

***PINE RIDGE PLANTATION***  
*Community Development District*

*September 17, 2024*

# *AGENDA*

# Pine Ridge Plantation Community Development District

475 West Town Place

Suite 114

St. Augustine, Florida 32092

*District Website:* [www.pineridgeplantationcdd.com](http://www.pineridgeplantationcdd.com)

---

September 10, 2024

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, September 17, 2024 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. Public Comments (*Regarding Agenda Items Listed Below*)
- III. Acceptance of Fiscal Year 2023 Audit Report
- IV. Discussion of CDD Goals & Objectives
- V. Staff Reports
  - A. Attorney
  - B. District Manager
  - C. Engineer
  - D. Amenity & Operations Manager
    1. Landscape Quality Inspection Report
    2. Report
- VI. Public Comments / Supervisor's Requests
- VII. Approval of Consent Agenda
  - A. Approval of the Minutes of the July 23, 2024 Meeting

- B. Balance Sheet and Statement of Revenues & Expenditures for the Period Ending July 31, 2024
  - C. Assessment Receipts Schedule
  - D. Approval of Check Register
- VIII. Next Scheduled Meeting – 11/19/24 @ 6:00 p.m. at the Pine Ridge Plantation Amenity Center
- IX. Adjournment

*THIRD ORDER OF BUSINESS*

**Pine Ridge Plantation  
Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2023**

**Pine Ridge Plantation Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2023**

**TABLE OF CONTENTS**

	<u>Page Number</u>
REPORT OF INDEPENDENT AUDITORS	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4-9
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	10
Statement of Activities	11
Fund Financial Statements	
Balance Sheet – Governmental Funds	12
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	13
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	16
Notes to Financial Statements	17-31
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	32-33
MANAGEMENT LETTER	34-36
INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES	37



# 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 Audit of the Financial Statements

#### *Opinion*

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Pine Ridge Plantation Community Development District as of September 30, 2023, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

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

#### *Responsibilities of Management 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; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



To the Board of Supervisors  
Pine Ridge Plantation Community Development District

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

***Auditor's Responsibility for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

To the Board of Supervisors  
Pine Ridge Plantation Community Development District

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge 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 August 23, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations 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 the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering 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

August 23, 2024

**Pine Ridge Plantation Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

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/recreation and debt service.

*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, 2023**

**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 capital assets 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, 2023.

- ◆ The District's total liabilities exceeded total assets and deferred outflows of resources by \$(4,070,623) (net position). Unrestricted net position for Governmental Activities was \$(4,200,052). Net investment in capital assets was \$66,341. Restricted net position was \$63,088.
- ◆ Governmental activities revenues totaled \$1,684,720, while governmental activities expenses totaled \$1,078,689.

**Pine Ridge Plantation Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

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

**Financial Analysis of the District**

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

**Net Position**

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
Current assets	\$ 1,036,602	\$ 1,123,028
Restricted assets	469,592	1,481,224
Capital assets	5,005,346	4,204,796
Total Assets	6,511,540	6,809,048
 Deferred Outflows of Resources	 223,881	 240,323
 Current liabilities	 771,795	 1,030,956
Non-current liabilities	10,034,249	10,695,069
Total Liabilities	10,806,044	11,726,025
 Net investment in capital assets	 66,341	 (717,767)
Net position - restricted	63,088	36,809
Net position - unrestricted	(4,200,052)	(3,995,696)
 Total Net Position	 \$ (4,070,623)	 \$ (4,676,654)

The decrease in current assets is mainly related to the decrease in investments in the current year.

The increase in capital assets and decrease in restricted assets is primarily related to the increase in construction in progress in the current year.

The decrease in current liabilities is related to the decrease in accrued retainage payable in the current year.

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

**Pine Ridge Plantation Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

**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.

**Changes in Net Position**

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
Program Revenues		
Charges for services	\$ 1,611,410	\$ 1,468,360
General Revenues		
Investment earnings	63,460	10,294
Miscellaneous revenues	9,850	10,584
Total Revenues	<u>1,684,720</u>	<u>1,489,238</u>
Expenses		
General government	101,396	105,587
Physical environment	316,563	275,574
Culture and recreation	353,825	355,170
Interest and other charges	306,905	325,316
Total Expenses	<u>1,078,689</u>	<u>1,061,647</u>
Change in Net Position	606,031	427,591
Net Position - Beginning of Year	<u>(4,676,654)</u>	<u>(5,104,245)</u>
Net Position - End of Year	<u>\$ (4,070,623)</u>	<u>\$ (4,676,654)</u>

The increase in physical environment is related to the increase in landscape maintenance in the current year.

The decrease in interest and other charges is related to the reduction in long-term debt outstanding in the current year.

**Pine Ridge Plantation Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

**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, 2023 and 2022.

<b>Description:</b>	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
Construction in progress	\$ 2,078,019	\$ 1,101,323
Infrastructure	2,810,596	2,810,596
Buildings and improvements	2,332,810	2,332,810
Equipment	19,480	19,480
Accumulated depreciation	(2,235,559)	(2,059,413)
Total	<u>\$ 5,005,346</u>	<u>\$ 4,204,796</u>

During the year, depreciation was \$176,146, and additions to construction in progress were \$976,696.

**General Fund Budgetary Highlights**

Budgeted expenditures exceeded actual amounts primarily because facility assistant, reserve, and water-usage expenditures were lower than anticipated.

The September 30, 2023 budget was not amended.

**Debt Management**

Governmental Activities debt includes the following:

- ◆ In September 2020, the District issued \$9,545,000 Series 2020A-1 Senior Capital Improvement Revenue and Refunding Bonds and \$2,890,000 2020A-2 Subordinate Capital Improvement Revenue and Refunding Bonds. These bonds were issued to refund and redeem the outstanding Series 2006A Capital Improvement Revenue Bonds and to finance improvements within the District. The balance outstanding of the Series 2020A-1 and Series 2020A-2 Bonds at September 30, 2023 was \$8,120,000 and \$2,475,000, respectively.

**Pine Ridge Plantation Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

**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 2024.

**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, Governmental Management Services, 475 West Towne Place, Suite 114, St. Augustine, Florida 32092.



**Pine Ridge Plantation Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2023**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets:	
Cash	\$ 734,043
Investments	268,798
Prepaid expenses	33,761
Total Current Assets	1,036,602
Non-Current Assets:	
Restricted assets:	
Investments	469,592
Capital assets, not being depreciated:	
Construction in progress	2,078,019
Capital assets, being depreciated:	
Infrastructure	2,810,596
Buildings and improvements	2,332,810
Equipment	19,480
Accumulated depreciation	(2,235,559)
Total Non-Current Assets	5,474,938
Total Assets	6,511,540
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred amount on refunding, net	223,881
 <b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable and accrued expenses	12,874
Accrued interest	118,921
Bonds payable	640,000
Total Current Liabilities	771,795
Non-Current Liabilities:	
Bonds payable, net	10,034,249
Total Liabilities	10,806,044
 <b>NET POSITION</b>	
Net investment in capital assets	66,341
Restricted for debt service	63,088
Unrestricted	(4,200,052)
Total Net Position	\$ (4,070,623)

See accompanying notes to financial statements.

**Pine Ridge Plantation Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2023**

<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	\$ (101,396)	\$ 126,050	\$ 24,654
Physical environment	(316,563)	215,024	(101,539)
Culture/recreation	(353,825)	341,790	(12,035)
Interest and other charges	(306,905)	928,546	621,641
Total Governmental Activities	<u>\$ (1,078,689)</u>	<u>\$ 1,611,410</u>	<u>532,721</u>
<b>General revenues:</b>			
			63,460
			9,850
			<u>73,310</u>
			606,031
			(4,676,654)
			<u>\$ (4,070,623)</u>

*See accompanying notes to financial statements.*

**Pine Ridge Plantation Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2023**

<b>ASSETS</b>	General Fund	Debt Service	Capital Projects	Total Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Cash	\$ 701,561	\$ -	\$ 32,482	\$ 734,043
Investments	203,860	-	64,938	268,798
Prepaid expenses	33,761	-	-	33,761
Restricted assets:				
Investments	-	469,477	115	469,592
Total Assets	<u>\$ 939,182</u>	<u>\$ 469,477</u>	<u>\$ 97,535</u>	<u>\$ 1,506,194</u>
<b>LIABILITIES AND FUND BALANCES</b>				
LIABILITIES				
Accounts payable and accrued expenses	<u>\$ 12,874</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,874</u>
FUND BALANCES				
Nonspendable-prepays	33,761	-	-	33,761
Restricted:				
Debt service	-	469,477	-	469,477
Capital projects	-	-	115	115
Assigned-capital projects	-	-	97,420	97,420
Unassigned	892,547	-	-	892,547
Total Fund Balance	<u>926,308</u>	<u>469,477</u>	<u>97,535</u>	<u>1,493,320</u>
Total Liabilities and Fund Balances	<u>\$ 939,182</u>	<u>\$ 469,477</u>	<u>\$ 97,535</u>	<u>\$ 1,506,194</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, 2023**

Total Governmental Fund Balances	\$	1,493,320
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets, construction in progress, \$2,078,019, infrastructure, \$2,810,596, buildings and improvements, \$2,332,810, and equipment, \$19,480, net of accumulated depreciation, \$(2,235,559), used in governmental activities are not financial resources and therefore, are not reported at the fund level.		5,005,346
Long-term liabilities, including bonds payable, \$(10,595,000), and bond premium, net, \$(79,249), are not due and payable in the current period and therefore, are not reported at the fund level.		(10,674,249)
Deferred outflow of resources, deferred amount on refunding are not current financial resources and therefore, are not reported at the fund level.		223,881
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the fund level.		<u>(118,921)</u>
Net Position of Governmental Activities	\$	<u><u>(4,070,623)</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, 2023**

	General	Debt Service	Capital Projects	Total Governmental Funds
<b>Revenues:</b>				
Special assessments	\$ 682,864	\$ 928,546	\$ -	\$ 1,611,410
Investment earnings	20,539	28,282	14,639	63,460
Miscellaneous revenues	9,850	-	-	9,850
Total Revenues	<u>713,253</u>	<u>956,828</u>	<u>14,639</u>	<u>1,684,720</u>
<b>Expenditures:</b>				
Current				
General government	101,366	-	30	101,396
Physical environment	172,917	-	46,466	219,383
Culture and recreation	274,859	-	-	274,859
Capital outlay	-	-	976,696	976,696
Debt service				
Principal	-	635,000	-	635,000
Interest	-	304,049	-	304,049
Total Expenditures	<u>549,142</u>	<u>939,049</u>	<u>1,023,192</u>	<u>2,511,383</u>
Revenues over/(under) expenditures	164,111	17,779	(1,008,553)	(826,663)
<b>Other Financing Sources/(Uses)</b>				
Transfers in	-	-	60,805	60,805
Transfers out	(60,805)	-	-	(60,805)
Total Other Financing Sources/(Uses)	<u>(60,805)</u>	<u>-</u>	<u>60,805</u>	<u>-</u>
Net change in fund balances	103,306	17,779	(947,748)	(826,663)
Fund Balances - October 1, 2022	<u>823,002</u>	<u>451,698</u>	<u>1,045,283</u>	<u>2,319,983</u>
Fund Balances - September 30, 2023	<u>\$ 926,308</u>	<u>\$ 469,477</u>	<u>\$ 97,535</u>	<u>\$ 1,493,320</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, 2023**

Net Change in Fund Balances - Total Governmental Funds	\$ (826,663)
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 that depreciation, \$(176,146), was exceeded by capital outlay, \$976,696, in the current year.	800,550
Principal payments are reported as expenditures in the governmental funds, but are reported as reductions of liabilities in the Statement of Net Position.	635,000
The deferred amount on refunding is recognized as other debt service costs in the year of refunding at the fund level, however, at the government-wide level this cost is amortized over the life of the bonds.	(16,442)
Bond premium is recognized as an other financing source in the year the bonds are issued at the fund level, however, the premium is combined with bonds payable at the government-wide level and amortized over the life of the bonds.	5,820
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>7,766</u>
Change in Net Position of Governmental Activities	<u><u>\$ 606,031</u></u>

*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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
Revenues				
Special assessments	\$ 681,433	\$ 681,433	\$ 682,864	\$ 1,431
Investment earnings	600	600	20,539	19,939
Miscellaneous revenues	3,000	3,000	9,850	6,850
Total Revenues	<u>685,033</u>	<u>685,033</u>	<u>713,253</u>	<u>28,220</u>
Expenditures				
Current				
General government	125,623	125,623	101,366	24,257
Physical environment	195,381	195,381	172,917	22,464
Culture and recreation	364,029	364,029	274,859	89,170
Total Expenditures	<u>685,033</u>	<u>685,033</u>	<u>549,142</u>	<u>135,891</u>
Revenues over/(under) expenditures	-	-	164,111	164,111
Other Financing Sources/(Uses)				
Transfers out	-	-	(60,805)	(60,805)
Net change in fund balances	-	-	103,306	103,306
Fund Balances - October 1, 2022	-	-	823,002	823,002
Fund Balances - September 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 926,308</u>	<u>\$ 926,308</u>

*See accompanying notes to financial statements.*

**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**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, Florida Statutes.

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, 2023**

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

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

**a. Government-wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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 special assessments 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, 2023**

**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, 2023**

**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, 2023**

**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.

Debt Service Fund – Accounts for debt service requirements to retire the capital improvement bonds which were used to refund and retire an existing bond and 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 monies the Board has set aside for capital improvements and the construction of capital improvements within the District.

**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, 2023**

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

**4. Assets, Deferred Outflows of Resources, 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.

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, infrastructure, buildings and improvements and equipment, are reported in governmental activities.

**Pine Ridge Plantation Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2023**

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

**4. Assets, Deferred Outflows of Resources, 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 Premiums**

Bond premiums associated with the issuance of revenue bonds are amortized according to the straight-line method of accounting. For financial reporting, unamortized bond premiums are netted with 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.

**f. Deferred Outflow of Resources**

Deferred outflow of resources is the consumption of net position by the government that is applicable to a future reported period. Deferred amount on refunding is amortized and recognized as a component of interest expense over the life of the bond.

**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**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, \$1,493,320, differs from “net position” of governmental activities, \$(4,070,623), 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.

Construction in progress	\$ 2,078,019
Infrastructure	2,810,596
Buildings and improvements	2,332,810
Equipment	19,480
Accumulated depreciation	<u>(2,235,559)</u>
Total	<u>\$ 5,005,346</u>

**Deferred outflow of resources**

Deferred outflow of resources applicable to the District’s governmental activities are not current financial resources and therefore, are not reported as fund deferred outflow of resources:

Deferred amount on refunding, net	<u>\$ 223,881</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, 2023 were:

Bonds payable	\$ (10,595,000)
Bond premium, net	<u>(79,249)</u>
Total	<u>\$ (10,674,249)</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>\$ (118,921)</u>
------------------	---------------------

**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**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, \$(826,663), differs from the “change in net position” for governmental activities, \$606,031, 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	\$ (176,146)
Capital outlay	<u>976,696</u>
Total	<u><u>\$ 800,550</u></u>

**Long-term debt transactions**

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><u>\$ 635,000</u></u>
-------------------------	--------------------------

Bond premiums are amortized over the life of the bonds as interest. This is the current year amortization.

Bond premium amortization	<u><u>\$ 5,820</u></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><u>\$ 7,766</u></u>
Deferred amount on refunding amortization	<u><u>\$ (16,442)</u></u>



**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**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, 2023, the District's bank balance was \$797,270 and the carrying value was \$734,043. 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.

Investments

As of September 30, 2023, the District had the following investments and maturities:

Investment	Maturities	Fair Value
U S Bank Managed Money Market	N/A	\$ 68,852
First American Treasury Obligation Fund	15 days*	469,592
Florida PRIME	35 days*	199,946
Total		<u>\$ 738,390</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.

The investments in the First American Treasury Obligation Fund and U S Bank Managed Money Market are level 1 assets.

**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

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

Investments (Continued)

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. The investment in Florida PRIME is measured at amortized cost. Florida PRIME has established policies and guidelines regarding participant transactions and the authority to limit or restrict withdrawals or impose a penalty for an early withdrawal. As of September 30, 2023, there were no redemption fees, maximum transaction amounts, or any other requirement that would limit daily access to 100 percent of the account value.

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 are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. The District's investments in the First American Treasury Obligation Fund and Florida PRIME were rated AAAM by Standard & Poor's as of September 30, 2023. The U S Bank Managed Money Market was not rated at September 30, 2023.

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 Treasury Obligation Fund are 64% of the District's total investments. The District's investments in Florida PRIME are 27% of the District's investments. The District also has 9% of its investments in the U S Bank Managed Money Market.

The types of deposits and investments and their level of risk exposure as of September 30, 2023 were typical of these items during the fiscal year then ended. 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, 2023**

**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, 2023 was as follows:

	Balance October 1, 2022	Additions	Deletions	Balance September 30, 2023
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Construction in progress	\$ 1,101,323	\$ 976,696	\$ -	\$ 2,078,019
Capital assets, being depreciated:				
Infrastructure	2,810,596	-	-	2,810,596
Buildings and improvements	2,332,810	-	-	2,332,810
Equipment	19,480	-	-	19,480
Total Capital Assets, Being Depreciated	<u>5,162,886</u>	<u>-</u>	<u>-</u>	<u>5,162,886</u>
Less accumulated depreciation for:				
Infrastructure	(1,120,019)	(97,180)	-	(1,217,199)
Buildings and improvements	(928,828)	(77,760)	-	(1,006,588)
Equipment	(10,566)	(1,206)	-	(11,772)
Total Accumulated Depreciation	<u>(2,059,413)</u>	<u>(176,146)</u>	<u>-</u>	<u>(2,235,559)</u>
Total Capital Assets, Being Depreciated, Net	<u>3,103,473</u>	<u>(176,146)</u>	<u>-</u>	<u>2,927,327</u>
Governmental Activities Capital Assets	<u>\$ 4,204,796</u>	<u>\$ 800,550</u>	<u>\$ -</u>	<u>\$ 5,005,346</u>

Depreciation of \$97,180 was charged to physical environment and \$78,966 was charged to culture/recreation.

**Pine Ridge Plantation Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2023**

**NOTE F – LONG-TERM DEBT**

The following is a summary of long-term debt activity for the District for the year ended September 30, 2023.

Long-term debt at October 1, 2022	\$	11,230,000
Principal payments		<u>(635,000)</u>
Long-term debt at September 30, 2023	\$	10,595,000
Plus: bond premium		<u>79,249</u>
Bonds Payable, Net at September 30, 2023	\$	<u><u>10,674,249</u></u>

Long-term debt for Governmental Activities is comprised of the following:

**Capital Improvement Revenue and Refunding Bonds**

<p>\$9,545,000 Series 2020A-1 Senior Capital Improvement Revenue and Refunding Bonds are due in annual principal installments beginning May 2021 maturing May 2037. Interest at various rates between 2% and 3% is due May and November beginning November 2020. Current portion is \$500,000.</p>	\$	8,120,000
--	----	-----------

<p>\$2,890,000 Series 2020A-2 Subordinate Capital Improvement Revenue and Refunding Bonds are due in annual principal installments beginning May 2021 and maturing May 2037. Interest at various rates between 2.75% and 3.75% is due May and November beginning November 2020. Current portion is \$140,000.</p>		<u>2,475,000</u>
---	--	------------------

Bonds Payable		<u><u>\$ 10,595,000</u></u>
---------------	--	-----------------------------

**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

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

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2023 are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 640,000	\$ 285,411	\$ 925,411
2025	655,000	266,561	921,561
2026	670,000	252,374	922,374
2027	685,000	237,024	922,024
2028	705,000	221,309	926,309
2029-2033	3,790,000	840,484	4,630,484
2034-2037	3,450,000	264,188	3,714,188
Totals	<u>\$ 10,595,000</u>	<u>\$ 2,367,351</u>	<u>\$ 12,962,351</u>

Summary of Significant Bonds Resolution Terms and Covenants

**Capital Improvement Revenue and Refunding Bonds**

Significant Bond Provisions

The Series 2020 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2030 at a redemption price set forth in the Trust Indenture. The Series 2020 are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

**Pine Ridge Plantation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

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

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:

Reserve Fund – The Series 2020A-1 Reserve requirement is an amount equal to 50 percent the maximum annual debt service of the Series 2020A-1 Bonds. The Series 2020A-1 Reserve Account was funded as 50 percent of the requirement from the proceeds of the Series 2020A-1 Bonds and 50 percent the requirement is satisfied by the Reserve Insurance Policy. The Series 2020A-2 Reserve Account was funded from the proceeds of the Series 2020A-2 Bonds an amount equal to 50 percent of the maximum annual debt service of the Series 2020A-2 Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve deposits as of September 30, 2023:

<u>Capital Improvement Revenue and Refunding Bonds</u>	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Series 2020A-1 (Senior Bond)	\$ 173,593	\$ 173,593
Series 2020A-2 (Subordinate Bond)	\$ 114,609	\$ 113,875

**NOTE G – INTERFUND ACTIVITY**

Interfund transfers for the year ended September 30, 2023, consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>
	<u>General Fund</u>
Capital Projects Fund	\$ 60,805

Interfund transfers in the current year were made to increase capital reserves.

**NOTE H – 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. The District has not filed any claims under this commercial coverage during the last three years.



# 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

## **INDEPENDENT AUDITORS' 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, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Pine Ridge Plantation Community Development District, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated August 23, 2024.

### **Report on 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 (internal control) as a basis for designing 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.

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

To the Board of Supervisors  
Pine Ridge Plantation Community Development District

### **Report on 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 PL  
Fort Pierce, Florida

August 23, 2024





# 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

## MANAGEMENT LETTER

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

### 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, 2023, and have issued our report thereon dated August 23, 2024.

### 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 August 23, 2024, 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. There were no findings or recommendations in the preceding financial audit report.

### 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.

To the Board of Supervisors  
Pine Ridge Plantation Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2023 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.

### **Specific Information**

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Pine Ridge Plantation Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 5
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 13
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$7,019
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$750,286
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2022, together with the total expenditures for such project: The District had \$976,696 in construction projects during the current year.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Pine Ridge Plantation Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: The General Fund, \$983.59 and the Debt Service Fund, \$241.60 - \$1,511.72.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$682,864.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: Series 2020A-1 Bonds, \$8,120,000 maturing May 2037, and Series 2020A-2 Bonds, \$2,475,000, maturing May 2037.

To the Board of Supervisors  
Pine Ridge Plantation Community Development District

**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.

**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*

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

August 23, 2024



**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

**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE  
WITH SECTION 218.415, FLORIDA STATUTES**

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

We have examined Pine Ridge Plantation Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2023. 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, 2023.

*Berger Toombs Elam  
Gaines + Frank*

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

August 23, 2024

*FOURTH ORDER OF BUSINESS*



## **Memorandum**

**To:** Board of Supervisors

**From:** District Management

**Date:** July 17<sup>th</sup>, 2024

**RE:** HB7013 – Special Districts Performance Measures and Standards

---

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

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

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

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

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

**Exhibit A:**  
Goals, Objectives and Annual Reporting Form

DRAFT

# Pine Ridge Plantation Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

## 1. Community Communication and Engagement

### **Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

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

**Standard:** A minimum of three board meetings were held during the Fiscal Year.

**Achieved:** Yes  No

### **Goal 1.2: Notice of Meetings Compliance**

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

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes  No

### **Goal 1.3: Access to Records Compliance**

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

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

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes  No

## 2. Infrastructure and Facilities Maintenance

### **Goal 2.1: Field Management and/or District Management Site Inspections**

**Objective:** Field Manager and/or District Manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

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

**Standard:** 100% of site visits were successfully completed as described within district management services agreement

**Achieved:** Yes  No



### **3. Financial Transparency and Accountability**

#### **Goal 3.1: Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

**Standard:** 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

**Achieved:** Yes  No

#### **Goal 3.2: Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: Annual Audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual Audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

**Standard:** CDD website contains 100% of the following information: Most recent Annual Audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes  No

#### **Goal 3.3: Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board accepted and annual audit is available on the CDD's website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes  No

Chair/Vice Chair: \_\_\_\_\_

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

Print Name: \_\_\_\_\_

Pine Ridge Plantation Community Development District

District Manager: \_\_\_\_\_

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

Print Name: \_\_\_\_\_

Pine Ridge Plantation Community Development District

*FIFTH ORDER OF BUSINESS*

*D.*

2.

**Pine Ridge Plantation Community Development District**

4200 Pine Ridge Parkway, Middleburg, Florida 32068

904-291-8878

Date: September 17, 2024  
To: Pine Ridge Plantation CDD, Board of Supervisors  
From: Maria Cranford, Amenity Manager & Operations Manager  
Re: Monthly Facility Memorandum

**Completed Items:**

- Drywall repairs were completed in the fitness center and the clubhouse
- Fitness Pro performed quarterly preventative maintenance of the fitness equipment on August 23<sup>rd</sup>
- Palm trees were pruned on August 28<sup>th</sup>
- RMS staff installed brighter lights in all outdoor patio ceiling fans to help with function and safety
- Lifeguards winterized all first aid kits, fanny packs and backboard, insuring all items with sanitized and properly stored for the off season
- Table tops on all small side tables on the pool deck have been replaced
- Replaced all air filters in the clubhouse and office side air units

**In Progress Items:**

- Complete pressure washing of the pavers behind the water slide
- Look into repairs for the main community sign on Tynes Blvd to address a chunk missing out of the decorative lip
- Re-paint the awning posts, black. Planned for the fall so the heat does not cause the paint to dry out during the painting process
- Bondo, sand and paint the main entry gate. Planned for the fall to avoid any disruption to facility access during peak summer time

- Touch up all wood posts at the playground

### **Landscaping & Lakes:**

- BrightView continues to maintain the grounds throughout.
- Lake Doctor's continues to maintain the lakes.
- RMS continues to inspect and clean all the lakes and outfall structures.
- RMS staff is performing trash clean-up of the main roadways on Tuesdays and Thursday and emptying all dog waste receptacles

### **Amenity Manager:**

- Number of rentals booked for July and August = 34
- Number of rentals tentatively scheduled for September and October = 14
- Brochachos Fusion Tacos was at the amenity center on August 22<sup>nd</sup> from 5 to 7:30 p.m.
- The Frozen Sweets Treat truck was at the amenity center on August 3<sup>rd</sup> from 3 to 6 p.m. and again on September 1<sup>st</sup> from 2 to 5 p.m.
- Fudtrip – The Filipino Kitchen is scheduled to be at the amenity center on November 13<sup>th</sup> from 5 to 8 p.m.
- Preparations have started on several DIY projects for the annual Halloween haunted house
- Small group of residents continue to utilize the clubhouse on Tuesday afternoons for game day
- Pine Ridge HOA continues to hold their monthly HOA meetings in the clubhouse the second Tuesday of each month. Next scheduled meeting is August 8<sup>th</sup> at 7 p.m.
- Pine Ridge West HOA will be holding their HOA meetings in the clubhouse the second Tuesday of every other month. Next scheduled meeting is September 10<sup>th</sup> at 6 p.m.

*SEVENTH ORDER OF BUSINESS*

*A.*



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, July 23, 2024 at 6:00 p.m. at the Pine Ridge Plantation Amenity Center, 4200 Pine Ridge Parkway, Middleburg, Florida.

Present and constituting a quorum were:

Matt Biagetti	Chairman
Jeff Lewis	Vice Chairman
Jack Montoya	Supervisor
Nelson Nazario	Supervisor
Jerry Ritchie	Supervisor

Also, present were:

Marilee Giles	District Manager
Wes Haber <i>by phone</i>	District Counsel
Maria Cranford	RMS Amenity Manager
Jay Soriano	GMS

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Giles called the meeting to order at 6:00 p.m. Five Board members were present constituting a quorum. She noted she spoke with Alex Acree about the meeting in the agenda and he did not have anything for the Board and asked if something comes up if she will present that to him.

**SECOND ORDER OF BUSINESS**

**Public Comments** (*Regarding Agenda Items Listed Below*)

Ms. Giles noted copies of the agenda are available if anyone wishes to follow along and invited members of the public to speak on agenda items. There is also a public comment at the end of the meeting.

**THIRD ORDER OF BUSINESS**

**Fiscal Year 2025 Budget**

**A. Overview of Budget**

Ms. Giles gave an overview of the budget. The Board approved the FY25 budget at the May meeting. The overall budget is the same going into 2025 as it was in 2024. On page 11 is a table with a side-by-side comparison of the 2024 and 2025 budgets.

**B. Public Hearing to Consider the Adoption of the Fiscal Year 2025 Budget**

Ms. Giles stated this is the opportunity for residents to speak about the budget. She asked for a motion to open the public hearing.

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

Ms. Giles asked for any comments or questions on the budget. Hearing no public comments she asked for a motion to close the public hearing.

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

**C. Consideration of Resolution 2024-04, Relating to the Annual Appropriations and Adopting the Budget for Fiscal Year 2025**

Mr. Haber noted the Board previously approved a proposed budget that was provided to Clay County and now comes back to the Board for adoption. Once Resolution 2024-04 is adopted the budget is final. The O&M assessments will be based on that. Ms. Giles noted unless there are any comments or questions from the Board, she is looking for a motion to adopt Resolution 2024-04.

On MOTION by Mr. Nazario seconded by Mr. Biagetti, with all in favor, Resolution 2024-04, Relating to the Annual Appropriations and Adopting the Budget for Fiscal Year 2025, was approved.

**D. Consideration of Resolution 2024-05, Imposing Special Assessments and Certifying an Assessment Roll for Fiscal Year 2025**

Mr. Haber noted Resolution 2024-05 levy's and imposes the O&M assessments and certifies both the O&M assessments and the debt assessments for collection.

On MOTION by Mr. Biagetti, seconded by Mr. Nazario, with all in favor, Resolution 2024-05, Imposing Special Assessments and Certifying an Assessment Roll for Fiscal Year 2025, was approved.

**FOURTH ORDER OF BUSINESS**

**Consideration of Partial Release of Construction Easement**

Mr. Haber stated the District received a request from a property owner of property that is vacant and he believes is subject to a conservation easement. A request was made for the CDD to release a construction easement that the CDD holds over that property. When this project first started, the developer granted the CDD a construction easement over virtually the entire project. It's called a blanket easement and was granted to the developer in December of 2006 to give access to the property to develop improvements. Now that the project is complete, that construction easement has not been released in its entirety and still remains on certain parcels of property that are owned by this property owner who made the request. They are trying to clear title on the property that they own and are asking the CDD to release the construction easement as it relates to their property. The partial release is only for the property that this property owns which appears to be all conservation property. He recommended the Board approve the partial release in substantial form and approve it subject to the Chairman working with his office to make certain the real property for which the easement will be released is in fact conservation or other property that we are certain no longer needs an easement over it.

On MOTION by Mr. Nazario seconded by Mr. Ritchie, with all in favor, the Partial Release of Construction Easement & Authorizing the Chair to Work with Staff, was approved in substantial form.

**FIFTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Mr. Haber had nothing to report.

**B. District Manager – Discussion of Fiscal Year 2025 Meeting Schedule**

Ms. Giles noted on page 35 of the agenda package is the FY25 meeting schedule. The budget would be approved at the May 20<sup>th</sup> meeting so 60 days are needed to adopt it at the July meeting therefore would need to change the July 15<sup>th</sup> to July 22<sup>nd</sup>.

On MOTION by Mr. Biagetti seconded by Mr. Nazario, with all in favor, the Fiscal Year 2025 Meeting Schedule with Changes to the July Date, was approved.

Ms. Giles noted all Supervisors filed their Form 1 on time and reminded the Board of the ethics training required by December 31<sup>st</sup>.

**C. Engineer**

There being no comments, the next item followed.

**D. Amenity & Operations Manager**

**1. Landscape Quality Inspection Report**

Ms. Cranford presented the Amenity Manager Report on page 38 of the agenda. Ms. Fisher from Brightview was unable to attend the meeting. There was staffing at the beginning of last week so the services days were shifted to Thursday and Friday. During TJ's ride through last week, he noted a lot of the pocket parks that need to be addressed. Ms. Cranford discussed seeking other waste removal companies to provide more cost-efficient services.

**2. Report**

Mr. Soriano discussed the lighting project for the sports courts including basketball and pickleball courts. Altogether there will be a set of 16 lights and two rows in the middle with double arms to allow a light on each to shine on the respective courts. He presented a quote from T&M for labor on what is there now including permitting work for \$57,820, adding conduit will be extra. The poles will come from LightMart. A quote from LED Pros for the decorative hanging drop bells on fiberglass poles to do 7 is \$10,325. The sports court LED light fixtures should be ready in August but no formal quote yet. He noted they are all in at \$100,242.68 including the numbers for the sports court fixtures. Timeframe to begin the work would be October.

On MOTION by Mr. Biagetti, seconded by Mr. Nazario, with all in favor, Amend Previous NTE \$40,000 from March 19, 2024 Meeting for Perimeter Lights Project to Add an Additional \$70,000 for a Total NTE \$110,000 for the Entire Courts and Perimeter Lights Project and Authorize Staff to Work with Supervisor Lewis, was approved.

**SIXTH ORDER OF BUSINESS**

**Public Comments/Supervisor’s Requests**

Resident – Commented on a meet and greet for new residents. Ms. Giles noted they don’t have a meet and greet but do have a meeting every other month and onsite is Maria then Jay and I are staff off site. There are five Supervisors on the Board. Counsel attends all the meetings. An Engineer attends when needed. Individual questions go to Maria first.

**Supervisor Requests:**

Board member thanked Jay and Maria, commented on the amenity this summer, staff and lifeguards have been great.

**SEVENTH ORDER OF BUSINESS**

**Approval of Consent Agenda**

**A. Approval of the Minutes of the May 21, 2024 Meeting**

Ms. Giles presented the minutes from the May 21, 2024 meeting and asked for a motion to approve the minutes.

**B. Balance Sheet and Income Statement of Revenues & Expenditures for the Period Ending May 31, 2024**

**C. Assessment Receipts Schedule**

Ms. Giles presented the balance sheet as of May 31<sup>st</sup> and assessment receipt schedule showing the District is 100% collected.

**D. Approval of Check Register**

Ms. Giles presented the check registers for April and May totaling \$104,082.

On MOTION by Mr. Montoya, seconded by Mr. Biagetti, with all in favor, the Consent Agenda, was approved.

**EIGHTH ORDER OF BUSINESS**

**Next Scheduled Meeting – 9/17/24 @ 6:00 p.m. at the Pine Ridge Plantation Amenity Center**

Ms. Giles stated the next meeting is scheduled for September 17, 2024 at 6:00 p.m. here at the same location.

**NINTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Biagetti, seconded by Mr. Nazario, with all in favor, the meeting was adjourned.

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

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

*B.*

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

***Unaudited Financial Reporting***  
***July 31, 2024***





# Table of Contents

1	<u>Balance Sheet</u>
2-3	<u>General Fund</u>
4	<u>Capital Reserve Fund</u>
5	<u>Debt Service Fund Series 2020</u>
6	<u>Capital Project Fund 2020</u>
7-8	<u>Month to Month</u>
9	<u>Long Term Debt Report</u>
10	<u>Assessment Receipt Schedule</u>
11	<u>Check Register Summary</u>

**Pine Ridge Plantation**  
**Community Development District**  
**Combined Balance Sheet**  
**July 31, 2024**

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Project Fund	Totals Governmental Funds
<b>Assets:</b>					
<b>Cash:</b>					
Operating Account - Hancock	\$ 132,350	\$ 98,154	\$ -	\$ -	\$ 230,504
Assessments Receivable	-	-	-	-	-
Due from Other	985	-	-	-	985
Due from General Fund	-	-	-	-	-
<b>Investments:</b>					
State Board of Administration (SBA)	372,217	674,096	-	-	1,046,312
Custody US Bank Account	26,745	-	-	-	26,745
<b>Series 2020</b>					
Reserve A1	-	-	173,593	-	173,593
Reserve A2	-	-	114,609	-	114,609
Revenue	-	-	216,995	-	216,995
Construction	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Deposits	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 532,298</b>	<b>\$ 772,250</b>	<b>\$ 505,196</b>	<b>\$ -</b>	<b>\$ 1,809,744</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 17,488	-	\$ -	\$ -	\$ 17,488
Accrued Expenses	-	-	-	-	-
Due to Debt Service	-	-	-	-	-
Due to Others	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 17,488</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,488</b>
<b>Fund Balance:</b>					
Restricted for:					
Debt Service	\$ -	\$ -	\$ 505,196	\$ -	\$ 505,196
Capital Project	-	-	-	-	-
Assigned for:					
Capital Reserve Fund	-	772,250	-	-	772,250
Capital Reserves	-	-	-	-	-
Unassigned	514,809	-	-	-	514,809
<b>Total Fund Balances</b>	<b>\$ 514,809</b>	<b>\$ 772,250</b>	<b>\$ 505,196</b>	<b>\$ -</b>	<b>\$ 1,792,255</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 532,298</b>	<b>\$ 772,250</b>	<b>\$ 505,196</b>	<b>\$ -</b>	<b>\$ 1,809,744</b>

# Pine Ridge Plantation

## Community Development District

### General Fund

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

For The Period Ending July 31, 2024

	Amended	Prorated Budget	Actual	
	Budget	Thru 07/31/24	Thru 07/31/24	Variance
<b>Revenues:</b>				
Special Assessments - Tax Roll	\$ 750,976	\$ 750,976	\$ 752,392	\$ 1,417
Misc./Facility Rental Income	3,000	2,500	9,575	7,075
Interest Income	12,500	10,417	17,709	7,293
<b>Total Revenues</b>	<b>\$ 766,476</b>	<b>\$ 763,893</b>	<b>\$ 779,677</b>	<b>\$ 15,784</b>

**Expenditures:**

**General & Administrative:**

Supervisor Fees	\$ 8,000	\$ 4,600	\$ 4,600	\$ -
PR-FICA	612	352	352	-
Engineering	3,000	2,500	168	2,333
Attorney	20,000	16,667	4,688	11,978
Annual Audit	3,175	-	-	-
Assessment Administration	5,576	5,576	5,576	-
Arbitrage Rebate	600	-	-	-
Dissemination Agent	5,250	4,375	4,375	-
Trustee Fees	4,100	4,100	4,041	59
Management Fees	51,760	43,133	43,133	-
Information Technology	1,600	1,333	1,333	-
Website Maintenance	1,200	1,000	1,000	-
Telephone	500	417	79	338
Postage & Delivery	1,000	833	202	631
General Liability and Public Officials Insurance	9,223	9,223	9,223	-
Printing & Binding	1,500	1,250	415	835
Legal Advertising	2,500	2,083	-	2,083
Other Current Charges	600	500	351	149
Office Supplies	300	250	4	246
Dues, Licenses & Subscriptions	175	175	175	-
<b>Total General &amp; Administrative</b>	<b>\$ 120,670</b>	<b>\$ 98,368</b>	<b>\$ 79,714</b>	<b>\$ 18,653</b>

**Operations & Maintenance**

**Grounds Maintenance**

Landscape Maintenance	\$ 154,236	\$ 128,530	\$ 128,530	\$ -
Lake Maintenance	14,830	12,358	8,500	3,858
Electric	2,500	2,083	1,655	428
Water	26,000	21,667	18,999	2,667
Repairs And Maintenance	22,000	18,333	16,998	1,335
Irrigation Repairs	4,000	3,333	2,811	522
Contingencies	4,451	3,709	-	3,709
<b>Subtotal Grounds Maintenance</b>	<b>\$ 228,017</b>	<b>\$ 190,014</b>	<b>\$ 177,494</b>	<b>\$ 12,520</b>

# Pine Ridge Plantation

## Community Development District

### General Fund

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

For The Period Ending July 31, 2024

	Amended	Prorated Budget	Actual	
	Budget	Thru 07/31/24	Thru 07/31/24	Variance
<b>Amenity Center</b>				
Property Insurance	\$ 24,538	\$ 24,538	\$ 24,538	\$ -
General Facility Maintenance	18,700	15,583	16,860	(1,277)
Repairs & Replacements	27,500	22,917	8,284	14,633
Recreational Passes	500	417	768	(351)
Office Supplies	500	417	436	(19)
Permit Fees	780	650	476	174
Contingency	1,000	833	374	459
Special Events	15,000	12,500	13,055	(555)
Security	18,646	15,538	16,402	(863)
<b>Utilities</b>				
Water & Sewer	5,400	4,500	3,131	1,369
Electric	25,000	20,833	13,108	7,725
Cable/Phone/Internet	5,111	4,259	4,895	(636)
Refuse Service	10,787	8,989	9,586	(597)
<b>Management Contracts</b>				
Amenity Management	67,426	56,188	56,188	0
Facility Assistant	19,489	16,241	6,088	10,153
Field Management Services	25,630	21,358	21,358	0
Lifeguards	19,080	15,900	15,903	(3)
Pool Maintenance	14,310	11,925	11,925	-
Pool Chemicals	21,683	18,069	17,918	151
Janitorial	9,304	7,753	7,753	0
Janitorial Supplies	5,000	4,167	2,718	1,449
<b>Subtotal Amenity Center</b>	<b>\$ 335,384</b>	<b>\$ 283,576</b>	<b>\$ 251,764</b>	<b>\$ 31,812</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 563,401</b>	<b>\$ 473,590</b>	<b>\$ 429,258</b>	<b>\$ 44,332</b>
<b>Total Expenditures</b>	<b>\$ 684,071</b>	<b>\$ 571,958</b>	<b>\$ 508,972</b>	<b>\$ 62,985</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 82,405</b>	<b>\$ 191,935</b>	<b>\$ 270,704</b>	<b>\$ 78,769</b>
<b><i>Other Financing Sources/(Uses):</i></b>				
Capital Reserve Transfer In/(Out)	\$ (682,202)	\$ (682,202)	(682,202)	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (682,202)</b>	<b>\$ (682,202)</b>	<b>\$ (682,202)</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (599,797)</b>	<b>\$ (490,267)</b>	<b>\$ (411,498)</b>	<b>\$ 78,769</b>
<b>Fund Balance - Beginning</b>	<b>\$ 599,797</b>		<b>\$ 926,307</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 514,809</b>	

# Pine Ridge Plantation

## Community Development District

### Capital Reserve Fund

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

For The Period Ending July 31, 2024

	Amended Budget	Prorated Budget Thru 07/31/24	Actual Thru 07/31/24	Variance
<b>Revenues</b>				
Interest	\$ 3,200	\$ 2,667	\$ 26,955	\$ 24,289
<b>Total Revenues</b>	<b>\$ 3,200</b>	<b>\$ 2,667</b>	<b>\$ 26,955</b>	<b>\$ 24,289</b>
<b>Expenditures:</b>				
Repairs and Maintenance	54,148	45,123	\$ 31,295	13,829
Other Service Charges	100	83	3,033	(2,950)
<b>Total Expenditures</b>	<b>\$ 54,248</b>	<b>\$ 45,207</b>	<b>\$ 34,328</b>	<b>\$ 10,879</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (51,048)</b>		<b>\$ (7,373)</b>	
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)	\$ 682,202	\$ 682,202	\$ 682,202	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 682,202</b>	<b>\$ 682,202</b>	<b>\$ 682,202</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 631,154</b>		<b>\$ 674,829</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 97,420</b>		<b>\$ 97,420</b>	
<b>Fund Balance - Ending</b>	<b>\$ 728,574</b>		<b>\$ 772,250</b>	

# Pine Ridge Plantation

## Community Development District

### Debt Service Fund Series 2020

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

For The Period Ending July 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/24	Thru 07/31/24	Variance
<b>Revenues:</b>				
Special Assessments - Tax Roll	\$ 926,572	\$ 926,572	\$ 928,348	\$ 1,776
Interest Income	14,023	11,686	32,783	21,097
<b>Total Revenues</b>	<b>\$ 940,595</b>	<b>\$ 938,258</b>	<b>\$ 961,131</b>	<b>\$ 22,873</b>
<b>Expenditures:</b>				
<b>Series 2020 A1</b>				
Interest Expense - 11/1	\$ 99,524	\$ 99,524	\$ 99,524	\$ -
Interest Expense - 5/1	99,524	99,524	99,524	-
Principal Expense - 5/1	500,000	500,000	500,000	-
<b>Series 2020 A2</b>				
Interest Expense - 11/1	43,181	43,181	43,181	-
Interest Expense - 5/1	43,181	43,181	43,181	-
Principal Expense - 5/1	140,000	140,000	140,000	-
<b>Total Expenditures</b>	<b>\$ 925,411</b>	<b>\$ 925,411</b>	<b>\$ 925,411</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 15,184</b>	<b>\$ 12,847</b>	<b>\$ 35,720</b>	<b>\$ 22,873</b>
<b>Other Financing Sources/(Uses):</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 15,184</b>	<b>\$ 12,847</b>	<b>\$ 35,720</b>	<b>\$ 22,873</b>
<b>Fund Balance - Beginning</b>	<b>\$ 181,040</b>		<b>\$ 469,477</b>	
<b>Fund Balance - Ending</b>	<b>\$ 196,224</b>		<b>\$ 505,196</b>	

# Pine Ridge Plantation

## Community Development District

### Capital Projects Fund Series 2020

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

For The Period Ending July 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/24	Thru 07/31/24	Variance
<b>Revenues</b>				
Interest Income	\$ -	\$ -	\$ 3	\$ 3
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3</b>	<b>\$ 3</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ 119	\$ (119)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 119</b>	<b>\$ (119)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (115)</b>	<b>\$ (115)</b>
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (115)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 115</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**Pine Ridge Plantation**  
**Community Development District**  
 Month to Month

	Amended Budget	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>														
Special Assessments - Tax Roll	\$ 750,976	\$ -	\$ 68,775	\$ 662,886	\$ 5,900	\$ 2,096	\$ 1,064	\$ 6,191	\$ 3,265	\$ 2,214	\$ -	\$ -	\$ -	\$ 752,392
Misc./Facility Rental Income	3,000	-	700	-	750	-	1,350	300	4,050	-	2,425	-	-	9,575
Interest Income	12,500	911	804	763	2,722	2,221	1,107	2,393	2,483	2,445	1,860	-	-	17,709
<b>Total Revenues</b>	<b>\$ 766,476</b>	<b>\$ 911</b>	<b>\$ 70,279</b>	<b>\$ 663,650</b>	<b>\$ 9,372</b>	<b>\$ 4,316</b>	<b>\$ 3,522</b>	<b>\$ 8,884</b>	<b>\$ 9,798</b>	<b>\$ 4,659</b>	<b>\$ 4,285</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 779,677</b>
<b>Expenditures:</b>														
<b>General &amp; Administrative:</b>														
Supervisor Fees	\$ 8,000	\$ -	\$ -	\$ 800	\$ 1,000	\$ -	\$ 800	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 4,600
PR-FICA	612	-	-	61	77	-	61	-	77	-	77	-	-	352
Engineering	3,000	-	-	-	-	-	168	-	-	-	-	-	-	168
Attorney	20,000	115	764	177	970	281	593	131	1,659	-	-	-	-	4,688
Annual Audit	3,175	-	-	-	-	-	-	-	-	-	-	-	-	-
Assessment Administration	5,576	5,576	-	-	-	-	-	-	-	-	-	-	-	5,576
Arbitrage Rebate	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Dissemination Agent	5,250	438	438	438	438	438	438	438	438	438	438	-	-	4,375
Trustee Fees	4,100	4,041	-	-	-	-	-	-	-	-	-	-	-	4,041
Management Fees	51,760	4,313	4,313	4,313	4,313	4,313	4,313	4,313	4,313	4,313	4,313	-	-	43,133
Information Technology	1,600	133	133	133	133	133	133	133	133	133	133	-	-	1,333
Website Maintenance	1,200	100	100	100	100	100	100	100	100	100	100	-	-	1,000
Telephone	500	-	18	-	32	-	0	-	24	-	5	-	-	79
Postage & Delivery	1,000	45	5	8	15	12	45	20	17	9	26	-	-	202
General Liability and Public Officials Insurance	9,223	9,223	-	-	-	-	-	-	-	-	-	-	-	9,223
Printing & Binding	1,500	47	6	12	34	45	24	86	5	149	6	-	-	415
Legal Advertising	2,500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Charges	600	-	-	15	15	23	133	39	39	47	39	-	-	351
Office Supplies	300	1	0	0	0	1	0	1	-	0	0	-	-	4
Dues, Licenses & Subscriptions	175	175	-	-	-	-	-	-	-	-	-	-	-	175
<b>Total General &amp; Administrative</b>	<b>\$ 120,670</b>	<b>\$ 24,206</b>	<b>\$ 5,777</b>	<b>\$ 6,057</b>	<b>\$ 7,127</b>	<b>\$ 5,346</b>	<b>\$ 6,808</b>	<b>\$ 5,261</b>	<b>\$ 7,805</b>	<b>\$ 5,190</b>	<b>\$ 6,137</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 79,714</b>



**Pine Ridge Plantation**  
Community Development District  
Month to Month

	Amended Budget	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Operations &amp; Maintenance</b>														
<b>Grounds Maintenance</b>														
Landscape Maintenance	\$ 154,236	\$ 12,853	\$ 12,853	\$ 12,853	\$ 12,853	\$ 12,853	\$ 12,853	\$ 12,853	\$ 12,853	\$ 12,853	\$ 12,853	\$ -	\$ -	\$ 128,530
Lake Maintenance	14,830	850	850	850	850	850	850	850	850	850	850	-	-	8,500
Electric	2,500	178	179	179	181	181	146	145	145	144	177	-	-	1,655
Water	26,000	1,612	1,743	1,256	2,202	2,989	2,858	480	1,401	2,153	2,305	-	-	18,999
Repairs And Maintenance	22,000	1,200	-	1,532	3,239	-	2,259	4,438	1,260	3,070	-	-	-	16,998
Irrigation Repairs	4,000	-	-	-	-	2,014	797	-	-	-	-	-	-	2,811
Contingencies	4,451	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Grounds Maintenance</b>	<b>\$ 228,017</b>	<b>\$ 16,693</b>	<b>\$ 15,625</b>	<b>\$ 16,670</b>	<b>\$ 19,325</b>	<b>\$ 18,887</b>	<b>\$ 19,763</b>	<b>\$ 18,766</b>	<b>\$ 16,510</b>	<b>\$ 19,071</b>	<b>\$ 16,185</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 177,494</b>
<b>Amenity Center</b>														
Property Insurance	\$ 24,538	\$ 24,538	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	24,538
General Facility Maintenance	18,700	2,822	-	2,220	3,425	1,888	1,951	297	1,260	1,050	1,946	-	-	16,860
Repairs & Replacements	27,500	1,332	-	1,724	1,470	(757)	1,427	1,219	882	766	222	-	-	8,284
Recreational Passes	500	768	-	-	-	-	-	-	-	-	-	-	-	768
Office Supplies	500	191	-	45	-	92	32	-	29	-	46	-	-	436
Permit Fees	780	-	-	-	-	-	-	-	476	-	-	-	-	476
Contingency	1,000	-	-	-	-	-	-	-	374	-	-	-	-	374
Special Events	15,000	-	3,414	1,509	-	-	6,532	-	-	-	1,600	-	-	13,055
Refuse Service	10,787	870	870	870	870	917	917	917	917	917	1,522	-	-	9,586
Security	18,646	757	852	3,107	3,855	960	1,180	940	1,280	1,880	1,587	-	-	16,402
<b>Utilities</b>														
Water & Sewer	5,400	344	338	338	330	338	338	41	350	354	361	-	-	3,131
Electric	25,000	1,136	1,125	1,059	1,426	1,409	1,371	1,118	1,184	1,534	1,746	-	-	13,108
Cable/Phone/Internet	5,111	471	471	471	489	489	489	489	489	489	549	-	-	4,895
<b>Management Contracts</b>														
Amenity Management	67,426	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	-	-	56,188
Facility Assistant	19,489	-	-	-	-	-	854	336	1,498	1,914	1,486	-	-	6,088
Field Management Services	25,630	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	-	-	21,358
Lifeguards	19,080	-	-	-	-	-	1,159	-	3,456	6,548	4,740	-	-	15,903
Pool Maintenance	14,310	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	-	-	11,925
Pool Chemicals	21,683	1,506	1,762	1,606	1,795	1,711	1,940	1,904	1,593	1,833	2,268	-	-	17,918
Janitorial	9,304	775	775	775	775	775	775	775	775	775	775	-	-	7,753
Janitorial Supplies	5,000	243	-	243	148	351	398	457	228	162	488	-	-	2,718
<b>Subtotal Amenity Center</b>	<b>\$ 335,384</b>	<b>\$ 44,699</b>	<b>\$ 18,554</b>	<b>\$ 22,913</b>	<b>\$ 23,531</b>	<b>\$ 17,120</b>	<b>\$ 28,311</b>	<b>\$ 17,441</b>	<b>\$ 23,739</b>	<b>\$ 27,171</b>	<b>\$ 28,285</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 251,764</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 563,401</b>	<b>\$ 61,392</b>	<b>\$ 34,179</b>	<b>\$ 39,583</b>	<b>\$ 42,856</b>	<b>\$ 36,007</b>	<b>\$ 48,074</b>	<b>\$ 36,207</b>	<b>\$ 40,248</b>	<b>\$ 46,242</b>	<b>\$ 44,470</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 429,258</b>
<b>Total Expenditures</b>	<b>\$ 684,071</b>	<b>\$ 85,599</b>	<b>\$ 39,956</b>	<b>\$ 45,640</b>	<b>\$ 49,983</b>	<b>\$ 41,353</b>	<b>\$ 54,882</b>	<b>\$ 41,468</b>	<b>\$ 48,053</b>	<b>\$ 51,431</b>	<b>\$ 50,607</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 508,972</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 82,405</b>	<b>\$ (84,687)</b>	<b>\$ 30,323</b>	<b>\$ 618,009</b>	<b>\$ (40,611)</b>	<b>\$ (37,037)</b>	<b>\$ (51,360)</b>	<b>\$ (32,584)</b>	<b>\$ (38,255)</b>	<b>\$ (46,772)</b>	<b>\$ (46,322)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 270,704</b>
<b>Other Financing Sources/Uses:</b>														
Transfer In/(Out)	(682,202)	(600,000)	-	-	-	-	(82,202)	-	-	-	-	-	-	(682,202)
<b>Total Other Financing Sources/Uses</b>	<b>\$ (682,202)</b>	<b>\$ (600,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (82,202)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (682,202)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (599,797)</b>	<b>\$ (684,687)</b>	<b>\$ 30,323</b>	<b>\$ 618,009</b>	<b>\$ (40,611)</b>	<b>\$ (37,037)</b>	<b>\$ (133,562)</b>	<b>\$ (32,584)</b>	<b>\$ (38,255)</b>	<b>\$ (46,772)</b>	<b>\$ (46,322)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (411,498)</b>

**Pine Ridge Plantation**  
**Community Development District**  
**Long Term Debt Report**

**Series 2020A1 Capital Improvement Revenue Refunding Bond**

Interest Rate:	2.00% - 3.00%	
Maturity Date:	5/1/2037	
Reserve Fund Definition	25% of Max Annual Debt Service *	
Reserve Fund Requirement	\$173,100	
Reserve Fund Balance	173,593	
Bonds outstanding - 9/30/20		\$9,545,000
Less: May 1, 2021 (Mandatory)		(\$455,000)
Less: May 1, 2022 (Mandatory)		(\$470,000)
Less: May 1, 2022 (Prepayment)		(\$10,000)
Less: May 1, 2023 (Mandatory)		(\$480,000)
Less: May 1, 2023 (Prepayment)		(\$10,000)
Less: May 1, 2024 (Mandatory)		(\$500,000)
<b>Current Bonds Outstanding</b>		<b>\$7,620,000</b>

\*Assured Guaranty Municipal Corp Surety Bond \$173,592.51

**Series 2020A2 Capital Improvement Revenue Refunding Bond**

Interest Rate:	2.75% - 3.75%	
Maturity Date:	5/1/2037	
Reserve Fund Definition	50% of Max Annual Debt Service	
Reserve Fund Requirement	\$113,875	
Reserve Fund Balance	114,609	
Bonds outstanding - 9/30/20		\$2,890,000
Less: May 1, 2021 (Mandatory)		(\$130,000)
Less: May 1, 2022 (Mandatory)		(\$135,000)
Less: May 1, 2022 (Prepayment)		(\$5,000)
Less: May 1, 2023 (Mandatory)		(\$140,000)
Less: May 1, 2023 (Prepayment)		(\$5,000)
Less: May 1, 2024 (Mandatory)		(\$140,000)
<b>Current Bonds Outstanding</b>		<b>\$2,335,000</b>
<b>Total Bonds Outstanding</b>		<b>\$9,955,000</b>

*C.*

**Pine Ridge Plantation**  
**Community Development District**  
**FISCAL YEAR 2024 SUMMARY OF ASSESSMENTS**

ASSESSED	#UNITS ASSESSED	SERIES 2020A DEBT ASSESSED	O&M ASSESSED	TOTAL ASSESSED
NET TAX ROLL	737	926,571.52	750,952.74	1,677,524.26
<b>TOTAL ASSESSED NET</b>	<b>737</b>	<b>926,571.52</b>	<b>750,952.74</b>	<b>1,677,524.26</b>

RECEIVED	BALANCE DUE	SERIES 2020A DEBT RECEIVED	O&M RECEIVED	TOTAL RECEIVED
TAX ROLL	(3,216.20)	928,347.97	752,392.49	1,680,740.46
<b>TOTAL RECEIPTS</b>	<b>(3,216.20)</b>	<b>928,347.97</b>	<b>752,392.49</b>	<b>1,680,740.46</b>

SUMMARY OF TAX ROLL RECEIPTS				
CLAY COUNTY DISTRIBUTION	DATE RECEIVED	SERIES 2006 DEBT RECEIVED	O&M RECEIPTS	TOTAL
1	11/6/2023	1,836.32	1,488.27	3,324.59
2	11/14/2023	9,725.70	7,882.33	17,608.03
3	11/28/2023	73,297.12	59,404.66	132,701.78
4	12/12/2023	808,879.19	655,567.35	1,464,446.54
5	12/22/2023	9,030.61	7,318.99	16,349.60
6	1/10/2024	7,279.63	5,899.88	13,179.51
7	2/5/2024	2,585.70	2,095.61	4,681.31
8	3/14/2024	1,313.08	1,064.20	2,377.28
9	4/11/2024	7,639.24	6,191.32	13,830.56
10	5/8/2024	4,029.14	3,265.47	7,294.61
11	6/14/2024	2,732.26	2,214.39	4,946.65
<b>TOTAL FY24 TAX ROLL RECEIPTS</b>		<b>928,347.97</b>	<b>752,392.49</b>	<b>1,680,740.46</b>

<b>% TAX ROLL COLLECTED</b>	<b>100.19%</b>	<b>100.19%</b>	<b>100.19%</b>
<b>TOTAL COLLECTED</b>	<b>100.19%</b>	<b>100.19%</b>	<b>100.19%</b>

*D.*

**Pine Ridge Plantation**  
COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2024  
**Check Register**

Date	check #'s	Amount
<b>General Fund</b>		
6/1/2024 - 6/30/2024	3391-3407	\$ 39,281.98
7/1/2024 -7/31/2024	3408-3419	43,926.24
		\$ 83,208.22
<b>Utilities and Autopayments</b>		
06/14/24	Waste Management	916.97
06/18/24	SafeTouch	85.40
06/18/24	SafeTouch	85.40
06/25/24	Comcast	488.80
07/01/24	CCUA	3,013.72
07/02/24	Clay Electric	1,678.00
07/17/24	SafeTouch	87.10
07/29/24	IRS FICA Payment	153.00
07/25/24	Comcast	549.06
07/29/24	CCUA	3,145.07
07/31/24	Clay Electric	1,923.00
		\$ 12,125.52
<b>TOTAL</b>		<b>\$95,333.74</b>

\*Fedex invoices will be available upon request.

001 A 002 B

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/06/24	00183	6/01/24	8919113	202406	320	53800	46200		JUN LANDSCAPE MAINTENANCE	*	12,853.00		
									BRIGHTVIEW LANDSCAPE SERVICES, INC			12,853.00	003391
6/06/24	00003	5/31/24	256	202403	330	57200	46100		HINGE KIT 2IN GATE	*	29.01		
		5/31/24	256	202403	330	57200	46100		6 BAR EC TUBE GATE -BLACK	*	171.00		
									GOVERNMENTAL MANAGEMENT SERVICES			200.01	003392
6/06/24	00003	5/31/24	257	202404	330	57200	46100		WELDED WIRE 2X4X60 100FT	*	193.49		
									GOVERNMENTAL MANAGEMENT SERVICES			193.49	003393
6/06/24	00185	5/31/24	3397423	202403	310	51300	31500		MARCH GENERAL COUNSEL	*	593.00		
									KUTAK ROCK LLP			593.00	003394
6/06/24	00176	5/31/24	052024	202405	330	57200	34500		SECURITY 5/10 & 5/25	*	400.00		
									MICHAEL C LAYNE			400.00	003395
6/13/24	00003	6/01/24	255	202406	310	51300	31300		JUN DISSEMINATION SRVCS	*	437.50		
		6/01/24	255	202406	310	51300	49100		JUN WEBSITE ADMIN.	*	100.00		
		6/01/24	255	202406	310	51300	35100		JUN INFORMATION TECH.	*	133.33		
		6/01/24	255	202406	310	51300	34000		JUN MANAGEMENT FEES	*	4,313.33		
		6/01/24	255	202406	310	51300	51000		OFFICE SUPPLIES	*	.42		
		6/01/24	255	202406	310	51300	42000		POSTAGE	*	8.59		
		6/01/24	255	202406	310	51300	42500		COPIES	*	149.40		
									GOVERNMENTAL MANAGEMENT SERVICES			5,142.57	003396
6/13/24	00054	6/01/24	13129562	202406	330	57200	46500		JUNE POOL CHEMICALS	*	1,592.54		
									POOLSURE			1,592.54	003397
6/13/24	00073	6/01/24	515	202406	330	57200	46200		JUN JANITORIAL SERVICES	*	775.33		
		6/01/24	515	202406	330	57200	46400		JUN POOL MAINTENANCE SVCS	*	1,192.50		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/01/24	515	202406	330-57200-34000	JUN FIELD MGMT/ADMIN.		*	2,135.83		
6/01/24	515	202406	330-57200-34100	JUN FACILITY MGMT		*	5,618.83		
								9,722.49	003398
6/19/24	00038	6/12/24	13590	202406 320-53800-46000	ANNUAL BACKFLOW TEST	*	270.00		
								270.00	003399
6/19/24	00073	5/31/24	516	202405 330-57200-34110	MAY FACILITY ASSISTANT	*	1,497.78		
								1,497.78	003400
6/19/24	00073	5/31/24	517	202405 330-57200-34200	MAY LIFEGUARD	*	3,456.20		
								3,456.20	003401
6/25/24	00183	6/19/24	8953033	202406 320-53800-46000	ATTEMPT TO STRAIGHTEN ELM	*	1,120.00		
6/19/24			8953033	202406 320-53800-46000	REMOVAL MISTLETOE CLUSTER	*	630.00		
								1,750.00	003402
6/25/24	00107	6/11/24	338	202405 330-57200-34500	MAY EMPLOYMENT FEE	*	60.00		
6/11/24			338	202405 330-57200-34500	MAY SCHEDULING FEE	*	35.00		
								95.00	003403
6/25/24	00106	6/24/24	06242024	202405 330-57200-34500	SECURITY MAY:3,17,24 & 31	*	700.00		
								700.00	003404
6/25/24	00106	6/24/24	06242024	202406 330-57200-34500	SECURITY JUN: 7, 14 & 21	*	500.00		
								500.00	003405
6/25/24	00073	6/24/24	520	202406 330-57200-46500	POOL CHEMS. TRICHLOR	*	174.90		
6/24/24			520	202406 330-57200-46500	POOL CHEMS. LIQUID BLEACH	*	51.15		
6/24/24			520	202406 330-57200-46500	POOL CHEMS. CAL HYPO	*	14.85		
								240.90	003406



CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/25/24	00206	6/18/24	06192024	202406	300	36900	10100		SCOT B DOBSON	*	75.00	75.00	003407
RENTAL REFUND													
-----													
7/02/24	00183	7/01/24	8959005	202407	320	53800	46200		BRIGHTVIEW LANDSCAPE SERVICES, INC	*	12,853.00	12,853.00	003408
JUL LANDSCAPE MAINTENANCE													
-----													
7/02/24	00039	5/16/24	32276	202405	330	57200	46100		FITNESS PRO	*	74.99	74.99	003409
FITNESS PARTS AND REPAIRS													
-----													
7/02/24	00176	7/01/24	062024	202406	330	57200	34500		MICHAEL C LAYNE	*	1,200.00	1,200.00	003410
SEC: JUN 1,8,15,22,28,29													
-----													
7/02/24	00073	6/24/24	519	202405	330	57200	46000		RIVERSIDE MANAGEMENT SERVICES INC	*	1,260.40	3,168.93	003411
GENERAL FACILITY MAINT.													
-----													
		6/24/24	519	202405	320	53800	46000		THE LAKE DOCTORS INC	*	1,260.40	850.00	003412
GROUNDS REPAIR & MAINT.													
-----													
		6/24/24	519	202405	330	57200	46100			*	391.17		
AMENITY - REPAIRS & RPLMT													
-----													
		6/24/24	519	202405	330	57200	46201			*	228.02		
JANITORIAL SUPPLIES													
-----													
		6/24/24	519	202405	330	57200	51000			*	28.94		
OFFICE SUPPLIES													
-----													
7/02/24	00076	6/26/24	186309B	202406	320	53800	46400			*	850.00		
JUN LAKE MAINTENANCE													
-----													
7/09/24	00003	7/01/24	258	202407	310	51300	31300			*	437.50		
JUL DISSEMINATION SRVCS													
-----													
		7/01/24	258	202407	310	51300	49100			*	100.00		
JUL WEBSITE ADMIN.													
-----													
		7/01/24	258	202407	310	51300	35100			*	133.33		
JUL INFORMATION TECH.													
-----													
		7/01/24	258	202407	310	51300	34000			*	4,313.33		
JUL MANAGEMENT FEES													
-----													
		7/01/24	258	202407	310	51300	51000			*	.24		
OFFICE SUPPLIES													
-----													
		7/01/24	258	202407	310	51300	42000			*	25.98		
POSTAGE													
-----													
		7/01/24	258	202407	310	51300	42500			*	6.30		
COPIES													

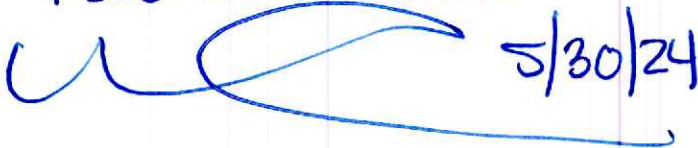
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		7/01/24 258	202407 310-51300-41000	TELEPHONE	*	4.81	
				GOVERNMENTAL MANAGEMENT SERVICES			5,021.49 003413
7/09/24 00185		7/03/24 3420862	202404 310-51300-31500	APRIL GENERAL COUNSEL	*	130.50	
				KUTAK ROCK LLP			130.50 003414
7/09/24 00054		7/01/24 13129562	202407 330-57200-46500	JULY POOL CHEMICALS	*	1,592.54	
				POOLSURE			1,592.54 003415
7/09/24 00073		7/01/24 521	202407 330-57200-46200	JUL JANITORIAL SERVICES	*	775.33	
		7/01/24 521	202407 330-57200-46400	JUL POOL MAINTENANCE SRVC	*	1,192.50	
		7/01/24 521	202407 330-57200-34000	JUL FIELD MGMT/ADMIN.	*	2,135.83	
		7/01/24 521	202407 330-57200-34100	JUL FACILITY MGMT	*	5,618.83	
				RIVERSIDE MANAGEMENT SERVICES INC			9,722.49 003416
7/17/24 00073		6/30/24 522	202406 330-57200-34110	JUN FACILITY ASSISTANT	*	1,914.10	
				RIVERSIDE MANAGEMENT SERVICES INC			1,914.10 003417
7/17/24 00073		6/30/24 523	202406 330-57200-34200	JUN LIFEGUARDS	*	6,548.20	
				RIVERSIDE MANAGEMENT SERVICES INC			6,548.20 003418
7/17/24 00076		7/10/24 194150B	202407 320-53800-46400	JULY LAKE MAINTENACE	*	850.00	
				THE LAKE DOCTORS INC			850.00 003419
				TOTAL FOR BANK A		83,208.22	
				TOTAL FOR REGISTER		83,208.22	



**INVOICE**

Pine Ridge Plantation CDD  
475 W Town Place Ste 114  
St Augustine FL 32092

**Customer #:** 24488830  
**Invoice #:** 8919113  
**Invoice Date:** 6/1/2024  
**Cust PO #:**

Job Number	Description	Amount
346100576	Pine Ridge CDD Exterior Maintenance For June  Landscape maintenance 1.320.53800.46200  5/30/24	12,853.00
<b>Total invoice amount</b>		<b>12,853.00</b>
<b>Tax amount</b>		
<b>Balance due</b>		<b>12,853.00</b>

Terms: Net 15 Days

If you have any questions regarding this invoice, please call 904-292-0716

*Please detach stub and remit with your payment*

Did you know that BrightView now offers auto ACH as a payment method? Discover the convenience and safety of automatic ACH bill payment for your recurring billing. Please contact [autopay@brightview.com](mailto:autopay@brightview.com) or your branch point of contact for more information on how to sign up on Auto Pay.

**Payment Stub**

Customer Account#: 24488830  
Invoice #: 8919113  
Invoice Date: 6/1/2024

<b>Amount Due:</b>	<b>\$12,853.00</b>
--------------------	--------------------

*Thank you for allowing us to serve you*

Please reference the invoice # on your check  
and make payable to:

**BrightView Landscape Services, Inc.**  
P.O. Box 740655  
Atlanta, GA 30374-0655

Pine Ridge Plantation CDD  
475 W Town Place Ste 114  
St Augustine FL 32092

**Governmental Management Services, LLC**

1001 Bradford Way  
Kingston, TN 37763

**Invoice**

**Invoice #:** 256  
**Invoice Date:** 5/31/24  
**Due Date:** 5/31/24  
**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
Tractor Supply (Repair & Replace) - 3/4/24 (Statement Date Closing 3/21/24)		29.01	29.01
Tractor Supply (Repair & Replace) - 2/21/24 (Statement Date Closing 3/21/24)		171.00	171.00

<b>Total</b>	<b>\$200.01</b>
<b>Payments/Credits</b>	<b>\$0.00</b>
<b>Balance Due</b>	<b>\$200.01</b>

**TSC TRACTOR SUPPLY CO**  
TractorSupply.com

1701 BLANDING BLVD  
MIDDLEBURG, FL 32068  
904-214-3280

*Price  
List*

Ticket: 522086  
Date: 3/4/24  
Store: 542  
Cashier: Jacqueline

Time: 4:44 PM  
Register: 1

Item	Qty	Price	Amount
HINGE KT ZIN GATE 3606091	1	26.99	26.99
		Subtotal	26.99
		Tax	2.02
		Total	29.01

American Express - SALE 29.01  
\*\*\*\*\*3053 - EMV Chip  
Authorization #: 878738  
Terminal ID : 001790542000100  
Cryptogram : 6B27E5CB18D5BE27  
AID : A000000025010801  
APP : AMERICAN EXPRESS  
CVM : NONE / 5E0300  
TVR : 0000008000 / TSI : E800

Change 0.00  
I agree to pay the above amount according  
to my card issuer agreement.

**Order Number: 1151388987**

**Order Date: Feb 21, 2024**



**6BAR EC TUBE GATE BLACK 8**

SKU# 1362648

Quantity: 1

Price: \$159.99

Subtotal: \$159.99

This item will ship within 4 days.

**Store Pickup Location:**

1701 Blanding BLVD  
Middleburg, FL 32068

**HINGE KT 2IN GATE**

SKU# 3606091

Quantity: 1

Price: \$26.99

Subtotal: \$26.99

**Store Pickup Location:**

1701 Blanding BLVD  
Middleburg, FL 32068

## Order Summary

Subtotal	\$159.99
Shipping	\$112.99
Tax	0.00
<b>Total</b>	<b>\$171.00</b>

**Payment:**  
**Partial charge**  
AMEX 3053

**Billing Address:**  
475 West Town Pl  
Saint Augustine, FL 32092



Order Reference Only - Store Use Only

**Governmental Management Services, LLC**

1001 Bradford Way  
Kingston, TN 37763

**Invoice**

**Invoice #:** 257  
**Invoice Date:** 5/31/24  
**Due Date:** 5/31/24  
**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
Tractor Supply (Repair & Replace) - 4/9/24 (Statement Date Closing 4/21/24)		193.49	193.49
<b>Total</b>			<b>\$193.49</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$193.49</b>





*Prime Ridge*

1701 BLANDING BLVD  
MIDDLEBURG, FL 32068  
904-214-3280

Ticket: 533342  
Date: 4/9/24      Time: 1:07 PM  
Store: 542      Register: 1  
Cashier: Michele

Item	Qty	Price	Amount
WELDED WIRE 2X4X60 100FT 3626499	1	179.99	179.99
<i>PK</i>		Subtotal	179.99
		Tax	13.50
		<b>Total</b>	<b>193.49</b>

American Express      - SALE      193.49  
 \*\*\*\*\*3053 - EMV Chip  
 Authorization #: 864702  
 Terminal ID : 001790542000100  
 Cryptogram : 492AB0D2159D67A8  
 AID : A000000025010801  
 APP : AMERICAN EXPRESS  
 CVM : NONE / 5E0300  
 TVR : 0000008000 / TSI : E800

**KUTAK ROCK LLP**

**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

May 31, 2024

**Check Remit To:**

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157



Jim Oliver  
Pine Ridge CDD  
Governmental Management Services – St. Augustine  
Suite 114  
475 West Town Place  
St. Augustine, FL 32092

Invoice No. 3397423  
16423-1

Re: Pine Ridge CDD - General Counsel

For Professional Legal Services Rendered

03/03/24	G. Lovett	0.50	125.00	Monitor legislative process relating to matters impacting special districts
03/07/24	W. Haber	0.20	52.00	Review agenda for March meeting
03/19/24	W. Haber	1.40	364.00	Prepare for and participate in Board meeting
03/22/24	W. Haber	0.20	52.00	Confer with Giles regarding project completion

TOTAL HOURS 2.30

TOTAL FOR SERVICES RENDERED \$593.00

TOTAL CURRENT AMOUNT DUE \$593.00

Michael Layne

# CCSO OFF-DUTY INVOICE

INVOICE DATE  
DATE: MAY 2024

Security / Monitoring  
1-330-57200-34500  
6/2/24

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

FOR:  
[prmgr@riversidemgtsvc.com](mailto:prmgr@riversidemgtsvc.com)

DATE WORKED	DESCRIPTION	TIME IN/OUT	HOURS	RATE	AMOUNT
05/10/2024	Checked amenity center. 5 citizen contacts in the neighborhood. Checked the amenity center, neighborhood patrol. . Amenity center checked. Neighborhood patrol. Answered a disturbance call in the neighborhood with patrol.	2200/0200	4.0	50.00	\$200.00
05/25/2024	Checked amenity center, 1 person finishing up in the fitness center, neighborhood patrol, amenity center, citizen contact, amenity center.	2200/0200	4.0	50.00	\$200.00
DEPUTY SIGNATURE: <i>Michael C. Layne</i>		<b>Total</b>			\$400.00

Make all checks payable to Michael Layne

Thank you for your business!

**Governmental Management Services, LLC**1001 Bradford Way  
Kingston, TN 37763**Invoice****Invoice #:** 255  
**Invoice Date:** 6/1/24  
**Due Date:** 6/1/24  
**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
Dissemination Agent Services - June 2024		437.50	437.50
Website Administration - June 2024		100.00	100.00
Information Technology - June 2024		133.33	133.33
Management Fees - June 2024		4,313.33	4,313.33
Office Supplies		0.42	0.42
Postage		8.59	8.59
Copies		149.40	149.40
		<b>Total</b>	<b>\$5,142.57</b>
		<b>Payments/Credits</b>	<b>\$0.00</b>
		<b>Balance Due</b>	<b>\$5,142.57</b>



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

# Invoice

Date 6/1/2024

Invoice # 131295621761

Terms	Net 20
Due Date	6/21/2024
PO #	

<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	Description	Qty	Units	Amount
WM-CHEM-FLAT	Water Management Flat Billing Rate	1	ea	1,533.49
WM-SHED RENTAL	Monthly rental fee for storage shed	1	ea	10.00
Fuel Surcharge	Fuel/Environmental Transit Fee	1	ea	49.05

Subtotal 1,592.54  
Shipping Cost (FEDEX GROUND) 0.00  
Total 1,592.54  
Amount Due \$1,592.54

*Pool Chemicals*  
*1.330.57200.46500*  
*[Signature]* 5/24/24

**Remittance Slip**

Customer  
13GMS100  
Invoice #  
131295621761

Amount Due \$1,592.54

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

**Make Checks Payable To**

Poolsure  
PO Box 55372  
Houston, TX 77255-5372



131295621761

**Riverside Management Services, Inc**

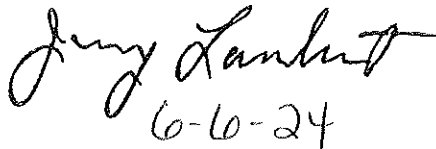
475 West Town Place  
 Suite 114  
 St. Augustine, FL 32092

**Invoice**

**Invoice #:** 515  
**Invoice Date:** 6/1/2024  
**Due Date:** 6/1/2024  
**Case:**  
**P.O. Number:**

**Bill To:**

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

Description	Hours/Qty	Rate	Amount
1.330.57200.46200- Janitorial Services - June 2024		775.33	775.33
1.330.57200.46400- Pool Maintenance Services - June 2024		1,192.50	1,192.50
1.330.57200.34000- Contract Administration - June 2024		2,135.83	2,135.83
1.330.57200.34100-Facility Management - Pine Ridge Plantation - June 2024		5,618.83	5,618.83
 6-6-24			

<b>Total</b>	<b>\$9,722.49</b>
--------------	-------------------

<b>Payments/Credits</b>	<b>\$0.00</b>
-------------------------	---------------

<b>Balance Due</b>	<b>\$9,722.49</b>
--------------------	-------------------

**Bob's Backflow & Plumbing Services**

4640 Subchaser Ct., Ste 113  
 Jacksonville, FL 32244

**Invoice**

13590  
 Invoice Date  
 6/12/2024

<b>Bill To</b>
Pine Ridge Plantation CDD c/o GMS/Governmental Mgmt Svcs Inc 475 West Town Place Suite 114 St Augustine, FL 32092

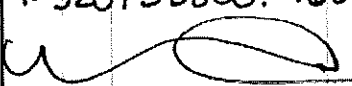
<b>Job Location</b>
Pine Ridge Plantation CDD Various Location Middleburg, FL 32068

**Bob's Backflow & Plumbing Services**

4640 Subchaser Ct., Ste 113  
 Jacksonville, FL 32244

Phone # (904) 268-8009 Fax # (904) 292-4403

P.O. Number	Terms	Due Date
	Net 30	7/12/2024

Serviced	Description	Quantity	Price Each	Amount
	Backflow Test: Backflow Test/ Certified and submitted to proper Water Utility Provider 4200 Pine Ridge Pkwy Irrigation : 2" Wilkins 975XL2 Serial# ACJ7514 - PASSED Irrigation : 2" Febeo 860 Serial# H16079 - PASSED Fire : 6" Wilkins 350ADA Serial# Y58978 - PASSED Fire Bypass : 3/4" Wilkins 950XLD Serial# 11C55234 - PASSED Potable : 2" Wilkins 975XL Serial# 2953195 - PASSED  4201-2 Pine Ridge Pkwy Irrigation : 1" Wilkins 975XL2 Serial# ABQ7546 - PASSED  Grounds Repair & maintenance 1. 320,53800.46000  6/12/24	6	45.00	270.00

<b>Total</b>	\$270.00
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$270.00

Thank you for your business. We appreciate your prompt payment.  
 Please make checks payable to Bob's Backflow and include your invoice number.

**Riverside Management Services, Inc**  
475 West Town Place  
Suite 114  
St. Augustine, FL 32092

# Invoice

Invoice #: 516  
Invoice Date: 5/31/2024  
Due Date: 5/31/2024  
Case:  
P.O. Number:

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

Description	Hours/Qty	Rate	Amount
Facility Assistant through May 2024 <i>1,330,572.00, 34110</i>	56.52	26.50	1,497.78
<i>Jerry Lambert</i> <i>6-12-24</i>			

**Total** \$1,497.78

**Payments/Credits** \$0.00

**Balance Due** \$1,497.78



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

<u>Qty./Hours</u>	<u>Description</u>	<u>Rate</u>	<u>Amount</u>
56.52	Facility Assistant	\$ 26.50	\$ 1,497.78

Covers Period: May 2024

GL # 1.330.57200.34110

TOTAL DUE:

\$ 1,497.78

RMS

PINE RIDGE COMMUNITY DEVELOPMENT DISTRICT  
ASSISTANT MANAGER BILLABLE HOURS  
FOR THE MONTH OF MAY 2024

---

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
5/11/24	8.05	S.W.	Completed daily checklist, returned calls and emails
5/12/24	8.05	S.W.	Completed daily checklist, returned calls and emails
5/18/24	8.12	S.W.	Completed daily checklist, returned calls and emails
5/19/24	8.27	S.W.	Completed daily checklist, returned calls and emails
5/25/24	8.03	S.W.	Completed daily checklist, returned calls and emails
5/26/24	7.93	S.W.	Completed daily checklist, returned calls and emails
5/27/24	8.07	S.W.	Completed daily checklist, returned calls and emails
	<u>56.52</u>		

Riverside Management Services, Inc  
475 West Town Place  
Suite 114  
St. Augustine, FL 32092

# Invoice

Invoice #: 517  
Invoice Date: 5/31/2024  
Due Date: 5/31/2024  
Case:  
P.O. Number:

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

Description	Hours/Qty	Rate	Amount
Lifeguards through May 2024 330.572.3420	172.81	20.00	3,456.20
<i>Jerry Lambert</i> 6-12-24			

<b>Total</b>	<b>\$3,456.20</b>
<b>Payments/Credits</b>	<b>\$0.00</b>
<b>Balance Due</b>	<b>\$3,456.20</b>

**PINE RIDGE CDD**

**LIFEGUARDS**

<u>Qty./Hours</u>	<u>Description</u>	<u>Rate</u>	<u>Amount</u>
172.81	Lifeguards	\$ 20.00	\$ 3,456.20

Covers May 2024

GL # 330.572.3420

TOTAL DUE:

\$ 3,456.20

**PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT  
LIFEGUARD BILLABLE HOURS FOR MAY 2024**

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
5/4/24	5.77	S.M.	Lifeguard
5/4/24	5.75	G.R.	Lifeguard
5/5/24	5.77	S.M.	Lifeguard
5/5/24	5.75	G.R.	Lifeguard
5/11/24	5.85	J.M.	Lifeguard
5/11/24	5.75	G.R.	Lifeguard
5/11/24	5.8	E.T	Lifeguard
5/12/24	5.73	S.M.	Lifeguard
5/12/24	4.45	J.M.	Lifeguard
5/12/24	5.8	G.R.	Lifeguard
5/12/24	3.27	E.T	Lifeguard
5/18/24	5.77	S.M.	Lifeguard
5/18/24	3.27	J.M.	Lifeguard
5/18/24	5.85	T.N.	Lifeguard
5/18/24	4.33	E.T	Lifeguard
5/19/24	5.77	S.M.	Lifeguard
5/19/24	4.33	J.M.	Lifeguard
5/19/24	5.85	T.N.	Lifeguard
5/19/24	3.33	E.T	Lifeguard
5/25/24	5.77	S.M.	Lifeguard
5/25/24	3.13	J.M.	Lifeguard
5/25/24	5.7	T.N.	Lifeguard
5/25/24	4.22	E.T	Lifeguard
5/26/24	5.77	S.M.	Lifeguard
5/26/24	4.28	J.M.	Lifeguard
5/26/24	5.85	T.N.	Lifeguard
5/26/24	3.32	E.T	Lifeguard
5/27/24	5.75	S.M.	Lifeguard
5/27/24	3.35	J.M.	Lifeguard
5/27/24	5.9	T.N.	Lifeguard
5/27/24	4.43	E.T	Lifeguard
5/31/24	4.25	I.A.M.	Lifeguard
5/31/24	4.25	I.H.M.	Lifeguard
5/31/24	4.37	T.N.	Lifeguard
5/31/24	4.28	E.T	Lifeguard

**GRAND TOTAL** 172.81




# INVOICE

**Sold To:** 24488830  
 Pine Ridge Plantation CDD  
 475 W Town Place Ste 114  
 St Augustine FL 32092

**Customer #:** 24488830  
**Invoice #:** 8953033  
**Invoice Date:** 6/19/2024  
**Sales Order:** 8424149  
**Cust PO #:**

**Project Name:** Attempt to Straighten Leaning Elm Tree  
**Project Description:** Attempt to Straighten Leaning Elm Tree

Job Number	Description	Qty	UM	Unit Price	Amount
345100576	Pine Ridge CDD				
	Attempt to straighten leaning Elm Tree on Creek Bluff Ln. wi	1.000	LS	1120.00	1,120.00
	Remove Mistletoe clusters in 3 Birch Trees along Camp Ridge	1.000	LS	630.00	630.00
Grounds Repair & maintenance 1.320.53800.46000  6/21/24					
<b>Total Invoice Amount</b>					<b>1,750.00</b>
<b>Taxable Amount</b>					
<b>Tax Amount</b>					
<b>Balance Due</b>					<b>1,750.00</b>

**Terms:** Net 15 Days

If you have any questions regarding this invoice, please call 904 292-0716

*Please detach stub and remit with your payment*

### Payment Stub

Customer Account #: 24488830  
 Invoice #: 8953033  
 Invoice Date: 6/19/2024

**Amount Due: \$ 1,750.00**

*Thank you for allowing us to serve you*

Please reference the invoice # on your check and make payable to

Pine Ridge Plantation CDD  
 475 W Town Place Ste 114  
 St Augustine FL 32092

BrightView Landscape Services, Inc.  
 P.O. Box 740655  
 Atlanta, GA 30374-0655



Please include Customer Number and make checks payable to: Clay County Sheriff's Office

**General Invoice**

Customer Copy

CUSTOMER	INVOICE DATE	INVOICE NUMBER	AMOUNT PAID	DUE DATE	INVOICE TOTAL DUE
PINE RIDGE PLANTATION CDD	06/11/2024	338	\$0.00	06/26/2024	\$95.00

DESCRIPTION	QUANTITY	PRICE	UOM	ORIGINAL BILL	ADJUSTED	PAID	AMOUNT DUE
OFF DUTY ADMIN MAY 2024	12.00	\$5.000000	EACH	\$60.00	\$0.00	\$0.00	\$60.00
OFF DUTY SCHEDULING FEE	1.00	\$35.000000	EACH	\$35.00	\$0.00	\$0.00	\$35.00
<b>Invoice Total:</b>							<b>\$95.00</b>

**RECEIVED**  
JUN 17 2024

✂ DETACH AND RETURN THE PORTION BELOW WITH YOUR PAYMENT ✂



Please include Customer Number and make checks payable to: Clay County Sheriff's Office

**General Invoice**

Remit Portion

Invoice Date	06/11/2024
Invoice Number	338
Customer Number	79
Amount Paid	
<b>Due Date</b>	<b>06/26/2024</b>
<b>Invoice Total Due</b>	<b>\$95.00</b>

PINE RIDGE PLANTATION CDD  
475 W. TOWN PLACE  
SUITE 114  
ST AUGUSTINE, FL 32258

Please include Customer Number and make checks payable to: Clay County Sheriff's Office

6/11/24, 2:00 PM

**INVOICE NUMBER**

**CLIENT NAME**

PINE RIDGE

**INVOICE DATE**

**CLIENT NUMBER**

06/11/2024

**CLIENT ADDRESS**

**HOURS or  
QUANTITY**

**PERSONNEL**

**DESCRIPTION**

**DATE**

**EVENT**

**TOTAL**

1 05/10/24 2200 - 05/11/24  
0200

PINE RIDGE

Michael Layne  
05/10/24 2200 - 05/11/24  
0200

\$ 0.00  
0.00

**EVENT TOTAL: (hrs) 4.00 \$ 0.00**

2 05/25/24 0000 - 05/25/24  
0000

PINE RIDGE



Michael Layne  
 05/25/24 2200 - 05/26/24  
 0200

4.00      \$ 0.00

**EVENT TOTAL: (hrs) 4.00      \$ 0.00**

3      06/01/24 0000 - 06/01/24  
 0000      PINE RIDGE

Michael Layne  
 06/01/24 2200 - 06/02/24  
 0200

4.00      \$ 0.00

**EVENT TOTAL: (hrs) 4.00      \$ 0.00**

**INVOICE TOTAL: (hrs) 12.00      \$ 0.00**



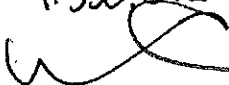


**Riverside Management Services, Inc**  
 475 West Town Place  
 Suite 114  
 St. Augustine, FL 32092

# Invoice

**Invoice #:** 520  
**Invoice Date:** 6/24/2024  
**Due Date:** 6/24/2024  
**Case:**  
**P.O. Number:** C BUSS 1859

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

Description	Hours/Qty	Rate	Amount
Pool Chemicals - Trichlor		174.90	174.90
Pool Chemicals - Liquid Bleach		51.15	51.15
Pool Chemicals - Cal Hypo		14.85	14.85
<p>Pool Chemicals            1.336 57200.46500   6/25/24</p>			

<b>Total</b>	<b>\$240.90</b>
<b>Payments/Credits</b>	<b>\$0.00</b>
<b>Balance Due</b>	<b>\$240.90</b>

**Bernadette Peregrino**

Tue, Jun 18, 4:03 PM (18  
hours ago)

to Pine, me

Hi Maria.

I confirmed that the deposit was on the 5/22 deposit slip. Tara please refund rental revenue of \$75.00 to below resident. Contact me if you have any questions.

Thank you,  
*Bernadette Peregrino*  
District Accountant  
475 West Town Place Ste 114  
Saint Augustine, FL 32092  
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 18, 2024 at 3:40:27 PM EDT  
**To:** Bernadette Peregrino <[bperegrino@gmsnf.com](mailto:bperegrino@gmsnf.com)>

Hey Bernadette!

I am in need of a rental check refund. Originally the homeowners had booked the clubhouse and decided to add on the outdoor rental space and have now decided to go back to the original indoor only plan. The check would have been apart of my deposit for 5/21/24, check #5195 in the amount of \$75

Scot B Dobson  
4583 Pine Ridge Parkway  
Middleburg, FL 32068

Thank you and hope you are having a great week so far

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)



**INVOICE**

Pine Ridge Plantation CDD  
475 W Town Place Ste 114  
St Augustine FL 32092

Customer #: 24488830  
Invoice #: 8959005  
Invoice Date: 7/1/2024  
Cust PO #:

Job Number	Description	Amount
346100576	Pine Ridge CDD Exterior Maintenance For July  <i>landscape maintenance 1-320-53800-46200 WC 6/26/24</i>	12,853.00
<b>Total invoice amount</b>		<b>12,853.00</b>
<b>Tax amount</b>		
<b>Balance due</b>		<b>12,853.00</b>

Terms: Net 15 Days

If you have any questions regarding this invoice, please call 904-292-0716

*Please detach stub and remit with your payment*

Did you know that BrightView now offers auto ACH as a payment method? Discover the convenience and safety of automatic ACH bill payment for your recurring billing. Please contact [autopay@brightview.com](mailto:autopay@brightview.com) or your branch point of contact for more information on how to sign up on Auto Pay.

**Payment Stub**

Customer Account#: 24488830  
Invoice #: 8959005  
Invoice Date: 7/1/2024

<b>Amount Due:</b> \$12,853.00
--------------------------------

*Thank you for allowing us to serve you*

Please reference the invoice # on your check  
and make payable to:

BrightView Landscape Services, Inc.  
P.O. Box 740655  
Atlanta, GA 30374-0655

Pine Ridge Plantation CDD  
475 W Town Place Ste 114  
St Augustine FL 32092

**INVOICE**

Allways Improving LLC dba  
 Fitness Pro  
 1400 Village Square Blvd #3-293  
 Tallahassee, FL 32312


tracy@wearefitnesspro.com  
 +1 (850) 523-8882  
 www.wearefitnesspro.com



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

**Bill to**  
 Pine Ridge Plantation Amenity Center  
 4200 Pine Ridge Parkway  
 Middleburg, FL 32068

**Ship to**  
 Pine Ridge Plantation Amenity Center  
 4200 Pine Ridge Parkway  
 Middleburg, FL 32068

*Amenity Repairs & Replacements*  
*1.330.57200.46100*  
 *7/1/24*

**Invoice details**

Invoice no.: 32276  
 Terms: Net 15  
 Invoice date: 05/16/2024  
 Due date: 05/31/2024

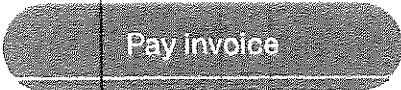
#	Product or service	Description	SKU	Qty	Rate	Amount
1.		SERVICE REQUEST 39700 - REPAIRS IDENTIFIED DURING APRIL PM				
2.	1. CS	May 10, 2024: Estimated Labor - Tech replaced pull knob on chest fly. UNIT TESTS CORRECT		0.25	\$115.00	\$28.75
3.	2a. Parts	Apr 10, 2024: Parts for Repair: MATRIX YELLOW POP PIN KNOB 3/8"-16 THREAD FCP MAT587		1	\$20.19	\$20.19
4.	2b. Shipping/ Handling	Apr 10, 2024: Shipping and Handling Estimate:		1	\$26.05	\$26.05
5.		Service Request Details/Notes: 1. Paramount Pec Fly/ Rear Delt FS-55 sn: FS550901022 arm adjustment lock pin handle is cracked and will fall off soon. Should replace yellow lock pin.				

**Total \$74.99**

**Ways to pay**



**Overdue 05/31/2024**



Michael Layne

# CCSO OFF-DUTY INVOICE

INVOICE DATE  
DATE: JUNE 2024

*Security / Monitoring*  
*1.330.57200.34500*  
*[Signature]*  
*7/1/24*

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

FOR:  
[prmgr@riversidemgtsvc.com](mailto:prmgr@riversidemgtsvc.com)

DATE WORKED	DESCRIPTION	TIME IN/OUT	HOURS	RATE	AMOUNT
06/01/24	Checked amenity center – unlocked door facing the pool and unlocked door to kitchen. Everything inside appeared normal. Secured both doors and reset the alarm. Neighborhood patrol, checked the amenity center.	2200/0200	4.0	\$50.00	\$200.00
06/08/24	Checked amenity center – all secure, neighborhood patrol, checked the amenity center, neighborhood patrol. Slow night tonight.	2130/0130	4.0	\$50.00	\$200.00
06/15/24	Amenity center checked, neighborhood patrol, disabled vehicle Oak Moss and Pine Ridge, checked amenity center, 2 citizen contacts, checked amenity center	2200/0200	4.0	\$50.00	\$200.00
06/22/24	Amenity center checked, neighborhood patrol, citizen contact at the amenity center, neighborhood patrol, citizen contact, amenity center checked.	2100/0100	4.0	\$50.00	\$200.00
06/28/24	Amenity center checked – 8 or 10 folks in the pool and 3 in the fitness center as well as the custodian cleaning up. Pool was clear by dark, neighborhood patrol, amenity center checked.	2030/0030	4.0	\$50.00	\$200.00
06/29/24	Amenity center checked, neighborhood patrol, disabled vehicle on Lantern Light, citizen contact, amenity center checked,	2200/0200	4.0	\$50.00	\$200.00
DEPUTY SIGNATURE: <i>Michael C. Layne</i>	<b>Total</b>		24.00		\$1200.00

Make all checks payable to Michael Layne

Thank you for your business!

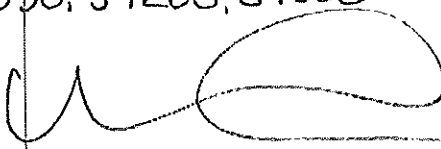
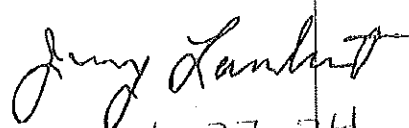


**Riverside Management Services, Inc**  
 475 West Town Place  
 Suite 114  
 St. Augustine, FL 32092

# Invoice

Invoice #: 519  
 Invoice Date: 6/24/2024  
 Due Date: 6/24/2024  
 Case:  
 P.O. Number:

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

Description	Hours/Qty	Rate	Amount
Facility Maintenance May 1 - May 31, 2024		2,520.80	2,520.80
Maintenance Supplies		648.13	648.13
<ul style="list-style-type: none"> <li>◦ General Facility maintenance \$1,260.40 1.330.57200.46000</li> <li>◦ Grounds Repair &amp; maintenance \$1,260.40 1.320.53800.46000</li> <li>◦ Amenity Repairs &amp; Replacements - \$391.17 1.330.57200.46100</li> <li>◦ Janitorial Supplies - \$228.02 1.330.57200.46201</li> <li>◦ Office Supplies - \$28.94 1.330.57200.51000</li> </ul>			
 6/25/24			
 6-27-24			
		<b>Total</b>	<b>\$3,168.93</b>
		<b>Payments/Credits</b>	<b>\$0.00</b>
		<b>Balance Due</b>	<b>\$3,168.93</b>

**PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT  
MAINTENANCE BILLABLE HOURS  
FOR THE MONTH OF MAY 2024**

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
5/2/24	3.58	J.M.	Removed debris from amenity center, pool, common areas, playground and roadways, checked and changed all trash receptacles, emptied and restocked dog waste receptacles
5/3/24	4.65	R.A.	Wet down picnic tables and playground benches, scrubbed and cleaned to prep for paint using all in one wood cleaner, began painting and put two coats on picnic table and benches, researched erosion ditch the a resident pointed out by pond, picked up supplies`
5/6/24	3	R.A.	Worked on installing grip tape on water slide steps
5/6/24	3.5	J.S.	Worked on installing grip tape on water slide steps
5/7/24	2.6	R.A.	Finished grip tape on slide stairs, drilled out and replaced hinge point bolts for a pool deck lounge chair, drilled and replace lock bolt for main entrance gate
5/7/24	3	J.M.	Checked and changed all trash receptacles, emptied and restocked all dog waste receptacles, removed debris from amenity center, pool, common areas, playground and roadways
5/9/24	3.13	J.M.	Removed debris from amenity center, pool, common areas, playground and roadways, checked and changed all trash receptacles, emptied and restocked dog waste receptacles
5/13/24	1.33	R.A.	Picked up supplies, hung windscreens and secured with zip-ties
5/13/24	1.5	J.S.	Resecured windscreens to fence on basketball courts
5/14/24	3.02	J.M.	Checked and changed all trash receptacles, emptied and restocked all dog waste receptacles, removed debris from amenity center, pool, common areas, playground and roadways
5/16/24	1.5	R.A.	Windscreen came down during storm, re-hung windscreen, applied heavy duty zip ties along mid row to help secure
5/16/24	3.33	J.M.	Removed debris from amenity center, pool, common areas, playground and roadways, checked and changed all trash receptacles, emptied and restocked dog waste receptacles
5/20/24	2.22	R.A.	Cleaned out ash from grills and pressure washed, removed most screens from windows, cleaned windows and screens and re-installed screens, secured decorative rope railing next to pool zero entry
5/20/24	3	J.S.	Pressure washed screens, grills and installed screens back in place, secure rope to railing on pool deck
5/21/24	3.2	J.M.	Checked and changed all trash receptacles, emptied and restocked all dog waste receptacles, removed debris from amenity center, pool, common areas, playground and roadways
5/22/24	4	R.A.	Removed pavers and added paver base, leveled out pavers and filled joints with polymeric sand, picked up pallets from conservation area and disposed of, picked up supplies
5/22/24	3.88	J.S.	Picked up pavers, added sand and leveled out on front walk, added paver base and filled joints with polymeric sand, picked up empty pallets from conservation area and disposed of them
5/23/24	3.02	J.M.	Removed debris from amenity center, pool, common areas, playground and roadways, checked and changed all trash receptacles, emptied and restocked dog waste receptacles
5/28/24	5.68	J.M.	Straightened and organized pool deck furniture, removed debris from amenity center, pool, common areas, playground and roadways, checked and changed all trash receptacles, emptied and restocked dog waste receptacles
5/20/24	3.88	J.M.	Checked and changed all trash receptacles, emptied and restocked all dog waste receptacles, removed debris from amenity center, pool, common areas, playground and roadways

**TOTAL**      63.02

**MILES**      0


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

**MAINTENANCE BILLABLE PURCHASES**

Period Ending 6/05/24

<u>DISTRICT</u>	<u>DATE</u>	<u>SUPPLIES</u>	<u>PRICE</u>	<u>EMPLOYEE</u>
PR				
PINE RIDGE				
	4/26/24	Phillips AED Adult Pad Cartridge	90.85	M.C.
	4/26/24	CPR Rescue Mask with Case 5pk (2)	63.85	M.C.
	5/8/24	Envelopes 500ct	28.96	M.C.
	5/8/24	5x8 American Flag	43.69	M.C.
	5/8/24	Finger Tip Pulse Oximeter Monitor	11.37	M.C.
	5/8/24	Tourniquet Kit 10pk	68.99	M.C.
	5/10/24	Toilet Paper	37.00	M.C.
	5/10/24	Paper Towels	37.01	M.C.
	5/13/24	Zip Ties 500ct	51.04	R.A.
	5/22/24	Polymeric Sand 40lb	31.02	R.A.
	5/22/24	Paver Base	6.07	R.A.
	5/22/24	Paver Base (4)	24.29	R.A.
	5/28/24	42 Gallon Trash Bags 200ct	122.98	M.C.
	5/31/24	Toilet Paper 18 Rolls	31.03	M.C.
		<b>TOTAL</b>	<b><u>\$648.13</u></b>	

MAKE CHECK PAYABLE TO:

 The Lake Doctors, Inc.  
Post Office Box 20122  
Tampa, FL 33622-0122  
(904) 262-5500

PLEASE FILL OUT BELOW IF PAYING BY CREDIT CARD



CARD NUMBER: \_\_\_\_\_ EXPIRES: \_\_\_\_\_  
NAME: \_\_\_\_\_ ADDRESS: \_\_\_\_\_

ADDRESSEE

Bill to the address below (do not check if you are paying from a different address)

Pine Ridge Plantation CDD - Governmental  
Management Services  
475 West Town Pl  
SUITE 114  
St Augustine, FL 32092

ACCOUNT NUMBER	DATE	BALANCE
719342	6/26/2024	\$850.00

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

000000007540600100000001863090000008500069

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

**Pine Ridge Plantation CDD - Govern 4200 Pine Ridge Pkwy Middleburg, FL 32068**

**Invoice Due Date 6/13/2024 Invoice 186309B PO #**

Invoice Date	Description	Quantity	Amount	Tax	Total
6/3/2024	Water Management - Monthly		\$850.00	\$0.00	\$850.00
<p>Please remit payment for this month's invoice.</p> <p style="text-align: center;"><i>lake maintenance</i> <i>1.320.53800.46400</i> <i>6/27/24</i></p>					
Please provide remittance information when submitting payments, otherwise payments will be applied to the oldest outstanding invoices.				<b>Credits</b>	\$0.00
				<b>Adjustment</b>	\$0.00
					<b>AMOUNT DUE</b>
<b>Total Account Balance including this invoice:</b>			\$850.00	<b>This Invoice Total:</b> \$850.00	

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

**Customer #:** 719342  
**Portal Registration #:** 26CE8D2B  
**Customer E-mail(s):** prmgr@riversldemgtsvc.com  
**Customer Portal Link:** www.lakedoctors.com/contact-us/

**Corporate Address**  
4651 Salisbury Rd, Suite 155  
Jacksonville, FL 32256

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