated we would need to know who would manage it and how it would be run.

Mr. Torres stated the District would have to adopt rules for it. There is also liability, so we would have to figure in insurance. You would have utilities and initial cost for fencing, security, etc.

Mr. Arp stated I would think that Eagle Harbor has 15 in a row and they have four rows.

Mr. Torres stated we can bring this back and I can look at areas for it.

**TWELFTH ORDER OF BUSINESS**

**Financial Statements**

**A. Balance Sheet and Statement of Revenues & Expenditures for the Period Ending April 30, 2019**

Mr. Torres stated included in your agenda package is a copy of the balance sheet and income statement.

**B. Assessment Receipts Schedule**

Mr. Torres stated included in your agenda package is a copy of the assessment receipts schedule.

**C. Approval of Check Register**

Mr. Torres stated included in your agenda package is a copy of the check register.

On MOTION by Mr. Biagetti seconded by Ms. McNulty with all in favor the Check Register was approved.
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**THIRTEENTH ORDER OF BUSINESS**

**Next Scheduled Meeting – To Be Determined @ 6:00 p.m. at the Pine Ridge Plantation Amenity Center**

Mr. Torres stated the next scheduled meeting is July 30<sup>th</sup> at 6:00 p.m. at this location.

**FOURTEENTH ORDER OF BUSINESS      Adjournment**

On MOTION by Mr. Arp seconded by Mr.   with all in favor the Meeting was adjourned.

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

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

*FIFTH ORDER OF BUSINESS*

**Pine Ridge Plantation  
Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2018**



**Pine Ridge Plantation Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2018**

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Berger, Toombs, Elam,  
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

## REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors  
Pine Ridge Plantation Community Development District  
Clay County, Florida

### Report on the Financial Statements

We have audited the accompanying basic financial statements of Pine Ridge Plantation Community Development District as of and for the year ended September 30, 2018, and the related notes to financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Fort Pierce / Stuart

Member AICPA

- 1 -  
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Private Companies Practice Section

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To the Board of Supervisors  
Pine Ridge Plantation Community Development District

### **Opinion**

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, and each major fund of Pine Ridge Plantation Community Development District as of September 30, 2018, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the 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. 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 Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated June 12, 2019 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 and contracts.

The purpose of that report is 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 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 Pine Ridge Plantation Community Development District's internal control over financial reporting and compliance.

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 12, 2019

**Pine Ridge Plantation Community Development District**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended September 30, 2018**

Management's discussion and analysis of Pine Ridge Plantation Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of the governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment, culture and recreation and interest on long term debt.

*Fund financial statements* present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Pine Ridge Plantation Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2018**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

*Fund financial statements* include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including land and improvements are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long-lived assets are reported as expenditures and long-term liabilities, such as special assessment bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

*Notes to financial statements* provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

**Financial Highlights**

The following are the highlights of financial activity for the year ended September 30, 2018.

- ◆ The District's total liabilities exceeded total assets by \$(5,292,885) (net position). Unrestricted net position for Governmental Activities was \$(4,483,265). Net investment in capital assets \$(1,360,138). Net position restricted was \$550,518.
- ◆ Governmental activities revenues totaled \$2,716,707, while governmental activities expenses totaled \$1,467,279.

**Pine Ridge Plantation Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2018**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District**

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

**Net Position**

	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
Current assets	\$ 963,688	\$ 632,106
Restricted assets	1,243,545	481,202
Capital assets	3,779,601	3,955,258
Total Assets	5,986,834	5,068,566
Current liabilities	605,067	597,046
Non-current liabilities	10,674,652	11,013,833
Total Liabilities	11,279,719	11,610,879
Net investment in capital assets	(1,360,138)	(1,184,481)
Net position - restricted	550,518	318,542
Net position - unrestricted	(4,483,265)	(5,676,374)
Total Net Position	\$ (5,292,885)	\$ (6,542,313)

The increase in restricted assets is related to the delinquent assessments collected in the current year net of the authorized transfer from reserves to fund operations.

The decrease in capital assets is primarily due to depreciation in the current year.

The decrease in non-current liabilities is primarily due to principal payments on bonds in the current year.

**Pine Ridge Plantation Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2018**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District (Continued)**

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

**Financial Activity**

	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
Program Revenues		
Charges for services	\$ 2,508,831	\$ 1,184,301
General Revenues		
Investment earnings	11,979	5,404
Miscellaneous	195,897	21,087
Total Revenues	<u>2,716,707</u>	<u>1,210,792</u>
Expenses		
General government	109,848	109,544
Culture and recreation	333,690	314,964
Physical environment	283,466	263,970
Interest on long-term debt	740,275	672,802
Total Expenses	<u>1,467,279</u>	<u>1,361,280</u>
Change in Net Position	1,249,428	(150,488)
Net Position - Beginning of Year	<u>(6,542,313)</u>	<u>(6,391,825)</u>
Net Position - End of Year	<u>\$ (5,292,885)</u>	<u>\$ (6,542,313)</u>

The increase in charges for services is related to the collection of delinquent special assessments.

The increase in miscellaneous revenues is related to impact fees collected in the current year.

The increase in interest is related to other debt service costs in the current year related to the collection of the delinquent assessments.

**Pine Ridge Plantation Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2018**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets as of September 30, 2018 and 2017.

	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
<u>Description:</u>		
Infrastructure	\$ 2,799,323	\$ 2,799,323
Buildings and improvements	2,325,000	2,325,000
Equipment	15,416	15,416
Accumulated depreciation	(1,360,138)	(1,184,481)
Total	<u>\$ 3,779,601</u>	<u>\$ 3,955,258</u>

During the year, depreciation was \$175,657.

**General Fund Budgetary Highlights**

During the year, budgeted expenditures and transfers exceeded actual amounts primarily because capital reserve expenditures were lower than anticipated.

The September 30, 2018 budget was not amended.

**Debt Management**

Governmental Activities debt includes the following:

- ♦ In September 2006, the District issued \$14,090,000 Series 2006A Capital Improvement Revenue Bonds. The Bonds are the first series of securities to be issued by the District and are being used to: (i) finance a portion of the Cost of the acquisition, construction, installation and equipping of certain Assessable Improvements and (ii) pay certain costs associated with the issuance of the Bonds. The balance outstanding for the Series 2006A Bonds at September 30, 2018 was \$11,030,000.



**Pine Ridge Plantation Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2018**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Economic Factors and Next Year's Budget**

Pine Ridge Plantation Community Development District does not expect any economic factors to have a significant effect on the financial position or results of operations of the District in fiscal year 2019.

**Request for Information**

The financial report is designed to provide a general overview of Pine Ridge Plantation Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Pine Ridge Plantation Community Development District, 5385 N Nob Hill Road, Sunrise, FL 33351.

**Pine Ridge Plantation Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2018**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets:	
Cash	\$ 550,854
Investments	396,828
Prepaid expenses	16,006
Total Current Assets	<u>963,688</u>
Non-Current Assets:	
Restricted assets:	
Investments	1,243,545
Capital assets being depreciated:	
Infrastructure	2,799,323
Buildings and improvements	2,325,000
Equipment	15,416
Accumulated depreciation	<u>(1,360,138)</u>
Total Non-Current Assets	<u>5,023,146</u>
Total Assets	<u>5,986,834</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable and accrued expenses	16,891
Accrued interest	248,176
Bonds payable	340,000
Total Current Liabilities	<u>605,067</u>
Non-Current Liabilities:	
Bonds payable, net	<u>10,674,652</u>
Total Liabilities	<u>11,279,719</u>
<b>NET POSITION</b>	
Net investment in capital assets	(1,360,138)
Restricted for debt service	-
Restricted for capital projects	303,676
Unrestricted	<u>(4,236,423)</u>
Total Net Position	<u>\$ (5,292,885)</u>

*See accompanying notes to financial statements.*

**Pine Ridge Plantation Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For The Year Ended September 30, 2018**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u>
Governmental Activities			
General government	\$ (109,848)	\$ 119,095	\$ 9,247
Culture and recreation	(333,690)	260,451	(73,239)
Physical environment	(283,466)	185,780	(97,686)
Interest on long-term debt	(740,275)	1,943,505	1,203,230
Total Governmental Activities	<u>\$ (1,467,279)</u>	<u>\$ 2,508,831</u>	<u>1,041,552</u>
<b>General revenues:</b>			
Investment earnings			11,979
Miscellaneous			195,897
Total General Revenues			<u>207,876</u>
Change in Net Position			1,249,428
Net Position - October 1, 2017			(6,542,313)
Net Position - September 30, 2018			<u>\$ (5,292,885)</u>

*See accompanying notes to financial statements.*

**Pine Ridge Plantation Community Development District**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**September 30, 2018**

	General Fund	Debt Service	Capital Projects	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 265,544	\$ -	\$ 285,310	\$ 550,854
Investments	396,828	-	-	396,828
Due from other funds	-	-	15,000	15,000
Prepaid expenses	16,006	-	-	16,006
Restricted assets:				
Investments, at fair value	-	1,239,179	4,366	1,243,545
Total Assets	<u>\$ 678,378</u>	<u>\$ 1,239,179</u>	<u>\$ 304,676</u>	<u>\$ 2,222,233</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	\$ 15,891	\$ -	\$ 1,000	\$ 16,891
Due to other funds	15,000	-	-	15,000
Total Liabilities	<u>30,891</u>	<u>-</u>	<u>1,000</u>	<u>31,891</u>
<b>FUND BALANCES</b>				
Restricted:				
Nonspendable for prepaids	16,006	-	-	16,006
Debt service	-	1,239,179	-	1,239,179
Capital projects	-	-	303,676	303,676
Unassigned	631,481	-	-	631,481
Total Fund Balance	<u>647,487</u>	<u>1,239,179</u>	<u>303,676</u>	<u>2,190,342</u>
Total Liabilities and Fund Balances	<u>\$ 678,378</u>	<u>\$ 1,239,179</u>	<u>\$ 304,676</u>	<u>\$ 2,222,233</u>

See accompanying notes to financial statements.

**Pine Ridge Plantation Community Development District  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
September 30, 2018**

Total Governmental Fund Balances	\$ 2,190,342
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets being depreciated, infrastructure, \$2,799,323, buildings and improvements, \$2,325,000, and equipment, \$15,416, less accumulated depreciation, \$(1,360,138), used in governmental activities are not financial resources and therefore, are not reported in the funds.	3,779,601
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds.	(11,030,000)
Bonds payable, net includes a bond discount, \$42,700, which is reported net of accumulated amortization, \$(27,352).	15,348
Accrued interest expense for long-term debt is not a financial use and; therefore, is not reported in the funds.	<u>(248,176)</u>
Net Position of Governmental Activities	<u><u>\$ (5,292,885)</u></u>

*See accompanying notes to financial statements.*

**Pine Ridge Plantation Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2018**

	General	Debt Service	Capital Projects	Totals Governmental Funds
Revenues:				
Special assessments	\$ 565,326	\$ 1,943,505	\$ -	\$ 2,508,831
Investment earnings	6,373	5,558	48	11,979
Other income	195,897	-	-	195,897
Total Revenues	<u>767,596</u>	<u>1,949,063</u>	<u>48</u>	<u>2,716,707</u>
Expenditures:				
Current				
General government	109,848	-	-	109,848
Culture and recreation	240,229	-	14,420	254,649
Physical environment	171,356	-	15,494	186,850
Debt service				
Principal	-	325,000	-	325,000
Interest	-	613,170	-	613,170
Other debt service	-	133,598	-	133,598
Total Expenditures	<u>521,433</u>	<u>1,071,768</u>	<u>29,914</u>	<u>1,623,115</u>
Revenues over/(under) expenditures	<u>246,163</u>	<u>877,295</u>	<u>(29,866)</u>	<u>1,093,592</u>
Other financing sources/(uses)				
Transfers in	115,000	-	15,000	130,000
Transfers out	(15,000)	(115,000)	-	(130,000)
Total Other Financing Sources/(Uses)	<u>100,000</u>	<u>(115,000)</u>	<u>15,000</u>	<u>-</u>
Net change in fund balances	346,163	762,295	(14,866)	1,093,592
Fund Balances - October 1, 2017	<u>301,324</u>	<u>476,884</u>	<u>318,542</u>	<u>1,096,750</u>
Fund Balances - September 30, 2018	<u>\$ 647,487</u>	<u>\$ 1,239,179</u>	<u>\$ 303,676</u>	<u>\$ 2,190,342</u>

See accompanying notes to financial statements.

**Pine Ridge Plantation Community Development District  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2018**

Net Change in Fund Balances - Total Governmental Funds	\$ 1,093,592
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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 allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current year.	(175,657)
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Bond discounts are reported as expenditures in governmental funds, but are reported as a contra-liability in the Statement of Net Position and amortized over the life of the bonds. This is the amount of bond discount amortization in the current period.	(819)
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Principal payments are reported as expenditures in the governmental funds, but are reported as reductions of liabilities in the Statement of Net Position.	325,000
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In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the change in accrued interest during the current period.	<u>7,312</u>
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Change in Net Position of Governmental Activities	<u><u>\$ 1,249,428</u></u>
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*See accompanying notes to financial statements.*

**Pine Ridge Plantation Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES – BUDGET AND ACTUAL –**  
**GENERAL FUND**  
**For the Year Ended September 30, 2018**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$ 537,569	\$ 537,569	\$ 565,326	\$ 27,757
Investment income	1,000	1,000	6,373	5,373
Other income	3,000	3,000	195,897	192,897
Total Revenues	<u>541,569</u>	<u>541,569</u>	<u>767,596</u>	<u>226,027</u>
Expenditures				
Current				
General government	117,562	117,562	109,848	7,714
Culture and recreation	231,337	231,337	240,229	(8,892)
Physical environment	157,670	157,670	171,356	(13,686)
Capital outlay	35,000	35,000	-	35,000
Total Expenditures	<u>541,569</u>	<u>541,569</u>	<u>521,433</u>	<u>20,136</u>
Revenues over/(under) expenditures	-	-	246,163	246,163
Other financing sources/(uses)				
Transfers in	-	-	115,000	115,000
Transfers out	-	-	(15,000)	(15,000)
Total other financing sources/(uses)	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
Net change in fund balances	-	-	346,163	346,163
Fund Balances - October 1, 2017	<u>-</u>	<u>-</u>	<u>301,324</u>	<u>301,324</u>
Fund Balances - September 30, 2018	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 647,487</u>	<u>\$ 647,487</u>

*See accompanying notes to financial statements.*



**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

**1. Reporting Entity**

The District was established on March 8, 2006, pursuant to Clay County Ordinance Number 2006-05 and Chapter 190, Florida Statutes. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing or re-constructing, enlarging or extending, equipping, operating and maintaining water management, bridges or culverts, district roads, landscaping, street lights and other basic infrastructure projects within or outside the boundaries of the Pine Ridge Plantation Community Development District. The District is governed by a five-member Board of Supervisors who are elected for four year terms. The District operates within the criteria established by Chapter 190.

As required by GAAP, these financial statements present the Pine Ridge Plantation Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

**2. Measurement Focus and Basis of Accounting**

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**a. Government-wide Financial Statements**

Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by developer contributions and interest. Program revenues include charges for services and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the Statement of Activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

**b. Fund Financial Statements**

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds**

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

**Nonspendable Fund Balance** – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

**Restricted Fund Balance** – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**Assigned Fund Balance** – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

**Unassigned Fund Balance** – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

**Fund Balance Spending Hierarchy** – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds (Continued)**

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Basis of Presentation**

**a. Governmental Major Funds**

General Fund – The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

2006A Debt Service Fund – Accounts for debt service requirements to retire the capital improvement bonds which were used to finance the construction of District infrastructure improvements. The bond series is secured by a pledge of all available special assessment revenues in any fiscal year related to the improvements and a first lien on the special assessment revenues from the District's liens on all benefited land within the District.

Capital Projects Fund – Accounts for the residuary 2006 capital projects monies and monies the Board has set aside for capital improvements.

**b. Non-Current Governmental Assets/Liabilities**

GASB Statement 34 requires that non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as general obligation bonds, be reported in the governmental activities column in the government-wide Statement of Net Assets.

**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Liabilities, and Net Position or Equity**

**a. Cash and Investments**

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

For purposes of the statement of cash flows, cash equivalents include time deposits, certificates of deposit and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

**b. Restricted Net Position**

Certain net position of the District will be classified as restricted on the statement of net assets because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

**c. Capital Assets**

Capital assets, which include construction in progress, are reported in governmental activities.

**Pine Ridge Plantation Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2018**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Liabilities, and Net Assets or Equity (Continued)**

**c. Capital Assets (Continued)**

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Buildings and improvements	30 years
Infrastructure	15-30 years
Equipment	10 years

**d. Unamortized Bond Discounts**

Bond discounts associated with the issuance of revenue bonds are amortized according to the straight-line method of accounting. For financial reporting, unamortized bond discounts are netted against the applicable long-term debt.

**e. Budgets**

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. Formal budgets are adopted for the general fund. The legal level of budgetary control is at the fund level. As a result, deficits in the budget columns of the accompanying financial statements may occur. All budgeted appropriations lapse at year end.

**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position**

“Total fund balances” of the District’s governmental funds, \$2,190,342, differs from “net position” of governmental activities, \$(5,292,885), reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the Governmental Fund Balance Sheet. The effect of the differences is illustrated below.

**Capital related items**

When capital assets (buildings and improvements, infrastructure, and equipment) that are to be used in governmental activities are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Infrastructure	\$ 2,799,323
Buildings and improvements	2,325,000
Equipment	15,416
Accumulated depreciation	<u>(1,360,138)</u>
Total	<u>\$ 3,779,601</u>

**Long-term debt transactions**

Long-term liabilities applicable to the District’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2018 were:

Bonds payable	\$ (11,030,000)
Bond discount, net	<u>15,348</u>
Total	<u>\$ (11,014,652)</u>

**Accrued interest**

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to the accrued interest on bonds.

Accrued interest	<u>\$ (248,176)</u>
------------------	---------------------



**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)**

**2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities**

The "net change in fund balances" for government funds, \$1,093,592, differs from the "change in net position" for governmental activities, \$1,249,428, reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

**Capital related items**

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the period.

Depreciation	\$ <u>(175,657)</u>
--------------	---------------------

**Long-term debt transactions**

When bond discount costs used in governmental activities are expended, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as amortization costs. As a result, net position decrease by the amount of amortization expense charged for the period.

Amortization	\$ <u>(819)</u>
--------------	-----------------

Repayments of bond principal are reported as an expenditure in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used.

Bond principal payments	\$ <u>325,000</u>
-------------------------	-------------------

Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Change in accrued interest	\$ <u>7,312</u>
----------------------------	-----------------

**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE C – CASH AND INVESTMENTS**

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2018, the District's bank balance was \$557,997 and the carrying value was \$550,854. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2018, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
First American Government Obligation Fund Z	20 days*	\$ 1,243,545
Local Government Surplus Trust Fund Prime Fund	33 days*	<u>396,828</u>
Total		<u>\$ 1,640,373</u>

\* Weighted Average Maturity

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment in First American Government Obligation Fund Class Z is a Level 1 asset.

**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE C – CASH AND INVESTMENTS (CONTINUED)**

Investments

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. Among other investments, the policy allows the District to invest in the State Board of Administration Local Government Surplus Trust Funds.

Cash placed with the State Board of Administration represents the District's participation in the Local Government Surplus Trust Funds Investment Pool and is reported at fair value. As a pool participant, the District invests in pools of investments in which shares are owned in the pool rather than the underlying investments.

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District's investments in treasury funds and government loans are limited by state statutory requirements and bond compliance. The Local Government Surplus Funds Trust is an authorized investment under Section 218.415, Florida Statutes. The District's investments in the state investment pool are limited by state statutory requirements and bond compliance. The District has monies invested with the Local Government Surplus Funds Trust Fund (Fund), at September 30, 2018. The Fund met the requirements of a "2a-7 like pool" as defined in Government Accounting Standards Board, Statement 31. The District has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The District's investments in the First American Government Obligation Fund are 76% of the District's total investments. The District's remaining investments are in the State Board Administration Trust Fund.

The types of deposits and investments and their level of risk exposure as of September 30, 2018 were typical of these items during the fiscal year then ended. The District's investment in the First American Government Obligation Fund Class Z was rated AAAM by Standard & Poor's. The District considers any decline in fair value for certain investments to be temporary.

**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE D – SPECIAL ASSESSMENT REVENUES**

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually. Debt Service Assessments are levied when bonds are issued and collected annually. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the bond documents.

Assessments and interest associated with the current fiscal period are 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.

**NOTE E – CAPITAL ASSETS**

Capital Asset activity for the year ended September 30, 2018 was as follows:

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<u>Governmental Activities:</u>				
Capital assets, being depreciated:				
Infrastructure	\$ 2,799,323	\$ -	\$ -	\$ 2,799,323
Buildings and improvements	2,325,000	-	-	2,325,000
Equipment	15,416	-	-	15,416
Total Capital Assets, Being Depreciated	<u>5,139,739</u>	<u>-</u>	<u>-</u>	<u>5,139,739</u>
Less accumulated depreciation for:				
Infrastructure	(635,153)	(96,616)	-	(731,769)
Buildings and improvements	(541,111)	(77,500)	-	(618,611)
Equipment	(8,217)	(1,541)	-	(9,758)
Total Accumulated Depreciation	<u>(1,184,481)</u>	<u>(175,657)</u>	<u>-</u>	<u>(1,360,138)</u>
Governmental Activities Capital Assets	<u>\$ 3,955,258</u>	<u>\$ (175,657)</u>	<u>\$ -</u>	<u>\$ 3,779,601</u>

Depreciation of \$96,616 was charged to physical environment and \$79,041 was charged to culture/recreation.

**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE F – LONG-TERM DEBT**

The following is a summary of debt activity for the District for the year ended September 30, 2018.

Debt at October 1, 2017	\$ 11,355,000
Bond payments	<u>(325,000)</u>
Debt at September 30, 2018	11,030,000
Less bond discount, net	<u>(15,348)</u>
Net Bonds Payable at September 30, 2018	<u><u>\$ 11,014,652</u></u>

**Capital Improvement Revenue Bonds**

\$14,090,000 Series 2006A Bonds, interest at 5.4%, maturing through May 1, 2037, payable on May 1 and November 1; collateralized by the pledged revenues of special assessments levied against the benefited property owners.

\$ 11,030,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2018 are as follows:

Year Ending September 30,	Principal	Interest	Total
2019	\$ 340,000	\$ 595,620	\$ 935,620
2020	360,000	577,260	937,260
2021	380,000	557,820	937,820
2022	400,000	537,300	937,300
2023	425,000	515,700	940,700
2024-2028	2,505,000	2,207,250	4,712,250
2029-2033	3,280,000	1,452,600	4,732,600
2034-2037	<u>3,340,000</u>	<u>463,050</u>	<u>3,803,050</u>
Totals	<u><u>\$ 11,030,000</u></u>	<u><u>\$ 6,906,600</u></u>	<u><u>\$ 17,936,600</u></u>

**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE F – LONG-TERM DEBT (CONTINUED)**

Summary of Significant Bonds Resolution Terms and Covenants

Depository Funds – The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

1. Reserve Fund – The 2006A Reserve Account was funded from the proceeds of the Bonds in an amount equal to the one sixth annual interest payment of the 2006A Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The annual reserve requirement is as follows:

	<u>Capital Improvement Bonds</u>	
	<u>Reserve</u>	<u>Reserve</u>
	<u>Balance</u>	<u>Requirement</u>
Series 2006A Capital Improvement Revenue Bonds	<u>\$ 766,088</u>	<u>\$ 744,161</u>

The bondholders authorized the use \$115,000 of reserve funds to fund operations for 2017/18.

**NOTE G – RISK MANAGEMENT**

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance.



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

To the Board of Supervisors  
Pine Ridge Plantation Community Development District  
Clay County, FL

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 Pine Ridge Plantation Community Development District, as of and for the year ended September 30, 2018, and the related notes to the financial statements, and have issued our report thereon dated June 12, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Pine Ridge Plantation Community Development District's internal control over financial reporting 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 Pine Ridge Plantation Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Pine Ridge Plantation Community Development District's internal control over financial reporting.

*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 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 over financial reporting 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 may exist that have not been identified.

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To the Board of Supervisors  
Pine Ridge Plantation Community Development District  
Clay County, FL

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Pine Ridge Plantation Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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.

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants  
Fort Pierce, Florida

June 12, 2019





Berger, Toombs, Elam,  
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
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## MANAGEMENT LETTER

To the Board of Supervisors  
Pine Ridge Plantation Community Development District  
Clay County, FL

### Report on the Financial Statements

We have audited the financial statements of the Pine Ridge Plantation Community Development District as of and for the year ended September 30, 2018, and have issued our report thereon dated June 12, 2019.

### Auditor's Responsibility

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

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated June 12, 2019, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. The following finding was made in the preceding financial audit report.

#### Finding 16-01

Finding: The District did not meet the reserve requirement of the Series 2006 Capital Improvement Revenue Bonds.

Recommendation: We recommend that the District collect assessments and fund the reserve to the required balance.

Response: The District is taking all actions to collect assessments to ensure funds are available to re-establish the reserve balance.

Current Status: The finding has been corrected as of September 30, 2018.

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To the Board of Supervisors  
Pine Ridge Plantation Community Development District

Finding 2017-01

Finding: The actual expenditures and transfers out exceeded the budgeted amounts for the General Fund in violation of Section 189.016, Florida Statutes. This appears to be an unusual incident in that the District prepared and approved a budget amendment, however, the amount transferred was greater than the approved budgeted amount.

Response: The District will prepare budget amendments that cover actual results in the future.

Status: The finding was corrected in the current fiscal year.

**Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires that we apply appropriate procedures and communicate the results of our determination as to whether or not Pine Ridge Plantation Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify of the specific conditions met. In connection with our audit, we determined that the Pine Ridge Plantation Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2018 for Pine Ridge Plantation Community Development District. It is management's responsibility to monitor the Pine Ridge Plantation Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

**Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate 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. In connection with our audit, we did not have any findings or recommendations:



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants P.L.

To the Board of Supervisors  
Pine Ridge Plantation Community Development District

**Purpose of this Letter**

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, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants P.L.  
Fort Pierce, Florida

June 12, 2019



Berger, Toombs, Elam,  
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**INDEPENDENT ACCOUNTANT'S REPORT/COMPLIANCE  
WITH SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors  
Pine Ridge Plantation Community Development District  
Clay County, FL

We have examined Pine Ridge Plantation Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2018. Management is responsible for Pine Ridge Plantation Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Pine Ridge Plantation Community Development 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 and, accordingly, included examining, on a test basis, evidence about Pine Ridge Plantation Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Pine Ridge Plantation Community Development District's compliance with the specified requirements.

In our opinion, Pine Ridge Plantation Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2018.

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 12, 2019

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*SIXTH ORDER OF BUSINESS*

# RIVERSIDE MANAGEMENT SERVICES, INC.

9655 Florida Mining Boulevard West – Building 300 – Suite 305 – Jacksonville, Florida - 32257

June 5, 2019

Ernesto Torres  
Pine Ridge Plantation Community Development District  
475 West Town Place, Suite 114  
World Golf Village  
St. Augustine, Florida 32092

Re: Amenity Management, Facility Assistant, Field Management, Lifeguard and  
Gate Monitor's, Pool Maintenance and Janitorial Services

Dear Jim:

Please consider this proposal for Riverside Management Services, Inc. to continue providing the following services for the Pine Ridge Plantation Community Development District:

<u>Services</u>	<u>Proposed Fee FY 2020</u>	<u>FY 2019 Budget</u>
Amenity Manager	\$52,451	\$50,923
Facility Assistant	\$24,561	\$24,561
Field Management	\$20,700	\$20,000
Lifeguard Service	\$16,500	\$16,500
Pool Maintenance	\$12,500	\$12,500
Janitorial Service	\$7,740	\$7,740

The proposed fees remain static for the Facility Assistant, Pool Maintenance, Lifeguard's/Gate Monitor's and Janitorial Services, but are asking for a cost of living increase for the Amenity Manager and Field Operations Manager. Should you have any questions or comments, please feel free to give me a call.

Sincerely,  
  
Rich Whetsel  
President

## *SEVENTH ORDER OF BUSINESS*

***Approved Budget  
Fiscal Year 2020***

***Pine Ridge Plantation Community  
Development District***

***July 30, 2019***





# *Pine Ridge Community Development District*

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# Pine Ridge Plantation

## Community Development District

## General Fund

Description	Adopted Budget FY2019	Actual YTD As of 6/30/2019	Projected Next 3 Months	Projected Thru 9/30/19	Approved Budget FY2020
<b>Revenues</b>					
Assessments	\$537,569	\$545,244	\$0	\$545,244	\$537,569
Misc. Income/Facility Rental	\$3,000	\$7,413	\$0	\$7,413	\$3,000
Interest Earned	\$1,500	\$9,728	\$1,000	\$10,728	\$1,500
Carry Forward Surplus	\$23,118	\$0	\$0	\$0	\$38,580
<b>Total Revenues</b>	<b>\$565,187</b>	<b>\$562,385</b>	<b>\$1,000</b>	<b>\$563,385</b>	<b>\$580,649</b>
<b>Expenditures</b>					
<b>Administrative</b>					
Supervisors Fees & FICA	\$10,334	\$5,383	\$3,230	\$8,612	\$10,334
Engineering	\$7,000	\$791	\$0	\$791	\$7,000
Attorney	\$20,000	\$14,028	\$5,972	\$20,000	\$20,000
Annual Audit	\$3,750	\$3,100	\$0	\$3,100	\$3,750
Assessment Roll	\$5,260	\$4,260	\$0	\$4,260	\$5,260
Arbitrage	\$1,200	\$1,100	\$0	\$1,100	\$1,200
Trustee	\$6,000	\$0	\$6,000	\$6,000	\$6,000
Dissemination	\$5,000	\$3,750	\$1,250	\$5,000	\$5,000
Management Fees	\$44,290	\$33,217	\$11,072	\$44,290	\$44,290
Computer Time	\$1,000	\$750	\$250	\$1,000	\$1,000
Telephone	\$350	\$243	\$107	\$350	\$350
Postage	\$600	\$669	\$331	\$1,000	\$1,000
Printing & Binding	\$1,200	\$974	\$226	\$1,200	\$1,200
Insurance	\$7,893	\$7,441	\$0	\$7,441	\$7,893
Legal Advertising	\$1,500	\$517	\$983	\$1,500	\$1,500
Other Current Charges	\$300	\$338	\$45	\$383	\$600
Website Domain	\$1,200	\$900	\$300	\$1,200	\$2,400
Office Supplies	\$500	\$71	\$60	\$131	\$300
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
<b>Administrative Expenses</b>	<b>\$117,552</b>	<b>\$77,708</b>	<b>\$29,825</b>	<b>\$107,532</b>	<b>\$119,252</b>
<b>Amenity Center</b>					
Insurance	\$8,398	\$8,565	\$0	\$8,565	\$9,000
General Facility Maintenance	\$15,000	\$8,326	\$5,000	\$13,326	\$15,000
Repairs & Replacements	\$7,500	\$9,095	\$4,000	\$13,095	\$15,000
Recreational Passes	\$500	\$0	\$500	\$500	\$500
Postage	\$100	\$0	\$100	\$100	\$100
Printing & Email Marketing	\$125	\$0	\$125	\$125	\$125
Office Supplies	\$700	\$579	\$121	\$700	\$700
Other Current Charges	\$250	\$0	\$0	\$0	\$250
Permit Fees	\$250	\$250	\$0	\$250	\$250
Contingency	\$5,000	\$2,056	\$2,944	\$5,000	\$5,000
Amenity Management	\$50,923	\$38,192	\$12,731	\$50,923	\$52,451
Facility Assistant	\$24,561	\$3,763	\$6,000	\$9,763	\$24,561
Special Events	\$12,000	\$12,269	\$1,731	\$14,000	\$12,000
Preventive Maintenance	\$2,500	\$802	\$898	\$1,700	\$0

# Pine Ridge Plantation

Community Development District

General Fund

Description	Adopted Budget FY2019	Actual YTD As of 6/30/2019	Projected Next 6 Months	Projected Thru 9/30/19	Approved Budget FY2020
<i>Utilities</i>					
Water & Sewer	\$3,500	\$2,562	\$900	\$3,462	\$3,500
Electric	\$23,000	\$12,261	\$6,000	\$18,261	\$23,000
Telephone	\$3,000	\$1,727	\$489	\$2,216	\$3,000
Internet	\$1,360	\$0	\$0	\$0	\$0
<i>Management Contracts</i>					
Field Management Services	\$20,000	\$15,000	\$5,000	\$20,000	\$20,700
Lifeguards	\$16,500	\$10,053	\$6,447	\$16,500	\$16,500
Pool Maintenance	\$12,500	\$9,075	\$3,025	\$12,100	\$12,500
Pool Chemicals	\$11,400	\$8,887	\$2,992	\$11,879	\$11,968
Janitorial Service	\$7,740	\$5,805	\$1,935	\$7,740	\$7,740
Janitorial Supplies	\$1,200	\$933	\$600	\$1,533	\$1,200
Refuse Service	\$4,850	\$4,060	\$1,614	\$5,674	\$6,100
Security	\$10,000	\$7,523	\$2,477	\$10,000	\$10,000
<b>Amenity Center Expenses</b>	<b>\$242,857</b>	<b>\$161,783</b>	<b>\$65,629</b>	<b>\$227,412</b>	<b>\$251,145</b>
<i>Grounds Maintenance</i>					
Landscape Maintenance	\$100,000	\$54,516	\$35,800	\$90,316	\$100,000
Lake Maintenance	\$7,728	\$7,164	\$1,968	\$9,132	\$9,300
Electric	\$2,500	\$914	\$405	\$1,319	\$2,500
Water	\$39,000	\$23,282	\$13,800	\$37,082	\$39,000
Repairs and Maintenance	\$20,000	\$11,261	\$5,500	\$16,761	\$20,000
Contingencies	\$550	\$2,723	\$0	\$2,723	\$4,451
<b>Grounds Maintenance Expenses</b>	<b>\$169,778</b>	<b>\$99,860</b>	<b>\$57,473</b>	<b>\$157,333</b>	<b>\$175,251</b>
<b>Capital Reserve</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$35,000</b>
<b>Total Expenses</b>	<b>\$565,187</b>	<b>\$374,351</b>	<b>\$152,927</b>	<b>\$527,277</b>	<b>\$580,649</b>
<b>EXCESS REVENUES/(EXPENSES)</b>	<b>\$0</b>	<b>\$188,034</b>	<b>(\$151,927)</b>	<b>\$36,107</b>	<b>\$0</b>

	FY2019	FY2020
Units	742	742
Gross Assess per Unit	\$777	\$777
Net Assess per Unit	\$730	\$730
Total Gross Assessment	\$571,882	\$571,882
Less: Discounts & Collections (6%)	(\$34,313)	(\$34,313)
Total Net Assessment **	\$537,569	\$537,569

*Pine Ridge Plantation*  
*Community Development District*  
*GENERAL FUND BUDGET*  
*Fiscal Year 2020*

**REVENUES:**

*Maintenance Assessments*

The District will levy a Non-Ad Valorem assessment on all the platted lots within the District to pay all of the operating expenses for the Fiscal Year in accordance with the adopted budget.

*Misc. Income/Facility Rental Fees*

Includes replacement key deposits and income from residents for rental of facilities for personal use.

*Interest Earned*

Maintenance Assessment income of the District will be invested in accordance with Florida Statutes and the investment guidelines approved by the Board of Supervisors.

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**EXPENDITURES:**

**Administrative:**

*Supervisor Fees/FICA*

The Florida Statutes allows each board member to receive \$200 per meeting not to exceed \$4,800 in one year. The amount for the fiscal year is based upon all five supervisors attending the estimated 12 annual meetings. The FICA represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

*Engineering*

The District's engineering firm, England, Thims & Miller, Inc., will be providing general engineering services to the District, including attendance and preparation for monthly board meetings, review invoices, etc.

*Attorney*

The District's legal counsel, Hopping Green & Sams, will be providing general legal services to the District, including attendance and preparation for monthly meetings, preparation and review of agreements, resolutions, etc.

*Annual Audit*

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm.

**Pine Ridge Plantation  
Community Development District**  
GENERAL FUND BUDGET  
Fiscal Year 2020

*Assessment Roll*

The District contracts with Governmental Management Services, LLC for the certifications of the District's annual maintenance and debt service assessments to the County Tax Collector and collection of Direct Assessments.

*Arbitrage*

The District is required to have an Arbitrage Rebate Calculation on the District's Series 2006 A/B Capital Improvement Revenue Bonds.

*Trustee*

The District's Series 2006 A/B Capital Improvement Revenue Bonds are held by a Trustee at U.S. Bank. The amount represents the fee for the administration of the District's bond issue.

*Dissemination Agent*

The District has contracted with GMS, LLC, to act as the Dissemination Agent for the District to prepare the Annual Disclosure Report required by the Security and Exchange Commission in order to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

*Management Fees*

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services, LLC.

*Computer Time*

The District processes all of its financial activities, including accounts payable, financial statements, etc. on a main frame computer leased by Governmental Management Services, LLC.

*Telephone*

This item includes the cost of a telephone and fax machine.

*Postage*

This item includes mailing of agenda packages, overnight deliveries, correspondence, etc.

*Printing & Binding*

Printing and Binding agenda packages for board meetings, printing of checks, stationary, envelopes etc.

*Insurance*

The District's General Liability & Public Officials Liability Insurance policy is with Preferred Governmental Insurance Trust. PGIT specializes in providing insurance coverage to governmental agencies.

**Pine Ridge Plantation**  
**Community Development District**  
GENERAL FUND BUDGET  
Fiscal Year 2020

*Legal Advertising*

The District is required to advertise various notices for monthly Board meetings, public hearings etc in the Florida Times Union.

*Other Current Charges*

Bank charges and any other miscellaneous expenses incurred during the year.

*Website Domain*

Per Chapter 2014-22, Laws of Florida, all Districts must have a website by October 1, 2015 to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by GMS, LLC and updated monthly.

*Office Supplies*

This item includes the cost of miscellaneous office supplies.

*Dues, Licenses & Subscriptions*

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

**Amenity Center**

*Insurance*

The District's Property Insurance policy will be with Preferred Governmental Insurance Trust. PGIT specializes in providing insurance coverage to governmental agencies.

*General Facility Maintenance*

Cost of routine repairs and maintenance of the District's common areas and Amenity Center.

*Repairs and Replacements*

Represents any funds that will be used to make repairs and replacements to facility or equipment in the District Amenity Center

*Recreation Passes*

Represents the estimated cost for access cards to the District's Amenity Center.

*Postage*

This item includes mailing of newsletter to residents.

**Pine Ridge Plantation  
Community Development District**  
GENERAL FUND BUDGET  
Fiscal Year 2020

*Printing & Email Marketing*

Includes costs of publishing newsletter and other mailings/emails associated with the amenity center.

*Office Supplies*

This item includes the cost of office supplies needed for the operation of the amenity center.

*Other Current Charges*

Any unanticipated costs to the amenity center

*Permit Fees*

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

*Contingency*

This item includes a contingency for any unanticipated and unscheduled cost to the District.

*Amenity Management*

Services provided by Riverside Management Services, Inc. to provide management services of amenity center.

*Facility Assistant*

Services provided by Riverside Management Services, Inc. to provide part time staffing of amenity center.

*Special Events*

This item represents the estimated cost for the District to host any special events for the community throughout the Fiscal Year.

**Utilities:**

*Water*

District currently has one account with CCUA for water at the Amenity Center. Budget includes growth for additional use and new accounts.

Account #	Service Address	Monthly	Annual
257235	4200 Pine Ridge Pkwy Amenity	\$280	\$3,360
	Contingency		\$140
			\$3,500

**Pine Ridge Plantation  
Community Development District**  
GENERAL FUND BUDGET  
Fiscal Year 2020

Electric

District currently has one account with Clay Electric for electric at the Amenity Center. Budget includes growth for additional use and new accounts.

Account #	Service Address	Monthly	Annual
7808611	4200 Pine Ridge/Amenity	\$1,667	\$20,000
	Contingency		\$3,000
			\$23,000

Telephone

Telephone and fax machine

Internet

Cost of internet services used for the Amenity Center.

**Management Contracts**

Field Management Services

The District has contracted with Riverside Management Services, Inc. for the supervision and on-site management of Pine Ridge Plantation.

Lifeguards

The District has contracted with Riverside Management Services, Inc. to provide lifeguard services during pool operation season.

Pool Maintenance

The District has contracted with Riverside Management Services, Inc. to provide pool cleaning and maintenance services. Monthly service is \$1,008.33 for two cleanings, plus the cost of chemicals. During summer months, cleanings may be increased to three times a week.

Pool Chemicals

Poolsure will provide the necessary chemicals for the Amenity Center pool.

Janitorial Service

The District has contracted with Riverside Management Services to provide janitorial services for the Amenity Center.

Janitorial Supplies

All supplies needed for janitorial services.



**Pine Ridge Plantation  
Community Development District**  
GENERAL FUND BUDGET  
Fiscal Year 2020

Refuse Service

This item includes the cost of garbage disposal for the District.

Security

The District employs off-duty officers through the Clay County Sheriff's Office to provide security services for the District.

**Grounds Maintenance:**

Landscape Maintenance

The District has contracted with R&D Landscape & Irrigation to provide landscaping services to all the common areas within the District. The current contract is \$7,160.00 per month.

Lake Maintenance

The District has contracted with The Lake Doctors to perform monthly service to include inspections and treats as necessary for the control and prevention of aquatic weeds and algae.

Electric

The District currently has the following accounts with Clay Electric.

Account #	Service Address	Monthly Average	Annual Average
8824799	4201-1 Pine Ridge Pkwy #1 Irrig Clock	\$33	\$396
8824808	1217-1 Camp Ridge Land	\$32	\$387
7371685	4392-1 Pine Ridge Park - Irrigation	\$55	\$298
8824805	1452-2 Tynes Blvd - Entrance	\$55	\$659
8837872	1484 Tynes Blvd #2 Irrig Clock/Sign	\$50	\$595
	Contingency		\$165
			\$2,500

**Pine Ridge Plantation  
Community Development District**  
GENERAL FUND BUDGET  
Fiscal Year 2020

Water

The District currently has the following accounts with CUA. Budget includes growth for additional use and new accounts.

<b>Account #</b>	<b>Service Address</b>	<b>Monthly Average</b>	<b>Annual Average</b>
246892	1376-1 Tynes Blvd Reclaimed	\$124	\$1,484
246893	1475-1 Tyne Blvd Reclaimed	\$804	\$9,642
248250	4228-1 Pine Ridge Pkwy Reclaimed	\$421	\$5,056
	4354-1 Foggy Day Dr Reclaimed		
248496	Irrigation	\$191	\$2,295
248497	4421-1 Pine Ridge Pkwy Reclaimed	\$181	\$2,172
248498	4688-1 Pine Lake Dr Reclaimed	\$35	\$420
248499	4201-2 Pine Ridge Pkwy Irrigation	\$44	\$527
257236	4200-1 Pine Ridge Pkwy Irrigation	\$157	\$1,885
260144	4200 Pine Ridge Pkwy Reclaimed	\$207	\$2,479
	Contingency		\$13,040
			<u>\$39,000</u>

Repair & Maintenance

Regular maintenance and replacement.

Contingencies

This item includes a contingency for any unanticipated and unscheduled cost to the District.

Capital Reserve

The District has established a Capital Reserve to fund renewal and replacement of the District's capital related facilities and equipment.

# Pine Ridge Plantation

Community Development District

Debt Service Fund

Series 2006A

Description	Adopted Budget FY2019	Actual YTD As of 6/30/2019	Projected Next 3 Months	Projected Thru 9/30/19	Approved Budget FY2020
<b>Revenues</b>					
Assessments - Tax Roll	\$727,641	\$943,980	\$0	\$943,980	\$935,455
Interest Income	\$3,000	\$21,200	\$5,640	\$26,840	\$3,000
Fund Balance	\$233,914	\$492,569	\$0	\$492,569	\$466,287
<b>Total Revenues</b>	<b>\$964,555</b>	<b>\$1,457,749</b>	<b>\$5,640</b>	<b>\$1,463,389</b>	<b>\$1,404,741</b>
<b>Expenditures</b>					
Interest 11/1	\$297,810	\$297,810	\$0	\$297,810	\$287,820
Principal 5/1	\$340,000	\$340,000	\$0	\$340,000	\$360,000
Interest 5/1	\$297,810	\$297,819	\$0	\$297,819	\$287,820
Prepayment 5/1	\$0	\$30,000	\$0	\$30,000	\$0
Interest 5/1	\$0	\$9	\$0	\$9	\$0
<b>Total Expenses</b>	<b>\$935,620</b>	<b>\$965,638</b>	<b>\$0</b>	<b>\$965,638</b>	<b>\$935,640</b>
Other Bond Service Costs	\$0	(\$31,465)	\$0	(\$31,465)	\$0
<b>EXCESS REVENUES / (EXPENDITURES)</b>	<b>\$28,935</b>	<b>\$460,647</b>	<b>\$5,640</b>	<b>\$466,287</b>	<b>\$469,101</b>
				Interest Expense - 11/1/20	\$278,100

# Pine Ridge Plantation

Community Development District

## Amortization Schedule

Series 2006A, Capital Improvement Revenue Bonds

DATE	BALANCE	RATE	PRINCIPAL	INTEREST	TOTAL
11/01/19	\$ 10,660,000	5.40%	\$ -	\$ 287,820.00	\$ 287,820.00
05/01/20	\$ 10,660,000	5.40%	\$ 360,000.00	\$ 287,820.00	
11/01/20	\$ 10,300,000	5.40%	\$ -	\$ 278,100.00	\$ 925,920.00
05/01/21	\$ 10,300,000	5.40%	\$ 380,000.00	\$ 278,100.00	
11/01/21	\$ 9,920,000	5.40%	\$ -	\$ 267,840.00	\$ 925,940.00
05/01/22	\$ 9,920,000	5.40%	\$ 400,000.00	\$ 267,840.00	
11/01/22	\$ 9,520,000	5.40%	\$ -	\$ 257,040.00	\$ 924,880.00
05/01/23	\$ 9,520,000	5.40%	\$ 425,000.00	\$ 257,040.00	
11/01/23	\$ 9,095,000	5.40%	\$ -	\$ 245,565.00	\$ 927,605.00
05/01/24	\$ 9,095,000	5.40%	\$ 445,000.00	\$ 245,565.00	
11/01/24	\$ 8,650,000	5.40%	\$ -	\$ 233,550.00	\$ 924,115.00
05/01/25	\$ 8,650,000	5.40%	\$ 470,000.00	\$ 233,550.00	
11/01/25	\$ 8,180,000	5.40%	\$ -	\$ 220,860.00	\$ 924,410.00
05/01/26	\$ 8,180,000	5.40%	\$ 500,000.00	\$ 220,860.00	
11/01/26	\$ 7,680,000	5.40%	\$ -	\$ 207,360.00	\$ 928,220.00
05/01/27	\$ 7,680,000	5.40%	\$ 525,000.00	\$ 207,360.00	
11/01/27	\$ 7,155,000	5.40%	\$ -	\$ 193,185.00	\$ 925,545.00
05/01/28	\$ 7,155,000	5.40%	\$ 555,000.00	\$ 193,185.00	
11/01/28	\$ 6,600,000	5.40%	\$ -	\$ 178,200.00	\$ 926,385.00
05/01/29	\$ 6,600,000	5.40%	\$ 585,000.00	\$ 178,200.00	
11/01/29	\$ 6,015,000	5.40%	\$ -	\$ 162,405.00	\$ 925,605.00
05/01/30	\$ 6,015,000	5.40%	\$ 620,000.00	\$ 162,405.00	
11/01/30	\$ 5,395,000	5.40%	\$ -	\$ 145,665.00	\$ 928,070.00
05/01/31	\$ 5,395,000	5.40%	\$ 650,000.00	\$ 145,665.00	
11/01/31	\$ 4,745,000	5.40%	\$ -	\$ 128,115.00	\$ 923,780.00
05/01/32	\$ 4,745,000	5.40%	\$ 690,000.00	\$ 128,115.00	
11/01/32	\$ 4,055,000	5.40%	\$ -	\$ 109,485.00	\$ 927,600.00
05/01/33	\$ 4,055,000	5.40%	\$ 725,000.00	\$ 109,485.00	
11/01/33	\$ 3,330,000	5.40%	\$ -	\$ 89,910.00	\$ 924,395.00
05/01/34	\$ 3,330,000	5.40%	\$ 765,000.00	\$ 89,910.00	
11/01/34	\$ 2,565,000	5.40%	\$ -	\$ 69,255.00	\$ 924,165.00
05/01/35	\$ 2,565,000	5.40%	\$ 810,000.00	\$ 69,255.00	
11/01/35	\$ 1,755,000	5.40%	\$ -	\$ 47,385.00	\$ 926,640.00
05/01/36	\$ 1,755,000	5.40%	\$ 855,000.00	\$ 47,385.00	
11/01/36	\$ 900,000	5.40%	\$ -	\$ 24,300.00	\$ 926,685.00
05/01/37	\$ 900,000	5.40%	\$ 900,000.00	\$ 24,300.00	\$ 924,300.00
Total			\$ 10,660,000.00	\$ 6,292,080.00	\$ 16,952,080.00

# Pine Ridge Plantation

Community Development District

Capital Reserve

Description	Adopted Budget FY2019	Actual YTD As of 6/30/2019	Projected Next 3 Months	Projected Thru 9/30/19	Approved Budget FY2020
<b>Revenues</b>					
Capital Reserve - Transfer In	\$35,000	\$35,000	\$0	\$35,000	\$35,000
Carry Forward Surplus	\$327,493	\$299,310	\$0	\$299,310	\$316,589
<b>Total Revenues</b>	<b>\$362,493</b>	<b>\$334,310</b>	<b>\$0</b>	<b>\$334,310</b>	<b>\$351,589</b>
<b>Expenditures</b>					
Maintenance Reserves	\$0	\$17,721	\$0	\$17,721	\$20,000
<b>Total Expenses</b>	<b>\$0</b>	<b>\$17,721</b>	<b>\$0</b>	<b>\$17,721</b>	<b>\$20,000</b>
<b>EXCESS REVENUES /(EXPENDITURES)</b>	<b>\$362,493</b>	<b>\$316,589</b>	<b>\$0</b>	<b>\$316,589</b>	<b>\$331,589</b>

*A.*

## RESOLUTION 2019-06

### **THE ANNUAL APPROPRIATION RESOLUTION OF THE PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2019, submitted to the Board of Supervisors (“**Board**”) of the Pine Ridge Plantation Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2019 and ending September 30, 2020 (“**Fiscal Year 2019/2020**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT:**

#### **SECTION 1. BUDGET**

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Pine Ridge Plantation Community Development District for the Fiscal Year Ending September 30, 2020."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

## **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2019/2020, the sum of \$\_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

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

## **SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2019/2020 or within 60 days following the end of the Fiscal Year 2019/2020 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.



- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

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

**PASSED AND ADOPTED THIS 30<sup>TH</sup> DAY OF JULY, 2019.**

ATTEST:

**PINE RIDGE PLANTATION  
COMMUNITY DEVELOPMENT  
DISTRICT**

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

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

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

*B.*

**RESOLUTION 2019-07**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF  
THE PINE RIDGE PLANTATION COMMUNITY  
DEVELOPMENT DISTRICT MAKING A  
DETERMINATION OF BENEFIT AND IMPOSING  
SPECIAL ASSESSMENTS FOR FISCAL YEAR 2019/2020;  
PROVIDING FOR THE COLLECTION AND  
ENFORCEMENT OF SPECIAL ASSESSMENTS;  
CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR  
AMENDMENTS TO THE ASSESSMENT ROLL;  
PROVIDING A SEVERABILITY CLAUSE; AND  
PROVIDING AN EFFECTIVE DATE.**

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

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

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

**WHEREAS**, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2019 and ending September 30, 2020 (“**Fiscal Year 2019/2020**”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

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

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

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

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

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2019/2020; and

**WHEREAS**, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the Pine Ridge Plantation Community Development District ("**Assessment Roll**") attached to this Resolution as **Exhibit "B"** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

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

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

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

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

**SECTION 3. COLLECTION.** The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits "A" and "B."** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

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

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

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

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

**PASSED AND ADOPTED** this 30<sup>th</sup> day of July, 2019.

ATTEST:

**PINE RIDGE PLANTATION  
COMMUNITY DEVELOPMENT  
DISTRICT**

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

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

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

**Exhibit A:** Budget

**Exhibit B:** Assessment Roll

## *ELEVENTH ORDER OF BUSINESS*

*B.*

NOTICE OF MEETINGS  
PINE RIDGE PLANTATION  
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Pine Ridge Plantation Community Development District will hold their regularly scheduled public meetings for Fiscal Year **2020** at Pine Ridge Plantation Amenity Center, 4200 Pine Ridge Parkway, Middleburg, FL 32068, at **6:00** p.m. on the third Tuesday of each month listed as follows:

November 19, 2019  
January 21, 2020  
March 17, 2020  
May 19, 2020  
July 21, 2020  
September 15, 2020



*D.*

*1.*

**Pine Ridge Plantation Community Development District**  
4200 Pine Ridge Parkway, Middleburg, Florida 32068  
904-509-6445

Date: July 30, 2019

To: Pine Ridge Plantation CDD, Board of Supervisors

From: Maria Cranford, Amenity Manager &  
Chris Hall, Operations Manager

Re: Monthly Facility Memorandum

**Completed Items:**

1. The fitness center has been completely re-painted.
2. The water slide pump contactor has been repaired.
3. Amenity center lights are being checked and replaced as needed.
4. A/C unit has been serviced by Florida Air Service.
5. Outdoor district lights are being checked and replaced as needed.
6. Freedom Pest Control inspected and renewed the termite bond for the year.
7. Clay Electric has installed the new streetlights.
8. RMS continues to maintain the swimming pool.
9. Playground has been inspected and the loose equipment has been tightened.
10. Trash is being picked up weekly along the roadways and common areas.
11. Dog waste stations are being changed and stocked weekly.

**Landscaping & Lakes:**

1. Down to Earth continues to maintain the grounds throughout.
2. Several irrigation repairs have been completed by Down to Earth.
3. Holly bushes were planted along Tynes Blvd. to help fill in gaps to the existing landscaping.
4. Lake Doctor's continues to maintain the lakes.
5. RMS continues to inspect and clean all the lakes and outfall structures.
6. The washout on the lake #4 has been filled and sod was added.

Misc.

1. Total number of clubhouse & outdoor rentals for July and August = 22
2. Water slide has been running Thursday and Fridays from 12-4 and Saturday and Sundays from 11-5.
3. Community yard sale was held June 29<sup>th</sup> and 30<sup>th</sup> from 8am to 1pm.
4. Frozen Sweets Treat truck was at the amenity center June 8<sup>th</sup>, June 15<sup>th</sup>, July 14<sup>th</sup> and will be in attendance again on August 4<sup>th</sup>.
5. The Butt Hutt Smokehouse was at the amenity center Saturday June 8<sup>th</sup> from 4pm to 7pm. They will now be at the amenity center from 4pm to 7pm the 1<sup>st</sup> Saturday of each month.
6. Dive in movie event was scheduled for Saturday July 6<sup>th</sup> and has been postponed twice due to weather. New event date is Saturday August 3<sup>rd</sup>. The Butt Hutt Smokehouse will also be in attendance.
7. TBoyz Taco truck will be at the amenity center from 5pm to 8pm on Sunday August 4<sup>th</sup> and again on Saturday September 14<sup>th</sup>.
8. Fitness Pro did quarterly inspection of fitness equipment. A new hand grip has been ordered for the multi-press machine along with a new control face for one of the treadmills.
9. North Florida Vending continues to service and stock the soda machine.
10. A total of 12 kids (non-residents) have been trespassed from the amenity center. They had been jumping the fence after hours, swimming, climbing on the slide and trashing the facility.

Should you have any questions or comments regarding the above information, please contact Chris Hall at (904)657-9211, [chall@rmsnf.com](mailto:chall@rmsnf.com) or Pine Ridge Amenity Manager at (904) 291-8878, [prmgr@riversidemgtsvc.com](mailto:prmgr@riversidemgtsvc.com).

2.

Down To Earth  
8850 Corporate Square Court  
Jacksonville, FL 32216  
(904) 737-9733



July 2019  
Estimate #13770

Billing Address
PINE RIDGE CDD C/O GMS 4200 PINE RIDGE PLANTATION MILDDLEBURG FL 32068

Shipping Address
PINE RIDGE CDD C/O GMS 4200 PINE RIDGE PLANTATION MILDDLEBURG FL 32068

Project/Job	Estimate Date	Sales Rep	Expires	PO#
#L27843	7/16/2019	Mike Woolridge	10/14/2019	

Item	Qty	Rate	Amount
<b>ISLANDS</b>			
<b>OPTION A</b>			
<b>Site Prep. Removal &amp; Disposal</b> Description: Remove all Jasmine located in the center islands and transplant to area behind the clubhouse by the pool, and install topsoil in that bed prior to transplant, and fertilize after	1	\$300.00	\$300.00
<b>ISLAND 1</b>			
JACK FROST 3 GALLON	28	\$11.00	\$308.00
LIGUSTRUM 3 GALLON	52	\$11.00	\$572.00
<b>ISLAND 2</b>			
JACK FROST 3 GALLON	14	\$11.00	\$154.00
LIGUSTRUM 3 GALLON	14	\$11.00	\$154.00
LOROPETALUM 7 GALLON	14	\$40.00	\$560.00
<b>ISLAND 3</b>			
JACK FROST 3 GALLON	28	\$11.00	\$308.00
LIGUSTRUM 3 GALLON	52	\$11.00	\$572.00
JUNIPER 3 GALLON	1	\$11.00	\$11.00
<b>ISLAND 4</b>			
JACK FROST 3 GALLON	28	\$11.00	\$308.00
LIGUSTRUM 3 GALLON	52	\$11.00	\$572.00
JUNIPER 3 GALLON	2	\$11.00	\$22.00
<b>ISLAND 5</b>			
JACK FROST 3 GALLON	28	\$11.00	\$308.00

Down To Earth  
8850 Corporate Square Court  
Jacksonville, FL 32216  
(904) 737-9733



July 2019  
Estimate #13770

Item	Qty	Rate	Amount
LIGUSTRUM 3 GALLON	52	\$11.00	\$572.00
JUNIPER 3 GALLON	25	\$11.00	\$275.00
ISLAND 6			
JACK FROST 3 GALLON	28	\$11.00	\$308.00
LIGUSTRUM 3 GALLON	52	\$11.00	\$572.00
JUNIPER 3 GALLON	22	\$11.00	\$242.00
ISLAND 7			
JACK FROST 3 GALLON	28	\$11.00	\$308.00
LIGUSTRUM 3 GALLON	52	\$11.00	\$572.00
JUNIPER 3 GALLON	7	\$11.00	\$77.00
ISLAND 8			
JACK FROST 3 GALLON	28	\$11.00	\$308.00
LIGUSTRUM 3 GALLON	52	\$11.00	\$572.00
JUNIPER 3 GALLON	10	\$11.00	\$110.00
LOROPETALUM 7 GALLON	2	\$40.00	\$80.00
ISLAND 9			
JACK FROST 3 GALLON	12	\$11.00	\$132.00
LIGUSTRUM 3 GALLON	48	\$11.00	\$528.00
JUNIPER 3 GALLON	8	\$11.00	\$88.00
LOROPETALUM 7 GALLON	5	\$40.00	\$200.00
*Option A total			\$9,093.00
<b>OPTION B</b>			
<b>Site Prep. Removal &amp; Disposal</b> Description: Remove all Jasmine located in the center islands and transplant to area behind the clubhouse by the pool, and install topsoil in that bed prior to transplant, and fertilize after	1	\$300.00	\$300.00
ISLAND 1			
JACK FROST 7 GALLON	28	\$38.00	\$1,064.00
LIGUSTRUM 7 GALLON	52	\$38.00	\$1,976.00
ISLAND 2			



Down To Earth  
8850 Corporate Square Court  
Jacksonville, FL 32216  
(904) 737-9733



July 2019  
Estimate #13770

Item	Qty	Rate	Amount
JACK FROST 7 GALLON	14	\$38.00	\$532.00
LIGUSTRUM 7 GALLON	14	\$38.00	\$532.00
LOROPETALUM 7 GALLON	14	\$40.00	\$560.00
ISLAND 3			
JACK FROST 7 GALLON	28	\$38.00	\$1,064.00
LIGUSTRUM 7 GALLON	52	\$38.00	\$1,976.00
JUNIPER 3 GALLON	1	\$11.00	\$11.00
ISLAND 4			
JACK FROST 7 GALLON	28	\$38.00	\$1,064.00
LIGUSTRUM 7 GALLON	52	\$38.00	\$1,976.00
JUNIPER 3 GALLON	2	\$11.00	\$22.00
ISLAND 5			
JACK FROST 7 GALLON	28	\$38.00	\$1,064.00
LIGUSTRUM 7 GALLON	52	\$38.00	\$1,976.00
JUNIPER 3 GALLON	25	\$11.00	\$275.00
ISLAND 6			
JACK FROST 7 GALLON	28	\$38.00	\$1,064.00
LIGUSTRUM 7 GALLON	52	\$38.00	\$1,976.00
JUNIPER 3 GALLON	22	\$11.00	\$242.00
ISLAND 7			
JACK FROST 7 GALLON	28	\$38.00	\$1,064.00
LIGUSTRUM 7 GALLON	52	\$38.00	\$1,976.00
JUNIPER 3 GALLON	7	\$11.00	\$77.00
ISLAND 8			
JACK FROST 7 GALLON	28	\$38.00	\$1,064.00
LIGUSTRUM 7 GALLON	52	\$38.00	\$1,976.00
JUNIPER 3 GALLON	10	\$11.00	\$110.00
LOROPETALUM 7 GALLON	2	\$40.00	\$80.00
ISLAND 9			



Down To Earth  
8850 Corporate Square Court  
Jacksonville, FL 32216  
(904) 737-9733



July 2019  
Estimate #13770

Item	Qty	Rate	Amount
JACK FROST 7 GALLON	12	\$38.00	\$456.00
LIGUSTRUM 7 GALLON	48	\$38.00	\$1,824.00
JUNIPER 3 GALLON	8	\$11.00	\$88.00
LOROPETALUM 7 GALLON	5	\$40.00	\$200.00
*Option B total			\$26,589.00
**NOTE: ALL PLANTS ARE COVERED UNDER A 1-YEAR WARRANTY			
**NOTE: WE RECOMMEND DOING ALL THE SHRUBS IN THE CENTER ISLAND AT 3 GALLONS, USING THE 7 GALLONS TO FILL-IN THE EXISTING LOROPETALUM SO THAT THEY ARE THE SAME HEIGHT			

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Accepted Date: \_\_\_\_\_







Down To Earth  
8850 Corporate Square Court  
Jacksonville, FL 32216  
(904) 737-9733



July 2019  
Estimate #13730

**Billing Address**

PINE RIDGE CDD  
C/O GMS  
4200 PINE RIDGE PLANTATION  
MILDDLEBURG FL 32068

**Shipping Address**

PINE RIDGE CDD  
C/O GMS  
4200 PINE RIDGE PLANTATION  
MILDDLEBURG FL 32068

DRAFT

Project/Job	Estimate Date	Sales Rep	Expires	PO #
#L27837	7/15/2019	John Fife	10/13/2019	

Item	Qty	Rate	Amount
TWO CORNERS ACROSS FROM AMENITY CENTER			
<b>Site Prep. Removal &amp; Disposal</b> <b>Description:</b> Remove all Juniper from both corners	1	\$500.00	\$500.00
<b>Irrigation Services</b> <b>Description:</b> Irrigation adjustments for removal and installation	1	\$200.00	\$200.00
<b>Landscape Enhancement</b> <b>Description:</b> Remove (2) yards of dirt on each side, and replace with #3-Grade Topsoil	1	\$300.00	\$300.00
<b>MULTI-COLOR SUNPATIENS 1 GALLON</b> <b>Description:</b> (65 on each side)	130	\$9.00	\$1,170.00
<b>ANNUALS 4": RED AND WHITE KALE</b> <b>Description:</b> Winter rotation (17 trays per side) (34 trays total)	34	\$24.00	\$816.00

Any irrigation work not mentioned above, will be billed at time and material rate. If installing annuals, please note that due to environmental factors beyond our control, they will be under warranty for 30 days. A 50% deposit is due upon acceptance of this estimate, balance due upon completion.

**Total**

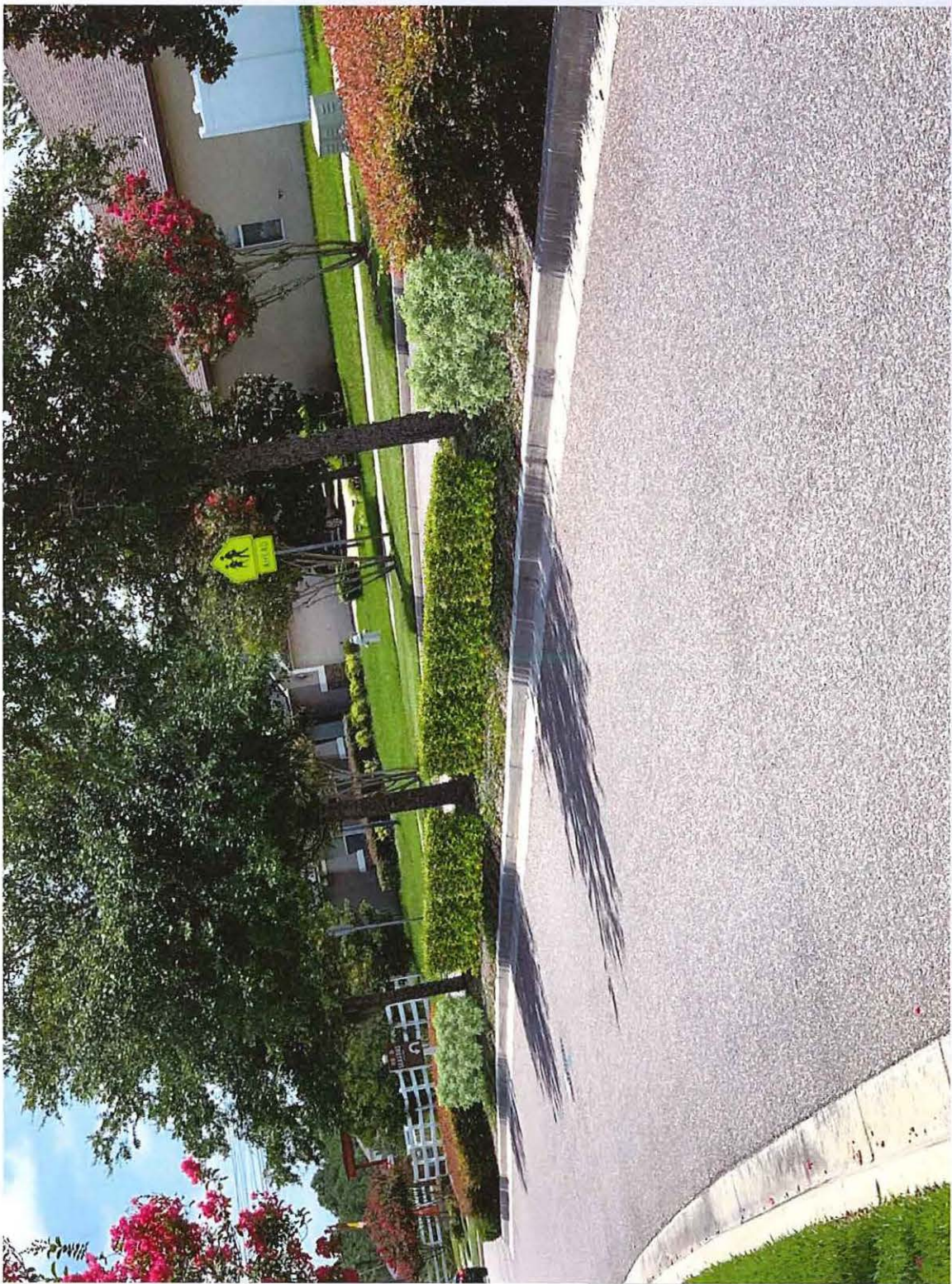
**\$2,986.00**

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Accepted Date: \_\_\_\_\_











*THIRTEENTH ORDER OF BUSINESS*

*A.*



**PINE RIDGE PLANTATION**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**COMBINED BALANCE SHEET**  
June 30, 2019

	<u>Governmental Fund Types</u>				
	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals 2019</u>
<b><u>ASSETS:</u></b>					
CASH	\$139,806	\$327,862	---	---	\$467,668
INVESTMENTS					
Reserve A	---	---	\$746,609	---	\$746,609
Prepayment A	---	---	---	---	\$0
Revenue A	---	---	\$460,656	---	\$460,656
Construction	---	---	---	\$4,430	\$4,430
State Board	\$706,556	---	---	---	\$706,556
PREPAID EXPENSES	---	---	---	---	\$0
<b>TOTAL ASSETS</b>	<u>\$846,362</u>	<u>\$327,862</u>	<u>\$1,207,264</u>	<u>\$4,430</u>	<u>\$2,385,918</u>
<b><u>LIABILITIES:</u></b>					
ACCOUNTS PAYABLE	\$10,842	\$11,273	---	---	\$22,115
<b><u>FUND BALANCES:</u></b>					
NONSPENDABLE	\$16,006	---	---	---	\$16,006
UNASSIGNED	\$819,514	---	---	---	\$819,514
RESTRICTED FOR DEBT SERVICE	---	---	\$1,207,264	---	\$1,207,264
RESTRICTED FOR CAPITAL PROJECTS	---	\$316,589	---	\$4,430	\$321,019
<b>TOTAL LIABILITIES &amp; FUND EQUITY &amp; OTHER CREDITS</b>	<u>\$846,362</u>	<u>\$327,862</u>	<u>\$1,207,264</u>	<u>\$4,430</u>	<u>\$2,385,918</u>

# PINE RIDGE PLANTATION

## COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND

Statement of Revenues & Expenditures and Changes in Fund Balance  
For the Period Ended June 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 06/30/19	ACTUAL THRU 06/30/19	VARIANCE
<b>REVENUES:</b>				
Assessments - Tax Collector	\$537,569	\$537,569	\$545,244	\$7,675
Misc./Facility Rental Income	\$3,000	\$2,250	\$7,413	\$5,163
Interest income	\$1,500	\$1,125	\$9,728	\$8,603
<b>TOTAL REVENUES</b>	<b>\$542,069</b>	<b>\$540,944</b>	<b>\$562,385</b>	<b>\$21,441</b>
<b>EXPENDITURES:</b>				
<b>ADMINISTRATIVE:</b>				
Supervisors Fees/FICA Taxes	\$10,334	\$7,751	\$5,383	\$2,368
Engineering	\$7,000	\$5,250	\$791	\$4,459
Arbitrage	\$1,200	\$1,200	\$1,100	\$100
Dissemination	\$5,000	\$3,750	\$3,750	(\$0)
Assessment Roll	\$5,260	\$5,260	\$4,260	\$1,000
Attorney	\$20,000	\$15,000	\$14,028	\$972
Annual Audit	\$3,750	\$3,750	\$3,100	\$650
Trustee	\$6,000	\$0	\$0	\$0
Management Fees	\$44,290	\$33,218	\$33,217	\$0
Computer Time	\$1,000	\$750	\$750	\$0
Telephone	\$350	\$263	\$243	\$19
Postage	\$600	\$450	\$669	(\$219)
Printing & Binding	\$1,200	\$900	\$974	(\$74)
Insurance	\$7,893	\$7,893	\$7,441	\$452
Legal Advertising	\$1,500	\$1,125	\$517	\$608
Other Current Charges	\$300	\$225	\$338	(\$113)
Website Domain	\$1,200	\$900	\$900	\$0
Office Supplies	\$500	\$375	\$71	\$304
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>\$117,552</b>	<b>\$88,234</b>	<b>\$77,708</b>	<b>\$10,526</b>
<b>GROUPS MAINTENANCE:</b>				
Landscape Maintenance	\$100,000	\$75,000	\$54,516	\$20,484
Lake Maintenance	\$7,728	\$5,796	\$7,164	(\$1,368)
Electric	\$2,500	\$1,875	\$914	\$961
Water	\$39,000	\$29,250	\$23,282	\$5,968
Repairs And Maintenance	\$20,000	\$15,000	\$11,261	\$3,739
Contingencies	\$550	\$413	\$2,723	(\$2,311)
<b>GROUPS MAINTENANCE EXPENDITURES</b>	<b>\$169,778</b>	<b>\$127,334</b>	<b>\$99,860</b>	<b>\$27,474</b>

# PINE RIDGE PLANTATION

## COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND

Statement of Revenues & Expenditures and Changes in Fund Balance  
For the Period Ended June 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 06/30/19	ACTUAL THRU 06/30/19	VARIANCE
<b>EXPENDITURES:</b>				
<b><u>AMENITY CENTER</u></b>				
Insurance	\$8,398	\$8,398	\$8,565	(\$167)
General Facility Maintenance	\$15,000	\$11,250	\$8,326	\$2,924
Repairs & Replacements	\$7,500	\$5,625	\$9,095	(\$3,470)
Recreational Passes	\$500	\$375	\$0	\$375
Postage	\$100	\$75	\$0	\$75
Printing & Email Marketing	\$125	\$94	\$0	\$94
Office Supplies	\$700	\$525	\$579	(\$54)
Other Current Charges	\$250	\$188	\$0	\$188
Permit Fees	\$250	\$250	\$250	\$0
Contingency	\$5,000	\$3,750	\$2,056	\$1,694
Amenity Management	\$50,923	\$38,192	\$38,192	\$0
Facility Assistant	\$24,561	\$18,421	\$3,763	\$14,658
Special Events	\$12,000	\$12,000	\$12,269	(\$269)
Preventive Maintenance	\$2,500	\$1,875	\$802	\$1,073
<b><u>Utilities</u></b>				
Water & Sewer	\$3,500	\$2,625	\$2,562	\$63
Electric	\$23,000	\$17,250	\$12,261	\$4,989
Telephone	\$3,000	\$2,250	\$1,727	\$523
Internet	\$1,360	\$1,020	\$0	\$1,020
<b><u>Management Contracts</u></b>				
Field Management Services	\$20,000	\$15,000	\$15,000	(\$0)
Lifeguards	\$16,500	\$10,053	\$10,053	\$0
Pool Maintenance	\$12,500	\$9,375	\$9,075	\$300
Pool Chemicals	\$11,400	\$8,550	\$8,887	(\$337)
Janitorial	\$7,740	\$5,805	\$5,805	\$0
Janitorial Supplies	\$1,200	\$900	\$933	(\$33)
Refuse Service	\$4,850	\$3,638	\$4,060	(\$423)
Security	\$10,000	\$7,500	\$7,523	(\$23)
Capital Projects	\$35,000	\$35,000	\$35,000	\$0
<b>AMENITY CENTER EXPENDITURES</b>	<b>\$277,857</b>	<b>\$219,983</b>	<b>\$196,783</b>	<b>\$23,199</b>
<b><u>OTHER FINANCIAL SOURCES/(USES)</u></b>				
Interfund Transfer In/(Out)	\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCIAL SOURCES/(USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$565,187</b>	<b>\$435,550</b>	<b>\$374,351</b>	<b>\$61,199</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$23,118)</b>		<b>\$188,034</b>	
FUND BALANCE - Beginning	\$23,118		\$631,480	
FUND BALANCE - Ending	\$0		<b>\$819,514</b>	

**PINE RIDGE PLANTATION**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**GENERAL FUND**  
 Month-to-Month  
 Fiscal Year 2019

**REVENUES:**

ADOPTED BUDGET	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	TOTAL
Assessments - Tax Collector	\$537,569	\$0	\$2,914	\$143,786	\$332,045	\$3,939	\$4,424	\$3,500	\$752	\$53,884			\$545,244
Interest Income	\$1,500	\$799	\$796	\$868	\$907	\$817	\$1,013	\$1,508	\$1,542	\$1,478			\$9,728
Misc./Facility Rental Income	\$3,000	\$0	\$2,350	\$0	\$300	\$2,475	\$375	\$0		\$1,913			\$7,413
<b>TOTAL REVENUES</b>	<b>\$542,069</b>	<b>\$799</b>	<b>\$6,060</b>	<b>\$144,654</b>	<b>\$333,252</b>	<b>\$7,231</b>	<b>\$5,812</b>	<b>\$5,008</b>	<b>\$2,295</b>	<b>\$57,274</b>	<b>\$0</b>	<b>\$0</b>	<b>\$562,395</b>

**EXPENDITURES:**

**ADMINISTRATIVE:**

Supervisors Fees/FICA Taxes	\$10,334	\$0	\$1,077	\$0	\$1,077	\$1,077	\$0	\$1,077	\$1,077	\$0			\$5,383
Engineering	\$7,000	\$0	\$0	\$0	\$0	\$791	\$0	\$0	\$0	\$0			\$791
Arbitrage	\$1,200	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$500	\$0			\$1,100
Dissemination	\$5,000	\$417	\$417	\$417	\$417	\$417	\$417	\$417	\$417	\$417			\$3,750
Assessment Roll	\$5,260	\$0	\$4,260	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$4,260
Attorney	\$20,000	\$1,215	\$1,572	\$345	\$0	\$1,991	\$3,084	\$4,050	\$1,772	\$0			\$14,028
Annual Audit	\$3,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,100			\$3,100
Trustee	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
Management Fees	\$44,290	\$3,691	\$3,691	\$3,691	\$3,691	\$3,691	\$3,691	\$3,691	\$3,691	\$3,691			\$33,217
Computer Time	\$1,000	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83			\$750
Telephone	\$350	\$22	\$47	\$0	\$38	\$0	\$22	\$53	\$0	\$63			\$243
Postage	\$600	\$57	\$137	\$16	\$121	\$15	\$0	\$136	\$168	\$19			\$669
Printing & Binding	\$1,200	\$237	\$44	\$212	\$5	\$178	\$31	\$10	\$126	\$132			\$974
Insurance	\$7,893	\$7,441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$7,441
Legal Advertising	\$1,500	\$0	\$61	\$0	\$61	\$61	\$73	\$62	\$0	\$200			\$517
Other Current Charges	\$300	\$0	\$50	\$0	\$13	\$13	\$13	\$250	\$0	\$0			\$338
Website Domain	\$1,200	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100			\$900
Office Supplies	\$500	\$15	\$0	\$16	\$1	\$14	\$0	\$0	\$13	\$11			\$71
Dues, Licenses & Subscriptions	\$175	\$0	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$175
<b>ADMINISTRATIVE EXPENDITURES</b>	<b>\$117,552</b>	<b>\$13,277</b>	<b>\$12,313</b>	<b>\$4,879</b>	<b>\$5,606</b>	<b>\$8,429</b>	<b>\$7,513</b>	<b>\$9,928</b>	<b>\$7,947</b>	<b>\$7,815</b>	<b>\$0</b>	<b>\$0</b>	<b>\$77,708</b>

**GROUPS MAINTENANCE:**

Landscape Maintenance	\$100,000	\$7,160	\$7,160	\$7,160	\$7,160	\$7,160	\$7,160	\$0	\$2,770	\$8,786			\$54,516
Lake Maintenance	\$7,728	\$656	\$656	\$656	\$1,916	\$656	\$656	\$656	\$656	\$656			\$7,164
Electric	\$2,500	\$175	\$182	\$0	\$0	\$82	\$107	\$115	\$121	\$132			\$914
Water	\$39,000	\$1,828	\$2,860	\$2,261	\$2,437	\$1,673	\$1,874	\$2,211	\$3,526	\$4,612			\$23,282
Repairs And Maintenance	\$20,000	\$0	\$1,820	\$1,201	\$1,496	\$1,667	\$1,268	\$1,639	\$1,667	\$484			\$11,261
Contingencies	\$550	\$0	\$720	\$0	\$0	\$1,515	\$0	\$0	\$0	\$488			\$2,723

<b>GROUPS MAINTENANCE EXPENDITURES</b>	<b>\$169,778</b>	<b>\$9,819</b>	<b>\$13,398</b>	<b>\$11,278</b>	<b>\$13,009</b>	<b>\$12,753</b>	<b>\$11,084</b>	<b>\$4,621</b>	<b>\$8,740</b>	<b>\$15,158</b>	<b>\$0</b>	<b>\$0</b>	<b>\$99,860</b>
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**PINE RIDGE PLANTATION**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**GENERAL FUND**  
 Month-to-Month  
 Fiscal Year 2019

ADOPTED BUDGET	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	TOTAL
<b>AMENITY CENTER</b>													
Insurance	\$9,398	\$8,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$8,565
General Facility Maintenance	\$15,000	\$0	\$1,847	\$589	\$1,250	\$1,250	\$1,250	\$890	\$1,250	\$0			\$8,326
Repairs & Replacements	\$7,500	\$600	\$3,340	\$1,056	\$1,337	\$625	\$1,584	\$267	\$266	\$0			\$9,095
Recreational Passes	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
Postage	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
Printing & Email Marketing	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
Office Supplies	\$700	\$0	\$19	\$0	\$0	\$0	\$253	\$0	\$308	\$0			\$579
Other Current Charges	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
Permit Fees	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250			\$250
Contingency	\$5,000	\$0	\$0	\$0	\$794	\$427	\$835	\$0	\$0	\$0			\$2,056
Amenity Management	\$50,923	\$4,244	\$4,244	\$4,244	\$4,244	\$4,244	\$4,244	\$4,244	\$4,244	\$4,244			\$38,192
Facility Assistant	\$24,561	\$0	\$0	\$0	\$0	\$0	\$200	\$1,150	\$2,413				\$3,763
Special Events	\$12,000	\$3,474	\$678	\$3,020	\$0	\$0	\$491	\$4,171	\$0	\$435			\$12,269
Preventive Maintenance	\$2,500	\$0	\$94	\$420	\$0	\$194	\$0	\$94	\$0	\$0			\$802
<b>Utilities</b>													
Water & Sewer	\$3,500	\$287	\$287	\$275	\$275	\$281	\$275	\$278	\$305	\$299			\$2,562
Electric	\$23,000	\$1,966	\$1,678	\$0	\$0	\$1,658	\$1,518	\$1,518	\$1,858	\$2,065			\$12,261
Telephone	\$3,000	\$206	\$369	\$220	\$34	\$369	\$0	\$203	\$163	\$163			\$1,727
Internet	\$1,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
<b>Management Contracts</b>													
Field Management Services	\$20,000	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667	\$1,667			\$15,000
Lifeguards	\$16,500	\$0	\$0	\$0	\$0	\$0	\$1,475	\$0	\$2,961	\$5,617			\$10,053
Pool Maintenance	\$12,500	\$1,008	\$1,008	\$1,008	\$1,008	\$1,008	\$1,008	\$1,008	\$1,008	\$1,008			\$9,075
Pool Chemicals	\$11,400	\$953	\$953	\$997	\$997	\$997	\$997	\$997	\$997	\$997			\$8,887
Janitorial	\$7,740	\$645	\$645	\$645	\$645	\$645	\$645	\$645	\$645	\$645			\$5,805
Janitorial Supplies	\$1,200	\$0	\$251	\$48	\$0	\$219	\$75	\$104	\$235	\$0			\$933
Refuse Service	\$4,850	\$503	\$507	\$506	\$504	\$503	\$493	\$506	\$537	\$0			\$4,060
Security	\$10,000	\$683	\$1,003	\$695	\$719	\$635	\$907	\$719	\$999	\$1,164			\$7,523
Capital Projects	\$35,000	\$0	\$0	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0			\$35,000
<b>AMENITY CENTER EXPENDITURES</b>	<b>\$277,857</b>	<b>\$24,800</b>	<b>\$18,589</b>	<b>\$15,390</b>	<b>\$13,474</b>	<b>\$14,723</b>	<b>\$52,716</b>	<b>\$17,511</b>	<b>\$18,613</b>	<b>\$20,967</b>	<b>\$0</b>	<b>\$0</b>	<b>\$196,783</b>
<b>TOTAL EXPENDITURES</b>	<b>\$565,187</b>	<b>\$47,896</b>	<b>\$44,301</b>	<b>\$31,548</b>	<b>\$32,088</b>	<b>\$35,904</b>	<b>\$71,314</b>	<b>\$32,060</b>	<b>\$35,299</b>	<b>\$43,940</b>	<b>\$0</b>	<b>\$0</b>	<b>\$374,351</b>
<b>OTHER SOURCES/(USES):</b>													
Interfund Transfer In/(Out)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$23,118)</b>	<b>(\$47,098)</b>	<b>(\$38,241)</b>	<b>\$113,106</b>	<b>\$301,164</b>	<b>(\$28,673)</b>	<b>(\$65,502)</b>	<b>(\$27,052)</b>	<b>(\$33,005)</b>	<b>\$13,334</b>	<b>\$0</b>	<b>\$0</b>	<b>\$188,034</b>

# PINE RIDGE PLANTATION

## COMMUNITY DEVELOPMENT DISTRICT RESERVE FUND

Statement of Revenues & Expenditures and Changes in Fund Balance  
For the Period Ended June 30, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 06/30/19	ACTUAL THRU 06/30/19	VARIANCE
<b>REVENUES:</b>				
Capital Reserve Funding	\$35,000	\$35,000	\$35,000	\$0
<b>TOTAL REVENUES</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$0</b>
<b>EXPENDITURES:</b>				
Maintenance Reserve (1)	\$0	\$0	\$17,721	(\$17,721)
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,721</b>	<b>(\$17,721)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$35,000</b>		<b>\$17,279</b>	
FUND BALANCE - Beginning	\$327,493		\$299,310	
FUND BALANCE - Ending	<u>\$362,493</u>		<u>\$316,589</u>	

# PINE RIDGE PLANTATION

## COMMUNITY DEVELOPMENT DISTRICT DEBT SERVICE FUND 2006A

Statement of Revenues & Expenditures and Changes in Fund Balance  
For the Period Ended June 30, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 06/30/19	ACTUAL THRU 06/30/19	VARIANCE
<b>REVENUES:</b>				
Assessments - Tax Roll	\$727,641	\$727,641	\$943,980	\$216,339
Interest Income	\$3,000	\$2,250	\$21,200	\$18,950
<b>TOTAL REVENUES</b>	<b>\$730,641</b>	<b>\$729,891</b>	<b>\$965,180</b>	<b>\$235,289</b>
<b>EXPENDITURES:</b>				
Interest Expense - 11/1	\$297,810	\$297,810	\$297,810	\$0
Principal Expense - 5/1	\$340,000	\$340,000	\$340,000	\$0
Interest Expense - 5/1	\$297,810	\$297,810	\$297,819	(\$9)
Principal Prepayment - 5/1	\$0	\$0	\$30,000	(\$30,000)
<b>TOTAL EXPENDITURES</b>	<b>\$935,620</b>	<b>\$935,620</b>	<b>\$965,629</b>	<b>(\$30,009)</b>
<b>OTHER FINANCIAL SOURCES/(USES)</b>				
Other Bond Service Costs	\$0	\$0	(\$31,465)	(\$31,465)
Interfund Transfer In/(Out)	\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCIAL SOURCES/(USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$31,465)</b>	<b>(\$31,465)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$204,979)</b>		<b>(\$31,914)</b>	
FUND BALANCE - Beginning	\$233,914		\$1,239,178	
FUND BALANCE - Ending	<u>\$28,935</u>		<u>\$1,207,264</u>	

# PINE RIDGE PLANTATION

## COMMUNITY DEVELOPMENT DISTRICT CAPITAL PROJECTS FUND 2006A/B

Statement of Revenues & Expenditures and Changes in Fund Balance  
For the Period Ended June 30, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 06/30/19	ACTUAL THRU 06/30/19	VARIANCE
<b>REVENUES:</b>				
Interest Income	\$0	\$0	\$63	\$63
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63</b>	<b>\$63</b>
<b>EXPENDITURES:</b>				
Capital Outlay	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER FINANCIAL SOURCES/(USES)</b>				
Interfund Transfer In/(Out)	\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCIAL SOURCES/(USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$63</b>	
FUND BALANCE - Beginning	\$0		\$4,366	
FUND BALANCE - Ending	<b>\$0</b>		<b>\$4,430</b>	



# PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Bond Issue:	<u><b>Series 2006A Special Assessment Bonds</b></u>
Original Issue Amount:	\$14,090,000
Interest Rate:	5.40%
Maturity Date:	May 1, 2037
Reserve Fund Requirement:	Lesser of: (i) Max Annual Debt Service for Bonds Outstanding (ii) 125% of Average Debt Service for Bonds Outstanding (iii) 10% of Original proceeds

Bonds outstanding - 9/30/13	\$12,540,000	
Less:		
11/1/13	\$0	
5/1/14	(\$260,000)	Mandatory
5/1/14	(\$15,000)	Special Call
11/1/14	(\$35,000)	Special Call
5/1/15	(\$275,000)	Mandatory
5/1/15	(\$5,000)	Special Call
5/1/16	(\$290,000)	Mandatory
5/1/17	(\$305,000)	Mandatory
5/1/18	(\$325,000)	Mandatory
5/1/19	(\$340,000)	Mandatory
5/1/19	(\$30,000)	Special Call
Current Bonds Outstanding:	\$10,660,000	

*B.*

**PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2019 SUMMARY OF ASSESSMENTS**

ASSESSED	# UNITS ASSESSED	SERIES 2006 DEBT ASSESSED	FY19 O&M ASSESSED	TOTAL ASSESSED
NET TAX ROLL	742	935,454.59	541,934.99	1,477,389.58
<b>TOTAL ASSESSED NET</b>	<b>742</b>	<b>935,454.59</b>	<b>541,934.99</b>	<b>1,477,389.58</b>

RECEIVED	BALANCE DUE	SERIES 2006 DEBT RECEIVED	O&M RECEIVED	TOTAL RECEIVED
TAX ROLL	(13,463.76)	943,979.57	546,873.77	1,490,853.34
<b>TOTAL RECEIPTS</b>	<b>(13,463.76)</b>	<b>943,979.57</b>	<b>546,873.77</b>	<b>1,490,853.34</b>

SUMMARY OF TAX ROLL RECEIPTS				
CLAY COUNTY DISTRIBUTION	DATE RECEIVED	SERIES 2006 DEBT RECEIVED	O&M RECEIVED	TOTAL
1	11/14/2018	5,029.93	2,913.98	7,943.91
2	11/30/2018	248,195.23	143,786.44	391,981.67
3	12/10/2018	508,603.85	294,648.42	803,252.27
4	12/18/2018	64,551.19	37,396.31	101,947.50
5	1/17/2019	6,798.54	3,938.58	10,737.12
6	2/20/2019	1,860.54	1,077.87	2,938.41
7	3/21/2019	5,776.04	3,346.22	9,122.26
8	4/12/2019	6,041.20	3,499.84	9,541.04
9	5/13/2019	1,298.50	752.26	2,050.76
10	6/11/2019	93,010.90	53,883.82	146,894.72
TAX CERTIFICATES	6/26/2019	2,813.65	1,630.03	4,443.68
		-	-	
		-	-	
		-	-	
<b>TOTAL FY18 TAX ROLL RECEIPTS</b>		<b>943,979.57</b>	<b>546,873.77</b>	<b>1,490,853.34</b>

<b>% TAX ROLL COLLECTED FY18</b>	<b>100.91%</b>	<b>100.91%</b>	<b>100.91%</b>
<b>TOTAL COLLECTED FY18</b>	<b>100.91%</b>	<b>100.91%</b>	<b>100.91%</b>

*C.*

# PINE RIDGE PLANTATION

Community Development District

## Check Run Summary - General Fund

5/1/2019 - 6/30/2019

Date	Check Numbers	Amount
<b>General Fund</b>		
5/1/19 - 5/30/19	2371-2389	\$ 22,753.94
6/1/19 - 6/30/19	2390-2414	\$ 39,213.94
		<b>\$ 61,967.88</b>
<b>Utilities and Autopayments</b>		
May 8, 2019	AT&T	\$ 162.99
May 28, 2019	Clay Electric	\$ 1,979.00
May 29, 2019	Clay County Utilities	\$ 3,831.06
May 15, 2019	SafeTouch	\$ 83.88
June 7, 2019	AT&T	\$ 162.99
June 28, 2019	Clay Electric	\$ 2,197.18
June 28, 2019	Clay County Utilities	\$ 4,911.12
June 11, 2019	SafeTouch	\$ 83.88
<b>TOTAL UTILITIES PAID ONLINE OR AUTOPAY</b>		<b>\$ 13,412.10</b>
		<b>\$ 75,379.98</b>

\*Fedex invoices available upon request.



AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER

RUN 7/18/19

PAGE 2

\*\*\* CHECK DATES 05/01/2019 - 06/30/2019 \*\*\*

PINE RIDGE PLANTATION - GF  
BANK A PINE RIDGE PLANTATIO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
5/15/19	00005	4/30/19 107207	201903 310-51300-31500	GENERAL COUNSEL/MTG-MAR19	*	1,105.50	
							1,105.50 002379
5/15/19	00076	5/01/19 429932	201905 320-53800-46400	HOPPING GREEN & SAMS	*	656.00	
							656.00 002380
5/15/19	00134	4/24/19 35499	201904 320-53800-46000	THE LAKE DOCTORS INC	*	818.55	
							818.55 002381
5/15/19	00073	5/01/19 261	201905 330-57200-46200	DOWN TO EARTH	*	645.00	
		5/01/19 261	201905 330-57200-46400	MAY JANITORIAL SERVICES	*	1,008.33	
		5/01/19 261	201905 330-57200-34000	MAY POOL MAINTENANCE	*	1,666.67	
		5/01/19 261	201905 330-57200-34100	MAY OPERATIONS MANAGEMENT	*	4,243.58	
							7,563.58 002382
5/23/19	00107	5/08/19 SSI08918	201904 330-57200-34500	RIVERSIDE MANAGEMENT SERVICES INC	*	80.00	
		5/08/19 SSI08918	201904 330-57200-34500	APR EMPLOYMENT ADMIN FEE	*	75.00	
							155.00 002383
5/23/19	00134	5/16/19 36747	201905 320-53800-46200	CLAY COUNTY SHERIFF'S OFFICE	*	1,780.00	
							1,780.00 002384
5/23/19	00073	4/30/19 265	201904 330-57200-34110	DOWN TO EARTH	*	200.00	
							200.00 002385
5/23/19	00073	5/14/19 266	201904 330-57200-46000	RIVERSIDE MANAGEMENT SERVICES INC	*	890.00	
		5/14/19 266	201904 320-53800-46000	APR. GE.FACILITY MAINT	*	820.00	
		5/14/19 266	201904 330-57200-46100	APR R/M GROUNDS	*	127.00	
		5/14/19 266	201904 330-57200-46201	APR REPAIRS/REPLACE	*	104.17	
							1,941.17 002386

PRP --PINERIDGE-- BPEREGRINO

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER

RUN 7/18/19

PAGE 3

\*\*\* CHECK DATES 05/01/2019 - 06/30/2019 \*\*\*

PINE RIDGE PLANTATION - GF  
BANK A PINE RIDGE PLANTATIO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
5/23/19	00073	4/30/19 264	201905 330-57200-34200	LIFEGUARD SRV THRU 5/5/19	*	751.20	
				RIVERSIDE MANAGEMENT SERVICES INC			751.20 002387
5/30/19	00124	5/19/19 05192019	201905 330-57200-34500	SECURITY SERVICE 5/19/19	*	120.00	
				JEFF ANDERSON			120.00 002388
5/30/19	00134	5/21/19 36901	201905 320-53800-46200	TRIM TREES AMENITY CENTER	*	990.00	
				DOWN TO EARTH			990.00 002389
6/06/19	00001	5/21/19 65590546	201905 310-51300-42000	MAY FEDEX POSTAGE	*	136.44	
				FEDEX			136.44 002390
6/06/19	00025	6/04/19 10-BID41	201906 330-57200-54000	POOL PERMIT 10-60-00146	*	250.00	
				FLORIDA DEPARTMENT OF HEALTH IN			250.00 002391
6/06/19	00005	5/31/19 107736	201904 310-51300-31500	GENERAL COUNSEL/MTG-APR19	*	2,944.50	
				HOPPING GREEN & SAMS			2,944.50 002392
6/06/19	00054	6/01/19 13129558	201906 330-57200-46500	JUNE WATER MANAGEMENT	*	997.37	
				POOLSURE			997.37 002393
6/06/19	00073	5/07/19 263	201903 330-57200-60100	COURNHOLE TOURNAMENT	*	491.22	
				RIVERSIDE MANAGEMENT SERVICES INC			491.22 002394
6/06/19	00073	5/07/19 262	201904 330-57200-60100	EASTER EVENT 4/13/19	*	271.40	
				RIVERSIDE MANAGEMENT SERVICES INC			271.40 002395
6/06/19	00073	5/29/19 268	201905 330-57200-34110	MAY FACILITY ASSISTANT	*	1,150.00	
				RIVERSIDE MANAGEMENT SERVICES INC			1,150.00 002396
6/06/19	00073	5/29/19 269	201905 330-57200-34200	MAY LIFEGUARD SERVICES	*	2,209.60	
				RIVERSIDE MANAGEMENT SERVICES INC			2,209.60 002397
6/12/19	00104	6/11/19 KSM57FTA	201906 320-53800-49000	EMAIL SVC-JUN 2019	*	488.25	
				CONSTANT CONTACT, INC.			488.25 002398

PRP --PINERIDGE-- BPEREGRINO



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/12/19	00106	6/03/19 06032019	201905 330-57200-34500		*	480.00	
		5/10/19-5/25/19	SECURITY	MATTHEW EDMONSON			480.00 002399
6/12/19	00153	5/21/19 A29507	201905 330-57200-46100		*	125.00	
		A/C REPAIR		FLORIDA AIR SERVICE &ENGINEERING			125.00 002400
6/12/19	00003	6/01/19 189	201906 310-51300-34000		*	3,690.83	
		JUN MANAGEMENT FEES			*	100.00	
		6/01/19 189	201906 310-51300-49100		*	83.33	
		JUN WEBSITE ADMIN			*	416.67	
		6/01/19 189	201906 310-51300-35100		*	11.17	
		JUN INFORM TECHNOLOGY			*	18.81	
		6/01/19 189	201906 310-51300-31300		*	62.81	
		JUN DISSEMINATION SERVIC			*		
		6/01/19 189	201906 310-51300-51000		*		
		OFFICE SUPPLIES			*		
		6/01/19 189	201906 310-51300-42000		*		
		POSTAGE			*		
		6/01/19 189	201906 310-51300-42500		*		
		COPIES			*		
		6/01/19 189	201906 310-51300-41000		*		
		TELEPHONE					
				GOVERNMENTAL MANAGEMENT SERVICES			4,515.32 002401
6/12/19	00124	6/02/19 06022019	201906 330-57200-34500		*	120.00	
		6/2/19 SECURITY		JEFF ANDERSON			120.00 002402
6/12/19	00134	6/01/19 38059	201906 320-53800-46200		*	7,160.00	
		MONTHLY MAINTENANCE-JUN19		DOWN TO EARTH			7,160.00 002403
6/12/19	00073	6/01/19 267	201906 330-57200-46200		*	645.00	
		JUN JANITORIAL SERVICES			*	1,008.33	
		6/01/19 267	201906 330-57200-46400		*	1,666.67	
		JUN POOL MAINTENANCE			*	4,243.58	
		6/01/19 267	201906 330-57200-34000		*		
		JUN OPERATIONS MANAGEMENT			*		
		6/01/19 267	201906 330-57200-34100		*		
		JUN FACILITY MANAGEMENT		RIVERSIDE MANAGEMENT SERVICES INC			7,563.58 002404
6/12/19	00076	6/01/19 436086	201906 320-53800-46400		*	656.00	
		JUN LAKE MAINTENANCE		THE LAKE DOCTORS INC			656.00 002405

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 7/18/19 PAGE 5  
 \*\*\* CHECK DATES 05/01/2019 - 06/30/2019 \*\*\* PINE RIDGE PLANTATION - GF  
 BANK A PINE RIDGE PLANTATIO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
6/20/19	00107	6/07/19 SSI08981	201905 330-57200-34500		*	120.00	
		MAY ADMIN FEE			*	75.00	
		6/07/19 SSI08981	201905 330-57200-34500		*		
		MAY SCHEDULING FEE					
				CLAY COUNTY SHERIFF'S OFFICE			195.00 002406
6/20/19	00134	6/06/19 38802	201906 320-53800-46000		*	483.50	
		IRRIGATION REPAIRS					
				DOWN TO EARTH			483.50 002407
6/26/19	00046	6/15/19 345999	201906 310-51300-32200		*	3,100.00	
		AUDIT FYE 9/30/19					
				BERGER, TOOMBS, ELAM, GAINES &			3,100.00 002408
6/26/19	00155	6/16/19 06162019	201906 330-57200-34500		*	120.00	
		6/16/19 SECURITY					
				JEFF ANDERSON			120.00 002409
6/26/19	00134	6/12/19 39285	201906 320-53800-46200		*	1,326.00	
		BURFORD HOLLY 7 GALLON					
				DOWN TO EARTH			1,326.00 002410
6/26/19	00134	6/12/19 39287	201906 320-53800-46200		*	300.00	
		LANDSCAPE ENHANCEMENT					
				DOWN TO EARTH			300.00 002411
6/26/19	00073	6/18/19 272	201905 330-57200-46000		*	1,250.00	
		MAY FACILITY MAINTENANCE			*	1,667.00	
		6/18/19 272	201905 320-53800-46000		*		
		MAY FACILITY MAINTENANCE			*	161.00	
		6/18/19 272	201905 330-57200-46100		*		
		MAY FACILITY MAINTENANCE			*	235.00	
		6/18/19 272	201905 330-57200-46201		*		
		MAY FACILITY MAINTENANCE			*	307.76	
		6/18/19 272	201905 330-57200-51000		*		
		MAY FACILITY MAINTENANCE					
				RIVERSIDE MANAGEMENT SERVICES INC			3,620.76 002412
6/26/19	00156	6/24/19 06242019	201906 300-36900-10100		*	75.00	
		RENTAL DEPOSIT REFUND					
				SAMANTHA EVERSON			75.00 002413
6/26/19	00154	6/20/19 B0162868	201906 330-57200-60100		*	435.00	
		WIDESCREEN DVD EVENT					
				SWANK MOTION PICTURES INC			435.00 002414
				TOTAL FOR BANK A		61,967.88	
				PRP --PINERIDGE-- BPEREGRINO			

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 7/18/19 PAGE 6  
 \*\*\* CHECK DATES 05/01/2019 - 06/30/2019 \*\*\* PINE RIDGE PLANTATION - GF  
 BANK A PINE RIDGE PLANTATIO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
---------------	-------	-----------------------------------	---	----------	-------------	--------	--------	-----------------------------

TOTAL FOR REGISTER							61,967.88	
--------------------	--	--	--	--	--	--	-----------	--

PRP --PINERIDGE-- BPEREGRINO

# CCSO OFF-DUTY INVOICE

FOR:  
loliver@gmsnf.com  
prmgr@riversidematsvc.com

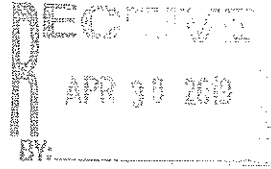
**Thank you for your business!**

Matt Edmonson  
1561 Night Owl Tr, Middleburg, FL 32068  
(386) 931-6948

## CCSO OFF-DUTY INVOICE

INVOICE DATE  
DATE: 04/29/2019

#106  
330.572 345



TO:  
PINE RIDGE PLANTATION  
4200 PINE RIDGE PARKWAY  
MIDDLEBURG, FL 32068

FOR:  
[joliver@gmsnf.com](mailto:joliver@gmsnf.com)  
[ormar@riversidemgtsvc.com](mailto:ormar@riversidemgtsvc.com)

DATE WORKED	DESCRIPTION	TIME IN/OUT	HOURS	RATE	AMOUNT
04-13-19	Neighborhood Pool and Clubhouse patrol and security	1800-2200	4.0	\$30.00	\$120.00
04-26-19	Neighborhood Pool and Clubhouse patrol and security	1700-2100	4.0	\$30.00	\$120.00
DEPUTY SIGNATURE: TOTAL					\$240.00

Make all checks payable to Matthew Edmonson

Thank you for your business!

Always Improving LLC dba Fitness Pro  
1400 Village Square Blvd #3-293  
Tallahassee, FL 32312  
(850) 523-8882  
admin@wearefitnesspro.com  
http://www.wearefitnesspro.com

## Invoice



1400 Village Square #3-293  
Tallahassee, FL 32312  
850-523-8882

**BILL TO**

**AMANDA RENTSCH**

Pine Ridge Plantation Amenity Center  
Pine Ridge Plantation Amenity Center  
4200 Pine Ridge Parkway  
Middleburg, FL 32068

**SHIP TO**

**AMANDA RENTSCH**

Pine Ridge Plantation Amenity Center  
Pine Ridge Plantation Amenity Center  
4200 Pine Ridge Parkway  
Middleburg, FL 32068

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
19521	04/18/2019	\$140.00	04/28/2019	Due 10 days from receipt	

PLEASE DETACH TOP PORTION AND RETURN WITH YOUR PAYMENT.

DATE	PRODUCT / SERVICE	QTY	TOTAL
04/17/2019	<b>SHIPPING 3</b> Apr 17, 2019: SHIPPING 3	4	20.00
04/17/2019	<b>2XL-36</b> Apr 17, 2019: 900 count gym wipes	4	120.00
04/18/2019	SERVICE REQUEST 23688 - DELIVER 4 ROLLS OF WIPES		
BALANCE DUE			<b>\$140.00</b>

#39

*C. Hall 4/26/19*

*Operating Supplies*

*ool. 330. 57200. 52000*



1707 Townhurst Dr.  
Houston TX 77043  
(800) 858-POOL (7665)  
www.poolsure.com

## Invoice

Date 5/1/2019

Invoice # 131295585261

Terms	Net 20
Due Date	5/21/2019
PO #	
Customer #	13GMS100

<b>Bill To</b> GMS, LLC - Pine Ridge Plantation 475 W. Town Place, Suite 114 St. Augustine FL 32092	<b>Ship To</b> GMS, LLC - Pine Ridge Plantation 4200 Pine Ridge Pkwy. Middleburg FL 32088
--	--

Item ID	Description	Qty	Units	Amount
WM-CHEM-BASE	Water Management Seasonal Billing Rate	1	ea	938.32
WM-SHED RENTAL	Monthly rental fee for storage shed	1	ea	10.00
Fuel Surcharge	Fuel/Environmental Transit Fee	1	ea	49.05
<p>#91 C. Hall 4/26/19 Pool Chemicals May 19 001-330-57200-46500</p> <p>PAID MAY 18 2019</p>				

Total 997.37  
Amount Due \$997.37

### Remittance Slip

Customer  
13GMS100  
Invoice #  
131295585261

Amount Due \$997.37

Amount Paid

Make Checks Payable To  
Poolsure  
PO Box 55372  
Houston, TX 77255-5372



131295585261



Head: 8400 Baymeadows Way, Suite 12, Jacksonville, Florida 32256  
904-355-5300 • Fax: 904-355-5499 • Toll Free: 800-233-5305  
www.turnerpest.com

Turner Pest Control  
8400 Baymeadows Way, Suite 12  
Jacksonville, FL 32256  
904-355-5300

## Service Slip/Invoice

INVOICE: 5846470  
DATE: 4/17/2019  
ORDER: 6781657

Bill To: [347869]  
Pineridge Plantation  
Amanda Rentsch  
4200 Pine Ridge Pkwy  
Middleburg, FL 32068-9216

Work Location: [347869] 904-291-8878  
Pineridge Plantation  
Amanda Rentsch  
4200 Pine Ridge Pkwy  
Middleburg, FL 32068-9216

Work Date	Time	Target Pest	Technician	Time In
4/17/2019	02:11 PM	GHP		02:11 PM
Purchase Order	Terms	Last Service	Map Code	Time Out
JOHN	NET 30	4/17/2019		02:12 PM

Service	Description	Price
CPCQ	Commercial Pest Control - Quarterly Service	94.00
		<b>SUBTOTAL</b> \$94.00
		<b>TAX</b> \$0.00
		<b>AMT. PAID</b> \$0.00
		<b>TOTAL</b> \$94.00
		<b>AMOUNT DUE</b> \$94.00

#152  
C. Han 4/26/19  
Preventive Maint.  
amt. 330.57200. 46600

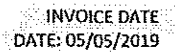
Balance outstanding over 30 days from the date of service may be subject to a late fee of the lesser of 1.5% per month (18% per year) or the maximum allowed by law.  
Customer agrees to pay accrued expenses in the event of collection.

I hereby acknowledge the satisfactory completion of all services rendered and agree to pay the cost of services as specified above.

PLEASE PAY FROM THIS INVOICE



# CCSO OFF-DUTY INVOICE



FOR:  
loliver@gmsnf.com  
prmgr@riversidemqtsvc.com

Make all checks payable to Jeff Anderson

Thank you for your business!

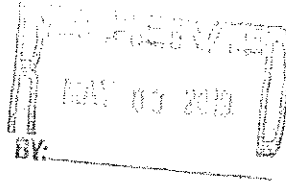
Governmental Management Services, LLC  
1001 Bradford Way  
Kingston, TN 37763

# Invoice

Invoice #: 188  
Invoice Date: 5/1/19  
Due Date: 5/1/19  
Case:  
P.O. Number:

**Bill To:**

Pine Ridge Plantation CDD  
475 West Town Place  
Suite 114  
St. Augustine, FL 32092



Description	Hours/Qty	Rate	Amount
Management Fees - May 2019 1, 310, 513, 210		3,690.83	3,690.83
Website Administration - May 2019 1, 310, 513, 491		100.00	100.00
Information Technology - May 2019 1, 310, 513, 351		83.33	83.33
Dissemination Agent Services - May 2019 1, 310, 513, 313		416.67	416.67
Office Supplies 1, 310, 513, 90		13.13	13.13
Postage 1, 310, 513, 420		31.16	31.16
Copies 1, 310, 513, 425		126.45	126.45
Total			\$4,461.57
Payments/Credits			\$0.00
Balance Due			\$4,461.57

(A)

V-3

# Grau and Associates

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

Phone: 561-994-9299

Fax: 561-994-5823

Ridgewood Trails Community Development District  
9145 Narcoossee Road, Suite A206  
Orlando, FL 32827

RECEIVED  
MAY 09 2019

Invoice No. 18161  
Date 05/02/2019

BY: \_\_\_\_\_

## SERVICE

## AMOUNT

Audit FYE 09/30/2018

\$ 500.00

Current Amount Due

\$ 500.00

(A)

V-16  
1,310,573.312

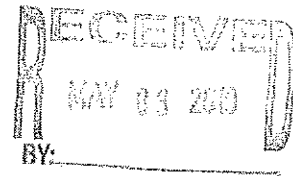
0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
500.00	0.00	0.00	0.00	0.00	500.00

Payment due upon receipt.

# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500



## STATEMENT

April 30, 2019

Pine Ridge Community Development District  
Governmental Management Services  
5385 North Nob Hill Road  
Sunrise, FL 33351

Bill Number 107207  
Billed through 03/31/2019

(A) V-5  
1,810.53.315

### General Counsel/Monthly Meeting

PRIDGE 00001 JMW

### FOR PROFESSIONAL SERVICES RENDERED

03/06/19	JMW	Review current policies and rates; confer with staff regarding rate and policy adjustments; prepare notice of rule development; prepare notice of rulemaking.	1.60 hrs
03/22/19	JMW	Confer with Clark; review completion agreement and indenture; research indenture issues; confer with staff.	1.30 hrs
03/28/19	JMW	Confer with Ritter and Clark regarding deferred costs issues; review correspondence from Ma.	0.60 hrs
03/29/19	MGC	Review auditor letter.	0.20 hrs
03/29/19	CGS	Monitor proposed legislation which may impact district.	0.30 hrs
03/29/19	APA	Prepare attorney response to auditor letter fiscal year end 2018.	1.20 hrs
Total fees for this matter			\$1,105.50

### MATTER SUMMARY

Papp, Annie M. - Paralegal	1.20 hrs	125 /hr	\$150.00
Stuart, Cheryl G.	0.30 hrs	335 /hr	\$100.50
Walters, Jason M.	3.50 hrs	230 /hr	\$805.00
Collazo, Mike	0.20 hrs	250 /hr	\$50.00

TOTAL FEES \$1,105.50

### TOTAL CHARGES FOR THIS MATTER

\$1,105.50

### BILLING SUMMARY

Papp, Annie M. - Paralegal	1.20 hrs	125 /hr	\$150.00
Stuart, Cheryl G.	0.30 hrs	335 /hr	\$100.50
Walters, Jason M.	3.50 hrs	230 /hr	\$805.00
Collazo, Mike	0.20 hrs	250 /hr	\$50.00

=====

TOTAL FEES

\$1,105.50

TOTAL CHARGES FOR THIS BILL

=====

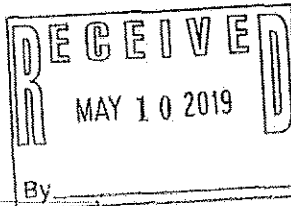
\$1,105.50

**Please include the bill number on your check.**



**The Lake Doctors, Inc.**  
Aquatic Management Services

3543 State Road 419, Winter Springs, FL 32708  
PH: 800-666-5253



# INVOICE

Invoice #	429932
Account #	719342
Invoice Date	5/1/2019
Due Date	5/11/2019
Rep	ERW

**Bill To**  
PINE RIDGE PLANTATION CDD  
GOVERNMENTAL MANAGEMENT SERVICES  
475 WEST TOWN PLACE  
SUITE 114  
ST AUGUSTINE, FLORIDA 32092

Invoice Questions:  
Lakes@lakedoctors.com  
Payment Questions:  
Payments@lakedoctors.com

P.O. No.	Terms	Invoice Date Reflects Month of Service Provided
	NET 10 DAYS	
Item	Description	Amount
	Monthly Water Mgmt Serv-R	656.00
	New agreement received 10/10/17	
	<i>C. Hall 5/10/19</i> <i>Lake Maint.</i> <i>001.320.53800.46200 - Landscape maint</i> <i>✓ 1.320.538.4801 - Lake maint</i>	
	<b>Customer Total Balance</b>	\$656.00
	<b>Total Invoice</b>	<b>\$656.00</b>

To help ensure prompt and accurate credit to your account, please include your account number and invoice number on your check and always include your remittance stub with your payment.

Please visit [www.lakedoctors.com](http://www.lakedoctors.com) for your local office contact information.

PLEASE DETACH & RETURN THIS PORTION WITH PAYMENT

**Bill To**  
PINE RIDGE PLANTATION CDD  
GOVERNMENTAL MANAGEMENT SERVICES  
475 WEST TOWN PLACE  
SUITE 114  
ST AUGUSTINE, FLORIDA 32092

Amount Enclosed

Invoice #	429932
Account #	719342
Date	5/1/2019

Go Green! Contact us at [Payments@lakedoctors.com](mailto:Payments@lakedoctors.com) to have your invoices emailed.

For address and contact updates, please email us at [Frontdesk@lakedoctors.com](mailto:Frontdesk@lakedoctors.com).

**The Lake Doctors, Inc.**  
3543 State Road 419  
Winter Springs, FL 32708



IF PAYING BY CREDIT CARD, FILL OUT BELOW

Mastercard Visa American Express

Card #

Card Verification #

Exp. Date #

Print Name

Billing Address: Check box if same as above

Signature

R&D Landscaping & Irrigation  
8850 Corporate Square Court  
Jacksonville, FL 32216  
(904) 737-9733



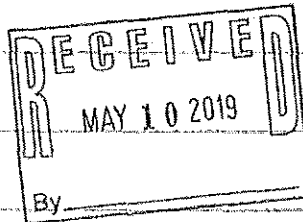
April 2019  
Invoice #35499

Billing Address
PINE RIDGE CDD C/O GMS 4200 PINE RIDGE PLANTATION MILDDLEBURG FL 32068

Shipping Address
PINE RIDGE CDD C/O GMS 4200 PINE RIDGE PLANTATION MILDDLEBURG FL 32068

Invoice Date	Invoice Date	Invoice Date	Terms	PO#
4/24/2019	5/24/2019		Net 30	

Item	Qty	Rate	Amount
IRRIGATION REPAIRS AFTER INSPECTION Description: Clock on West end by pond replaced irrigation capped off by county (drain repair). Installed (5) 6" popups and nozzles along curb at drain before buggy whip. Replaced (5) crushed 6" popups along curb after drain to buggy whip by construction on zone 8. Install (4) 6" popups: two along sidewalk and two along curb at drain next to 4866 Creek Bluff also capped by county zone 8.	0	\$0.00	\$0.00
IRRIGATION PARTS Description: 6" popup	14	\$14.95	\$209.30
IRRIGATION PARTS Description: Nozzle	14	\$2.25	\$31.50
IRRIGATION PARTS Description: 1/2" Fitting	42	\$2.00	\$84.00
IRRIGATION PARTS Description: 1" Slip Fix	3	\$19.00	\$57.00
IRRIGATION PARTS Description: 1 x 1 x 1/2 Tee	3	\$3.00	\$9.00
IRRIGATION PARTS Description: 1/2" Flex	20	\$2.00	\$40.00
IRRIGATION PARTS Description: 1/2" Pipe	15	\$0.50	\$7.50
IRRIGATION LABOR Description: Tech	6.5	\$58.50	\$380.25



*C. Hall 5/10/19*  
*Repairs & Maint.*  
*001.320.53800.46000*

Subtotal	\$818.55
Payments/Credits	\$0.00
Balance Due	\$818.55

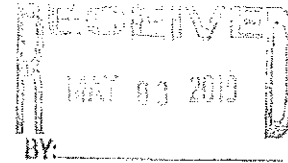
Riverside Management Services, Inc

9655 Florida Mining Blvd West  
Suite 305  
Jacksonville, FL 32257

# Invoice

Date	Invoice #
5/1/2019	261

Bill To
Pine Ridge Plantation 475 West Town Place Suite 114 St. Augustine, FL 32092



P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	Janitorial Services - May 2019 330,572,4620	645.00	645.00
	Pool Maintenance Services - May 2019 330,572,4640	1,008.33	1,008.33
	Operations Management Services - May 2019 330,572,3400	1,666.67	1,666.67
	Facility Management Services - May 2019 330,572,3410	4,243.58	4,243.58
V-43 (A)			
		Total	\$7,563.58

RAW  
5,2,19





Remit To: Clay County Sheriff's Office  
PO Box 548/901 N. Orange Ave  
Green Cove Springs, FL 32043  
  
(904) 284-7575

Invoice Number: SSI08918  
Invoice Date: 5/8/2019

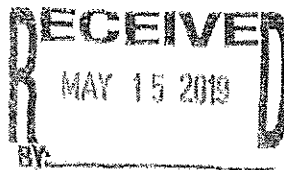
Page: 1

Attn: Fiscal - Accounts Receivable

Bill  
To: PINE RIDGE PLANTATION CDD  
475 W. TOWN PLACE SUITE 114  
ST AUGUSTINE, FL 32258  
BENADETLE PEREGRINO

Ship  
To: PINE RIDGE PLANTATION CDD  
475 W. TOWN PLACE SUITE 114  
ST AUGUSTINE, FL 32258  
BENADETLE PEREGRINO

Due Date 5/23/2019  
Terms Net 15 Days



Customer ID C0000507  
P.O. Number  
P.O. Date 5/8/2019  
Our Order No  
SalesPerson

Item/Description	Unit	Order Qtv	Quantity	Unit Price	Total Price
Fees-2nd Employment Admin Fee-APRIL 2019		16	16	5.00	80.00
Fees-2nd Employment Scheduling		3	3	25.00	75.00

(A)

V-107

1,380.572,345

Amount Subject to Sales Tax US0  
Amount Exempt from Sales Tax 155.00

Subtotal: 155.00  
Invoice Discount: 0.00  
Tax: 0.00

Total USD: 155.00

PINE RIDGE PLANTATION CDD	4/7/2019	6955	ANDERSON, JEFFREY K.	4.00
PINE RIDGE PLANTATION CDD	4/13/2019	6531	EDMONSON, MATTHEW W	4.00
PINE RIDGE PLANTATION CDD	4/21/2019	6955	ANDERSON, JEFFREY K.	4.00
PINE RIDGE PLANTATION CDD	4/26/2019	6531	EDMONSON, MATTHEW W	4.00
			TOTAL	16.00

R&D Landscaping & Irrigation  
8850 Corporate Square Court  
Jacksonville, FL 32216  
(904) 737-9733



May 2019  
Invoice #36747

Bill To/Address	RECEIVED	Bill To/Address
PINE RIDGE CDD C/O GMS 4200 PINE RIDGE PLANTATION MILDDLEBURG FL 32068	MAY 17 2019	PINE RIDGE CDD C/O GMS 4200 PINE RIDGE PLANTATION MILDDLEBURG FL 32068
By _____		

Project/Ref	Invoice Date	Due Date	Terms	PO#
#L27487	5/16/2019	6/15/2019	Net 30	

Item	Qty	Rate	Amount
PINERIDGE ESTATES			
TYNES BLVD.			
<b>TREE REMOVAL</b> Description: Removal of dead Oak tree and grind the stump along the main road between the road and sidewalk	1	\$210.00	\$210.00
CAMPRIDGE LN.			
<b>TREE REMOVAL</b> Description: Removal of the fallen tree/debris at the end of the retention pond	1	\$240.00	\$240.00
CAMPRIDGE LN.			
<b>TREE REMOVAL</b> Description: Drop (3) dead Pine trees in the preserve	1	\$760.00	\$760.00
EMBER GLOW LN.			
<b>TREE REMOVAL</b> Description: Removal of dead/leaning Turkey Oak tree/cut only by park bench, and removal of leaning Post Oak by rod Iron fence (flush-cut only)	1	\$570.00	\$570.00

*C. Hall 5/17/19*  
*Landscape Maint.*

001.320.53800.46200

Subtotal	\$1,780.00
Payments/Credits	\$0.00
Balance Due	\$1,780.00

In order to better serve our clients, we request that all payment for services to be mailed directly to the local R&D Landscaping & Irrigation Office in Jacksonville. Please reference the address directly on the top left of this invoice. Thank You.

Payment terms are net 30 days, with late payments subject to a 18% per annum interest rate applied daily on the overdue balance.

(A) V-134

Riverside Management Services, Inc

9655 Florida Mining Blvd West

Suite 305

Jacksonville, FL 32257

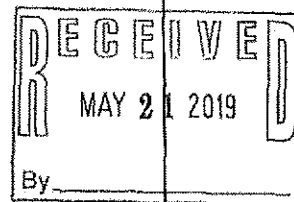
# Invoice

Date	Invoice #
4/30/2019	265

<b>Bill To</b>
Pine Ridge Plantation 475 West Town Place Suite 114 St. Augustine, FL 32092

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
8	Facility Assistant through April 30, 2019  Asst. Mgr.  1,380.572.34110  (A) V-73	25.00	200.00
		<b>Total</b>	\$200.00



Raw  
5,20,19

**Riverside Management Services, Inc.**  
~~9655 Florida Mining Blvd., Building 300, Suite 305, Jacksonville, Florida 32257~~

**PINE RIDGE CDD**  
**FACILITY ASSISTANT**

<u>Qty./Hours</u>	<u>Description</u>	<u>Rate</u>	<u>Amount</u>
8	Facility Assistant	\$ 25.00	\$ 200.00

Covers Period: April 30, 2019

TOTAL DUE: \$ 200.00

RMS

PINE RIDGE COMMUNITY DEVELOPMENT DISTRICT  
ASSISTANT MANAGER BILLABLE HOURS  
FOR THE PE 4/30/19

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
4/13/19	8	M.F.	Easter Event

8

APRIL 2019

Riverside Management Services, Inc

9655 Florida Mining Blvd West  
Suite 305  
Jacksonville, FL 32257

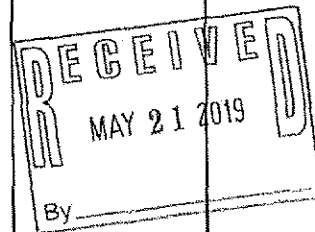
# Invoice

Date	Invoice #
5/14/2019	266

Bill To
Pine Ridge Plantation 475 West Town Place Suite 114 St. Augustine, FL 32092

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	Facility Maintenance April 1 - April 30, 2019	1,552.19	1,552.19
	Maintenance Supplies	388.98	388.98
	G, F, M, 330,572,4600	\$ 890. <sup>00</sup>	
	R/M - Grounds 320,538,4600	\$ 820. <sup>00</sup>	
	Repairs / Replace 330,572,4610	\$ 127. <sup>00</sup>	
	Janitorial Supplies 1,330,572,46201	\$ 104.17	
	(A) V-83		
Total			\$1,941.17



RMS

PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT  
MAINTENANCE BILLABLE HOURS  
FOR THE MONTH OF APRIL 2010

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
4/1/19	3	C.P.	Removed debris from around pool deck, amenity center, parks, common areas and organized pool deck furniture, emptied all trash receptacles on pool deck and in park, all dog can receptacles
4/2/19	4	B.M.	Cleaned all lakes and outfalls (Used Gator and Large Trailer)
4/2/19	4	J.L.	Cleaned all lakes and outfalls (Used Gator and Large Trailer)
4/5/19	3	L.F.	Removed debris from around amenity center, roadways and common areas, hung up signs yard sale, removed deceased animal from road
4/8/19	3	L.F.	Removed debris from around amenity center, roadways and common areas, checked, and restocked dog waste receptacles, emptied trash receptacles at soccer field and
4/12/19	3	L.F.	Removed debris from around amenity center, roadways and common areas, checked, and restocked dog waste receptacles, blow off patio and pool deck
4/16/19	4	L.F.	Removed debris from around amenity center, roadways and common areas, change light in clubhouse, emptied all trash receptacles, picked up supplies
4/18/19	4	S.A.	Inspected and cleaned all lakes and outfalls (Used Gator and Large Trailer)
4/18/19	4	J.L.	Inspected and cleaned all lakes and outfalls (Used Gator and Large Trailer)
4/19/19	2	L.F.	Removed umbrellas from pool deck, removed debris around amenity center, inspect
4/22/19	2	L.F.	Removed debris from around amenity center, roadways and common areas, checked, and restocked dog waste receptacles
4/26/19	2	L.F.	Removed debris from around amenity center, roadways and common areas, emptied trash receptacles at playground
4/29/19	2	L.F.	Straightened pool furniture, removed debris around amenity center, common areas and roadways, emptied trash receptacles at playground and pool deck

TOTAL 40

MILES 342

\*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445



MAINTENANCE BILLABLE PURCHASES

Period Ending 05/05/19

<u>DISTRICT</u>	<u>DATE</u>	<u>SUPPLIES</u>	<u>PRICE</u>	<u>EMPLOYEE</u>
PR				
PINE RIDGE	3/4/19	OSHA Biohazard Compliance Kit	\$ 10.06	M.R.
	4/2/19	John Deere Gator and Trailer Rental	\$ 70.00	B.M.
	4/3/19	Sodium Hypochlorite (22)	\$ 92.29	E.T.
	4/15/19	Charmin Toilet Paper 30 Double Roll	\$ 21.82	L.F.
	4/15/19	Bounty Paper towels 12 Double Roll	\$ 22.97	L.F.
	4/15/19	Husky 42 Gallon Contractor Bags 60ct	\$ 29.87	L.F.
	4/18/19	John Deere Gator and Trailer Rental	\$ 70.00	S.A.
	4/18/19	Contractor Trash Bags	\$ 22.94	S.A.
	4/24/19	Old English Scratch Cover	\$ 6.19	L.F.
	4/30/19	Gas for John Deere Gator	\$ 18.87	S.A.
	4/30/19	DPD Powder (2)	\$ 23.98	L.F.

TOTAL \$388.98

Riverside Management Services, Inc  
9655 Florida Mining Blvd West  
Suite 305  
Jacksonville, FL 32257

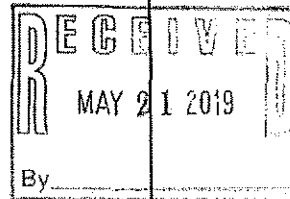
# Invoice

Date	Invoice #
4/30/2019	264

Bill To
Pine Ridge Plantation 475 West Town Place Suite 114 St. Augustine, FL 32092

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
46.95	Lifeguard Services through May 5, 2019  330, 572, 3420  (A) V-73	16.00	751.20
Total			\$751.20



22W  
5, 20, 19

**Riverside Management Services, Inc.**  
.9655 Florida Mining Blvd., Building 300, Suite 305, Jacksonville, Florida 32257

PINE RIDGE PLANTATION CDD

LIFEGUARD INVOICE DETAIL

Quantity	Description	Rate	Amount
46.95	Lifeguard Services	\$ 16.00	\$ 751.20

Covers Period: May 5, 2019

Lifeguard/Deck Monitor #330-572-34200

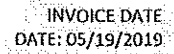
PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT  
LIFEGUARD BILLABLE HOURS  
FOR THE PE 5/9/19

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<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
5/4/19	2.98	A.W.	Gate Monitor
5/4/19	3.25	K.W.	Gate Monitor
5/4/19	3.92	T.M.	Lifeguarding
5/4/19	3.02	M.S.	Gate Monitor
5/4/19	5.6	E.M.	Lifeguarding
5/4/19	5.78	S.H.	Lifeguarding
5/5/19	3.03	A.W.	Gate Monitor
5/5/19	2.57	K.W.	Gate Monitor
5/5/19	0.15	T.M.	Lifeguarding
5/5/19	3.05	M.S.	Gate Monitor
5/5/19	4.32	E.M.	Lifeguarding
5/5/19	4.6	O.B.	Lifeguarding
5/5/19	4.68	S.H.	Lifeguarding

GRAND TOTAL      46.95

# CCSO OFF-DUTY INVOICE



FOR:  
joliver@gmsnf.com  
prmgr@riversidemqtsvc.com

Make all checks payable to Jeff Anderson

Thank you for your business!

R&D Landscaping & Irrigation  
 8850 Corporate Square Court  
 Jacksonville, FL 32216  
 (904) 737-9733



May 2019  
 Invoice #36901

Billing Address
PINE RIDGE CDD C/O GMS 4200 PINE RIDGE PLANTATION MIDDLEBURG FL 32068

Billing Address
PINE RIDGE CDD C/O GMS 4200 PINE RIDGE PLANTATION MIDDLEBURG FL 32068

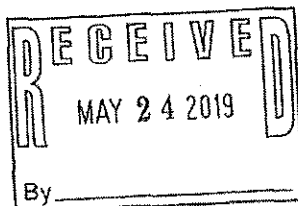
Project/Job	Invoice Date	Due Date	Terms	PO#
#L27388	5/21/2019	6/20/2019	Net 30	

Item	Qty	Rate	Amount
Tree Trimming Description: Trim all (33) Palm trees at Pineridge CDD amenity center.	33	\$30.00	\$990.00

Subtotal	\$990.00
Payment Received	\$0.00
Balance Due	\$990.00

In order to better serve our clients, we request that all payment for services to be mailed directly to the local R&D Landscaping & Irrigation Office in Jacksonville. Please reference the address directly on the top left of this invoice. Thank You.

Payment terms are net 30 days, with late payments subject to a 18% per annum interest rate applied daily on the overdue balance.



*C. Hall 5/23/19*  
*Landscape Maintenance*  
*001.320.53800.46200*

*V-134* *(A)*  
*Trees removed*



Florida Department of Health  
in Clay County  
Notification of Fees Due

\*1/4196559\*  
10-BID-4196559

Permit Number

**10-60-00146**

**For: Swimming Pools - Public Pool > 25000 Gallons**

**Notice:** This bill is due and payable in full upon receipt and must be received by the local office by the payment due date (06/30/2019).

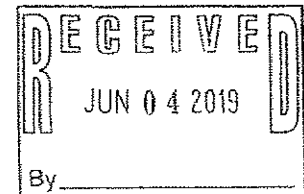
Fee Amount: \$250.00

Previous Balance: \$0.00

**Total Amount Due: \$250.00**

Payment Due Date: 06/30/2019 or Upon Receipt

Mail To: Pine Ridge Plantation CDD  
5385 N Nob Hill Road  
Fort Lauderdale, FL 33351



Please verify all information below at [www.myfloridaehpermit.com](http://www.myfloridaehpermit.com) and make changes as necessary.

**Account Information:**

Name: Pine Ridge Plantation  
Location: 4200 Pine Ridge Parkway  
Middleburg, FL 32068

Pool Volume: 103,000 gallons  
Bathing Load: 114  
Flow Rate: 573

**Owner Information:**

Name: Pine Ridge Plantation CDD  
Address: 5385 N Nob Hill Road  
(Mailing) Fort Lauderdale, FL 33351  
Home Phone: (954) 721-8681 Work Phone: ()

Circle One: MC

Name on Card: \_\_\_\_\_

Account #: \_\_\_\_\_

Exp Date: \_\_\_\_/\_\_\_\_ Security Code (CVV): \_\_\_\_\_

Card's Billing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_ Zip: \_\_\_\_\_

I Authorize Florida Department of Health in Clay County to charge my credit card account for the following:

Payment Amount: \$\_\_\_\_\_ For: \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

**Please go online to pay fee at:**  
**[www.MyFloridaEHPermit.com](http://www.MyFloridaEHPermit.com)**

Permit Number: 10-60-00146 Bill ID: 10-BID-4196559

Billing Questions call DOH-Clay at: (904) 278-3784

If you do not pay online, make checks payable to and mail invoice WITH payment to:  
Florida Department of Health in Clay County  
P.O. Box 578  
Green Cove Springs, FL 32043

[Please RETURN invoice with your payment]

Batch Billing ID: 18616



**PERMIT HOLDERS CAN NOW**

**pay invoices online!**

The Florida Department of Health now offers a secure system for permit holders to pay invoices and print permits online!

- No sign-up cost.
- Save time. Paying a bill online is faster than mailing a check or hand delivering payment.
- Our safe and secure system will keep your information protected.
- Pay at your convenience. With our online system, you can pay with your credit card or e-check and don't have to worry about envelopes or stamps.

**Pay this invoice online at [www.myfloridaehpermit.com](http://www.myfloridaehpermit.com)**

NOTE: Payments made online will be assessed a small convenience fee. Visit the site for more information



# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500

V-5  
(A)

1,310,573.315

## STATEMENT

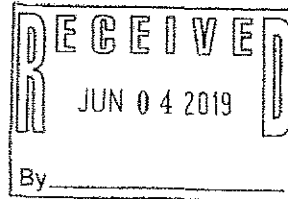
May 31, 2019

Pine Ridge Community Development District  
Governmental Management Services  
5385 North Nob Hill Road  
Sunrise, FL 33351

Bill Number 107736  
Billed through 04/30/2019

General Counsel/Monthly Meeting  
PRIDGE 00001 JMW

*Sp2*



### FOR PROFESSIONAL SERVICES RENDERED

04/01/19	JMW	Confer with staff regarding non-sufficient funds check issues.	0.30 hrs
04/01/19	SRS	Continue research regarding ADA website accessibility.	0.10 hrs
04/04/19	JMW	Attend working group conference call; review deferred costs reports from MBS; research provisions related to completion and absorption.	1.70 hrs
04/05/19	JMW	Review correspondence from Clark regarding deferred costs.	0.60 hrs
04/10/19	JMW	Prepare agreement for on-site management services for RMS; confer with staff regarding same.	1.10 hrs
04/11/19	JMW	Confer with Mossing; confer with Ritter; review correspondence; research completion issues.	0.90 hrs
04/12/19	JMW	Confer with staff regarding video recordings and law enforcement.	0.30 hrs
04/15/19	JMW	Meeting preparation; review agenda package materials; conference with staff.	1.90 hrs
04/16/19	JMW	Meeting preparation; confer with supervisors; attend regular board meeting by telephone.	3.80 hrs
04/17/19	JMW	Meeting follow-up.	0.40 hrs
04/25/19	JMW	Prepare for and attend working group conference call; confer with Maria regarding fitness classes.	1.20 hrs
04/30/19	JLK	Review and negotiate standard form of agreement for professional technological services.	0.10 hrs
04/30/19	CGS	Monitor proposed legislation which may impact district.	0.30 hrs
Total fees for this matter			\$2,944.50

### MATTER SUMMARY



Stuart, Cheryl G.	0.30 hrs	335 /hr	\$100.50
Kilinski, Jennifer L.	0.10 hrs	190 /hr	\$19.00
Walters, Jason M.	12.20 hrs	230 /hr	\$2,806.00
Sandy, Sarah R.	0.10 hrs	190 /hr	\$19.00

TOTAL FEES	\$2,944.50
------------	------------

TOTAL CHARGES FOR THIS MATTER	\$2,944.50
-------------------------------	------------

**BILLING SUMMARY**

Stuart, Cheryl G.	0.30 hrs	335 /hr	\$100.50
Kilinski, Jennifer L.	0.10 hrs	190 /hr	\$19.00
Walters, Jason M.	12.20 hrs	230 /hr	\$2,806.00
Sandy, Sarah R.	0.10 hrs	190 /hr	\$19.00

TOTAL FEES	\$2,944.50
------------	------------

TOTAL CHARGES FOR THIS BILL	\$2,944.50
-----------------------------	------------

**Please include the bill number on your check.**



1707 Townhurst Dr.  
Houston TX 77043  
(800) 858-POOL (7665)  
www.poolsure.com

# Invoice

Date 6/1/2019

Invoice # 131295585860

Terms	Net 20
Due Date	6/21/2019
PO #	
Customer #	13GMS100

<b>Bill To</b> GMS, LLC - Pine Ridge Plantation 475 W. Town Place, Suite 114 St. Augustine FL 32092	<b>Ship To</b> GMS, LLC - Pine Ridge Plantation 4200 Pine Ridge Pkwy. Middleburg FL 32068
--	--

Item ID	<i>June</i> Description	Qty	Units	Amount
WM-CHEM-BASE	Water Management Seasonal Billing Rate	1	ea	938.32
WM-SHED RENTAL	Monthly rental fee for storage shed	1	ea	10.00
Fuel Surcharge	Fuel/Environmental Transit Fee	1	ea	49.05
<p><i>C. Han 5/17/19</i> <i>Pool Chemicals</i> <i>001. 330.57200 46500</i></p> <div>RECEIVED MAY 17 2019 By _____</div>				

(A) V-54

Total 997.37  
Amount Due \$997.37

## Remittance Slip

Customer  
13GMS100  
Invoice #  
131295585860

Amount Due \$997.37

Amount Paid \_\_\_\_\_

Make Checks Payable To  
Poolsure  
PO Box 55372  
Houston, TX 77256-5372



131295585860

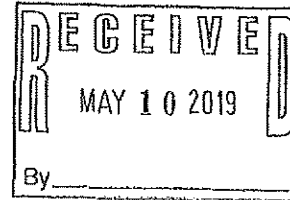
Riverside Management Services, Inc

9655 Florida Mining Blvd West  
Suite 305  
Jacksonville, FL 32257

# Invoice

Date	Invoice #
5/7/2019	263

Bill To
Pine Ridge Plantation 475 West Town Place Suite 114 St. Augustine, FL 32092



P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	Cornhole Tournament - 3/31/19	491.22	491.22
	<p>Special Events</p> <p><del>330,572.6010</del></p> <p>V-39 320,572.495</p> <p>(A)</p> <p>V-73</p> <p>1,330,572.591</p> <p>(A)</p>		
Total			\$491.22

2mm  
5,8,19

# Pine Ridge Plantation CDD

**Cornhole Tournament**

**3/31/19**

**GL#330-572-601**

<b>Total Expenses</b>		Actual <b>\$491.22</b>
-----------------------	--	---------------------------

Site		Actual
Set up and Site Management	\$125.00	
Facility Attendant	\$75.00	
Mileage	\$46.40	
<b>Totals</b>	<b>\$246.40</b>	

Food/Beverages/Supplies		Actual
Publix - Giftcards for Winners	\$244.82	
<b>Totals</b>	<b>\$244.82</b>	

Entertainment/Art & Crafts		Actual
<b>Totals</b>		<b>\$0.00</b>

DISTRICT CHECK	AMOUNT
Payable To:	
<b>Totals</b>	<b>\$0.00</b>

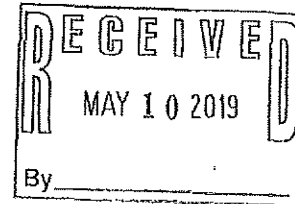
Riverside Management Services, Inc

9655 Florida Mining Blvd West  
Suite 305  
Jacksonville, FL 32257

# Invoice

Date	Invoice #
5/17/2019	262

Bill To
Pine Ridge Plantation 475 West Town Place Suite 114 St. Augustine, FL 32092



P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	Easter Event - 4/13/19	271.40	271.40
	Special Events <del>330,572,6010</del>		
	<div>V-39 (A) 320,572,495</div>	?	
	<div>V-173 (A) 1,330,572.601</div>		
Total			\$271.40

Rmw  
5,8,19

# Pine Ridge Plantation CDD

Easter Event

4/13/19

GL#330-572-601

	Actual
Total Expenses	\$4,171.40
District Checks	\$3,900.00
TOTAL EXPENSES DUE	\$271.40

	Actual
Site	
Set up and Site Management	\$125.00
Facility Attendant	\$100.00
Mileage	\$46.40
Totals	\$271.40

	Actual
Food/Beverages/Supplies	
Totals	\$0.00

	Actual
Entertainment/Arts & Crafts	
Totals	\$0.00

DISTRICT CHECK	AMOUNT
Payable To:	
Amazing Amusements	\$2,200.00
Jacksonville Carriage Company	\$1,700.00
Totals	\$3,900.00

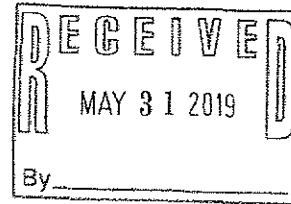
Riverside Management Services, Inc

9655 Florida Mining Blvd West  
Suite 305  
Jacksonville, FL 32257

# Invoice

Date	Invoice #
5/29/2019	268

Bill To
Pine Ridge Plantation 475 West Town Place Suite 114 St. Augustine, FL 32092



P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
46	Facility Assistant through May 23, 2019	25.00	1,150.00
V-73 (A) 1,330.572,34110			
		Total	\$1,150.00

244  
5,30,19

**Riverside Management Services, Inc.**  
9655 Florida Mining Blvd., Building 300, Suite 305, Jacksonville, Florida 32257

**PINE RIDGE CDD**  
**FACILITY ASSISTANT**

<u>Qty./Hours</u>	<u>Description</u>	<u>Rate</u>	<u>Amount</u>
46	Facility Assistant	\$ 25.00	\$ 1,150.00

Covers Period: May 23, 2019

TOTAL DUE:

\$ 1,150.00



RMS

PINE RIDGE COMMUNITY DEVELOPMENT DISTRICT  
ASSISTANT MANAGER BILLABLE HOURS  
THROUGH 05/23/19

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
5/6/19	4	J.G.	Completed daily checklist, returned calls and emails
5/8/19	4	J.G.	Completed daily checklist, returned calls and emails
5/9/19	4	J.G.	Completed daily checklist, returned calls and emails
5/10/19	4	J.G.	Completed daily checklist, returned calls and emails
5/13/19	8	J.G.	Completed daily checklist, returned calls and emails
5/16/19	7.75	J.G.	Completed daily checklist, returned calls and emails
5/19/19	6.25	J.G.	Completed daily checklist, returned calls and emails
5/20/19	8	J.G.	Completed daily checklist, returned calls and emails

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46

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Riverside Management Services, Inc

9655 Florida Mining Blvd West

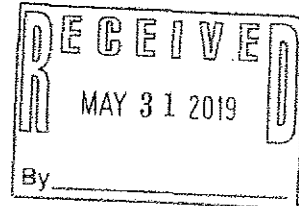
Suite 305

Jacksonville, FL 32257

# Invoice

Date	Invoice #
5/29/2019	269

Bill To
Pine Ridge Plantation 475 West Town Place Suite 114 St. Augustine, FL 32092



P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
138.1	Lifeguard Services through May 23, 2019	16.00	2,209.60
330,572.3420			
V-23 (PA) 1,330,572.342			
Total			\$2,209.60

2019  
5,30.19

**Riverside Management Services, Inc.**  
9655 Florida Mining Blvd., Building 300, Suite 305, Jacksonville, Florida 32257

PINE RIDGE PLANTATION CDD

LIFEGUARD INVOICE DETAIL

<u>Quantity</u>	<u>Description</u>	<u>Rate</u>	<u>Amount</u>
138.1	Lifeguard Services	\$ 16.00	\$ 2,209.60
	Covers Period: May 23, 2019		
	Lifeguard/Deck Monitor #330-572-34200		

PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT  
LIFEGUARD BILLABLE HOURS  
FOR PE 05/23/19

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
5/10/19	2.67	M.R.	Lifeguarding
5/11/19	3.05	A.W.	Gate Monitor
5/11/19	1.93	K.W.	Gate Monitor
5/11/19	2.72	M.S.	Gate Monitor
5/11/19	5.65	T.M.	Lifeguarding
5/11/19	5.63	E.M.	Lifeguarding
5/11/19	4	S.H.	Lifeguarding
5/11/19	5.65	J.S.	Lifeguarding
5/11/19	4	M.R.	Lifeguarding
5/12/19	3.08	A.W.	Gate Monitor
5/12/19	3.05	K.W.	Gate Monitor
5/12/19	3	M.S.	Gate Monitor
5/12/19	5.62	T.M.	Lifeguarding
5/12/19	5.58	E.M.	Lifeguarding
5/12/19	5.62	O.B.	Lifeguarding
5/12/19	4.99	S.H.	Lifeguarding
5/12/19	2.67	M.R.	Lifeguarding
5/17/19	2.67	M.R.	Lifeguarding
5/18/19	3	A.W.	Gate Monitor
5/18/19	3	K.W.	Gate Monitor
5/18/19	3.13	T.G.	Gate Monitor
5/18/19	5.52	O.B.	Lifeguarding
5/18/19	5.5	S.B.	Lifeguarding
5/18/19	5.55	K.W.	Lifeguarding
5/18/19	4.67	J.T.	Lifeguarding
5/18/19	2.67	M.R.	Lifeguarding
5/19/19	3	A.W.	Gate Monitor
5/19/19	3.08	M.S.	Gate Monitor
5/19/19	2.57	T.G.	Gate Monitor
5/19/19	5.6	T.M.	Lifeguarding
5/19/19	5.58	S.B.	Lifeguarding
5/19/19	5.43	S.H.	Lifeguarding
5/19/19	5.55	J.T.	Lifeguarding
5/19/19	2.67	M.R.	Lifeguarding
GRAND TOTAL	<u>138.1</u>		

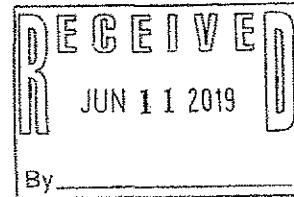
From: Bernadette Peregrino bperegrino@gmsnf.com  
Subject: Fwd: Constant Contact Pre-payment Deposit Invoice  
Date: June 11, 2019 at 4:37 PM  
To: Daniel Laughlin dlaughlin@gmsnf.com

Daniel

For Pine Ridge Plantation.

**PLEASE NOTE OUR NEW ADDRESS**

Thank you,  
Bernadette Peregrino  
District Accountant  
1412 South Narcoossee Rd  
Saint Cloud, FL 34771  
Tel and Fax: 904-239-5309  
bperegrino@gmsnf.com



Begin forwarded message:

From: Pine Ridge Plantation <prmgr@riversidemgtsvc.com>  
Subject: Fwd: Constant Contact Pre-payment Deposit Invoice  
Date: June 11, 2019 at 4:36:28 PM EDT  
To: Bernadette Peregrino <bperegrino@gmsnf.com>

Here you go ma'am. Thank you again!!

----- Forwarded message -----

From: Constant Contact Billing <notification@constantcontact.com>  
Date: Tue, Jun 11, 2019 at 4:32 PM  
Subject: Constant Contact Pre-payment Deposit Invoice  
To: <prmgr@riversidemgtsvc.com>

V-104

(A)

1,320,538.490

**Constant Contact** 

**Invoice**

Pine Ridge Plantation  
Attn.: Maria Cranford  
4200 pine ridge plantation parkway  
middleburg, FL 32068  
US  
9042918878

Invoice Number: KSM57FTAB16219  
Invoice Date: 06/11/2019  
Username: prplantation  
Terms: Due upon receipt  
Next Billing Date: Jun 18, 2019

Description	Amount
Constant Contact - Email	\$459.00
Prepay for 15% Off-12 Months	
Past Due Balance	\$29.25
<b>AMOUNT DUE:</b>	<b>\$488.25</b>

Please make checks payable in U.S. funds to Constant Contact, Inc., noting your Invoice Number or Constant Contact Username on the check. Please include the bottom portion of this Invoice with your remittance to prevent any interruption in service.

Constant Contact, Inc. is a corporation with a Federal Tax ID number of: 04-3285398.

**Note:**

1. Payments under a prepayment plan are non-refundable deposits on account with Constant Contact that will be used to settle future monthly invoices.
2. Pre-payment amounts are estimated based on your current selection of services and may not be sufficient to last the discount period you choose.
3. Actual charges and discounts will be calculated at the time of your monthly invoice based on products and add-on services to which you subscribe and related usage.

4. If your account balance is too low to cover your monthly invoices, we'll convert your account to a standard monthly payment plan.

**Billing questions?** Please call Customer Support at (855) 229-5506  
Constant Contact - 1601 Trapelo Road, Suite 329 - Waltham, MA 02451

Please do not reply to this email, as the reply address does not go to a monitored mailbox. If you have additional questions, please visit our Help Center at <http://www.constantcontact.com/help>.

*Scissors icon*

Detach and return this portion

Invoice Number: KSM57FTAB16219

Invoice Date: 06/11/2019

Username: prplantation

AMOUNT DUE: \$488.25

**Plan & Services:**

Constant Contact - Email

**Please send check to:**

Constant Contact  
Attn.: Accounts Receivable  
1601 Trapelo Road, Suite 329  
Waltham, MA 02451

Pine Ridge Plantation CDD  
4200 Pine Ridge Parkway  
Middleburg, FL 32068  
Office: (904) 291-8878  
Email: [prmgr@riversidemgtsvc.com](mailto:prmgr@riversidemgtsvc.com)  
CDD Website: [www.pineridgeplantationcdd.com](http://www.pineridgeplantationcdd.com)

# CCSO OFF-DUTY INVOICE

RECEIVED  
JUN 07 2019  
By \_\_\_\_\_

FOR:  
joliver@gmsnf.com  
prmgr@riversidemgtsvc.com

V-106

1,330,572.345

A

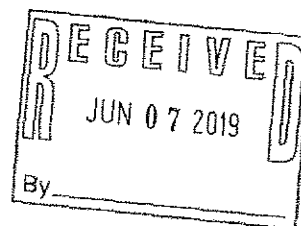


FLORIDA AIR SERVICE & ENGINEERING  
150 HILDEN RD #308  
PONTE VEDRA, FL 32081  
PHONE (904) 823-9696  
FAX (904) 823-9995  
LIC# CAC1813923

# INVOICE

DATE	INVOICE #
5/21/2019	A29507

<b>BILL TO</b>	
RIVERSIDE MANAGEMENT SERVICES 9665 FLORIDA MINING BLVD W BLDG 300 UNIT 305-306 JACKSONVILLE, FL 32257	
JOB ADDRESS	PINE RIDGE PLANTATION MIDDLEB
PHONE #	904-759-8907



DUE DATE	TIME	SERVICE DATE	TERMS	REP	CONTRACT DATE	NEXT VISIT		
6/20/2019	8AM	5/21/2019	Net 30	SANI				
QUANTITY	DESCRIPTION				COST	AMOUNT		
	DIAGNOSTIC SERVICE CALL; FITNESS CENTER NO COOL; FOUND SYSTEM WITH WATER IN DRAIN PAN, THEY HAVE BEEN VACUUMING OUT WATER, THERMOSTAT IS BAD UNIT IS RUNNING 24/7 AND FREEZING UP COIL; COIL IS VERY BAD AND NEEDS CLEANING; FILTER DRIERS ARE RUSTY, FAN MOTOR BRACKET ON CONDENSER IS RUSTED OUT; BLOWER MOTOR HAVE HOLE ON SIDE SOMEONE IS TRYING TO FIX AND LEFT WIRES BURNING; DRAIN LIEN OUTSIDE WAS DAMAGED; UNIT IS IN VERY POOR CONDITION.  QUOTE: NEW PRO 6000 THERMOSTAT WITH 2 STAGE COOLING -\$209.00 CLEANING EVAPORATOR AND CONDENSER COILS- \$700.00 REPLACE FILTER DRIERS - \$ 440.00 IF WANT TO REPLACE SYSTEMS WILL NEED TO QUOTE  <i>C. Hall 6/7/19</i> <i>Repairs + Maint.</i> <i>001.730.57200.46100</i>				125.00	125.00		
					V-153	(A)		
PHONE #	FAX #	E-mail		Total				
904-823-9696	904-823-9995	fae@engineer.com		\$125.00				
We accept Visa, MasterCard or Discover. Make checks payable to Florida Air Service & Engineering. It's been a pleasure serving you! www.northfloridaair.com				Payments/Credits				
				\$0.00				
				Balance Due				
				\$125.00				

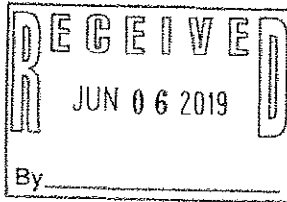


Governmental Management Services, LLC  
1001 Bradford Way  
Kingston, TN 37763

# Invoice

**Bill To:**

Pine Ridge Plantation CDD  
475 West Town Place  
Suite 114  
St. Augustine, FL 32092

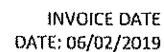


Invoice #: 189  
Invoice Date: 6/1/19  
Due Date: 6/1/19  
Case:  
P.O. Number:

Description	Hours/Qty	Rate	Amount
Management Fees - June 2019 1,310.573.340		3,690.83	3,690.83
Website Administration - June 2019 -11- 491		100.00	100.00
Information Technology - June 2019 -11- 351		83.33	83.33
Dissemination Agent Services - June 2019 -11- 313		416.67	416.67
Office Supplies -11- 570		11.17	11.17
Postage 420		18.81	18.81
Copies 425		131.70	131.70
Telephone 710		62.81	62.81
Total			\$4,515.32
Payments/Credits			\$0.00
Balance Due			\$4,515.32

V-3 (A)

# CCSO OFF-DUTY INVOICE



FOR:  
joliver@gmsnf.com  
prmgr@riversidematsvc.com

Make all checks payable to Jeff Anderson

*P*

Thank you for your business!

R&D Landscaping & Irrigation  
8850 Corporate Square Court  
Jacksonville, FL 32216  
(904) 737-9733



June 2019  
Invoice #38059

Billing Address
PINE RIDGE CDD C/O GMS 4200 PINE RIDGE PLANTATION MILDDLEBURG FL 32068

Shipping Address
PINE RIDGE CDD C/O GMS 4200 PINE RIDGE PLANTATION MILDDLEBURG FL 32068

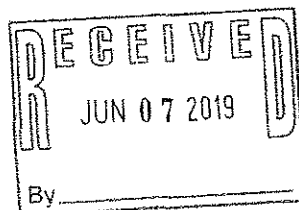
Project/Job	Invoice Date	Due Date	Terms	PO #
	6/1/2019	7/1/2019	Net 30	

Item	Qty	Rate	Amount
Monthly Maintenance Description: Current month landscape maintenance	1	\$7,160.00	\$7,160.00

Subtotal	\$7,160.00
Payments/Credits	\$0.00
Balance Due	\$7,160.00

In order to better serve our clients, we request that all payment for services to be mailed directly to the local R&D Landscaping & Irrigation Office in Jacksonville. Please reference the address directly on the top left of this invoice. Thank You.

Payment terms are net 30 days, with late payments subject to a 18% per annum interest rate applied daily on the overdue balance.



*C. Ann 6/7/19*  
*Landscape Maint.*  
*001. 320. 53800.46200*

*V-184*  
*(A)*

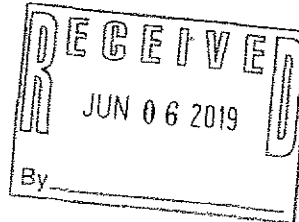
Riverside Management Services, Inc

9655 Florida Mining Blvd West  
Suite 305  
Jacksonville, FL 32257

# Invoice

Date	Invoice #
6/1/2019	267

Bill To
Pine Ridge Plantation 475 West Town Place Suite 114 St. Augustine, FL 32092



P.O. No.	Terms	Project

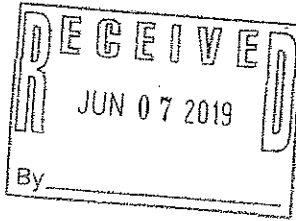
Quantity	Description	Rate	Amount
	Janitorial Services - June 2019 330,572,4620	645.00	645.00
	Pool Maintenance Services - June 2019 330,572,4640	1,008.33	1,008.33
	Operations Management Services - June 2019 330,571,3400	1,666.67	1,666.67
	Facility Management - Pine Ridge Plantation - June 2019 330,572,3410	4,243.58	4,243.58
	V-73 (A)		
Total			\$7,563.58

244  
6,319



**The Lake Doctors, Inc.**  
Aquatic Management Services

3543 State Road 419, Winter Springs, FL 32708  
PH: 800-666-5253



# INVOICE

Invoice #	436086
Account #	719342
Invoice Date	6/1/2019
Due Date	6/11/2019
Rep	ERW

**Bill To**  
PINE RIDGE PLANTATION CDD  
GOVERNMENTAL MANAGEMENT SERVICES  
475 WEST TOWN PLACE  
SUITE 114  
ST AUGUSTINE, FLORIDA 32092

Invoice Questions:  
Lakes@lakedoctors.com  
Payment Questions:  
Payments@lakedoctors.com

P.O. No.	Terms	Invoice Date Reflects Month of Service Provided
	NET 10 DAYS	
Item	Description	Amount
	Monthly Water Mgmt Serv-R New agreement received 10/10/17  June  V-76  (A)	656.00
	C. Hoffman 6/7/19 Lake Maintenance 001.320.53800.46400	
	<b>Customer Total Balance</b>	\$656.00
	<b>Total Invoice</b>	\$656.00

To help ensure prompt and accurate credit to your account, please include your account number and invoice number on your check and always include your remittance stub with your payment.

Please visit [www.lakedoctors.com](http://www.lakedoctors.com) for your local office contact information.

## PLEASE DETACH & RETURN THIS PORTION WITH PAYMENT

**Bill To**  
PINE RIDGE PLANTATION CDD  
GOVERNMENTAL MANAGEMENT SERVICES  
475 WEST TOWN PLACE  
SUITE 114  
ST AUGUSTINE, FLORIDA 32092

Amount Enclosed

Invoice #	436086
Account #	719342
Date	6/1/2019

Go Green! Contact us at [Payments@lakedoctors.com](mailto:Payments@lakedoctors.com) to have your invoices emailed.

For address and contact updates, please email us at [Frontdesk@lakedoctors.com](mailto:Frontdesk@lakedoctors.com).

The Lake Doctors, Inc.  
3543 State Road 419  
Winter Springs, FL 32708



IF PAYING BY CREDIT CARD, FILL OUT BELOW  
☐ Mastercard ☐ Visa ☐ American Express  
 Card # \_\_\_\_\_  
 Card Verification # \_\_\_\_\_  
 Exp. Date # \_\_\_\_\_  
 Print Name \_\_\_\_\_  
 Billing Address: \_\_\_\_\_ Check box if same as above  
 Signature \_\_\_\_\_



Remit To: Clay County Sheriff's Office  
PO Box 548/901 N. Orange Ave  
Green Cove Springs, FL 32043  
(904) 284-7575

Invoice Number: SSI08981  
Invoice Date: 6/7/2019  
Page: 1

Attn: Fiscal - Accounts Receivable

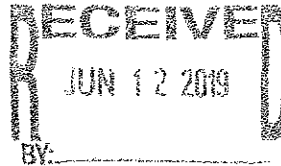
Bill  
To: PINE RIDGE PLANTATION CDD  
475 W. TOWN PLACE SUITE 114  
ST AUGUSTINE, FL 32258  
BENADETLE PEREGRINO

Ship  
To: PINE RIDGE PLANTATION CDD  
475 W. TOWN PLACE SUITE 114  
ST AUGUSTINE, FL 32258  
BENADETLE PEREGRINO

Due Date 6/22/2019  
Terms Net 15 Days

Customer ID C0000507  
P.O. Number  
P.O. Date 6/7/2019  
Our Order No  
SalesPerson

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Fees-2nd Employment Admin Fee-MAY 2019		24	24	5.00	120.00
Fees-2nd Employment Scheduling		3	3	25.00	75.00



1-33-572-345  
107

Amount Subject to Sales Tax US0  
Amount Exempt from Sales Tax 195.00

Subtotal: 195.00  
Invoice Discount: 0.00  
Tax: 0.00

Total USD: 195.00

PINE RIDGE PLANTATION CDD	5/5/2019	6955	ANDERSON, JEFFREY K.	4.00
PINE RIDGE PLANTATION CDD	5/10/2019	6531	EDMONSON, MATTHEW W	4.00
PINE RIDGE PLANTATION CDD	5/11/2019	6531	EDMONSON, MATTHEW W	4.00
PINE RIDGE PLANTATION CDD	5/19/2019	6955	ANDERSON, JEFFREY K.	4.00
PINE RIDGE PLANTATION CDD	5/24/2019	6531	EDMONSON, MATTHEW W	4.00
PINE RIDGE PLANTATION CDD	5/25/2019	6531	EDMONSON, MATTHEW W	4.00
			TOTAL	24.00

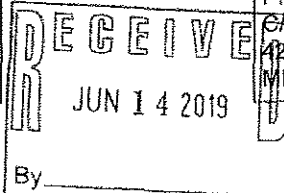
R&D Landscaping & Irrigation  
8850 Corporate Square Court  
Jacksonville, FL 32216  
(904) 737-9733



June 2019  
Invoice #38802

**Billing Address:**  
PINE RIDGE CDD  
C/O GMS  
4200 PINE RIDGE PLANTATION  
MILDDLEBURG FL 32068

**Shipping Address:**  
PINE RIDGE CDD  
C/O GMS  
4200 PINE RIDGE PLANTATION  
MILDDLEBURG FL 32068



Project/Job	Invoice Date	Due Date	Terms	PO #
	6/6/2019	7/6/2019	Net 30	

Item	Qty	Rate	Amount
<b>IRRIGATION REPAIRS AFTER INSPECTION</b> Description: Repaired broken main line 3" in front of amenity center by utility workers.	0	\$0.00	\$0.00
<b>IRRIGATION PARTS</b> Description: 3" Slip Fix	1	\$55.00	\$55.00
<b>IRRIGATION PARTS</b> Description: 3" Coupling	1	\$5.00	\$5.00
<b>IRRIGATION PARTS</b> Description: 2" Slip Fix	1	\$45.00	\$45.00
<b>IRRIGATION PARTS</b> Description: 2" Coupling	1	\$4.50	\$4.50
<b>IRRIGATION LABOR</b> Description: Tech	4	\$58.50	\$234.00
<b>IRRIGATION LABOR</b> Description: Helper	4	\$35.00	\$140.00

*C. Hall 6/14/19*  
*Landscape Maint.*  
*001.320.53800.46200*  
*134*

<b>Subtotal</b>	\$483.50
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$483.50

In order to better serve our clients, we request that all payment for services to be mailed directly to the local R&D Landscaping & Irrigation Office in Jacksonville. Please reference the address directly on the top left of this invoice. Thank You.

Payment terms are net 30 days, with late payments subject to a 18% per annum interest rate applied daily on the overdue balance.





Berger, Toombs, Elam,  
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

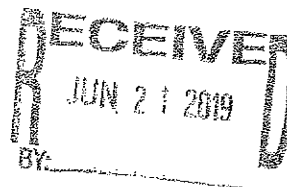
PINE RIDGE PLANTATION CDD  
475 WEST TOWN PLACE, STE 114  
ST. AUGUSTINE, FL 32092

Invoice No. 345999  
Date 06/15/2019  
Client No. 19560

1-31-513-322  
46

Services rendered in connection with the audit of the Basic Financial Statements  
as of and for the year ended September 30, 2018.

Total Invoice Amount \$ 3,100.00



Please enter client number on your check.  
Finance charges are calculated on balances over 30 days old at an annual percentage rate of 18%.

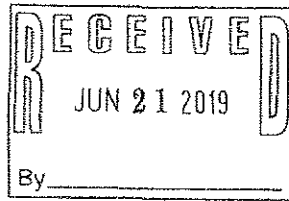
Fort Pierce / Stuart

Member AICPA

Member AICPA Division For CPA Firms  
Private Companies Practice Section

Member FICPA

## CCSO OFF-DUTY INVOICE



INVOICE DATE  
DATE: 06/16/2019

TO:  
PINE RIDGE PLANTATION  
4200 PINE RIDGE PARKWAY  
MIDDLEBURG, FL 32068

FOR:  
joliver@gmsnf.com  
prmgr@riversidemqtsvc.com

[illegible]

Make all checks payable to Jeff Anderson

Thank you for your business!

R&D Landscaping & Irrigation  
 8850 Corporate Square Court  
 Jacksonville, FL 32216  
 (904) 737-9733



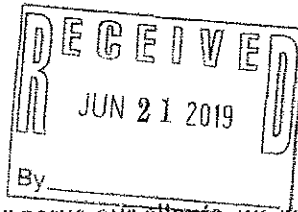
June 2019  
 Invoice #39285

Billing Address
PINE RIDGE CDD C/O GMS 4200 PINE RIDGE PLANTATION MILDLEBURG FL 32068

Shipping Address
PINE RIDGE CDD C/O GMS 4200 PINE RIDGE PLANTATION MILDLEBURG FL 32068

Project/Job	Invoice Date	Due Date	Terms	HO#
#L27546	6/12/2019	7/12/2019	Net 30	

Item	Qty	Rate	Amount
BURFORD HOLLY 7 GALLON Description: Along the hill side (on Tynes Blvd.) to fill-in gaps between the existing shrubs	34	\$39.00	\$1,326.00



Subtotal	\$1,326.00
Payments/Credits	\$0.00
Balance Due	\$1,326.00

In order to better serve our clients, we request that all payment for services to be mailed directly to the local R&D Landscaping & Irrigation Office in Jacksonville. Please reference the address directly on the top left of this invoice. Thank You.

Payment terms are net 30 days, with late payments subject to a 18% per annum interest rate applied daily on the overdue balance.

*C. Hall 6/21/19*  
*Landscape Maint.*  
 001.320.53800.46200

134

R&D Landscaping & Irrigation  
8850 Corporate Square Court  
Jacksonville, FL 32216  
(904) 737-9733



June 2019  
Invoice #39287

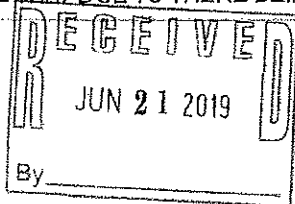
Bill To/Address
PINE RIDGE CDD C/O GMS 4200 PINE RIDGE PLANTATION MILDDLEBURG FL 32068

Shipping/Address
PINE RIDGE CDD C/O GMS 4200 PINE RIDGE PLANTATION MILDDLEBURG FL 32068

Project/Job	Invoice Date	Due Date	Terms	PO#
#L27422	6/12/2019	7/12/2019	Net 30	

Item	Qty	Rate	Amount
<b>Landscape Enhancement</b> Description: Fill-in the wash-out on the side of the pond off of Camp Ridge Ln. We will place 40-yards of Jute netting down, and fill-in with 2.5-yards of fill dirt, followed by 40 sq. ft. of Bahia sod	1	\$300.00	\$300.00

**\*\*NOTE: PLEASE NOTE THAT DUE TO THERE BEING NO IRRIGATION, THIS SOD CANNOT BE WARRANTIED**



Subtotal	\$300.00
Payments/Credits	\$0.00
Balance Due	\$300.00

In order to better serve our clients, we request that all payment for services to be mailed directly to the local R&D Landscaping & Irrigation Office in Jacksonville. Please reference the address directly on the top left of this invoice. Thank You.

Payment terms are net 30 days, with late payments subject to a 18% per annum interest rate applied daily on the overdue balance.

*C. Hall 6/21/19*  
*Landscape Maint.*  
 001.320.53800.46200  
 134

Riverside Management Services, Inc

9655 Florida Mining Blvd West

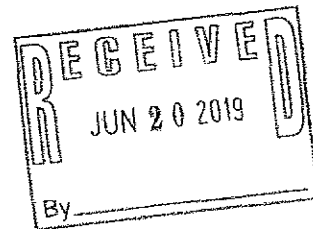
Suite 305

Jacksonville, FL 32257

# Invoice

Date	Invoice #
6/18/2019	272

Bill To
Pine Ridge Plantation 475 West Town Place Suite 114 St. Augustine, FL 32092



P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	Facility Maintenance May 1 - May 31, 2019	2,707.35	2,707.35
	Maintenance Supplies	913.41	913.41
	G.F.M. 330,572,4600	\$ 1250.00	
	R/M - Grounds 320,538,4600	\$ 1667.00	
	Repairs / Replace 330,572,4610	\$ 161.00	
	Janitorial Supplies	\$ 235.00	
	Office Supplies - 133-572-51 1-33-572-46201 73	307.76	
Total			\$3,620.76

Rev  
6,19,19

RMS

PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT  
MAINTENANCE BILLABLE HOURS  
FOR THE MONTH OF MAY 2019

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
5/1/19	4	L.F.	Thawed ice buildup on AC unit and reset
5/2/19	8	L.F.	Pressure washed patio and breezeway pavers
5/2/19	4	S.A.	Inspected and cleaned all lakes and outfalls (Used Gator and Large Trailer)
5/2/19	4	J.L.	Inspected and cleaned all lakes and outfalls (Used Gator and Large Trailer), checked common areas
5/3/19	2	L.F.	Removed debris around amenity center, common areas and roadways
5/8/19	2	B.M.	Removed debris around amenity center, common areas and roadways, emptied trash receptacles around pool, playground and soccer field, training with L.F.
5/8/19	2	L.F.	Removed debris around amenity center, common areas and roadways, straightened pool and patio furniture, light check, blew leaves and debris off pool deck and patio, checked, changed and restocked dog waste receptacles
5/10/19	2	L.F.	Removed debris around amenity center, common areas and roadways, emptied trash receptacles on pool deck, patio, playground and soccer field, emptied dog waste receptacles
5/11/19	3	G.C.	Call out for pool Backwash filters and adjust chemicals
5/13/19	2	L.F.	Removed debris around amenity center, common areas and roadways, emptied trash receptacles on pool deck, picked up supplies, straightened pool furniture
5/16/19	4	J.L.	Inspected and cleaned all lakes and outfalls (Used Gator and Large Trailer)
5/16/19	4	B.M.	Inspected and cleaned all lakes and outfalls (Used Gator and Large Trailer)
5/17/19	2	L.F.	Removed debris around amenity center, common areas and roadways
5/18/19	3	G.C.	Weekend call out to clean filters and adjust chemicals
5/20/19	2	L.F.	Removed debris around amenity center, common areas and roadways, emptied trash receptacles around pool and playground, set up for CDD meeting, repaired toilet paper holder
5/21/19	2	L.F.	Picked up sod, installed sod
5/23/19	3	L.F.	Removed dirt from road, picked up supplies, installed sod along Pine Ridge Parkway
5/23/19	2	B.M.	Removed dirt from curb
5/24/19	2	L.F.	Removed debris around amenity center, common areas and roadways, emptied all trash receptacles around pool and playground, checked, changed and restocked dog waste receptacles
5/26/19	3	G.C.	Weekend call out to Clean filters, remove debris and adjust chemicals
5/27/19	3	E.T.	Weekend call out to Clean filters, remove debris and adjust chemicals
5/28/19	2	L.F.	Removed debris around amenity center, common areas and roadways, straightened pool furniture
5/29/19	4	L.F.	Repaired lounge chairs, light inspection, inspected playground for loose or faulty equipment, picked up supplies, touched up paint in office areas
5/31/19	3	L.F.	Removed debris around amenity center, common areas and roadways, emptied all trash receptacles on pool deck, checked, changed and restocked dog waste receptacles
<b>TOTAL</b>	<u>72</u>		
<b>MILES</b>	<u>421</u>		*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445

MAINTENANCE BILLABLE PURCHASES

Period Ending 06/05/19

<u>DISTRICT</u>	<u>DATE</u>	<u>SUPPLIES</u>	<u>PRICE</u>	<u>EMPLOYEE</u>
PR				
PINE RIDGE				
	5/1/19	Charmin	21.82 <sup>1</sup>	L.F.
	5/1/19	Toilet Gel (2)	8.67 <sup>5</sup>	L.F.
	5/1/19	Airwick Refills (2)	24.08 <sup>5</sup>	L.F.
	5/1/19	Softsoap Hand Soap	12.63 <sup>5</sup>	L.F.
	5/1/19	Bleach	4.23 <sup>5</sup>	L.F.
	5/2/19	John Deere Gator and Trailer Rental	70.00	S.A.
	5/7/19	Sod	57.04	L.F.
	5/13/19	Dawn Dish Soap 75 oz	11.47 <sup>1</sup>	L.F.
	5/13/19	Disposable Gloves (2)	13.75 <sup>1</sup>	L.F.
	5/13/19	42 gallon Trash Bags (2)	63.18 <sup>5</sup>	L.F.
	5/13/19	Charmin Toilet Paper (2)	45.95 <sup>5</sup>	L.F.
	5/16/19	John Deere Gator and Trailer Rental	70.00	J.L.
	5/16/19	Contractor Trash Bags	22.94	J.L.
	5/21/19	St. Augustine Sod (20)	67.04	L.F.
	5/29/19	1/2"x3/4" Round Head Combo Screw(2)	2.71	L.F.
	5/29/19	Blank Lock Keys (9)	22.67	L.F.
	5/29/19	Windex	6.78 <sup>1</sup>	L.F.
	5/29/19	Cap Screw (4)	3.13	L.F.
	5/29/19	Washer Med Split	1.36	L.F.
	5/29/19	Hex Nut	1.36	L.F.
	5/29/19	13 Gallon Trash Bags 150 ct	16.07	L.F.
	5/29/19	Felt Pad	11.48 <sup>0.5</sup>	L.F.
	5/29/19	Toilet Paper	22.97 <sup>1</sup>	L.F.
	6/4/19	1.5 Angle Paintbrush	8.50	B.M.
	6/4/19	Angle Short Cut Brush (2)	13.50	B.M.
	6/5/19	Ink Cartridge Black (2)	161.43 <sup>0.5</sup>	M.C.
	6/5/19	Ink Cartridge Blue	26.94 <sup>0.5</sup>	M.C.
	6/5/19	Ink Cartridge Yellow	26.94 <sup>0.5</sup>	M.C.
	6/5/19	Timecards	17.22 <sup>0.5</sup>	M.C.
	6/5/19	Manila Folders	12.29 <sup>0.5</sup>	M.C.
	6/5/19	Black Sharpie Markers	14.51 <sup>0.5</sup>	M.C.
	6/5/19	Dry Erase Markers	9.83 <sup>0.5</sup>	M.C.
	6/5/19	Post It Notes	22.15 <sup>0.5</sup>	M.C.
	6/5/19	Plastic Clipboards (2)	14.74 <sup>0.5</sup>	M.C.
	6/5/19	Gas for John Deere Gator	13.96	J.L.
		TOTAL	<u>\$913.41</u>	

**From:** Bernadette Peregrino [bperegrino@gmsnf.com](mailto:bperegrino@gmsnf.com)  
**Subject:** Fwd: rental refund  
**Date:** June 24, 2019 at 12:54 PM  
**To:** Daniel Laughlin [dlaughlin@gmsnf.com](mailto:dlaughlin@gmsnf.com)

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Daniel,

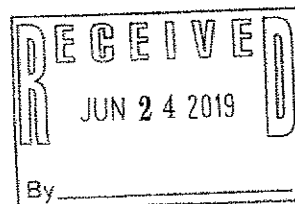
Please see attached Rental Revenue Refund. Expense for June please.

Maria,

We will get this processed.

**PLEASE NOTE OUR NEW ADDRESS**

Thank you,  
Bernadette Peregrino  
District Accountant  
1412 South Narcoossee Rd  
Saint Cloud, FL 34771  
Tel and Fax: 904-239-5309  
[bperegrino@gmsnf.com](mailto:bperegrino@gmsnf.com)



Begin forwarded message:

**From:** Pine Ridge Plantation <[prmgr@riversidemgtsvc.com](mailto:prmgr@riversidemgtsvc.com)>  
**Subject:** rental refund  
**Date:** June 24, 2019 at 12:40:17 PM EDT  
**To:** Bernadette Peregrino <[bperegrino@gmsnf.com](mailto:bperegrino@gmsnf.com)>

1-300-369-101  
156

Good afternoon! If you could please, I need to have a rental refund issued for \$75 to Samantha Everson. It was check #1303 in my last deposit from 5/29/19. Her event was scheduled for end of July and she had to cancel. Address is 1790 Foggy Day Drive, Middleburg, FL 32068. Please let me know if you need any additional information from me

Thanks!

Maria

--  
Pine Ridge Plantation CDD  
4200 Pine Ridge Parkway  
Middleburg, FL 32068  
Office: (904) 291-8878  
Email: [prmgr@riversidemgtsvc.com](mailto:prmgr@riversidemgtsvc.com)  
CDD Website: [www.pineridgeplantationcdd.com](http://www.pineridgeplantationcdd.com)





MOTION PICTURES, INC.  
10795 Watson Road • St Louis, MO 63127  
Phone: 800-876-5445 • Fax: 314-966-3472

ORIGINAL INVOICE

Order Number: BO 1628689

Order Date: 06/20/19

Bill-To Customer: 0366336-001

Ship-To Customer: 0366336-001

Pine Ridge CDD  
1001 Bradford Way  
Kingston, TN 37763

Maria Cranford  
Pine Ridge CDD  
4200 Pine Ridge Parkway  
Middleburg, FL 32068

Order: 1628689

Terms: DUE UPON RECEIPT

--Line--

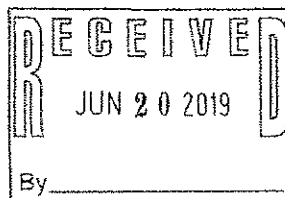
#	Typ	Qty	Bill Date	Product Description	Unit Price	Total Price
1	RT	1	06/28/19	DUMBO (2019) Widescreen DVD Show Dates: 07/06/19 to 07/06/19	435.00	435.00

1.33.572.601

154

For further information, please contact  
Kaitlyn Morgan  
at 1-800-876-5577

\*\*\*\*\*  
\* PAYMENT DUE before BILL DATE \*  
\* For Credit Card Payments, please call 800-876-5445. \*  
\*\*\*\*\*



Item Subtotal: 435.00

BALANCE DUE: \$435.00

Please remit payment to: 2844 Paysphere Circle, Chicago, Illinois 60674