

PINE RIDGE PLANTATION
Community Development District

July 9, 2026

AGENDA

Pine Ridge Plantation Community Development District

475 West Town Place

Suite 114

St. Augustine, Florida 32092

District Website: www.pineridgeplantationcdd.com

July 2, 2026

Board of Supervisors
Pine Ridge Plantation Community Development District

Dear Board Members:

The audit committee meeting of the Board of Supervisors of the Pine Ridge Plantation Community Development District will be held **Thursday, July 9, 2026 at 6:00 p.m.** at the Pine Ridge Plantation Amenity Center, 4200 Pine Ridge Parkway, Middleburg, Florida 32068. Immediately following will be the regular business meeting. Following are the advance agendas for these meeting:

Audit Committee Meeting

- I. Roll Call
- II. Review and Ranking of Proposals Received in Response to the RFP
 - A. Berger, Tooms, Elam, Gaines, and Frank
 - B. Dimov Audit
 - C. Grau & Associates
- III. Other Business
- IV. Adjournment

Regular Business Meeting

- I. Roll Call
- II. Public Comments

- III. Consideration of Committee Rankings of Proposals to Perform the Audit for Fiscal Year 2026
- IV. Ratify Agreement with RMS
- V. Fiscal Year 2027 Budget
 - A. Overview of Budget
 - B. Public Hearing to Consider the Adoption of the Fiscal Year 2027 Budget
 - C. Consideration of Resolution 2026-05, Relating to the Annual Appropriations and Adopting the Budget for Fiscal Year 2027
 - D. Consideration of Resolution 2026-06, Imposing Special Assessments and Certifying an Assessment Roll for Fiscal Year 2027
- VI. Public Hearing for the Purpose of Adopting Amended and Restated Rules of Procedure; Consideration of Resolution 2026-07
- VII. Acceptance of Fiscal Year 2025 Audit Report
- VIII. Staff Reports
 - A. Attorney
 - B. District Manager – Discussion of Fiscal Year 2027 Meeting Schedule
 - C. Engineer
 - D. Amenity and Operations Manager
 - 1. Report
- IX. Public Comments / Supervisor’s Requests
- X. Approval of Consent Agenda
 - A. Approval of the Minutes of the May 7, 2026 Board of Supervisors
 - B. Acceptance of the Minutes of the May 7, 2026 Audit Committee Meeting
 - C. Balance Sheet and Statement of Revenues & Expenditures for the Period Ending May 31, 2026
 - D. Assessment Receipts Schedule
 - E. Approval of Check Register

XI. Next Scheduled Meeting – September 3, 2026 @ 6:00 p.m. at the Pine Ridge Plantation Amenity Center

XII. Adjournment

SECOND ORDER OF BUSINESS

Pine Ridge Plantation Creek Community Development District
Auditor Selection Evaluation Criteria

| | Ability of Personnel | Proposer's Experience | Understanding of Scope of Work | Ability to Furnish the Required Services | Price | |
|--------------------------------------|---|--|--|---|--|--------------------|
| | (e.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.) | (e.g., past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character; integrity; reputation of respondent, etc.) | Extent to which the proposal demonstrates an understanding of the District's needs for the services requested. | Extent to which the proposal demonstrates the adequacy of proposer's financial resources and stability as a business entity necessary to complete the services required (e.g., the existence of any natural disaster plan for business operations). | Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to services. | Point Total |
| Proposer | 20 | 20 | 20 | 20 | 20 | 100 |
| Berger, Toombs, Elam, Gaines & Frank | | | | | | |
| Dimov Audit | | | | | | |
| Grau & Associates | | | | | | |

A.

**PINE RIDGE PLANTATION
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank
CERTIFIED PUBLIC ACCOUNTANTS, PL

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

Maritza Stonebraker, CPA, Director

DATE OF PROPOSAL:

June 18, 2026

TABLE OF CONTENTS

| <u>DESCRIPTION OF SECTION</u> | <u>PAGE</u> |
|--|-------------|
| A. Letter of Transmittal | 1-2 |
| B. Profile of the Proposer | |
| Description and History of Audit Firm | 3 |
| Professional Staff Resources | 4-5 |
| Ability to Furnish the Required Services | 5 |
| A. Governmental Auditing Experience | 6-15 |
| B. Fee Schedule | 16 |
| C. Scope of Work to be Performed | 16 |
| D. Resumes | 17-32 |
| E. Peer Review Letter | 33 |
| Instructions to Proposers | 34 |
| Selection Criteria | 36 |



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

June 18, 2026

Pine Ridge Plantation Community Development District
Governmental Management Services North Florida, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Pine Ridge Plantation Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Pine Ridge Plantation Community Development District. We will provide you with top quality, responsive service.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Pine Ridge Plantation Community Development District
June 18, 2026

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. Maritza Stonebraker is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Pine Ridge Plantation Community Development District.

Very truly yours,

*Berger Toombs Elam
Gaines + Frank*

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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 70 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and for St. Lucie County for over 34 years. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 100 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 32 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

| | <u>Total</u> |
|---------------------------------------|--------------|
| Partners/Directors (CPA's) | 7 |
| Managers (1 CPA) | 2 |
| Senior/Supervisor Accountants (1 CPA) | 3 |
| Staff Accountants | 8 |
| Paraprofessional | 6 |
| Administrative | <u>6</u> |
| Total – all personnel | 32 |

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Pine Ridge Plantation Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

Au-C Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 70 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 33 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Florida Green Finance Authority
Jeff Walker, Special District Services
(561) 630-4922

Gateway Services Community
Development District
Stephen Bloom, Inframark LLC
(954) 753-5841

South Village Community Development District
Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Clearwater Cay Community
Development District
Cal Teague, Premier District Management
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

| | |
|---|--|
| Cheval West Community Development District | Evergreen Community Development District |
| Coconut Cay Community Development District | Forest Brooke Community Development District |
| Colonial Country Club Community Development District | Gateway Services Community Development District |
| Connerton West Community Development District | Gramercy Farms Community Development District |
| Copperstone Community Development District | Greenway Improvement District |
| Creekside @ Twin Creeks Community Development District | Greyhawk Landing Community Development District |
| Deer Run Community Development District | Griffin Lakes Community Development District |
| Dowden West Community Development District | Habitat Community Development District |
| DP1 Community Development District | Harbor Bay Community Development District |
| Eagle Point Community Development District | Harbourage at Braden River Community Development District |
| East Nassau Stewardship District | Harmony Community Development District |
| Eastlake Oaks Community Development District | Harmony West Community Development District |
| Easton Park Community Development District | Harrison Ranch Community Development District |
| Estancia @ Wiregrass Community Development District | Hawkstone Community Development District |

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

| | |
|---|---|
| Heritage Harbor Community Development District | Madeira Community Development District |
| Heritage Isles Community Development District | Marhsall Creek Community Development District |
| Heritage Lake Park Community Development District | Meadow Pointe IV Community Development District |
| Heritage Landing Community Development District | Meadow View at Twin Creek Community Development District |
| Heritage Palms Community Development District | Mediterra North Community Development District |
| Heron Isles Community Development District | Midtown Miami Community Development District |
| Heron Isles Community Development District | Mira Lago West Community Development District |
| Highland Meadows II Community Development District | Montecito Community Development District |
| Julington Creek Community Development District | Narcoossee Community Development District |
| Laguna Lakes Community Development District | Naturewalk Community Development District |
| Lake Bernadette Community Development District | New Port Tampa Bay Community Development District |
| Lakeside Plantation Community Development District | Overoaks Community Development District |
| Landings at Miami Community Development District | Panther Trace II Community Development District |
| Legends Bay Community Development District | Paseo Community Development District |
| Lexington Oaks Community Development District | Pine Ridge Plantation Community Development District |
| Live Oak No. 2 Community Development District | Piney Z Community Development District |

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

| | |
|--|--|
| Poinciana Community Development District | Sampson Creek Community Development District |
| Poinciana West Community Development District | San Simeon Community Development District |
| Port of the Islands Community Development District | Six Mile Creek Community Development District |
| Portofino Isles Community Development District | South Village Community Development District |
| Quarry Community Development District | Southern Hills Plantation I Community Development District |
| Renaissance Commons Community Development District | Southern Hills Plantation III Community Development District |
| Reserve Community Development District | South Fork Community Development District |
| Reserve #2 Community Development District | St. John's Forest Community Development District |
| River Glen Community Development District | Stoneybrook South Community Development District |
| River Hall Community Development District | Stoneybrook South at ChampionsGate Community Development District |
| River Place on the St. Lucie Community Development District | Stoneybrook West Community Development District |
| Rivers Edge Community Development District | Tern Bay Community Development District |
| Riverwood Community Development District | Terracina Community Development District |
| Riverwood Estates Community Development District | Tison's Landing Community Development District |
| Rolling Hills Community Development District | TPOST Community Development District |
| Rolling Oaks Community Development District | |

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community
Development District

Vizcaya in Kendall
Development District

TSR Community Development
District

Waterset North Community
Development District

Turnbull Creek Community
Development District

Westside Community Development
District

Twin Creeks North Community
Development District

WildBlue Community Development
District

Urban Orlando Community
Development District

Willow Creek Community
Development District

Verano #2 Community
Development District

Willow Hammock Community
Development District

Viera East Community
Development District

Winston Trails Community
Development District

VillaMar Community
Development District

Zephyr Ridge Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

| | |
|---|--|
| City of Westlake | Office of the Medical Examiner, District 19 |
| Florida Inland Navigation District | Rupert J. Smith Law Library of St. Lucie County |
| Fort Pierce Farms Water Control District | St. Lucie Education Foundation |
| Indian River Regional Crime Laboratory, District 19, Florida | Seminole Improvement District |
| Viera Stewardship District | Troup Indiantown Water Control District |

Current or Recent Single Audits

St. Lucie County, Florida
Early Learning Coalition, Inc.
Gateway Services Community Development District
Healthy Start Coalition

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board
Indian River School District – Internal Accounts

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be \$3,600 for the years ending September 30, 2026 and 2027, \$3,750 for the year ending September 30, 2028 and \$3,900 for the years ending September 30, 2029 and 2030. In addition, if a bond issuance occurs there will be an additional fee for each additional bond. The fee is contingent upon the financial records and accounting systems of Pine Ridge Plantation Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Pine Ridge Plantation Community Development District as of September 30, 2026, 2027, 2028, 2029 and 2030. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Director – 31 years experience

Education

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharoes (2019-2021)

Professional Experience

- ◆ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
 - St. Lucie County, Florida
 - 19th Circuit Office of Medical Examiner
 - Troup Indiantown Water Control District
 - Exchange Club Center for the Prevention of Child Abuse, Inc.
 - Healthy Kids of St. Lucie County
 - Mustard Seed Ministries of Ft. Pierce, Inc.
 - Reaching Our Community Kids, Inc.
 - Reaching Our Community Kids - South
 - St. Lucie County Education Foundation, Inc.
 - Treasure Coast Food Bank, Inc.
 - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)

Director

Continuing Professional Education

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Director – 14 years total experience

Education

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

Professional Experience

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA

Director – 12 years

Education

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American Institute of Certified Public Accountants
- ◆ Member of the Florida Institute of Certified Public Accountants
- ◆ Affiliate member of the Government Finance Officers Association

Professional Experience

- ◆ Accountant with over 10 years of experience providing professional services to nonprofit and governmental entities.
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA

Director – 10 years

Education

- ◆ Indian River State College, B.S. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American Institute of Certified Public Accountants
- ◆ Member of the Florida Institute of Certified Public Accountants
- ◆ Affiliate of the Government Finance Officers Association

Professional Experience

- ◆ Maritza launched her professional auditing career at Berger, Toombs, Elam, Gaines, & Frank, accumulating over 9 years of expertise in the field
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Director – 12 years

Education

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association

Professional Experience

- ◆ Over 10 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Herman has been involved in all phases of the audits listed on the preceding pages.

Continuing Professional Education

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments. He has attended courses in those areas over the last two years such as:
 - Governmental Accounting Report and Audit Update
 - Annual Update: Government Accounting Reporting and Auditing
 - Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 34 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:

The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly

Senior Accountant – 14 years

Education

- ◆ Florida Atlantic University, B.S. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder

Manager – 11 years

Education

- ◆ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Tifanee Terrell, CPA

Senior Accountant – 5 years

Education

- ◆ Florida Atlantic University, M.A.C.C. – Accounting

Professional Experience

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

| |
|--|
| Personnel Qualifications and Experience |
|--|

Dylan Dixon

Senior Accountant – 4 years

Education

- ◆ Indian River State College, B.S. – Accounting
- ◆ Florida Gulf Coast University, M.S. – Accounting

Professional Experience

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Dixon is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Brennen Moore

Staff Accountant – 3 years

Education

- ◆ Indian River State College, B.S. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

| |
|--|
| Personnel Qualifications and Experience |
|--|

Katie Gifford

Staff Accountant – 2 years

Education

- ◆ Indian River State College, B.S. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

| |
|--|
| Personnel Qualifications and Experience |
|--|

Rayna Zicari

Staff Accountant – 2 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Deandre McFadden

Staff Accountant – 1 year

Education

- ◆ Florida Atlantic University, B.S. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. McFadden participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.



6930 Gall Boulevard
Suite 200
Zephyrhills, FL 33542

813.788.2155
DG Perry.com

Report on the Firm's System of Quality Control

December 4, 2025

To the Partners of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of pass.

DG Perry



B.

Proposed by an Independent, Qualified, Florida-Licensed CPA Firm



Proposal for Annual Audit Services

PINE RIDGE PLANTATION

COMMUNITY DEVELOPMENT DISTRICT

Clay County, Florida • Fiscal Year Ending September 30, 2026



DUE DATE

Thursday, June 18, 2026

5:00 p.m. ET

SUBMITTED BY

George Dimov, CPA

Dimov Audit • 855-622-9009

proposals@dimovtax.com • dimovaudit.com



Dimov Audit

401 NW 31st Ave

Miami, FL 33125-4228

Phone: 855-622-9009

Email: proposals@dimovtax.com

Web: dimovaudit.com

June 1, 2026

Ms. Marilee Giles, District Manager

Pine Ridge Plantation Community Development District

c/o Sarah Sweeting, District Recording Secretary

Governmental Management Services, LLC

475 West Town Place, Suite 114

St. Augustine, Florida 32092

Submitted via email to: ssweeting@gmsnf.com

Subject Line: "Auditing Services — Pine Ridge Plantation Community Development District"

Re: Letter of Transmittal — Proposal for Annual Audit Services

Dear Ms. Giles and Members of the Board:

Dimov Audit, a DBA of Dimov Associates LLC, is pleased to submit our proposal in response to the Pine Ridge Plantation Community Development District's Request for Proposals for Annual Audit Services for the fiscal year ending September 30, 2026, with options for four additional annual renewals. We have read the RFP, the Instructions to Proposers, the Evaluation Criteria, and the District's FY 2026 Adopted Budget — and our proposal is prepared in full alignment with every requirement set forth therein.

Why this matters for Pine Ridge Plantation: the District's residents, bondholders, and Board deserve an audit partner who treats statutory compliance as the floor, not the ceiling. Over the past 18+ years, our team has delivered **300+ audits with a perfect peer review record (PASS, zero deficiencies)**, zero disciplinary actions, and a partner who personally signs every report. We do not delegate accountability — we own it.

| | | | |
|---|---|--|--|
| 18+ Years of Florida CPA practice | 300+ Audits completed by our team | PASS AICPA Peer Review — zero deficiencies | 0 Disciplinary actions, ever |
|---|---|--|--|

Our team is fully qualified under **Chapter 473, Florida Statutes**, and conducts audits in strict accordance with **Generally Accepted Government Auditing Standards (GAGAS / Yellow Book), Section 218.39, Florida Statutes**, and the Rules of the Florida Auditor General (Chapter 10.550).

Firm Information

- Firm Name: Dimov Audit (DBA of Dimov Associates LLC)
- Business Address: 401 NW 31st Ave, Miami, FL 33125-4228
- Phone: 855-622-9009
- Email: proposals@dimovtax.com
- Florida CPA Firm License No.: AD72289 (active, good standing)

Authorized Signer & Primary Contact

The undersigned, **George Dimov, CPA**, Founder and Lead Audit Partner of Dimov Associates LLC, is authorized to bind Dimov Audit contractually and will serve as the primary contact for this engagement. He can be reached directly at:

- Phone: 855-622-9009
- Email: george@dimovtax.com
- Florida CPA License No.: AC62211 (active)

Statement of Commitment

Dimov Audit acknowledges that all documents submitted pursuant to this RFP process will become a matter of public record. This proposal is a **firm and irrevocable offer, valid for ninety (90) days** from the submission date, in accordance with Section 6 of the Instructions to Proposers.

We are fully prepared and committed to performing the audit services outlined herein for Pine Ridge Plantation Community Development District for FY 2026, and we will execute the engagement letter **within fourteen (14) days of receipt of the Notice of Award**, as required by Section 10 of the Instructions to Proposers.

Scope of Services & Deliverables

- Audit of the District's basic financial statements for the fiscal year ending September 30, 2026 — covering the General Fund, Debt Service Fund (Series 2020 A-1 & A-2), and Capital Reserve Fund — in accordance with GAGAS, Section 218.39, Florida Statutes, and the Rules of the Florida Auditor General (Chapter 10.550).
- Report on internal control over financial reporting and on compliance with provisions of laws, regulations, contracts, and grant agreements, as required by Government Auditing Standards.

- Management Letter with prioritized recommendations for operational and accounting improvements, in accordance with Rule 10.554, Florida Auditor General.
- Affidavit and Independent Auditor's Report on compliance with Sections 218.415 (investments) and 218.39, Florida Statutes.
- Electronic submission of the Annual Financial Report and audited financial statements to the Florida Auditor General within the statutory deadlines.
- Coordination with the District Manager (GMS, LLC) and the Board throughout the engagement, including presentation of findings at a publicly noticed Board meeting upon request.
- Option for four (4) additional annual renewals (FY 2027 through FY 2030), subject to mutual agreement, at the rates detailed in Section 7.

Compliance & Resources

Dimov Associates LLC holds an active Florida CPA firm license and is in good standing with the Florida Board of Accountancy. Our key personnel hold active individual CPA licenses and meet the independence and continuing professional education requirements of Government Auditing Standards. We have the staffing, technology, and processes to meet all deliverables and timelines.

We appreciate the opportunity to present our qualifications and demonstrate our dedication to excellence, accuracy, and transparency in serving Pine Ridge Plantation CDD. We look forward to partnering with you to support the District's financial stewardship and statutory compliance.

Respectfully submitted,



George Dimov, CPA

Founder & Lead Audit Partner — Dimov Audit

Florida CPA License No. AC62211

Phone: 855-622-9009 | Email: george@dimovtax.com

TABLE OF CONTENTS

| | |
|--|-----------|
| 1. EXECUTIVE SUMMARY | 6 |
| 2. PERSONNEL EXPERTISE AND QUALIFICATIONS | 8 |
| 3. DIMOV AUDIT EXPERIENCE | 11 |
| 4. UNDERSTANDING OF THE SCOPE OF WORK | 13 |
| 5. ABILITY TO FURNISH THE REQUIRED SERVICES | 15 |
| 6. REFERENCES | 17 |
| 7. LICENSES AND INSURANCE | 18 |
| 8. FEE PROPOSAL TO THE DISTRICT | 19 |
| 9. MANDATORY CRITERIA AFFIRMATION | 20 |

01 EXECUTIVE SUMMARY

Pine Ridge Plantation deserves an audit partner that combines deep Florida CDD expertise, unblemished peer-review quality, and partner-level accountability on every page. That is exactly what Dimov Audit will deliver.

| | |
|-------------------------|---|
| Partner-Signed | George Dimov, CPA personally signs your auditor's report. No junior hand-off, no off-shoring. |
| Spotless Record | AICPA Peer Review: PASS with zero deficiencies. Zero disciplinary actions in 18+ years of practice. |
| CDD-Ready | Direct experience auditing bond covenants, special assessments, debt service reserves, and capital reserve funds — exactly the structures Pine Ridge Plantation operates. |
| Fast & Fixed | 6–8 week turnaround, all-inclusive fees, no surprise add-ons. Auditor General submission well ahead of the statutory deadline. |
| Truly Florida | Florida-licensed firm (AD72289), Florida CPA partner (AC62211), Florida-based business continuity plan engineered for hurricane season. |

Context and Objectives

Pine Ridge Plantation Community Development District (the “District”) is a local unit of special-purpose government established under **Chapter 190, Florida Statutes**, for the purpose of financing, constructing, operating, and maintaining public infrastructure serving the Pine Ridge Plantation community in Clay County, Florida. The District is governed by an elected Board of Supervisors and managed under contract by Governmental Management Services, LLC.

Based on the FY 2026 Adopted Budget, the District operates **three governmental funds** — the General Fund (\$828,015 in total revenues), the Debt Service Fund for the Series 2020 A-1 and A-2 Capital Improvement Revenue Refunding Bonds (\$1,200,273 in total revenues), and the Capital Reserve Fund (\$785,788 in total revenues) — and levies non-ad valorem assessments on 737 platted units. As of November 1, 2025, the outstanding principal on the Series 2020 A-1 bonds is \$7,105,000 and on the Series 2020 A-2 bonds is \$2,185,000.

The Board's objective is to obtain an audit that satisfies the requirements of Section 218.39, Florida Statutes, the Rules of the Florida Auditor General, and Government Auditing Standards (GAGAS) —

providing a clear and timely opinion on the financial statements, compliance, and internal control over financial reporting. We will not only meet that statutory floor; we will give the Board the kind of clear, plain-English reporting that strengthens public trust in every neighborhood — 55', 65', 70', and 75'+ alike.

What We Will Deliver

- Independent Auditor's Report (GAGAS): An opinion on the District's basic financial statements prepared in accordance with Government Auditing Standards and Section 218.39, Florida Statutes.
- Internal Control & Compliance Report: Evaluation of internal controls over financial reporting and tests of compliance with applicable Florida law, including procurement, budget, investment, and debt management standards.
- Management Letter: Action-oriented recommendations in accordance with Rule 10.554, Florida Auditor General.
- Bond Compliance Review: Testing of the Series 2020 A-1 and A-2 Capital Improvement Revenue Refunding Bonds for compliance with continuing-disclosure obligations, trust indenture covenants, and reserve requirements.
- Annual Filing Support: Delivery of all required reports to the Florida Auditor General within statutory deadlines and coordination with the District Manager for timely submission.
- Board Presentation: Presentation of findings at a publicly noticed Board meeting upon request.

How We Will Work With the District

Our approach is designed to remove the predictable friction points for lean district teams and the District Manager:

- Transparent, fixed all-inclusive fees — no surprise add-ons.
- Consistent communication — written status updates and responses within 24 hours.
- Short, purposeful PBC (Prepared-By-Client) request lists, reviewed by the auditor doing the work.
- Readable reporting — plain language, clarity, and practical next steps.
- Progress visibility — simple status tracking shared with the District Manager.
- Secure document exchange via encrypted client portal.

Our All-Inclusive Fee Summary

Independent Financial Audit (FY 2026): \$19,000 — all-inclusive, no add-ons

Optional renewals (locked-in pricing): FY 2027 — \$19,500 | FY 2028 — \$20,000 | FY 2029 — \$20,500 | FY 2030 — \$21,000

(See Section 8 for full fee schedule and payment terms.)

02 PERSONNEL EXPERTISE AND QUALIFICATIONS

The senior leadership team at Dimov Audit brings together decades of expertise across audit, financial management, and taxation — including direct, hands-on experience with Florida special-purpose governments.

Our audit team is a group of audit professionals who combine technical proficiency, broad accounting expertise, and a commitment to excellent client service. Each member of the proposed engagement team has extensive experience performing financial statement audits for governmental, member-controlled, and non-profit entities throughout the United States. The team has been carefully selected to ensure an ideal balance of senior-level oversight, technical accuracy, and efficient execution.

Our managing partner, **George Dimov, CPA** (Florida License No. AC62211), will provide overall leadership and personally sign the auditor's report. The audit manager assigned to this engagement, **Alexander Chertok**, and senior auditor **Bobojon Bobojonov** bring demonstrated records of success across audits for governmental, non-profit, and private organizations — with practical experience in financial reporting, compliance testing, and risk assessment.

This team has worked together for over 8 years. Team continuity promotes close collaboration, proactive communication, and rapid responsiveness to the District Manager and Board. Each professional is committed to delivering a transparent, efficient audit process and recommendations for enhancing internal controls.

Proposed Staffing Levels

In accordance with Section 12.B of the Instructions to Proposers, the table below summarizes the proposed staffing structure, certifications, and years of experience for this engagement.

| Position / Title | Name | Certifications / Licenses | Years in Position / Total Experience |
|---------------------------------------|--------------------------|--|--|
| Managing Partner — Engagement Partner | George Dimov, CPA | Florida CPA No. AC62211; MS Accountancy (Baruch College); AICPA member | 18+ years (Founder since 2008); oversees all audit engagements personally |
| Audit Manager | Alexander Chertok | DipIFR (ACCA); GAGAS / Yellow Book certified; annual CPE in accounting, auditing, ethics | 10+ years as senior audit manager; 20+ years total in accounting, finance, audit |
| Senior Auditor (Fieldwork Lead) | Bobojon Bobojonov | MS Financial Markets & Institutions; advanced | 8+ years as senior auditor (Dimov, KPMG, Baker Tilly) |

| Position / Title | Name | Certifications / Licenses | Years in Position / Total Experience |
|--------------------------------------|--------------------------|---|--|
| | | Excel/QuickBooks/SQL/R; CPE current | |
| Staff Auditor (testing support) | Assigned from audit pool | Bachelor's in Accounting; CPA-track; current CPE | 2–4 years staff audit experience |
| Quality Control / Concurring Partner | Independent EQCR Partner | CPA, GAGAS-qualified; independent of engagement team | 15+ years governmental and non-profit audit experience |

Each team member maintains active continuing professional education in accordance with Government Auditing Standards (≥ 80 hours every 2 years, of which ≥ 24 hours in government-specific topics).

Key Personnel — Resumes

Section 12.A of the Instructions to Proposers requires resumes for each individual who will perform work on the District audit. The following profiles summarize the qualifications of each key team member.

George Dimov, CPA — Managing Partner & Engagement Partner

Licensed Florida CPA (License No. AC62211) with over 18+ years of experience in audit, taxation, and financial management.

George Dimov is the founder of Dimov Tax & Accounting and the Dimov Audit division. A dynamic entrepreneur, he has grown the practice from a solo venture into a 90-strong team and personally oversees every audit engagement. His background includes audit and attestation services, multi-state taxation, hedge fund accounting, M&A advisory, and business valuations. He holds a Master's in Accountancy from Baruch College and an established record of five-star client reviews. George will personally sign the Independent Auditor's Report and the report on internal control and compliance for Pine Ridge Plantation CDD.

Years in current position: 18+ years as Founder/Managing Partner. Related experience: 18+ years across audit, taxation, and financial management.

Alexander Chertok — Audit Manager

DipIFR (ACCA); GAGAS / Yellow Book certified; 20+ years in accounting, finance, and audit.

Alexander manages the audit team and oversees the full audit cycle under GAGAS (Yellow Book), Single Audit (Uniform Guidance), GAAS, and PCAOB standards. He has over 20 years of experience in accounting and finance, with a strong focus on external audit, budgeting, management accounting, and

financial control. Over the past decade he has specialized in senior audit roles across diverse sectors including retail, IT, manufacturing, and non-profits.

Alexander draws on continuing education from the AICPA, the Institute of Internal Auditors (IIA), and leading professional publications to guide his team toward effective audit execution and the highest standards of professional excellence.

Years in current position: 10+ years in senior audit management. Related experience: 20+ years in accounting, finance, and audit.

Bobojon Bobojonov — Senior Auditor / Fieldwork Lead

MS in Financial Markets & Institutions; 8+ years in public accounting and risk management.

Bobojon leads audit fieldwork and supports end-to-end engagements under GAAP and IFRS frameworks, coordinating with client management to remediate control gaps and strengthen the internal control environment. His prior experience includes senior auditor roles at Dimov, CPA, and audit specialist roles at KPMG and Baker Tilly. His work covers analytical and detailed testing, variance analysis, evaluation of internal controls, and preparation of clear, actionable management letters.

Bobojon's toolkit includes advanced Excel, QuickBooks, SQL, and R, which he uses to perform data-driven testing and reporting. He is known for structured, evidence-based audit execution that helps clients align practice with policy and tighten control environments.

Years in current position: 5+ years as Senior Auditor at Dimov. Related experience: 8+ years across KPMG, Baker Tilly, and Dimov.

Staffing Note: The individuals proposed for this engagement are based on current availability. Should staffing changes become necessary, Dimov Associates LLC will, in consultation with the District, substitute team members with personnel of comparable qualifications and experience, arranged with prior written agreement.

Geographic Location & Office Capacity

Dimov Audit is headquartered at 401 NW 31st Avenue, Miami, Florida, with the firm authorized to do business throughout the State of Florida. Our audit work is performed using secure remote technology with on-site visits to the District Manager's St. Augustine office as needed and at no additional cost. This delivery model is ideal for Florida Community Development Districts, which conduct meetings remotely and exchange records electronically with the District Manager.

Current workload allows the proposed engagement team to commit the time and attention required to deliver the audit within the statutory timeline. We do not over-commit our partners or managers; George Dimov personally oversees every audit engagement.

03 DIMOV AUDIT EXPERIENCE

Dimov Audit delivers comprehensive, compliant audits with strong expertise in financial transparency and regulatory standards — including audits subject to GAGAS and Florida statutory reporting.

Dimov Audit is the audit division of Dimov Associates LLC, a 90-professional accounting firm specializing in audit and financial services. George Dimov, CPA is a licensed firm with dedicated audit and tax divisions that have completed more than 300 audit engagements to date, including over 180 non-profit and grant-funded audits. Special-purpose entities — including non-profits, member-controlled organizations, and governmental entities — are a core segment of our practice, and we have developed deep expertise in addressing the unique financial complexities they face, particularly compliance with donor and grant restrictions, bond covenants, and statutory reporting requirements.

Services We Offer

- Financial Statement Audits — comprehensive audits to ensure accuracy and compliance with regulatory standards.
- Single Audits under Uniform Guidance (2 CFR 200) for federally funded programs.
- Government Auditing Standards (GAGAS / Yellow Book) audits for governmental entities including Florida CDDs.
- Financial Statement Reviews — analytical review services for high-level assessment of accuracy and plausibility.
- Compiled Financial Statements — professional compilation services in accordance with applicable frameworks.
- Internal Control Studies — risk assessment and recommendations for control improvements.
- Compliance audits and agreed-upon-procedures engagements.

Experience Relevant to Community Development Districts

Dimov Associates LLC brings extensive audit experience with member-based, community-focused, and governmental entities — organizations accountable to public stakeholders and subject to rigorous reporting and compliance requirements. Our experience directly translates to the Florida CDD audit environment:

- Special assessment revenue testing — tracing on-roll assessments to the Clay County Tax Collector and confirming reconciliations with the District Manager's records, similar in mechanics to the on-roll assessments used by Pine Ridge Plantation CDD.
- Bond-related audit procedures — debt service fund balances, trust account reconciliations, reserve requirements, and continuing disclosure obligations (highly relevant to the Series 2020 A-1 and A-2 Capital Improvement Revenue Refunding Bonds at Pine Ridge Plantation).

- Restricted-fund accounting — for governmental and non-profit funds with use restrictions, including capital reserve funds funded by inter-fund transfers (e.g., the \$86,035 transfer to the District's Capital Reserve Fund in FY 2026).
- Internal controls over disbursement cycles — testing of approval, segregation of duties, and reconciliation controls similar to those used by Florida CDDs and their district management providers.
- Florida statutory compliance — including Section 218.415 (investments), Section 218.39 (audits), and the Rules of the Florida Auditor General.

To date, our firm has completed more than three hundred (300+) audit engagements, including numerous projects for entities funded through public, member-contributed, and grant programs. Dimov Audit's familiarity with Florida statutory reporting under §218.39 and Chapter 190 enables precise compliance with CDD audit requirements.

Comparable Association and Membership Entities

Beyond non-profits, we routinely support membership-based and association-style organizations, including housing associations and condominium associations. We support these clients by streamlining reporting packages for member meetings and annual budgets, strengthening internal controls, and enhancing clarity and transparency so boards can make well-informed decisions and members maintain confidence year-round — exactly the kind of stewardship that residents and homeowners of Pine Ridge Plantation will expect from their elected Board of Supervisors.

Quality Assurance

Dimov Audit maintains rigorous adherence to professional standards, as confirmed by our most recent AICPA Peer Review, in which we received a “Pass” rating with no deficiencies. This independent verification affirms the quality of our system of quality control and the reliability of our work. (See Section 7 for the full peer review report.)

Character, Integrity, and Reputation

The firm has no record of substandard audit work and is in good standing with state and federal oversight agencies. Dimov Associates LLC has not been subject to any disciplinary action by the Florida Board of Accountancy, the AICPA, or the PCAOB.

04 UNDERSTANDING OF THE SCOPE OF WORK

Dimov Audit is fully aware of the purpose, constraints, and statutory environment of the Pine Ridge Plantation Community Development District.

Dimov Audit understands that Pine Ridge Plantation CDD is a local unit of special-purpose government established pursuant to **Chapter 190, Florida Statutes**, for the purpose of financing, constructing, operating, and maintaining public infrastructure serving the residents of Pine Ridge Plantation in Clay County, Florida. The District is a public entity governed by an elected Board of Supervisors and is subject to Florida's public accountability laws, including those governing open meetings, public records retention, financial transparency, and the audit and reporting requirements of Sections 218.39 and 189.016, Florida Statutes.

The annual audit serves as a key instrument of public trust — providing assurance to the District's Board, residents, bondholders, and oversight bodies that the financial statements are fairly presented, internal controls are functioning effectively, and public resources are managed in accordance with law. The engagement must also comply with the statutory requirements of Section 218.39, Florida Statutes, the Rules of the Florida Auditor General (Chapter 10.550), and Government Auditing Standards (GAGAS) issued by the U.S. Government Accountability Office.

District-Specific Audit Considerations

Based on our review of the District's FY 2026 Adopted Budget and the RFP, we have identified the following district-specific audit considerations that our procedures will address:

- Three governmental funds. The District maintains a General Fund, a Debt Service Fund (for the Series 2020 A-1 and A-2 Bonds), and a Capital Reserve Fund. Inter-fund activity (including the budgeted \$86,035 transfer to the Capital Reserve Fund for FY 2026) will be tested for proper classification and elimination at the government-wide level.
- Special assessment revenues. The District's primary revenue source is non-ad valorem special assessments collected on the Clay County tax roll across 737 platted units in four product types (55', 65', 70', and 75'+). We will test the assessment levy, the on-roll collection process, and the reconciliation with the Clay County Tax Collector.
- Series 2020 A-1 & A-2 Capital Improvement Revenue Refunding Bonds. As of November 1, 2025, the outstanding principal totals \$9,290,000 (\$7,105,000 on A-1 and \$2,185,000 on A-2). We will review trust indentures, debt service reserve account balances, principal and interest payments, and continuing-disclosure obligations under SEC Rule 15(c)(2)-12(b)(5).
- Capital Reserve Fund. With approximately \$785K in projected FY 2026 activity, we will test capital outlays, transfer-in receipts from the General Fund, and the reserve study supporting reserve adequacy for renewal and replacement of District infrastructure.
- Amenity Center operations. The District operates an amenity center (pool, lifeguards, security, landscape) totaling approximately \$367,911 in budgeted FY 2026 expenditures. We will test the

major operating contracts (Brightview Landscape, Riverside Management Services, PoolSure, The Lake Doctors, Clay County Sheriff's Office) and related disbursement controls.

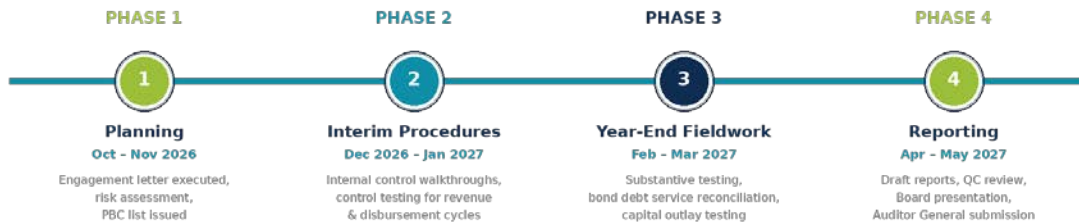
- Procurement compliance. Procedures will include testing competitive procurement compliance under Chapter 287 and Section 190.033, Florida Statutes.
- Investment compliance. We will test compliance with the District's investment policy and Section 218.415, Florida Statutes.
- Reporting to the Auditor General. We will prepare the Annual Financial Report and submit the audited financial statements to the Florida Auditor General within the statutory deadline (nine months after fiscal year end).

Audit Approach & Timeline

Our risk-based audit approach is tailored to the scale and complexity of a Florida CDD and structured across four well-defined phases:

Audit Engagement Timeline

From Notice of Award to Auditor General submission — designed to deliver well ahead of statutory deadlines.



Our process is designed to deliver a final audit report well in advance of the statutory deadline (June 30, 2027) and well ahead of the typical Florida Auditor General submission window — giving the Board comfortable time for review and acceptance.

Reporting Outputs

- Independent Auditor's Report on the basic financial statements;
- Report on Internal Control over Financial Reporting and on Compliance and Other Matters (per Government Auditing Standards);
- Management Letter (per Rule 10.554, Florida Auditor General);
- Independent Accountant's Report on compliance with Section 218.415, Florida Statutes (Investments);
- Affidavit of compliance with Section 218.39 and other applicable Florida statutes;
- Submission packet for the Florida Auditor General;
- Optional in-person or virtual presentation to the Board of Supervisors.

05 ABILITY TO FURNISH THE REQUIRED SERVICES

Dimov Audit has the financial stability, staffing capacity, technology infrastructure, and business-continuity planning necessary to deliver the District's audit on time, every year, for the term of the engagement.

Section 4 of the Evaluation Criteria asks for evidence that the Proposer has the adequacy of financial resources and stability as a business entity necessary to complete the services required, including the existence of any natural disaster plan for business operations. We address each element below.

Financial Resources and Stability

Dimov Associates LLC has operated continuously since 2008 and has grown to a team of approximately 90 professionals across audit, tax, and accounting practices. The firm is debt-free at the operating level, maintains substantial working capital, and is not financially dependent on any single client or industry sector. Our diversified client base — supported by more than 300 audits delivered to date — provides revenue stability that comfortably supports multi-year engagements like this one.

Staffing Capacity

Our current workload allows the proposed engagement team to commit fully to the District's audit. We do not over-commit partners or managers, and George Dimov personally oversees every audit engagement. The firm's 90-person staff provides built-in surge capacity and bench depth for staff substitution with personnel of comparable qualifications and experience.

Technology and Secure Document Exchange

We use enterprise-grade audit software (CaseWare, AdvanceFlow, or equivalent), a secure client portal for document exchange (256-bit encryption, multi-factor authentication), and cloud-backed engagement file storage. All client data is encrypted at rest and in transit, and our cyber liability insurance covers data-handling risks.

Natural Disaster & Business Continuity Plan

Dimov Audit maintains a documented Business Continuity and Disaster Recovery Plan that addresses the specific risks of a Florida-based firm, including hurricanes, tropical storms, flooding, prolonged power outages, and cyber incidents. Key elements include:

- Cloud-based work environment — all engagement files, working papers, and client documents are stored in geo-redundant cloud environments (with backup data centers in multiple U.S. regions), so no work is lost if the Miami office is inaccessible.
- Remote-first operations — the firm's professionals work routinely from distributed locations and laptops, so engagements continue even when our physical office is closed.
- Defined alternate-site protocols — partners and managers can immediately relocate operations and continue client service from alternate sites within or outside Florida.

- Annual cyber-resilience review — including phishing simulations, endpoint protection, and incident response procedures.
- Comprehensive insurance — Cyber Liability and Accountants Professional Liability policies covering business interruption.
- Communication continuity — encrypted, cloud-based phone and email systems with no dependency on the physical office.

A copy of the firm's Business Continuity Plan summary is available upon request to the District Manager.

Service Level Commitments

Audit quality is meaningless without responsiveness. The commitments below are written directly into our engagement letter and tracked internally each engagement.

| Service Standard | Our Written Commitment |
|--|---|
| Email & phone response time | Within 24 business hours — usually same day |
| Engagement letter execution | Within 14 days of Notice of Award |
| PBC list issued | Within 5 business days of engagement-letter execution |
| Draft audit report delivery | 6–8 weeks from receipt of complete year-end PBC items |
| Final report to Auditor General | On or before the statutory deadline (June 30, 2027 for FY 2026 audit) |
| Board presentation availability | Available for any publicly noticed Board meeting at no additional cost |
| Hurricane-season continuity | Full audit operations sustained within 24 hours of any office closure — no delay to your engagement |

Why this matters for Pine Ridge Plantation

Pine Ridge Plantation operates in Clay County during one of the most active Atlantic hurricane regions in the United States. A late-September fiscal year end means the District's books close during peak storm season — exactly when many audit firms are at their most disrupted. Our remote-first delivery model, geo-redundant cloud infrastructure, and Florida-tested business continuity plan are purpose-built for this risk profile. Your audit deadline will not move because we lost power; we will simply continue from our backup environment.

Combined with a 90-person bench, three governmental-audit-experienced team members on this engagement, and a partner who personally signs every report, the District gets a level of operational resilience and accountability that is hard to find at any price — and impossible to find at this one.

06 REFERENCES

In accordance with Section 12.C of the Instructions to Proposers, the following three references are from projects of similar size, scope, and complexity. Each was performed by the same proposed engagement team that will serve Pine Ridge Plantation CDD.

Reference 1 — Private School Axis

Engagement: Independent audit of financial statements for a non-profit organization creating educational pathways for underrepresented students and families of color in Los Angeles (year ended December 31, 2022).

Services: Full audit of statement of financial position, statement of activities, and statement of cash flows; compliance with cash-basis special-purpose framework; review of internal records and disclosures for accuracy of financial reporting.

Timeframe: FY ended 12/31/2022; report finalized 5/13/2024 | **Result:** Unmodified opinion — confirmed strong financial management and significant growth in net assets; enhanced transparency and reinforced donor and stakeholder confidence.

Contact: Kiki Walker, Director of Operations | kiki@privateschoolaxis.org | (310) 729-9139 ext. 103

Reference 2 — Coding Clarified LLC

Engagement: Independent audit of financial statements for an online medical-coding school offering self-paced courses preparing individuals for certification exams (year ended December 31, 2023).

Services: Full audit of balance sheet, income statement, and statement of cash flows; evaluation of compliance with U.S. GAAP; review of internal controls and accounting practices for accuracy of financial reporting.

Timeframe: FY ended 12/31/2023; report finalized 7/19/2024 | **Result:** Unmodified opinion — reinforced credibility and transparency in financial reporting and positioned the company for continued success.

Contact: Janine Mothershed, Founder | janine@codingclarified.com | (833) 633-2633

Reference 3 — Backcountry Broadband LLC

Engagement: Independent audit for a Colorado regional Internet Service Provider delivering high-speed fiber-optic internet to underserved mountain communities (year ended December 31, 2022).

Services: Comprehensive audit of balance sheet, income statement, and cash flow statement; compliance with U.S. GAAP; evaluation of revenue recognition, property and equipment depreciation, and liabilities — analogous to the infrastructure-asset focus of a Florida CDD.

Timeframe: FY ended 12/31/2022; report finalized 3/19/2024 | **Result:** Unmodified opinion — strengthened financial transparency essential for continued expansion and credibility with investors and stakeholders.

Contact: Thomas Amundsen, CEO | ramundsen@americanbath.us | (702) 881-9270

07 LICENSES AND INSURANCE

CPA Licensing

Dimov Associates LLC is duly licensed under **Chapter 473, Florida Statutes**, and authorized to practice public accountancy in Florida. The firm is in good standing with the Florida Board of Accountancy and qualified to perform audits in accordance with Government Auditing Standards and the Rules of the Florida Auditor General. Our team meets all independence and competency requirements under Florida law and GAGAS.

| | |
|---------------------------------------|--|
| Florida CPA Firm License | AD72289 — Dimov Associates LLC; Current; Issued 10/28/2025; Expires 12/31/2027 |
| Individual Florida CPA License | AC62211 — George Dimov, CPA; Active; Expires 12/31/2026 |
| AICPA Membership | Active member, American Institute of Certified Public Accountants |
| Auditor Signer | George Dimov, CPA — personally signs the auditor's report and all related deliverables |

Both licenses were verified at www.MyFloridaLicense.com on the date of this proposal; copies are available upon request.

Peer Review

Peer Review Result: PASS — no deficiencies. Issued by RDG+Partners CPAs, PLLC (Rochester, NY) on May 31, 2025, covering the year ended June 30, 2023, in accordance with the Standards for Performing and Reporting on Peer Reviews of the AICPA Peer Review Board. The full report is available on request.

Insurance

Active liability coverages: Commercial General Liability • Automobile Liability • Umbrella / Excess Liability • Accountants Professional Liability (E&O) • Employment Practices Liability • Directors & Officers Liability • Cyber Liability.

A current ACORD 25 certificate of insurance is available on request, and the District can be added as a certificate holder at no cost.

Independence

Dimov Associates LLC confirms full independence, in fact and in appearance, from Pine Ridge Plantation Community Development District and any related entities, as required by Government Auditing Standards (2018 Revision), the AICPA Code of Professional Conduct, and Rule 10.557, Florida Auditor General.

08 FEE PROPOSAL TO THE DISTRICT

All-inclusive, locked-in pricing — no hidden charges, no surprise add-ons.

In accordance with Section 12.D of the Instructions to Proposers, the lump sum cost for the provision of services is presented below. Pricing covers the Independent Auditor's Report, the report on internal control and compliance, the management letter, the Florida Auditor General submission, the Board presentation, and all out-of-pocket expenses.

| Engagement Year | All-Inclusive Lump Sum |
|---|------------------------|
| FY 2026 — GAGAS (Yellow Book) Audit for year ending September 30, 2026 [BASE YEAR] | \$19,000 |
| FY 2027 — Optional Renewal Year 1 | \$19,500 |
| FY 2028 — Optional Renewal Year 2 | \$20,000 |
| FY 2029 — Optional Renewal Year 3 | \$20,500 |
| FY 2030 — Optional Renewal Year 4 | \$21,000 |

| | |
|---|---|
| <p>Included in every year's fee:</p> <ul style="list-style-type: none"> ✓ Independent Auditor's Report (GAGAS) ✓ Internal control & compliance report ✓ Management letter (Rule 10.554) ✓ Investment compliance report (§218.415) ✓ Auditor General electronic submission ✓ Live Board presentation (in person or virtual) | <p>You will never see a charge for:</p> <ul style="list-style-type: none"> ✓ Travel, mileage, or lodging ✓ Postage, courier, or photocopies ✓ Phone calls, emails, or meeting time ✓ Routine follow-up questions ✓ Secure client portal access ✓ CPE for our own staff |
|---|---|

Payment Terms: (1) 100% prepayment before commencement, OR (2) 50% upfront deposit with the final 50% due upon delivery of the audit report. **Timeline:** 6–8 weeks from receipt of deposit and complete year-end PBC items — well ahead of the Florida Auditor General's June 30, 2027 submission deadline.

Why our fee is this competitive

- 1. Pre-built CDD methodology** — Florida CDDs share a predictable fund structure; our templates eliminate re-work.
- 2. Lean partner-led team** — no expensive multi-tier billing pyramid; the partner doing the review is the one signing.
- 3. Locked, transparent pricing** — the fee in the table is the fee on the invoice. No scope-creep charges, no reimbursements.

09 MANDATORY CRITERIA AFFIRMATION

Dimov Associates LLC affirms that it meets all mandatory criteria required under the Pine Ridge Plantation Community Development District's Request for Proposals for Annual Audit Services.

Licensing Compliance

Dimov Associates LLC is duly licensed under Chapter 473, Florida Statutes, and fully authorized to practice public accountancy in the State of Florida. The firm maintains an active license in good standing with the Florida Board of Accountancy (License No. AD72289) and complies with all professional and statutory requirements.

Professional Standards

All audit engagements will be conducted in accordance with Florida law, Section 218.39, Florida Statutes, the Rules of the Florida Auditor General (Chapter 10.550), and Government Auditing Standards (Yellow Book) issued by the U.S. Government Accountability Office.

Independence

Dimov Associates LLC maintains full independence, both in fact and appearance, from Pine Ridge Plantation Community Development District and any related entities, in accordance with the independence requirements of Government Auditing Standards (2018 Revision) and Rule 10.557, Florida Auditor General.

Qualified Personnel

All key personnel assigned to the engagement hold valid and active CPA licenses or appropriate professional credentials, and possess the requisite education, experience, and continuing professional education credits required under Florida law and Government Auditing Standards.

Good Standing

The firm has no record of substandard audit work and maintains an exemplary reputation with state and federal oversight agencies. Dimov Associates LLC has not been subject to any disciplinary action by the Florida Board of Accountancy, the AICPA, or the PCAOB.

Familiarity with Law (RFP §2)

By submitting this proposal, Dimov Associates LLC affirms it is familiar with all federal, state, and local laws, ordinances, rules, and regulations that in any manner affect the work required under the RFP.

Single Proposal (RFP §4)

Dimov Associates LLC has submitted only one proposal in response to this RFP. The firm has not engaged in collusion with any other Proposer, has not defaulted on any previous contract, and is not in arrears on any previous or existing contract.

Proposal Validity (RFP §6)

This proposal is a firm and irrevocable offer and will not be withdrawn for a period of ninety (90) days after the proposal opening.

Contract Execution (RFP §10)

Dimov Associates LLC will enter into and execute a Contract (engagement letter) with the District within fourteen (14) days of receipt of the Notice of Award.

Limitation of Liability (RFP §11)

Dimov Associates LLC acknowledges that nothing in the RFP or this proposal constitutes a waiver of the District's limited waiver of liability under Section 768.28, Florida Statutes, or any other statute or law.

Protest Procedures (RFP §13)

Dimov Associates LLC acknowledges and accepts the District's protest procedures as outlined in Section 13 of the Instructions to Proposers.

Our Commitment to Pine Ridge Plantation

If we are awarded this engagement, the Board has our written commitment to:

- ✓ Sign the engagement letter within 14 days of Notice of Award.
- ✓ Have George Dimov, CPA personally sign every report — no junior hand-off.
- ✓ Deliver the final audit report within 6–8 weeks of receiving complete PBC items.
- ✓ Lock in pricing for the full 5-year term — no escalators, no surprise add-ons.
- ✓ Respond to every Board, District Manager, or staff request within 24 hours.
- ✓ Maintain our unblemished peer review and disciplinary record on your engagement.

We do not over-promise. We over-deliver — and we put it in writing.

Respectfully submitted by:



George Dimov, CPA

Founder & Managing Partner, Dimov Associates LLC (d/b/a Dimov Audit)

Florida CPA License No. AC62211 | Florida CPA Firm License No. AD72289

Date: June 1, 2026

C.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

PINE RIDGE PLANTATION
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: June 18, 2026
5:00PM

Submitted to:

Pine Ridge Plantation
Community Development District
c/o District Manager
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431
Tel (561) 994-9299
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com



Table of Contents

Page

EXECUTIVE SUMMARY / TRANSMITTAL LETTER 1

FIRM QUALIFICATIONS.....3

FIRM & STAFF EXPERIENCE.....6

REFERENCES..... 11

SPECIFIC AUDIT APPROACH..... 13

COST OF SERVICES 17

SUPPLEMENTAL INFORMATION 19



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

June 18, 2026

Pine Ridge Plantation Community Development District
c/o District Manager
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2026, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Pine Ridge Plantation Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing Your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating, and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

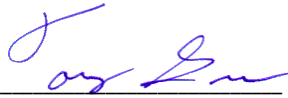
Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Ben Steets, CPA (bsteets@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



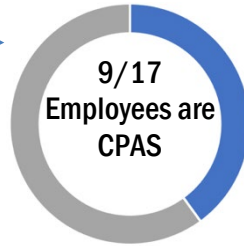
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



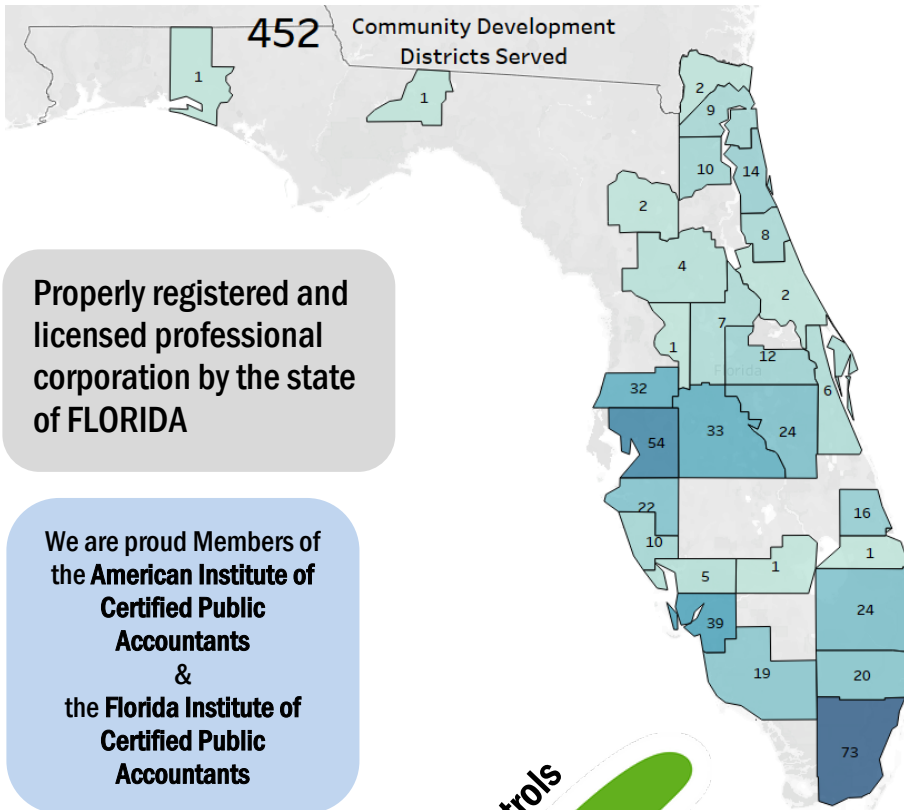
3 Partners
12 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the American Institute of Certified Public Accountants & the Florida Institute of Certified Public Accountants

Quality Controls



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

November 18, 2025

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

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

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

October 3, 2025

To the Partners of Grau & Associates
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Grau & Associates has received a peer review rating of *pass*.



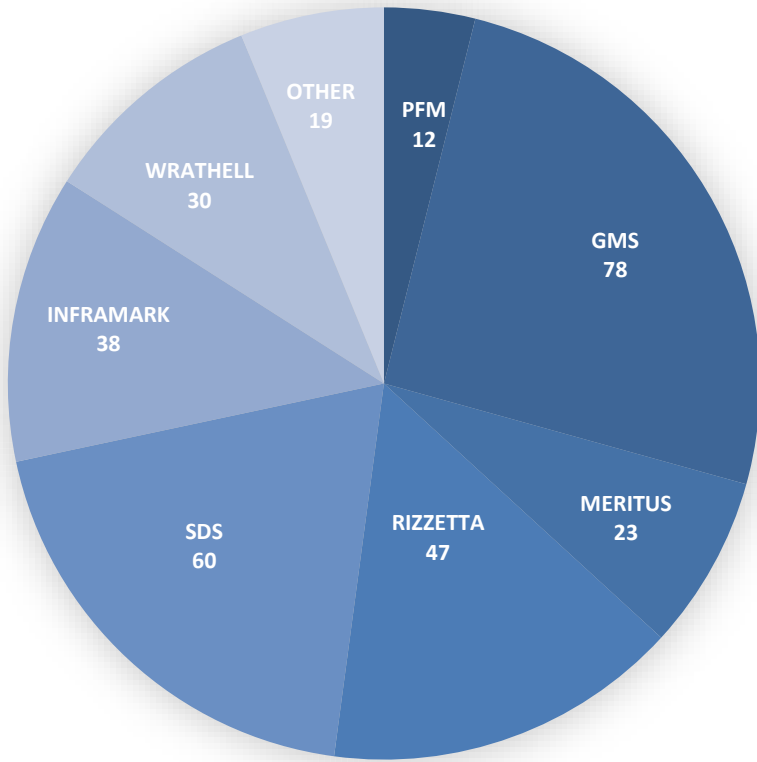
Prida Guida & Perez, P.A.

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

*Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

Ben Steets, CPA (Partner)

*Years Performing Audits: 10+
CPE (last 2 years): Government Accounting, Auditing: 28 hours; Accounting, Auditing and Other: 88 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

“Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process.”

- Tony Grau

“Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization.”

- Ben Steets

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

- | | |
|--|--|
| Bayside Improvement Community Development District | St. Lucie West Services District |
| Dunes Community Development District | Ave Maria Stewardship Community District |
| Fishhawk Community Development District (I,II,IV) | Rivers Edge II Community Development District |
| Grand Bay at Doral Community Development District | Bartram Park Community Development District |
| Heritage Harbor North Community Development District | Bay Laurel Center Community Development District |
| | |
| Boca Raton Airport Authority | |
| Greater Naples Fire Rescue District | |
| Key Largo Wastewater Treatment District | |
| Lake Worth Drainage District | |
| South Indian River Water Control | |

Professional Associations/Memberships

- | | |
|--|---|
| American Institute of Certified Public Accountants | Florida Government Finance Officers Association |
| Florida Institute of Certified Public Accountants | Government Finance Officers Association Member |
| City of Boca Raton Financial Advisory Board Member | |

Professional Education (over the last two years)

| <u>Course</u> | <u>Hours</u> |
|------------------------------------|--|
| Government Accounting and Auditing | 24 |
| Accounting, Auditing and Other | 56 |
| Total Hours | 80 (includes of 4 hours of Ethics CPE) |



Ben Steets, CPA, Partner

Contact : bsteets@graucpa.com / (561) 939-6669

Experience

| | | |
|-----------------------|----------------|--------------|
| Grau & Associates | Partner | 2023-Present |
| Grau & Associates | Manager | 2021-2023 |
| Grau & Associates | Senior Auditor | 2018-2021 |
| Grau & Associates | Staff Auditor | 2016-2018 |
| PCAOB Registered Firm | Staff Auditor | 2015-2016 |

Education

Florida Atlantic University (2015)

Clients Served (partial list)

| | |
|--|--|
| (>300) Various Special Districts | San Carlos Park Fire and Rescue Service District |
| Careersource Polk | Sanibel Fire and Rescue District |
| Central Broward Water Control District | South Broward Drainage District |
| Dunes Community Development District | South Trail Fire and Rescue District |
| Greater Naples Fire Rescue District | Town of Highland Beach |
| Key Marco Community Development District | Town of Lauderdale-By-The-Sea |
| Lake Worth Drainage District | Verano Walk Community Development District |
| Mae Volen Senior Center | West Villages Improvement District |
| Port of the Islands Community Improvement District | Winding Cypress Community Development District |

Professional Education (over the last two years)

| <u>Course</u> | <u>Hours</u> |
|------------------------------------|---|
| Government Accounting and Auditing | 28 |
| Accounting, Auditing and Other | 88 |
| Total Hours | <u>116</u> (includes 4 hours of Ethics CPE) |

Professional Associations/Memberships

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

| | |
|---------------------------|--|
| Scope of Work | Financial audit |
| Engagement Partner | Antonio J. Grau |
| Dates | Annually since 1998 |
| Client Contact | Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850 |

Two Creeks Community Development District

| | |
|---------------------------|---|
| Scope of Work | Financial audit |
| Engagement Partner | Antonio J. Grau |
| Dates | Annually since 2007 |
| Client Contact | William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571 |

Journey's End Community Development District

| | |
|---------------------------|---|
| Scope of Work | Financial audit |
| Engagement Partner | Antonio J. Grau |
| Dates | Annually since 2004 |
| Client Contact | Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922 |

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2026-2030 are as follows:

| <u>Year Ended September 30,</u> | <u>Fee</u> |
|---------------------------------|------------------------|
| 2026 | \$3,600 |
| 2027 | \$3,700 |
| 2028 | \$3,800 |
| 2029 | \$3,900 |
| 2030 | <u>\$4,000</u> |
| TOTAL (2026-2030) | <u>\$19,000</u> |

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

| SPECIAL DISTRICTS | Governmental Audit | Single Audit | Utility Audit | Current Client | Year End |
|--|-------------------------------|-------------------------|--------------------------|-----------------------|-----------------|
| Boca Raton Airport Authority | ✓ | ✓ | | ✓ | 9/30 |
| Captain's Key Dependent District | ✓ | | | ✓ | 9/30 |
| Central Broward Water Control District | ✓ | | | ✓ | 9/30 |
| Collier Mosquito Control District | ✓ | | | ✓ | 9/30 |
| Coquina Water Control District | ✓ | | | ✓ | 9/30 |
| East Central Regional Wastewater Treatment Facility | ✓ | | ✓ | | 9/30 |
| Florida Green Finance Authority | ✓ | | | | 9/30 |
| Greater Boca Raton Beach and Park District | ✓ | | | ✓ | 9/30 |
| Greater Naples Fire Control and Rescue District | ✓ | ✓ | | ✓ | 9/30 |
| Green Corridor P.A.C.E. District | ✓ | | | ✓ | 9/30 |
| Hobe-St. Lucie Conservancy District | ✓ | | | ✓ | 9/30 |
| Indian River Farms Water Control District | ✓ | | | ✓ | 9/30 |
| Indian River Mosquito Control District | ✓ | | | | 9/30 |
| Indian Trail Improvement District | ✓ | | | ✓ | 9/30 |
| Key Largo Wastewater Treatment District | ✓ | ✓ | ✓ | ✓ | 9/30 |
| Lake Asbury Municipal Service Benefit District | ✓ | | | ✓ | 9/30 |
| Lake Padgett Estates Independent District | ✓ | | | ✓ | 9/30 |
| Lake Worth Drainage District | ✓ | | | ✓ | 9/30 |
| Lealman Special Fire Control District | ✓ | | | ✓ | 9/30 |
| Loxahatchee Groves Water Control District | ✓ | | | | 9/30 |
| Old Plantation Water Control District | ✓ | | | ✓ | 9/30 |
| Pal Mar Water Control District | ✓ | | | ✓ | 9/30 |
| Pinellas Park Water Management District | ✓ | | | ✓ | 9/30 |
| Pine Tree Water Control District (Broward) | ✓ | | | ✓ | 9/30 |
| Pinetree Water Control District (Wellington) | ✓ | | | | 9/30 |
| Port of The Islands Community Improvement District | ✓ | | ✓ | ✓ | 9/30 |
| Ranger Drainage District | ✓ | ✓ | | ✓ | 9/30 |
| Renaissance Improvement District | ✓ | | | ✓ | 9/30 |
| San Carlos Park Fire Protection and Rescue Service District | ✓ | | | ✓ | 9/30 |
| Sanibel Fire and Rescue District | ✓ | | | | 9/30 |
| South Central Regional Wastewater Treatment and Disposal Board | ✓ | | | | 9/30 |
| South Indian River Water Control District | ✓ | ✓ | | ✓ | 9/30 |
| South Trail Fire Protection & Rescue District | ✓ | | | ✓ | 9/30 |
| Spring Lake Improvement District | ✓ | | | ✓ | 9/30 |
| St. Lucie West Services District | ✓ | | ✓ | ✓ | 9/30 |
| Sunrise Lakes Phase IV Recreation District | ✓ | | | ✓ | 9/30 |
| Sunshine Water Control District | ✓ | | | ✓ | 9/30 |
| Sunny Hills Units 12-15 Dependent District | ✓ | | | ✓ | 9/30 |
| West Villages Improvement District | ✓ | | | ✓ | 9/30 |
| Various Community Development Districts (452) | ✓ | | | ✓ | 9/30 |
| TOTAL | 491 | 5 | 4 | 484 | |

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing **Pine Ridge Plantation Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

FOURTH ORDER OF BUSINESS

**AGREEMENT BETWEEN
PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT
AND
RIVERSIDE MANAGEMENT SERVICES, INC.
FOR
FACILITIES MANAGEMENT, FIELD OPERATIONS MANAGEMENT, POOL
MAINTENANCE, JANITORIAL SERVICES, LIFEGUARD SERVICES, AND
FACILITIES MAINTENANCE SERVICES
[FISCAL YEAR 2026-2027]**

This Agreement (“Agreement”) is made and entered into this 9th day of July 2026, by and between:

Pine Ridge Plantation Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, whose mailing address is 475 West Town Place, Suite 114, St. Augustine, Florida 32092 (“District”); and

Riverside Management Services, Inc., a Florida corporation, with a mailing address of 50 Ellis Street, Suite 208, St. Augustine, Florida 32095 (“RMS” or “Contractor” and, together with District, “Parties”).

RECITALS

WHEREAS, the District is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, by ordinance of the Board of County Commissioners of Clay County, Florida; and

WHEREAS, the District owns, operates, and maintains certain amenity facilities (“Facilities”); and

WHEREAS, the District desires to enter into an agreement with an independent contractor to provide facilities management and operations services, maintenance services, janitorial services, pool maintenance services, and lifeguard staffing services for the Facilities; and

WHEREAS, the Contractor submitted a proposal and represents that it is qualified to provide those services identified in **Exhibit A**, attached hereto and incorporated by reference herein (“Services”); and

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

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties agree as follows:

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

SECTION 2. DESCRIPTION OF WORK AND SERVICES.

A. The District desires that the Contractor provide the Services identified in **Exhibit A** within presently accepted standards. Upon all Parties signing this Agreement, the Contractor shall provide the District with the Services.

B. While providing the Services, the Contractor shall assign such staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects to assure completion of the Services.

C. The Contractor shall provide the Services in accordance with **Section 3** of this Agreement. Contractor shall solely be responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District.

D. This Agreement grants to Contractor the right to enter the lands that are subject to this Agreement, for those purposes described in this Agreement, and Contractor hereby agrees to comply with all applicable laws, rules, and regulations.

SECTION 3. SCOPE OF SERVICES. The Contractor will provide the materials, tools, skills, and labor necessary for the Services identified in **Exhibit A**. To the extent any of the provisions of this Agreement are in conflict with the provisions of the exhibits, this Agreement controls.

SECTION 4. MANNER OF CONTRACTOR'S PERFORMANCE. The Contractor agrees, as an independent contractor, to undertake work and/or perform the Services as specified in this Agreement or any addendum executed by the Parties or in any authorized written work order by the District issued in connection with this Agreement and accepted by the Contractor. All work shall be performed in a neat and professional manner reasonably acceptable to the District and shall be in accordance with industry standards. The performance of the Services by the Contractor under this Agreement and related to this Agreement shall conform to any written instructions issued by the District.

A. Should any work and/or services be required which are not specified in this Agreement or any addenda, but which are nevertheless necessary for the proper provision of services to the District, such work or services shall be fully performed by the Contractor as if described and delineated in this Agreement.

B. The Contractor agrees that the District shall not be liable for the payment of any work or services not included in **Section 3** unless the District, through an authorized representative of the District, authorizes the Contractor, in writing, to perform such work.

C. The District shall designate in writing a person to act as the District's representative with respect to the services to be performed under this Agreement. The District's representative shall have complete authority to transmit instructions, receive information, interpret and define the District's policies and decisions with respect to

materials, equipment, elements, and systems pertinent to the Contractor's services.

(1) The District hereby designates the District Manager to act as its representative.

(2) Upon request by the District Manager, the Contractor agrees to meet with the District's representative to walk the property to discuss conditions, schedules, and items of concern regarding this Agreement.

D. The Contractor shall use all due care to protect the property of the District, its residents, and landowners from damage. The Contractor agrees to repair any damage resulting from Contractor's activities and work within twenty-four (24) hours.

SECTION 5. COMPENSATION; PAYMENT TERMS.

A. Fees and Expenses:

(1) The District shall pay the Contractor for the Services in accordance with the proposed fees as set forth in **Exhibit B**. The District shall compensate the Contractor only for those Services provided under the terms of this Agreement.

(2) Unless otherwise specified by this Agreement, the Contractor will invoice the District for the Services as soon as may be practicable in advance of each month. Notwithstanding the foregoing, services that are variable in nature may be invoiced in arrears based on actual services performed. The fees for those services which are not being requested at the time this Agreement is approved will be provided to the District at such time as those services are required and requested by vote of the Board of Supervisors. All invoices shall be due and payable by the District within forty-five (45) days from the date of receipt of a correctly submitted invoice or as otherwise provided by the Prompt Payment Act, Chapter 218.70, Florida Statutes. Invoices not paid within forty-five (45) days of presentation shall be charged interest on the balance due at the maximum legally permissible rate. Variable services shall include all services billed on an hourly basis or on an as-needed or not-to-exceed basis, including but not limited to Facility Assistant Services, Lifeguard Services, maintenance and repair services, and reimbursable expenses, and such services shall be invoiced monthly in arrears based on actual hours worked or costs incurred.

(3) Fees for the Services may be negotiated annually by the Parties. Any amendment to Services fees must comply with the amendment procedure in this Agreement.

(4) In the event the District authorizes a requested change in the scope of Services, Contractor shall submit, in writing to the District, a request for a fee amendment corresponding to the change in Services being requested, if it has not already done so. Any change in the scope of requested services and the

corresponding fee amendment shall comply with the amendment procedure in this Agreement. Such amendment must be validly executed by the Parties before Contractor is authorized to begin providing services pursuant to the change in scope and the revised fees are adopted.

B. Services will be billed monthly pursuant to the fee schedule shown in **Exhibit B**. Additional work or services, as such terms are used in Section 5.D, will either be billed monthly at the Contractor's proposed hourly rate or per occurrence both as authorized by the District and negotiated by the Parties.

C. The District may require, as a condition precedent to making any payment to the Contractor that all subcontractors, materialmen, suppliers or laborers be paid and require evidence, in the form of Lien Releases or partial Waivers of Lien, to be submitted to the District by those subcontractors, material men, suppliers or laborers, and further require that the Contractor provide an Affidavit relating to the payment of said indebtedness. Further, the District shall have the right to require, as a condition precedent to making any payment, evidence from the Contractor, in a form satisfactory to the District, that any indebtedness of the Contractor, as to services to the District, has been paid and that the Contractor has met all of the obligations with regard to the withholding and payment of taxes, Social Security payments, Workers' Compensation, Unemployment Compensation contributions, and similar payroll deductions from the wages of employees.

D. Should the District desire additional work or services, or to add additional areas to be maintained, the Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the Parties shall agree in writing to an addendum, addenda, or change order to this Agreement. The Contractor shall be compensated for such agreed additional work or services based upon a payment amount acceptable to the Parties and agreed to in writing.

E. The Contractor shall maintain records conforming to usual accounting practices. As soon as may be practicable at the beginning of each month, the Contractor shall invoice the District for all variable services performed in the prior month and any other sums due to the Contractor. The Contractor may cease performing services under this Agreement if any payment due hereunder is not paid within forty-five (45) days of the invoice date. Each monthly invoice will include such supporting information as the District may reasonably require the Contractor to provide.

SECTION 6. INSURANCE.

A. The Contractor shall maintain throughout the term of this Agreement the following insurance, the Certificates of Insurance are attached as **Exhibit D**:

- (1) Workers' Compensation Insurance in accordance with the laws of the State of Florida.
- (2) Commercial General Liability Insurance covering the Contractor's

legal liability for bodily injuries, with limits of not less than \$1,000,000 combined single limit bodily injury and property damage liability, and covering at least the following hazards: Independent Contractors Coverage for bodily injury and property damage in connection with any subcontractors' operation.

(3) Employer's Liability Coverage with limits of at least \$1,000,000 (one million dollars) per accident or disease.

(4) Automobile Liability Insurance for bodily injuries in limits of not less than \$1,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.

B. Except with respect to Professional Liability and Workers' Compensation insurance policies, the District, its staff, consultants, and supervisors shall be named as additional insured, on a primary non-contributory basis, on each insurance policy described above. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.

C. If the Contractor fails to have secured and maintained the required insurance, the District has the right but not the obligation to secure such required insurance in which event the Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.

SECTION 7. INDEMNIFICATION.

A. **Contractor Indemnification.** The Contractor agrees to defend, indemnify, and hold harmless the District and its officers, agents, employees, successors, assigns, members, affiliates, or representatives from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, judgments against the District, or loss or damage, whether monetary or otherwise, arising out of, wholly or in part by, or in connection with the Services to be performed by Contractor, its subcontractors, its employees and agents in connection with this Agreement, including litigation, mediation, arbitration, appellate, or settlement proceedings with respect thereto. Additionally, nothing in this Agreement requires Contractor to indemnify the District for the District's percentage of fault if the District is adjudged to be more than 50% at fault for any claims against the District and Contractor as jointly liable parties; however, Contractor shall indemnify the District for any and all percentage of fault attributable to Contractor for claims against the District, regardless whether the District is adjudged to be more or

less than 50% at fault.

B. District Indemnification. To the extent allowable under applicable law (and only to the extent of the limitations of liability set forth in Section 768.28, Florida Statutes), except to the extent caused by the negligence, reckless, and/or willful misconduct of the Contractor, the District agrees to indemnify, defend, and hold harmless the Contractor and its officers, supervisors, staff, and employees from and against any and all liability, claims, actions, suits, demands, assessments or judgments asserted and any and all losses, liabilities, damages, costs, court costs, and expenses, including attorney's fees, that Contractor may hereafter incur, become responsible for, or be caused to pay out arising out of or relating to the negligent or intentionally wrongful acts or omissions of the District. The indemnification provided for herein shall not be deemed exclusive of any other rights to which the Contractor may be entitled and shall continue after the Contractor has ceased to be engaged under this Agreement. In addition to any other conditions and/or limitations set forth herein, the District shall be obligated to indemnify Contractor only if such indemnification obligation is covered by the District's insurance.

C. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorneys' fees, paralegal fees, expert witness fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), any interest, expenses, damages, penalties, fines, or judgments against the District.

SECTION 8. LIMITATIONS ON GOVERNMENTAL LIABILITY. Nothing in this Agreement shall be deemed as a waiver of the District's sovereign immunity or the District's limits of liability as set forth in Section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under such limitations of liability or by operation of law.

SECTION 9. COMPLIANCE WITH GOVERNMENTAL REGULATION. The Contractor shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, or ordinances. If the Contractor fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Contractor or any of its agents, servants, employees, or materialmen, or with respect to terms, wages, hours, conditions of employment, safety appliances, or any other requirements applicable to provision of services, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order, request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective upon the giving of notice of termination.

SECTION 10. LIENS AND CLAIMS. The Contractor shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Contractor shall keep the District's property free from any materialmen's or

mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Contractor's performance under this Agreement, and the Contractor shall immediately discharge any such claim or lien. In the event that the Contractor does not pay or satisfy such claim or lien within three (3) business days after the filing of notice thereof, the District, in addition to any and all other remedies available under this Agreement, may terminate this Agreement to be effective immediately upon the giving of notice of termination.

SECTION 11. DEFAULT AND PROTECTION AGAINST THIRD PARTY INTERFERENCE. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third party. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

SECTION 12. CUSTOM AND USAGE. It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that the District shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the District in refraining from so doing; and further, that the failure of the District at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.

SECTION 13. SUCCESSORS. This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors, and assigns of the Parties to this Agreement, except as expressly limited in this Agreement.

SECTION 14. TERMINATION. The District agrees that the Contractor may terminate this Agreement with cause by providing thirty (30) days' written notice of termination to the District stating a failure of the District to perform according to the terms of this Agreement; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. The Contractor agrees that the District may terminate this Agreement immediately for cause by providing written notice of termination to the Contractor. The District shall provide thirty (30) days' written notice of termination without cause. Upon any termination of this Agreement, the Contractor shall be entitled to payment for all work and/or services rendered up until the effective termination of this Agreement, subject to whatever claims or off-sets the District may have against the Contractor.

SECTION 15. PERMITS AND LICENSES. All permits and licenses required by any governmental agency directly for the District shall be obtained and paid for by the District. All other permits or licenses necessary for the Contractor to perform under this Agreement shall be obtained and paid for by the Contractor.

SECTION 16. ASSIGNMENT. Neither the District nor the Contractor may assign this Agreement without the prior written approval of the other. Any purported assignment without such approval shall be void.

SECTION 17. INDEPENDENT CONTRACTOR STATUS. In all matters relating to this Agreement, the Contractor shall be acting as an independent contractor. Neither the Contractor nor employees of the Contractor, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. The Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of the Contractor, if there are any, in the performance of this Agreement. The Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

SECTION 18. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

SECTION 19. ENFORCEMENT OF AGREEMENT. A default by either Party under this Agreement shall entitle the other Party to all remedies available at law or in equity. In the event that either the District or the Contractor is required to enforce this Agreement by court proceedings or otherwise, then the prevailing Party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

SECTION 20. AGREEMENT. This instrument shall constitute the final and complete expression of this Agreement between the Parties relating to the subject matter of this Agreement.

SECTION 21. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the Parties.

SECTION 22. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of the Parties, the Parties have complied with all the requirements of law, and the Parties have full power and authority to comply with the terms and provisions of this Agreement.

SECTION 23. NOTICES. All notices, requests, consents and other communications under this Agreement ("Notice" or "Notices") shall be in writing and shall be hand delivered, mailed by First Class Mail, postage prepaid, or sent by overnight delivery service, to the Parties, as follows:

- A. If to District:**
- Pine Ridge Plantation Community
 - Development District
 - 475 West Town Place, Suite 114
 - St. Augustine, Florida 32092
 - Attn: District Manager
 - Marilee Giles
 - MGiles@gmsnf.com

- With a copy to:** Kutak Rock LLP
107 West College Avenue
Tallahassee, Florida 32301
Attn: District Counsel, Wesley Haber
Wesley.Haber@KutakRock.com
- B. If to the Contractor:** Riverside Management Services, Inc.
50 Ellis Street, Suite 208
St. Augustine, Florida 32095
Attn: President, Darrin Mossing
DMossing@gmstnn.com
- With a copy to:** Riverside Management Services, Inc.
50 Ellis Street, Suite 208
St. Augustine, Florida 32095
Attn: Chief Operating Officer, Keith Nelson
KNelson@rmsnf.com
- And:** Riverside Management Services, Inc.
50 Ellis Street, Suite 208
St. Augustine, Florida 32095
Attn: Vice President, Alison Mossing
AMossing@gmstnn.com
- And:** Riverside Management Services, Inc.
699 North Federal Highway, Suite 300
Fort Lauderdale, FL 33304
Attn: Kurt Zimmerman, Registered Agent
Kurt@zimmermanlaw.com

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

SECTION 24. THIRD PARTY BENEFICIARIES. This Agreement is solely for the benefit of the Parties hereto and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement

expressed or implied is intended or shall be construed to confer upon any person or corporation other than the Parties hereto any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the Parties hereto and their respective representatives, successors, and assigns.

SECTION 25. CONTROLLING LAW AND VENUE. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. All actions and disputes shall be brought in the proper court and venue, which shall be Clay County, Florida.

SECTION 26. COMPLIANCE WITH PUBLIC RECORDS LAWS. The Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. The Contractor acknowledges that the designated public records custodian for the District is District Manager Marilee Giles (“Public Records Custodian”). Among other requirements and to the extent applicable by law, the Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if the Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Contractor’s possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Contractor, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

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

SECTION 27. E-VERIFY REQUIREMENTS. The Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, beginning January 1, 2021, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, *Florida Statutes*.

If the Contractor anticipates entering into agreements with a subcontractor for the Work, Contractor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Contractor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request.

In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Contractor has otherwise complied with its obligations hereunder, the District shall promptly notify the Contractor. The Contractor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Contractor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated s. 448.09(1), *Florida Statutes*, shall promptly terminate its agreement with such person or entity.

By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

SECTION 28. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

SECTION 29. ARM'S LENGTH TRANSACTION. This Agreement has been negotiated fully between the Parties as an arm's length transaction. The Parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the Parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

SECTION 30. COUNTERPARTS. This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

SECTION 31. SCRUTINIZED COMPANIES STATEMENT. The Contractor certifies that it is not in violation of Section 287.135, *Florida Statutes*, and is not prohibited from doing business

with the District under Florida law, including but not limited to Scrutinized Companies with Activities in Sudan List or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. If Contractor is found to have submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria, or is now or in the future on the Scrutinized Companies that Boycott Israel List, or engaged in a boycott of Israel, the District may immediately terminate the Contract.

SECTION 32. TERM. The term of this Agreement shall be from October 1, 2026, through September 30, 2027, unless terminated earlier by either party in accordance with the provisions of this Agreement. This Agreement shall automatically renew for additional one-year terms, unless terminated pursuant to its terms. The Contractor acknowledges that the prices of this Agreement are firm, and that the Contractor may change the prices only with the District's written consent, as evidenced by a vote of the District's Board of Supervisors. The District will consider price adjustments each twelve (12) month period to compensate for market conditions and the planned workload of the District to be performed during the next twelve (12) month period. Evidence of price or fee adjustments will be approved by the Board in its adopted or amended Fiscal Year Budget.

SECTION 33. COMPLIANCE WITH SECTION 20.055, FLORIDA STATUTES. If applicable, the Contractor agrees to comply with Section 20.055(5), *Florida Statutes*, to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant such section and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), *Florida Statutes*.

SECTION 34. STATEMENT REGARDING CHAPTER 287 REQUIREMENTS. Contractor acknowledges that, in addition to all Laws and Regulations that apply to this Agreement, the following provisions of Florida law ("**Public Integrity Laws**") apply to this Agreement:

- A. Section 287.133, *Florida Statutes*, titled *Public entity crime; denial or revocation of the right to transact business with public entities*;
- B. Section 287.134, *Florida Statutes*, titled *Discrimination; denial or revocation of the right to transact business with public entities*;
- C. Section 287.135, *Florida Statutes*, titled *Prohibition against contracting with scrutinized companies*;
- D. Section 287.137, *Florida Statutes*, titled *Antitrust violations; denial or revocation of the right to transact business with public entities; denial of economic benefits*; and
- E. Section 287.138, *Florida Statutes*, titled *Contracting with entities of foreign countries of concern prohibited*.

Contractor acknowledges that the Public Integrity Laws prohibit entities that meet certain criteria from bidding on or entering into or renewing a contract with governmental entities, including with the District ("**Prohibited Criteria**").

Contractor acknowledges that the District may terminate this Agreement if the Contractor is found to have met the Prohibited Criteria or violated the Public Integrity Laws.

Contractor certifies that in entering into this Agreement, neither it nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity, meets any of the Prohibited Criteria, and in the event such status

changes, Contractor shall immediately notify the District. By entering into this Agreement, Contractor agrees that any renewal or extension of this Agreement shall be deemed a recertification of such status.

SECTION 35. ANTI-HUMAN TRAFFICKING REQUIREMENTS. Contractor certifies, by acceptance of this Agreement, that neither it nor its principals utilize coercion for labor or services as defined in section 787.06, *Florida Statutes*. Contractor agrees to execute an affidavit, attached hereto as **Exhibit E** and incorporated herein, in compliance with section 787.06(13), *Florida Statutes*.

[remainder of page intentionally left blank; signatures continued on following page]

IN WITNESS WHEREOF, the Parties hereto execute this Agreement the day and year first written above.

Attest:

**PINE RIDGE PLANTATION
COMMUNITY DEVELOPMENT DISTRICT**

Signed by:
Marilee Giles
A38999D0EDC14F4...
Secretary / Assistant Secretary
Board Of Supervisors

Signed by:
Matthew Biagetti
3AE5629A08074E9...
By: _____

Print: Matthew Biagetti

Marilee Giles
Print Name

Its: Chairman
Chairperson/Vice Chairperson,
Board of Supervisors

RIVERSIDE MANAGEMENT SERVICES, INC.

DocuSigned by:
Darrin Mossing
3CA8CBD20A734F6...
Witness

DocuSigned by:
Alison Mossing
423D9E1535C744A...
By: _____

Print: Alison Mossing

Its: Vice President

Darrin Mossing
Print Name of Witness

- Exhibit A:** Scope of Services
- Exhibit B:** Fee Schedule
- Exhibit C:** Proposal
- Exhibit D:** Certificates Of Insurance
- Exhibit E:** Anti-Human Trafficking Affidavit

Exhibit A
Scope of Services

STANDARD ON-GOING SERVICES (“SERVICES”): These services will be provided on a recurring basis and are commonly referred to as the basic services necessary for the normal and routine functioning of the Amenity Center management.

| Description of Services |
|--|
| <p><u>Facility Manager:</u></p> <ul style="list-style-type: none">• Greet residents entering the Amenity Center and address questions/concerns in a professional manner• Must be familiar with and enforce Amenity Center rules and policies, including age verification for gym and pool usage• Issue access cards to eligible residents after providing address verification and photo ID• Manage the facility rental process by handling resident inquiries, maintaining schedule and collecting deposit and rental payment• Communicate updates to residents via email blast and bulletin boards• Conduct hourly rounds of the Amenity Center and pool deck to monitor usage, cleanliness and report any issues to the Field Operations Manager and/or District Manager• Plan and execute special events - Design, promotion and execution of events based on the level of interest and participation within the community• Coordinate and meet vendors on site for services• Manage and schedule all lifeguard staff• Manage and schedule all attendant and monitor staff• Attend monthly Board of Supervisors meetings and prepare Operations Reports for the agenda• Hours subject to change due to Special Events and other after hours requirements |
| <p><u>Facility Assistant Services:</u></p> <ul style="list-style-type: none">• Greet residents entering the Amenity Center and address questions/concerns in a professional manner• Must be familiar with and enforce Amenity Center rules and policies, including age verification for gym and pool usage |

Description of Services

- Conduct hourly rounds of the Amenity Center and pool deck to monitor usage, cleanliness and report any issues to the Field Operations Manager and/or District Manager
- Issue access cards to eligible residents after providing address verification and photo ID
- Assist with the facility rental process by handling resident inquiries, maintaining schedule and collecting deposit and rental payment
- Any other tasks deemed necessary by Facility Manager
- Facility Assistant will work the below schedule, for PTO coverage and Special Event support

Schedule (467 Hours):

- Spring Break (Saturday & Sunday) 9:00am-5:00pm
- Summer (Saturday & Sunday - May 1 – September 30) 9:00am-5:00pm
- Memorial Day Weekend – Monday – 9:00am-5:00pm

Field Operations Management:

- Provide oversight of the landscape maintenance contractor
- Provide oversight of the lake maintenance contractor
- Provide oversight of all other maintenance contractors such as security, outside pest control, tree services, sidewalk repairs, road maintenance, FPL, site inspections, etc.
- Periodically inspect lakes, and structures for needed maintenance, issues, and repairs.
- Maintain and monitor the field operations Board of Supervisors adopted annual budget.
- Conduct onsite meetings with CDD service providers.
- Monitor all CDD field-related utility accounts.
- Provide Operations Memorandum for field-related activity to Board of Supervisors monthly agenda package one week before scheduled CDD meeting.
- Attend all District Board of Supervisor meetings with representation of CDD management activities.
- Receive and respond to resident emails, and phone calls about CDD property-related issues.
- Prepare an Emergency Action Plan for significant weather events.
- Oversee & assist maintenance personnel with CDD projects on site
- Provide oversight, proposals if needed of future capital projects.
- Maintain all the entry monuments and CDD signage, including outside contracting for repairs and pressure-washing as needed.

Description of Services

- Inspect & maintain all sunshade structures & sails, including outside contracting for repairs & pressure washing as needed.
- Perform lighting inspections for all district-owned interior and exterior lighting.
- Monitor all gates and doors for proper operating conditions.
- Monitor the pool decks, and outdoor pool furniture, obtain proposals for services and repair as needed.
- Maintain an aesthetically pleasing CDD as possible within budget & approvals.

Pool Maintenance:

- Check water quality and fill out log sheet as required by FL Code Chapter 64E-9 per visit
- Manually skim, brush, vacuum and clean tiles as necessary
- Conduct tests for Free Available Chlorine, combined chlorine, total chlorine, pH, Acid Demand, Base Demand, Total Alkalinity, Calcium hardness, Cyanuric Acid and Temperature as needed to maintain water quality levels within requirements of Chapter 64E-9.004(d), maintain Saturation index with
- +0.3 to -0.3 for proper water balance
- Perform annual maintenance, including cleaning and waxing the water slide
- Operate filtration and recirculation system, cleaning when necessary
- Maintain pool at proper water level
- Check all valves for leaks, all bolts for snug fit, respond to variations in the sounds of electric motors, check GFCI for proper operation, clean strainers, maintain proper flow rates and equipment in clean condition
- Maintenance shall be performed three (3) days per week March – August and two (2) days per week September – February.

Janitorial Services:

- Clean and sanitize all restroom sinks and mirrors
- Clean and sanitize all restroom toilets
- Clean and sanitize all restroom showers
- Sweep and mop all restrooms as needed
- Restock all paper products, including toilet paper and paper towels
- Restock all soap dispensers
- Empty and replace liners in all garbage cans

Description of Services

- Clean and sanitize any water fountains
- Clean and sanitize all floors and surfaces in social hall
- Janitorial supplies will be purchased as needed

Lifeguard Services:

- Responsibilities include, but are not limited to, the following:
 - Promoting a safe aquatic environment through continuous surveillance, enforcement of facility rules and regulations, proactive identification of unsafe behaviors and conditions, prompt response to emergencies, and effective teamwork with facility staff and management.
 - Remaining "Rescue Ready" at all times and reporting unsafe conditions to the Facility Supervisor.
 - Completing daily pool logs, equipment checklists, and all forms related to daily activities and incidents.
 - Participating in in-service training covering the Emergency Action Plan (EAP), CPR, First Aid, AED, and on-land and in-water rescue procedures.
 - As time permits, straightening pool deck furniture, wiping tables, removing debris from pool deck areas and walkways, replacing trash can liners, and assisting with restroom cleanliness and the stocking of supplies. These duties are secondary to lifeguarding responsibilities.
 - Inspecting the slide and slide structure prior to opening the pool each day.
 - Testing pH and chlorine levels twice daily to ensure compliance with applicable Health Department requirements.
- The District shall be invoiced only for actual hours worked.
- Scheduled hours may be adjusted or reduced due to inclement weather or other conditions affecting safe operations.

Schedule (1,056 Hours):

- Spring Break(Saturday & Sunday)
- 4 Days - 11:00am-5:00pm (3 Guards)

- Pre-Season(Saturday & Sunday - May 1 – May 31) Saturday/Sunday – 11:00am-5:00pm (3 Guards)
- Memorial Day Weekend – Monday – 11:00am-5:00pm (3 Guards)

- Summer(Mid May(School Ends)-Mid August(School Starts) Thursday-Sunday – 11:00am-5:00pm (3 Guards)

Description of Services

- Post Season(School Starts – Labor Day) Saturday/Sunday – 11:00am-5:00pm (3 Guards)
- Labor Day Weekend – Monday – 11:00am-5:00pm (3 Guards)

Facility Maintenance:

- Pick up debris in and around the facility including all walkways, fields, courts and perimeter of the amenity center
- Inspect gym equipment and repair as able or report needed repairs to management
- Monitor condition of all doors and gates, resolve problems as able
- Control cobwebs and prevent other debris from accumulating on exterior walls and light fixtures
- Replace interior and exterior lights
- Replace AC filters as needed
- Inspect and clean playground features periodically

General Provisions:

- Contractor shall provide, at no charge to the District, company uniforms to all personnel providing these services.
- Costs incurred by Contractor due to maintenance-related requests, emergencies or unscheduled visits (i.e. vandalism, acts of God, etc.) shall be invoiced at the approved hourly rate, plus any materials, and travel reimbursement. Minimum of one (1) hour charge.
- Reasonable reimbursement for the expense of copies, office supplies, travel, etc.
- All supplies and materials needed for maintenance within the District shall be paid for by the District.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

Exhibit B
Fee Schedule

STANDARD ON-GOING SERVICES (“SERVICES”): These services will be provided on a recurring basis and are commonly referred to as the basic services necessary for the normal and routine functioning of the Amenity Center management.

1. AMENITY MANAGEMENT SERVICES:

| Service Descriptions & Fee Schedule * | Fiscal Year 2027 Fees |
|---|----------------------------------|
| <p>Amenity Management:</p> <ul style="list-style-type: none"> • Annual Fee paid in equal monthly payments. | \$80,306 |
| <p>Facility Assistant:</p> <ul style="list-style-type: none"> • The Facility Assistant service is an onsite part-time position provided on an as-needed and as-scheduled basis (Not to Exceed 467 Hours). • Services shall be billed at an hourly rate, invoiced in arrears based on actual hours worked. | \$14,000 |
| <p>Field Operations Management:</p> <ul style="list-style-type: none"> • The Field Operations Manager is an onsite part-time position. • Monthly On-Site Inspections and Vendor Coordination. • Annual Fee paid in equal monthly payments. | \$30,526 |
| <p>Pool Maintenance Services:</p> <ul style="list-style-type: none"> • The Pool Maintenance Service is an onsite part-time position. • Standard Maintenance to include <ul style="list-style-type: none"> ○ Two (2) Days per week between October 1, 2026 and April 14, 2027 ○ Three (3) Days per week between April 15, 2027 and September 15, 2027 ○ Two (2) days per week between September 16, 2027 and September 30, 2027 • Annual Fee paid in equal monthly payments. | \$19,693 |

| Service Descriptions & Fee Schedule * | | Fiscal Year 2027 Fees |
|---|---|----------------------------------|
| <p>Janitorial Services:</p> <ul style="list-style-type: none"> • The Janitorial Service is an onsite part-time position. • Standard Cleaning to be provided: <ul style="list-style-type: none"> ○ Three (3) Days per Week between October through February ○ Three (3) Days per week between March through September • Annual Fee paid in equal monthly payments. | \$11,326 | |
| <p>Lifeguard Services: [Seasonal Role – Memorial Day to Labor Day]</p> <ul style="list-style-type: none"> • The Lifeguard Service is an onsite, part-time position provided on an as-needed and as-scheduled basis (Not To Exceed 1,056 Hours). • Hours subject to change due to inclement weather. • Services shall be billed at an hourly rate, invoiced in arrears based on actual hours worked. | \$22,605 | |
| <p>Facility Maintenance and Repair Services:</p> <ul style="list-style-type: none"> • RMS has a comprehensive on-site and insured maintenance service for small to medium size projects which can be provided at the direction of the District Board of Supervisors and/or the District Manager. <ul style="list-style-type: none"> ○ General maintenance services are invoiced at \$50.00 / Hour ○ Pressure washing services are invoiced at \$55.00 / Hour | Standard Hourly Rates Plus Reimbursable Expenses | |
| <p>Out of Pocket Reimbursable Expenses:</p> <ul style="list-style-type: none"> • Reimbursable expenses to be itemized on invoicing each month. | At RMS Standard Rate or Cost | |

| Service Descriptions & Fee Schedule * | Fiscal Year 2027 Fees |
|---|----------------------------------|
| <p>Additional Services:</p> <ul style="list-style-type: none"> All other requested items not specifically denoted in Exhibit “A” or Exhibit “B” will be subject to either a flat rate proposal or an hourly rate proposal to the District. | <p>To Be Negotiated</p> |
| <p>* Fiscal Year Calendar:</p> <ul style="list-style-type: none"> Fiscal Year 2027 represents dates between October 1st, 2026 to September 30th, 2027. Services that begin after the first day of a month will be invoiced on a prorated basis for that month, based on the actual start date. | |

2. ADDITIONAL SERVICES:

All other requested items not specifically denoted in **Exhibit A** or **Exhibit B** will be subject to either a flat rate proposal or an hourly rate proposal to the District.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

Exhibit C
Proposal

RIVERSIDE MANAGEMENT SERVICES, INC.

50 Ellis Street, Suite 208, St. Augustine, FL 32095

April 27, 2026

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

Re: Amenity Management, Facility Assistant, Field Management, Lifeguards, Pool Maintenance, Janitorial Services and Lifeguards

Dear Marilee:

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

| <u>Services</u> | <u>FY 2026 Budget</u> | <u>FY 2026 Actual Fee</u> | <u>FY 2027 Proposed Fee</u> |
|-------------------------------|---------------------------|-------------------------------|---------------------------------|
| Amenity Manager | \$75,760 | \$75,760 | \$80,306 |
| Facility Assistant (467 hrs) | \$14,000 | \$14,000 | \$14,000 |
| Field Management | \$28,798 | \$28,798 | \$30,526 |
| Pool Maintenance | \$18,150 | \$18,150 | \$19,693 |
| Janitorial Service | \$10,685 | \$10,685 | \$11,326 |
| Lifeguard Service (1,056 hrs) | \$21,947 | \$21,947 | \$22,605 |
| Maintenance | | \$45/hour | \$50/hour |

We are asking for a cost-of-living increase for the Amenity Manager, Field Operations Manager, Pool Maintenance and Janitorial Services. The amounts for Lifeguards reflects a \$1.50 per hour rate increase to offset the impact of the mandated minimum wage increase of \$1.00 plus taxes, insurance and cost of living increase. The ownership and management at Riverside Management Services, Inc. would like to thank the Board of Supervisors in advance for your consideration of our request to help offset the continued rise in cost to operate. Should you have any questions or comments, please feel free to give me a call.

Sincerely,

Alison Mossing

Alison Mossing
Vice President

Exhibit A Scope of Services

Facility Management

- Greet residents entering the Amenity Center and address questions/concerns in a professional manner
- Must be familiar with and enforce Amenity Center rules and policies, including age verification for gym and pool usage
- Issue access cards to eligible residents after providing address verification and photo ID
- Manage the facility rental process by handling resident inquiries, maintaining schedule and collecting deposit and rental payment
- Communicate updates to residents via email blast and bulletin boards
- Conduct hourly rounds of the Amenity Center and pool deck to monitor usage, cleanliness and report any issues to the Field Operations Manager and/or District Manager
- Plan and execute special events – Design, promotion and execution of events based on the level of interest and participation within the community
- Coordinate and meet vendors on site for services
- Manage and schedule all lifeguard staff
- Manage and schedule all attendant and monitor staff
- Attend monthly Board of Supervisors meetings and prepare Operations Reports for the agenda
- Hours subject to change due to Special Events and other after hours requirements

Facility Assistant

- Greet residents entering the Amenity Center and address questions/concerns in a professional manner
- Must be familiar with and enforce Amenity Center rules and policies, including age verification for gym and pool usage
- Conduct hourly rounds of the Amenity Center and pool deck to monitor usage, cleanliness and report any issues to the Field Operations Manager and/or District Manager
- Issue access cards to eligible residents after providing address verification and photo ID
- Assist with the facility rental process by handling resident inquiries, maintaining schedule and collecting deposit and rental payment
- Any other tasks deemed necessary by Facility Manager
- Facility Assistant will work the below schedule, for PTO coverage and Special Event support

Schedule(467 Hours):

Spring Break (Saturday & Sunday)
9:00am-5:00pm

Summer (Saturday & Sunday - May 1 – September 30)
9:00am-5:00pm

Memorial Day Weekend – Monday – 9:00am-5:00pm

Field Operations Management

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

Pool Maintenance

- Check water quality and fill out log sheet as required by FL Code Chapter 64E-9 per visit
- Manually skim, brush, vacuum and clean tiles as necessary
- Conduct tests for Free Available Chlorine, combined chlorine, total chlorine, pH, Acid Demand, Base Demand, Total Alkalinity, Calcium hardness, Cyanuric Acid and Temperature as needed to maintain water quality levels within requirements of Chapter 64E-9.004(d), maintain Saturation index with +0.3 to -0.3 for proper water balance
- Perform annual maintenance, including cleaning and waxing the water slide
- Operate filtration and recirculation system, cleaning when necessary
- Maintain pool at proper water level
- Check all valves for leaks, all bolts for snug fit, respond to variations in the sounds of electric motors, check GFCI for proper operation, clean strainers, maintain proper flow rates and equipment in clean condition
- Maintenance shall be performed three (3) days per week March – August and two (2) days per week September – February.

Janitorial

- Clean and sanitize all restroom sinks and mirrors
- Clean and sanitize all restroom toilets

- Clean and sanitize all restroom showers
- Sweep and mop all restrooms as needed
- Restock all paper products, including toilet paper and paper towels
- Restock all soap dispensers
- Empty and replace liners in all garbage cans
- Clean and sanitize any water fountains
- Clean and sanitize all floors and surfaces in social hall
- Janitorial supplies will be purchased as needed

Lifeguards

- Surveillance and monitoring of patrons using the pool
- Operate and supervise water slide
- Respond to first aid situations
- Enforce CDD Amenity Center Policies
- Closing and clearing the Pool for weather or mechanical failure
- Test pool chemicals daily and record in log
- Hours subject to change due to inclement weather

Schedule(1,056 Hours):

Spring Break(Saturday & Sunday)
4 Days - 11:00am-5:00pm (3 Guards)

Pre-Season(Saturday & Sunday - May 1 – May 31)
Saturday/Sunday – 11:00am-5:00pm (3 Guards)
Memorial Day Weekend – Monday – 11:00am-5:00pm (3 Guards)

Summer(Mid May(School Ends)-Mid August(School Starts)
Thursday-Sunday – 11:00am-5:00pm (3 Guards)

Post Season(School Starts – Labor Day)
Saturday/Sunday – 11:00am-5:00pm (3 Guards)
Labor Day Weekend – Monday – 11:00am-5:00pm (3 Guards)

Facility Maintenance

- Pick up debris in and around the facility including all walkways, fields, courts and perimeter of the amenity center
- Inspect gym equipment and repair as able or report needed repairs to management
- Monitor condition of all doors and gates, resolve problems as able
- Control cobwebs and prevent other debris from accumulating on exterior walls and light fixtures
- Replace interior and exterior lights
- Replace AC filters as needed
- Inspect and clean playground features periodically

- Clean and maintain all feature associated with the athletic fields and sport courts including nets, fencing, windscreens, playing surfaces, etc.
- Change and replace liners in all dog waste stations and trash cans throughout the District
- Collect all trash and debris within the District common areas such as lake embankments, mail kiosks, community entrances, preserves, pocket parks, pergolas and right-of-way
- All other tasks assigned by Management



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
3/16/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

| PRODUCER Marsh & McLennan Agency LLC 413 North Shore Drive, SW Suite E Knoxville TN 37919 | CONTACT NAME: Kathy Wilson PHONE (A/C, No, Ext): 865-588-7200 FAX (A/C, No): E-MAIL: ADDRESS: | | | | | | | | | | | | | | |
|---|--|-------------------------------|--------|---|-------|-------------|--|-------------|--|-------------|--|-------------|--|-------------|--|
| INSURED Community Association and Lifestyle Management III, LLC 475 West Town Place, Suite 114 Saint Augustine FL 32092 | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A : Houston Specialty Insurance Company</td> <td style="text-align: center;">12936</td> </tr> <tr> <td>INSURER B :</td> <td></td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table> | INSURER(S) AFFORDING COVERAGE | NAIC # | INSURER A : Houston Specialty Insurance Company | 12936 | INSURER B : | | INSURER C : | | INSURER D : | | INSURER E : | | INSURER F : | |
| INSURER(S) AFFORDING COVERAGE | NAIC # | | | | | | | | | | | | | | |
| INSURER A : Houston Specialty Insurance Company | 12936 | | | | | | | | | | | | | | |
| INSURER B : | | | | | | | | | | | | | | | |
| INSURER C : | | | | | | | | | | | | | | | |
| INSURER D : | | | | | | | | | | | | | | | |
| INSURER E : | | | | | | | | | | | | | | | |
| INSURER F : | | | | | | | | | | | | | | | |

COVERAGES CERTIFICATE NUMBER: 1869517899 REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
|----------|--|-----------|----------------|-----------------|-------------------------|-------------------------|--|
| A | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO JECT <input type="checkbox"/> LOC OTHER: | | | ESBHSG000262500 | 2/23/2026 | 2/23/2027 | EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ Excluded PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ Included \$ |
| | AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY | | | | | | COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ |
| | <input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$ | | | | | | EACH OCCURRENCE \$ AGGREGATE \$ \$ |
| | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | | Y / N N / A | | | | <input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$ |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 The Pine Ridge Plantation Community Development District, its officers, supervisors, agents, managers, counsel, engineers, staff, and representatives are included as Additional Insureds on the above-listed policy when required by written contract. Such insurance shall be considered primary and non-contributory with respect to the Additional Insureds. All such required insurance policies shall be endorsed to provide for a waiver of underwriter's rights of subrogation in favor of the Additional Insureds, and a 30-Day Notice of Cancellation applies in favor of the Additional Insureds.

| | |
|---|--|
| CERTIFICATE HOLDER Pine Ridge Plantation Community Development District 475 West Town Place Suite 114 St. Augustine FL 32092 | CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE |
|---|--|

ACORD 25 (2016/03)

© 1988-2015 ACORD CORPORATION. All rights reserved.
 The ACORD name and logo are registered marks of ACORD

Exhibit E:
Anti-Human Trafficking Affidavit

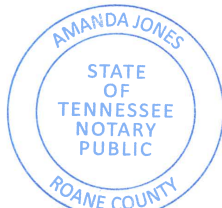
Anti-Human Trafficking Affidavit

I, Kelly Adams, as HR Director, on behalf of Riverside Management Services, Inc., a Florida corporation (the "Contractor"), under penalty of perjury hereby attest as follows:

1. I am over 21 years of age and an officer or representative of the Contractor.
2. The Contractor does not use coercion for labor or services as defined in Section 787.06(2)(a), *Florida Statutes*.
3. More particularly, the Contractor does not participate in any of the following actions:
 - (a) Using or threatening to use physical force against any person;
 - (b) Restraining, isolating or confining or threatening to restrain, isolate or confine any person without lawful authority and against her or his will;
 - (c) Using lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt or the length and nature of the labor or services are not respectively limited and defined;
 - (d) Destroying, concealing, removing, confiscating, withholding, or possessing any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
 - (e) Causing or threatening to cause financial harm to any person;
 - (f) Enticing or luring any person by fraud or deceit; or
 - (g) Providing a controlled substance as outlined in Schedule I or Schedule II of Section 893.03, *Florida Statutes*, to any person for the purpose of exploitation of that person.

Dated: March 10, 2026.

FURTHER AFFIANT SAYETH NAUGHT.



RIVERSIDE MANAGEMENT SERVICES, INC.

By: Kelly Adams
 Name: Kelly Adams
 Title: HR Director

STATE OF TENNESSEE
COUNTY OF Roane

SWORN TO AND SUBSCRIBED before me physical presence or remote notarization by Amanda Jones, as HR admin, of Riverside Management Services, Inc., who is personally known to me or who produced _____ as identification this 10 day of March, 2026.

Amanda Jones
 Notary Public

(Notary Seal)

FIFTH ORDER OF BUSINESS

A.

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

Approved Budget

FY 2027

May 7, 2026



GMS
GOVERNMENTAL MANAGEMENT SERVICES

Table of Contents

1-2 General Fund

3-6 Narratives

7-9 Debt Service Fund Series 2020

10 Capital Reserve Fund

11 Assessment Schedule

Pine Ridge Plantation
Community Development District
Approved Budget
General Fund

| Description | Adopted Budget FY2026 | Actuals Thru 5/31/26 | Projected Next 4 Months | Projected Thru 9/30/26 | Approved Budget FY 2027 |
|-------------|-----------------------|----------------------|-------------------------|------------------------|-------------------------|
|-------------|-----------------------|----------------------|-------------------------|------------------------|-------------------------|

REVENUES:

| | | | | | |
|-------------------------------|------------------|------------------|------------------|--------------------|------------------|
| Special Assessments - On Roll | \$808,015 | \$806,101 | \$3,397 | \$809,499 | \$808,015 |
| Misc. Income/Facility Rental | 5,000 | 4,650 | 4,975 | 9,625 | 5,000 |
| Interest Earned | 15,000 | 16,767 | 7,534 | 24,301 | 20,000 |
| Carry Forward Surplus | - | - | 233,798 | 233,798 | 57,392 |
| TOTAL REVENUES | \$828,015 | \$827,518 | \$249,704 | \$1,077,222 | \$890,408 |

EXPENDITURES:

Administrative:

| | | | | | |
|--|------------------|-----------------|-----------------|------------------|------------------|
| Supervisor Fees | \$8,000 | \$3,600 | \$2,000 | \$5,600 | \$8,000 |
| FICA Taxes | 612 | 275 | 153 | 428 | 612 |
| Engineer | 8,000 | 1,900 | 6,100 | 8,000 | 8,000 |
| Attorney | 15,000 | 3,678 | 11,322 | 15,000 | 15,000 |
| Annual Audit | 3,175 | - | 3,175 | 3,175 | 3,600 |
| Assessment Administration | 6,207 | 6,207 | - | 6,207 | 6,579 |
| Arbitrage Rebate | 600 | - | 600 | 600 | 600 |
| Dissemination Agent | 5,843 | 3,895 | 1,948 | 5,843 | 6,194 |
| Trustee Fees | 4,434 | 4,445 | - | 4,445 | 4,500 |
| District Management Fees | 57,609 | 38,406 | 19,203 | 57,609 | 61,066 |
| Information Technology | 1,781 | 1,187 | 593 | 1,781 | 1,888 |
| Website Maintenance | 1,336 | 891 | 445 | 1,336 | 1,416 |
| Telephone | 500 | 77 | 173 | 250 | 250 |
| Postage & Delivery | 1,000 | 293 | 707 | 1,000 | 1,000 |
| General Liability and Public Officials Insurance | 11,102 | 10,460 | - | 10,460 | 11,506 |
| Printing & Binding | 1,500 | 236 | 1,264 | 1,500 | 1,500 |
| Legal Advertising | 1,500 | 350 | 650 | 1,000 | 1,500 |
| Other Current Charges | 900 | 680 | 224 | 903 | 1,000 |
| Office Supplies | 300 | 98 | 50 | 148 | 300 |
| Dues, Licenses & Subscriptions | 175 | 175 | - | 175 | 175 |
| TOTAL ADMINISTRATIVE | \$129,574 | \$76,852 | \$48,608 | \$125,460 | \$134,685 |

Operations & Maintenance

Grounds Maintenance

| | | | | | |
|----------------------------------|------------------|------------------|-----------------|------------------|------------------|
| Landscape Maintenance | \$171,665 | \$107,965 | \$53,983 | \$161,948 | \$ 171,665 |
| Lake Maintenance | 14,830 | 7,200 | 3,600 | 10,800 | 14,830 |
| Electric | 3,000 | 1,345 | 1,020 | 2,365 | 3,000 |
| Water | 26,000 | 28,456 | 20,000 | 48,456 | 53,500 |
| Repairs and Maintenance | 24,000 | 22,278 | 8,000 | 30,278 | 32,000 |
| Irrigation Repairs | 3,500 | 2,817 | 2,984 | 5,800 | 5,000 |
| Contingencies | 1,500 | - | 1,500 | 1,500 | 1,500 |
| Total Grounds Maintenance | \$244,495 | \$170,061 | \$91,086 | \$261,147 | \$281,495 |

Pine Ridge Plantation
Community Development District
Approved Budget
General Fund

| Description | Adopted Budget FY2026 | Actuals Thru 5/31/26 | Projected Next 4 Months | Projected Thru 9/30/26 | Approved Budget FY 2027 |
|---------------------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------|-------------------------------|
| Amenity Center | | | | | |
| Property Insurance | \$29,155 | \$24,563 | \$- | \$24,563 | \$23,335 |
| General Facility Maintenance | 24,000 | 23,926 | 5,000 | 28,926 | 30,000 |
| Repairs & Replacements | 24,000 | 21,264 | 4,336 | 25,600 | 26,000 |
| Recreational Passes | 500 | - | 850 | 850 | 850 |
| Office Supplies | 500 | 562 | - | 562 | 500 |
| Permit Fees | 780 | 525 | - | 525 | 525 |
| Contingency | 1,000 | 448 | 500 | 948 | 1,000 |
| Special Events | 15,000 | 11,594 | 3,406 | 15,000 | 15,000 |
| Security | 20,000 | 3,518 | 16,482 | 20,000 | 14,049 |
| Utilities | | | | | |
| Water & Sewer | 5,400 | 2,034 | 2,130 | 4,164 | 5,400 |
| Electric | 25,000 | 15,777 | 11,695 | 27,472 | 29,000 |
| Cable/Phone/Internet | 7,250 | 5,438 | 3,115 | 8,553 | 9,360 |
| Refuse Service | 17,760 | 12,661 | 7,379 | 20,040 | 22,137 |
| Management Contracts | | | | | |
| Amenity Management | 75,760 | 50,507 | 25,253 | 75,760 | 80,306 |
| Facility Assistant | 14,000 | 3,303 | 10,697 | 14,000 | 14,000 |
| Field Management Services | 28,798 | 19,199 | 9,599 | 28,798 | 30,526 |
| Lifeguards | 21,947 | 4,693 | 17,254 | 21,947 | 22,605 |
| Pool Maintenance | 18,150 | 12,100 | 7,387 | 19,487 | 19,693 |
| Pool Chemicals | 23,226 | 15,077 | 9,029 | 24,106 | 25,000 |
| Janitorial Service | 10,685 | 7,123 | 3,562 | 10,685 | 11,326 |
| Janitorial Supplies | 5,000 | 1,868 | 3,132 | 5,000 | 5,000 |
| Total Amenity Center | \$367,911 | \$236,181 | \$140,805 | \$376,986 | \$385,612 |
| TOTAL EXPENDITURES | \$741,980 | \$483,094 | \$280,499 | \$763,593 | \$801,792 |
| Other Sources/(Uses) | | | | | |
| Capital Reserve Transfer Out | (86,035) | (86,035) | - | (259,412.53) | (88,616) |
| TOTAL OTHER SOURCES/(USES) | \$(86,035) | \$(86,035) | \$- | \$(259,413) | \$(88,616) |
| EXCESS REVENUES (EXPENDITURES) | \$- | \$258,389 | \$(30,795) | \$54,217 | \$- |

Pine Ridge Plantation
Community Development District
Budget Narrative

REVENUES

Special Assessments-Tax Roll

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

Misc Income/Facility Rental Fees

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

Interest

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

Carry Forward Surplus

The estimated excess funds at the end of the prior fiscal year that will be brought forward to the following year to reduce assessments.

Expenditures - Administrative

Supervisors Fees

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend. The budgeted amount for the fiscal year is based on all supervisors attending 6 meetings and extra meetings.

FICA Taxes

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

Engineering

The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Attorney

The District's Attorney, will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement.

Assessment Roll Administration

GMS LLC provides assessment services for closing lot sales, assessment roll services with the local Tax Collector and financial advisory services.

Arbitrage

The District is required to have an Arbitrage Rebate Calculation on the District's Series 2020A1 and A2 Capital Improvement Revenue Bonds. Grau and Associates is contracted to provide annual report.

Dissemination Agent

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Trustee Fees

The District bonds will be held and administered by a Trustee. This represents the trustee annual fee.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Information Technology

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

Website Maintenance

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

Telephone

Internet, Phone and Wi-Fi service for Office.

Postage and Delivery

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

Pine Ridge Plantation
Community Development District
Budget Narrative

Expenditures - Administrative (continued)

Insurance General Liability

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based on estimated premium.

Printing and Binding

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

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Other Current Charges

This includes monthly bank charges, amortization schedules and any other miscellaneous expenses that incur during the year.

Office Supplies

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

Due, Licenses & Subscriptions

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

Expenditures - Grounds Maintenance

Landscape Maintenance

The District has contracted with Brightview Landscape Services Inc to provide landscaping services to all the common areas within the District.

| Vendor | Monthly | Annual |
|----------------------|----------------|---------------|
| Brightview Landscape | \$13,901 | \$166,806 |
| Contingency | \$405 | \$4,859 |
| | \$14,305 | \$171,665 |

Lake Maintenance

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

| Vendor | Monthly | Annual |
|-----------------|----------------|-----------------|
| The Lake Doctor | \$900 | \$10,800 |
| Fish Stocking | | \$1,900 |
| Contingency | \$178 | \$2,130 |
| Total | \$1,078 | \$14,830 |

Electric

The District currently has the following accounts with Clay Electric.

| Account # | Vendor | Monthly | Annual |
|------------------|--------------------------------------|----------------|----------------|
| 8824799 | 4201-1 Pine Ridge Pkwy 1 Irrig Clock | \$40 | \$480 |
| 8824808 | 1217-1 Camp Ridge Land | \$40 | \$480 |
| 7371685 | 4392-1 Pine Ridge Park Irrigation | \$40 | \$480 |
| 8824805 | 1452-2 Tynes Blvd Entrance | \$46 | \$552 |
| 8837872 | 1484 Tynes Blvd 2 Irrig Clock/Sign | \$45 | \$540 |
| | Contingency | \$39 | \$468 |
| | Total | \$250 | \$3,000 |

Water

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

| Account # | Vendor | Monthly | Annual |
|------------------|-------------------------------------|----------------|-----------------|
| 246892 | 1376- Tynes Blvd Reclaimed | \$170 | \$2,040 |
| 246893 | 1475-1 Tyne Blvd Reclaimed | \$170 | \$2,040 |
| 248250 | 4228-1 Pine Ridge Pkwy Reclaimed | \$2,500 | \$30,000 |
| 248496 | 4354-1 Foggy Day Dr Recl Irrigation | \$240 | \$2,880 |
| 248497 | 4421-1 Pine Ridge Pkwy Reclaimed | \$160 | \$1,920 |
| 248498 | 4688-1 Pine Lake Dr Reclaimed | \$35 | \$420 |
| 248499 | 4201-2 Pine Ridge Pkwy Irrigation | \$25 | \$300 |
| 257236 | 4200-1 Pine Ridge Pkwy Irrigation | \$500 | \$6,000 |
| 260144 | 4200 Pine Ridge Pkwy Reclaimed | \$500 | \$6,000 |
| | Contingency | \$158 | \$1,900 |
| | Total | \$4,458 | \$53,500 |

Repair & Maintenance

Regular repair and maintenance of common area which includes pine straw/mulching, tree cutting, pressure washing of common area and backflow testing.

Irrigation Repairs

Miscellaneous irrigation repairs and maintenance cost for the District.

Contingencies

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

Pine Ridge Plantation
Community Development District
Budget Narrative

Expenditures – Amenity Center

Property Insurance

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

General Facility Maintenance

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

Repairs and Replacements

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

Recreation Passes

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

Office Supplies

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

Permit Fees

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

Contingency

This item includes a contingency for any unanticipated and unscheduled cost to the District, postage for mailing of newsletter to residents, and costs of publishing newsletter and other mailings/emails associated with the amenity center.

Special Events

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

Security/Monitoring

The District employs off-duty officers through the Clay County Sheriff's Office to provide security services for the District. Also contracted with SafeTouch for security monitoring alarm, and Pye-Barker Fire and Safety for annual fire monitoring.

| Vendor | Monthly | Annual |
|-------------------------------|----------------|-----------------|
| Clay County Sheriffs Officers | \$1,000 | \$12,000 |
| Safetouch | \$90 | \$1,077 |
| Pye-Barker Annual Monitoring | | <u>\$972</u> |
| Total | \$1,090 | \$14,049 |

Expenditures – Utility

Water

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

| Account # | Vendor | Monthly | Annual |
|------------------|------------------------------|----------------|----------------|
| 257235 | 4200 Pine Ridge Pkwy Amenity | \$390 | \$4,680 |
| | Contingency | <u>\$60</u> | <u>\$720</u> |
| | Total | \$450 | \$5,400 |

Electric

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

| Account # | Vendor | Monthly | Annual |
|------------------|------------------------------|----------------|-----------------|
| 7808611 | 4200 Pine Ridge Pkwy Amenity | \$2,300 | \$27,600 |
| | Contingency | <u>\$117</u> | <u>\$1,400</u> |
| | Total | \$2,417 | \$29,000 |

Cable/Phone/Internet

Cost of cable, telephone and internet service provided by Comcast and AT&T for the Amenity Center.

Refuse Service

This item includes the cost of garbage disposal for the District contracted with Waste Management.

Pine Ridge Plantation
Community Development District
Budget Narrative

Expenditures – Management Contracts

Amenity Management

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

| Vendor | Monthly | Annual |
|--------|---------|----------|
| RMS | \$6,692 | \$80,306 |

Facility Assistant

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

| Vendor | Monthly | Annual |
|--------|---------|----------|
| RMS | \$1,167 | \$14,000 |

Field Management Services

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

| Vendor | Monthly | Annual |
|--------|---------|----------|
| RMS | \$2,544 | \$30,526 |

Lifeguards

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

Pool Maintenance

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

| Vendor | Monthly | Annual |
|--------|---------|----------|
| RMS | \$1,641 | \$19,693 |

Pool Chemicals

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

| Vendor | Monthly | Annual |
|--------------|----------------|-----------------|
| PoolSure | \$1,734 | \$20,803 |
| Contingency | \$350 | \$4,197 |
| Total | \$2,083 | \$25,000 |

Janitorial Service

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

| Vendor | Monthly | Annual |
|--------|---------|----------|
| RMS | \$944 | \$11,326 |

Janitorial Supplies

All supplies needed for janitorial services.

Expenditures – Reserves

Capital Reserve

The District has established a Capital Reserve to fund renewal and replacement of the District's capital related facilities and equipment. This amount will be transferred to Capital Reserve Fund.

Pine Ridge Plantation

Community Development District

Approved Budget

Debt Service Series 2020A1 & A2 Special Assessment Bonds

| Description | Adopted Budget FY2026 | Actuals Thru 5/31/26 | Projected Next 4 Months | Projected Thru 9/30/26 | Approved Budget FY 2027 |
|---------------------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------|-------------------------------|
| REVENUES: | | | | | |
| Special Assessments-On Roll | \$926,572 | \$924,407 | \$3,896 | \$928,302 | \$926,572 |
| Interest Earnings | 25,000 | 21,364 | 5,344 | 26,708 | 25,000 |
| Carry Forward Surplus ⁽¹⁾ | 248,701 | 251,040 | - | 251,040 | 278,965 |
| TOTAL REVENUES | \$1,200,273 | \$1,196,811 | \$9,240 | \$1,206,051 | \$1,230,537 |
| EXPENDITURES: | | | | | |
| Series 2020A1 | | | | | |
| Interest 11/1 | \$86,874 | \$86,874 | \$- | \$86,874 | \$81,724 |
| Interest 5/1 | 86,874 | 86,874 | - | 86,874 | 81,724 |
| Principal 5/1 | 520,000 | 520,000 | - | 520,000 | 530,000 |
| Series 2020A2 | | | | | |
| Interest 11/1 | 39,169 | 39,169 | - | 39,169 | 36,600 |
| Interest 5/1 | 39,169 | 39,169 | - | 39,169 | 36,600 |
| Principal 5/1 | 150,000 | 150,000 | - | 150,000 | 155,000 |
| Prepayment 5/1 | - | - | 5,000 | 5,000 | - |
| TOTAL EXPENDITURES | \$922,086 | \$922,086 | \$5,000 | \$927,086 | \$921,649 |
| Other Sources/(Uses) | | | | | |
| Interfund transfer In/(Out) | \$- | \$- | \$- | \$- | \$- |
| TOTAL OTHER SOURCES / (USES) | \$- | \$- | \$- | \$- | \$- |
| TOTAL EXPENDITURES | \$922,086 | \$922,086 | \$5,000 | \$927,086 | \$921,649 |
| EXCESS REVENUES (EXPENDITURES) | \$278,187 | \$274,725 | \$4,240 | \$278,965 | \$308,888 |

⁽¹⁾ Carry Forward is Net of Reserve Requirement

| | |
|--------------------------|---------------------|
| A-1 Interest Due 11/1/27 | \$76,424.38 |
| A-2 Interest Due 11/1/27 | \$34,042.50 |
| | \$110,466.88 |

Pine Ridge Plantation

Community Development District

Series 2020 A-1 Capital Improvement Revenue Refunding Bond Combined

| Period | Outstanding Balance | Coupons | Principal | Interest | Annual Debt Service |
|--------------|---------------------|---------|--------------------|--------------------|---------------------|
| 11/01/26 | 6,590,000 | | | 81,724 | 81,724 |
| 05/01/27 | 6,590,000 | | 530,000 | 81,724 | |
| 11/01/27 | 6,060,000 | | | 76,424 | 688,149 |
| 05/01/28 | 6,060,000 | | 540,000 | 76,424 | |
| 11/01/28 | 5,520,000 | | | 71,024 | 687,449 |
| 05/01/29 | 5,520,000 | | 555,000 | 71,024 | |
| 11/01/29 | 4,960,000 | | | 65,424 | 691,449 |
| 05/01/30 | 4,960,000 | | 565,000 | 65,424 | |
| 11/01/30 | 4,395,000 | | | 59,421 | 689,846 |
| 05/01/31 | 4,395,000 | | 580,000 | 59,421 | |
| 11/01/31 | 3,815,000 | | | 51,809 | 691,230 |
| 05/01/32 | 3,815,000 | | 595,000 | 51,809 | |
| 11/01/32 | 3,220,000 | | | 43,999 | 690,808 |
| 05/01/33 | 3,220,000 | | 610,000 | 43,999 | |
| 11/01/33 | 2,610,000 | | | 35,993 | 689,993 |
| 05/01/34 | 2,610,000 | | 625,000 | 35,993 | |
| 11/01/34 | 1,985,000 | | | 27,790 | 688,783 |
| 05/01/35 | 1,985,000 | | 645,000 | 27,790 | |
| 11/01/35 | 1,340,000 | | | 18,760 | 691,550 |
| 05/01/36 | 1,340,000 | | 660,000 | 18,760 | |
| 11/01/36 | 680,000 | | | 9,520 | 688,280 |
| 05/01/37 | 680,000 | | 680,000 | 9,520 | 689,520 |
| Total | | | \$6,585,000 | \$1,083,780 | \$7,668,780 |

Pine Ridge Plantation Community Development District

Series 2020 A-2 Capital Improvement Revenue Refunding Bond Combined

| Period | Outstanding Balance | Coupons | Principal | Interest | Annual Debt Service |
|--------------|---------------------|---------|--------------------|------------------|---------------------|
| 11/01/26 | 2,030,000.00 | | | 36,600.00 | 36,600.00 |
| 05/01/27 | 2,030,000.00 | | 155,000.00 | 36,600.00 | |
| 11/01/27 | 1,875,000.00 | | | 34,042.50 | 225,642.50 |
| 05/01/28 | 1,875,000.00 | | 160,000.00 | 34,042.50 | |
| 11/01/28 | 1,715,000.00 | | | 31,402.50 | 225,445.00 |
| 05/01/29 | 1,715,000.00 | | 165,000.00 | 31,402.50 | |
| 11/01/29 | 1,550,000.00 | | | 28,680.00 | 225,082.50 |
| 05/01/30 | 1,550,000.00 | | 170,000.00 | 28,680.00 | |
| 11/01/30 | 1,380,000.00 | | | 25,875.00 | 224,555.00 |
| 05/01/31 | 1,380,000.00 | | 175,000.00 | 25,875.00 | |
| 11/01/31 | 1,205,000.00 | | | 22,593.75 | 223,468.75 |
| 05/01/32 | 1,205,000.00 | | 185,000.00 | 22,593.75 | |
| 11/01/32 | 1,020,000.00 | | | 19,125.00 | 226,718.75 |
| 05/01/33 | 1,020,000.00 | | 190,000.00 | 19,125.00 | |
| 11/01/33 | 830,000.00 | | | 15,562.50 | 224,687.50 |
| 05/01/34 | 830,000.00 | | 195,000.00 | 15,562.50 | |
| 11/01/34 | 635,000.00 | | | 11,906.25 | 222,468.75 |
| 05/01/35 | 635,000.00 | | 205,000.00 | 11,906.25 | |
| 11/01/35 | 430,000.00 | | | 8,062.50 | 224,968.75 |
| 05/01/36 | 430,000.00 | | 210,000.00 | 8,062.50 | |
| 11/01/36 | 220,000.00 | | | 4,125.00 | 222,187.50 |
| 05/01/37 | 220,000.00 | | 220,000.00 | 4,125.00 | 224,125.00 |
| Total | | | \$2,030,000 | \$475,950 | \$2,505,950 |

Pine Ridge Plantation
Community Development District
Approved Budget
Capital Reserve Fund

| Description | Adopted Budget FY2026 | Actuals Thru 5/31/26 | Projected Next 4 Months | Projected Thru 9/30/26 | Approved Budget FY 2027 |
|---------------------------------------|--------------------------|-------------------------|----------------------------|---------------------------|----------------------------|
| REVENUES: | | | | | |
| Interest Income | \$3,353 | \$19,999 | \$10,400 | \$30,399 | \$25,000 |
| Carry Forward Balance | 782,435 | 765,509 | - | 765,509 | 1,078,682 |
| TOTAL REVENUES | \$785,788 | \$785,507 | \$10,400 | \$795,907 | \$1,103,682 |
| EXPENDITURES: | | | | | |
| Capital Outlay | | | | | |
| Capital Outlay* | \$25,000 | \$- | \$- | \$- | \$126,019 |
| Repair and Maintenance** | 15,525 | 44,648 | 17,532 | 62,180 | 9,641 |
| Other Current | 600 | 329 | 164 | 493 | 600 |
| TOTAL EXPENDITURES | \$41,125 | \$44,977 | \$17,696 | \$62,672 | \$136,260 |
| Other Sources/(Uses) | | | | | |
| Transfer in/(Out) | \$86,035 | \$86,035 | \$259,413 | \$345,448 | \$88,616 |
| TOTAL OTHER SOURCES/(USES) | \$86,035 | \$86,035 | \$259,413 | \$345,448 | \$88,616 |
| EXCESS REVENUES (EXPENDITURES) | \$830,698 | \$826,566 | \$252,117 | \$1,078,682 | \$1,056,038 |

*Pool Resurfacing/Tile

**Filtration Equipment/Fitness Equipment Replacement, Pool and Patio Furniture Allowance

Pine Ridge Plantation
Community Development District
Non-Ad Valorem Assessments Comparison
2026-2027

| Neighborhood | O&M Units | Bonds 2020 Units | Annual Maintenance Assessments | | | Annual Debt Assessments | | | Total Assessed Per Unit | | |
|--------------|------------|------------------|--------------------------------|---------|----------------------|-------------------------|---------|----------------------|-------------------------|---------|----------------------|
| | | | FY 2027 | FY2026 | Increase/ (decrease) | FY 2027 | FY2026 | Increase/ (decrease) | FY 2027 | FY2026 | Increase/ (decrease) |
| 55' | 390 | 390 | \$1,166 | \$1,166 | \$0 | \$1,242 | \$1,242 | \$0 | \$2,408 | \$2,408 | \$0.00 |
| 65' | 40 | 40 | \$1,166 | \$1,166 | \$0 | \$1,366 | \$1,366 | \$0 | \$2,533 | \$2,533 | \$0.00 |
| 70' | 194 | 194 | \$1,166 | \$1,166 | \$0 | \$1,491 | \$1,491 | \$0 | \$2,657 | \$2,657 | \$0.00 |
| 75'+ | 113 | 113 | \$1,166 | \$1,166 | \$0 | \$1,512 | \$1,512 | \$0 | \$2,678 | \$2,678 | \$0.00 |
| Total | 737 | 737 | | | 0.00% | | | | | | |

C.

**RESOLUTION 2026-05
[FY 2027 APPROPRIATION RESOLUTION]**

THE ANNUAL APPROPRIATION RESOLUTION OF THE PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**FY 2027**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Pine Ridge Plantation Community Development District (“**District**”) prior to June 15, 2026, proposed budget(s) (“**Proposed Budget**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District’s website in accordance with Section 189.016, *Florida Statutes*; and

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

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

SECTION 1. BUDGET

- a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Pine Ridge Plantation Community Development District for the Fiscal Year Ending September 30, 2027.”

- c. The Adopted Budget shall be posted by the District Manager on the District’s official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2027, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2027 or within 60 days following the end of the FY 2027 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District’s website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

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

PASSED AND ADOPTED THIS 9th DAY OF JULY, 2026.

ATTEST:

**PINE RIDGE PLANTATION COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2027 Budget

D.

**RESOLUTION 2026-06
[FY 2027 ASSESSMENT RESOLUTION]**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2027 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B ("Assessment Roll")**.

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

7. **SEVERABILITY; EFFECTIVE DATE.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof. This Resolution shall take effect immediately upon adoption.

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED THIS 9th DAY OF JUNE, 2026.

ATTEST:

**PINE RIDGE PLANTATION COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget
Exhibit B: Assessment Roll

SIXTH ORDER OF BUSINESS

RESOLUTION 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT ADOPTING RULES OF PROCEDURE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Pine Ridge Plantation Community Development District (“**District**”) is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, to provide for efficient and effective District operations and to maintain compliance with recent changes to Florida law, the Board of Supervisors finds that it is in the best interests of the District to adopt by resolution the Rules of Procedure attached hereto as **Exhibit A** for immediate use and application; and

WHEREAS, the Board of Supervisors has complied with applicable Florida law concerning rule development and adoption.

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

SECTION 1. The attached Rules of Procedure are hereby adopted pursuant to this resolution as necessary for the conduct of District business. These Rules of Procedure replace all prior versions of the Rules of Procedure and shall stay in full force and effect until such time as the Board of Supervisors may amend these rules in accordance with Chapter 190, *Florida Statutes*.

SECTION 2. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 3. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 9th day of July, 2026.

ATTEST:

PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Rules of Procedure

EXHIBIT A:
RULES OF PROCEDURE

**RULES OF PROCEDURE
PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT
RULE NO. 2026-01**

EFFECTIVE AS OF _____, 2026

TABLE OF CONTENTS

| | | |
|-----------|---|----|
| Rule 1.0 | General..... | 2 |
| Rule 1.1 | Board of Supervisors; Officers and Voting. | 3 |
| Rule 1.2 | District Offices; Public Information and Inspection of Records; Policies; Service Contract Requirements; Financial Disclosure Coordination. | 7 |
| Rule 1.3 | Public Meetings, Hearings, and Workshops. | 10 |
| Rule 1.4 | Internal Controls to Prevent Fraud, Waste and Abuse..... | 15 |
| Rule 2.0 | Rulemaking Proceedings. | 16 |
| Rule 3.0 | Competitive Purchase. | 29 |
| Rule 3.1 | Procedure Under the Consultants’ Competitive Negotiations Act. | 34 |
| Rule 3.2 | Procedure Regarding Auditor Selection. | 38 |
| Rule 3.3 | Purchase of Insurance. | 42 |
| Rule 3.4 | Pre-qualification..... | 44 |
| Rule 3.5 | Construction Contracts, Not Design-Build. | 49 |
| Rule 3.6 | Construction Contracts, Design-Build. | 54 |
| Rule 3.7 | Payment and Performance Bonds. | 59 |
| Rule 3.8 | Goods, Supplies, and Materials. | 60 |
| Rule 3.9 | Maintenance Services. | 64 |
| Rule 3.10 | Contractual Services. | 67 |
| Rule 3.11 | Protests with Respect to Proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9..... | 68 |
| Rule 4.0 | Effective Date. | 71 |

Rule 1.0 General.

- (1) The Pine Ridge Plantation Community Development District (the “**District**”) was created pursuant to the provisions of Chapter 190 of the Florida Statutes, and was established to provide for the ownership, operation, maintenance, and provision of various capital facilities and services within its jurisdiction. The purpose of these rules (the “**Rules**”) is to describe the general operations of the District.
- (2) Definitions located within any section of these Rules shall be applicable within all other sections, unless specifically stated to the contrary.
- (3) Unless specifically permitted by a written agreement with the District, the District does not accept documents filed by e-mail or facsimile transmission. Filings are only accepted during normal business hours.
- (4) A Rule of the District shall be effective upon adoption by affirmative vote of the District Board. After a Rule becomes effective, it may be repealed or amended only through the rulemaking procedures specified in these Rules. Notwithstanding, the District may immediately suspend the application of a Rule if the District determines that the Rule conflicts with Florida law. In the event that a Rule conflicts with Florida law and its application has not been suspended by the District, such Rule should be interpreted in the manner that best effectuates the intent of the Rule while also complying with Florida law. If the intent of the Rule absolutely cannot be effectuated while complying with Florida law, the Rule shall be automatically suspended.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 190.011(5), 190.011(15), Fla. Stat.

Rule 1.1 Board of Supervisors; Officers and Voting.

- (1) Board of Supervisors. The Board of Supervisors of the District (the “**Board**”) shall consist of five (5) members. Members of the Board (“**Supervisors**”) appointed by ordinance or rule or elected by landowners must be citizens of the United States of America and residents of the State of Florida. Supervisors elected or appointed by the Board to elector seats must be citizens of the United States of America, residents of the State of Florida and of the District and registered to vote with the Supervisor of Elections of the county in which the District is located and for those elected, shall also be qualified to run by the Supervisor of Elections. The Board shall exercise the powers granted to the District under Florida law.
 - (a) Supervisors shall hold office for the term specified by Section 190.006 of the Florida Statutes. If, during the term of office, any Board member(s) vacates their office, the remaining member(s) of the Board shall fill the vacancies by appointment for the remainder of the term(s). If three or more vacancies exist at the same time, a quorum, as defined herein, shall not be required to appoint replacement Board members.
 - (b) Three (3) members of the Board shall constitute a quorum for the purposes of conducting business, exercising powers and all other purposes. A Board member shall be counted toward the quorum if physically present at the meeting, regardless of whether such Board member is prohibited from, or abstains from, participating in discussion or voting on a particular item.
 - (c) Action taken by the Board shall be upon a majority vote of the members present, unless otherwise provided in the Rules or required by law. Subject to Rule 1.3(10), a Board member participating in the Board meeting by teleconference or videoconference shall be entitled to vote and take all other action as though physically present.
 - (d) Unless otherwise provided for by an act of the Board, any one Board member may attend a mediation session on behalf of the Board. Any agreement resulting from such mediation session must be approved pursuant to subsection (1)(c) of this Rule.
- (2) Officers. At the first Board meeting held after each election where the newly elected members take office, the Board shall select a Chairperson, Vice-Chairperson, Secretary, Assistant Secretary, and Treasurer.
 - (a) The Chairperson must be a member of the Board. If the Chairperson resigns from that office or ceases to be a member of the Board, the Board shall select a Chairperson. The Chairperson serves at the pleasure of the Board. The Chairperson shall be authorized to execute resolutions and contracts on the District’s behalf. The Chairperson shall convene and conduct all meetings of the Board. In the event the Chairperson is unable to attend a

meeting, the Vice-Chairperson shall convene and conduct the meeting. The Chairperson or Vice-Chairperson may delegate the responsibility of conducting the meeting to the District's manager ("**District Manager**") or District Counsel, in whole or in part.

- (b) The Vice-Chairperson shall be a member of the Board and shall have such duties and responsibilities as specifically designated by the Board from time to time. The Vice-Chairperson has the authority to execute resolutions and contracts on the District's behalf in the absence of the Chairperson. If the Vice-Chairperson resigns from office or ceases to be a member of the Board, the Board shall select a Vice-Chairperson. The Vice-Chairperson serves at the pleasure of the Board.
- (c) The Secretary of the Board serves at the pleasure of the Board and need not be a member of the Board. The Secretary shall be responsible for maintaining the minutes of Board meetings and may have other duties assigned by the Board from time to time. An employee of the District Manager may serve as Secretary. The Secretary shall be bonded by a reputable and qualified bonding company in at least the amount of one million dollars (\$1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars (\$1,000,000) that names the District as an additional insured.
- (d) The Treasurer need not be a member of the Board but must be a resident of the State of Florida. The Treasurer shall perform duties described in Section 190.007(2) and (3) of the Florida Statutes, as well as those assigned by the Board from time to time. The Treasurer shall serve at the pleasure of the Board. The Treasurer shall either be bonded by a reputable and qualified bonding company in at least the amount of one million dollars (\$1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars (\$1,000,000) that names the District as an additional insured.
- (e) In the event that both the Chairperson and Vice-Chairperson are absent from a Board meeting and a quorum is present, the Board may designate one of its members or a member of District staff to convene and conduct the meeting. In such circumstances, any of the Board members present are authorized to execute agreements, resolutions, and other documents approved by the Board at such meeting. In the event that the Chairperson and Vice-Chairperson are both unavailable to execute a document previously approved by the Board, the Secretary or any Assistant Secretary may execute such document.
- (f) The Board may assign additional duties to District officers from time to time, which include, but are not limited to, executing documents on behalf of the District.

- (g) The Chairperson, Vice-Chairperson, and any other person authorized by District Resolution may sign checks and warrants for the District, countersigned by the Treasurer or other persons authorized by the Board.
- (3) Committees. The Board may establish committees of the Board, either on a permanent or temporary basis, to perform specifically designated functions. Committees may include individuals who are not members of the Board. Such functions may include, but are not limited to, review of bids, proposals, and qualifications, contract negotiations, personnel matters, and budget preparation.
- (4) Record Book. The Board shall keep a permanent record book entitled “**Record of Proceedings**,” in which shall be recorded minutes of all meetings, resolutions, proceedings, certificates, and corporate acts. The Records of Proceedings shall be located at a District office and shall be available for inspection by the public.
- (5) Meetings. For each fiscal year, the Board shall establish a schedule of regular meetings, which shall be published in a newspaper of general circulation within the county or counties in which the District is located and filed with the local general-purpose governments within whose boundaries the District is located. All meetings of the Board and committees serving an advisory function shall be open to the public in accord with the provisions of Chapter 286 of the Florida Statutes.
- (6) Votes Required. No Board member who is present at any meeting of the District Board at which an official decision, ruling, or other official act is to be taken or adopted may abstain from voting in regard to any such decision, ruling, or act; and a vote shall be recorded or counted for each such Board member present, except when, with respect to any such member, there is, or appears to be, a possible conflict of interest under the provisions of s. 112.311, s. 112.313, or s. 112.3143 of the Florida Statutes.
- (7) Voting Conflict of Interest. The Board shall comply with Section 112.3143 of the Florida Statutes, so as to ensure the proper disclosure of conflicts of interest on matters coming before the Board for a vote. For the purposes of this section, “**voting conflict of interest**” shall be governed by the Florida Constitution and Chapters 112 and 190 of the Florida Statutes, as amended from time to time. Generally, a voting conflict exists when a Board member is called upon to vote on an item which would inure to the Board member’s special private gain or loss or the Board member knows would inure to the special private gain or loss of a principal by whom the Board member is retained, the parent organization or subsidiary of a corporate principal, a business associate, or a relative including only a father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law.
 - (a) When a Board member knows the member has a conflict of interest on a matter coming before the Board, the member should notify the Board’s

Secretary prior to participating in any discussion with the Board on the matter. The member shall publicly announce the conflict of interest at the meeting. This announcement shall appear in the minutes.

If the Board member was elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, the Board member may vote or abstain from voting on the matter at issue. If the Board member was elected by electors residing within the District, the Board member is prohibited from voting on the matter at issue. In the event that the Board member intends to abstain or is prohibited from voting, such Board member shall not participate in the discussion on the item subject to the vote.

The Board's Secretary shall prepare a Memorandum of Voting Conflict (Form 8B) which shall then be signed by the Board member, filed with the Board's Secretary, and provided for attachment to the minutes of the meeting within fifteen (15) days of the meeting.

- (b) If a Board member inadvertently votes on a matter and later learns he or she has a conflict on the matter, the member shall immediately notify the Board's Secretary. Within fifteen (15) days of the notification, the member shall file the appropriate Memorandum of Voting Conflict, which will be attached to the minutes of the Board meeting during which the vote on the matter occurred. The Memorandum of Voting Conflict shall immediately be provided to other Board members and shall be read publicly at the next meeting held subsequent to the filing of the Memorandum of Voting Conflict. The Board member's vote is unaffected by this filing.
- (c) It is not a conflict of interest for a Board member, the District Manager, or an employee of the District to be a stockholder, officer or employee of a landowner or of an entity affiliated with a landowner.
- (d) In the event that a Board member elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, has a continuing conflict of interest, such Board member is permitted to file a Memorandum of Voting Conflict at any time in which it shall state the nature of the continuing conflict. Only one such continuing Memorandum of Voting Conflict shall be required to be filed for each term the Board member is in office.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 112.3143, 190.006, 190.007, 286.012, Fla. Stat.

Rule 1.2 District Offices; Public Information and Inspection of Records; Policies; Service Contract Requirements; Financial Disclosure Coordination.

- (1) District Offices. Unless otherwise designated by the Board, the official District office shall be the District Manager's office identified by the District Manager. If the District Manager's office is not located within the county in which the District is located, the Board shall designate a local records office within such county which shall at a minimum contain, but not be limited to, the following documents:
- (a) Agenda packages for prior 24 months and next meeting;
 - (b) Official minutes of meetings, including adopted resolutions of the Board;
 - (c) Names and addresses of current Board members and District Manager, unless such addresses are protected from disclosure by law;
 - (d) Adopted engineer's reports;
 - (e) Adopted assessment methodologies/reports;
 - (f) Adopted disclosure of public financing;
 - (g) Limited Offering Memorandum for each financing undertaken by the District;
 - (h) Proceedings, certificates, bonds given by all employees, and any and all corporate acts;
 - (i) District policies and rules;
 - (j) Fiscal year end audits; and
 - (k) Adopted budget for the current fiscal year.

The District Manager shall ensure that each District records office contains the documents required by Florida law.

- (2) Public Records. District public records include all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received in connection with the transaction of official business of the District. All District public records not otherwise restricted by law may be copied or inspected at the District Manager's office during regular business hours. Certain District records can also be inspected and copied at the District's local records office during regular business hours. All written public records requests shall be directed to the Secretary who by these rules is appointed as the

District's records custodian. Regardless of the form of the request, any Board member or staff member who receives a public records request shall immediately forward or communicate such request to the Secretary for coordination of a prompt response. The Secretary, after consulting with District Counsel as to the applicability of any exceptions under the public records laws, shall be responsible for responding to the public records request. At no time can the District be required to create records or summaries of records, or prepare opinions regarding District policies, in response to a public records request.

- (3) Service Contracts. Any contract for services, regardless of cost, shall include provisions required by law that require the contractor to comply with public records laws. The District Manager shall be responsible for initially enforcing all contract provisions related to a contractor's duty to comply with public records laws.

- (4) Fees; Copies. Copies of public records shall be made available to the requesting person at a charge of \$0.15 per page for one-sided copies and \$0.20 per page for two-sided copies if not more than 8 ½ by 14 inches. For copies of public records in excess of the sizes listed in this section and for outside duplication services, the charge shall be equal to the actual cost of reproduction. Certified copies of public records shall be made available at a charge of one dollar (\$1.00) per page. If the nature or volume of records requested requires extensive use of information technology resources or extensive clerical or supervisory assistance, the District may charge, in addition to the duplication charge, a special service charge that is based on the cost the District incurs to produce the records requested. This charge may include, but is not limited to, the cost of information technology resource, employee labor, and fees charged to the District by consultants employed in fulfilling the request. In cases where the special service charge is based in whole or in part on the costs incurred by the District due to employee labor, consultant fees, or other forms of labor, those portions of the charge shall be calculated based on the lowest labor cost of the individual(s) who is/are qualified to perform the labor, taking into account the nature or volume of the public records to be inspected or copied. The charge may include the labor costs of supervisory and/or clerical staff whose assistance is required to complete the records request, in accordance with Florida law. For purposes of this Rule, the word "**extensive**" shall mean that it will take more than 15 minutes to locate, review for confidential information, copy and re-file the requested material. In cases where extensive personnel time is determined by the District to be necessary to safeguard original records being inspected, the special service charge provided for in this section shall apply. If the total fees, including but not limited to special service charges, are anticipated to exceed twenty-five dollars (\$25.00), then, prior to commencing work on the request, the District will inform the person making the public records request of the estimated cost, with the understanding that the final cost may vary from that estimate. If the person making the public records request decides to proceed with the request, payment of the estimated cost is required in advance. Should the person fail to pay the estimate, the District is under no duty to produce the requested records. After the request has been fulfilled, additional payments or credits may be

due. The District is under no duty to produce records in response to future records requests if the person making the request owes the District for past unpaid duplication charges, special service charges, or other required payments or credits.

- (5) Records Retention. The Secretary of the District shall be responsible for retaining the District's records in accordance with applicable Florida law.
- (6) Policies. The Board may adopt policies related to the conduct of its business and the provision of services either by resolution or motion.
- (7) Financial Disclosure Coordination. Unless specifically designated by Board resolution otherwise, the Secretary shall serve as the Financial Disclosure Coordinator ("**Coordinator**") for the District as required by the Florida Commission on Ethics ("**Commission**"). The Coordinator shall create, maintain and update a list of the names, e-mail addresses, physical addresses, and names of the agency of, and the office or position held by, all Supervisors and other persons required by Florida law to file a statement of financial interest due to his or her affiliation with the District ("**Reporting Individual**"). The Coordinator shall provide this list to the Commission by February 1 of each year, which list shall be current as of December 31 of the prior year. Each Supervisor and Reporting Individual shall promptly notify the Coordinator in writing if there are any changes to such person's name, e-mail address, or physical address. Each Supervisor and Reporting Individual shall promptly notify the Commission in the manner prescribed by the Commission if there are any changes to such person's e-mail address.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 112.31446(3), 112.3145(8)(a)1., 119.07, 119.0701, 190.006, Fla. Stat.

Rule 1.3 Public Meetings, Hearings, and Workshops.

- (1) Notice. Except in emergencies, or as otherwise authorized or required by statute or these Rules, at least seven (7) days', but not more than thirty (30) days' public notice shall be given of any public meeting, hearing or workshop of the Board. Public notice shall be given by publication in a newspaper of general circulation within the county or counties in which the District is located. A newspaper is deemed to be a newspaper of "**general circulation**" in the county in which the District is located if such newspaper has been in existence for two (2) years at the time of publication of the applicable notice (unless no newspaper within the county has been published for such length) and satisfies the criteria of section 50.011(1) of the Florida Statutes, or if such newspaper is a direct successor of a newspaper which has been so published, as such provisions may be amended from time to time by law. The annual meeting notice required to be published by Section 189.015 of the Florida Statutes, shall be published as provide in Chapter 50 of the Florida Statutes, and such notice published consistent therewith shall satisfy the requirement to give at least seven (7) days' public notice as required herein. Each Notice shall state, as applicable:
- (a) The date, time and place of the meeting, hearing or workshop;
 - (b) A brief description of the nature, subjects, and purposes of the meeting, hearing, or workshop;
 - (c) The District office address for the submission of requests for copies of the agenda, as well as a contact name and telephone number for verbal requests for copies of the agenda; and
 - (d) The following or substantially similar language: "Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (904) 940-5850. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770 or 1 (800) 955-8771, who can aid you in contacting the District Office."
 - (e) The following or substantially similar language: "A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based."

- (f) The following or substantially similar language: “The meeting [or hearing or workshop] may be continued in progress without additional notice to a time, date, and location stated on the record.”

The date, time, and place of each meeting, hearing, or workshop of the Board shall additionally be posted on the District’s website at least seven (7) days prior to such meeting, hearing, or workshop.

- (2) Mistake. In the event that a meeting is held under the incorrect assumption that notice required by law and these Rules has been given, the Board at its next properly noticed meeting shall cure such defect by considering the agenda items from the prior meeting individually and anew.
- (3) Agenda. The District Manager, under the guidance of District Counsel and the Chairperson or Vice-Chairperson, shall prepare an agenda of the meeting/hearing/workshop. The agenda and any meeting materials available in an electronic format, excluding any i) confidential and ii) confidential and exempt information, shall be available to the public at least seven (7) days before the meeting/hearing/workshop, except in an emergency. Meeting materials shall be defined as, and limited to, the agenda, meeting minutes, resolutions, and agreements of the District that District staff deems necessary for Board approval. Inclusion of additional materials for Board consideration other than those defined herein as “meeting materials” shall not convert such materials into “meeting materials.” For good cause, the agenda may be changed after it is first made available for distribution, and additional materials may be added or provided under separate cover at the meeting. The requirement of good cause shall be liberally construed to allow the District to efficiently conduct business and to avoid the expenses associated with special meetings.

The District may, but is not required to, use the following format in preparing its agenda for its regular meetings:

- Call to order
- Roll call
- Public comments
- Organizational matters
- Review of minutes
- Specific items of old business
- Specific items of new business
- Staff reports
 - (a) District Counsel
 - (b) District Engineer
 - (c) District Manager
 - 1. Financial Report
 - 2. Approval of Expenditures
- Supervisor’s requests and comments

Adjournment

- (4) Minutes. The Secretary shall be responsible for preparing and keeping the minutes of each meeting of the Board. Minutes shall be corrected and approved by the Board at a subsequent meeting. The Secretary may work with other staff members in preparing draft minutes for the Board's consideration.
- (5) Special Requests. Persons wishing to receive, by mail, notices or agendas of meetings, may so advise the District Manager or Secretary at the District Office. Such persons shall furnish a mailing address in writing and shall be required to pre-pay the cost of the copying and postage.
- (6) Emergency Meetings. The Chairperson, or Vice-Chairperson if the Chairperson is unavailable, upon consultation with the District Manager and District Counsel, if available, may convene an emergency meeting of the Board without first having complied with sections (1) and (3) of this Rule, to act on emergency matters that may affect the public health, safety, or welfare. Whenever possible, the District Manager shall make reasonable efforts to provide public notice and notify all Board members of an emergency meeting twenty-four (24) hours in advance. Reasonable efforts may include telephone notification. Notice of the emergency meeting must be provided both before and after the meeting on the District's website, if it has one. Whenever an emergency meeting is called, the District Manager shall be responsible for notifying at least one newspaper of general circulation within the county in which the District is located. After an emergency meeting, the Board shall publish in a newspaper of general circulation within the county in which the District is located, the time, date and place of the emergency meeting, the reasons why an emergency meeting was necessary, and a description of the action taken. Actions taken at an emergency meeting may be ratified by the Board at a regularly noticed meeting subsequently held.
- (7) Public Comment. The Board shall set aside a reasonable amount of time at each meeting for public comment and members of the public shall be permitted to provide comment on any proposition before the Board. The portion of the meeting generally reserved for public comment shall be identified in the agenda. Policies governing public comment may be adopted by the Board in accordance with Florida law.
- (8) Budget Hearing. Notice of hearing on the annual budget(s) shall be in accord with Section 190.008 of the Florida Statutes. Once adopted in accord with Section 190.008 of the Florida Statutes, the annual budget(s) may be amended from time to time by action of the Board or as otherwise provided in the resolution approving the annual budget(s). Approval of invoices by the Board in excess of the funds allocated to a particular budgeted line item shall serve to amend the budgeted line item.

- (9) Public Hearings. Notice of required public hearings shall contain the information required by applicable Florida law and by these Rules applicable to meeting notices and shall be mailed and published as required by Florida law. The District Manager shall ensure that all such notices, whether mailed or published, contain the information required by Florida law and these Rules and are mailed and published as required by Florida law. Public hearings may be held during Board meetings when the agenda includes such public hearing.
- (10) Participation by Teleconference/Videoconference. District staff may participate in Board meetings by teleconference or videoconference. Board members may also participate in Board meetings by teleconference or videoconference if in the good judgment of the Board extraordinary circumstances exist; provided however, at least three Board members must be physically present at the meeting location to establish a quorum. Such extraordinary circumstances shall be presumed when a Board member participates by teleconference or videoconference, unless a majority of the Board members physically present determines that extraordinary circumstances do not exist.
- (11) Board Authorization. The District has not adopted Robert's Rules of Order. For each agenda item, there shall be discussion permitted among the Board members during the meeting. Unless such procedure is waived by the Board, approval or disapproval of resolutions and other proposed Board actions shall be in the form of a motion by one Board member, a second by another Board member, and an affirmative vote by the majority of the Board members present. Any Board member, including the Chairperson, can make or second a motion.
- (12) Continuances. Any meeting or public hearing of the Board may be continued without re-notice or re-advertising provided that:
- (a) The Board identifies on the record at the original meeting a reasonable need for a continuance;
 - (b) The continuance is to a specified date, time, and location publicly announced at the original meeting; and
 - (c) The public notice for the original meeting states that the meeting may be continued to a date and time and states that the date, time, and location of any continuance shall be publicly announced at the original meeting and posted at the District Office immediately following the original meeting.
- (13) Attorney-Client Sessions. An Attorney-Client Session is permitted when the District's attorneys deem it necessary to meet in private with the Board to discuss pending litigation to which the District is a party before a court or administrative agency or as may be authorized by law. The District's attorney must request such session at a public meeting. Prior to holding the Attorney-Client Session, the District must give reasonable public notice of the time and date of the session and

the names of the persons anticipated to attend the session. The session must commence at an open meeting in which the Chairperson or Vice-Chairperson announces the commencement of the session, the estimated length of the session, and the names of the persons who will be attending the session. The discussion during the session is confined to settlement negotiations or strategy related to litigation expenses or as may be authorized by law. Only the Board, the District's attorneys (including outside counsel), the District Manager, and the court reporter may attend an Attorney-Client Session. During the session, no votes may be taken and no final decisions concerning settlement can be made. Upon the conclusion of the session, the public meeting is reopened, and the Chairperson or Vice-Chairperson must announce that the session has concluded. The session must be transcribed by a court-reporter and the transcript of the session filed with the District Secretary within a reasonable time after the session. The transcript shall not be available for public inspection until after the conclusion of the litigation.

- (14) Security and Firesafety Board Discussions. Portions of a meeting which relate to or would reveal a security or firesafety system plan or portion thereof made confidential and exempt by section 119.071(3)(a), Florida Statutes, are exempt from the public meeting requirements and other requirements of section 286.011, Florida Statutes, and section 24(b), Article 1 of the State Constitution. Should the Board wish to discuss such matters, members of the public shall be required to leave the meeting room during such discussion. Any records of the Board's discussion of such matters, including recordings or minutes, shall be maintained as confidential and exempt records in accordance with Florida law.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 189.069(2)(a)16, 190.006, 190.007, 190.008, 286.0105, 286.011, 286.0113, 286.0114, Fla. Stat.

Rule 1.4 Internal Controls to Prevent Fraud, Waste and Abuse

- (1) Internal Controls. The District shall establish and maintain internal controls designed to:
 - (a) Prevent and detect “**fraud**,” “**waste**” and “**abuse**” as those terms are defined in section 11.45(1),
 - (b) Florida Statutes; and
 - (c) Promote and encourage compliance with applicable laws, rules contracts, grant agreements, and best practices; and
 - (d) Support economical and efficient operations; and
 - (e) Ensure reliability of financial records and reports; and
 - (f) Safeguard assets.
- (2) Adoption. The internal controls to prevent fraud, waste and abuse shall be adopted and amended by the District in the same manner as District policies.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: § 218.33(3), Fla. Stat.

Rule 2.0 Rulemaking Proceedings.

- (1) Commencement of Proceedings. Proceedings held for adoption, amendment, or repeal of a District rule shall be conducted according to these Rules, in accordance with the requirements of Section 190.011(5) of the Florida Statutes, and Chapter 120 of the Florida Statutes, including but not limited to Section 120.81(2)(b) of the Florida Statutes. Rulemaking proceedings shall be deemed to have been initiated upon publication of a Notice of Rule Development by the District as required by Section 2 of this Rule. A “**rule**” is a District statement of general applicability that implements, interprets, or prescribes law or policy, or describes the procedure or practice requirements of the District. Nothing herein shall be construed as requiring the District to consider or adopt rules unless required by Chapter 190 of the Florida Statutes. Policies adopted by the District which do not consist of rates, fees, rentals or other monetary charges may be, but are not required to be, implemented through rulemaking proceedings.

- (2) Requirements of a Rule. All District rules as drafted shall:
 - (a) Contain only one subject;
 - (b) Include readable language, meaning it avoids i) the use of obscure words and unnecessarily long or complicated constructions, and ii) the use of unnecessary technical or specialized language that is understood only by members of particular trades or professions;
 - (c) Be indefinite such that the rule does not include a provision whereby the rule, or a portion thereof, automatically expires or is repealed on a specific date or at the end of a specified period, unless otherwise expressly authorized by law; and
 - (d) Only incorporate material by reference in compliance with Section 120.54(1)(i) of the Florida Statutes.

- (3) Statement of Estimated Regulatory Costs. Before adopting, amending, or repealing any rule, other than an emergency rule, the District may prepare a statement of estimated regulatory costs (“**SERC**”) based on the factors set forth in Section 120.541(2) of the Florida Statutes. The District shall prepare a SERC for a proposed rule if in accordance with the requirements of Section 120.541(2) of the Florida Statutes if: i) the proposed rule will have an adverse economic impact on small business; or ii) the proposed rule is likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in the state within one (1) year after implementation of the rule.

- (4) Notice of Rule Development.

- (a) Except when the intended action is the repeal of a rule, the District shall provide notice of the development of a proposed rule (“**Notice of Rule Development**”) setting forth the following:
 - (i) the subject area to be addressed by rule development;
 - (ii) A short, plain explanation of the purpose and effect of the proposed rule;
 - (iii) The grant of rulemaking authority for the proposed rule;
 - (iv) The law being implemented;
 - (v) The proposed rule number; and
 - (vi) If available, either the preliminary text of the proposed rule and any incorporated documents, or a statement of how a person may promptly obtain, without cost, a copy of any preliminary draft of such rule or documents.
- (b) The Notice of Rule Development shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days prior to the Notice of Rulemaking required by Section 5 of this Rule, and at least thirty-five (35) days prior to the intended action.

(5) Notice of Rulemaking.

- (a) Prior to the adoption, amendment, or repeal of any rule other than an emergency rule, the District shall provide notice of its intended action (the “**Notice of Rulemaking**”) setting forth the following:
 - (i) A short, plain explanation of the purpose and effect of the proposed rule;
 - (ii) The proposed rule number;
 - (iii) A summary of the proposed rule or amendment;
 - (v) The grant of rulemaking authority for the proposed rule;
 - (vi) The law being implemented or interpreted;
 - (vii) The name, e-mail address, and telephone number of the agency employee who may be contacted regarding the intended action;

- (viii) A concise summary of the District's statement of the estimated regulatory costs, if one has been prepared, based on the factors set forth in Section 120.541(2) of the Florida Statutes, that describes the regulatory impact of the rule in readable language;
 - (ix) The District's website where the statement of estimated regulatory costs can be viewed, in its entirety, if one has been prepared;
 - (x) A statement that any person who wishes to provide the District with a lower cost regulatory alternative as provided by Section 120.541(1), must do so in writing within twenty-one (21) days after publication of the notice;
 - (xi) A statement as to whether, based on the SERC or other information expressly relied upon and described by the District if no statement of regulatory costs is required, the proposed rule is expected to require legislative ratification pursuant to Section 120.541(3) of the Florida Statutes;
 - (x) The date, time, and location of the public hearing on the proposed rule;
 - (xi) The name, address, and telephone number of the District contact person who can provide information about the public hearing; and
 - (xii) A reference to both the date on which and the place where the Notice of Rule Development required by Section 4 of this Rule appeared, except when the intended action is the repeal of a rule.
- (b) The Notice of Rulemaking shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days after the Notice of Rule Development required by Section 4 of this Rule, and at least twenty-eight (28) days prior to the intended action. If the Notice of Rulemaking is not published within one-hundred eighty (180) days of the publication of the Notice of Rule Development, then the District's Board shall approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.
- (c) The Notice of Rulemaking shall be mailed or delivered electronically to all persons named in the proposed rule and to all persons who, at least fourteen (14) days before publication of the notice, have made requests of the District for advance notice of its rulemaking proceedings. Any person may file a written request with the District Manager to receive notice of the District's rulemaking proceedings. Such persons must furnish a mailing address or e-

mail address, and may be required to pay the cost of copying and mailing as applicable.

- (d) As of the date of publication of the Notice of Rulemaking, the Board shall make available for public inspection and shall provide, upon request and payment of the cost of copies, the proposed rule, including all material proposed to be incorporated by reference.

(6) Modification of Rules.

(a) Technical Changes.

- (i) Prior to rule adoption, the District shall publish a notice of correction (“**Notice of Correction**”) if any of the information that is required to be included in the Notice of Rulemaking, including technical changes that correct citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, is omitted or is incorrect. A Notice of Correction cannot be used to make substantive changes to the rule text. The Notice of Correction shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days prior to the intended action.
- (ii) After rule adoption, a technical change to a rule may be approved at any time by the District. Promptly thereafter, a Notice of Correction shall be published by the District in the manner set forth in Section 6(a)(i) of this Rule.

(b) Substantive Changes.

- (i) Prior to rule adoption, the District shall publish a notice of change (“**Notice of Change**”) if there is any substantive change, other than a technical change that corrects citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, to a proposed rule, including any material incorporated by reference, or to a SERC. The Notice of Change must address a summary of the change and shall be published in a newspaper of general circulation within the county or counties in which the District is located at least twenty-one (21) days prior to the intended action. The Notice of Change shall also be sent to those persons set forth in Section 5(C) of this Rule that have made requests of the District for advance notice of its rulemaking proceedings. Any substantive change must be either be:

1. Supported by the record of the public hearing held on the proposed rule;

2. In response to written materials submitted to the District; or
3. In response to an objection with the proposed rule by the District Board.

(ii) After rule adoption, a substantive change to a rule shall be effectuated by initiating rulemaking as set forth in this Rule.

(7) Withdrawal of Proposed Rules.

- (a) Prior to the adoption of a rule, the District may elect to withdraw the proposed rule in whole or in part. After a rule has become effective, the District may only amend or repeal the rule through initiating the rulemaking procedures set forth in this Rule.
- (b) Prior to the adoption of a rule, the District shall withdraw the proposed rule if the District has either failed to adopt such rule within one-hundred eighty (180) days of the publication of the Notice of Rule Development required by Section 4 of this Rule or to approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.
- (c) In the event of a withdrawal of a proposed rule, the District shall publish a notice (“**Notice of Rule Withdrawal**”) in a newspaper of general circulation within the county or counties in which the District is located, and shall provide notice to those persons set forth in Section 5(c) of this Rule that have made requests of the District for advance notice of its rulemaking proceedings.
- (d) Within fifteen (15) days after the end of each calendar quarter, the District shall compile and post on its website a list of each failure to publish a Notice of Rulemaking within the timeframe prescribed by Section 5(b) of this Rule, which list shall include the information set forth in Section 120.54(3)(d)(7) of the Florida Statutes. The District is only required to provide such posting in any calendar quarter(s) in which there is an actual failure to timely publish a Notice of Rulemaking, if any.

(8) Rule Development Workshops.

- (a) Whenever requested in writing by any affected person, the District must conduct a rule development workshop prior to proposing rules for adoption for the purposes of rule development or information gathering for the preparation of the SERC, unless the Chairperson explains in writing why a workshop is unnecessary. The District may initiate a rule development workshop, but is not required to do so.

- (b) If a workshop is held, the District must ensure that the person(s) responsible for preparing the rule and the SERC, if applicable, are available to explain the District's proposed rule and to respond to questions or comments regarding the rule being developed.
 - (c) The notice of any workshop shall be published in a newspaper of general circulation within the county or counties in which the District is located at least fourteen (14) days prior to the workshop setting forth the following:
 - (i) The place, date, and time of the workshop;
 - (ii) The subject area that will be addressed; and
 - (iii) The District Manager's contact information.
- (9) Petitions to Initiate Rulemaking.
- (a) All Petitions to Initiate Rulemaking Proceedings must contain the name, address, and telephone number of the petitioner, the specific action requested, the specific reason for adoption, amendment, or repeal, the date submitted, the text of the proposed rule, and the facts showing that the petitioner is regulated by the District or has a substantial interest in the rulemaking. District staff shall forward a copy of the petition to the District's Board within seven (7) days of its receipt.
 - (b) If the petition is directed to an adopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.
 - (c) If the petition is directed to an unadopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking, or ii) set a public hearing to consider whether the public interest is served adequately by the application of the proposed rule on a case-by-case basis, as contrasted with its formal adoption as a rule.
 - (i) If the District elects to hold a public hearing, notice of the public hearing ("**Notice of Rulemaking Petition Public Hearing**") shall be published in a newspaper of general circulation within the county or counties in which the District is located. The public hearing shall be held by the District within thirty (30) days after publication of the Notice of Rulemaking Petition Public Hearing.
 - (ii) Not later than thirty (30) days following the date of the public hearing held pursuant to Section 9(c)(i) of this Rule, the District

shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.

1. If the District decides to initiate rulemaking it shall proceed with the rulemaking process as set forth in this Rule.
2. If the District decides to not initiate rulemaking or otherwise comply with the requested action, the District shall publish a statement of its reasons for not initiating rulemaking or otherwise complying with the requested action and of any changes it will make in the scope or application of the unadopted rule (the “**Notice of Denial of Rulemaking Petition**”). The Notice of Denial of Rulemaking Petition shall be published in a newspaper of general circulation within the county or counties in which the District is located.

(d) Nothing in this Rule shall be construed as requiring the District to adopt, amend, or repeal a rule as initiated by petition.

(10) Public Hearing.

- (a) The District may, or, upon the written request of any affected person received within twenty-one (21) days after the date of publication of the Notice of Rulemaking, shall, provide a public hearing for the presentation of evidence, argument, and oral statements, within the reasonable conditions and limitations imposed by the District to avoid duplication, irrelevant comments, unnecessary delay, or disruption of the proceedings. When a public hearing is held, the District shall ensure that staff is available to explain the proposed rule and to respond to questions or comments regarding the proposed rule. Written statements may be submitted by any person prior to or at the public hearing. All timely submitted written statements shall be considered by the District and made part of the rulemaking record.
- (b) The District shall publish notice of the public hearing (“**Notice of Public Hearing**”) in a newspaper of general circulation within the county or counties in which the District is located, either in the text of the Notice of Rulemaking or in a separate publication at least seven (7) days before the scheduled public hearing. The Notice of Public Hearing shall include the following information:
 - (i) The date, time, and location of the public hearing; and
 - (ii) The name, address, and telephone number of the District contact person who can provide information about the public hearing.

(11) Emergency Rule Adoption.

- (a) The Board may adopt an emergency rule if it finds that immediate danger to the public health, safety, or welfare exists which requires immediate action or if the Legislature authorizes the District to adopt emergency rules. The District may use any procedure which is fair under the circumstances in the adoption of an emergency rule as long as it protects the public interest as determined by the District.
- (b) At the time or prior to the adoption of an emergency rule, the District shall post on its website a notice regarding its adoption of the emergency rule (the “**Notice of Emergency Rule**”) which includes the specific facts and reasons for finding an immediate danger to the public health, safety, or welfare and its reasons for concluding that procedure used is fair under the circumstances. The Notice of Emergency Rule shall thereafter be promptly published in a newspaper of general circulation within the county or counties in which the District is located, and shall include the following information:
 - (i) The full text of the rule(s); and
 - (ii) The District’s findings of immediate danger, necessity, and procedural fairness or a citation to the grant of emergency rulemaking authority.
- (c) An emergency rule shall be effective immediately upon adoption by the District, or on a date less than twenty (20) days thereafter if specified in the emergency rule if the District finds that a later effective date is necessary because of immediate danger to the public health, safety, or welfare. An emergency rule may not be effective for a period of more than ninety (90) days after adoption and may not be renewable, unless the District has initiated rulemaking to adopt rules addressing the subject of the emergency rule and either i) a challenge to the proposed rules has been filed and remains pending or ii) the proposed rules are awaiting ratification by the Legislature, if applicable. Nothing in this paragraph prohibits the District from adopting a rule identical to the emergency rule through the non-emergency rulemaking procedures set forth in this Rule.
 - (i) If an emergency rule is being renewed in accordance with Section 11(d) of this Rule, notice of the renewal of the emergency rule (the “**Notice of Renewal of Emergency Rule**”) shall be published before the expiration of the existing emergency rule. The Notice of Renewal of Emergency Rule shall be published in a newspaper of general circulation within the county or counties in which the

District is located and shall include the specific facts and reasons for such renewal.

- (ii) For emergency rules with an effective period of longer than ninety (90) days which are intended to replace an existing rule, the Rulemaking Record for the existing rule, as required by Section 13 of this Rule, shall specifically identify the emergency rule that is intended to supersede the existing rule as well as the date that the emergency rule was adopted by the District.
- (d) The District may supersede an emergency rule in effect through the adoption of another emergency rule before the superseded rule expires. The District shall post on its website and publish a Notice of Emergency Rule, in accordance with Section 11(b) of this Rule, identifying the reason for adopting the superseding rule. The superseding rule shall not be in effect longer than the duration of the effective period of the superseded rule.
- (e) The District may make technical changes to an emergency rule within the first seven (7) days after the rule is adopted, and such changes shall be published in a Notice of Correction as set forth in Section 6(a) of this Rule.
- (f) The District may repeal an emergency rule before it expires by publishing a notice (“**Notice of Repeal of Emergency Rule**”) in a newspaper of general circulation within the county or counties in which the District is located. The Notice of Repeal of Emergency Rule shall include the following information:
 - (i) The full text of the emergency rule and a summary thereof;
 - (ii) The rule number; and
 - (iii) A short and plain explanation as to why the conditions specified in the Notice of Emergency Rule no longer require the emergency rule.
- (12) Negotiated Rulemaking. The District may use negotiated rulemaking in developing and adopting rules pursuant to Section 120.54(2)(d) of the Florida Statutes, except that any notices required under Section 120.54(2)(d) of the Florida Statutes, may be published in a newspaper of general circulation within the county or counties in which the District is located.
- (13) Rulemaking Record. In all rulemaking proceedings, the District shall compile and maintain a rulemaking record (“**Rulemaking Record**”) which shall be on file with the District at least twenty-one (21) days prior to the proposed adoption date of the rule. The Rulemaking Record shall include, as applicable:
 - (a) A copy of the rule;

- (b) Any material incorporated by reference in the rule;
- (c) A detailed written statement of the facts and circumstances justifying the proposed rule;
- (d) Any SERC for the rule, if required by Section 120.54(3)(b)1. of the Florida Statutes or otherwise prepared, and any information created or used by the District in determining whether a SERC is required;
- (e) A statement of the extent to which the proposed rule relates to federal standards on rules on the same subject;
- (f) The Notice of Rule Development, Notice of Rulemaking, and notice(s) of any workshops held pursuant to Section 8 of this Rule; and
- (g) If an emergency rule is intended to supersede an existing rule, the emergency rule number and the date that the emergency rule was adopted by the District.

(14) Petitions to Challenge Rules.

- (a) Any person substantially affected by a proposed or existing rule may seek an administrative determination of the invalidity of the rule on the ground that the rule is an invalid exercise of the District's authority.
 - (i) A petition alleging the invalidity of a proposed rule shall be filed within twenty-one (21) days after the date of publication of Notice of Rulemaking, within ten (10) days after the final public hearing is held on the proposed rule; within twenty (20) days after the SERC or revised SERC has been prepared and made available as provided in Section 120.541(1)(d) of the Florida Statutes, if applicable; or within twenty (20) days after the date of publication of the Notice of Rule Withdrawal required by Section 7(c) of this Rule.
 - (ii) A petition alleging the invalidity of an existing rule may be filed at any time during which the rule is in effect.
- (b) The petition seeking an administrative determination must state with particularity the provisions alleged to be invalid with sufficient explanation of the facts or grounds for the alleged invalidity and facts sufficient to show that the person challenging a proposed or existing rule is substantially affected by it. A person who is not substantially affected by the proposed rule as initially noticed, but who is substantially affected by the rule as a result of a change, may challenge any provision of the resulting proposed rule.

- (c) The petition shall be filed with the District. Within ten (10) days after receiving the petition, or seven (7) days if the challenge relates to an emergency rule, the Chairperson shall, if the petition complies with the requirements of subsection (b) of this section, designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer who shall conduct a hearing within thirty (30) days thereafter, or fourteen (14) days if the challenge relates to an emergency rule, unless the petition is withdrawn or a continuance is granted by agreement of the parties. The failure of the District to follow the applicable rulemaking procedures or requirements in this Rule shall be presumed to be material; however, the District may rebut this presumption by showing that the substantial interests of the petitioner and the fairness of the proceedings have not been impaired.
- (d) At the hearing, the petitioner and the District shall be adverse parties. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.
- (e) Hearings held under this section shall be de novo in nature. For proposed rules, the petitioner has the burden to prove by a preponderance of the evidence that it would be substantially affected by the proposed rule, and the District has the burden to prove by a preponderance of the evidence that the proposed rule is not an invalid exercise of delegated legislative authority as to the objections raised. For existing rules, the petitioner has a burden of proving by a preponderance of the evidence that the existing rule is an invalid exercise of District authority as to the objections raised. During the hearing, the hearing officer may:
 - (i) Administer oaths and affirmations;
 - (ii) Rule upon offers of proof and receive relevant evidence;
 - (iii) Regulate the course of the hearing, including any pre-hearing matters;
 - (iv) Enter orders; and
 - (v) Make or receive offers of settlement, stipulation, and adjustment.
- (f) Within thirty (30) days after the hearing, or fourteen (14) days of the challenge relate to an emergency rule, the hearing officer shall render a decision and state the reasons therefor in writing. The hearing officer's order shall be considered final agency action. The hearing officer may declare all or part of a proposed or existing rule invalid. For a proposed rule, the proposed rule or provision thereof declared invalid shall not be adopted unless the decision of the hearing officer is reversed on appeal. In

the event part of a proposed rule is declared invalid, the District may, in its sole discretion, withdraw the proposed rule in its entirety. For an existing rule, the rule or part thereof declared invalid shall become void when the time for filing an appeal expires. In the event that a proposed or existing rule has been declared invalid in whole or part, the District shall promptly publish notice of such occurrence published in a newspaper of general circulation within the county or counties in which the District is located.

- (15) Variations and Waivers. A “**variance**” means a decision by the District to grant a modification to all or part of the literal requirements of a rule to a person who is subject to the rule. A “**waiver**” means a decision by the District not to apply all or part of a rule to a person who is subject to the rule. Variations and waivers from District rules may be granted subject to the following:
- (a) Variations and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person, and when application of the rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, “**substantial hardship**” means a demonstrated economic, technological, legal, or other type of hardship to the person requesting the variance or waiver. For purposes of this section, “**principles of fairness**” are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule.
 - (b) A person who is subject to regulation by a District rule may file a petition with the District, requesting a variance or waiver from the District’s rule. Each petition shall specify:
 - (i) The rule from which a variance or waiver is requested;
 - (ii) The type of action requested;
 - (iii) The specific facts that would justify a waiver or variance for the petitioner; and
 - (iv) The reason why the variance or the waiver requested would serve the purposes of the underlying statute.
 - (c) The District shall review the petition and may request only that information needed to clarify the petition or to answer new questions raised by or directly related to the petition. If the petitioner asserts that any request for additional information is not authorized by law or by rule of the District, the District shall proceed, at the petitioner’s written request, to process the petition.

(d) The Board shall grant or deny a petition for variance or waiver and shall announce such disposition at a publicly held meeting of the Board, within ninety (90) days after receipt of the original petition, the last item of timely requested additional material, or the petitioner's written request to finish processing the petition. The District's statement granting or denying the petition shall contain a statement of the relevant facts and reasons supporting the District's action. The District shall maintain a record of the type and disposition of each petition filed.

(16) Rates, Fees, Rentals and Other Charges. All rates, fees, rentals, or other charges shall be subject to rulemaking proceedings.

Specific Authority: §§ 190.011(5), 190.011(15), 190.035, Fla. Stat.

Law Implemented: §§ 120.54, 120.542, 120.5435, 120.56, 120.81(2), 190.011(5), 190.035(2), Fla. Stat.

Rule 3.0 Competitive Purchase.

- (1) Purpose and Scope. In order to comply with Sections 190.033(1) through (3), 287.055 and 287.017 of the Florida Statutes, the following provisions shall apply to the purchase of Professional Services, insurance, construction contracts, design-build services, goods, supplies, and materials, Contractual Services, and maintenance services.
- (2) Board Authorization. Except in cases of an Emergency Purchase, a competitive purchase governed by these Rules shall only be undertaken after authorization by the Board.
- (3) Definitions.
 - (a) **“Competitive Solicitation”** means a formal, advertised procurement process, other than an Invitation to Bid, Request for Proposals, or Invitation to Negotiate, approved by the Board to purchase commodities and/or services which affords vendors fair treatment in the competition for award of a District purchase contract.
 - (b) **“Continuing Contract”** means a contract for Professional Services entered into in accordance with Section 287.055 of the Florida Statutes, between the District and a firm, whereby the firm provides Professional Services to the District for projects in which the costs do not exceed two million dollars (\$2,000,000), for a study activity when the fee for such Professional Services to the District does not exceed two hundred thousand dollars (\$200,000), or for work of a specified nature as outlined in the contract with the District, with no time limitation except that the contract must provide a termination clause (for example, a contract for general District engineering services). Firms providing Professional Services under Continuing Contracts shall not be required to bid against one another.
 - (c) **“Contractual Service”** means the rendering by a contractor of its time and effort rather than the furnishing of specific commodities. The term applies only to those services rendered by individuals and firms who are independent contractors. Contractual Services do not include auditing services, Maintenance Services, or Professional Services as defined in Section 287.055(2)(a) of the Florida Statutes, and these Rules. Contractual Services also do not include any contract for the furnishing of labor or materials for the construction, renovation, repair, modification, or demolition of any facility, building, portion of building, utility, park, parking lot, or structure or other improvement to real property entered into pursuant to Chapter 255 of the Florida Statutes, and Rules 3.5 or 3.6.
 - (d) **“Design-Build Contract”** means a single contract with a Design-Build Firm for the design and construction of a public construction project.

- (e) **“Design-Build Firm”** means a partnership, corporation or other legal entity that:
- (i) Is certified under Section 489.119 of the Florida Statutes, to engage in contracting through a certified or registered general contractor or a certified or registered building contractor as the qualifying agent; or
 - (ii) Is certified under Section 471.023 of the Florida Statutes, to practice or to offer to practice engineering; certified under Section 481.219 of the Florida Statutes, to practice or to offer to practice architecture; or certified under Section 481.319 of the Florida Statutes, to practice or to offer to practice landscape architecture.
- (f) **“Design Criteria Package”** means concise, performance-oriented drawings or specifications for a public construction project. The purpose of the Design Criteria Package is to furnish sufficient information to permit Design-Build Firms to prepare a bid or a response to the District’s Request for Proposals, or to permit the District to enter into a negotiated Design-Build Contract. The Design Criteria Package must specify performance-based criteria for the public construction project, including the legal description of the site, survey information concerning the site, interior space requirements, material quality standards, schematic layouts and conceptual design criteria of the project, cost or budget estimates, design and construction schedules, site development requirements, provisions for utilities, stormwater retention and disposal, and parking requirements applicable to the project. Design Criteria Packages shall require firms to submit information regarding the qualifications, availability, and past work of the firms, including the partners and members thereof.
- (g) **“Design Criteria Professional”** means a firm who holds a current certificate of registration under Chapter 481 of the Florida Statutes, to practice architecture or landscape architecture, or a firm who holds a current certificate as a registered engineer under Chapter 471 of the Florida Statutes, to practice engineering, and who is employed by or under contract to the District to provide professional architect services, landscape architect services, or engineering services in connection with the preparation of the Design Criteria Package.
- (h) **“Emergency Purchase”** means a purchase necessitated by a sudden unexpected turn of events (for example, acts of God, riot, fires, floods, hurricanes, accidents, or any circumstances or cause beyond the control of the Board in the normal conduct of its business), where the Board finds that the delay incident to competitive purchase would be detrimental to the interests of the District. This includes, but is not limited to, instances where

the time to competitively award the project will jeopardize the funding for the project, will materially increase the cost of the project, or will create an undue hardship on the public health, safety, or welfare.

- (i) **“Invitation to Bid”** is a written solicitation for sealed bids with the title, date, and hour of the public bid opening designated specifically and defining the commodity or service involved. It includes printed instructions prescribing conditions for bidding, qualification, evaluation criteria, and provides for a manual signature of an authorized representative. It may include one or more bid alternates.
- (j) **“Invitation to Negotiate”** means a written solicitation for competitive sealed replies to select one or more vendors with which to commence negotiations for the procurement of commodities or services.
- (k) **“Negotiate”** means to conduct legitimate, arm’s length discussions and conferences to reach an agreement on a term or price.
- (l) **“Professional Services”** means those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping, as defined by the laws of Florida, or those services performed by any architect, professional engineer, landscape architect, or registered surveyor and mapper, in connection with the firm’s or individual’s professional employment or practice.
- (m) **“Proposal (or Reply or Response) Most Advantageous to the District”** means, as determined in the sole discretion of the Board, the proposal, reply, or response that is:
 - (i) Submitted by a person or firm capable and qualified in all respects to perform fully the contract requirements, who has the integrity and reliability to assure good faith performance;
 - (ii) The most responsive to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation as determined by the Board; and
 - (iii) For a cost to the District deemed by the Board to be reasonable.
- (n) **“Purchase”** means acquisition by sale, rent, lease, lease/purchase, or installment sale. It does not include transfer, sale, or exchange of goods, supplies, or materials between the District and any federal, state, regional or local governmental entity or political subdivision of the State of Florida.
- (o) **“Request for Proposals”** or **“RFP”** is a written solicitation for sealed proposals with the title, date, and hour of the public opening designated and

requiring the manual signature of an authorized representative. It may provide general information, applicable laws and rules, statement of work, functional or general specifications, qualifications, proposal instructions, work detail analysis, and evaluation criteria as necessary.

- (p) **“Responsive and Responsible Bidder”** means an entity or individual that has submitted a bid that conforms in all material respects to the Invitation to Bid and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. **“Responsive and Responsible Vendor”** means an entity or individual that has submitted a proposal, reply, or response that conforms in all material respects to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. In determining whether an entity or individual is a Responsive and Responsible Bidder (or Vendor), the District may consider, in addition to factors described in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the following:
- (i) The ability and adequacy of the professional personnel employed by the entity/individual;
 - (ii) The past performance of the entity/individual for the District and in other professional employment;
 - (iii) The willingness of the entity/individual to meet time and budget requirements;
 - (iv) The geographic location of the entity’s/individual’s headquarters or office in relation to the project;
 - (v) The recent, current, and projected workloads of the entity/individual;
 - (vi) The volume of work previously awarded to the entity/individual;
 - (vii) Whether the cost components of the bid or proposal are appropriately balanced; and
 - (viii) Whether the entity/individual is a certified minority business enterprise.
- (q) **“Responsive Bid,” “Responsive Proposal,” “Responsive Reply,” and “Responsive Response”** all mean a bid, proposal, reply, or response which conforms in all material respects to the specifications and conditions in the

Invitation to Bid, Request for Proposals, Invitations to Negotiate, or Competitive Solicitation document and these Rules, and the cost components of which, if any, are appropriately balanced. A bid, proposal, reply or response is not responsive if the person or firm submitting it fails to meet any material requirement relating to the qualifications, financial stability, or licensing of the bidder.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 190.033, 255.20, 287.055, Fla. Stat.

Rule 3.1 Procedure Under the Consultants' Competitive Negotiations Act.

- (1) Scope. The following procedures are adopted for the selection of firms or individuals to provide Professional Services exceeding the thresholds herein described, for the negotiation of such contracts, and to provide for protest of actions of the Board under this Rule. As used in this Rule, “**Project**” means that fixed capital outlay study or planning activity when basic construction cost is estimated by the District to exceed the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FIVE, or for a planning study activity when the fee for Professional Services is estimated by the District to exceed the threshold amount provided in Section 287.017 for CATEGORY TWO, as such categories may be amended or adjusted from time to time.

- (2) Qualifying Procedures. In order to be eligible to provide Professional Services to the District, a consultant must, at the time of receipt of the firm’s qualification submittal:
 - (a) Hold all required applicable state professional licenses in good standing;
 - (b) Hold all required applicable federal licenses in good standing, if any;
 - (c) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the consultant is a corporation; and
 - (d) Meet any qualification requirements set forth in the District’s Request for Qualifications.

Evidence of compliance with this Rule may be submitted with the qualifications, if requested by the District. In addition, evidence of compliance must be submitted any time requested by the District.

- (3) Public Announcement. Except in cases of valid public emergencies as certified by the Board, the District shall announce each occasion when Professional Services are required for a Project or a Continuing Contract by publishing a notice providing a general description of the Project, or the nature of the Continuing Contract, and the method for interested consultants to apply for consideration. The notice shall appear in at least one (1) newspaper of general circulation within the county or counties in which the District is located and in such other places as the District deems appropriate. The notice must allow at least fourteen (14) days for submittal of qualifications from the date of publication. The District may maintain lists of consultants interested in receiving such notices. These consultants are encouraged to submit annually statements of qualifications and performance data. The District shall make reasonable efforts to provide copies of any notices to such consultants, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process. The Board has

the right to reject any and all qualifications, and such reservation shall be included in the published notice. Consultants not receiving a contract award shall not be entitled to recover from the District any costs of qualification package preparation or submittal.

(4) Competitive Selection.

- (a) The Board shall review and evaluate the data submitted in response to the notice described in section (3) of this Rule regarding qualifications and performance ability, as well as any statements of qualifications on file. The Board shall conduct discussions with, and may require public presentation by consultants regarding their qualifications, approach to the Project, and ability to furnish the required services. The Board shall then select and list the consultants, in order of preference, deemed to be the most highly capable and qualified to perform the required Professional Services, after considering these and other appropriate criteria:
 - (i) The ability and adequacy of the professional personnel employed by each consultant;
 - (ii) Whether a consultant is a certified minority business enterprise;
 - (iii) Each consultant's past performance;
 - (iv) The willingness of each consultant to meet time and budget requirements;
 - (v) The geographic location of each consultant's headquarters, office and personnel in relation to the project;
 - (vi) The recent, current, and projected workloads of each consultant; and
 - (vii) The volume of work previously awarded to each consultant by the District.
- (b) Nothing in these Rules shall prevent the District from evaluating and eventually selecting a consultant if less than three (3) Responsive qualification packages, including packages indicating a desire not to provide Professional Services on a given Project, are received.
- (c) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

- (d) Notice of the rankings adopted by the Board, including the rejection of some or all qualification packages, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Request for Qualifications. The notice shall include the following statement: Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s ranking decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(5) Competitive Negotiation.

- (a) After the Board has authorized the beginning of competitive negotiations, the District may begin such negotiations with the firm listed as most qualified to perform the required Professional Services at a rate or amount of compensation which the Board determines is fair, competitive, and reasonable.
- (b) In negotiating a lump-sum or cost-plus-a-fixed-fee professional contract for more than the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, the firm receiving the award shall be required to execute a truth-in-negotiation certificate stating that “wage rates and other factual unit costs supporting the compensation are accurate, complete and current at the time of contracting.” In addition, any professional service contract under which such a certificate is required, shall contain a provision that “the original contract price and any additions thereto, shall be adjusted to exclude any significant sums by which the Board determines the contract price was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs.”
- (c) Should the District be unable to negotiate a satisfactory agreement with the firm determined to be the most qualified at a price deemed by the District to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the District shall immediately begin negotiations with the second most qualified firm. If a satisfactory agreement with the second firm cannot be reached, those negotiations shall be terminated and negotiations with the third most qualified firm shall be undertaken.
- (d) Should the District be unable to negotiate a satisfactory agreement with one of the top three (3) ranked consultants, additional firms shall be selected by the District, in order of their competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.

- (6) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (7) Continuing Contract. Nothing in this Rule shall prohibit a Continuing Contract between a consultant and the District.
- (8) Emergency Purchase. The District may make an Emergency Purchase without complying with these Rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 190.011(3), 190.033, 287.055, Fla. Stat.

Rule 3.2 Procedure Regarding Auditor Selection.

In order to comply with the requirements of Section 218.391 of the Florida Statutes, the following procedures are outlined for selection of firms or individuals to provide Auditing Services and for the negotiation of such contracts. “**Auditing Services**” means those services within the scope of the practice of a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. For audits required under Chapter 190 of the Florida Statutes but not meeting the thresholds of Chapter 218 of the Florida Statutes, the District need not follow these procedures but may proceed with the selection of a firm or individual to provide Auditing Services and for the negotiation of such contracts in the manner the Board determines is in the best interests of the District.

- (1) Establishment of Auditor Selection Committee. Prior to a public announcement under section (3) of this Rule that Auditing Services are required, the Board shall establish an auditor selection committee (“**Committee**”), the primary purpose of which is to assist the Board in selecting an auditor to conduct the annual financial audit required by Section 218.39 of the Florida Statutes. The Committee shall include at least three individuals, at least one of which must also be a member of the Board. The establishment and selection of the Committee must be conducted at a publicly noticed and held meeting of the Board. The Chairperson of the Committee must be a member of the Board. An employee, a chief executive officer, or a chief financial officer of the District may not serve as a member of the Committee; provided however such individual may serve the Committee in an advisory capacity.
- (2) Establishment of Minimum Qualifications and Evaluation Criteria. Prior to a public announcement under section (3) of this Rule that Auditing Services are required, the Committee shall meet at a publicly noticed meeting to establish minimum qualifications and factors to use for the evaluation of Auditing Services to be provided by a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.
 - (a) Minimum Qualifications. In order to be eligible to submit a proposal, a firm must, at all relevant times including the time of receipt of the proposal by the District:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;

- (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation; and
- (iv) Meet any pre-qualification requirements established by the Committee and set forth in the RFP or other specifications.

If requested in the RFP or other specifications, evidence of compliance with the minimum qualifications as established by the Committee must be submitted with the proposal.

- (b) Evaluation Criteria. The factors established for the evaluation of Auditing Services by the Committee shall include, but are not limited to:
 - (i) Ability of personnel;
 - (ii) Experience;
 - (iii) Ability to furnish the required services; and
 - (iv) Such other factors as may be determined by the Committee to be applicable to its particular requirements.

The Committee may also choose to consider compensation as a factor. If the Committee establishes compensation as one of the factors, compensation shall not be the sole or predominant factor used to evaluate proposals.

- (3) Public Announcement. After identifying the factors to be used in evaluating the proposals for Auditing Services as set forth in section (2) of this Rule, the Committee shall publicly announce the opportunity to provide Auditing Services. Such public announcement shall include a brief description of the audit and how interested firms can apply for consideration and obtain the RFP. The notice shall appear in at least one (1) newspaper of general circulation within the county or counties in which the District is located. The public announcement shall allow for at least seven (7) days for the submission of proposals.
- (4) Request for Proposals. The Committee shall provide interested firms with a Request for Proposals (“RFP”). The RFP shall provide information on how proposals are to be evaluated and such other information the Committee determines is necessary for the firm to prepare a proposal. The RFP shall state the time and place for submitting proposals, which may be submitted either electronically or via hard copy as determined by the District and provided for in the RFP. For the avoidance of doubt, the Proposals shall not be required to be publicly opened at the date, time, and place provided for in the RFP relative to the submission of Proposals.

- (5) Committee's Evaluation of Proposals and Recommendation. The Committee shall meet at a publicly held meeting that is publicly noticed for a reasonable time in advance of the meeting to evaluate all qualified proposals and may, as part of the evaluation, require that each interested firm provide a public presentation where the Committee may conduct discussions with the firm, and where the firm may present information, regarding the firm's qualifications. At the public meeting, the Committee shall rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to subsection (2)(b) of this Rule. If fewer than three firms respond to the RFP or if no firms respond to the RFP, the Committee shall recommend such firm as it deems to be the most highly qualified. Notwithstanding the foregoing, the Committee may recommend that any and all proposals be rejected.
- (6) Board Selection of Auditor.
- (a) Where compensation was not selected as a factor used in evaluating the proposals, the Board shall negotiate with the firm ranked first and inquire of that firm as to the basis of compensation. If the Board is unable to negotiate a satisfactory agreement with the first ranked firm at a price deemed by the Board to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the Board shall immediately begin negotiations with the second ranked firm. If a satisfactory agreement with the second ranked firm cannot be reached, those negotiations shall be terminated and negotiations with the third ranked firm shall be undertaken. The Board may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time. If the Board is unable to negotiate a satisfactory agreement with any of the selected firms, the Committee shall recommend additional firms in order of the firms' respective competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.
- (b) Where compensation was selected as a factor used in evaluating the proposals, the Board shall select the highest-ranked qualified firm or document in its public records the reason for not selecting the highest-ranked qualified firm.
- (c) In negotiations with firms under this Rule, the Board may allow the District Manager, District Counsel, or other designee to conduct negotiations on its behalf.
- (d) Notwithstanding the foregoing, the Board may reject any or all proposals. The Board shall not consider any proposal, or enter into any contract for Auditing Services, unless the proposed agreed-upon compensation is

reasonable to satisfy the requirements of Section 218.39 of the Florida Statutes, and the needs of the District.

- (7) Contract. Any agreement reached under this Rule shall be evidenced by a written contract, which may take the form of an engagement letter signed and executed by both parties. The written contract shall include all provisions and conditions of the procurement of such services and shall include, at a minimum, the following:
- (a) A provision specifying the services to be provided and fees or other compensation for such services;
 - (b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract;
 - (c) A provision setting forth deadlines for the auditor to submit a preliminary draft audit report to the District for review and to submit a final audit report no later than June 30 of the fiscal year that follows the fiscal year for which the audit is being conducted;
 - (d) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. The maximum contract period including renewals shall be five (5) years. A renewal may be done without the use of the auditor selection procedures provided in this Rule but must be in writing.
 - (e) Provisions required by law that require the auditor to comply with public records laws.
- (8) Notice of Award. Once a negotiated agreement with a firm or individual is reached, or the Board authorizes the execution of an agreement with a firm where compensation was a factor in the evaluation of proposals, notice of the intent to award, including the rejection of some or all proposals, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the RFP. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests regarding the award of contracts under this Rule shall be as provided for in Rule 3.11. No proposer shall be entitled to recover any costs of proposal preparation or submittal from the District.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 218.33, 218.391, Fla. Stat.

Rule 3.3 Purchase of Insurance.

- (1) Scope. The purchases of life, health, accident, hospitalization, legal expense, or annuity insurance, or all of any kinds of such insurance for the officers and employees of the District, and for health, accident, hospitalization, and legal expenses upon a group insurance plan by the District, shall be governed by this Rule. This Rule does not apply to the purchase of any other type of insurance by the District, including but not limited to liability insurance, property insurance, and directors and officers insurance. Nothing in this Rule shall require the District to purchase insurance.
- (2) Procedure. For a purchase of insurance within the scope of these Rules, the following procedure shall be followed:
 - (a) The Board shall cause to be prepared a Notice of Invitation to Bid.
 - (b) Notice of the Invitation to Bid shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall allow at least fourteen (14) days for submittal of bids.
 - (c) The District may maintain a list of persons interested in receiving notices of Invitations to Bid. The District shall make reasonable efforts to provide copies of any notices to such persons, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process.
 - (d) Bids shall be opened at the time and place noted in the Invitation to Bid.
 - (e) If only one (1) response to an Invitation is received, the District may proceed with the purchase. If no response to an Invitation to Bid is received, the District may take whatever steps are reasonably necessary in order to proceed with the purchase.
 - (f) The Board has the right to reject any and all bids and such reservations shall be included in all solicitations and advertisements.
 - (g) Simultaneously with the review of the submitted bids, the District may undertake negotiations with those companies that have submitted reasonable and timely bids and, in the opinion of the District, are fully qualified and capable of meeting all services and requirements. Bid responses shall be evaluated in accordance with the specifications and criteria contained in the Invitation to Bid; in addition, the total cost to the District, the cost, if any, to the District officers, employees, or their dependents, the geographic location of the company's headquarters and offices in relation to the District, and the ability of the company to guarantee

premium stability may be considered. A contract to purchase insurance shall be awarded to that company whose response to the Invitation to Bid best meets the overall needs of the District, its officers, employees, and/or dependents.

- (h) Notice of the intent to award, including rejection of some or all bids, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s procurement of insurance under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: § 112.08, Fla. Stat.

Rule 3.4 Pre-qualification

- (1) Scope. In its discretion, the District may undertake a pre-qualification process in accordance with this Rule for vendors to provide construction services, goods, supplies, and materials, Contractual Services, and maintenance services.
- (2) Procedure. When the District seeks to pre-qualify vendors, the following procedures shall apply:
 - (a) The Board shall cause to be prepared a Request for Qualifications.
 - (b) For construction services exceeding the thresholds described in Section 255.20 of the Florida Statutes, the Board must advertise the proposed pre-qualification criteria and procedures and allow at least seven (7) days' notice of the public hearing for comments on such pre-qualification criteria and procedures. At such public hearing, potential vendors may object to such pre-qualification criteria and procedures. Following such public hearing, the Board shall formally adopt pre-qualification criteria and procedures prior to the advertisement of the Request for Qualifications for construction services.
 - (c) The Request for Qualifications shall be advertised at least once in a newspaper of general circulation within the county or counties in which the project is located. The notice shall allow at least seven (7) days for submittal of qualifications for goods, supplies and materials, Contractual Services, maintenance services, and construction services under two hundred fifty thousand dollars (\$250,000). The notice shall allow at least twenty-one (21) days for submittal of qualifications for construction services estimated to cost over two hundred fifty thousand dollars (\$250,000) and thirty (30) days for construction services estimated to cost over five hundred thousand dollars (\$500,000).
 - (d) The District may maintain lists of persons interested in receiving notices of Requests for Qualifications. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any pre-qualification determination or contract awarded in accordance with these Rules and shall not be a basis for a protest of any pre-qualification determination or contract award.
 - (e) If the District has pre-qualified vendors for a particular category of purchase, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies or responses in response to the applicable Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

- (f) In order to be eligible to submit qualifications, a firm or individual must, at the time of receipt of the qualifications:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;
 - (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and
 - (iv) Meet any special pre-qualification requirements set forth in the Request for Qualifications.

Evidence of compliance with these Rules must be submitted with the qualifications if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the qualifications.

- (g) Qualifications shall be presented to the Board, or a committee appointed by the Board, for evaluation in accordance with the Request for Qualifications and this Rule. Minor variations in the qualifications may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature.
- (h) All vendors determined by the District to meet the pre-qualification requirements shall be pre-qualified. To assure full understanding of the responsiveness to the requirements contained in a Request for Qualifications, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion and revision of qualifications. For construction services, any contractor pre-qualified and considered eligible by the Department of Transportation to bid to perform the type of work the project entails shall be presumed to be qualified to perform the project.
- (i) The Board shall have the right to reject all qualifications if there are not enough to be competitive or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of qualification preparation or submittal from the District.
- (j) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

- (k) Notice of intent to pre-qualify, including rejection of some or all qualifications, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Request for Qualifications. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s pre-qualification decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11; provided however, protests related to the pre-qualification criteria and procedures for construction services shall be resolved in accordance with section (2)(b) of this Rule and Section 255.20(1)(b) of the Florida Statutes.

(2) Suspension, Revocation, or Denial of Qualification

- (a) The District, for good cause, may deny, suspend, or revoke a prequalified vendor’s pre-qualified status. A suspension, revocation, or denial for good cause shall prohibit the vendor from bidding on any District construction contract for which qualification is required, shall constitute a determination of non-responsibility to bid on any other District construction or maintenance contract, and shall prohibit the vendor from acting as a material supplier or subcontractor on any District contract or project during the period of suspension, revocation, or denial. Good cause shall include the following:
 - (i) One of the circumstances specified under Section 337.16(2), Fla. Stat., has occurred.
 - (ii) Affiliated contractors submitted more than one proposal for the same work. In this event the pre-qualified status of all of the affiliated bidders will be revoked, suspended, or denied. All bids of affiliated bidders will be rejected.
 - (iii) The vendor made or submitted false, deceptive, or fraudulent statements, certifications, or materials in any claim for payment or any information required by any District contract.
 - (iv) The vendor or its affiliate defaulted on any contract or a contract surety assumed control of financial responsibility for any contract of the vendor.
 - (v) The vendor’s qualification to bid is suspended, revoked, or denied by any other public or semi-public entity, or the vendor has been the

subject of a civil enforcement proceeding or settlement involving a public or semi-public entity.

- (vi) The vendor failed to comply with contract or warranty requirements or failed to follow District direction in the performance of a contract.
- (vii) The vendor failed to timely furnish all contract documents required by the contract specifications, special provisions, or by any state or federal statutes or regulations. If the vendor fails to furnish any of the subject contract documents by the expiration of the period of suspension, revocation, or denial set forth above, the vendor's pre-qualified status shall remain suspended, revoked, or denied until the documents are furnished.
- (viii) The vendor failed to notify the District within 10 days of the vendor, or any of its affiliates, being declared in default or otherwise not completing work on a contract or being suspended from qualification to bid or denied qualification to bid by any other public or semi-public agency.
- (ix) The vendor did not pay its subcontractors or suppliers in a timely manner or in compliance with contract documents.
- (x) The vendor has demonstrated instances of poor or unsatisfactory performance, deficient management resulting in project delay, poor quality workmanship, a history of payment of liquidated damages, untimely completion of projects, uncooperative attitude, contract litigation, inflated claims or defaults.
- (xi) An affiliate of the vendor has previously been determined by the District to be non-responsible, and the specified period of suspension, revocation, denial, or non-responsibility remains in effect.
- (xii) The vendor or affiliate(s) has been convicted of a contract crime.
 - 1. The term "**contract crime**" means any violation of state or federal antitrust laws with respect to a public contract or any violation of any state or federal law involving fraud, bribery, collusion, conspiracy, or material misrepresentation with respect to a public contract.
 - 2. The term "**convicted**" or "**conviction**" means a finding of guilt or a conviction of a contract crime, with or without an adjudication of guilt, in any federal or state trial court of

record as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

- (b) A denial, suspension, or revocation shall prohibit the vendor from being a subcontractor on District work during the period of denial, suspension, or revocation, except when a prime contractor's bid has used prices of a subcontractor who becomes disqualified after the bid, but before the request for authorization to sublet is presented.
- (c) The District shall inform the vendor in writing of its intent to deny, suspend, or revoke its pre-qualified status and inform the vendor of its right to a hearing, the procedure which must be followed, and the applicable time limits. If a hearing is requested within 10 days after the receipt of the notice of intent, the hearing shall be held within 30 days after receipt by the District of the request for the hearing. The decision shall be issued within 15 days after the hearing.
- (d) Such suspension or revocation shall not affect the vendor's obligations under any preexisting contract.
- (e) In the case of contract crimes, the vendor's pre-qualified status under this Rule shall be revoked indefinitely. For all violations of Rule 3.4(3)(a) other than for the vendor's conviction for contract crimes, the revocation, denial, or suspension of a vendor's pre-qualified status under this Rule shall be for a specific period of time based on the seriousness of the deficiency.

Examples of factors affecting the seriousness of a deficiency are:

- (i) Impacts on project schedule, cost, or quality of work;
- (ii) Unsafe conditions allowed to exist;
- (iii) Complaints from the public;
- (iv) Delay or interference with the bidding process;
- (v) The potential for repetition;
- (vi) Integrity of the public contracting process;
- (vii) Effect on the health, safety, and welfare of the public.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 190.033, 255.0525, 255.20, Fla. Stat.

Rule 3.5 Construction Contracts, Not Design-Build.

- (1) Scope. All contracts for the construction or improvement of any building, structure, or other public construction works authorized by Chapter 190 of the Florida Statutes, the costs of which are estimated by the District in accordance with generally accepted cost accounting principles to be in excess of the threshold amount for applicability of Section 255.20 of the Florida Statutes, as that amount may be indexed or amended from time to time, shall be let under the terms of these Rules and the procedures of Section 255.20 of the Florida Statutes, as the same may be amended from time to time. A project shall not be divided solely to avoid the threshold bidding requirements.
- (2) Procedure. When a purchase of construction services is within the scope of this Rule, the following procedures shall apply:
 - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
 - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least twenty-one (21) days for submittal of sealed bids, proposals, replies, or responses, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars (\$500,000) must be noticed at least thirty (30) days prior to the date for submittal of bids, proposals, replies, or responses. If the Board has previously pre-qualified contractors pursuant to Rule 3.4 and determined that only the contractors that have been pre-qualified will be permitted to submit bids, proposals, replies, and responses, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation need not be published. Instead, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be sent to the pre-qualified contractors by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service.
 - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, or to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

- (d) If the District has pre-qualified providers of construction services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses to Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations.
- (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;
 - (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the bidder is a corporation; and
 - (iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to, reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may be considered ineligible by the District to submit a bid, response, or proposal for a District project.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response, if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

- (f) Bids, proposals, replies, and responses, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or

Competitive Solicitation and these Rules. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

- (g) The lowest Responsive Bid submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.
- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No contractor shall be entitled to recover any costs of bid, proposal, response, or reply preparation or submittal from the District.
- (i) The Board may require potential contractors to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
- (j) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase construction services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of construction services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the construction services without further competitive selection processes.
- (k) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board

with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

- (1) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s purchase of construction services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
- (3) Sole Source; Government. Construction services that are only available from a single source are exempt from this Rule. Construction services provided by governmental agencies are exempt from this Rule. This Rule shall not apply to the purchase of construction services, which may include goods, supplies, or materials, that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules. A contract for construction services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.
- (4) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (5) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board Meeting.
- (6) Exceptions. This Rule is inapplicable when:
 - (a) The project is undertaken as repair or maintenance of an existing public facility;
 - (b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;
 - (c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contract; or

- (d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 189.053, 190.033, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

Rule 3.6 Construction Contracts, Design-Build.

- (1) Scope. The District may utilize Design-Build Contracts for any public construction project for which the Board determines that use of such contract is in the best interest of the District. When letting a Design-Build Contract, the District shall use the following procedure:
- (2) Procedure.
 - (a) The District shall utilize a Design Criteria Professional meeting the requirements of Section 287.055(2)(k) of the Florida Statutes, when developing a Design Criteria Package, evaluating the proposals and qualifications submitted by Design-Build Firms, and determining compliance of the project construction with the Design Criteria Package. The Design Criteria Professional may be an employee of the District, may be the District Engineer selected by the District pursuant to Section 287.055 of the Florida Statutes, or may be retained pursuant to Rule 3.1. The Design Criteria Professional is not eligible to render services under a Design-Build Contract executed pursuant to the Design Criteria Package.
 - (b) A Design Criteria Package for the construction project shall be prepared and sealed by the Design Criteria Professional. If the project utilizes existing plans, the Design Criteria Professional shall create a Design Criteria Package by supplementing the plans with project specific requirements, if any.
 - (c) The Board may either choose to award the Design-Build Contract pursuant to the competitive proposal selection process set forth in Section 287.055(9) of the Florida Statutes, or pursuant to the qualifications-based selection process pursuant to Rule 3.1.
 - (i) Qualifications-Based Selection. If the process set forth in Rule 3.1 is utilized, subsequent to competitive negotiations, a guaranteed maximum price and guaranteed completion date shall be established.
 - (ii) Competitive Proposal-Based Selection. If the competitive proposal selection process is utilized, the Board, in consultation with the Design Criteria Professional, shall establish the criteria, standards and procedures for the evaluation of Design-Build Proposals based on price, technical, and design aspects of the project, weighted for the project. After a Design Criteria Package and the standards and procedures for evaluation of proposals have been developed, competitive proposals from qualified firms shall be solicited pursuant to the design criteria by the following procedure:

1. A Request for Proposals shall be advertised at least once in a newspaper of general circulation within the county in which the project is located. The notice shall allow at least twenty-one (21) days for submittal of sealed proposals, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars (\$500,000) must be noticed at least thirty (30) days prior to the date for submittal of proposals.
2. The District may maintain lists of persons interested in receiving notices of Requests for Proposals. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.
3. In order to be eligible to submit a proposal, a firm must, at the time of receipt of the proposals:
 - a. Hold the required applicable state professional licenses in good standing, as defined by Section 287.055(2)(h) of the Florida Statutes;
 - b. Hold all required applicable federal licenses in good standing, if any;
 - c. Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation;
 - d. Meet any special pre-qualification requirements set forth in the Request for Proposals and Design Criteria Package.

Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may

be considered ineligible by the District to submit a bid, response, or proposal for a District project.

Evidence of compliance with these Rules must be submitted with the proposal if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the proposal.

4. The proposals, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. In consultation with the Design Criteria Professional, the Board shall evaluate the proposals received based on evaluation criteria and procedures established prior to the solicitation of proposals, including but not limited to qualifications, availability, and past work of the firms and the partners and members thereof. The Board shall then select no fewer than three (3) Design-Build Firms as the most qualified.
5. The Board shall have the right to reject all proposals if the proposals are too high, or rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of proposal preparation or submittal from the District.
6. If less than three (3) Responsive Proposals are received, the District may purchase design-build services or may reject the proposals for lack of competitiveness. If no Responsive Proposals are received, the District may proceed with the procurement of design-build services in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the design-build services without further competitive selection processes.
7. Notice of the rankings adopted by the Board, including the rejection of some or all proposals, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of

the Board meeting where the proposals were evaluated if so provided for in the Design Criteria Package. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's rankings under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

8. The Board shall negotiate a contract with the firm ranking the highest based on the evaluation standards and shall establish a price which the Board determines is fair, competitive and reasonable. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the second most qualified firm, based on the ranking by the evaluation standards. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the second most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the third most qualified firm. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the third most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. Should the Board be unable to negotiate a satisfactory contract with any of the selected firms, the Board shall select additional firms in order of their rankings based on the evaluation standards and continue negotiations until an agreement is reached or the list of firms is exhausted.
9. After the Board contracts with a firm, the firm shall bring to the Board for approval, detailed working drawings of the project.
10. The Design Criteria Professional shall evaluate the compliance of the detailed working drawings and project construction with the Design Criteria Package and shall provide the Board with a report of the same.

- (3) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

- (4) Emergency Purchase. The Board may, in case of public emergency, declare an emergency and immediately proceed with negotiations with the best qualified Design-Build Firm available at the time. The fact that an Emergency Purchase has occurred shall be noted in the minutes of the next Board meeting.
- (5) Exceptions. This Rule is inapplicable when:
- (a) The project is undertaken as repair or maintenance of an existing public facility;
 - (b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;
 - (c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contractor; or
 - (d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 189.053, 190.033, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

Rule 3.7 Payment and Performance Bonds.

- (1) Scope. This Rule shall apply to contracts for the construction of a public building, for the prosecution and completion of a public work, or for repairs upon a public building or public work and shall be construed in addition to terms prescribed by any other Rule that may also apply to such contracts.

- (2) Required Bond. Upon entering into a contract for any of the services described in section (1) of this Rule in excess of \$200,000, the Board shall require that the contractor, before commencing the work, execute and record a payment and performance bond, or other acceptable surety, in an amount equal to the contract price. Notwithstanding the terms of the contract or any other law, the District may not make payment to the contractor until the contractor has provided to the District a certified copy of the recorded bond.

- (3) Discretionary Bond. At the discretion of the Board, upon entering into a contract for any of the services described in section (1) of this Rule for an amount not exceeding \$200,000, the contractor may be exempted from executing a payment and performance bond.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: § 255.05, Fla. Stat.

Rule 3.8 Goods, Supplies, and Materials.

- (1) Purpose and Scope. All purchases of goods, supplies, or materials exceeding the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, shall be purchased under the terms of this Rule. Contracts for purchases of “**goods, supplies, and materials**” do not include printing, insurance, advertising, or legal notices. A contract involving goods, supplies, or materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.
- (2) Procedure. When a purchase of goods, supplies, or materials is within the scope of this Rule, the following procedures shall apply:
 - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
 - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the District and within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.
 - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, or Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.
 - (d) If the District has pre-qualified suppliers of goods, supplies, and materials, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses.
 - (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;

- (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and
- (iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

Any firm or individual whose principal place of business is outside the State of Florida must also submit a written opinion of an attorney at law licensed to practice law in that foreign state, as to the preferences, if any or none, granted by the law of that foreign state to business entities whose principal places of business are in that foreign state, in the letting of any or all public contracts. Failure to submit such a written opinion or submission of a false or misleading written opinion may be grounds for rejection of the bid, proposal, reply, or response.

- (f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and this Rule. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.
- (g) The lowest Responsive Bid, after taking into account the preferences provided for in this subsection, submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be accepted. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which does not grant a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsive and Responsible Bidder whose principal place of business is in the State of

Florida shall be awarded a preference of five (5) percent. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which grants a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of Florida shall be awarded a preference equal to the preference granted by such foreign state.

To assure full understanding of the responsiveness to the solicitation requirements contained in an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.

- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.
- (i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
- (j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's purchase of goods, supplies, and materials under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
- (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase goods, supplies, or materials, or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of goods, supplies, and materials, in the manner the Board determines is in the best interests of the District, which

may include but is not limited to a direct purchase of the goods, supplies, and materials without further competitive selection processes.

- (3) Goods, Supplies, and Materials included in a Construction Contract Awarded Pursuant to Rule 3.5 or 3.6. There may be occasions where the District has undergone the competitive purchase of construction services which contract may include the provision of goods, supplies, or materials. In that instance, the District may approve a change order to the contract and directly purchase the goods, supplies, and materials. Such purchase of goods, supplies, and materials deducted from a competitively purchased construction contract shall be exempt from this Rule.
- (4) Exemption. Goods, supplies, and materials that are only available from a single source are exempt from this Rule. Goods, supplies, and materials provided by governmental agencies are exempt from this Rule. A contract for goods, supplies, or materials is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process. This Rule shall not apply to the purchase of goods, supplies or materials that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules.
- (5) Renewal. Contracts for the purchase of goods, supplies, and/or materials subject to this Rule may be renewed for a maximum period of five (5) years.
- (6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 189.053, 190.033, 287.017, 287.084, Fla. Stat.

Rule 3.9 Maintenance Services.

- (1) Scope. All contracts for maintenance of any District facility or project shall be set under the terms of this Rule if the cost exceeds the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR. A contract involving goods, supplies, and materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.
- (2) Procedure. When a purchase of maintenance services is within the scope of this Rule, the following procedures shall apply:
 - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
 - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.
 - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.
 - (d) If the District has pre-qualified suppliers of maintenance services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, and responses.
 - (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;
 - (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of

the Florida Statutes, if the vendor is a corporation; and

- (iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

- (f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and these Rules. Minor variations in the bids, proposals, replies, and responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.
- (g) The lowest Responsive Bid submitted in response to an Invitation to Bid by a Responsive and Responsible Bidder shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate or Competitive Solicitation the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, or responses.
- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No Vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.

- (i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
 - (j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s procurement of maintenance services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
 - (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase the maintenance services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of maintenance services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the maintenance services without further competitive selection processes.
- (3) Exemptions. Maintenance services that are only available from a single source are exempt from this Rule. Maintenance services provided by governmental agencies are exempt from this Rule. A contract for maintenance services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.
- (4) Renewal. Contracts for the purchase of maintenance services subject to this Rule may be renewed for a maximum period of five (5) years.
- (5) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), 190.033, Fla. Stat.
Law Implemented: §§ 119.0701, 190.033, 287.017, Fla. Stat.

Rule 3.10 Contractual Services.

- (1) Exemption from Competitive Purchase. Pursuant to Section 190.033(3) of the Florida Statutes, Contractual Services shall not be subject to competitive purchasing requirements. If an agreement is predominantly for Contractual Services, but also includes maintenance services or the purchase of goods and services, the contract shall not be subject to competitive purchasing requirements. Regardless of whether an advertisement or solicitation for Contractual Services is identified as an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, no rights or remedies under these Rules, including but not limited to protest rights, are conferred on persons, firms, or vendors proposing to provide Contractual Services to the District.

- (2) Contracts; Public Records. In accordance with Florida law, each contract for Contractual Services shall include provisions required by law that require the contractor to comply with public records laws.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 190.011(3), 190.033, Fla. Stat.

Rule 3.11 Protests with Respect to Proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9.

The resolution of any protests with respect to proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9 shall be in accordance with this Rule.

(1) Filing.

- (a) With respect to a protest regarding qualifications, specifications, documentation, or other requirements contained in a Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation issued by the District, the notice of protest shall be filed in writing within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the first advertisement of the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's intended decision. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.
- (b) Except for those situations covered by subsection (1)(a) of this Rule, any firm or person who is affected adversely by a District's ranking or intended award under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9 and desires to contest the District's ranking or intended award, shall file with the District a written notice of protest within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after receipt of the notice of the District's ranking or intended award or after posting on the District's website if so provided for in the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's ranking or intended award. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.
- (c) If the requirement for the posting of a protest bond and the amount of the protest bond, which may be expressed by a percentage of the contract to be

awarded or a set amount, is disclosed in the District's competitive solicitation documents for a particular purchase under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9, any person who files a notice of protest must post the protest bond. The amount and form of the protest bond shall be determined by District staff after consultation with the Board and within the limits, if any, imposed by Florida law. In the event the protest is successful, the protest bond shall be refunded to the protestor. In the event the protest is unsuccessful, the protest bond shall be applied towards the District's costs, expenses, and attorney's fees associated with hearing and defending the protest. In the event the protest is settled by mutual agreement of the parties, the protest bond shall be distributed as agreed to by the District and protestor.

- (d) The District does not accept documents filed by e-mail or facsimile transmission. Filings are only accepted during normal business hours.
- (2) Contract Execution. Upon receipt of a notice of protest which has been timely filed, the District shall not execute the contract under protest until the subject of the protest is resolved. However, if the District sets forth in writing particular facts and circumstances showing that delay incident to protest proceedings will jeopardize the funding for the project, will materially increase the cost of the project, or will create an immediate and serious danger to the public health, safety, or welfare, the contract may be executed.
- (3) Informal Proceeding. If the Board determines a protest does not involve a disputed issue of material fact, the Board may, but is not obligated to, schedule an informal proceeding to consider the protest. Such informal proceeding shall be at a time and place determined by the Board. Notice of such proceeding shall be sent via e-mail (with a delivery and read receipt), United States Mail, or hand delivery to the protestor and any substantially affected persons or parties not less than three (3) calendar days prior to such informal proceeding. Within thirty (30) calendar days following the informal proceeding, the Board shall issue a written decision setting forth the factual, legal, and policy grounds for its decision.
- (4) Formal Proceeding. If the Board determines a protest involves disputed issues of material fact or if the Board elects not to use the informal proceeding process provided for in section (3) of this Rule, the District shall schedule a formal hearing to resolve the protest. The Chairperson shall designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer to conduct the hearing. The hearing officer may:
 - (a) Administer oaths and affirmations;
 - (b) Rule upon offers of proof and receive relevant evidence;
 - (c) Regulate the course of the hearing, including any pre-hearing matters;

- (d) Enter orders; and
- (e) Make or receive offers of settlement, stipulation, and adjustment.

The hearing officer shall, within thirty (30) days after the hearing or receipt of the hearing transcript, whichever is later, file a recommended order which shall include a caption, time and place of hearing, appearances entered at the hearing, statement of the issues, findings of fact and conclusions of law, separately stated, and a recommendation for final District action. The District shall allow each party fifteen (15) days in which to submit written exceptions to the recommended order. The District shall issue a final order within sixty (60) days after the filing of the recommended order.

- (5) Rejection of all Qualifications, Bids, Proposals, Replies and Responses after Receipt of Notice of Protest. If the Board determines there was a violation of law, defect, or an irregularity in the competitive solicitation process, the Bids, Proposals, Replies, and Responses are too high, or if the Board determines it is otherwise in the District's best interest, the Board may reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew. If the Board decides to reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew, any pending protests shall automatically terminate.
- (6) Judicial Review. A party who is adversely affected by final District action is entitled to judicial review. Judicial review shall be sought in the county where the District is located. All proceedings shall be instituted by filing a notice of appeal or petition for review in accordance with the Florida Rules of Appellate Procedure within thirty (30) calendar days after the rendition of the decision being appealed. The filing of an appeal does not itself stay enforcement of the final District decision. Judicial review of any District action shall be confined to the record transmitted. The record for judicial review shall be compiled in accordance with the Florida Rules of Appellate Procedure. Failure to file a notice of appeal or petition for review within the time prescribed herein shall constitute a waiver of judicial review proceedings.
- (7) Intervenors. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.
- (8) Settlement. Nothing herein shall preclude the settlement of any protest under this Rule at any time.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 120.69(2)(a), 190.033, Fla. Stat.

Rule 4.0 Effective Date.

These Rules shall be effective _____, 2026, except that no election of officers required by these Rules shall be required until after the next regular election for the Board.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 190.011(5), 190.011(15), Fla. Stat.

SEVENTH ORDER OF BUSINESS

**Pine Ridge Plantation
Community Development District**

ANNUAL FINANCIAL REPORT

September 30, 2025

Pine Ridge Plantation Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2025

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 | 34-37 |
| INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES | 38 |



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, 2025, 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 referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, 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 audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements.

To the Board of Supervisors
Pine Ridge Plantation Community Development District

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 GAAS, 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 Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 29, 2026 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 and grant agreements and other matters.

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 the District's internal control over financial reporting and compliance.



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

June 29, 2026

**Pine Ridge Plantation Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

Management's discussion and analysis of Pine Ridge Plantation Community Development District's (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 interest and other charges.

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, 2025**

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 capital improvement 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, 2025.

- ◆ The District's total liabilities exceeded total assets and deferred outflows of resources by \$(2,858,279) (net position). Unrestricted net position for governmental activities was \$(530,787). Net investment in capital assets was \$(2,473,496). Restricted net position was \$146,004.
- ◆ Governmental activities revenues totaled \$1,781,819, while governmental activities expenses totaled \$1,236,732.

**Pine Ridge Plantation Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

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

| | Governmental Activities | |
|----------------------------------|--------------------------------|----------------|
| | 2025 | 2024 |
| Current assets | \$ 1,219,598 | \$ 1,185,067 |
| Restricted assets | 538,274 | 509,266 |
| Capital assets | 4,676,258 | 4,849,069 |
| Total Assets | 6,434,130 | 6,543,402 |
| | | |
| Deferred outflows of resources | 190,997 | 207,439 |
| | | |
| Current liabilities | 795,797 | 780,778 |
| Non-current liabilities | 8,687,609 | 9,373,429 |
| Total Liabilities | 9,483,406 | 10,154,207 |
| | | |
| Net investment in capital assets | (2,473,496) | (2,206,266) |
| Net position - restricted | 146,004 | 110,731 |
| Net position - unrestricted | (530,787) | (1,307,831) |
| Total Net Position | \$ (2,858,279) | \$ (3,403,366) |

The increase in current assets and restricted assets is mainly related to revenues exceeding expenditures at the fund level in the current year.

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

The decrease in total 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, 2025**

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

| | Governmental Activities | |
|----------------------------------|--------------------------------|-----------------------|
| | <u>2025</u> | <u>2024</u> |
| Program Revenues | | |
| Charges for services | \$ 1,681,258 | \$ 1,680,740 |
| General Revenues | | |
| Investment earnings | 89,661 | 90,776 |
| Miscellaneous revenues | 10,900 | 10,725 |
| Total Revenues | <u>1,781,819</u> | <u>1,782,241</u> |
| Expenses | | |
| General government | 113,497 | 100,188 |
| Physical environment | 358,776 | 343,162 |
| Culture/recreation | 493,306 | 383,454 |
| Interest and other charges | 271,153 | 288,180 |
| Total Expenses | <u>1,236,732</u> | <u>1,114,984</u> |
| Change in Net Position | 545,087 | 667,257 |
| Net Position - Beginning of Year | <u>(3,403,366)</u> | <u>(4,070,623)</u> |
| Net Position - End of Year | <u>\$ (2,858,279)</u> | <u>\$ (3,403,366)</u> |

The increase in culture and recreation is primarily related to the increase in depreciation 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, 2025**

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, 2025 and 2024.

| Description | Governmental Activities | |
|----------------------------|--------------------------------|---------------------|
| | 2025 | 2024 |
| Construction in progress | \$ - | \$ 2,069,888 |
| Infrastructure | 2,810,596 | 2,810,596 |
| Buildings and improvements | 4,510,675 | 2,362,810 |
| Equipment | 19,480 | 19,480 |
| Accumulated depreciation | (2,664,493) | (2,413,705) |
| Total | <u>\$ 4,676,258</u> | <u>\$ 4,849,069</u> |

During the year, depreciation was \$250,788, additions to construction in progress were \$77,977, and the transfer of construction in progress to buildings and improvements was \$2,147,865.

General Fund Budgetary Highlights

Final budgeted expenditures exceeded actual expenditures primarily because attorney fees were less than anticipated.

The September 30, 2025 budget was amended to closely reflect actual revenues and expenditures.

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, 2025 was \$7,105,000 and \$2,185,000, respectively.

**Pine Ridge Plantation Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

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 any significant effect on the financial position or results of operations of the District in fiscal year 2026.

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, 2025

| | Governmental Activities |
|---|------------------------------------|
| ASSETS | |
| Current Assets | |
| Cash | \$ 116,914 |
| Investments | 1,067,661 |
| Prepaid expenses | 35,023 |
| Total Current Assets | 1,219,598 |
| Non-current Assets | |
| Restricted assets | |
| Investments | 538,274 |
| Capital assets, being depreciated | |
| Infrastructure | 2,810,596 |
| Buildings and improvements | 4,510,675 |
| Equipment | 19,480 |
| Accumulated depreciation | (2,664,493) |
| Total Non-current Assets | 5,214,532 |
| Total Assets | 6,434,130 |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Deferred amount on refunding, net | 190,997 |
| LIABILITIES | |
| Current Liabilities | |
| Accounts payable and accrued expenses | 20,761 |
| Accrued interest | 105,036 |
| Bonds payable | 670,000 |
| Total Current Liabilities | 795,797 |
| Non-current Liabilities | |
| Bonds payable, net | 8,687,609 |
| Total Liabilities | 9,483,406 |
| NET POSITION | |
| Net investment in capital assets | (2,473,496) |
| Restricted for debt service | 146,004 |
| Unrestricted | (530,787) |
| Total Net Position | \$ (2,858,279) |

See accompanying notes to financial statements.

Pine Ridge Plantation Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2025

| ASSETS | <u>General Fund</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Total Governmental Funds</u> |
|---------------------------------------|-------------------------|-------------------------|-----------------------------|---|
| Cash | \$ 77,516 | \$ - | \$ 39,398 | \$ 116,914 |
| Investments | 341,550 | - | 726,111 | 1,067,661 |
| Prepaid expenses | 35,023 | - | - | 35,023 |
| Restricted assets | | | | |
| Investments | - | 538,274 | - | 538,274 |
| Total Assets | <u>\$ 454,089</u> | <u>\$ 538,274</u> | <u>\$ 765,509</u> | <u>\$ 1,757,872</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| LIABILITIES | | | | |
| Accounts payable and accrued expenses | <u>\$ 20,761</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 20,761</u> |
| FUND BALANCES | | | | |
| Nonspendable | | | | |
| Prepaid expenses | 35,023 | - | - | 35,023 |
| Restricted | | | | |
| Debt service | - | 538,274 | - | 538,274 |
| Assigned | | | | |
| Capital reserve | - | - | 765,509 | 765,509 |
| Unassigned | 398,305 | - | - | 398,305 |
| Total Fund Balances | <u>433,328</u> | <u>538,274</u> | <u>765,509</u> | <u>1,737,111</u> |
| Total Liabilities and Fund Balances | <u>\$ 454,089</u> | <u>\$ 538,274</u> | <u>\$ 765,509</u> | <u>\$ 1,757,872</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, 2025**

| | | |
|---|----|---------------------------|
| Total Governmental Fund Balances | \$ | 1,737,111 |
| Amounts reported for governmental activities in the statement of net position are different because: | | |
| Capital assets, infrastructure, \$2,810,596, buildings and improvements, \$4,510,675, and equipment, \$19,480, net of accumulated depreciation, \$(2,664,493), used in governmental activities are not current financial resources and therefore, are not reported at the fund level. | | 4,676,258 |
| Long-term liabilities, including bonds payable, \$(9,290,000), and bond premium, net, \$(67,609), are not due and payable in the current period and therefore, are not reported at the fund level. | | (9,357,609) |
| Deferred outflows of resources, deferred amount on refunding, are not current financial resources and therefore, are not reported at the fund level. | | 190,997 |
| Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the fund level. | | <u>(105,036)</u> |
| Net Position of Governmental Activities | \$ | <u><u>(2,858,279)</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, 2025

| | General | Debt Service | Capital Projects | Total Governmental Funds |
|--------------------------------------|-------------------|-------------------|---------------------|--------------------------------|
| Revenues | | | | |
| Special assessments | \$ 752,624 | \$ 928,634 | \$ - | \$ 1,681,258 |
| Investment earnings | 25,344 | 31,936 | 32,381 | 89,661 |
| Miscellaneous revenues | 10,900 | - | - | 10,900 |
| Total Revenues | <u>788,868</u> | <u>960,570</u> | <u>32,381</u> | <u>1,781,819</u> |
| Expenditures | | | | |
| Current | | | | |
| General government | 112,987 | - | 510 | 113,497 |
| Physical environment | 237,114 | - | 24,482 | 261,596 |
| Culture and recreation | 339,698 | - | - | 339,698 |
| Capital outlay | - | - | 77,977 | 77,977 |
| Debt service | | | | |
| Principal | - | 665,000 | - | 665,000 |
| Interest | - | 266,562 | - | 266,562 |
| Total Expenditures | <u>689,799</u> | <u>931,562</u> | <u>102,969</u> | <u>1,724,330</u> |
| Revenues over/(under) expenditures | <u>99,069</u> | <u>29,008</u> | <u>(70,588)</u> | <u>57,489</u> |
| Other Financing Sources/(Uses) | | | | |
| Transfers in | - | - | 83,529 | 83,529 |
| Transfers out | <u>(83,529)</u> | <u>-</u> | <u>-</u> | <u>(83,529)</u> |
| Total Other Financing Sources/(Uses) | <u>(83,529)</u> | <u>-</u> | <u>83,529</u> | <u>-</u> |
| Net change in fund balances | 15,540 | 29,008 | 12,941 | 57,489 |
| Fund Balances - October 1, 2024 | <u>417,788</u> | <u>509,266</u> | <u>752,568</u> | <u>1,679,622</u> |
| Fund Balances - September 30, 2025 | <u>\$ 433,328</u> | <u>\$ 538,274</u> | <u>\$ 765,509</u> | <u>\$ 1,737,111</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, 2025

| | |
|---|--------------------------|
| Net Change in Fund Balances - Total Governmental Funds | \$ 57,489 |
| 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, \$(250,788), exceeded capital outlay, \$77,977, in the current period. | (172,811) |
| Repayments of principal are reported as expenditures at the fund level, but the repayments reduce long-term liabilities in the Statement of Net Position | 665,000 |
| The deferred outflow of resources for refunding of debt is recognized as a component of interest expense in the Statement of Activities, but not at the fund level. This is the amount of interest in the current period. | (16,442) |
| Amortization of bond discounts does not require the use of current financial resources and therefore, is not reported at the fund level. This is the amount of amortization in the current period. | 5,820 |
| In the Statement of Activities, interest is accrued on outstanding bonds; whereas at the fund level, interest expenditures are reported when due. This is the change in accrued interest during the current period. | <u>6,031</u> |
| Change in Net Position of Governmental Activities | <u><u>\$ 545,087</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, 2025

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|------------------------------------|----------------------------|-------------------------|-------------------|---|
| Revenues | | | | |
| Special assessments | \$ 750,976 | \$ 752,624 | \$ 752,624 | \$ - |
| Investment earnings | 12,500 | 25,344 | 25,344 | - |
| Miscellaneous revenues | 5,000 | 10,900 | 10,900 | - |
| Total Revenues | <u>768,476</u> | <u>788,868</u> | <u>788,868</u> | <u>-</u> |
| Expenditures | | | | |
| Current | | | | |
| General government | 124,517 | 113,734 | 112,987 | 747 |
| Physical environment | 236,229 | 237,114 | 237,114 | - |
| Culture and recreation | 346,957 | 340,038 | 339,698 | 340 |
| Total Expenditures | <u>707,703</u> | <u>690,886</u> | <u>689,799</u> | <u>1,087</u> |
| Revenues over/(under) expenditures | 60,773 | 97,982 | 99,069 | 1,087 |
| Other Financing Sources/(Uses) | | | | |
| Transfers out | <u>(83,529)</u> | <u>(83,529)</u> | <u>(83,529)</u> | <u>-</u> |
| Net change in fund balances | (22,756) | 14,453 | 15,540 | 1,087 |
| Fund Balances - October 1, 2024 | <u>22,756</u> | <u>417,788</u> | <u>417,788</u> | <u>-</u> |
| Fund Balances - September 30, 2025 | <u>\$ -</u> | <u>\$ 432,241</u> | <u>\$ 433,328</u> | <u>\$ 1,087</u> |

See accompanying notes to financial statements.

Pine Ridge Plantation Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

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 reconstructing, enlarging or extending, equipping, operating and maintaining water management, bridges or culverts, district roads, landscaping, streetlights 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, 2025

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 primarily supported by special assessments and interest. Program revenues include charges for services. 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, 2025

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 in accordance with 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, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. 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, 2025

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 – The 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 – The 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 capital assets, and non-current governmental liabilities, such as capital improvement bonds, be reported in the governmental activities column in the government-wide Statement of Net Position.

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;

Pine Ridge Plantation Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity (Continued)

a. Cash and Investments (Continued)

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

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.

Pine Ridge Plantation Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity (Continued)

c. Capital Assets (Continued)

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 are presented on the government-wide financial statements and amortized over the life of the bonds using the straight-line method. For financial reporting, unamortized bond premiums are netted with the applicable long-term debt.

e. Budgets

Budgets are prepared and adopted after a public hearing 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 and debt service funds. 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.

g. Use of Estimates

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

Pine Ridge Plantation Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

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, \$1,737,111, differs from “net position” of governmental activities, \$(2,858,279), 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 at the governmental fund level. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

| | | |
|----------------------------|----|---------------------|
| Infrastructure | \$ | 2,810,596 |
| Buildings and improvements | | 4,510,675 |
| Equipment | | 19,480 |
| Accumulated depreciation | | <u>(2,664,493)</u> |
| Total | | <u>\$ 4,676,258</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 at the fund level.

| | | |
|-----------------------------------|----|----------------|
| Deferred amount on refunding, net | \$ | <u>190,997</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.

| | | |
|-------------------|----|-----------------------|
| Bonds payable | \$ | (9,290,000) |
| Bond premium, net | | <u>(67,609)</u> |
| Total | | <u>\$ (9,357,609)</u> |

Accrued interest

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

| | | |
|------------------|----|------------------|
| Accrued interest | \$ | <u>(105,036)</u> |
|------------------|----|------------------|

Pine Ridge Plantation Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

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, \$57,489, differs from the “change in net position” for governmental activities, \$545,087, 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 at the governmental fund level. 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 | \$ (250,788) |
| Capital outlay | <u>77,977</u> |
| Total | <u><u>\$ (172,811)</u></u> |

Long-term debt transactions

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

| | |
|-------------------------|--------------------------|
| Bond principal payments | <u><u>\$ 665,000</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 at the fund level.

| | |
|---|---------------------------|
| Change in accrued interest | <u><u>\$ 6,031</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, 2025

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, 2025, the District's bank balance was \$122,978 and the carrying value was \$116,914. 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 the Federal Deposit Insurance Corporation or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2025, the District had the following investments and maturities:

| Investment | Maturities | Fair Value |
|--|------------|---------------------|
| U.S. Bank Money Market | N/A | \$ 52,195 |
| First American Treasury Obligations Fund | 46 days* | 538,274 |
| Florida PRIME | 47 days* | <u>1,015,466</u> |
| Total | | <u>\$ 1,605,935</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 use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

The District's investments in the First American Treasury Obligations Fund are level 1 assets.

Pine Ridge Plantation Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

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, 2025, there were no redemption fees, maximum transaction amounts, or any other requirement that would limit daily access to 100% 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 Obligations Fund and Florida PRIME were rated AAAM by Standard & Poor's as of September 30, 2025. The investments in U.S. Bank Money Market were not rated by Standard & Poor's.

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 Obligations Fund are 34% of the District's total investments. The District's investments in Florida PRIME are 63% of the District's investments. The District also has 3% of its investments in the U.S. Bank Money Market.

The types of deposits and investments and their level of risk exposure as of September 30, 2025 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, 2025

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 the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the bond documents.

Assessments and interest associated with the current fiscal period are 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, 2025 was as follows:

| | Balance October 1, 2024 | Additions | Deletions | Balance September 30, 2025 |
|--|-------------------------------|---------------------|-----------------------|----------------------------------|
| <u>Governmental Activities:</u> | | | | |
| Capital assets, not being depreciated: | | | | |
| Construction in progress | \$ 2,069,888 | \$ 77,977 | \$ (2,147,865) | \$ - |
| Capital assets, being depreciated: | | | | |
| Infrastructure | 2,810,596 | - | - | 2,810,596 |
| Buildings and improvements | 2,362,810 | 2,147,865 | - | 4,510,675 |
| Equipment | 19,480 | - | - | 19,480 |
| Total Capital Assets, Being Depreciated | <u>5,192,886</u> | <u>2,147,865</u> | <u>-</u> | <u>7,340,751</u> |
| Less accumulated depreciation for: | | | | |
| Infrastructure | (1,314,379) | (97,180) | - | (1,411,559) |
| Buildings and improvements | (1,086,348) | (152,402) | - | (1,238,750) |
| Equipment | (12,978) | (1,206) | - | (14,184) |
| Total Accumulated Depreciation | <u>(2,413,705)</u> | <u>(250,788)</u> | <u>-</u> | <u>(2,664,493)</u> |
| Total Capital Assets, Being Depreciated, Net | <u>2,779,181</u> | <u>1,897,077</u> | <u>-</u> | <u>4,676,258</u> |
| Governmental Activities Capital Assets | <u>\$ 4,849,069</u> | <u>\$ 1,975,054</u> | <u>\$ (2,147,865)</u> | <u>\$ 4,676,258</u> |

Depreciation of \$97,180 was charged to physical environment and \$153,608 was charged to culture/recreation.

Pine Ridge Plantation Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE F – LONG-TERM DEBT

The following is a summary of long-term debt activity for the District for the year ended September 30, 2025.

| | | |
|---|----|-------------------------|
| Long-term debt at October 1, 2024 | \$ | 9,955,000 |
| Principal payments | | <u>(665,000)</u> |
| Long-term debt at September 30, 2025 | \$ | 9,290,000 |
| Plus: bond premium, net | | <u>67,609</u> |
| Long-term Debt, Net at September 30, 2025 | \$ | <u><u>9,357,609</u></u> |

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

Capital Improvement Revenue and Refunding Bonds

\$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 \$520,000.

\$ 7,105,000

\$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 \$150,000.

2,185,000

Bonds Payable

9,290,000

Plus: bond premium, net

67,609

Bonds Payable, Net at September 30, 2025

\$ 9,357,609

Pine Ridge Plantation Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE F – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

| <u>Year Ending September 30,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--------------------------------------|---------------------|---------------------|----------------------|
| 2026 | \$ 670,000 | \$ 252,087 | \$ 922,087 |
| 2027 | 685,000 | 236,736 | 921,736 |
| 2028 | 700,000 | 221,021 | 921,021 |
| 2029 | 720,000 | 204,941 | 924,941 |
| 2030 | 735,000 | 188,396 | 923,396 |
| 2031-2035 | 4,005,000 | 629,088 | 4,634,088 |
| 2036-2037 | 1,775,000 | 81,123 | 1,856,123 |
| Totals | <u>\$ 9,290,000</u> | <u>\$ 1,813,392</u> | <u>\$ 11,103,392</u> |

Summary of Significant Bond 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 requires certain amounts to 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, 2025**

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 of 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 of 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 in 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, 2025:

| <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) | \$ 113,875 | \$ 113,641 |

NOTE G – INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2025, consisted of the following:

| <u>Transfers In</u> | <u>Transfers Out</u> |
|-----------------------|----------------------|
| | <u>General Fund</u> |
| Capital Projects Fund | <u>\$ 83,529</u> |

Interfund transfer relates to budgeted capital reserve funding.

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 (*Government Auditing Standards*), 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, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 29, 2026.

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 were not 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 financial statements. 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

June 29, 2026



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 Pine Ridge Plantation Community Development District as of and for the year ended September 30, 2025, and have issued our report thereon dated June 29, 2026.

Auditor's Responsibility

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

Other Reports and Schedule

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 Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 29, 2026, 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 made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding financial audit report.

To the Board of Supervisors
Pine Ridge Plantation Community Development District

Financial Condition and Management

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Pine Ridge Plantation Community Development District. It is management's responsibility to monitor Pine Ridge Plantation Community Development District's financial condition; and 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 below was provided by management and has not been audited by us; 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)7, Rules of the Auditor General, 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 as: 4
- 2) The total number of independent contractors, to whom nonemployee compensation was paid in the last month of the District's fiscal year as: 12
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as: \$4,432.80
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$689,450.24
- 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, 2024, together with the total expenditures for such project as: N/A
- 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: See Original vs. Actual report below:

To the Board of Supervisors
Pine Ridge Plantation Community Development District

| | Original Budget | Actual | Variance with Original Budget Positive (Negative) |
|---|--------------------|-------------------|--|
| Revenues | | | |
| Special assessments | \$ 750,976 | \$ 752,624 | \$ 1,648 |
| Investment earnings | 12,500 | 25,344 | 12,844 |
| Miscellaneous revenues | 5,000 | 10,900 | 5,900 |
| Total Revenues | <u>768,476</u> | <u>788,868</u> | <u>20,392</u> |
| Expenditures | | | |
| Current | | | |
| General government | 124,517 | 112,987 | 11,530 |
| Physical environment | 236,229 | 237,114 | (885) |
| Culture and recreation | 346,957 | 339,698 | 7,259 |
| Total Expenditures | <u>707,703</u> | <u>689,799</u> | <u>17,904</u> |
| Excess of revenues over/(under) expenditures | 60,773 | 99,069 | 38,296 |
| Other Financing Sources/(Uses) | | | |
| Transfers out | <u>(83,529)</u> | <u>(83,529)</u> | <u>-</u> |
| Net changes in fund balance | (22,756) | 15,540 | 38,296 |
| Fund Balances - October 1, 2024 | <u>22,756</u> | <u>417,788</u> | <u>395,032</u> |
| Fund Balances - September 30, 2025 | <u>\$ -</u> | <u>\$ 433,328</u> | <u>\$ 433,328</u> |

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)9, Rules of the Auditor General, Pine Ridge Plantation Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: \$1,083.97 for the General Fund and \$201.33 – \$1,511.72 for the Debt Service Fund
- 2) The amount of special assessments collected by or on behalf of the District: \$1,681,257.54
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds are as follows: \$7,105,000 Series 2020A-1 Bonds due on May 1, 2037; \$2,185,000 Series 2020A-2 Bonds due on May 1, 2037. See Note F for additional details.

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 fraud, waste, or abuse, that has occurred or is likely to have occurred, that has 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 note any such findings.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

To the Board of Supervisors
Pine Ridge Plantation Community Development District

Purpose of this Letter

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

*Berger Toombs Elam
Gaines + Frank*

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

June 29, 2026



**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, 2025. 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, 2025.

*Berger Toombs Elam
Gaines + Frank*

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

June 29, 2026

EIGHTH ORDER OF BUSINESS

B.

NOTICE OF MEETINGS
PINE RIDGE PLANTATION
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Pine Ridge Plantation Community Development District will hold their regularly scheduled public meetings for Fiscal Year **2027** at Pine Ridge Plantation Amenity Center, 4200 Pine Ridge Parkway, Middleburg, FL 32068, at **6:00** p.m. on the first Thursday of each month as follows, except where indicated:

November 5, 2026
January 7, 2027
March 4, 2027
May 6, 2027
*July 8, 2027
September 2, 2027

D.

Pine Ridge Plantation Community Development District

4200 Pine Ridge Parkway, Middleburg, Florida 32068

904-291-8878

Date: June 30, 2026
To: Pine Ridge Plantation CDD, Board of Supervisors
From: Maria Cranford, Amenity Manager & Operations Manager
Re: Monthly Facility Memorandum

Completed Items:

- Staff is conducting weekly checks of the windscreens at the courts to make sure all are properly secured
- Staff is doing weekly cobweb sweeps of the amenity building and removing wasp nests as they start
- Freedom Pest Control will be performing retreatment of termite protection of the facility on Thursday, July 2nd. Prior treatment had reached its 10-year product life expectancy
- All sixteen (16) chairs have been reupholstered. The final few chairs were picked up on June 26th
- Staff has made a number of repairs in the women's poolside restroom which include repairs to a leaking sink, water removal from the cabinet as a result of the leak and replacement of a broken shower attachment
- New sign was put up outside the women's poolside restroom to replace the prior one that was badly weathered and cracking
- Staff completed several repairs at the playground, which included the replacement of rotted ladder board and resecuring of a plank on a bench
- Staff completed the install of the UV bulbs and caps for the splash pad. Additional items in need of replacement that were identified and completed, include the push start button, relay box and cartridge filters
- Electrician completed the install of the replacement ballasts for the UV system of the splash pad

- Staff installed a shutoff valve to the shower inside the splash area
- Life rings on the pool deck were replaced. Old ones were starting to deteriorate from continuous sun exposure
- Staff repaired several outdoor patio umbrellas. The reel ropes had snapped from wind damage
- Staff was able to repair one of the tennis nets, that was having cable issues and had come undone
- A new pickleball net was purchased and put out to test for the summer. So far residents have been happier with it and its design
- Staff cleaned the exterior of all four trash receptacles on the pool deck and will do a cleaning of the inside of all trash cans at the end of the summer
- Staff removed a build up leaves from the tennis courts

In Progress Items:

- Annual inspection of all backflows has been completed. However, Bob's Backflow did identify additional repairs needed to one of the irrigation backflows and they are working to get those repairs scheduled
- Submitted a work order to the public works department for a sinkhole that has started in front of a storm drain near 4894 Creek Bluff Lane
- Planning to replace the other pickleball nets as they are badly worn and beyond repairing
- Staff continues to work on painting in the clubhouse
- Have continued to submit additional requests to public works department to address the buildup of dirt in the curb along Pine Ridge Parkway at the Buggy Whip intersection
- Planning to have maintenance staff paint the stucco entry walls to match the exterior color of the amenity building for a more cohesive look once we get through the summer months

Landscaping & Lakes:

- Brightview completed the install of shrubs and trees at the far end of the parking lot. The install started on June 2nd

- 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 roadway multiple days throughout the week and emptying all dog waste receptacles

Amenity Manager:

- Number of rentals booked for May and June = 33
- Number of rentals tentatively scheduled for July and August = 19
- Staff will be handing out festive goodies to families at the amenity center for the 4th of July, that include kids red, white or blue star sunglasses, variety of headbands and other treats
- Plant swap and sale was hosted in the amenity parking lot on Sunday, May 17th
- The Frozen Sweet Treat truck was at the amenity center on June 24th from 3 to 7 p.m.
- Filipin GO was at the amenity center on June 25th from 5 to 8 p.m.
- The Frozen Sweet Treat truck is scheduled to return to the amenity center on Thursday, July 2nd from 3 to 6 p.m.
- Fudtrip Filipino Kitchen is scheduled to be at the amenity center on Friday, July 24th from 5 to 8 p.m.
- Pizza Pitt Stop is scheduled to be at the amenity center on July 8th and again on August 19th
- Planning and preparation have begun for upcoming end of year events. Halloween Haunted house on Friday, October 30th and Christmas event on Saturday, December 12th
- North Florida Vending continues to service and maintain the soda machine
- Jackpot Vending continues to provide vending machine snacks
- Pine Ridge HOA continues to hold their monthly HOA meetings in the clubhouse the second Thursday of each month. A meeting will be held on July 16th at 7 p.m., instead of July 9th

- Pine Ridge West HOA holds their HOA meetings in the clubhouse the second Wednesday of every other month at 7 p.m. There is a meeting scheduled for July 8th

TENTH 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 Thursday, **May 7, 2026**, 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 |
| Jerry Ritchie | Assistant Secretary |
| Jack Montoya | Assistant Secretary |
| Nelson Nazario | Assistant Secretary |

Also, present were:

| | |
|-------------------------------|------------------------|
| Marilee Giles | District Manager |
| Wes Haber <i>by phone</i> | District Counsel |
| Jay Soriano | GMS Operations |
| Maria Cranford | GMS Amenity Management |
| Karen Fisher | Brightview |
| Mike Williams <i>by phone</i> | DCCM |

FIRST ORDER OF BUSINESS

Roll Call

Ms. Giles called the meeting to order at 6:00 p.m. Five Board members were present in person constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comments (*Regarding Agenda Items Listed Below*)

Ms. Giles opened the public comment period and invited members of the public to speak on any agenda items. It was noted that an additional opportunity for public comments would be provided at the end of the meeting. No public comments were received at this time.

THIRD ORDER OF BUSINESS

Consideration of Acceptance of Audit Committee’s Recommendation; Approval of Audit Criteria and Authorization for Staff to Publish an RFP for Auditing Services

Ms. Giles presented the approval of audit criteria and authorization for staff to publish an RFP for auditing services. She reported that the Audit Committee had reviewed and approved the proposed audit evaluation criteria and recommended authorization for staff to proceed with issuance of the RFP. Following brief discussion and without further comment, the Board accepted the Audit Committee’s recommendation and authorized staff to publish the audit services RFP.

On MOTION by Mr. Biagetti, seconded by Mr. Ritchie, with all in favor, Acceptance of the Audit Criteria and Authorization for Staff to Publish an RFP for Auditing Services, was approved 5-0.

FOURTH ORDER OF BUSINESS

Consideration of Proposals

A. DCCM for the Pond Bank Inspection

Ms. Giles presented a proposal from DCCM for completion of the District’s required pond bank inspection, a permitting requirement conducted on a recurring basis. Discussion focused on the scope of the inspection, the estimated cost of approximately \$6,000, and the number of ponds to be included in the evaluation. Board members and staff noted that certain ponds may have ownership or jurisdictional questions requiring further review and coordination with the District Engineer. Additional discussion addressed the purpose of the inspection, including evaluation of pond conditions, drainage structures, erosion concerns, slopes, and regulatory compliance issues. Staff explained that the inspection report would identify maintenance items, potential concerns, and any conditions requiring corrective action while helping ensure compliance with permit requirements.

The Board agreed that staff and the District Engineer should work together to confirm the number of ponds included in the inspection before finalizing the proposal.

A motion was made and seconded to approve the DCCM pond bank inspection proposal in substantial form and authorized staff to work with the District Engineer to confirm the number of ponds covered under the inspection scope.

On MOTION by Mr. Biagetti, seconded by Mr. Nazario, with all in favor, the Proposal from DCCM for the Pond Bank Inspection in the Amount of \$6,000, was approved 5-0.

B. Riverside Management Services for Fiscal Year 2027

Ms. Giles presented the Riverside Management Services’ proposal for Fiscal Year 2027 management services. Mr. Soriano explained that the proposal is part of the District’s annual budgeting process, during which vendors provide anticipated service costs, including staffing and administrative support, where consistent with budget assumptions previously incorporated into the District’s draft budget and generally reflected anticipated annual increases. He noted that similar proposals are received each year to assist with budget planning and financial forecasting.

During discussion, a Board member Mr. Biagetti disclosed an employment relationship with Riverside Management Services and abstained from voting on the item. No additional comments or questions were raised regarding the proposal.

A motion was made and seconded to approve Riverside Management Services Fiscal Year 2027 services proposal.

On MOTION by Mr. Lewis, seconded by Mr. Nazario, with Mr. Lewis, Mr. Nazario, Mr. Ritchie, and Mr. Montoya in favor and Mr. Biagetti abstaining from the vote due to conflict, Riverside Management Services for Fiscal Year 2027, was approved 4-0.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2026-03, Approving the Proposed Budget for Fiscal Year 2027 Setting a Public Hearing Date for Adoption

Ms. Giles presented Resolution 2026-03, approving the proposed budget for Fiscal Year 2027 and establishing a public hearing date for final budget adoption. She explained that the proposed budget had already been incorporated into the District’s financial planning process and provided an overview of the General Fund, Debt Service Fund, and Capital Reserve Fund. Assessments generally remained consistent with the prior fiscal year, with adjustments limited to specific operational and utility-related line items.

Board members reviewed several budget categories in detail, including management services, assessment administration, landscaping, grounds maintenance, utilities, irrigation and water expenses, and reserve funding. Staff explained increases in certain utility and irrigation costs, noting that some expenses reflected actual usage patterns and infrastructure issues rather than discretionary spending. Questions were also raised regarding the assessment administration fee used to coordinate placement of District assessment on annual property tax bills, and staff confirmed that the service remained included in the budget.

The Board discussed the District's overall financial condition and reserve position. Ms. Giles reported that the District maintains a strong financial position with a fully funded capital reserve program and sufficient reserves to address future repair and replacement needs. Board members acknowledged the District's healthy reserves while emphasizing the importance of continuing to monitor irrigation and reclaimed-water issues before pursuing significant new enhancement projects.

Additional discussion focused on landscaping services and resident concerns regarding areas affected by county road and utility work. Staff noted that certain turf and irrigation problems were related to construction impacts rather than deficiencies in routine landscaping maintenance. Board members generally expressed satisfaction with current landscape services and agreed that future beautification or enhancement projects could be revisited once irrigation issues are resolved.

The Board also discussed previously approved enhancement concepts, including additional landscaping, trees, hedge plantings, and parking lot improvements. Staff indicated that some projects had already been approved but had not yet been scheduled and would be revisited as operational priorities allow.

A motion was made and seconded to adopt Resolution 2026-03, approving the proposed Fiscal Year 2027 budget and setting a public hearing date for budget adoption July 9, 2026.

| |
|---|
| On MOTION by Mr. Nazario, seconded by Mr. Montoya, with all in favor, Resolution 2026-03, Approving the Proposed Budget for Fiscal Year 2027 Setting a Public Hearing Date for Adoption July 9, 2026, was approved 5-0. |
|---|

SIXTH ORDER OF BUSINESS

**Consideration of Resolution 2026-04,
Setting a Public Hearing Date to Adopt the
Revised Rules of Procedure**

Ms. Giles presented Resolution 2026-04, setting a public hearing date for consideration of amended and restated Rules and Procedures for the District. Mr. Haber explained that the District’s existing Rules and Procedures have been in place for many years and are periodically updated to reflect changes in Florida law and legislative requirements. He noted that the proposed revisions are based on a standardized document used by Community Development Districts throughout the state and are updated very few years as statutes change.

Mr. Haber advised that the proposed amendments would not substantially alter the day-to-day operations of the District. Instead, the revisions primarily address procedural and notice requirements in situations such as changes to rates, fees, and charges; amendments to District rules; and procedures related to the suspension of amenity privileges. Additional minor administrative and statutory updates were also included. The Board was advised that the purpose of Resolution 2026-04 was not to adopt the revised rules, but rather to establish a public hearing at which the amended and restated Rules of Procedure would be formally considered and potentially adopted following public comment.

Following the presentation, Board members had no substantive questions regarding the proposed revisions. A motion was made and seconded to adopt Resolution 2026-04, setting a public hearing date for consideration of the amended and restated Rules of Procedure.

On MOTION by Mr. Biagetti, seconded by Mr. Ritchie, with all in favor, Resolution 2026-04, Setting a Public Hearing Date for July 9, 2026, for Consideration of the Amended and Restated Rules of Procedure, was approved 5-0.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Haber stated he had no other updates for the Board.

B. District Manager

1. Report on the Number of Registered Voters (1,385)

Ms. Giles reported that Clay County election records indicated there were 1,385 registered voters within the District as of April 15, 2026, information required for annual District reporting purposes.

2. Annual Form 1 Filing & Annual Ethics Training

Ms. Giles reminded the Board of upcoming Florida Commission on Ethics filing requirements and the deadline for completing the required financial disclosure forms. She explained that the filing process could be completed online and offered assistance, links, and reminders to Board members as the deadline approached.

3. 2026 General Elections

Ms. Giles advised the Board of the upcoming District election cycle. She noted that the candidate qualifying period would run from June 8 through June 12 and encouraged interested candidates to review qualification requirements and necessary documentation in advance. It was noted that two Board seats would be up for election.

Additionally, Ms. Giles reminded the Board that District meetings are public meetings subject to Florida's open government laws. She noted that members of the public may attend and record meetings and encouraged Board members to remain mindful of these requirements.

C. Engineer

Mr. Williams stated he had no updates for the Board.

D. Amenity & Operations Manager

1. Report

Ms. Cranford provided updates regarding amenity maintenance, facility operations, and ongoing equipment repairs.

Ms. Cranford reported that damaged and missing lettering on District signage had been replaced using a cost-effective solution involving a 3D-printed replacement component. The repair restored the appearance of the sign while minimizing replacement costs.

The Board received an update on the pool's ultraviolet water treatment system. Staff reported that replacement UV bulbs, sleeves, and related components for the splash pad system

had been ordered and were awaiting delivery. While the system could currently be operated manually, maintenance personnel had determined that certain equipment components required replacement before the automated controls could be fully restored. Staff noted that the UV system improves water quality and safety but also requires ongoing maintenance and periodic bulb replacement.

Discussion included the operational value of UV treatment systems and the associated maintenance costs. Staff explained that Florida regulations permit operation of the pool using multiple sanitization methods and that the UV system serves as an enhancement rather than a primary treatment requirement. The Board discussed balancing equipment performance, maintenance obligations, and long-term replacement costs.

Additional updates included new life rings and ropes had been ordered and could be installed upon delivery, refurbishment of amenity furniture progressing, with several chairs already covered and returned to service. Staff noted that the chair refurbishment project significantly improved the appearance of the amenity facilities at a lower cost than full replacement.

Ms. Fisher reported that annual protocol documents and required correspondence would be distributed to Board members, a four-way stop sign installation project had been completed, and routine operational and maintenance activities continued without significant issues.

EIGHTH ORDER OF BUSINESS

Public Comments/Supervisor's Requests

Ms. Giles opened the meeting for public comments.

A resident asked about a significant increase in water bills and whether the increase was related to water leaks. Staff explained that while leaks may contribute to costs, the primary cause was the expansion of irrigation areas and new amenity improvements, including landscaping, recreation facilities, and pool-related infrastructure. Staff noted that utility costs were expected to increase as part of the community enhancements and that ongoing operational expenses, including water and electricity, are reflected in the District's budget. Board members encouraged residents to review monthly financial reports and budget narratives, which show seasonal fluctuations in utility usage and costs.

Several residents expressed concerns regarding preserve areas adjacent to their homes, including overgrown vegetation, tree branches extending onto private property, invasive plant growth, and access issues for removal of dead trees.

Staff explained that under Florida law, property owners may trim vegetation and branches that extend onto their property. Preserve areas are subject to environmental regulations, and the District generally cannot perform routine clearing, trimming, spraying, or maintenance within preserve areas without regulatory approval.

Discussion also focused on a dead tree that had damaged a resident’s fence and difficulties contractors encountered accessing the preserve due to dense vegetation. Staff explained that the dead tree had been identified as a District responsibility and that the District was coordinating removal through its contractors. Residents sought clarification regarding whether the contractor activities performed while accessing the tree could create liability for homeowners. Staff confirmed that any work performed under the District’s contract would be handled through the District and would not become the homeowner’s responsibility.

Ms. Giles opened the meeting for Supervisor requests. A Supervisor asked whether District-owned property near Isle of Pines could potentially be used for RV, boat, or overflow parking to generate revenue. Staff explained that while the property is owned by the District, significant constraints exist, including utility easements, environmental considerations, permitting requirements, liability exposure, and insurance concerns. Staff noted that any feasibility determination would require engineering review and County approval. Discussion also included background on the property’s history and prior consideration of similar concepts. No Board action was taken.

NINTH ORDER OF BUSINESS

Approval of Consent Agenda

A. Approval of the Minutes of the March 5, 2026 Meeting

Ms. Giles presented the minutes from the March 5, 2026, meeting and asked for any comments, corrections, or changes. The Board had no revisions.

| |
|--|
| On MOTION by Mr. Montoya, seconded by Mr. Biagetti, with all in favor, the Minutes of the March 5, 2026, Meeting, were approved 5-0. |
|--|

B. Balance Sheet and Income Statement of Revenues & Expenditures for the Period Ending March 31, 2026

Ms. Giles presented the balance sheet and income statements ending March 31, 2026.

C. Assessment Receipts Schedule

Ms. Giles noted the assessment receipts schedule shows the District is 99% collected.

D. Approval of Check Register

Ms. Giles presented the check registers February 2026 and March 2026 in the amount of \$128,351.84.

On MOTION by Mr. Lewis, seconded by Mr. Nazario, with all in favor, the Check Register totaling \$128,351.84, was approved 5-0.

TENTH ORDER OF BUSINESS

Next Scheduled Meeting – July 9, 2026 @ 6:00 p.m. at the Pine Ridge Plantation Amenity Center

Ms. Giles stated the next meeting is scheduled for July 9, 2026, at 6:00 p.m. at the same location.

ELEVENTH ORDER OF BUSINESS

Adjournment

Ms. Giles asked for a motion to adjourn the meeting.

On MOTION by Mr. Montoya, seconded by Mr. Biagetti, with all in favor, the meeting was adjourned 5-0.

Secretary / Assistant Secretary

Chairman / Vice Chairman

B.

**MINUTES OF MEETING
PINE RIDGE PLANTATION
COMMUNITY DEVELOPMENT DISTRICT**

The audit committee meeting of the Board of Supervisors of the Pine Ridge Plantation Community Development District was held on Thursday, **May 7, 2026**, at 6:00 p.m. at the Pine Ridge Plantation Amenity Center, 4200 Pine Ridge Parkway, Middleburg, Florida.

Present for the Audit Committee were:

Matt Biagetti
Jeff Lewis
Jerry Ritchie
Jack Montoya
Nelson Nazario

Also, present were:

Marilee Giles
Wes Haber *by phone*

District Manager
District Counsel

FIRST ORDER OF BUSINESS

Roll Call

Ms. Giles called the meeting to order at 6:00 p.m.

SECOND ORDER OF BUSINESS

Review and Selection of Audit RFP Criteria

Ms. Giles reviewed the evaluation criteria for the District's audit services Request for Proposals (RFP). The criteria, which comply with statutory requirements, included personnel qualifications, experience, understanding of the scope of work, ability to perform required services, and price. The Committee approved the evaluation criteria.

| |
|--|
| On MOTION by Mr. Montoya, seconded by Mr. Biagetti, with all in favor, the Audit RFP Criteria, was approved 5-0. |
|--|

THIRD ORDER OF BUSINESS

Other Business

Ms. Giles stated there was no other business.

FOURTH ORDER OF BUSINESS Adjournment

Ms. Giles asked for a motion to adjourn the meeting.

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

Secretary / Assistant Secretary

Chairman / Vice Chairman

C.

Pine Ridge Plantation
Community Development District

Unaudited Financial Reporting
May 31, 2026



Table of Contents

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

Pine Ridge Plantation
Community Development District
Combined Balance Sheet
May 31, 2026

| | <i>General Fund</i> | <i>Capital Reserve Fund</i> | <i>Debt Service Fund</i> | <i>Totals Governmental Funds</i> |
|---|-------------------------|---------------------------------|------------------------------|--------------------------------------|
| Assets: | | | | |
| Cash: | | | | |
| Operating Account - Truist | \$ 100,637 | \$ 19,421 | \$ - | \$ 120,059 |
| Investments: | | | | |
| State Board of Administration (SBA) | 538,179 | 807,144 | - | 1,345,323 |
| Custody US Bank Account | 65,204 | - | - | 65,204 |
| Series 2020 | | | | |
| Reserve A1 | - | - | 173,593 | 173,593 |
| Reserve A2 | - | - | 113,641 | 113,641 |
| Revenue | - | - | 269,725 | 269,725 |
| Prepaid Expenses | - | - | - | - |
| Deposits | - | - | - | - |
| Total Assets | \$ 704,021 | \$ 826,566 | \$ 556,958 | \$ 2,087,545 |
| Liabilities: | | | | |
| Accounts Payable | \$ 12,303 | - | \$ - | \$ 12,303 |
| Total Liabilities | \$ 12,303 | \$ - | \$ - | \$ 12,303 |
| Fund Balance: | | | | |
| Nonspendable: | | | | |
| Prepaid Items | \$ - | \$ - | \$ - | \$ - |
| Deposits | - | - | - | - |
| Restricted for: | | | | |
| Debt Service | - | - | 556,958 | 556,958 |
| Capital Project | - | - | - | - |
| Assigned for: | | | | |
| Capital Reserve Fund | - | 826,566 | - | 826,566 |
| Capital Reserves | - | - | - | - |
| Unassigned | 691,717 | - | - | 691,717 |
| Total Fund Balances | \$ 691,717 | \$ 826,566 | \$ 556,958 | \$ 2,075,241 |
| Total Liabilities & Fund Balance | \$ 704,021 | \$ 826,566 | \$ 556,958 | \$ 2,087,545 |

Pine Ridge Plantation

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

| | Adopted | Prorated Budget | Actual | |
|--|-------------------|-------------------|-------------------|------------------|
| | Budget | Thru 05/31/26 | Thru 05/31/26 | Variance |
| Revenues: | | | | |
| Special Assessments - Tax Roll | \$ 808,015 | \$ 808,015 | \$ 806,101 | \$ (1,914) |
| Misc./Facility Rental Income | 5,000 | 3,333 | 4,650 | 1,317 |
| Interest Income | 15,000 | 10,000 | 16,767 | 6,767 |
| Total Revenues | \$ 828,015 | \$ 821,348 | \$ 827,518 | \$ 6,170 |
| Expenditures: | | | | |
| <u>General & Administrative:</u> | | | | |
| Supervisor Fees | \$ 8,000 | \$ 3,600 | \$ 3,600 | \$ - |
| PR-FICA | 612 | 275 | 275 | - |
| Engineering | 8,000 | 5,333 | 1,900 | 3,433 |
| Attorney | 15,000 | 10,000 | 3,678 | 6,322 |
| Annual Audit | 3,175 | - | - | - |
| Assessment Administration | 6,207 | 6,207 | 6,207 | - |
| Arbitrage Rebate | 600 | - | - | - |
| Dissemination Agent | 5,843 | 3,896 | 3,895 | - |
| Trustee Fees | 4,434 | 4,434 | 4,445 | (10) |
| Management Fees | 57,609 | 38,406 | 38,406 | - |
| Information Technology | 1,781 | 1,187 | 1,187 | - |
| Website Maintenance | 1,336 | 890 | 891 | - |
| Telephone | 500 | 333 | 77 | 256 |
| Postage & Delivery | 1,000 | 667 | 293 | 374 |
| General Liability and Public Officials Insurance | 11,102 | 11,102 | 10,460 | 642 |
| Printing & Binding | 1,500 | 1,000 | 236 | 764 |
| Legal Advertising | 1,500 | 1,000 | 350 | 650 |
| Other Current Charges | 900 | 600 | 680 | (80) |
| Office Supplies | 300 | 200 | 98 | 102 |
| Dues, Licenses & Subscriptions | 175 | 175 | 175 | - |
| Total General & Administrative | \$ 129,574 | \$ 89,306 | \$ 76,852 | \$ 12,455 |
| <u>Operations & Maintenance</u> | | | | |
| Grounds Maintenance | | | | |
| Landscape Maintenance | \$ 171,665 | \$ 114,443 | \$ 107,965 | \$ 6,478 |
| Lake Maintenance | 14,830 | 9,887 | 7,200 | 2,687 |
| Electric | 3,000 | 2,000 | 1,345 | 655 |
| Water | 26,000 | 26,000 | 28,456 | (2,456) |
| Repairs And Maintenance | 24,000 | 16,000 | 22,278 | (6,278) |
| Irrigation Repairs | 3,500 | 2,333 | 2,817 | (483) |
| Contingencies | 1,500 | - | - | - |
| Subtotal Grounds Maintenance | \$ 244,495 | \$ 170,663 | \$ 170,061 | \$ 602 |

Pine Ridge Plantation

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

| | Adopted | Prorated Budget | Actual | |
|--|--------------------|--------------------|--------------------|------------------|
| | Budget | Thru 05/31/26 | Thru 05/31/26 | Variance |
| Amenity Center | | | | |
| Property Insurance | \$ 29,155 | \$ 29,155 | \$ 24,563 | \$ 4,592 |
| General Facility Maintenance | 24,000 | 16,000 | 23,926 | (7,926) |
| Repairs & Replacements | 24,000 | 16,000 | 21,264 | (5,264) |
| Recreational Passes | 500 | - | - | - |
| Office Supplies | 500 | 500 | 562 | (62) |
| Permit Fees | 780 | 780 | 525 | 255 |
| Contingency | 1,000 | 448 | 448 | - |
| Special Events | 15,000 | 11,594 | 11,594 | - |
| Security | 20,000 | 13,333 | 3,518 | 9,816 |
| Utilities | | | | |
| Water & Sewer | 5,400 | 3,600 | 2,034 | 1,566 |
| Electric | 25,000 | 16,667 | 15,777 | 889 |
| Cable/Phone/Internet | 7,250 | 4,833 | 5,438 | (605) |
| Refuse Service | 17,760 | 11,840 | 12,661 | (821) |
| Management Contracts | | | | |
| Amenity Management | 75,760 | 50,507 | 50,507 | - |
| Facility Assistant | 14,000 | 9,333 | 3,303 | 6,030 |
| Field Management Services | 28,798 | 19,199 | 19,199 | - |
| Lifeguards | 21,947 | 14,631 | 4,693 | 9,938 |
| Pool Maintenance | 18,150 | 12,100 | 12,100 | - |
| Pool Chemicals | 23,226 | 15,484 | 15,077 | 407 |
| Janitorial | 10,685 | 7,123 | 7,123 | (0) |
| Janitorial Supplies | 5,000 | 3,333 | 1,868 | 1,465 |
| Subtotal Amenity Center | \$ 367,911 | \$ 256,461 | \$ 236,181 | \$ 20,280 |
| Total Operations & Maintenance | \$ 612,406 | \$ 427,124 | \$ 406,242 | \$ 20,882 |
| Total Expenditures | \$ 741,980 | \$ 516,430 | \$ 483,094 | \$ 33,337 |
| Excess (Deficiency) of Revenues over Expenditures | \$ 86,035 | | \$ 344,424 | |
| <i>Other Financing Sources/(Uses):</i> | | | | |
| Capital Reserve Transfer In/(Out) | \$ (86,035) | \$ (86,035) | \$ (86,035) | \$ - |
| Total Other Financing Sources/(Uses) | \$ (86,035) | \$ (86,035) | \$ (86,035) | \$ - |
| Net Change in Fund Balance | \$ 0 | | \$ 258,389 | |
| Fund Balance - Beginning | \$ - | | \$ 433,328 | |
| Fund Balance - Ending | \$ - | | \$ 691,717 | |

Pine Ridge Plantation

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

| | Adopted | Prorated Budget | Actual | Variance |
|--|--------------------|------------------|--------------------|--------------------|
| | Budget | Thru 05/31/26 | Thru 05/31/26 | |
| Revenues | | | | |
| Interest | \$ 3,353 | \$ 3,353 | \$ 19,999 | \$ 16,646 |
| Total Revenues | \$ 3,353 | \$ 3,353 | \$ 19,999 | \$ 16,646 |
| Expenditures: | | | | |
| Capital Outlay | \$ 25,000 | \$ 16,667 | \$ - | \$ 16,667 |
| Repairs and Maintenance | 15,525 | 15,525 | 44,648 | (29,123) |
| Other Service Charges | 600 | 400 | 329 | 71 |
| Total Expenditures | \$ 41,125 | \$ 32,592 | \$ 44,977 | \$ (12,385) |
| Excess (Deficiency) of Revenues over Expenditures | \$ (37,772) | | \$ (24,978) | |
| Other Financing Sources/(Uses) | | | | |
| Transfer In/(Out) | \$ 86,035 | \$ 86,035 | \$ 86,035 | \$ - |
| Total Other Financing Sources (Uses) | \$ 86,035 | \$ 86,035 | \$ 86,035 | \$ - |
| Net Change in Fund Balance | \$ 48,263 | | \$ 61,057 | |
| Fund Balance - Beginning | \$ 782,435 | | \$ 765,509 | |
| Fund Balance - Ending | \$ 830,698 | | \$ 826,566 | |

Pine Ridge Plantation

Community Development District

Debt Service Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

| | Adopted | Prorated Budget | Actual | |
|--|-------------------|-------------------|-------------------|-------------------|
| | Budget | Thru 05/31/26 | Thru 05/31/26 | Variance |
| Revenues: | | | | |
| Special Assessments - Tax Roll | \$ 926,572 | \$ 924,407 | \$ 924,407 | \$ - |
| Interest Income | 25,000 | 16,667 | 21,364 | 4,698 |
| Total Revenues | \$ 951,572 | \$ 941,073 | \$ 945,771 | \$ 4,698 |
| Expenditures: | | | | |
| Series 2020 A1 | | | | |
| Interest Expense - 11/1 | \$ 86,874 | \$ 86,874 | \$ 86,874 | \$ - |
| Interest Expense - 5/1 | 86,874 | 86,874 | 86,874 | - |
| Principal Expense - 5/1 | 520,000 | 520,000 | 520,000 | - |
| Series 2020 A2 | | | | |
| Interest Expense - 11/1 | 39,169 | 39,169 | 39,169 | - |
| Interest Expense - 5/1 | 39,169 | 39,169 | 39,169 | - |
| Principal Expense - 5/1 | 150,000 | 150,000 | 150,000 | - |
| Special Call - 5/1 | - | - | 5,000 | (5,000) |
| Total Expenditures | \$ 922,086 | \$ 922,086 | \$ 927,086 | \$ (5,000) |
| Excess (Deficiency) of Revenues over Expenditures | \$ 29,485 | | \$ 18,685 | |
| Other Financing Sources/(Uses): | | | | |
| Transfer In/(Out) | \$ - | \$ - | \$ - | \$ - |
| Total Other Financing Sources/(Uses) | \$ - | \$ - | \$ - | \$ - |
| Net Change in Fund Balance | \$ 29,485 | | \$ 18,685 | |
| Fund Balance - Beginning | \$ 248,701 | | \$ 538,274 | |
| Fund Balance - Ending | \$ 278,187 | | \$ 556,958 | |

Pine Ridge Plantation
Community Development District
 Month to Month

| | Adopted Budget | Oct | Nov | Dec | Jan | Feb | March | April | May | June | July | Aug | Sept | Total |
|--|-------------------|------------------|------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------|-------------|-------------|-------------|-------------------|
| Revenues: | | | | | | | | | | | | | | |
| Special Assessments - Tax Roll | \$ 808,015 | \$ - | \$ 38,023 | \$ 749,594 | \$ 3,641 | \$ 4,421 | \$ 4,634 | \$ 3,113 | \$ 2,675 | \$ - | \$ - | \$ - | \$ - | \$ 806,101 |
| Misc./Facility Rental Income | 5,000 | - | 1,625 | - | 350 | - | 1,100 | - | 1,575 | - | - | - | - | 4,650 |
| Interest Income | 15,000 | 1,218 | 826 | 848 | 2,369 | 3,482 | 3,813 | 2,174 | 2,036 | - | - | - | - | 16,767 |
| Total Revenues | \$ 828,015 | \$ 1,218 | \$ 40,474 | \$ 750,442 | \$ 6,360 | \$ 7,903 | \$ 9,548 | \$ 5,287 | \$ 6,287 | \$ - | \$ - | \$ - | \$ - | \$ 827,518 |
| Expenditures: | | | | | | | | | | | | | | |
| General & Administrative: | | | | | | | | | | | | | | |
| Supervisor Fees | \$ 8,000 | \$ - | \$ 800 | \$ - | \$ 800 | \$ - | \$ 1,000 | \$ - | \$ 1,000 | \$ - | \$ - | \$ - | \$ - | \$ 3,600 |
| PR-FICA | 612 | - | 61 | - | 61 | - | 77 | - | 77 | - | - | - | - | 275 |
| Engineering | 8,000 | - | - | - | 640 | - | 825 | 285 | 150 | - | - | - | - | 1,900 |
| Attorney | 15,000 | 214 | 814 | - | 1,119 | 192 | 1,339 | - | - | - | - | - | - | 3,678 |
| Annual Audit | 3,175 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Assessment Administration | 6,207 | 6,207 | - | - | - | - | - | - | - | - | - | - | - | 6,207 |
| Arbitrage Rebate | 600 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dissemination Agent | 5,843 | 487 | 487 | 487 | 487 | 487 | 487 | 487 | 487 | - | - | - | - | 3,895 |
| Trustee Fees | 4,434 | 4,445 | - | - | - | - | - | - | - | - | - | - | - | 4,445 |
| Management Fees | 57,609 | 4,801 | 4,801 | 4,801 | 4,801 | 4,801 | 4,801 | 4,801 | 4,801 | - | - | - | - | 38,406 |
| Information Technology | 1,781 | 148 | 148 | 148 | 148 | 148 | 148 | 148 | 148 | - | - | - | - | 1,187 |
| Website Maintenance | 1,336 | 111 | 111 | 111 | 111 | 111 | 111 | 111 | 111 | - | - | - | - | 891 |
| Telephone | 500 | - | 15 | - | 16 | - | 18 | - | 28 | - | - | - | - | 77 |
| Postage & Delivery | 1,000 | 75 | 60 | 46 | 3 | 31 | 33 | 37 | 7 | - | - | - | - | 293 |
| General Liability and Public Officials Insurance | 11,102 | 10,460 | - | - | - | - | - | - | - | - | - | - | - | 10,460 |
| Printing & Binding | 1,500 | 69 | 10 | 45 | 33 | 30 | 21 | 13 | 16 | - | - | - | - | 236 |
| Legal Advertising | 1,500 | - | 93 | 44 | - | 45 | - | 61 | 106 | - | - | - | - | 350 |
| Other Current Charges | 900 | 58 | 65 | 77 | 50 | 101 | 127 | 160 | 42 | - | - | - | - | 680 |
| Office Supplies | 300 | 1 | 0 | 0 | 0 | 0 | 95 | 1 | 0 | - | - | - | - | 98 |
| Dues, Licenses & Subscriptions | 175 | 175 | - | - | - | - | - | - | - | - | - | - | - | 175 |
| Total General & Administrative | \$ 129,574 | \$ 27,250 | \$ 7,466 | \$ 5,760 | \$ 8,269 | \$ 5,947 | \$ 9,082 | \$ 6,105 | \$ 6,973 | \$ - | \$ - | \$ - | \$ - | \$ 76,852 |

Pine Ridge Plantation
Community Development District
Month to Month

| | Adopted Budget | Oct | Nov | Dec | Jan | Feb | March | April | May | June | July | Aug | Sept | Total |
|--|--------------------|--------------------|--------------------|-------------------|--------------------|--------------------|---------------------|--------------------|--------------------|-------------|-------------|-------------|-------------|-----------------|
| Operations & Maintenance | | | | | | | | | | | | | | |
| Grounds Maintenance | | | | | | | | | | | | | | |
| Landscape Maintenance | \$ 171,665 | \$ 13,496 | \$ 13,496 | \$ 13,496 | \$ 13,496 | \$ 13,496 | \$ 13,496 | \$ 13,496 | \$ 13,496 | \$ - | \$ - | \$ - | \$ - | 107,965 |
| Lake Maintenance | 14,830 | 900 | 900 | 900 | 900 | 900 | 900 | 900 | 900 | - | - | - | - | 7,200 |
| Electric | 3,000 | 203 | 204 | 205 | 204 | 203 | 163 | 163 | - | - | - | - | - | 1,345 |
| Water | 26,000 | 6,846 | 2,924 | 4,494 | 4,723 | 3,623 | 3,202 | - | 2,644 | - | - | - | - | 28,456 |
| Repairs And Maintenance | 24,000 | 1,989 | 2,620 | 3,538 | 5,000 | 3,779 | 1,697 | 2,672 | 984 | - | - | - | - | 22,278 |
| Irrigation Repairs | 3,500 | - | - | 1,170 | - | 1,647 | - | - | - | - | - | - | - | 2,817 |
| Contingencies | 1,500 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal Grounds Maintenance | \$ 244,495 | \$ 23,434 | \$ 20,143 | \$ 23,802 | \$ 24,323 | \$ 23,647 | \$ 19,457 | \$ 17,231 | \$ 18,024 | \$ - | \$ - | \$ - | \$ - | 170,061 |
| Amenity Center | | | | | | | | | | | | | | |
| Property Insurance | \$ 29,155 | \$ 24,563 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 24,563 |
| General Facility Maintenance | 24,000 | 1,289 | 2,390 | 3,949 | 2,019 | 9,167 | 1,672 | 2,330 | 1,109 | - | - | - | - | 23,926 |
| Repairs & Replacements | 24,000 | 1,006 | 2,524 | 1,754 | 586 | 1,100 | 6,666 | 4,633 | 2,994 | - | - | - | - | 21,264 |
| Recreational Passes | 500 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Office Supplies | 500 | - | - | 108 | 224 | - | - | 230 | - | - | - | - | - | 562 |
| Permit Fees | 780 | - | - | - | - | - | - | - | 525 | - | - | - | - | 525 |
| Contingency | 1,000 | - | - | - | - | - | - | - | 448 | - | - | - | - | 448 |
| Special Events | 15,000 | 2,507 | 549 | 1,768 | 267 | 3,100 | 3,404 | - | - | - | - | - | - | 11,594 |
| Security | 20,000 | 890 | 1,090 | 490 | 690 | 90 | 90 | 90 | 90 | - | - | - | - | 3,518 |
| Utilities | | | | | | | | | | | | | | |
| Water & Sewer | 5,400 | 377 | - | 134 | 372 | 384 | 382 | - | 385 | - | - | - | - | 2,034 |
| Electric | 25,000 | 2,311 | 2,232 | 1,958 | 2,148 | 2,625 | 2,223 | 2,280 | - | - | - | - | - | 15,777 |
| Cable/Phone/Internet | 7,250 | 616 | 616 | 643 | 620 | 607 | 779 | 779 | 778 | - | - | - | - | 5,438 |
| Refuse Service | 17,760 | 1,472 | 1,472 | 1,472 | 1,472 | 1,542 | 1,542 | 1,845 | 1,845 | - | - | - | - | 12,661 |
| Management Contracts | | | | | | | | | | | | | | |
| Amenity Management | 75,760 | 6,313 | 6,313 | 6,313 | 6,313 | 6,313 | 6,313 | 6,313 | 6,313 | - | - | - | - | 50,507 |
| Facility Assistant | 14,000 | - | - | - | - | - | 895 | - | 2,408 | - | - | - | - | 3,303 |
| Field Management Services | 28,798 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | - | - | - | - | 19,199 |
| Lifeguards | 21,947 | - | - | - | - | - | 1,084 | - | 3,609 | - | - | - | - | 4,693 |
| Pool Maintenance | 18,150 | 1,513 | 1,513 | 1,513 | 1,513 | 1,513 | 1,513 | 1,513 | 1,513 | - | - | - | - | 12,100 |
| Pool Chemicals | 23,226 | 2,790 | 1,718 | 1,669 | 1,821 | 1,856 | 1,734 | 1,748 | 1,741 | - | - | - | - | 15,077 |
| Janitorial | 10,685 | 890 | 890 | 890 | 890 | 890 | 890 | 890 | 890 | - | - | - | - | 7,123 |
| Janitorial Supplies | 5,000 | 87 | 398 | - | 265 | 169 | 421 | 189 | 339 | - | - | - | - | 1,868 |
| Subtotal Amenity Center | \$ 367,911 | \$ 49,023 | \$ 24,104 | \$ 25,061 | \$ 21,601 | \$ 31,757 | \$ 32,008 | \$ 25,240 | \$ 27,387 | \$ - | \$ - | \$ - | \$ - | 236,181 |
| Total Operations & Maintenance | \$ 612,406 | \$ 72,457 | \$ 44,247 | \$ 48,863 | \$ 45,923 | \$ 55,404 | \$ 51,466 | \$ 42,471 | \$ 45,411 | \$ - | \$ - | \$ - | \$ - | 406,242 |
| Total Expenditures | \$ 741,980 | \$ 99,707 | \$ 51,713 | \$ 54,623 | \$ 54,193 | \$ 61,351 | \$ 60,548 | \$ 48,576 | \$ 52,384 | \$ - | \$ - | \$ - | \$ - | 483,094 |
| Excess (Deficiency) of Revenues over Expenditures | \$ 86,035 | \$ (98,489) | \$ (11,239) | \$ 695,819 | \$ (47,833) | \$ (53,448) | \$ (51,000) | \$ (43,289) | \$ (46,097) | \$ - | \$ - | \$ - | \$ - | 344,424 |
| Other Financing Sources/Uses: | | | | | | | | | | | | | | |
| Transfer In/(Out) | \$ (86,035) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (86,035) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | (86,035) |
| Total Other Financing Sources/Uses | \$ (86,035) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (86,035) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | (86,035) |
| Net Change in Fund Balance | \$ 0 | \$ (98,489) | \$ (11,239) | \$ 695,819 | \$ (47,833) | \$ (53,448) | \$ (137,035) | \$ (43,289) | \$ (46,097) | \$ - | \$ - | \$ - | \$ - | 258,389 |

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 | \$172,888 | |
| 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) |
| Less: May 1, 2025 (Mandatory) | | (\$510,000) |
| Less: May 1, 2025 (Prepayment) | | (\$5,000) |
| Less: May 1, 2026 (Mandatory) | | (\$520,000) |
| Current Bonds Outstanding | | \$6,585,000 |

*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 | \$113,641 | |
| Reserve Fund Balance | 113,641 | |
| | | |
| 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) |
| Less: May 1, 2025 (Mandatory) | | (\$145,000) |
| Less: May 1, 2025 (Prepayment) | | (\$5,000) |
| Less: May 1, 2026 (Mandatory) | | (\$150,000) |
| Less: May 1, 2026 (Prepayment) | | (\$5,000) |
| Current Bonds Outstanding | | \$2,030,000 |

| | | |
|--------------------------------|--|--------------------|
| Total Bonds Outstanding | | \$8,615,000 |
|--------------------------------|--|--------------------|

D.

Pine Ridge Plantation
Community Development District
FISCAL YEAR 2026 SUMMARY OF ASSESSMENTS

| ASSESSED | #UNITS ASSESSED | SERIES 2020A DEBT ASSESSED | O&M ASSESSED | TOTAL ASSESSED |
|---------------------------|-----------------|----------------------------|-------------------|---------------------|
| NET TAX ROLL | 737 | 926,571.52 | 807,989.31 | 1,734,560.83 |
| TOTAL ASSESSED NET | 737 | 926,571.52 | 807,989.31 | 1,734,560.83 |

| RECEIVED | BALANCE DUE | SERIES 2020A DEBT RECEIVED | O&M RECEIVED | TOTAL RECEIVED |
|-----------------------|-------------------|----------------------------|-------------------|---------------------|
| TAX ROLL | (3,240.40) | 928,302.48 | 809,498.75 | 1,737,801.23 |
| TOTAL RECEIPTS | (3,240.40) | 928,302.48 | 809,498.75 | 1,737,801.23 |

| SUMMARY OF TAX ROLL RECEIPTS | | | | |
|-------------------------------------|---------------|-----------------------|-------------------|---------------------|
| CLAY COUNTY DISTRIBUTION | DATE RECEIVED | SERIES 2020A RECEIVED | O&M RECEIPTS | TOTAL |
| 1 | 11/7/2025 | 1,784.13 | 1,555.79 | 3,339.92 |
| 2 | 11/13/2025 | 12,594.60 | 10,982.75 | 23,577.35 |
| 3 | 11/25/2025 | 29,224.65 | 25,484.49 | 54,709.14 |
| 4 | 12/8/2025 | 824,536.37 | 719,012.58 | 1,543,548.95 |
| 5 | 12/18/2025 | 35,069.05 | 30,580.93 | 65,649.98 |
| 6 | 1/15/2026 | 4,175.40 | 3,641.04 | 7,816.44 |
| 7 | 2/11/2026 | 5,069.80 | 4,420.96 | 9,490.76 |
| 8 | 3/6/2026 | 5,314.66 | 4,634.49 | 9,949.15 |
| 9 | 4/14/2026 | 3,569.88 | 3,113.01 | 6,682.89 |
| 10 | 5/18/2026 | 3,068.06 | 2,675.42 | 5,743.48 |
| 11 | 6/16/2026 | 3,895.88 | 3,397.29 | 7,293.17 |
| | | - | - | - |
| | | - | - | - |
| TOTAL FY24 TAX ROLL RECEIPTS | | 928,302.48 | 809,498.75 | 1,737,801.23 |

| | | | |
|----------------------------|----------------|----------------|----------------|
| %TAX ROLL COLLECTED | 100.19% | 100.19% | 100.19% |
| TOTAL COLLECTED | 100.19% | 100.19% | 100.19% |

E.

Pine Ridge Plantation
COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2026
Check Register

| Date | check #'s | Amount |
|-----------------------------------|------------------------------------|---------------------|
| General Fund | | |
| 4/1/2026 - 4/30/2026 | 3757-3771 | \$ 48,991.32 |
| 5/01/2026 - 5/31/2026 | 3772-3784 | 39,118.61 |
| | | \$ 88,109.93 |
| Capital Reserve | | |
| 4/1/2026 - 4/30/2026 | 89-90 | \$ 11,427.72 |
| 5/01/2026 - 5/31/2026 | 91-92 | \$ 11,131.76 |
| | | \$ 22,559.48 |
| Utilities and Autopayments | | |
| 04/01/26 | AT&T | \$ 260.41 |
| 04/15/26 | Waste Management | 1,844.75 |
| 04/16/26 | CCUA | 3,584.33 |
| 04/17/26 | SafeTouch | 89.72 |
| 04/24/26 | Comcast | 518.24 |
| 04/30/26 | Clay Electric | 2,443.22 |
| | | \$ 8,740.67 |
| 05/01/26 | AT&T | \$ 260.24 |
| 05/08/26 | IRS FICA Payment | 153.00 |
| 05/15/26 | Waste Management | 1,844.75 |
| 05/19/26 | SafeTouch | 89.72 |
| 05/21/26 | CCUA | 3,028.66 |
| 05/26/26 | Comcast | 518.24 |
| 05/28/26 | Department of Health - Pool Permit | 525.35 |
| | | \$ 6,419.96 |
| TOTAL | | \$125,830.04 |

| CHECK DATE | VEND# | INVOICE DATE | INVOICE | EXPENSED TO YRMO | DPT ACCT# | SUB SUBCLASS | VENDOR NAME | STATUS | AMOUNT | CHECK AMOUNT | CHECK # |
|------------------------------|-------|--------------|----------|------------------|-----------------|--------------|------------------------------------|--------|-----------|--------------|---------|
| 4/02/26 | 00183 | 4/01/26 | 9722062 | 202604 | 320-53800-46200 | | BRIGHTVIEW LANDSCAPE SERVICES, INC | * | 13,495.67 | 13,495.67 | 003757 |
| APR LANDSCAPE MAINTENANCE | | | | | | | | | | | |
| 4/02/26 | 00054 | 4/01/26 | 13129563 | 202604 | 330-57200-46500 | | POOLSURE | * | 1,733.62 | 1,733.62 | 003758 |
| APR POOL CHEMICALS | | | | | | | | | | | |
| 4/02/26 | 00208 | 12/31/25 | 75555 | 202512 | 330-57200-46100 | | T & M ELECTRIC OF CLAY COUNTY, LLC | * | 1,753.96 | 1,753.96 | 003759 |
| TROUBLESHOOT LIGHTS | | | | | | | | | | | |
| 4/02/26 | 00076 | 4/01/26 | 360290B | 202604 | 320-53800-46400 | | THE LAKE DOCTORS INC | * | 900.00 | 900.00 | 003760 |
| APR LAKE MAINTENANCE | | | | | | | | | | | |
| 4/10/26 | 00218 | 4/02/26 | 346292-R | 202604 | 330-57200-46100 | | COMMERCIAL ENERGY SPECIALISTS LLC | * | 2,116.83 | 2,116.83 | 003761 |
| LAMP, QUARTZ, BALLAST, MONIT | | | | | | | | | | | |
| 4/10/26 | 00003 | 4/01/26 | 283 | 202604 | 310-51300-34000 | | GOVERNMENTAL MANAGEMENT SERVICES | * | 4,800.75 | 5,598.64 | 003762 |
| APR MANAGEMENT FEES | | | | | | | | | | | |
| 4/01/26 | | 4/01/26 | 283 | 202604 | 310-51300-49100 | | RIVERSIDE MANAGEMENT SERVICES INC | * | 111.33 | 895.44 | 003763 |
| APR WEBSITE ADMIN | | | | | | | | | | | |
| 4/01/26 | | 4/01/26 | 283 | 202604 | 310-51300-35100 | | RIVERSIDE MANAGEMENT SERVICES INC | * | 148.42 | 1,083.82 | 003764 |
| APR INFO TECH | | | | | | | | | | | |
| 4/01/26 | | 4/01/26 | 283 | 202604 | 310-51300-31300 | | RIVERSIDE MANAGEMENT SERVICES INC | * | 486.92 | 890.42 | |
| APR DISSEM AGENT SRVCS | | | | | | | | | | | |
| 4/01/26 | | 4/01/26 | 283 | 202604 | 310-51300-51000 | | RIVERSIDE MANAGEMENT SERVICES INC | * | .54 | | |
| OFFICE SUPPLIES | | | | | | | | | | | |
| 4/01/26 | | 4/01/26 | 283 | 202604 | 310-51300-42000 | | RIVERSIDE MANAGEMENT SERVICES INC | * | 37.48 | | |
| POSTAGE | | | | | | | | | | | |
| 4/01/26 | | 4/01/26 | 283 | 202604 | 310-51300-42500 | | RIVERSIDE MANAGEMENT SERVICES INC | * | 13.20 | | |
| COPIES | | | | | | | | | | | |
| 4/10/26 | 00073 | 3/31/26 | 601 | 202603 | 330-57200-34110 | | RIVERSIDE MANAGEMENT SERVICES INC | * | 895.44 | 895.44 | 003763 |
| MAR FACILITY ASSISTANT | | | | | | | | | | | |
| 4/10/26 | 00073 | 3/31/26 | 602 | 202603 | 330-57200-34200 | | RIVERSIDE MANAGEMENT SERVICES INC | * | 1,083.82 | 1,083.82 | 003764 |
| MAR LIFEGUARDS | | | | | | | | | | | |
| 4/10/26 | 00073 | 4/01/26 | 599 | 202604 | 330-57200-46200 | | RIVERSIDE MANAGEMENT SERVICES INC | * | 890.42 | | |
| APR JANITORIAL SERVICES | | | | | | | | | | | |

| CHECK DATE | VEND# | INVOICE DATE | INVOICE | EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME | STATUS | AMOUNT | CHECK AMOUNT | CHECK # |
|------------------------|-------|--------------|----------|--|---------------------------|--------|-----------|--------------|---------|
| 4/01/26 | 599 | 4/01/26 | 599 | 202604 330-57200-46400 | APR POOL MAINTENANCE | * | 1,512.50 | | |
| 4/01/26 | 599 | 4/01/26 | 599 | 202604 330-57200-34000 | APR CONTRACT ADMIN | * | 2,399.83 | | |
| 4/01/26 | 599 | 4/01/26 | 599 | 202604 330-57200-34100 | APR FACILITY MANAGEMENT | * | 6,313.33 | | |
| 4/01/26 | 599 | 4/01/26 | 599 | 202604 330-57200-46500 | POOL CHEM - CAL HYPO | * | 14.85 | | |
| | | | | | | | | 11,130.93 | 003765 |
| 4/16/26 | 00185 | 4/09/26 | 3729914 | 202601 310-51300-31500 | JAN GENERAL COUNSEL | * | 1,119.00 | | |
| | | 4/09/26 | 3729914A | 202602 310-51300-31500 | FEB GENERAL COUNSEL | * | 192.00 | | |
| | | | | | | | | 1,311.00 | 003766 |
| 4/16/26 | 00204 | 4/09/26 | 194979 | 202603 310-51300-31100 | MAR ENGINEERING SERVICES | * | 825.00 | | |
| | | | | | | | | 825.00 | 003767 |
| 4/23/26 | 00073 | 4/15/26 | 603 | 202603 320-53800-46000 | MAR GROUNDS RPR & MAINT | * | 1,696.81 | | |
| | | 4/15/26 | 603 | 202603 330-57200-46000 | MAR GEN FAC MAINT | * | 1,472.98 | | |
| | | 4/15/26 | 603 | 202603 330-57200-46100 | MAR AMENITY RPR & RPLC | * | 1,255.99 | | |
| | | 4/15/26 | 603 | 202603 330-57200-46201 | MAR JANITORIAL SUPPLIES | * | 421.43 | | |
| | | 4/16/26 | 604 | 202604 320-53800-46000 | APR PRESSURE WASHING SRVC | * | 1,750.00 | | |
| | | | | | | | | 6,597.21 | 003768 |
| 4/29/26 | 00194 | 4/24/26 | 277815 | 202604 330-57200-46000 | APR PREVENTATIVE MAINT | * | 205.00 | | |
| | | 4/24/26 | 277849 | 202604 330-57200-46100 | RPR - JAN PREVENT MAINT | * | 1,158.37 | | |
| | | | | | | | | 1,363.37 | 003769 |
| 4/29/26 | 00069 | 4/23/26 | 2026-314 | 202604 310-51300-48000 | 05/07 AUD COMMIT/BOS MTGS | * | 60.90 | | |
| | | | | | | | | 60.90 | 003770 |
| 4/29/26 | 00152 | 4/24/26 | 62210730 | 202604 330-57200-46000 | APR PEST CTRL QTLY SRVCS | * | 124.93 | | |
| | | | | | | | | 124.93 | 003771 |
| TOTAL FOR BANK A | | | | | | | 48,991.32 | | |
| PRP --PINERIDGE-- TLEE | | | | | | | | | |

| CHECK DATE | VEND# |INVOICE..... DATE INVOICE | ...EXPENSED TO... YRMO DPT ACCT# SUB | SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK..... AMOUNT # |
|--------------------|-------|-----------------------------------|---|----------|-------------|--------|-----------|-----------------------------|
| TOTAL FOR REGISTER | | | | | | | 48,991.32 | |



INVOICE

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

Customer #: 24488830
Invoice #: 9722062
Invoice Date: 4/1/2026
Cust PO #:

| Job Number | Description | Amount |
|--|---|--|
| 346100576 | Pine Ridge CDD Exterior Maintenance For April <i>Landscape maintenance</i> <i>1.320.53800.46400</i> <i>3/26/26</i> <div style="border: 1px solid black; padding: 5px; display: inline-block;"> RECEIVED MAR 26 2026 BY: _____ </div> | 13,495.67 |
| Total invoice amount Tax amount Balance due | | 13,495.67 13,495.67 |

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 or your branch point of contact for more information on how to sign up on Auto Pay.

Payment Stub

Customer Account#: 24488830
 Invoice #: 9722062
 Invoice Date: 4/1/2026

Amount Due: \$13,495.67

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

Date Invoice#

4/1/2026
131295634500

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

| | |
|----------|-----------|
| Terms | Net 20 |
| Due Date | 4/21/2026 |
| PO # | |

| |
|--|
| Bill To |
| GMS, LLC - Pine Ridge Plantation 475 W. Town Place, Suite 114 St. Augustine FL 32092 |

| |
|--|
| Ship To |
| GMS, LLC - Pine Ridge Plantation 4200 Pine Ridge Pkwy. Middleburg FL 32068 |

OUR REMITTANCE ADDRESS HAS CHANGED. Physical payments will only be received at 1707 Townhurst Dr, Houston, TX 77043. Payments sent to any other address may experience delays. LATE FEE: This constitutes notice under the truth in lending act that any accounts remaining unpaid after the due date are subject to 1 1/2% per month late charge and attorney fees.

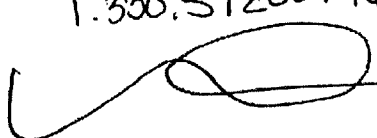
| Item | Description | Qty | Units | Amount |
|----------------|-------------------------------------|-----|-------|------------|
| WM-CHEM-FLAT | Water Management Flat Billing Rate | 1 | ea | \$1,674.57 |
| WM-SHED RENTAL | Monthly rental fee for storage shed | 1 | ea | \$10.00 |
| Fuel Surcharge | Fuel/Environmental Transit Fee | 1 | ea | \$49.05 |

Subtotal \$1,733.62
Tax \$0.00
Total \$1,733.62
Amount Paid/Credit Applied \$0.00
Balance Due \$1,733.62

[Click Here to Pay Now](#)



RECEIVED
MAR 20 2026

Pool Chemicals
1.330.57200.46500 BY: _____
 3/20/26



131295634500



**T&M Electric of Clay County,
200 College Drive**

Orange Park, FL 32065
Phone: (904) 272-0272
License# EC0001152


Invoice

| | |
|----------------|------------|
| Invoice Number | 75555 |
| Invoice Date | 12/31/2025 |

Bill To: Pine Ridge Plantation
Community Development District
4200 Pine Ridge Parkway
Middleburg, FL 32068

Re: Community Development District
4200 Pine Ridge Parkway

| Job No | Customer Job No | Customer PO | Payment Terms | Due Date |
|----------|--------------------------------------|-------------|----------------|-----------|
| | | | Due On Receipt | 1/15/2026 |
| Quantity | Description | | Rate/Unit | Price |
| 1.00 | Troubleshoot lights not working | | 195.00 | 195.00 |
| 9.00 | Labor - Additional | | 150.00 | 1,350.00 |
| 2.00 | 3/4" CARFLEX STRAIGHT CONNECTOR .75" | | 3.52 | 7.04 |
| 60.00 | PVC PIPE 3/4" .75" | | 1.20 | 72.00 |
| 2.00 | PVC FEMALE ADAPTER 3/4" FA .75" | | 1.16 | 2.32 |
| 198.00 | WIRE 12 THHN STRAND CU BLACK | | 0.60 | 118.80 |
| 4.00 | 3/4" GREENFIELD .75" | | 2.20 | 8.80 |

Amenity Repairs & Replacements
1,330,572.00, 46100
 *3/31/26*

RECEIVED
 MAR 31 2026
 BY: _____

| | | |
|---------------------------|-----------|-----------------|
| Subtotal | \$ | 1,753.96 |
| Sales Tax (if applicable) | \$ | 0.00 |
| Total Due | \$ | 1,753.96 |

Thank you for your business!

MAKE CHECK PAYABLE TO:



Post Office Box 162134
Altamonte Springs, FL 32716
(904) 262-5500

PLEASE FILL OUT BELOW IF PAYING BY CREDIT CARD



CARD NUMBER: _____ EXP. DATE: _____
SIGNATURE: _____ AMOUNT PAID: _____

ADDRESSEE

Please check if bill was posted in error and indicate change on reverse side

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

The Lake Doctors
Post Office Box 162134
Altamonte Springs, FL 32716

| ACCOUNT NUMBER | DATE | BALANCE |
|----------------|----------|----------|
| 719342 | 4/1/2026 | \$900.00 |

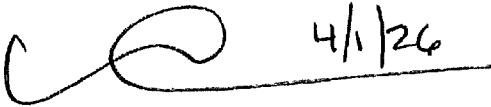
000000007540600100000003602900000009000019

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 4/11/2026 Invoice 360290B PO #

| Invoice Date | Description | Quantity | Amount | Tax | Total |
|--------------|----------------------------|----------|----------|--------|----------|
| 4/1/2026 | Water Management - Monthly | | \$900.00 | \$0.00 | \$900.00 |

Lake maintenance
 1.320.53800.46400
 4/1/26

RECEIVED

APR 01 2026

BY: _____

Please remit payment for this month's invoice.

Please provide remittance information when submitting payments, otherwise payments will be applied to the oldest outstanding invoices.

| | |
|-------------------|--------|
| Credits | \$0.00 |
| Adjustment | \$0.00 |
| AMOUNT DUE | |

Total Account Balance including this invoice: \$900.00

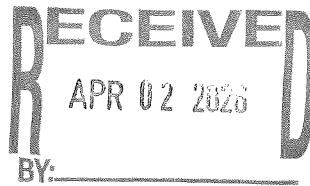
This Invoice Total: \$900.00

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

Customer #: 719342
Portal Registration #: 26CE8D2B
Customer E-mail(s): prmgr@riversidemgtsvc.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



SALES ORDER INVOICE
Pine Ridge Plantation Community Development District

Amenity Repairs & Replacements
1.330.57200.46100
4/2/26

Date 4/2/2026
Invoice # 346292-R1
Order # 346292-R1
Customer PO # Price Quote

Bill To

Pine Ridge Plantation Community Development District
Rob Alba
475 W Town PL
Saint Augustine, FL 32092

Ship To

Rob Alba
Rob Alba
4200 Pine Ridge Pkwy
Middleburg, FL 32068-9216

Courier Service
BEST WAY

Invoice Items

| Code | Description | Quantity | Unit Price | Total |
|----------------|-------------------------------------|----------|------------|----------|
| CP LA120W185SP | Lamp, 120W, 185 AMALGAM Propriet | 4 | 297.20 | 1,188.80 |
| CP KITQSSTD | Quartz Sleeve Kit w/Gaskets, SAG UV | 4 | 80.16 | 320.64 |
| CP WH7-120-H | Ballast, 120W, 185 AMALGAM | 4 | 137.05 | 548.20 |
| CP C-W | Monitor UV Sensor Quartz Window | 1 | 32.00 | 32.00 |
| CP C-MO | Monitor O-Ring | 1 | 4.00 | 4.00 |

Additional Information

Shipping is Estimated
Installation is not Included

| | |
|--------------------|-----------------|
| Subtotal | 2,093.64 |
| Shipping | 23.19 |
| Tax | 0.00 |
| Grand Total | 2,116.83 |
| Payments | 0.00 |
| Refunds | 0.00 |
| Payment Due | 0.00 |

Please remit payment to:

Commercial Energy Specialists, LLC
PO Box 71175
Charlotte, NC 28272-1175

We are pleased to submit the above package for your consideration.

1. Orders by credit card will incur a 3.5% processing fee.
2. Please complete and return the delivery schedule if attached to this package. It is designed to help coordinate delivery dates that best coincide with your construction and draw schedules.
3. It is your responsibility to provide the required permits, bonds and acceptable electrical connections. Proof of these requirements must be presented to CES on demand.
4. You may incur restocking fees if you choose to return any items included in this package to CES. Restocking fees vary per manufacturer.
5. Any changes to this order must be made in writing to CES.
6. Freight charges are estimates only and the actual freight costs may be different at time of shipping.
7. If capital dollars are not readily available, you may acquire this package through a lease or rent to own arrangement pending lending source approvals.
8. Payment terms are subject to the credit agreement you have on file with CES.

This estimate is valid for 30 days from the above date after which the estimate may be subject to change.

Your signature above is considered your acceptance of this proposal and is subject to all terms and conditions of your credit arrangement with CES.
THANK YOU!



Commercial Energy Specialists, LLC * Since 1972 * (800) 940-1557 * www.aquafinity.com
Aquafinity * Jupiter FL * Anderson SC * Addison TX * Phoenix AZ



Governmental Management Services, LLC

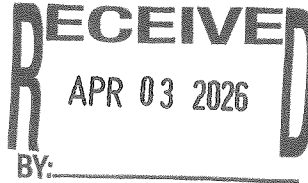
475 West Town Place, Suite 114
St. Augustine, FL 32092

Invoice

Invoice #: 283
Invoice Date: 4/1/26
Due Date: 4/1/26
Case:
P.O. Number:

Bill To:

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



| Description | Hours/Qty | Rate | Amount |
|---|-----------|-------------------|----------|
| Management Fees - April 2026 | | 4,800.75 | 4,800.75 |
| Website Administration - April 2026 | | 111.33 | 111.33 |
| Information Technology - April 2026 | | 148.42 | 148.42 |
| Dissemination Agent Services - April 2026 | | 486.92 | 486.92 |
| Office Supplies | | 0.54 | 0.54 |
| Postage | | 37.48 | 37.48 |
| Copies | | 13.20 | 13.20 |
| Total | | \$5,598.64 | |
| Payments/Credits | | \$0.00 | |
| Balance Due | | \$5,598.64 | |

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

Invoice

Invoice #: 601
Invoice Date: 3/31/2026
Due Date: 3/31/2026
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 March 2026 | 31.98 | 28.00 | 895.44 |

RECEIVED
APR 03 2026
BY: _____

Alison Moring
4-3-26

| | |
|-------------------------|-----------------|
| Total | \$895.44 |
| Payments/Credits | \$0.00 |
| Balance Due | \$895.44 |

PINE RIDGE CDD
FACILITY ASSISTANT

| <u>Qty./Hours</u> | <u>Description</u> | <u>Rate</u> | <u>Amount</u> |
|-------------------|--------------------|-------------|---------------|
| 31.98 | Facility Assistant | \$ 28.00 | \$ 895.44 |

Covers Period: March 2026

GL # 1.330.57200.34110

TOTAL DUE:

\$ 895.44

PINE RIDGE COMMUNITY DEVELOPMENT DISTRICT
ASSISTANT MANAGER BILLABLE HOURS
FOR THE MONTH OF MARCH 2026

| <u>Date</u> | <u>Hours</u> | <u>Employee</u> | <u>Description</u> |
|-------------|--------------|-----------------|--|
| 3/14/26 | 8.07 | S.W. | Completed daily checklist, returned calls and emails |
| 3/15/26 | 7.98 | S.W. | Completed daily checklist, returned calls and emails |
| 3/21/26 | 9.1 | S.W. | Completed daily checklist, returned calls and emails |
| 3/22/26 | 6.83 | S.W. | Completed daily checklist, returned calls and emails |
| | <u>31.98</u> | | |

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

Invoice

Invoice #: 602
Invoice Date: 3/31/2026
Due Date: 3/31/2026
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 March 2026 | 50.41 | 21.50 | 1,083.82 |
| <p style="text-align: center;">RECEIVED APR 03 2026 BY: _____ <i>Alison Mossing</i> 4-3-26</p> | | | |
| Total | | | \$1,083.82 |
| Payments/Credits | | | \$0.00 |
| Balance Due | | | \$1,083.82 |

PINE RIDGE CDD

LIFEGUARDS

| <u>Qty./Hours</u> | <u>Description</u> | <u>Rate</u> | <u>Amount</u> |
|-------------------|---------------------|-------------|--------------------|
| 50.41 | Lifeguards | \$ 21.50 | \$ 1,083.82 |
| | Covering March 2026 | | |
| | GL # 330.572.3420 | | |
| | TOTAL DUE: | | <u>\$ 1,083.82</u> |

PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT
LIFEGUARD BILLABLE HOURS FOR MARCH 2026

| <u>Date</u> | <u>Hours</u> | <u>Employee</u> | <u>Description</u> |
|--------------------|--------------|-----------------|--------------------|
| 3/14/26 | 5.83 | B.B. | Lifeguard |
| 3/14/26 | 5.85 | J.M. | Lifeguard |
| 3/15/26 | 5.75 | D.J. | Lifeguard |
| 3/15/26 | 0.58 | J.M. | Lifeguard |
| 3/15/26 | 5.73 | Q.S. | Lifeguard |
| 3/21/26 | 5.25 | B.B. | Lifeguard |
| 3/21/26 | 5.3 | J.M. | Lifeguard |
| 3/21/26 | 5.53 | Q.S. | Lifeguard |
| 3/22/26 | 5.17 | B.B. | Lifeguard |
| 3/22/26 | 5.42 | Q.S. | Lifeguard |
| GRAND TOTAL | <u>50.41</u> | | |

Riverside Management Services, Inc

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

Invoice

Invoice #: 599
Invoice Date: 4/1/2026
Due Date: 4/1/2026
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 - April 2026 | | 890.42 | 890.42 |
| 1.330.57200.46400- Pool Maintenance Services - April 2026 | | 1,512.50 | 1,512.50 |
| 1.330.57200.34000- Contract Administration - April 2026 | | 2,399.83 | 2,399.83 |
| 1.330.57200.34100-Facility Management - Pine Ridge Plantation - April 2026 | | 6,313.33 | 6,313.33 |
| Pool Chemicals - Cal Hypo | | 14.85 | 14.85 |
| | | Total | \$11,130.93 |
| | | Payments/Credits | \$0.00 |
| | | Balance Due | \$11,130.93 |

RECEIVED
APR 03 2026
BY: _____

Alison Moring
4-3-26

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Check Remit To:

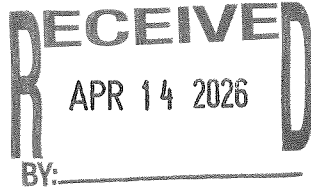
Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Federal ID 47-0597598

April 9, 2026



Reference: Invoice No. 3729914

Client Matter No. 16423-1

Notification Email: eftgroup@kutakrock.com

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

Invoice No. 3729914
16423-1

Re: Pine Ridge CDD - General Counsel

For Professional Legal Services Rendered

| | | | | |
|----------|-----------|------|--------|--|
| 01/04/26 | L. Whelan | 0.50 | 200.00 | Monitor legislative process relating to matters impacting special districts |
| 01/06/26 | K. Haber | 0.70 | 199.50 | Prepare general election resolution and notice; correspond with Giles and Hogge regarding same |
| 01/06/26 | W. Haber | 0.30 | 78.00 | Review correspondence regarding general election; confer with Giles regarding same |
| 01/08/26 | W. Haber | 1.10 | 286.00 | Prepare for and participate in Board meeting |
| 01/09/26 | W. Haber | 0.20 | 52.00 | Confer with Giles regarding landscape maintenance proposal |
| 01/13/26 | W. Haber | 0.20 | 52.00 | Confer with Giles regarding agreement with Safe Slide |
| 01/21/26 | W. Haber | 0.20 | 52.00 | Review and respond to e-mail regarding status of general election |
| 01/23/26 | K. Haber | 0.70 | 199.50 | Prepare waterslide maintenance agreement; correspond with Giles regarding same |

KUTAK ROCK LLP

Pine Ridge CDD

April 9, 2026

Client Matter No. 16423-1

Invoice No. 3729914

Page 2

| | | | | |
|----------|-----------|------|--------|---|
| 02/07/26 | G. Lovett | 0.50 | 140.00 | Monitor legislative process relating to matters impacting special districts |
| 02/18/26 | W. Haber | 0.20 | 52.00 | Review agenda for March meeting |

TOTAL HOURS 4.60

TOTAL FOR SERVICES RENDERED \$1,311.00

TOTAL CURRENT AMOUNT DUE \$1,311.00

Project Manager Michael Silverstein

Governmental Management Services
Marilee Giles
475 West Town Place
St. Augustine, FL 32092

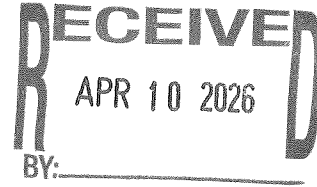
Matthews | **DCCM**
Engineering - Architecture - Planning - Surveying

April 09, 2026
Invoice # 194979

Project 0000021859.0000 23277.00 - Pine Ridge Plantation CDD

This invoice includes charges for tasks performed for your project, including:

- Coordination with CDD
- CDD Meeting



Please call Mike Silverstein if you have any questions or concerns regarding your project.

For billing inquiries, please contact our Accounting Department.

Professional Services through March 31, 2026

Phase 0001 Engineering Services

| | Hours | Rate | Amount |
|--------------------|-------|--------|---------------|
| Division Lead | 3.00 | 275.00 | 825.00 |
| Total Labor | | | 825.00 |
| Total Due: | | | 825.00 |

Billed to Date

| | Current Due | Prior Billed | Billed to Date |
|---------------|---------------|-----------------|------------------|
| Labor | 825.00 | 9,425.00 | 10,250.00 |
| Expense | 0.00 | 218.05 | 218.05 |
| Unit | 0.00 | 9.38 | 9.38 |
| Totals | 825.00 | 9,652.43 | 10,477.43 |

7 Waldo Street, St. Augustine, FL 32084 | 904.826.1334 | www.matthews.dccm.com

LICENSE #26535, LB8590, LA666877

Invoices are due upon receipt.

Prompt payments are critical to keeping your project on schedule. Payments not received within 30 days of the invoice date are considered past due and all work and submittals will be placed on hold until payment is received along with finance charges of 18% annual accrued. We appreciate your business and cooperation with timely payments.

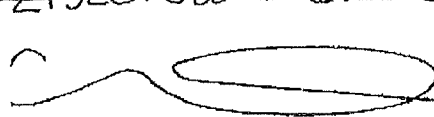
Riverside Management Services, Inc
 475 West Town Place
 Suite 114
 St. Augustine, FL 32092

Invoice

Invoice #: 603
 Invoice Date: 4/15/2026
 Due Date: 4/15/2026
 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 March 1 - March 31, 2026 | 133.48 | 45.00 | 6,006.60 |
| Maintenance Supplies | | 3,068.33 | 3,068.33 |
| Structs Repair & maintenance \$1,696.81 1.320.53800.46000 | | | |
| General Facility maintenance - \$1,472.98 1.330.57200.46000 | | | |
| Amenity Repair & Replacements - \$1,255.99 1.330.57200.46100 | | | |
| Sanitorial Supplies - \$421.43 1.330.57200.46201 | | | |
| Capital Repair & Replacements - \$4,227.72 2.320.53800.61000 | | | |



4/18/26

RECEIVED
 APR 20 2026
 BY: _____

Alison Mossing
 4-20-26

| | |
|------------------|-----------------------|
| Total | \$9,074.93 |
| Payments/Credits | \$0.00 |
| Balance Due | \$9,074.93 |

\$4,847.21

**PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT
MAINTENANCE BILLABLE HOURS
FOR THE MONTH OF MARCH 2026**

| <u>Date</u> | <u>Hours</u> | <u>Employee</u> | <u>Description</u> |
|-------------|--------------|-----------------|---|
| 3/2/26 | 5.5 | R.A. | Removed failing and chipping paint from water feature, sanded rough edges of paint smooth on water feature, pressure washed water feature to remove dirt and grime, picked up supplies |
| 3/2/26 | 6.1 | C.W. | Cleaned old paint from pool function, removed fiberglass board from dump bucket feature, wet sanded dump bucket and poles, collected all materials for painting, cleared dumpster area, blew leaves and debris off pool deck and walkways, removed debris from pool deck |
| 3/2/26 | 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 |
| 3/3/26 | 2.5 | C.W. | Hung fallen windscreen, straightened and organized pool deck and patio furniture, blew leaves and debris off pool deck and walkway, removed debris off ball courts, parking lot and playground |
| 3/4/26 | 5 | R.A. | Worked on paint dump bucket water feature, picked up supplies |
| 3/4/26 | 5.02 | C.W. | Painted dump bucket feature, organized paint supplies, straightened and organized pool deck and patio furniture, removed debris off pool deck |
| 3/4/26 | 8 | A.O. | Started painting in the kitchen and the dining room, painted the waterfall in the kids pool area |
| 3/4/26 | 3.03 | 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 |
| 3/4/26 | 6 | R.A. | Completed painting dump bucket water feature |
| 3/5/26 | 4 | A.O. | Finished all the painting at the pools, worked on painting inside wall |
| 3/5/26 | 0.9 | R.A. | Hung fiberglass splash panel for dump bucket water feature |
| 3/6/26 | 3.13 | C.W. | Attached fiberglass board to dump bucket feature, cleaned paint flakes from pool, straightened and organized pool deck and patio furniture, removed debris from ball courts, parking lot, bushes and pool deck |
| 3/9/26 | 3.03 | 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 |
| 3/10/26 | 6.83 | C.W. | Painted all sign posts and bollards on pool deck, cleaned paint closet and organized, cleaned barbeque grill, straightened and organized pool deck and patio furniture, removed debris from pool deck and parking lot |
| 3/11/26 | 6 | R.A. | Touch up paint for pool bollards, painted main entry gate for pool deck, replaced split upper shower head pipe for outdoor shower, picked up supplies |
| 3/11/26 | 6.85 | C.W. | Painted second coat on bollards on pool deck, assisted with fixing shower pipe, painted gate, straightened and organized pool deck and patio furniture, removed debris from pool deck, parking lot and bushes |
| 3/11/26 | 2.97 | 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 |
| 3/12/26 | 2 | R.A. | Checked gate painting and made touch ups as necessary |
| 3/15/26 | 2.82 | 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 |
| 3/17/26 | 4.5 | R.A. | Cut up, removed and disposed of fallen trees after storm, fixed all windscreens on tennis and basketball courts that were displaced during storms, picked up supplies |
| 3/17/26 | 2 | C.W. | Cut fallen tree into sections, loaded on trailer and disposed, fixed all fallen windscreens |
| 3/18/26 | 3.03 | 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 |
| 3/20/26 | 5.57 | C.W. | Removed build up from tile and caulked back pool deck, installed sign on main gate, installed post in ground by ball court for sign, straightened and organized pool deck and patio furniture, removed debris on pool deck |
| 3/23/26 | 4.67 | C.W. | Installed rules sign by ball court entrance, fixed rope on pool deck, cleaned feces off bathroom wall, installed post by splash pad, installed rules sign on post, straightened and organized pool deck and patio furniture, removed debris from pool deck and parking lot, cleaned dumpster area |
| 3/23/26 | 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 |

PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT
 MAINTENANCE BILLABLE HOURS
 FOR THE MONTH OF MARCH 2026

| <u>Date</u> | <u>Hours</u> | <u>Employee</u> | <u>Description</u> |
|-------------|--------------|-----------------|---|
| 3/24/26 | 1.5 | R.A. | Ran diagnostic process on splash pad, reached out to vendor for replacement parts |
| 3/24/26 | 1 | C.W. | Assisted with diagnostic on splash pad |
| 3/25/26 | 4.5 | R.A. | Replaced vending machine cord, old cord broken off in outlet, worked on painting clubhouse, picked up supplies |
| 3/25/26 | 7.55 | C.W. | Painted amenity center room, rehung windscreens, straightened and organized pool deck and patio furniture, removed debris from pool deck, parking lot, courts and bushes, cleaned dumpster area |
| 3/25/26 | 3 | 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 |
| 3/30/26 | 2.85 | 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 |
| 3/31/26 | 7.63 | C.W. | Painted inside of clubhouse, straightened and organized pool deck and patio furniture, removed debris from playground |

TOTAL 133.48

MILES 0

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

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

Invoice

Invoice #: 804
 Invoice Date: 4/16/2026
 Due Date: 4/16/2026
 Case:
 P.O. Number:

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

| Description | Hours/Qty | Rate | Amount |
|---|-----------|----------|----------|
| <p>Pressure Washing Services - April 2026</p> <p>Pressure washed all sidewalks around the front of the Amenlly Center, Playground and Tennis Court.</p> <p><i>Grounds Repair & Maintenance</i></p> <p><i>1.320.53800.46000</i></p> <p><i>4/16/26</i></p> <div style="text-align: center;"> <p>RECEIVED</p> <p>APR 20 2026</p> <p>BY: _____</p> <p><i>Alison Mossing</i></p> <p><i>4-20-26</i></p> </div> | | 1,750.00 | 1,750.00 |

| | |
|------------------|------------|
| Total | \$1,750.00 |
| Payments/Credits | \$0.00 |
| Balance Due | \$1,750.00 |

Riverside Management Services, Inc.

475 West Town Place, Suite 114, Saint Augustine, FL 32092

Service Detail

Bill To: Pine Ridge Plantation

Invoice Date: 4/10/26

Due Date: Upon Receipt

Amount Due: \$ 1,750.00

| <u>Date</u> | <u>Description</u> | <u>Amount</u> |
|-------------|--|---------------|
| | Pressure wash all sidewalks around the front of the Amenity Center, Playground and Tennis. | \$1,750.00 |

Hot Water and Chemical Treatment to remove dirt, mildew, and algae.

TOTAL AMOUNT DUE: \$1,750.00

Should you have any questions, please contact Rich Gray @ (904) 759-8890 or rgray@msnf.com

Remit Payment

INVOICE

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

tracy@wearefitnesspro.com
11 (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

Invoice details

Invoice no.: 277815
Terms: Net 15
Invoice date: 04/24/2026
Due date: 05/09/2026

| # | Product or service | SKU | Description | Qty | Rate | Amount |
|----|--------------------|-----|--|-----|----------|----------|
| 1. | | | SERVICE REQUEST 46836 - APRIL PREVENTATIVE MAINTENANCE | | | |
| 2. | PM | | Preventative Maintenance: Cleaned, Lubed, Calibrated, Inspected and Tested. - Pine Ridge | 1 | \$205.00 | \$205.00 |
| | | | SERVICES PERFORMED | | | |
| | | | 1. Tech checked/updated all equipment in BF. | | | |
| | | | 2. Lubed and dusted all guide rods, weight stacks, and adjustment knobs. | | | |
| | | | 3. Inspected 5x Strength Units and 2x Benches Inspected all pulleys, cables, attachments, connections, pads, adjustments, and weight stacks. SEE BELOW | | | |
| | | | 4. Inspected 2x Cross Trainers and 1x Recumbent Bike. Checked all pedals, sensors, cup holders, fans, handles, adjustments, buttons and general function. SEE BELOW | | | |
| | | | 5. Inspected 3x treadmills. Checked belt and deck tightness and wear, checked strength and function of motor, checked incline functions, HR sensors, controls, general function. Dusted for debris around belt and under hoods around motor and electrical components. SEE BELOW | | | |

ISSUES FOUND
1. ALL OTHER UNITS TEST CORRECT

Total

\$205.00

General Facility Maintenance.

1.330,57200.46000

 4/27/26

RECEIVED
APR 27 2026
BY: _____

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

Invoice details

Invoice no.: 277849
Terms: Net 15
Invoice date: 04/24/2026
Due date: 05/09/2026

| # | Product or service | SKU | Description | Qty | Rate | Amount |
|----|---|-----|---|-----|----------|----------|
| 1. | | | SERVICE REQUEST 45966 - REPAIRS IDENTIFIED DURING JANUARY PREVENTATIVE MAINTENANCE | | | |
| 2. | 1. CS Return Labor with Contract/Purchase | | Estimated Labor - Tech replaced left and right uppers (handlebars) and left and right lower assembly for both unit UNIT TESTS CORRECT Tech also replaced all missing HR plates | 2 | \$95.00 | \$190.00 |
| 3. | 2a. Parts | | Parts for Repair: R Swing Arm Assembly (Item 1) | 2 | \$90.00 | \$180.00 |
| 4. | 2a. Parts | | Parts for Repair: L Swing Arm Assembly (Item 1) | 2 | \$90.00 | \$180.00 |
| 5. | 2a. Parts | | Parts for Repair: Left Pedal Arm Assembly (Item 1) | 2 | \$140.00 | \$280.00 |
| 6. | 2a. Parts | | Parts for Repair: Right Pedal Arm Assembly (Item 1) | 2 | \$140.00 | \$280.00 |
| 7. | 2a. Parts | | Parts for Repair: HR plates (Item 3) | 4 | \$2.00 | \$8.00 |
| 8. | 2b. Shipping/ Handling | | Shipping and Handling Estimate: Multiple Oversized Boxes | 1 | \$40.37 | \$40.37 |

9.

Service Request Details/Notes: 1. Spirit Elliptical XE795 sn: 7950152012001716 & 7950152012001714 rust at joints of swing arm has progressed to begin to allow flex in arms. Should replace both L and R complete pedal assembly and swing arm assembly sets or replace units entirely.


3. Spirit Treadmill XE685 sn: 6858152104013343 needs 4x HR plates (order extra for bench stock)

Total

\$1,158.37

Amenity Repairs & Replacements

1.330.57200.46100

 4/27/26

RECEIVED
APR 27 2026
BY: _____

CLAY TODAY

A Division of Osteen Media Group

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

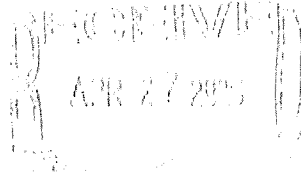
INVOICE

Invoice Number: 2026-314802
Invoice Date: 4/23/2026
Due Date: 5/22/2026

BILL TO
Accounts Payable
Pine Ridge Plantation C.D.D.
475 W TOWN PL
#114
SAINT AUGUSTINE, FL 32092

Advertiser
Pine Ridge Plantation C.D.D.

Customer ID
19912



| Invoice Notes | PO # | Pub. | Issue | Year | AdTitle | Ad Size | Color | Ad Inch | Net |
|----------------|---|-----------------|--------|------|---------|-------------|---------------|---------|----------------|
| Legal # 197159 | Notice of Audit Committee Meeting and Regular BOS Meeting May 7, 2026 | CT - Clay Today | Apr 23 | 2026 | | Column Inch | Black & White | 6.8000 | \$60.90 |
| Total: | | | | | | | | | \$60.90 |

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

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

Affidavit attached to this invoice.

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

CLAY TODAY

PUBLISHER AFFIDAVIT

PUBLISHER AFFIDAVIT
CLAY TODAY
Published Weekly
Fleming Island, Florida

STATE OF FLORIDA
COUNTY OF CLAY:

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

In the matter of May 7, 2026


LEGAL: 197159

Was published in said newspaper in the issues:
4/23/2026

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



Sworn to me and subscribed before me 04/23/2026

Christie Lou Wayne 

NOTARY PUBLIC, STATE OF FLORIDA

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

PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT NOTICE OF AUDIT COMMITTEE MEETING AND REGULAR BOARD OF SUPERVISORS' MEETING Notice of Meeting Pine Ridge Plantation Community Development District

The Audit Committee Meeting of the Board of Supervisors of the Pine Ridge Plantation Community Development District will be held on Thursday, May 7, 2026 at 6:00 p.m. at the Pine Ridge Plantation Amenity Center, 4200 Pine Ridge Parkway, Middleburg, Florida 32068. Immediately following will be the regular business meeting of the Board of Supervisors. The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agendas for these meetings may be obtained from the District Manager, at 476 West Town Place, Suite 114, St. Augustine, FL 32092 (and phone (904) 940-5850). The meetings may be continued to a date, time, and place to be specified on the record at the meetings.

Any person requiring special accommodations at the meetings because of a disability or physical impairment should contact the District Office at (904) 940-5850 at least two calendar days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, for aid in contacting the District Office. Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Marilee Giles
District Manager
Legal 197159 Published 4/23/2026 in Clay
County's Clay Today newspaper



PAYMENT ADDRESS:
 Turner Pest Control LLC - P.O. Box 600323 - Jacksonville, Florida 32260 0323
 904-355-5300 • Toll Free: 800 225 5305 • turnerpest.com

Turner Pest Control LLC
 PO Box 600323
 Jacksonville, FL 32260-0323
 904-355-5300

Service Slip/Invoice

INVOICE: 622107301
DATE: 04/24/2026
ORDER: 622107301

[347869]
 Pineridge Plantation
 4200 Pine Ridge Pkwy
 Middleburg, FL 32068-9216

[347869] 904-291-8878
 Pineridge Plantation
 Maria Cranford
 4200 Pine Ridge Pkwy
 Middleburg, FL 32068-9216

| Work Date | Time | Target Pest | Technician | Time In |
|----------------|----------|--------------|------------|----------|
| 04/24/2026 | 12:13 PM | GHP | | 12:13 PM |
| Purchase Order | Terms | Last Service | Map Code | Time Out |
| JOHN | NET 30 | 04/24/2026 | | 12:52 PM |

| Service | Description | Price |
|---------|-------------|-------|
|---------|-------------|-------|

CPCQ Commercial Pest Control - Quarterly Service \$124.93

SUBTOTAL \$124.93
TAX \$0.00
AMT. PAID \$0.00
TOTAL \$124.93

General Facility maintenance
 1.330.57200-46000
 C [Signature] 4/27/26

AMOUNT DUE \$124.93

[Signature]

TECHNICIAN SIGNATURE

CUSTOMER SIGNATURE

RECEIVED
 APR 27 2026
 BY: _____

Turner Pest Control LLC is an Equal Opportunity Employer. We do not discriminate on the basis of race, sex, religion, age, or national origin. We are an affirmative action employer. We are an Equal Opportunity Employer. We do not discriminate on the basis of race, sex, religion, age, or national origin. We are an affirmative action employer.

PLEASE PAY FROM THIS INVOICE

| CHECK DATE | VEND# |INVOICE..... DATE INVOICE | ...EXPENSED TO... YRMO DPT ACCT# SUB | SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK..... AMOUNT # |
|------------------------------------|-------|-----------------------------------|---|----------|------------------------|--------|--------------------|----------------------------|
| 4/10/26 | 00219 | 1/12/26 01122026 | 202601 320-53800-61000 | | 16 ROLLER CHAIRS | * | 7,200.00 | |
| | | | | | | | | 7,200.00 000089 |
| DEBBIES DECORATORS WORKROOM | | | | | | | | |
| 4/23/26 | 00020 | 4/15/26 603 | 202603 320-53800-61000 | | MAR CAPITAL RPR & RPLC | * | 4,227.72 | |
| | | | | | | | | 4,227.72 000090 |
| RIVERSIDE MANAGEMENT SERVICES, INC | | | | | | | | |
| | | | | | | | TOTAL FOR BANK B | 11,427.72 |
| | | | | | | | TOTAL FOR REGISTER | 11,427.72 |

904-282-3229

Discounted Designer Fabrics

DEBBIE'S DECORATORS WORKROOM

Custom Workmanship at Reasonable Rates

2494 Blanding Blvd. #10 Middleburg, FL 32068

CUSTOMER'S PHONE

H 904 572 8107
W

DATE

1-12-2026

SOLD TO

Maria Cranford

ADDRESS

Riverside Mart

CITY

Pine Ridge Plantation

STATE

ZIP

SOLD BY

Chairs w/ Casters \$450

\$7200

RECEIVED
MAR 17 2026
BY:

(10% Volume)

8 chairs (BEACH) 16 yds
8 in Sugar Shack @24.99

399.84

8 in Brown Vinyl @25-
16 yds

400.00

799.84

10% disc (799.84)

Disc for Volume 16 chairs.

Add tacks \$125.00

| | | |
|--|------------|---------------|
| Comments Approx 32 yds TAX ON FILE | AMOUNT | 7200 |
| | TAX EXEMPT | 5% |
| | TOTAL | 7200 |
| | DOWN | |
| | BALANCE | |

Capital Repair/Replacement

2.326.53800.61000

5/15/26

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

Invoice

Invoice #: 603
 Invoice Date: 4/15/2026
 Due Date: 4/15/2026
 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 March 1 - March 31, 2026 | 133.48 | 45.00 | 6,006.60 |
| Maintenance Supplies | | 3,068.33 | 3,068.33 |
| Grounds Repair & Maintenance \$1,696.81 | | | |
| 1.320.53800.46000 | | | |
| General Facility Maintenance \$1,472.98 | | | |
| 1.330.57200.46000 | | | |
| Amenity Repair & Replacements \$1,255.99 | | | |
| 1.330.57200.46100 | | | |
| Sanitorial Supplies - \$421.43 | | | |
| 1.330.57200.46201 | | | |
| Capital Repair & Replacements - \$4,227.72 | | | |
| 2.320.53800.61000 | | | |

4/18/26

RECEIVED
 APR 20 2026

BY:

Alison Mossing
 4-20-26

| | |
|------------------|-----------------------|
| Total | \$9,074.93 |
| Payments/Credits | \$0.00 |
| Balance Due | \$9,074.93 |

\$4,227.72

PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT
 MAINTENANCE BILLABLE HOURS
 FOR THE MONTH OF MARCH 2026

| <u>Date</u> | <u>Hours</u> | <u>Employee</u> | <u>Description</u> |
|-------------|--------------|-----------------|---|
| 3/2/26 | 5.5 | R.A. | Removed failing and chipping paint from water feature, sanded rough edges of paint smooth on water feature, pressure washed water feature to remove dirt and grime, picked up supplies |
| 3/2/26 | 6.1 | C.W. | Cleaned old paint from pool function, removed fiberglass board from dump bucket feature, wet sanded dump bucket and poles, collected all materials for painting, cleared dumpster area, blew leaves and debris off pool deck and walkways, removed debris from pool deck |
| 3/2/26 | 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 |
| 3/3/26 | 2.5 | C.W. | Hung fallen windscreen, straightened and organized pool deck and patio furniture, blew leaves and debris off pool deck and walkway, removed debris off ball courts, parking lot and playground |
| 3/4/26 | 5 | R.A. | Worked on paint dump bucket water feature, picked up supplies |
| 3/4/26 | 5.02 | C.W. | Painted dump bucket feature, organized paint supplies, straightened and organized pool deck and patio furniture, removed debris off pool deck |
| 3/4/26 | 8 | A.O. | Started painting in the kitchen and the dining room, painted the waterfall in the kids pool area |
| 3/4/26 | 3.03 | 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 |
| 3/4/26 | 6 | R.A. | Completed painting dump bucket water feature |
| 3/5/26 | 4 | A.O. | Finished all the painting at the pools, worked on painting inside wall |
| 3/5/26 | 0.9 | R.A. | Hung fiberglass splash panel for dump bucket water feature |
| 3/6/26 | 3.13 | C.W. | Attached fiberglass board to dump bucket feature, cleaned paint flakes from pool, straightened and organized pool deck and patio furniture, removed debris from ball courts, parking lot, bushes and pool deck |
| 3/9/26 | 3.03 | 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 |
| 3/10/26 | 6.83 | C.W. | Painted all sign posts and bollards on pool deck, cleaned paint closet and organized, cleaned barbecue grill, straightened and organized pool deck and patio furniture, removed debris from pool deck and parking lot |
| 3/11/26 | 6 | R.A. | Touch up paint for pool bollards, painted main entry gate for pool deck, replaced split upper shower head pipe for outdoor shower, picked up supplies |
| 3/11/26 | 6.85 | C.W. | Painted second coat on bollards on pool deck, assisted with fixing shower pipe, painted gate, straightened and organized pool deck and patio furniture, removed debris from pool deck, parking lot and bushes |
| 3/11/26 | 2.97 | 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 |
| 3/12/26 | 2 | R.A. | Checked gate painting and made touch ups as necessary |
| 3/15/26 | 2.82 | 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 |
| 3/17/26 | 4.5 | R.A. | Cut up, removed and disposed of fallen trees after storm, fixed all windscreens on tennis and basketball courts that were displaced during storms, picked up supplies |
| 3/17/26 | 2 | C.W. | Cut fallen tree into sections, loaded on trailer and disposed, fixed all fallen windscreens |
| 3/18/26 | 3.03 | 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 |
| 3/20/26 | 5.57 | C.W. | Removed build up from tile and caulked back pool deck, installed sign on main gate, installed post in ground by ball court for sign, straightened and organized pool deck and patio furniture, removed debris on pool deck |
| 3/23/26 | 4.67 | C.W. | Installed rules sign by ball court entrance, fixed rope on pool deck, cleaned feces off bathroom wall, installed post by splash pad, installed rules sign on post, straightened and organized pool deck and patio furniture, removed debris from pool deck and parking lot, cleaned dumpster area |
| 3/23/26 | 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 |

PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT
 MAINTENANCE BILLABLE HOURS
 FOR THE MONTH OF MARCH 2026

| <u>Date</u> | <u>Hours</u> | <u>Employee</u> | <u>Description</u> |
|--------------|---------------|-----------------|---|
| 3/24/26 | 1.5 | R.A. | Ran diagnostic process on splash pad, reached out to vendor for replacement parts |
| 3/24/26 | 1 | C.W. | Assisted with diagnostic on splash pad |
| 3/25/26 | 4.5 | R.A. | Replaced vending machine cord, old cord broken off in outlet, worked on painting clubhouse, picked up supplies |
| 3/25/26 | 7.55 | C.W. | Painted amenity center room, rehung windscreens, straightened and organized pool deck and patio furniture, removed debris from pool deck, parking lot, courts and bushes, cleaned dumpster area |
| 3/25/26 | 3 | 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 |
| 3/30/26 | 2.85 | 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 |
| 3/31/26 | 7.63 | C.W. | Painted inside of clubhouse, straightened and organized pool deck and patio furniture, removed debris from playground |
| TOTAL | <u>133.48</u> | | |
| MILES | <u>0</u> | | *Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445 |

| CHECK DATE | VEND# |INVOICE..... DATE INVOICE | ...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK..... AMOUNT # |
|---------------|-------|-----------------------------------|--|---|--------|-----------|----------------------------|
| 5/08/26 | 00038 | 5/04/26 34859 | 202605 330-57200-46000 | BACKFLOW TEST P3 SERVICES OF FL LLC | * | 225.00 | 225.00 003772 |
| 5/08/26 | 00183 | 5/01/26 9756899 | 202605 320-53800-46200 | MAY LANDSCAPE MAINTENANCE BRIGHTVIEW LANDSCAPE SERVICES, INC | * | 13,495.67 | 13,495.67 003773 |
| 5/08/26 | 00151 | 4/14/26 6 | 202604 310-51300-49000 | AMORT SE2020A2 DISCLOSURE SERVICES LLC | * | 100.00 | 100.00 003774 |
| 5/08/26 | 00204 | 5/06/26 195064 | 202604 310-51300-31100 | APR ENGINEERING SERVICES MATTHEWS DESIGN GROUP LLC | * | 285.00 | 285.00 003775 |
| 5/08/26 | 00054 | 5/01/26 13129563 | 202605 330-57200-46500 | MAY POOL CHEMICALS POOLSURE | * | 1,733.62 | 1,733.62 003776 |
| 5/08/26 | 00073 | 5/01/26 605 | 202605 330-57200-46200 | MAY JANITORIAL SERVICES | * | 890.42 | |
| | | 5/01/26 605 | 202605 330-57200-46400 | MAY POOL MAINTENANCE SRVC | * | 1,512.50 | |
| | | 5/01/26 605 | 202605 330-57200-34000 | MAY CONTRACT ADMIN | * | 2,399.83 | |
| | | 5/01/26 605 | 202605 330-57200-34100 | MAY FACILITY MANAGEMENT | * | 6,313.33 | |
| | | 5/01/26 605 | 202605 330-57200-46500 | POOL CHEM-DE POWDER RIVERSIDE MANAGEMENT SERVICES INC | * | 7.10 | 11,123.18 003777 |
| 5/08/26 | 00076 | 5/01/26 369156B | 202605 320-53800-46400 | MAY LAKE MAINTENANCE THE LAKE DOCTORS INC | * | 900.00 | 900.00 003778 |
| 5/15/26 | 00003 | 5/01/26 284 | 202605 310-51300-34000 | MAY MANAGEMENT FEES | * | 4,800.75 | |
| | | 5/01/26 284 | 202605 310-51300-49100 | MAY WEBSITE ADMIN | * | 111.33 | |
| | | 5/01/26 284 | 202605 310-51300-35100 | MAY INFO TECH | * | 148.42 | |
| | | 5/01/26 284 | 202605 310-51300-31300 | MAY DISSEM AGENT SRVCS | * | 486.92 | |
| | | 5/01/26 284 | 202605 310-51300-51000 | OFFICE SUPPLIES | * | .30 | |

| CHECK DATE | VEND# | INVOICE DATE | INVOICE | EXPENSED TO YRMO | DPT | ACCT# | SUB | SUBCLASS | VENDOR NAME | STATUS | AMOUNT | CHECK AMOUNT | CHECK # |
|-----------------------------------|-------|--------------|---------------------------|------------------|-----|-------|-------|----------|-------------|--------|-----------|--------------|---------|
| 5/01/26 | | 284 | | 202605 | 310 | 51300 | 42000 | | | * | 7.40 | | |
| | | | POSTAGE | | | | | | | | | | |
| 5/01/26 | | 284 | | 202605 | 310 | 51300 | 42500 | | | * | 15.75 | | |
| | | | COPIES | | | | | | | | | | |
| 5/01/26 | | 284 | | 202605 | 310 | 51300 | 41000 | | | * | 27.58 | | |
| | | | TELEPHONE | | | | | | | | | | |
| GOVERNMENTAL MANAGEMENT SERVICES | | | | | | | | | | | 5,598.45 | 003779 | |
| 5/22/26 | 00038 | 5/06/26 | 34961 | 202605 | 330 | 57200 | 46100 | | | * | 404.51 | | |
| | | | RPLC #1 CHECK RUBBER | | | | | | | | | | |
| P3 SERVICES OF FL LLC | | | | | | | | | | | 404.51 | 003780 | |
| 5/22/26 | 00069 | 5/14/26 | 2026-315 | 202605 | 310 | 51300 | 48000 | | | * | 59.85 | | |
| | | | 5/14 REQ ANNUAL AUDIT SRV | | | | | | | | | | |
| OSTEEN MEDIA GROUP - CLAY TODAY | | | | | | | | | | | 59.85 | 003781 | |
| 5/22/26 | 00104 | 5/21/26 | KSM57FTA | 202605 | 330 | 57200 | 49000 | | | * | 447.50 | | |
| | | | ANNUAL EMAIL SERVICES | | | | | | | | | | |
| CONSTANT CONTACT, INC. | | | | | | | | | | | 447.50 | 003782 | |
| 5/22/26 | 00073 | 5/14/26 | 606 | 202604 | 330 | 57200 | 46201 | | | * | 189.27 | | |
| | | | APR JANITORIAL SUPPLIES | | | | | | | | | | |
| 5/14/26 | | 606 | | 202604 | 330 | 57200 | 51000 | | | * | 229.93 | | |
| | | | APR OFFICE SUPPLIES | | | | | | | | | | |
| 5/14/26 | | 606 | | 202604 | 330 | 57200 | 46100 | | | * | 1,358.23 | | |
| | | | APR AMENITY RPR & RPLC | | | | | | | | | | |
| 5/14/26 | | 606 | | 202604 | 330 | 57200 | 46000 | | | * | 2,000.00 | | |
| | | | APR GEN FAC MAINT | | | | | | | | | | |
| 5/14/26 | | 606 | | 202604 | 320 | 53800 | 46000 | | | * | 922.20 | | |
| | | | APR GROUNDS RPR & RPLC | | | | | | | | | | |
| RIVERSIDE MANAGEMENT SERVICES INC | | | | | | | | | | | 4,699.63 | 003783 | |
| 5/28/26 | 00069 | 5/21/26 | 2026-315 | 202605 | 310 | 51300 | 48000 | | | * | 46.20 | | |
| | | | 5/21 QUAL CANDIDATES BOS | | | | | | | | | | |
| OSTEEN MEDIA GROUP - CLAY TODAY | | | | | | | | | | | 46.20 | 003784 | |
| TOTAL FOR BANK A | | | | | | | | | | | 39,118.61 | | |
| TOTAL FOR REGISTER | | | | | | | | | | | 39,118.61 | | |

Bob's Backflow & Plumbing Services

4640 Subchaser Ct., Ste 113
 Jacksonville, FL 32244

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

INVOICE

34859

Invoice Date

5/4/2026

| |
|---|
| Bill To |
| Pine Ridge Plantation CDD e/o GMS/Governmental Mgmt Svcs Inc 475 West Town Place Suite 114 St Augustine, FL 32092 |

| |
|---|
| Job Location |
| Pine Ridge Plantation CDD Various Location Middleburg, FL 32068 |



| | | |
|-------------|--------|----------|
| P.O. Number | Terms | Due Date |
| | Net 30 | 6/3/2026 |

| Served | Description | Quantity | Price Each | Amount |
|----------|--|----------|------------|--------|
| 5/1/2026 | Backflow Test: Backflow Test/ Certified and submitted to proper Water Utility Provider 4200 Pine Ridge Pkwy 2" Febeo 860 Serial # 1116079 - PASSED 2" Wilkins 975XL2 Serial # ACJ7514 - PASSED 2" Wilkins 975XL Serial # 2953195 - FAILED 3/4" Wilkins 950XLD Serial # HC55234 - PASSED 6" Wilkins 350ADA Serial # V58979 - PASSED Proposal will follow for repairs needed to be in compliance with water utility provider. | 5 | 45.00 | 225.00 |
| | General Facility maintenance 1. 330, 57200, 46000 (Signature) 5/4/26 RECEIVED MAY 04 2026 BY: _____ | | 0.00 | 0.00 |

| | |
|-------------------------|----------|
| Total | \$225.00 |
| Payments/Credits | \$0.00 |
| Balance Due | \$225.00 |

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



INVOICE

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

Customer #: 24488830
 Invoice #: 9756899
 Invoice Date: 5/1/2026
 Cust PO #:

| Job Number | Description | Amount |
|--|--|--|
| 346100576 | Pine Ridge CDD Exterior Maintenance For May <div style="text-align: center;"> BY: _____ Landscape Maintenance 1.320.53806.46200 4/28/26 </div> | 13,495.67 |
| Total invoice amount Tax amount Balance due | | 13,495.67 13,495.67 |

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 or your branch point of contact for more information on how to sign up on Auto Pay.

Payment Stub

Customer Account#: 24488830
 Invoice #: 9756899
 Invoice Date: 5/1/2026

| |
|--------------------------------|
| Amount Due: \$13,495.67 |
|--------------------------------|

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

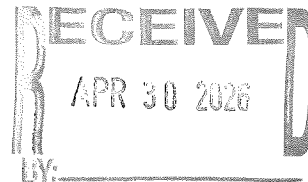
Disclosure Services LLC

1005 Bradford Way
Kingston, TN 37763

Invoice

| Date | Invoice # |
|-----------|-----------|
| 4/14/2026 | 6 |

| |
|--------------------------------------|
| Bill To |
| Pine Ridge Plantation CDD C/O GMS |



| Terms | Due Date |
|--------|-----------|
| Net 30 | 5/14/2026 |

| Description | Amount |
|---|--------|
| Amortization Schedule Series 2020A-2 5-1-26 Prepay \$5,000 | 100.00 |

| |
|--|
| |
|--|

| | |
|-------------------------|----------|
| Total | \$100.00 |
| Payments/Credits | \$0.00 |
| Balance Due | \$100.00 |

| |
|--------------|
| Phone # |
| 865-717-0976 |

| |
|---------------------------------|
| E-mail |
| tcarter@disclosureservices.info |

Project Manager Michael Williams

Matthews | **DCCM**

Engineering - Architecture - Planning - Surveying

Governmental Management Services
Marilee Giles
475 West Town Place STE 114
St. Augustine, FL 32092

May 06, 2026
Invoice # 195064

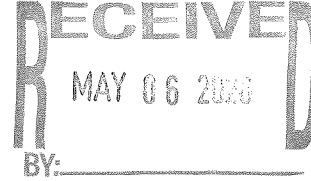
Project 0000021859.0000 23277.00 - Pine Ridge Plantation CDD

This invoice includes charges for tasks performed for your project, including:

- Coordination with CDD

Please call Michael Williams if you have any questions or concerns regarding your project.

For billing inquiries, please contact our Accounting Department.



Professional Services through April 30, 2026

Phase 0001 Engineering Services

| | Hours | Rate | Amount | |
|-----------------------|-------|--------|-------------------|---------------|
| Sr. Project Manager 1 | 1.00 | 260.00 | 260.00 | |
| Project Coordinator 2 | .25 | 100.00 | 25.00 | |
| Total Labor | | | | 285.00 |
| | | | Total Due: | 285.00 |

Billed to Date

| | Current Due | Prior Billed | Billed to Date |
|---------------|---------------|------------------|------------------|
| Labor | 285.00 | 10,250.00 | 10,535.00 |
| Expense | 0.00 | 218.05 | 218.05 |
| Unit | 0.00 | 9.38 | 9.38 |
| Totals | 285.00 | 10,477.43 | 10,762.43 |

7 Waldo Street, St. Augustine, FL 32084 | 904.826.1334 | www.matthews.dccm.com

LICENSE #26535, LB8590, LA6666877

Invoices are due upon receipt.

Prompt payments are critical to keeping your project on schedule. Payments not received within 30 days of the invoice date are considered past due and all work and submittals will be placed on hold until payment is received along with finance charges of 18% annual accrued. We appreciate your business and cooperation with timely payments.



Invoice

Date Invoice#

5/1/2026
131295634979

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

| | |
|----------|-----------|
| Terms | Net 20 |
| Due Date | 5/21/2026 |
| PO # | |

| |
|--|
| Bill To |
| GMS, LLC - Pine Ridge Plantation 475 W. Town Place, Suite 114 St. Augustine FL 32092 |

| |
|--|
| Ship To |
| GMS, LLC - Pine Ridge Plantation 4200 Pine Ridge Pkwy. Middleburg FL 32068 |

OUR REMITTANCE ADDRESS HAS CHANGED. Physical payments will only be received at 1707 Townhurst Dr, Houston, TX 77043. Payments sent to any other address may experience delays. LATE FEE: This constitutes notice under the truth in lending act that any accounts remaining unpaid after the due date are subject to 1 1/2% per month late charge and attorney fees.

| Item | Description | Qty | Units | Amount |
|----------------|-------------------------------------|-----|-------|------------|
| WM-CHEM-FLAT | Water Management Flat Billing Rate | 1 | ea | \$1,674.57 |
| WM-SHED RENTAL | Monthly rental fee for storage shed | 1 | ea | \$10.00 |
| Fuel Surcharge | Fuel/Environmental Transit Fee | 1 | ea | \$49.05 |

RECEIVED
APR 17 2026
BY: _____

| | |
|-----------------------------------|------------|
| Subtotal | \$1,733.62 |
| Tax | \$0.00 |
| Total | \$1,733.62 |
| Amount Paid/Credit Applied | \$0.00 |
| Balance Due | \$1,733.62 |

[Click Here to Pay Now](#)



Pool Chemicals
1:330, 57200.46500
 4/17/26



131295634979

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

Invoice

Invoice #: 605
 Invoice Date: 5/1/2026
 Due Date: 5/1/2026
 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 - May 2026 | | 890.42 | 890.42 |
| 1.330.57200.46400- Pool Maintenance Services - May 2026 | | 1,512.50 | 1,512.50 |
| 1.330.57200.34000- Contract Administration - May 2026 | | 2,399.83 | 2,399.83 |
| 1.330.57200.34100-Facility Management - Pine Ridge Plantation - May 2026 | | 6,313.33 | 6,313.33 |
| Pool Chemicals - DE Powder | | 7.10 | 7.10 |

RECEIVED
 MAY 07 2026
 BY: _____

Alison Mossing
 5-6-26

| | |
|-------------------------|--------------------|
| Total | \$11,123.18 |
| Payments/Credits | \$0.00 |
| Balance Due | \$11,123.18 |

MAKE CHECK PAYABLE TO:



Post Office Box 162134
Altamonte Springs, FL 32716
(904) 262-5500

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

ADDRESSEE

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

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

| ACCOUNT NUMBER | DATE | BALANCE |
|----------------|----------|----------|
| 719342 | 5/1/2026 | \$900.00 |

The Lake Doctors
Post Office Box 162134
Altamonte Springs, FL 32716

0000000007540600100000003691560000009000019

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 5/11/2026

Invoice 369156B

PO #

| Invoice Date | Description | Quantity | Amount | Tax | Total |
|--------------|----------------------------|----------|----------|--------|----------|
| 5/1/2026 | Water Management - Monthly | | \$900.00 | \$0.00 | \$900.00 |

RECEIVED
MAY 07 2026
BY: _____
Lake maintenance
1.320,53800.46400
C O 5/1/26

Please remit payment for this month's invoice.

Please provide remittance information when submitting payments,
otherwise payments will be applied to the oldest outstanding invoices.

| | |
|-------------------|--------|
| Credits | \$0.00 |
| Adjustment | \$0.00 |
| AMOUNT DUE | |

Total Account Balance including this invoice:

\$900.00

This Invoice Total:

\$900.00

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

Customer #: 719342
Portal Registration #: 26CE8D2B
Customer E-mail(s): prmgr@riversidemgtsvc.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

Governmental Management Services, LLC

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

Invoice

Invoice #: 284

Invoice Date: 5/1/26

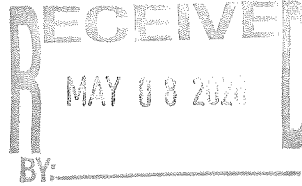
Due Date: 5/1/26

Case:

P.O. Number:

Bill To:

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



| Description | Hours/Qty | Rate | Amount |
|---|-----------|----------|-------------------|
| Management Fees - May 2026 | | 4,800.75 | 4,800.75 |
| Website Administration - May 2026 | | 111.33 | 111.33 |
| Information Technology - May 2026 | | 148.42 | 148.42 |
| Dissemination Agent Services - May 2026 | | 486.92 | 486.92 |
| Office Supplies | | 0.30 | 0.30 |
| Postage | | 7.40 | 7.40 |
| Copies | | 15.75 | 15.75 |
| Telephone | | 27.58 | 27.58 |
| Total | | | \$5,598.45 |
| Payments/Credits | | | \$0.00 |
| Balance Due | | | \$5,598.45 |

Bob's Backflow & Plumbing Services

4640 Subchaser Ct., Ste 113
Jacksonville, FL 32244

Phone # (904) 268-8009

Fax # (904) 292-4403

INVOICE

34961

Invoice Date


5/6/2026

| |
|--|
| Bill To |
| Pine Ridge Plantation C/DD c/o GMS/Governmental Mgmt Svcs Inc 475 West Town Place Suite 114 St Augustine, FL 32092 |

| |
|---|
| Job Location |
| Pine Ridge Plantation C/DD 4200 Pine Ridge Pkwy. Middleburg, FL 32068 |



| | | |
|-------------|--------|----------|
| P.O. Number | Terms | Due Date |
| | Net 30 | 6/5/2026 |

| Serviced | Description | Quantity | Price Each | Amount |
|---|--|----------|------------|--------|
| 5/5/2026 | 2" Wilkins 975XL S#:2953195 - Potable Labor to replace #1 & #2 check rubber, RV rubber kit, clean, flush, test, and certify | 2 | 100.00 | 200.00 |
| | Wilkins RK114-950XLR 950/975 Double Check Kit 1.25'-2' 2 Each | 1 | 107.71 | 107.71 |
| | Wilkins RK114-975RV 975 Relief Valve Kit 1 1/4'-2' | 1 | 96.80 | 96.80 |
| | Backflow Test: Backflow Test/ Certified and submitted to proper Water Utility Provider -PASSED | 1 | 0.00 | 0.00 |
| <p><i>Amenity Repair & Replacements</i> <i>1.330.57200.46100</i>  <i>5/12/26</i></p> | | | | |
| <p>RECEIVED MAY 18 2026 BY: _____</p> | | | | |

| | |
|-------------------------|----------|
| Total | \$404.51 |
| Payments/Credits | \$0.00 |
| Balance Due | \$404.51 |

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

CLAY TODAY

A Division of Osteen Media Group

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

BILL TO
Accounts Payable
Pine Ridge Plantation C.D.D.
475 W TOWN PL
#114
SAINT AUGUSTINE, FL 32092

INVOICE

Invoice Number: 2026-315715
Invoice Date: 5/14/2026
Due Date: 6/13/2026

Advertiser
Pine Ridge Plantation C.D.D.

Customer ID
19912

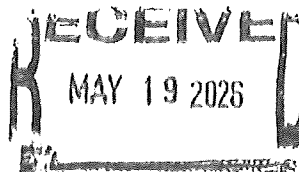
| Invoice Notes | PO # | Pub. | Issue | Year | Ad Title | Ad Size | Color | Ad Inch | Net |
|----------------|---|-----------------|--------|------|----------|-------------|---------------|---------|----------------|
| Legal # 200441 | Request for Proposals for Annual Audit Services | CT - Clay Today | May 14 | 2026 | | Column Inch | Black & White | 5.7000 | \$59.85 |
| Total: | | | | | | | | | \$59.85 |

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

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

Affidavit attached to this invoice.

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



CLAY TODAY

PUBLISHER AFFIDAVIT

PUBLISHER AFFIDAVIT
CLAY TODAY
Published Weekly
Fleming Island, Florida

STATE OF FLORIDA
COUNTY OF CLAY:

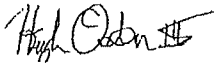
Before the undersigned authority personally appeared Hugh Osteen, who on oath says that he is the publisher of the "Clay Today" a newspaper published weekly at Fleming Island in Clay County, Florida; that the attached copy of advertisement
Being a Legal Notice

In the matter of Request for Proposals for
Annual Audit Services

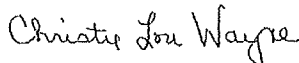
LEGAL: 200441

Was published in said newspaper in the issues:
5/14/2026

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



Sworn to me and subscribed before me 05/14/2026



NOTARY PUBLIC, STATE OF FLORIDA

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

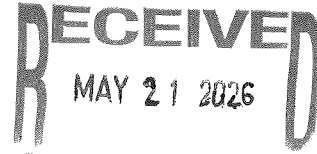
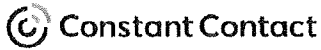
PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Pine Ridge Plantation Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2026, with an option for four additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Clay County, Florida, and has a general fund, debt service fund and capital reserve fund.

Each auditing entity submitting a proposal must be authorized to do business in Florida, hold all applicable state and federal professional licenses in good standing, duly licensed under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General. Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Recording Secretary at 475 West Town Place, Suite 114, St. Augustine, Florida 32082, via e-mail at lpelkey@gmsnf.com and by telephone at (904) 940-5650.

Proposers must provide an electronic copy of their proposal to the District Recording Secretary Lisa Pelkey at lpelkey@gmsnf.com. Proposals must be received by 5:00 p.m. on Thursday, June 18, 2026. Proposals received after this time will not be eligible for consideration. The District reserves the right to reject any and all proposals, make modifications to the scope of the work, and waive any minor informalties or irregularities in proposals as it deems appropriate. Please direct all questions regarding this Notice to the District Manager.

Pine Ridge Plantation
Community Development District
Marilee Giles, District Manager
Legal 200441 Published 5/14/2026 in Clay County's Clay Today newspaper



[Print](#)

Pre-payment Deposit Invoice

Pine Ridge Plantation
Attn: Maria Cranford
4200 pine ridge plantation parkway
Middleburg, FL US 32068
9042918878
Invoice Number: KSM57FTAB14126
Invoice Date: Thu May 21 15:21:55 GMT 2026
User Name: prplantation
Terms: Due upon receipt
Next Billing Date: Jun 18, 2026

Contingency
1.330.57200.49000
C [Signature] 5/21/26

| Description | Amount |
|---|----------|
| Constant Contact - Core Prepay for 40% Off | \$424.80 |
| Estimated Tax | \$0.00 |
| Past Due: | \$22.70 |

AMOUNT DUE: \$447.50

Please make checks payable in **USD funds** to *Constant Contact, Inc.* noting your **Invoice Number** or **Constant Contact User Name** on the check.

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

Note:

1. Payments under a prepayment plan are non-refundable deposits on account with Constant Contact that will be used to settle future monthly invoices.
2. Pre-payment amounts are estimated based on your current selection of services and may not be sufficient to last the discount period you choose.
3. Actual charges and discounts will be calculated at the time of your monthly invoice based on products and add-on services to which you subscribe and related usage.
4. When your prepayment runs out we'll attempt to charge your account under the same prepayment terms. If we are not able to, we'll convert your account to a standard monthly payment plan.

Billing questions? [Contact Support](#)

Constant Contact - 890 Winter St - Waltham, MA 02451 US

Please detach and return the following portion with your check payment.



Detach and return this portion

Invoice Number: KSM57FTAB14126

Invoice Date: Thu May 21 15:21:55 GMT 2026

User Name: prplantation

Terms: Due upon receipt

Billing Address: Pine Ridge Plantation
Maria Cranford
4200 pine ridge plantation parkway
Middleburg , FL US 32068
9042918878

Payment Plan: Prepay for 40% Off

| | | |
|------------------|-------------------------|----------|
| Services: | Constant Contact - Core | \$424.80 |
| | () | |
| | Estimated Tax | \$0.00 |
| | Past Due: | \$22.70 |

| | |
|--------------------|--|
| AMOUNT DUE: | |
|--------------------|--|


Please send check to:
Constant Contact, Inc.
Attn: Accounts Receivable
890 Winter St
Waltham, MA 02451

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

Invoice

Invoice #: 606
 Invoice Date: 5/14/2026
 Due Date: 5/14/2026
 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 April 1 - April 30, 2026 | 87.16 | 45.00 | 3,922.20 |
| Maintenance Supplies | | 777.43 | 777.43 |
| • Janitorial Supplies - \$189.27 1.330.57200.46201 | | | |
| • Office Supplies - \$229.93 1.330.57200.51000 | | | |
| • Amenity Repairs & Replacements - \$1,358.23 1.330.57200.46100 | | | |
| • General Facility maintenance \$2,000 1.330.57200.46000 | | | |
| • Grounds Repair & Maintenance - \$922.20 1.320.53800.46000 | | | |
|  5/15/26 | | | |

| | |
|------------------|------------|
| Total | \$4,699.63 |
| Payments/Credits | \$0.00 |
| Balance Due | \$4,699.63 |

RECEIVED
 MAY 18 2026
 BY: _____

Alison Moxing
 5-18-26

**PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT
MAINTENANCE BILLABLE HOURS
FOR THE MONTH OF APRIL 2026**

| <u>Date</u> | <u>Hours</u> | <u>Employee</u> | <u>Description</u> |
|-------------|--------------|-----------------|---|
| 4/1/26 | 2.98 | 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 |
| 4/2/26 | 2 | R.A. | Troubleshoot main entry sign landscape light that is not working, replaced GFCI outlet powering lights, picked up supplies |
| 4/6/26 | 3.12 | 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 |
| 4/7/26 | 2.5 | R.A. | Painting club house |
| 4/7/26 | 8.38 | C.W. | Painted amenity center, organized paint cabinet, straightened and organized pool deck and patio furniture, removed debris from ball courts, parking lot, bushes and playground, picked up supplies |
| 4/8/26 | 3.5 | R.A. | Thirty-five to forty foot fallen tree in common area at Emberglow, cut up tree and piled debris in preparation for removal, assisted painting clubhouse |
| 4/8/26 | 8.4 | C.W. | Rehung yoga mat holders in gym, cut tree for resident, continued painting amenity center, straightened and organized pool deck and patio furniture |
| 4/8/26 | 3.2 | 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 |
| 4/9/26 | 3 | R.A. | Removed cut up fallen tree from Emberglow and disposed, cut up fallen tree at Foggy Day Dr common area, removed cut up tree at Foggy Day and disposed |
| 4/9/26 | 3 | C.W. | Moved cut up tree from Emberglow common area and disposed of it, picked up fallen tree from camp ridge common area, cut tree from Foggy Day common area and disposed of it, used trailer to dispose of wood from fallen trees |
| 4/13/26 | 2.9 | 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 |
| 4/16/26 | 5.67 | C.W. | Cleaned barbeque grills, rehung windscreens, fixed nets and disposed of broken nets, caulked counter tile back to wall, painted kitchen in amenity, removed debris from ball court and field |
| 4/16/26 | 3 | 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 |
| 4/21/26 | 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 |
| 4/23/26 | 4 | R.A. | Cleaned entry pillar and re-installed emblem with sandstone sealant and adhesive, re-installed fallen stone work from amenity clubhouse pillar, assisted installing new shutoff valve at bottom of splash pad shower, new shower handle ordered and new shower head already purchased, will install shower head when new handle arrives, picked up supplies |
| 4/23/26 | 7.33 | C.W. | Re-installed emblem on front pillar, reinstalled brick to pillar on pool deck, continued painting clubhouse, shut off valve to splash pad shower, removed debris from roadways, picked up supplies |
| 4/23/26 | 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 |
| 4/28/26 | 3.07 | 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 |
| 4/29/26 | 4.9 | R.A. | Installed splash pad shower handle and shower head, disassembled pool deck umbrella and replaced broken canopy rope, painted clubhouse, picked up supplies |
| 4/29/26 | 7.17 | C.W. | Rehung windscreens and fixed basket hoop cover, painted clubhouse, replaced umbrella string, replaced shower handle, removed debris from ball court, straightened and organized pool deck and patio furniture |
| 4/30/26 | 3 | 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 |

TOTAL 87.16

MILES 0

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

MAINTENANCE BILLABLE PURCHASES

Period Ending 5/05/26

| <u>DISTRICT</u> | <u>DATE</u> | <u>SUPPLIES</u> | <u>PRICE</u> | <u>EMPLOYEE</u> |
|-----------------|-------------|--|------------------------|-----------------|
| PR | | | | |
| PINE RIDGE | | | | |
| | 3/25/26 | Umbrella Base | 30.87 | M.C. |
| | 3/27/26 | Softsoap 2pk | 12.35 | M.C. |
| | 3/27/26 | Sharpie Markers 21ct | 15.01 | M.C. |
| | 3/27/26 | Swiffer Dusters | 21.17 | M.C. |
| | 3/27/26 | Clorox Toilet Bowl Cleaner (2) | 27.60 | M.C. |
| | 3/27/26 | Clorox Wipes 5pk | 23.47 | M.C. |
| | 4/3/26 | 3" Binders (4) | 64.14 | M.C. |
| | 4/7/26 | 3.5" Corner Painter | 5.04 | C.W. |
| | 4/7/26 | 5.75" Edge Painter | 5.03 | C.W. |
| | 4/7/26 | Edger Refill Pads | 3.77 | C.W. |
| | 4/7/26 | 6" Mini Roller Tray (2) | 3.86 | C.W. |
| | 4/8/26 | Paint | 48.28 | C.W. |
| | 4/8/26 | Duct Tape | 9.18 | C.W. |
| | 4/8/26 | Brush | 15.49 | C.W. |
| | 4/15/26 | Toilet Paper 30pk (2) | 67.60 | M.C. |
| | 4/15/26 | Paper Towels | 37.08 | M.C. |
| | 4/15/26 | Epson Blue Printer Ink (2) | 91.46 | M.C. |
| | 4/15/26 | Black Epson Printer Ink | 59.32 | M.C. |
| | 4/23/26 | Self Closing Shower Valve | 30.89 | R.A. |
| | 4/23/26 | 27 Gal Clear Tote (4) | 73.51 | R.A. |
| | 4/23/26 | 6" Mini Roller Tray (4) | 6.95 | R.A. |
| | 4/23/26 | Showerhead | 25.86 | R.A. |
| | 4/23/26 | 4" 3/8" Nap Rollers 2pk | 5.97 | R.A. |
| | 4/23/26 | 4" 3/8" Nap Roller Frame | 5.97 | R.A. |
| | 4/23/26 | 3" 3/8" Nap Roller | 5.14 | R.A. |
| | 4/23/26 | 1/2 Stainless Steel 1/4 Turn Shutoff Valve | 19.10 | R.A. |
| | 4/23/26 | 1/2" 2'1/2" Male-Male Extension Pipe | 2.19 | R.A. |
| | 4/23/26 | Sandstone Sealant and Adhesive (2) | 20.63 | R.A. |
| | 4/29/26 | 1/8"x48' Nylon Cord | 7.46 | R.A. |
| | 4/29/26 | 27G Clear Storage Tote (2) | 33.07 | R.A. |
| | | TOTAL | <u>\$777.43</u> | |

CLAY TODAY

A Division of Osteen Media Group

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

INVOICE

Invoice Number: 2026-315799
Invoice Date: 5/21/2026
Due Date: 6/20/2026

BILL TO
Accounts Payable
Pine Ridge Plantation C.D.D.
475 W TOWN PL
#114
SAINT AUGUSTINE, FL 32092

Advertiser
Pine Ridge Plantation C.D.D.

Customer ID
19912

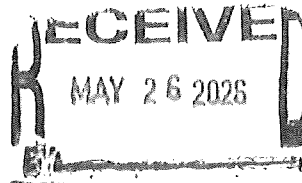
| Invoice Notes | PO # | Pub. | Issue | Year | AdTitle | Ad Size | Color | Ad Inch | Net |
|----------------|--|-----------------|--------|------|---------|-------------|---------------|---------|----------------|
| Legal # 201205 | Notice of Qualifying Period for Candidates for the BOS | CT - Clay Today | May 21 | 2026 | | Column Inch | Black & White | 4.4000 | \$46.20 |
| Total: | | | | | | | | | \$46.20 |

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

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

Affidavit attached to this invoice.

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



CLAY TODAY

PUBLISHER AFFIDAVIT

PUBLISHER AFFIDAVIT
CLAY TODAY
Published Weekly
Fleming Island, Florida

STATE OF FLORIDA
COUNTY OF CLAY:

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

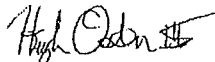
In the matter of Notice of Qualifying Period for Candidates for the BOS

LEGAL: 201205

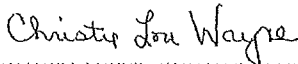
Was published in said newspaper in the issues:

5/21/2026

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



Sworn to me and subscribed before me 05/21/2026



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

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE PINE RIDGE PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Pine Ridge Plantation Community Development District will commence at noon on June 8, 2026, and close at noon on June 12, 2026. Candidates must qualify for the office of Supervisor with the Clay County Supervisor of Elections located at 500 N. Orange Ave, Green Cove Springs, Florida 32043, Phone (904) 269-6350. All candidates shall qualify for individual seats in accordance with Section 99.061, Florida Statutes, and must also be a "qualified elector" of the District, as defined in Section 190.003, Florida Statutes. A "qualified elector" is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Clay County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes. The Pine Ridge Plantation Community Development District has two (2) seats up for election, specifically seats 1 and 3. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 3, 2026, and in the manner prescribed by law for general elections.

For additional information, please contact the Clay County Supervisor of Elections.
Legal 201205 Published 5/21/2026 in Clay County's Clay Today newspaper

| CHECK DATE | VEND# |INVOICE..... DATE INVOICE | ...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK..... AMOUNT # | |
|--------------------|-------|-----------------------------------|--|--------------------------|--------|-----------|------------------------------------|------------------|
| 5/08/26 | 00183 | 4/22/26 9751399 | 202604 320-53800-61000 | ENHANCE-4WAY INTERSECT | * | 10,077.26 | | |
| | | | | | | | BRIGHTVIEW LANDSCAPE SERVICES, INC | 10,077.26 000091 |
| 5/22/26 | 00183 | 4/27/26 9765049 | 202604 320-53800-61000 | IRRIG - ENHANCE PROPOSAL | * | 1,054.50 | | |
| | | | | | | | BRIGHTVIEW LANDSCAPE SERVICES, INC | 1,054.50 000092 |
| TOTAL FOR BANK B | | | | | | 11,131.76 | | |
| TOTAL FOR REGISTER | | | | | | 11,131.76 | | |



INVOICE

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

Customer #: 24488830
Invoice #: 9751399
Invoice Date: 4/22/2026
Sales Order: 8859597
Cust PO #:

Project Name: Pine Ridge - Landscape Enhancements
Project Description: Enhancements at the 4 way Intersection, in front of the Amenity Center and inside at the Roundabout

| Job Number | Description | Qty | UM | Unit Price | Amount |
|---|--|---------|----|------------|------------------|
| 346100576 | Pine Ridge CDD | | | | |
| | Mobilization, Labor to remove several declining plants, prep | 25.000 | HR | 80.17 | 2,004.17 |
| | 3g Jack Frost Ligustrum - Installed | 91.000 | EA | 15.50 | 1,410.50 |
| | 1g Variegated Flax Lily - Installed | 91.000 | EA | 13.56 | 1,234.31 |
| | 1g Purple Agapanthus - Installed | 32.000 | EA | 7.76 | 248.32 |
| | 3g Red Knockout Rose - Installed | 15.000 | EA | 41.32 | 619.79 |
| | 7g Loropetalum - Installed | 25.000 | EA | 62.73 | 1,568.18 |
| | 3g Loropetalum - Installed | 25.000 | EA | 15.50 | 387.50 |
| | 1g Emerald Goddess Liriope - Installed | 129.000 | EA | 11.41 | 1,472.41 |
| | 7g Schilling - Installed | 15.000 | EA | 75.47 | 1,132.08 |
| <p><i>Capital Repair/Replacement</i></p> <p><i>2,320,53800.61000</i></p> <p><i>[Signature] 5/4/26</i></p> | | | | | |
| <p>Total Invoice Amount</p> | | | | | 10,077.26 |
| <p>Taxable Amount</p> | | | | | |
| <p>Tax Amount</p> | | | | | |
| <p>Balance Due</p> | | | | | 10,077.26 |



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 #: 9751399
 Invoice Date: 4/22/2026

Amount Due: \$ 10,077.26

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



INVOICE

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

Customer #: 24488830
Invoice #: 9765049
Invoice Date: 4/27/2026
Sales Order: 8828881
Cust PO #:

Project Name: Irrigation that was left out of SO#8742872
Project Description: Irrigation that was left out of enhancement proposal - SO#8742872

| Job Number | Description | Qty | UM | Unit Price | Amount |
|---|--|-------|----|--|----------|
| 346100576 | Pine Ridge CDD Irrigation for enhancements at the 4 way intersection and fr | 1.000 | HR | 1054.50 | 1,054.50 |
| <p><i>Capital Repair/Replacement</i> <i>2.320, 53800.61000</i> <i>5/12/26</i></p> | | | | | |
| <p>RECEIVED MAY 18 2026 BY: _____</p> | | | | <p>Total Invoice Amount 1,054.50 Taxable Amount Tax Amount Balance Due 1,054.50</p> | |

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 #: 9765049
 Invoice Date: 4/27/2026

Amount Due: \$ 1,054.50

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