



Rizzetta & Company

# Trails Community Development District

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**Board of Supervisors' Meeting  
April 9, 2024**

District Office:  
2806 N. Fifth Street, unit 403 St.  
Augustine, FL 32084

[www.trailsccd.org](http://www.trailsccd.org)

# TRAILS COMMUNITY DEVELOPMENT DISTRICT

Winchester Ridge Amenity Center 15431 Spotted Stallion Trail, Jacksonville, Florida 32234

[www.trailscdd.org](http://www.trailscdd.org)

<b>Board of Supervisors</b>	Emilio Gonzalez Corina Buck Terence Douglas Ashley Guioa Brandon Pires	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
<b>District Manager</b>	Lesley Gallagher	Rizzetta & Company, Inc.
<b>District Counsel</b>	Wes Haber	Kutak Rock, LLP
<b>District Engineer</b>	Vince Dunn	Dunn & Associates

**All cellular phones must be placed on mute while in the meeting room.**

The Audience Comments portion, **on Agenda Items Only**, will be held at the beginning of the meeting. The Audience Comments portion of the agenda, **on General Items**, will be held at the end of the meeting. During these portions of the agenda, audience members may make comments on matters that concern the District (CDD) and will be limited to a total of three (3) minutes to make their comments.

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 (239) 936-0913. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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.

# TRAILS COMMUNITY DEVELOPMENT DISTRICT

District Office · St. Augustine, Florida · (904) 436-6270  
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614  
www.trailsccd.org

Board of Supervisors  
Trails Community  
Development District

April 2, 2024

## FINAL AGENDA

Dear Board Members:

The meeting of the Board of Supervisors of the Trails Community Development District will be held on **April 9, 2024, at 6:30 p.m.**, at the Winchester Ridge Amenity Center, located at 15431 Spotted Stallion Trail, Jacksonville, Florida 32234.

1. **CALL TO ORDER/ROLL CALL**
2. **AUDIENCE COMMENTS ON AGENDA ITEMS**
3. **BUSINESS ITEMS**
  - A. Acceptance of Annual Engineer's Report & Public Facilities Report – *Under Separate Cover*
  - B. Consideration of Landscape Enhancement Proposal(s).....Tab 1
  - C. Acceptance of 2024 Arbitrage Rebate Report for Series 2007.....Tab 2
  - D. Consideration of Fitness Equipment Replacement Proposal(s).....Tab 3
  - E. Consideration of Bridge Repair Proposal(s).....Tab 4
  - F. Consideration of Playground Repair/Refurbishment Proposal(s).....Tab 5
  - G. Consideration of Pressure Washing Proposal(s).....Tab 6
  - H. Consideration of Pond Signage Proposal.....Tab 7
  - I. Presentation of Proposed Budget for Fiscal Year 2024-2025.....Tab 8
    - 1.) Consideration of Resolution 2024-03; Approving the Fiscal Year 2024-2025 Proposed Budget and Setting the Public Hearing
  - J. Acceptance of Fiscal Year 2022-2023 Financial Audit.....Tab 9
  - K. Consideration of Window Treatment for Fitness Room Proposal(s).....Tab 10
4. **STAFF REPORTS**
  - A. District Counsel
  - B. District Engineer
  - C. Landscape Manager.....Tab 11
    - 1.) BrightView Quality Site Assessment
  - D. Amenity/Field Operations Manager.....Tab 12
    - 1.) Amenity/Field Operations Manager Report
      - a.) Consideration of Special Events Proposal(s)
    - 2.) Future Horizons End of Month Report
  - E. District Manager
5. **BUSINESS ADMINISTRATION**
  - A. Consideration of the Minutes of the Special Meeting Held February 7, 2024.....Tab 13
  - B. Consideration of the Minutes of the Budget Workshop Held March 12, 2024.....Tab 14
  - C. Ratification of Operation and Maintenance Expenditures for January & February 2024.....Tab 15
6. **SUPERVISOR REQUESTS AND AUDIENCE COMMENTS**
7. **ADJOURNMENT**

I look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to contact me at (904) 436-6270.

Kindly yours,

*Lesley Gallagher*

# **Tab 1**

## Proposal for Extra Work at Trails Community Development D

Property Name	Trails Community Development D	Contact	Lesley Gallagher
Property Address	15431 Spotted Stallion Trail Jacksonville, FL 32234	To	Trails Community Development District
		Billing Address	c/o Rizzetta & Co 8529 S Park Cir Ste 330 Orlando, FL 32819
Project Name	Trails CDD: Flower Bed Conversion - Perennial Install to replace annuals (Option #1)		
Project Description	Replace existing annual beds with perennials at entrances. Incl. filling in missing plant material.		

### Scope of Work

QTY	UoM/Size	Material/Description	Total
<b>Annual Beds to Perennials (front/left side)</b>			<b>\$1,576.77</b>
1.00	LUMP SUM	Remove all Plant Material, Mulch, Excess dirt, Grade and Deep edge any hardscapes or bed lines.	
3.00	EACH	Loropetalum 3g - Installed	
4.00	EACH	Podocarpus 3g - Installed	
9.00	EACH	Varigated Flax 1g - Installed	
7.00	EACH	Arbricola 3g - Installed	
19.00	EACH	Lantana 1g - Installed	
44.00	EACH	Blue Daze 1g - Installed	
6.00	BAG	Red Mulch - Installed	
<b>Annuals Beds to Perennials (front/right side)</b>			<b>\$262.54</b>
1.00	LUMP SUM	Remove all Plant Material, Mulch, Excess dirt, Grade and Deep edge any hardscapes or bed lines.	
9.00	EACH	Blue Daze 1g - Installed	
6.00	EACH	Lantana 1g - Installed	
<b>Annuals Beds to Perennials (front/median)</b>			<b>\$918.78</b>
1.00	LUMP SUM	Remove all Plant Material, Mulch, Excess dirt, Grade and Deep edge any hardscapes or bed lines.	
29.00	EACH	Blue Daze 1g - Installed	
35.00	EACH	Lantana 1g - Installed	
<b>Rear Entrance Bed</b>			<b>\$1,167.71</b>
1.00	LUMP SUM	Remove all Plant Material, Mulch, Excess dirt, Grade and Deep edge any hardscapes or bed lines.	
5.00	EACH	Croton 3g - Installed	
11.00	EACH	Arbricola 3g - Installed	
9.00	EACH	Blue Daze 1g - Installed	
6.00	EACH	Lantana 1g - Installed	
<b>Soil (for all beds)</b>			<b>\$275.26</b>
1.50	YARD	Soil - (to elevate all (4) beds & refresh nutrition for new installation) - Installed	

**THIS IS NOT AN INVOICE**

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President  
11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014

## Proposal for Extra Work at Trails Community Development D

<b>Irrigation</b>				<b>\$840.00</b>
1.00	LUMP SUM	Inspection and/or adjustments to provide proper coverage to all specific areas of newly installed plants. (included parts and labor)		

For internal use only

SO# 8351324  
JOB# 346100459  
Service Line 130

**Total Price** \$5,041.06

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11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014

### TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. Work Force: Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. License and Permits: Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. Taxes: Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.
5. Insurance: Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. Liability: Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. Subcontractors: Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. Additional Services: Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
10. Access to Jobsite: Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. Payment Terms: Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.
12. Termination: This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. Assignment: The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. Disclaimer: This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

15. Cancellation: Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of \$150.00 and billed to Customer.

The following sections shall apply where Contractor provides Customer with tree care services:

16. Tree & Stump Removal: Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense.
17. Waiver of Liability: Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboricultural) standards will require a signed waiver of liability.

#### Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY

Customer

Signature \_\_\_\_\_ Title **District Manager**  
**Lesley Gallagher**  
 Printed Name \_\_\_\_\_ Date **March 06, 2024**

**BrightView Landscape Services, Inc. "Contractor"**  
 Account Manager  
 Signature \_\_\_\_\_ Title \_\_\_\_\_  
**Yaniel Rojas**  
 Printed Name \_\_\_\_\_ Date **March 06, 2024**

**Job #: 346100459**  
**SO #: 8351324**      **Proposed Price: \$5,041.06**

## Proposal for Extra Work at Trails Community Development D

Property Name	Trails Community Development D	Contact	Lesley Gallagher
Property Address	15431 Spotted Stallion Trail Jacksonville, FL 32234	To	Trails Community Development District
		Billing Address	c/o Rizzetta & Co 8529 S Park Cir Ste 330 Orlando, FL 32819
Project Name	Trails CDD: Flower Bed Conversion - Perennial Install to replace annuals (Option #2)		
Project Description	Replace existing annual beds with perennials at entrances.		

### Scope of Work

QTY	UoM/Size	Material/Description	Total
<b>Annual Beds to Perennials (front/left side)</b>			<b>\$438.37</b>
1.00	LUMP SUM	Remove all Plant Material, Mulch, Excess dirt, Grade and Deep edge any hardscapes or bed lines.	
19.00	EACH	Blue Daze 1g - Installed	
8.00	EACH	Lantana 1g - Installed	
<b>Annuals Beds to Perennials (front/right side)</b>			<b>\$262.54</b>
1.00	LUMP SUM	Remove all Plant Material, Mulch, Excess dirt, Grade and Deep edge any hardscapes or bed lines.	
9.00	EACH	Blue Daze 1g - Installed	
6.00	EACH	Lantana 1g - Installed	
<b>Annuals Beds to Perennials (front/median)</b>			<b>\$918.78</b>
1.00	LUMP SUM	Remove all Plant Material, Mulch, Excess dirt, Grade and Deep edge any hardscapes or bed lines.	
29.00	EACH	Blue Daze 1g - Installed	
35.00	EACH	Lantana 1g - Installed	
<b>Rear Entrance Bed</b>			<b>\$1,167.71</b>
1.00	LUMP SUM	Remove all Plant Material, Mulch, Excess dirt, Grade and Deep edge any hardscapes or bed lines.	
5.00	EACH	Croton 3g - Installed	
11.00	EACH	Arbricola 3g - Installed	
9.00	EACH	Blue Daze 1g - Installed	
6.00	EACH	Lantana 1g - Installed	
<b>Soil (for all beds)</b>			<b>\$275.26</b>
1.50	YARD	Soil - (to elevate all (4) beds & refresh nutrition for new installation) - Installed	
<b>Irrigation</b>			<b>\$612.00</b>
1.00	LUMP SUM	Inspection and/or adjustments to provide proper coverage to all specific areas of newly installed plants. (included parts and labor)	

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11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014

## Proposal for Extra Work at Trails Community Development D

For internal use only

**SO#** 8354884  
**JOB#** 346100459  
**Service Line** 130

**Total Price** \$3,674.66

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11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014

### TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. Work Force: Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. License and Permits: Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. Taxes: Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.
5. Insurance: Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. Liability: Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. Subcontractors: Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. Additional Services: Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
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11. Payment Terms: Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.
12. Termination: This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. Assignment: The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. Disclaimer: This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

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Customer

Signature	Title	<b>District Manager</b>
<b>Lesley Gallagher</b>	Date	<b>March 06, 2024</b>
Printed Name		

#### BrightView Landscape Services, Inc. "Contractor"

Signature	Title	<b>Account Manager</b>
<b>Yaniel Rojas</b>	Date	<b>March 06, 2024</b>
Printed Name		

<b>Job #:</b>	<b>346100459</b>	
<b>SO #:</b>	<b>8354884</b>	<b>Proposed Price: \$3,674.66</b>

ABORICOLA



CROTON (drought tolerant plant)



LANTANAS (perennial)



BLUE DAZE (perennial)



## **Tab 2**



LLS Tax Solutions Inc.  
2172 W. Nine Mile Rd.  
#352  
Pensacola, FL 32534  
Telephone: 850-754-0311  
Email: [liscott@llstax.com](mailto:liscott@llstax.com)

February 8, 2024

Ms. Shandra Torres  
Trails Community Development District  
c/o Rizzetta & Company, Inc.  
3434 Colwell Avenue, Suite 200  
Tampa, Florida 33614

**\$5,305,000**  
**Trails Community Development District**  
**(City of Jacksonville, Florida)**  
**Special Assessment Bonds, Series 2007**  
**("Bonds")**

Dear Ms. Torres:

Attached you will find our arbitrage rebate report for the above-referenced Bonds for the annual period ended January 23, 2024 ("Computation Period"). This report indicates that there is no cumulative rebate requirement liability as of January 23, 2024.

The next annual arbitrage rebate calculation date is January 23, 2025. If you have any questions or comments, please do not hesitate to contact me at (850) 754-0311 or by email at [liscott@llstax.com](mailto:liscott@llstax.com).

Sincerely,

*Linda L. Scott*

Linda L. Scott, CPA

cc: Ms. Leanne Duffy, US Bank

# ***Trails Community Development District***

*\$5,305,000 Trails Community Development District  
(City of Jacksonville, Florida) Special Assessment Bonds,  
Series 2007*

*For the period ended January 23, 2024*



LLS Tax Solutions Inc.  
2172 W. Nine Mile Rd.  
#352  
Pensacola, FL 32534  
Telephone: 850-754-0311  
Email: [liscott@llstax.com](mailto:liscott@llstax.com)

February 8, 2024

Trails Community Development District  
c/o Rizzetta & Company, Inc.  
3434 Colwell Avenue, Suite 200  
Tampa, Florida 33614

Re: \$5,305,000 Trails Community Development District (City of Jacksonville, Florida) Special Assessment Bonds, Series 2007 (“Bonds”)

Trails Community Development District (“Client”) has requested that we prepare certain computations related to the above-described Bonds for the period ended January 23, 2024 (“Computation Period”). The scope of our engagement consisted of the preparation of computations to determine the Rebate Requirement for the Bonds for the Computation Period as described in Section 148(f) of the Internal Revenue Code of 1986, as amended (“Code”), and this report is not to be used for any other purpose.

In order to prepare these computations, we were provided by the Client with and have relied upon certain closing documents for the Bonds and investment earnings information on the proceeds of the Bonds during the Computation Period. The attached schedule is based upon the aforementioned information provided to us. The assumptions and computational methods we used in the preparation of the schedule are described in the Summary of Notes, Assumptions, Definitions and Source Information. A brief description of the schedule is also attached.

The results of our computations indicate a negative Cumulative Rebate Requirement of \$(305,265.46) at January 23, 2024. As such, no amount must be on deposit in the Rebate Fund.

As specified in the Form 8038G, the calculations have been performed based upon a Bond Yield of 5.3753%. Accordingly, we have not recomputed the Bond Yield.

The scope of our engagement was limited to the preparation of a mathematically accurate Rebate Requirement for the Bonds for the Computation Period based on the information provided to us. The Rebate Requirement has been determined as described in the Code, and regulations promulgated thereunder (“Regulations”), as applicable to the Bonds and in effect on the date of this report. We have no obligation to update this report because of events occurring, or information coming to our attention, subsequent to the date of this report.

*LLS Tax Solutions Inc.*

## **SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE**

Trails Community Development District  
February 8, 2024  
\$5,305,000 Special Assessment Bonds, Series 2007  
For the period ended January 23, 2024

### **NOTES AND ASSUMPTIONS**

1. The issue date of the Bonds is January 24, 2007.
2. The end of the first Bond Year for the Bonds is January 23, 2008.
3. Computations of yield are based upon a 31-day month, a 360-day year and semiannual compounding.
4. We have assumed that the only funds and accounts relating to the Bonds that are subject to rebate under section 148(f) of the Code are shown in the attached schedule.
5. For investment cash flow purposes, all payments and receipts are assumed to be paid or received, respectively, as shown in the attached schedule. In determining the Rebate Requirement for the Bonds, we have relied on information provided by you without independent verification, and we can therefore express no opinion as to the completeness or suitability of such information for such purposes. In addition, we have undertaken no responsibility to review the tax-exempt status of interest on the Bonds.
6. We have assumed that the purchase and sale prices of all investments as represented to us are at fair market value, exclusive of brokerage commissions, administrative expenses, or similar expenses, and representative of arms' length transactions that did not artificially reduce the Rebate Requirement for the Bonds, and that no "prohibited payments" occurred and no "imputed receipts" are required with respect to the Bonds.
7. Ninety percent (90%) of the Rebate Requirement as of the next "computation date" ("Next Computation Date") is due to the United States Treasury not later than 60 days thereafter ("Next Payment Date"). (An issuer may select any date as a computation date, as long as the first computation date is not later than five years after the issue date, and each subsequent computation date is no more than five years after the previous computation date.) No other payment of rebate is required prior to the Next Payment Date. The Rebate Requirement as of the Next Computation Date will not be the Rebate Requirement reflected herein but will be based on future computations that will include the period ending on the Next Computation Date. If all of the Bonds are retired prior to what would have been the Next Computation Date, one hundred percent (100%) of the unpaid Rebate Requirement computed as of the date of retirement will be due to the United States Treasury not later than 60 days thereafter.
8. For purposes of determining what constitutes an "issue" under section 148(f) of the Code, we have assumed that the Bonds constitute a single issue and are not required to be aggregated with any other bonds.

## SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Trails Community Development District  
February 8, 2024  
\$5,305,000 Special Assessment Bonds, Series 2007  
For the period ended January 23, 2024

### NOTES AND ASSUMPTIONS (cont'd)

9. The accrual basis of accounting has been used to calculate earnings on investments. Earnings accrued but not received at the last day of the Computation Period are treated as though received on that day. For investments purchased at a premium or a discount (if any), amortization or accretion is included in the earnings accrued at the last day of the Computation Period. Such amortization or accretion is computed in such a manner as to result in a constant rate of return for such investment. This is equivalent to the “present value” method of valuation that is described in the Regulations.
10. No provision has been made in this report for any debt service fund. Under section 148(f)(4)(A) of the Code, a “bona fide debt service fund” for public purpose bonds issued after November 10, 1988 is not subject to rebate if the average maturity of the issue of bonds is at least five years and the rates of interest on the bonds are fixed at the issue date. It appears and has been assumed that the debt service fund allocable to the Bonds qualifies as a bona fide debt service fund, and that this provision applies to the Bonds.
11. The amounts on deposit in the Debt Service Funds are invested in non-purpose investments. However, the yield on these investments is less than the Arbitrage Yield. Further, the Debt Service Funds are only included in the calculation of Rebatable Arbitrage Liability if the Bona Fide Debt Service Fund exemption requirements are not met. Including the transaction activity recorded in the Debt Service Funds in the event that the Bona Fide Debt Service Fund exemption requirements are not met would only serve to increase the amount of negative arbitrage for the issue. Therefore, we have excluded the transaction activity recorded in the Debt Service Funds from the calculation of Rebatable Arbitrage Liability for the Current Computation Period.
12. In order to prepare the Arbitrage Calculation, we have relied on a prior arbitrage report by Deloitte Tax LLP with respect to the Rebate Requirement Liability as of January 23, 2009.
13. The Series 2007 Bonds, originally issued for \$10,935,000, were secured by a special assessment levied, and to be collected by the District with respect to property specifically benefited by the Series 2007 project. In April 2009, Events of Default (specifically, Section 10.02(c) of the Master Trust Indenture) occurred under the Indenture.
14. On April 8, 2021, \$3,895,000 of the \$9,200,000 outstanding principal amount of the 2007 Bonds were cancelled, resulting in a reissuance of the of the Bonds for the remaining outstanding principal amount of \$5,305,000. Interest accruing on the 2007 Bonds on or before October 31, 2020, was waived, and accrued interest on the reissued 2007 Bonds commenced on November 1, 2020. The Amended Indenture has been in all respects ratified and confirmed by the District so that all the rights, remedies, terms, conditions, covenants and agreements of the Original Indenture, except for insofar as modified in the First Amendment shall apply and remain in full force and effect with respect to the reissued Series 2007 Bonds.

## **SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE**

Trails Community Development District  
February 8, 2024  
\$5,305,000 Special Assessment Bonds, Series 2007  
For the period ended January 23, 2024

### **DEFINITIONS**

1. *Bond Year*: Each one-year period that ends on the day selected by the Client. The first and last Bond Years may be shorter periods.
2. *Bond Yield*: The yield that, when used in computing the present value (at the issue date of the Bonds) of all scheduled payments of principal and interest to be paid over the life of the Bonds, produces an amount equal to the Issue Price.
3. *Allowable Earnings*: The amount that would have been earned if all nonpurpose investments were invested at a rate equal to the Bond Yield, which amount is determined under a future value method described in the Regulations.
4. *Computation Date Credit*: A credit allowed by the Regulations as a reduction to the Rebate Requirement on certain prescribed dates.
5. *Rebate Requirement*: The excess of actual earnings over Allowable Earnings and Computation Date Credits.
6. *Issue Price*: Generally, the initial offering price at which a substantial portion of the Bonds is sold to the public. For this purpose, 10% is a substantial portion.

**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE**

Trails Community Development District  
February 8, 2024  
\$5,305,000 Special Assessment Bonds, Series 2007  
For the period ended January 23, 2024

**SOURCE INFORMATION**

<u>Bonds</u>	<u>Source</u>
Closing Date	Form 8038G
Bond Yield	Form 8038G
<u>Investments</u>	<u>Source</u>
Principal and Interest Receipt Amounts and Dates	Trust Statements
Investment Dates and Purchase Prices	Trust Statements

**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE**

Trails Community Development District  
February 8, 2024  
\$5,305,000 Special Assessment Bonds, Series 2007  
For the period ended January 23, 2024

**DESCRIPTION OF SCHEDULE**

**SCHEDULE 1 - REBATE REQUIREMENT CALCULATION**

Schedule 1 sets forth the amount of interest receipts and gains/losses on sales of investments and the calculation of the Rebate Requirement.

\$5,305,000 TRAILS COMMUNITY DEVELOPMENT DISTRICT  
(CITY OF JACKSONVILLE, FLORIDA) SPECIAL ASSESSMENT BONDS, SERIES 2007

SCHEDULE 1 - REBATE REQUIREMENT CALCULATION

1 / 24 / 2007 ISSUE DATE  
1 / 24 / 2022 BEGINNING OF COMPUTATION PERIOD  
1 / 23 / 2024 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.3753%	ALLOWABLE EARNINGS
1 / 24 / 2022	BEGINNING BALANCE		0.00	231,200.66	257,038.36	25,837.70
2 / 1 / 2022	DEBT SERVICE RESERVE FUND		1.96	0.00	0.00	0.00
3 / 1 / 2022	DEBT SERVICE RESERVE FUND		1.77	0.00	0.00	0.00
4 / 1 / 2022	DEBT SERVICE RESERVE FUND		1.96	0.00	0.00	0.00
5 / 2 / 2022	DEBT SERVICE RESERVE FUND		1.90	0.00	0.00	0.00
5 / 3 / 2022	DEBT SERVICE RESERVE FUND		0.00	(143.75)	(157.50)	(13.75)
5 / 3 / 2022	DEBT SERVICE RESERVE FUND		0.00	(13.76)	(15.08)	(1.32)
6 / 1 / 2022	DEBT SERVICE RESERVE FUND		53.74	0.00	0.00	0.00
7 / 1 / 2022	DEBT SERVICE RESERVE FUND		128.42	0.00	0.00	0.00
8 / 1 / 2022	DEBT SERVICE RESERVE FUND		217.62	0.00	0.00	0.00
9 / 1 / 2022	DEBT SERVICE RESERVE FUND		341.88	0.00	0.00	0.00
10 / 3 / 2022	DEBT SERVICE RESERVE FUND		392.02	0.00	0.00	0.00
11 / 1 / 2022	DEBT SERVICE RESERVE FUND		508.51	0.00	0.00	0.00
11 / 2 / 2022	DEBT SERVICE RESERVE FUND		0.00	(840.83)	(897.28)	(56.45)
12 / 1 / 2022	DEBT SERVICE RESERVE FUND		614.89	0.00	0.00	0.00
1 / 3 / 2023	DEBT SERVICE RESERVE FUND		712.14	0.00	0.00	0.00
2 / 1 / 2023	DEBT SERVICE RESERVE FUND		771.99	0.00	0.00	0.00
3 / 1 / 2023	DEBT SERVICE RESERVE FUND		750.65	0.00	0.00	0.00
4 / 3 / 2023	DEBT SERVICE RESERVE FUND		854.84	0.00	0.00	0.00
5 / 1 / 2023	DEBT SERVICE RESERVE FUND		865.57	0.00	0.00	0.00
5 / 4 / 2023	DEBT SERVICE RESERVE FUND		0.00	(3,750.20)	(3,896.08)	(145.88)
6 / 1 / 2023	DEBT SERVICE RESERVE FUND		929.63	0.00	0.00	0.00
7 / 3 / 2023	DEBT SERVICE RESERVE FUND		909.53	0.00	0.00	0.00
8 / 1 / 2023	DEBT SERVICE RESERVE FUND		951.10	0.00	0.00	0.00
9 / 1 / 2023	DEBT SERVICE RESERVE FUND		991.87	0.00	0.00	0.00
10 / 2 / 2023	DEBT SERVICE RESERVE FUND		967.27	0.00	0.00	0.00
11 / 1 / 2023	DEBT SERVICE RESERVE FUND		1,004.53	0.00	0.00	0.00
11 / 8 / 2023	DEBT SERVICE RESERVE FUND		0.00	(5,502.54)	(5,563.68)	(61.14)
12 / 1 / 2023	DEBT SERVICE RESERVE FUND		960.45	0.00	0.00	0.00
1 / 2 / 2024	DEBT SERVICE RESERVE FUND		991.47	0.00	0.00	0.00

\$5,305,000 TRAILS COMMUNITY DEVELOPMENT DISTRICT  
(CITY OF JACKSONVILLE, FLORIDA) SPECIAL ASSESSMENT BONDS, SERIES 2007

SCHEDULE 1 - REBATE REQUIREMENT CALCULATION

1 / 24 / 2007      ISSUE DATE  
1 / 24 / 2022      BEGINNING OF COMPUTATION PERIOD  
1 / 23 / 2024      COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.3753%	ALLOWABLE EARNINGS
1 / 23 / 2024	INTEREST ACCRUAL	<u>235,610.36</u>	<u>735.07</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
			<u>14,660.78</u>	<u>220,949.58</u>	<u>246,508.74</u>	<u>25,559.16</u>
	ACTUAL EARNINGS		14,660.78			
	ALLOWABLE EARNINGS		<u>25,559.16</u>			
	REBATE REQUIREMENT		(10,898.38)			
	FUTURE VALUE OF 1/23/2022 CUMULATIVE REBATE REQUIREMENT		(290,230.31)			
	FUTURE VALUE OF 1/23/2023 COMPUTATION DATE CREDIT		(2,066.77)			
	COMPUTATION DATE CREDIT		<u>(2,070.00)</u>			
	CUMULATIVE REBATE REQUIREMENT		<u>(305,265.46)</u>			

## **Tab 3**



OVER 30 YEARS OF SUCCESS

# FITNESS EQUIPMENT PROPOSAL

***PREPARED EXCLUSIVELY FOR***

Trails CDD

Harold Burns

Wednesday, March 27, 2024

***PREPARED BY***

Commercial Fitness Products, Inc

Mark Smilek

SALES \* SERVICE \* DESIGN \* MAINTENANCE



Wednesday, March 27, 2024

Trails CDD  
Harold Burns  
15431 Spotted Stallion Trail  
Jacksonville, FL 32234

Dear Harold,

Commercial Fitness Products has everything you should look for in a fitness equipment company –

- Over 30 years of success in Florida
- Highest Quality Equipment at Reasonable Prices
- Professional and knowledgeable Sales Representatives
- Factory trained & experienced Service Technicians
- Service, Maintenance & Installation provided by our own technicians located throughout the state.
- Substantially insured for the benefit of you, your residents, management and ourselves.
- A goal and strong desire to exceeding your expectations!!!

Best Regards,  
Mark Smilek  
Commercial Fitness Products, Inc  
mark@commfitnessproducts.com



# PROPOSAL

5034 N Hiatus Road, Sunrise, FL 33351

Office:  
 Cell: 904- 562-8318  
 Email: mark@commfitnessproducts.co  
 Fax: 239-938-1462

PROPOSAL # F03262401M

Date: Mar 26, 2024

Expiration Date: 4/26/2024

**BILL TO:** Trails CDD  
 15431 Spotted Stallion Trail  
 Jacksonville, FL 32234

**SHIP TO:** Trails CDD  
 15431 Spotted Stallion Trail  
 Jacksonville, FL 32234

ATN Harold Burns  
 Phone 904-748-0051  
 Email harold.burns@inframark.com

ATN Harold Burns  
 Phone 904-748-0051  
 Email harold.burns@inframark.com

Prepared By	P.O. Number	Ship Via	F.O.B. Point	Payment Terms	Install Date
Mark Smilek	Will Advise	Best Way	Origin	50% Deposit, 50% COD	April/May 2024

QTY	MODEL	DESCRIPTION	UNIT PRICE	LINE TOTAL
		<i>OPTION 1 - MATRIX CARDIO &amp; STRENGTH UPGRADES</i>		
		<i>CARDIO - MATRIX LIFESTYLE LED</i>		
2	E-LS-LED	Matrix Lifestyle LED Elliptical	\$3,399.00	\$6,798.00
1	R-LS-LED	Matrix Lifestyle LED Recumbent	\$2,650.00	\$2,650.00
1	U-LS-LED	Matrix Lifestyle LED Upright Cycle	\$2,350.00	\$2,350.00
1	Warranty	Matrix Cardio Warranty - 7 Years - Treadmill Drive Motor 5 Years - Resistance Generator 3 Years - Parts 3 Years - Labor 90 Days - Wear Items	\$0.00	\$0.00
		<b>SubTotal</b>		<b>\$11,798.00</b>
		<i>STRENGTH UPGRADES - MATRIX</i>		
1	ZMD4012867	XULT URE Hex Plus DB 005-050 Set Black	\$1,568.11	\$1,568.11
1	ZMD4006849	XULT Dumbbell Flat Rack - 10 Pair	\$879.00	\$879.00
1	VY-D85A	Matrix/Magnum VY-D85AMulti-adjustable Bench	\$950.00	\$950.00
1	G1-MG30_9	Matrix 3-Stack Multi-Gym	\$6,495.00	\$6,495.00
		<b>SubTotal</b>		<b>\$9,892.11</b>
1	Delivery/Install	Inside Delivery, Assembly & Installation - 1st Floor, No Stairs, Elevator or Long Carry Distance (additional fees apply for stairs or elevator)	\$1,185.00	\$1,185.00
		<i>TAX EXEMPT - MUST PROVIDE DOCUMENTATION</i>		

QTY	MODEL	DESCRIPTION	UNIT PRICE	LINE TOTAL
	<i>Frame Color</i>	Standard Silver		
	<i>Upholstery Color</i>	Standard Black		
	<i>Notes</i>	Customer is responsible for removal & disposal of existing equipment unless otherwise noted. CFP does not provide anchoring or wall mounting.		
			<b>Subtotal</b>	\$22,875.11
			<b>State Tax</b>	\$0.00
			<b>Freight</b>	\$2,116.49
			<b>Grand Total</b>	\$24,991.60

### Lead Times

Due to global supply chain disruption, lead times may be extended. For current lead times, contact your CFP representative.

### For Delivery Staff

Date:		Amount Collected:		Check No.:	
Received By: (Print Name and Sign)					

Terms and Conditions

Acceptance of Proposal

The stated prices, specifications, and conditions are satisfactory and are hereby accepted by the undersigned. This proposal becomes a binding contract when signed. Commercial Fitness Products is authorized to provide the materials as specified. Payment will be made as outlined above, if not finance charges may apply. Special Orders require a 50% Non-Refundable Deposit. Restocking charge fee is 25% on all cancelled orders. Changes in

Scheduled Installations

CFP will make every effort to deliver & install on Purchaser's required date. Should Purchaser be unable to accept delivery after confirmed Ship Date or scheduled Installation Date, due to - readiness of the site, availability of payment, electrical connections, flooring installation, or other such issues, Redelivery & Storage Charges will apply. Fees will be assessed from volume of equipment, site location, and length of storage.

Confidentiality

Purchaser will keep all of the pricing terms and conditions of this Agreement confidential and Purchaser will neither disclose the existence of this Agreement nor the terms of this Agreement to any third Party except to those employees of Purchaser who need to know such terms for the purpose of effecting the transaction.

Additional Terms of Sale

Prices are guaranteed for 30 Days only. Product and Freight pricing based upon purchase of the total package. Until products are paid for in full ownership of products remains as CFP. Customer grants to, and Commercial Fitness Products, Inc. shall retain, a security interest in and lien on all Products sold to Customer. Per industry safety standards CFP hereby notifies Purchaser of the need to locate treadmills with a 2-meter-long clear zone behind each treadmill. Purchaser shall indemnify CFP against any and all losses, liabilities, damages and expenses which may incur as a

Technology

Purchaser is responsible for providing power & technology requirements, as stated below. Failure to have any or all

Power Requirements - treadmills require a dedicated 20amp circuit with non-looped ground & neutral wires with a NEMA 5-20R receptacle. Bikes, Ellipticals ClimbMills & Steppers can be "daisy-chained" with up to four (4) units on a single receptacle.

TV Signal - unencrypted digital via RG6 COAX Cable. Each TV requires an RG6 patch cable with F-Type compression fitting. OPTV requirements vary - please check with A/V Technician & Cable/SAT provider.

Network - Hardline connection preferred, and required for some incidents - please check with A/V Technician & Internet provider. WiFi, 5Mbps per console MAX download usage -No Splash Page or Secondary Authentication

Warranties

Matrix CV Warranty: Frame & Drive Motor - 7 Yrs, Parts & Labor - 3 Yrs. Bikes & Ellipticals: Frame Construction (excludes finish) - 10 Yrs, Brake & Drive System - 3 Yrs, Flywheel Assembly - 3 Years. Service provided by

Matrix Strength (Ultra, Versa, Aura, Magnum, Varsity, Connexus) Warranty:Frame - 10 Yrs, Parts - 5 Yrs., Labor - 3Yrs., Upholstery/Cables/Springs/ Grips - 1Yr.

Matrix Strength (G1 Strength): Warranty:Frame - 10 Yrs, Parts - 1 Yrs., Labor - 1Yrs., Upholstery/Cables/Springs/ Circle Fitness Cardio of 3 yrs parts and 1 yr labor.

InFlight Fitness: Lifetime warranty on the frame and welds. One year warranty on cables, pulleys and moving parts.

BodyCraft Treadmills & Ellipticals: 10 year- Frame, 5 year- Parts.1 Year - Labor

BodyCraft Upright & Recumbent Bikes: 10 year- Frame . 5 year- Parts , 2 Year - Labor

Pre-Owned Equipment Warranty: 30 Days Parts & Labor



Please initial that you acknowledge and accept the 'Terms and Conditions' of this proposal.

Make payments to the order of:  
Commercial Fitness Products, Inc.  
~~Fed-Ex, UPS, USPS etc.~~  
Commercial Fitness Products, Inc.  
5034 N Hiatus Rd  
Sunrise, FL 33351  
  
Wire Transfer Bank Information Available  
Upon Request.

Proposal # :	F03262401M
Proposal Amount:	\$24,991.60
Payment Terms:	50% Deposit, 50% COD
Deposit Amount:	\$12,495.80
Balance:	\$12,495.80
Signature	_____
Print Name:	_____
Facility Name:	_____
Date of Acceptance:	_____

# MATRIX



## LED CONSOLE

Keep the exercise experience simple with our easy-to-use, easy-to-read LED Console.

**Virtually anyone can step up to our LED Console and enjoy the easy navigation of the interface.** Complete, easy-to-read workout feedback helps members gauge performance at a glance. Includes optional WiFi to work with select products from our Connected Solutions portfolio, including Engage 360, Community 360 and Asset Management.

The large number display and message center provide clear, easy-to-read workout feedback that keeps members on track for their goals, providing a straightforward exercise experience that helps them get real results.



Convenience features like optional RFID login, a headphone jack and a reading rack for personal devices make every workout a seamlessly smooth experience.



Accommodates CSAFE devices for remote audio from wall-mounted TVs, control of Set Top Box (STB) kits and tracking of third-party equipment data.

# MATRIX

## LED CONSOLE

With optional WiFi, our LED Console works with select products from the Matrix Connected Solutions portfolio, including Engage 360, Community 360 and Asset Management.



CONSOLE SPECS	LED
Display	Large number LED with message center
Workouts	Go, manual, interval training, fat burn, rolling hills, target heart rate, glute training*, fitness tests
iFIT On-demand Workouts	No
Languages	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish
Fan	No
Analog TV	Optional; attachable add-on TV
Digital TV	Optional; attachable add-on TV
IPTV	No
Pro:Idiom Compatibility	Optional; attachable add-on Pro:Idiom TV (≠ IPTV)
WiFi	Optional; included with Asset Management and/or Community 360 app
Bluetooth	No
ANT+	No
RFID Wireless Login	Optional
Connects to Apple Watch	No
Connects to Samsung Galaxy Watch	No
Made for iPhone®, iPad®, iPod®	No
USB Port	Yes; device charging, software updates
Wireless Charging (Qi)	No
CSAFE Ready	Yes
Auto Wake-up	No

COMPATIBILITY			

\*Workout not available on all modalities.

# MATRIX



## LIFESTYLE ELLIPTICAL

Offer your people a workout that's low-impact, natural and fits virtually any exercise space.

**Our light-commercial elliptical is ideal** for multi-family housing, small hotels, corporate facilities and municipal buildings. A compact footprint makes the most of your space, smart ergonomics fit the body and its natural movements, and convenience features improve the experience for users and facilities alike.

Patented suspension design is wheel- and track-free, reducing noise and minimizing friction to extend product life.



51 cm / 20" stride length, optimized pedal spacing and oversized pedals enhance comfort.



Convenience features include low step-on, rear entry, contact / telemetric heart rate tracking, water bottle holder and accessory tray.

# MATRIX

## LIFESTYLE ELLIPTICAL

Choose what kind of console technology you pair with your equipment, providing experiences that span from beautifully simple to digitally connected and rich with entertainment. You can also access our most powerful Connected Solutions with WiFi-enabled consoles, including Personal Trainer Portal, Workout Tracking Network and Asset Management.



CONSOLE SPECS	TOUCH	PREMIUM LED	LED	GROUP TRAINING LED
<b>Display</b>	41 cm / 16" class capacitive touchscreen LCD	8,000 pixel multi-color LED	Large number LED with message center	
<b>Workouts</b>	12	9	7	Manual
<b>Languages</b>	English, German, French, Italian, Spanish, Dutch, Portuguese, Chinese-S, Chinese-T, Japanese, Korean, Swedish, Finnish, Russian, Arabic, Turkish, Polish, Welsh, Basque, Vietnamese, Somali, Danish, Thai, Malay, Catalan	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish
<b>Fan</b>	Yes		No	
<b>Analog TV</b>	NTSC, PAL, SECAM	Optional; attachable add-on TV		
<b>Digital TV</b>	ATSC 1.0, QAM-B, ISDB-T, ISDB-Tb, DVB-C/C2/S/S2/T/T2	Optional; attachable add-on TV		
<b>IPTV</b>	No			
<b>Pro:Idiom Compatibility</b>	Optional: coax	Optional; attachable add-on Pro:Idiom TV (≠ IPTV)		
<b>WiFi</b>	Yes		Optional; required for Asset Management and/or Workout Tracking Network app	
<b>Bluetooth</b>	Yes; smartphones, headphones, heart rate	Yes; heart rate	No	
<b>ANT+</b>	Yes; heart rate	No		
<b>RFID Wireless Login</b>	Yes	Optional		
<b>Connects to Apple Watch</b>	Yes	Optional	No	
<b>Made for iPhone, iPad, iPod</b>	Yes	No		
<b>USB Port</b>	Yes; device charging, device media, software updates	Yes; device charging, software updates		
<b>Wireless Charging (Qi)</b>	Yes	No		
<b>CSAFE Ready</b>	Yes			
<b>Auto Wake-up</b>	Yes	No		
FRAME SPECS				
<b>Resistance System</b>	Brushless generator			
<b>Minimum Watts</b>	5 W powered or 35 W self-powered			
<b>Minimum RPM</b>	10 RPM powered or 30 RPM self-powered			
<b>Stride Length</b>	51 cm / 20"			
<b>Step-on Height</b>	23 cm / 9.1"			
<b>Pedal Spacing</b>	6.4 cm / 2.5"			
<b>Watt Range</b>	5-650 W			
<b>Contact and Telemetric HR</b>	Yes			
<b>Top-down Levelers</b>	No			
<b>Max User Weight</b>	182 kg / 400 lbs.			
<b>Ethernet Connectivity</b>	No			
<b>Assembled Dimensions</b>	148 x 73 x 176 cm / 58.3" x 28.8" x 69.3"			
<b>Power Requirements</b>	Self-powered or 100-240 V – 50/60 Hz AC			

# MATRIX

LIFESTYLE

## RECUMBENT CYCLE

Offer low-impact cardio exercise to people of all ability levels with our streamlined recumbent design.



**Our light-commercial Recumbent Cycle is ideal for** multi-family housing, small hotels, corporate facilities and municipal buildings. A compact footprint helps you make the most of your space, while a recumbent design with an ergonomic seat and back distributes weight for superior support.

Contoured handlebars fit the hand naturally, Ergo Form seat and back pad make even long rides comfortable, and self-balancing pedals make it quicker and easier to get started.



Conveniently placed controls provide tactile feedback, and step-through design offers easy entry and exit. Includes bottle holder and accessory tray.



Three-piece crank with forged arms and integrated pullers streamlines service to minimize downtime.

# MATRIX

## LIFESTYLE RECUMBENT CYCLE

Choose what kind of console technology you pair with your equipment, providing experiences that span from beautifully simple to digitally connected and rich with entertainment. You can also access our most powerful Connected Solutions with WiFi-enabled consoles, including Personal Trainer Portal, Workout Tracking Network and Asset Management.



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<b>Workouts</b>	12	9	7	Manual
<b>Languages</b>	English, German, French, Italian, Spanish, Dutch, Portuguese, Chinese-S, Chinese-T, Japanese, Korean, Swedish, Finnish, Russian, Arabic, Turkish, Polish, Welsh, Basque, Vietnamese, Somali, Danish, Thai, Malay, Catalan	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish
<b>Fan</b>	Yes		No	
<b>Analog TV</b>	NTSC, PAL, SECAM	Optional; attachable add-on TV		
<b>Digital TV</b>	ATSC 1.0, QAM-B, ISDB-T, ISDB-Tb, DVB-C/C2/S/S2/T/T2	Optional; attachable add-on TV		
<b>IPTV</b>	No			
<b>Pro:Idiom Compatibility</b>	Optional; coax	Optional; attachable add-on Pro:Idiom TV (≠ IPTV)		
<b>WiFi</b>	Yes		Optional; required for Asset Management and/or Workout Tracking Network app	
<b>Bluetooth</b>	Yes; smartphones, headphones, heart rate	Yes; heart rate	No	
<b>ANT+</b>	Yes; heart rate	No		
<b>RFID Wireless Login</b>	Yes	Optional		
<b>Connects to Apple Watch</b>	Yes	Optional	No	
<b>Made for iPhone, iPad, iPod</b>	Yes	No		
<b>USB Port</b>	Yes; device charging, device media, software updates	Yes; device charging, software updates		
<b>Wireless Charging (Qi)</b>	Yes	No		
<b>CSAFE Ready</b>	Yes		No	
<b>Auto Wake-up</b>	Yes	No		
FRAME SPECS				
<b>Resistance System</b>	Brushless generator			
<b>Minimum Watts</b>	2 W powered or 13 W self-powered			
<b>Minimum RPM</b>	10 RPM powered or 25 RPM self-powered			
<b>Pedal Spacing</b>	20.2 cm / 8"			
<b>Seat Material</b>	Custom one-piece, molded seat back and bottom			
<b>Seat Adjustment</b>	Single-hand lever			
<b>Handlebar Design</b>	Seat side; front ergo bend			
<b>Crank Design</b>	Three piece with forged arms and integrated puller			
<b>Top-down Levelers</b>	No			
<b>Contact &amp; Telemetric HR</b>	Yes			
<b>Rear-lift Handle</b>	No			
<b>Max User Weight</b>	182 kg / 400 lbs.			
<b>Ethernet Connectivity</b>	No			
<b>Assembled Dimensions</b>	158 x 67 x 133 cm / 62" x 26.4" x 52.3"			
<b>Power Requirements*</b>	100-240 V — 50/60 Hz AC	Self-powered or 100-240 V — 50/60 Hz AC		

\*Power recommended for connectivity features

# MATRIX

## LIFESTYLE UPRIGHT CYCLE

Give the people you serve the beauty of a simple ride with our classic upright cycle.



**Our light-commercial Upright Cycle is ideal for** multi-family housing, small hotels, corporate facilities and municipal buildings. A compact footprint helps you make the most of your space, while smart design — from the handlebars to the seat to the pedals — make every ride comfortable and convenient.



Conveniently placed controls provide tactile feedback, and step-through design offers easy entry and exit. Includes bottle holder and accessory tray.



Three-piece crank with forged arms and integrated pullers streamlines service to minimize downtime.

Dual-position handlebars provide multiple grips, ergonomic seat makes even long rides comfortable, and self-balancing pedals make it quicker and easier to get started.



# MATRIX

## LIFESTYLE UPRIGHT CYCLE

Choose what kind of console technology you pair with your equipment, providing experiences that span from beautifully simple to digitally connected and rich with entertainment. You can also access our most powerful Connected Solutions with WiFi-enabled consoles, including Personal Trainer Portal, Workout Tracking Network and Asset Management.



CONSOLE SPECS	TOUCH	PREMIUM LED	LED	GROUP TRAINING LED
<b>Display</b>	41 cm / 16" class capacitive touchscreen LCD	8,000 pixel multi-color LED	Large number LED with message center	
<b>Workouts</b>	12	9	7	Manual
<b>Languages</b>	English, German, French, Italian, Spanish, Dutch, Portuguese, Chinese-S, Chinese-T, Japanese, Korean, Swedish, Finnish, Russian, Arabic, Turkish, Polish, Welsh, Basque, Vietnamese, Somali, Danish, Thai, Malay, Catalan	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish
<b>Fan</b>	Yes		No	
<b>Analog TV</b>	NTSC, PAL, SECAM	Optional; attachable add-on TV		
<b>Digital TV</b>	ATSC 1.0, QAM-B, ISDB-T, ISDB-Tb, DVB-C/C2/S/S2/T/T2	Optional; attachable add-on TV		
<b>IPTV</b>	No			
<b>Pro:Idiom Compatibility</b>	Optional: coax	Optional; attachable add-on Pro:Idiom TV (≠ IPTV)		
<b>WiFi</b>	Yes		Optional; required for Asset Management and/or Workout Tracking Network app	
<b>Bluetooth</b>	Yes; smartphones, headphones, heart rate	Yes; heart rate	No	
<b>ANT+</b>	Yes; heart rate	No		
<b>RFID Wireless Login</b>	Yes	Optional		
<b>Connects to Apple Watch</b>	Yes	Optional	No	
<b>Made for iPhone, iPad, iPod</b>	Yes	No		
<b>USB Port</b>	Yes; device charging, device media, software updates	Yes; device charging, software updates		
<b>Wireless Charging (Qi)</b>	Yes	No		
<b>CSAFE Ready</b>	Yes			
<b>Auto Wake-up</b>	Yes	No		
FRAME SPECS				
<b>Resistance System</b>	Brushless generator			
<b>Minimum Watts</b>	2 W powered or 13 W self-powered			
<b>Minimum RPM</b>	10 RPM powered or 25 RPM self-powered			
<b>Pedal Spacing</b>	20.2 cm / 8"			
<b>Seat Material</b>	Sewn vinyl over foam			
<b>Seat Adjustment</b>	Turn-and-pull knob			
<b>Handlebar Design</b>	Dual-position			
<b>Crank Design</b>	Three piece with forged arms and integrated puller			
<b>Top-down Levelers</b>	No			
<b>Contact &amp; Telemetric HR</b>	Yes			
<b>Rear-lift Handle</b>	No			
<b>Max User Weight</b>	182 kg / 400 lbs.			
<b>Ethernet Connectivity</b>	No			
<b>Assembled Dimensions</b>	129 x 62 x 147 cm / 51" x 24.3" x 58"			
<b>Power Requirements*</b>	100-240 V – 50/60 Hz AC	Self-powered or 100-240 V – 50/60 Hz AC		

\*Power recommended for connectivity features

**Varsity 3-Stack Multi-Gym**

G1-MG30



- Stations include: multiple position chest / shoulder press, lat pulldown / low row, leg extension / prone leg curl
- Three weight stacks allow multiple users to exercise simultaneously

**ADJUSTMENTS**

<b>COLOR CODED PIVOTS &amp; POINTS OF ADJUSTMENT</b>	Yes
<b>COLOR CODED PIVOTS &amp; POINTS OF ADJUSTMENT</b>	Yes

**FRAME & CABLES**

<b>FRAME FINISH</b>	Proprietary two-coat powder process
<b>CABLE TRANSMISSION</b>	Internally lubricated cables & fittings
<b>FRAME COLOR</b>	Silver
<b>FRAME FINISH</b>	Proprietary two-coat powder process
<b>FRAME COLOR</b>	Silver
<b>CABLE TRANSMISSION</b>	Internally lubricated cables & fittings

**TECH SPECS**

<b>PRODUCT WEIGHT</b>	592 kg / 1305 lbs.
<b>PRODUCT WEIGHT</b>	592 kg / 1305 lbs.
<b>OVERALL DIMENSIONS (L X W X H)</b>	282 x 323 x 218 cm / 111" x 127" x 86"
<b>OVERALL DIMENSIONS (L X W X H)</b>	282 x 323 x 218 cm / 111" x 127" x 86"

**WEIGHT STACK**

<b>WEIGHT STACKS</b>	3 x 200 lbs
<b>WEIGHT STACK GUARDING</b>	Full length metal shrouds
<b>WEIGHT STACK GUARDING</b>	Full length metal shrouds
<b>WEIGHT STACKS</b>	3 x 200 lbs

# Multi-adjustable Bench

## VY-D85A-02



- Back adjusts into 5 positions: flat, 30, 45, 60 and 80 degrees
- Handle and wheels provide easy movement
- Seat adjusts into 2 positions

### TECH SPECS

Shipping Weight	43 kg / 94 lbs.
Overall Dimensions (L x W x H)	147 x 56 x 48 cm / 58" x 22" x 19"

## XULT URETHANE HEX PLUS DUMBBELLS

Classic hex design prevents rolling on flat surfaces. 32 mm (5-50 lbs) or 35 mm (55-130 lbs) handles. Premium high-grade odorless urethane with a wear resistant matte textured surface is permanently bonded to the solid steel core. 5 year limited warranty.

**Sizes: 5-130 lbs, 2.5 - 47.5 lbs**

CUSTOM DESIGNS  
AVAILABLE!



### DESIGN

- Flat faces for balance
- Easy to read permanently bonded weight markings
- Plus/minus 2% tolerance of stated weight



### COVERING

- Proprietary bonding agent
- Thick high grade BASF™ urethane
- Wear resistant matte textured surface



### HANDLE

- Durable industrial hard chrome with medium diamond knurling
- Straight, ergonomically correct handle
- Medium diamond knurling
- 32 mm diameter up to 50 lbs / 35 mm over 55 lbs



### CORE

- Machined radiuses to prevent damage to casing
- Precision drilled solid steel heads ensure a tight straight fit
- Handles are 60 ton pressed fit into heads and welded for durability
- Sandblasted prior to covering for better adhesion

XT-FLAT-DB-10

## XULT DUMBBELL FLAT RACK (3-TIER)

Store and organize your dumbbells with an easy access angled design that saves valuable space in your fitness facility.

**Warranty: 3 year limited warranty**



### FEATURES/BENEFITS

- Designed to hold dumbbells ranging up to 100 lbs.
- Ideal for 5 lb. to 50 lb. Hex Dumbbell Sets
- Angled shelves make it easy to access and rack dumbbells
- Rubber feet provide excellent stability and protect flooring
- Max Load: 500 lbs. per shelf
- Measures 42"H x 52"W x 29"D
- Weight: 150 lbs.

### LIMITED WARRANTY

This limited warranty covers defects in materials and workmanship for the original owner. This warranty shall not apply to defects caused by normal wear and tear, physical abuse or vandalism of the product. Any modifications or alterations will void the warranty.



OVER 30 YEARS OF SUCCESS

# FITNESS EQUIPMENT PROPOSAL

***PREPARED EXCLUSIVELY FOR***

Trails CDD

Harold Burns

Wednesday, March 27, 2024

***PREPARED BY***

Commercial Fitness Products, Inc

Mark Smilek

SALES \* SERVICE \* DESIGN \* MAINTENANCE



Wednesday, March 27, 2024

Trails CDD  
Harold Burns  
15431 Spotted Stallion Trail  
Jacksonville, FL 32234

Dear Harold,

Commercial Fitness Products has everything you should look for in a fitness equipment company –

- Over 30 years of success in Florida
- Highest Quality Equipment at Reasonable Prices
- Professional and knowledgeable Sales Representatives
- Factory trained & experienced Service Technicians
- Service, Maintenance & Installation provided by our own technicians located throughout the state.
- Substantially insured for the benefit of you, your residents, management and ourselves.
- A goal and strong desire to exceeding your expectations!!!

Best Regards,  
Mark Smilek  
Commercial Fitness Products, Inc  
[mark@commfitnessproducts.com](mailto:mark@commfitnessproducts.com)



# PROPOSAL

5034 N Hiatus Road, Sunrise, FL 33351

Office:

Cell: 904- 562-8318

Email: mark@commfitnessproducts.co

Fax: 239-938-1462

PROPOSAL # F03262404M

Date: Mar 26, 2024

Expiration Date: 4/26/2024

**BILL**

TO: Trails CDD  
15431 Spotted Stallion Trail  
Jacksonville, FL 32234

**SHIP**

TO: Trails CDD  
15431 Spotted Stallion Trail  
Jacksonville, FL 32234

ATN Harold Burns  
Phone 904-748-0051  
Email harold.burns@inframark.com

ATN Harold Burns  
Phone 904-748-0051  
Email harold.burns@inframark.com

Prepared By	P.O. Number	Ship Via	F.O.B. Point	Payment Terms	Install Date
Mark Smilek	Will Advise	Best Way	Origin	50% Deposit, 50% COD	April/May 2024

QTY	MODEL	DESCRIPTION	UNIT PRICE	LINE TOTAL
		<i>OPTION 2 - MATRIX CARDIO UPGRADES</i>		
		<i>CARDIO - MATRIX LIFESTYLE LED</i>		
2	E-LS-LED	Matrix Lifestyle LED Elliptical	\$3,399.00	\$6,798.00
1	R-LS-LED	Matrix Lifestyle LED Recumbent	\$2,650.00	\$2,650.00
1	U-LS-LED	Matrix Lifestyle LED Upright Cycle	\$2,350.00	\$2,350.00
1	Warranty	Matrix Cardio Warranty - 7 Years - Treadmill Drive Motor 5 Years - Resistance Generator 3 Years - Parts 3 Years - Labor 90 Days - Wear Items	\$0.00	\$0.00
		<b>SubTotal</b>		<b>\$11,798.00</b>
1	Delivery/Install	Inside Delivery, Assembly & Installation - 1st Floor, No Stairs, Elevator or Long Carry Distance (additional fees apply for stairs or elevator)	\$545.00	\$545.00
		<i>TAX EXEMPT - MUST PROVIDE DOCUMENTATION</i>		

QTY	MODEL	DESCRIPTION	UNIT PRICE	LINE TOTAL
	<i>Frame Color</i>	Standard Silver		
	<i>Upholstery Color</i>	Standard Black		
	<i>Notes</i>	Customer is responsible for removal & disposal of existing equipment unless otherwise noted. CFP does not provide anchoring or wall mounting.		
			<b>Subtotal</b>	\$12,343.00
			<b>State Tax</b>	\$0.00
			<b>Freight</b>	\$1,015.00
			<b>Grand Total</b>	\$13,358.00

**Lead Times**

Due to global supply chain disruption, lead times may be extended. For current lead times, contact your CFP representative.

For Delivery Staff				
Date:		Amount Collected:		Check No.:
Received By: (Print Name and Sign)				

Terms and Conditions

Acceptance of Proposal

The stated prices, specifications, and conditions are satisfactory and are hereby accepted by the undersigned. This proposal becomes a binding contract when signed. Commercial Fitness Products is authorized to provide the materials as specified. Payment will be made as outlined above, if not finance charges may apply. Special Orders require a 50% Non-Refundable Deposit. Restocking charge fee is 25% on all cancelled orders. Changes in

Scheduled Installations

CFP will make every effort to deliver & install on Purchaser's required date.

Should Purchaser be unable to accept delivery after confirmed Ship Date or scheduled Installation Date, due to - readiness of the site, availability of payment, electrical connections, flooring installation, or other such issues, Redelivery & Storage Charges will apply. Fees will be assessed from volume of equipment, site location, and length of storage.

Confidentiality

Purchaser will keep all of the pricing terms and conditions of this Agreement confidential and Purchaser will neither disclose the existence of this Agreement nor the terms of this Agreement to any third Party except to those employees of Purchaser who need to know such terms for the purpose of effecting the transaction.

Additional Terms of Sale

Prices are guaranteed for 30 Days only. Product and Freight pricing based upon purchase of the total package. Until products are paid for in full ownership of products remains as CFP. Customer grants to, and Commercial Fitness Products, Inc. shall retain, a security interest in and lien on all Products sold to Customer. Per industry safety standards CFP hereby notifies Purchaser of the need to locate treadmills with a 2-meter-long clear zone behind each treadmill.

Purchaser shall indemnify CFP against any and all losses, liabilities, damages and expenses which may incur as a

Technology

Purchaser is responsible for providing power & technology requirements, as stated below. Failure to have any or all

Power Requirements - treadmills require a dedicated 20amp circuit with non-looped ground & neutral wires with a NEMA 5-20R receptacle. Bikes, Ellipticals ClimbMills & Steppers can be "daisy-chained" with up to four (4) units on a single receptacle.

TV Signal - unencrypted digital via RG6 COAX Cable. Each TV requires an RG6 patch cable with F-Type compression fitting. OPTV requirements vary - please check with A/V Technician & Cable/SAT provider.

Network - Hardline connection preferred, and required for some incidents - please check with A/V Technician & Internet provider. WiFi, 5Mbps per console MAX download usage -No Splash Page or Secondary Authentication

Warranties

Matrix CV Warranty: Frame & Drive Motor - 7 Yrs, Parts & Labor - 3 Yrs. Bikes & Ellipticals: Frame Construction (excludes finish) - 10 Yrs, Brake & Drive System - 3 Yrs, Flywheel Assembly - 3 Years. Service provided by

Matrix Strength (Ultra, Versa, Aura, Magnum, Varsity, Connexus) Warranty:Frame - 10 Yrs, Parts - 5 Yrs., Labor - 3Yrs., Upholstery/Cables/Springs/ Grips - 1Yr.

Matrix Strength (G1 Strength): Warranty:Frame - 10 Yrs, Parts - 1 Yrs., Labor - 1Yrs., Upholstery/Cables/Springs/ Circle Fitness Cardio of 3 yrs parts and 1 yr labor.

InFlight Fitness: Lifetime warranty on the frame and welds. One year warranty on cables, pulleys and moving parts.

BodyCraft Treadmills & Ellipticals: 10 year- Frame, 5 year- Parts.1 Year - Labor

BodyCraft Upright & Recumbent Bikes: 10 year- Frame . 5 year- Parts , 2 Year - Labor

Pre-Owned Equipment Warranty: 30 Days Parts & Labor



Please initial that you acknowledge and accept the 'Terms and Conditions' of this proposal.

Make payments to the order of:  
Commercial Fitness Products, Inc.  
~~Fed-Ex, UPS, USPS etc.~~  
Commercial Fitness Products, Inc.  
5034 N Hiatus Rd  
Sunrise, FL 33351  
  
Wire Transfer Bank Information Available  
Upon Request.

Proposal # : F03262404M  
Proposal Amount: \$13,358.00  
Payment Terms: 50% Deposit, 50% COD  
Deposit Amount: \$6,679.00  
Balance: \$6,679.00  
Signature \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Facility Name: \_\_\_\_\_  
Date of Acceptance: \_\_\_\_\_

# MATRIX



## LED CONSOLE

Keep the exercise experience simple with our easy-to-use, easy-to-read LED Console.

**Virtually anyone can step up to our LED Console and enjoy the easy navigation of the interface.** Complete, easy-to-read workout feedback helps members gauge performance at a glance. Includes optional WiFi to work with select products from our Connected Solutions portfolio, including Engage 360, Community 360 and Asset Management.

The large number display and message center provide clear, easy-to-read workout feedback that keeps members on track for their goals, providing a straightforward exercise experience that helps them get real results.



Convenience features like optional RFID login, a headphone jack and a reading rack for personal devices make every workout a seamlessly smooth experience.



Accommodates CSAFE devices for remote audio from wall-mounted TVs, control of Set Top Box (STB) kits and tracking of third-party equipment data.

# MATRIX

## LED CONSOLE

With optional WiFi, our LED Console works with select products from the Matrix Connected Solutions portfolio, including Engage 360, Community 360 and Asset Management.



CONSOLE SPECS	LED
Display	Large number LED with message center
Workouts	Go, manual, interval training, fat burn, rolling hills, target heart rate, glute training*, fitness tests
iFIT On-demand Workouts	No
Languages	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish
Fan	No
Analog TV	Optional; attachable add-on TV
Digital TV	Optional; attachable add-on TV
IPTV	No
Pro:Idiom Compatibility	Optional; attachable add-on Pro:Idiom TV (≠ IPTV)
WiFi	Optional; included with Asset Management and/or Community 360 app
Bluetooth	No
ANT+	No
RFID Wireless Login	Optional
Connects to Apple Watch	No
Connects to Samsung Galaxy Watch	No
Made for iPhone®, iPad®, iPod®	No
USB Port	Yes; device charging, software updates
Wireless Charging (Qi)	No
CSAFE Ready	Yes
Auto Wake-up	No

COMPATIBILITY			

\*Workout not available on all modalities.

# MATRIX



## LIFESTYLE ELLIPTICAL

Offer your people a workout that's low-impact, natural and fits virtually any exercise space.

**Our light-commercial elliptical is ideal** for multi-family housing, small hotels, corporate facilities and municipal buildings. A compact footprint makes the most of your space, smart ergonomics fit the body and its natural movements, and convenience features improve the experience for users and facilities alike.

Patented suspension design is wheel- and track-free, reducing noise and minimizing friction to extend product life.



51 cm / 20" stride length, optimized pedal spacing and oversized pedals enhance comfort.



Convenience features include low step-on, rear entry, contact / telemetric heart rate tracking, water bottle holder and accessory tray.

# MATRIX

## LIFESTYLE ELLIPTICAL

Choose what kind of console technology you pair with your equipment, providing experiences that span from beautifully simple to digitally connected and rich with entertainment. You can also access our most powerful Connected Solutions with WiFi-enabled consoles, including Personal Trainer Portal, Workout Tracking Network and Asset Management.



CONSOLE SPECS	TOUCH	PREMIUM LED	LED	GROUP TRAINING LED
<b>Display</b>	41 cm / 16" class capacitive touchscreen LCD	8,000 pixel multi-color LED	Large number LED with message center	
<b>Workouts</b>	12	9	7	Manual
<b>Languages</b>	English, German, French, Italian, Spanish, Dutch, Portuguese, Chinese-S, Chinese-T, Japanese, Korean, Swedish, Finnish, Russian, Arabic, Turkish, Polish, Welsh, Basque, Vietnamese, Somali, Danish, Thai, Malay, Catalan	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish
<b>Fan</b>	Yes		No	
<b>Analog TV</b>	NTSC, PAL, SECAM	Optional; attachable add-on TV		
<b>Digital TV</b>	ATSC 1.0, QAM-B, ISDB-T, ISDB-Tb, DVB-C/C2/S/S2/T/T2	Optional; attachable add-on TV		
<b>IPTV</b>	No			
<b>Pro:Idiom Compatibility</b>	Optional: coax	Optional; attachable add-on Pro:Idiom TV (≠ IPTV)		
<b>WiFi</b>	Yes		Optional; required for Asset Management and/or Workout Tracking Network app	
<b>Bluetooth</b>	Yes; smartphones, headphones, heart rate	Yes; heart rate	No	
<b>ANT+</b>	Yes; heart rate	No		
<b>RFID Wireless Login</b>	Yes	Optional		
<b>Connects to Apple Watch</b>	Yes	Optional	No	
<b>Made for iPhone, iPad, iPod</b>	Yes	No		
<b>USB Port</b>	Yes; device charging, device media, software updates	Yes; device charging, software updates		
<b>Wireless Charging (Qi)</b>	Yes	No		
<b>CSAFE Ready</b>	Yes			
<b>Auto Wake-up</b>	Yes	No		
FRAME SPECS				
<b>Resistance System</b>	Brushless generator			
<b>Minimum Watts</b>	5 W powered or 35 W self-powered			
<b>Minimum RPM</b>	10 RPM powered or 30 RPM self-powered			
<b>Stride Length</b>	51 cm / 20"			
<b>Step-on Height</b>	23 cm / 9.1"			
<b>Pedal Spacing</b>	6.4 cm / 2.5"			
<b>Watt Range</b>	5-650 W			
<b>Contact and Telemetric HR</b>	Yes			
<b>Top-down Levelers</b>	No			
<b>Max User Weight</b>	182 kg / 400 lbs.			
<b>Ethernet Connectivity</b>	No			
<b>Assembled Dimensions</b>	148 x 73 x 176 cm / 58.3" x 28.8" x 69.3"			
<b>Power Requirements</b>	Self-powered or 100-240 V – 50/60 Hz AC			

# MATRIX

LIFESTYLE

## RECUMBENT CYCLE

Offer low-impact cardio exercise to people of all ability levels with our streamlined recumbent design.



**Our light-commercial Recumbent Cycle is ideal for** multi-family housing, small hotels, corporate facilities and municipal buildings. A compact footprint helps you make the most of your space, while a recumbent design with an ergonomic seat and back distributes weight for superior support.

Contoured handlebars fit the hand naturally, Ergo Form seat and back pad make even long rides comfortable, and self-balancing pedals make it quicker and easier to get started.



Conveniently placed controls provide tactile feedback, and step-through design offers easy entry and exit. Includes bottle holder and accessory tray.



Three-piece crank with forged arms and integrated pullers streamlines service to minimize downtime.

# MATRIX

## LIFESTYLE RECUMBENT CYCLE

Choose what kind of console technology you pair with your equipment, providing experiences that span from beautifully simple to digitally connected and rich with entertainment. You can also access our most powerful Connected Solutions with WiFi-enabled consoles, including Personal Trainer Portal, Workout Tracking Network and Asset Management.



CONSOLE SPECS	TOUCH	PREMIUM LED	LED	GROUP TRAINING LED
<b>Display</b>	41 cm / 16" class capacitive touchscreen LCD	8,000 pixel multi-color LED	Large number LED with message center	
<b>Workouts</b>	12	9	7	Manual
<b>Languages</b>	English, German, French, Italian, Spanish, Dutch, Portuguese, Chinese-S, Chinese-T, Japanese, Korean, Swedish, Finnish, Russian, Arabic, Turkish, Polish, Welsh, Basque, Vietnamese, Somali, Danish, Thai, Malay, Catalan	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish
<b>Fan</b>	Yes		No	
<b>Analog TV</b>	NTSC, PAL, SECAM	Optional; attachable add-on TV		
<b>Digital TV</b>	ATSC 1.0, QAM-B, ISDB-T, ISDB-Tb, DVB-C/C2/S/S2/T/T2	Optional; attachable add-on TV		
<b>IPTV</b>	No			
<b>Pro:Idiom Compatibility</b>	Optional; coax	Optional; attachable add-on Pro:Idiom TV (≠ IPTV)		
<b>WiFi</b>	Yes		Optional; required for Asset Management and/or Workout Tracking Network app	
<b>Bluetooth</b>	Yes; smartphones, headphones, heart rate	Yes; heart rate	No	
<b>ANT+</b>	Yes; heart rate	No		
<b>RFID Wireless Login</b>	Yes	Optional		
<b>Connects to Apple Watch</b>	Yes	Optional	No	
<b>Made for iPhone, iPad, iPod</b>	Yes	No		
<b>USB Port</b>	Yes; device charging, device media, software updates	Yes; device charging, software updates		
<b>Wireless Charging (Qi)</b>	Yes	No		
<b>CSAFE Ready</b>	Yes		No	
<b>Auto Wake-up</b>	Yes	No		
FRAME SPECS				
<b>Resistance System</b>	Brushless generator			
<b>Minimum Watts</b>	2 W powered or 13 W self-powered			
<b>Minimum RPM</b>	10 RPM powered or 25 RPM self-powered			
<b>Pedal Spacing</b>	20.2 cm / 8"			
<b>Seat Material</b>	Custom one-piece, molded seat back and bottom			
<b>Seat Adjustment</b>	Single-hand lever			
<b>Handlebar Design</b>	Seat side; front ergo bend			
<b>Crank Design</b>	Three piece with forged arms and integrated puller			
<b>Top-down Levelers</b>	No			
<b>Contact &amp; Telemetric HR</b>	Yes			
<b>Rear-lift Handle</b>	No			
<b>Max User Weight</b>	182 kg / 400 lbs.			
<b>Ethernet Connectivity</b>	No			
<b>Assembled Dimensions</b>	158 x 67 x 133 cm / 62" x 26.4" x 52.3"			
<b>Power Requirements*</b>	100-240 V — 50/60 Hz AC	Self-powered or 100-240 V — 50/60 Hz AC		

\*Power recommended for connectivity features

# MATRIX

## LIFESTYLE UPRIGHT CYCLE

Give the people you serve the beauty of a simple ride with our classic upright cycle.



**Our light-commercial Upright Cycle is ideal for** multi-family housing, small hotels, corporate facilities and municipal buildings. A compact footprint helps you make the most of your space, while smart design — from the handlebars to the seat to the pedals — make every ride comfortable and convenient.



Conveniently placed controls provide tactile feedback, and step-through design offers easy entry and exit. Includes bottle holder and accessory tray.



Three-piece crank with forged arms and integrated pullers streamlines service to minimize downtime.

Dual-position handlebars provide multiple grips, ergonomic seat makes even long rides comfortable, and self-balancing pedals make it quicker and easier to get started.



# MATRIX

## LIFESTYLE UPRIGHT CYCLE

Choose what kind of console technology you pair with your equipment, providing experiences that span from beautifully simple to digitally connected and rich with entertainment. You can also access our most powerful Connected Solutions with WiFi-enabled consoles, including Personal Trainer Portal, Workout Tracking Network and Asset Management.



CONSOLE SPECS	TOUCH	PREMIUM LED	LED	GROUP TRAINING LED
<b>Display</b>	41 cm / 16" class capacitive touchscreen LCD	8,000 pixel multi-color LED	Large number LED with message center	
<b>Workouts</b>	12	9	7	Manual
<b>Languages</b>	English, German, French, Italian, Spanish, Dutch, Portuguese, Chinese-S, Chinese-T, Japanese, Korean, Swedish, Finnish, Russian, Arabic, Turkish, Polish, Welsh, Basque, Vietnamese, Somali, Danish, Thai, Malay, Catalan	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish	English, German, French, Italian, Spanish, Dutch, Portuguese, Swedish, Finnish, Turkish, Danish, Polish
<b>Fan</b>	Yes		No	
<b>Analog TV</b>	NTSC, PAL, SECAM	Optional; attachable add-on TV		
<b>Digital TV</b>	ATSC 1.0, QAM-B, ISDB-T, ISDB-Tb, DVB-C/C2/S/S2/T/T2	Optional; attachable add-on TV		
<b>IPTV</b>	No			
<b>Pro:Idiom Compatibility</b>	Optional: coax	Optional; attachable add-on Pro:Idiom TV (≠ IPTV)		
<b>WiFi</b>	Yes		Optional; required for Asset Management and/or Workout Tracking Network app	
<b>Bluetooth</b>	Yes; smartphones, headphones, heart rate	Yes; heart rate	No	
<b>ANT+</b>	Yes; heart rate	No		
<b>RFID Wireless Login</b>	Yes	Optional		
<b>Connects to Apple Watch</b>	Yes	Optional	No	
<b>Made for iPhone, iPad, iPod</b>	Yes	No		
<b>USB Port</b>	Yes; device charging, device media, software updates	Yes; device charging, software updates		
<b>Wireless Charging (Qi)</b>	Yes	No		
<b>CSAFE Ready</b>	Yes			
<b>Auto Wake-up</b>	Yes	No		
FRAME SPECS				
<b>Resistance System</b>	Brushless generator			
<b>Minimum Watts</b>	2 W powered or 13 W self-powered			
<b>Minimum RPM</b>	10 RPM powered or 25 RPM self-powered			
<b>Pedal Spacing</b>	20.2 cm / 8"			
<b>Seat Material</b>	Sewn vinyl over foam			
<b>Seat Adjustment</b>	Turn-and-pull knob			
<b>Handlebar Design</b>	Dual-position			
<b>Crank Design</b>	Three piece with forged arms and integrated puller			
<b>Top-down Levelers</b>	No			
<b>Contact &amp; Telemetric HR</b>	Yes			
<b>Rear-lift Handle</b>	No			
<b>Max User Weight</b>	182 kg / 400 lbs.			
<b>Ethernet Connectivity</b>	No			
<b>Assembled Dimensions</b>	129 x 62 x 147 cm / 51" x 24.3" x 58"			
<b>Power Requirements*</b>	100-240 V – 50/60 Hz AC	Self-powered or 100-240 V – 50/60 Hz AC		

\*Power recommended for connectivity features

First Place Fitness Equipment, Inc.  
 10290 Philips Hwy  
 Unit 1  
 Jacksonville, FL 32256

# Estimate

Date	Estimate #
3/29/2024	E-56663

Name / Address
Winchester Ridge-Trails CDD 15431 Spotted Stallion Trail Jacksonville fl 32234

Ship To

P.O. No.:	Terms:	Rep	CEA-C
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Item	Description	Qty	Rate	Total
XT685	XT685 Treadmill	2	1,987.50	3,975.00
XE795	XE795 Elliptical	2	1,875.00	3,750.00
XBR95	XBR95 Recumbent Bike	1	1,387.50	1,387.50
XBU55	XBU55 Upright Bike	1	1,012.50	1,012.50
Delivery 1st Floor	First Floor Delivery + Installation Fee	6	225.00	1,350.00

<b>Subtotal</b>	\$11,475.00
<b>Sales Tax (7.5%)</b>	\$0.00
<b>Total</b>	\$11,475.00

To Approve this Estimate Please Sign & Email To [ApprovedEstimates@1pfe.com](mailto:ApprovedEstimates@1pfe.com)

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



# XT685 TREADMILL

Whether you're training for a marathon or upgrading your home gym, the XT685 is built to outlast the rest. Enjoy thousands of miles of uninterrupted use with a 2-ply belt that is pre-lubed with a high-efficient proprietary liquid wax combination to minimize friction while extending the life of the belt and deck, our reliable 4.0 HP PowerMax™ drive motor, and spacious 22" x 60" running surface. With a variety of preset programs, including a goal-oriented Time, Calories, and Distance Series and convenient features such as an in-console USB charging port, built-in Bluetooth speakers, and an adjustable cooling fan, you can make the most of every session. A removable swivel-tilt tablet holder makes it easy to keep your phone or tablet in view for entertainment or virtual fitness classes, without obscuring console workout data.

## FEATURES

- 9" Multi-Color backlit LCD with built-in USB charging port
- Built-in Bluetooth connects to apps, audio, and heart rate accessories
- Remote handlebar controls for quick changes on-the-go
- Superior 4.0HP PowerMax Motor protected by lifetime warranty

### CONNECTS TO:



SPIRIT+



FITBIT\*



ZWIFT



APPLE HEALTH KIT\*



KINOMAP



MAP MY FITNESS\*

AND MORE!

\*CONNECTS VIA SPIRIT+ APP



SPIRIT+ APP



- Set fitness goals
- Track workout progress
- Review workout history
- Share with other fitness apps
- Unlock achievements
- Stay motivated

## EQUIPMENT SPECIFICATIONS

Console	9" Multi-Color LCD, Phone Ledge, Tilt & Swivel Tablet Holder, Bluetooth Speakers, USB Charging Port, Adjustable Fan, Child Lock
Programs	Manual, Hill, Fat Burn, Cardio, Strength, HIIT, Fusion, 5K, 10K, Calories, Time, Distance, 2 User, 4 Heart Rate
Heart Rate	Contact & Bluetooth (5kHz & Bluetooth), Chest Strap Not Included
Speed/Incline	0.5 - 12 mph / 15 Levels
Handlebar Controls	Yes, Speed & Incline
Drive Motor	4.0 HP
Deck & Belt	1" Phenolic, Wax Deck; 22" x 60"
Power	110V/15A Cord/Outlet
Rollers	3.0" & 3.0" (Crowned)
Frame	Durable Powder Coat Paint
Dimensions	77" L x 36.42" W x 68" H
Product Weight	278 lb
Max User Weight	425 lb

## WARRANTY INFORMATION

Residential Warranty: Frame/Motor/Deck: Lifetime, Parts: 10 Years, Labor: 1 Year  
 Commercial Warranty: Frame: Lifetime, Deck: 3 Years, Motor: 5 Years, Parts: 3 Years, Labor: 1 Year

Ver 4.0



# XE795 ELLIPTICAL

The cordless generator drive system and bright 7.5" multi-color LCD display of the XE795 allow you to work out almost anywhere while staying engaged and informed with the metrics you care about most. A variety of preset programs, including goal-oriented Time, Calories, and Distance workouts, and convenient multi-grip handlebars and built-in hand pulse sensors ensure you stay in your zone. Bluetooth connectivity allows you to track your progress on the SPIRIT+ app or pair a wireless heart rate monitor (Bluetooth or 5KHz, sold separately), while built-in Bluetooth speakers make it easy to listen to your favorite music or podcast during your workout.

## FEATURES

- 7.5" bright multi-color LCD w/built-in USB charging port
- Dual aluminum rail track system and smooth 20" stride
- Generator drive system eliminates need for external power - no plug-in required!
- Narrow 2.2" pedal spacing with 2-degree inversion angle
- Direct LEVEL buttons allow you to change your resistance on-the-fly with one button press

### CONNECTS TO:



SPIRIT+



FITBIT\*



ZWIFT



APPLE HEALTH KIT\*



KINOMAP



MAP MY FITNESS\*

AND MORE!

\*CONNECTS VIA SPIRIT+ APP



7.5" Multi-Color LCD

Adjustable Cooling Fan

Direct-Access Level Buttons

SPIRIT

SPIRIT

XE795

Tilt & Swivel Tablet Holder

Reading Rack Ledge

USB Charger

Integrated Bluetooth Speakers

Hand Pulse Sensors



SPIRIT+ APP



- Set fitness goals
- Track workout progress
- Review workout history
- Share with other fitness apps
- Unlock achievements
- Stay motivated

## EQUIPMENT SPECIFICATIONS

Console	7.5" Multi-Color LCD, Heart Graph, Tilt/Swivel Tablet Holder, Adjustable Fan, Bluetooth Speakers, USB Charging Port
Programs	Manual, Hill, Fat Burn, Cardio, Strength, HIIT, Fusion, 5K, 10K, Time, Distance, Calories, 2 Custom, 4 Heart Rate
Heart Rate	Contact & Telemetric, Chest Strap Not Included
Resistance	40 Levels (Generator Powered)
Track System	Dual Aluminum Rail Tracks
Stride Length	20"
Flywheel	30 lb
Handlebars	Multi Position Grip - Coated
Foot Pedals	2" Pedal Spacing (Q-Factor), 2-Degree Inversion, Cushioned
Dimensions	69" L x 31" W x 70" H
Product Weight	227 lb
Max User Weight	400 lb

## WARRANTY INFORMATION

Residential Warranty: Frame & Brake: Lifetime, Parts: 10 years, Labor: 1 year  
 Commercial Warranty: Frame: Lifetime, Brake: 5 Years, Parts: 3 years, Labor: 1 year

Ver 1.0  
*Prisons and correctional facilities are excluded from warranty coverage.*



SALES: 800.258.4555



QUESTIONS@SPIRITFITNESS.COM



WWW.SPIRITFITNESS.COM



# XBU55 UPRIGHT BIKE

Meet your new favorite indoor upright bike. The bright multi-color LCD display with a variety of preset programs, including a goal-oriented Time, Calories, and Distance Series, help keep you motivated throughout your workout. Convenient handlebar pulse sensors ensure you stay in your zone while the built-in Bluetooth FTMS lets you connect to apps like Zwift and Kinomap, your Bluetooth headphones, or a wireless heart rate monitor (Bluetooth or 5KHz, sold separately).

## FEATURES

- 7.5" bright multi-color LCD w/built-in USB charging port
- 30 lb flywheel with 20 levels of magnetic resistance
- Fully adjustable seat and oversized quick latch pedals
- Contact and wireless heart rate monitoring capabilities
- Ergonomic handlebar design allows for multiple riding positions

### CONNECTS TO:



SPiRiT+



FITBIT\*



ZWIFT



APPLE HEALTH KIT\*



KINOMAP



MAP MY FITNESS\*

AND MORE!

\*CONNECTS VIA SPiRiT+ APP



7.5" Multi-Color LCD

Adjustable Cooling Fan

Direct-Access Resistance Buttons

Tilt & Swivel Tablet Holder

USB Charger

Integrated Bluetooth Speakers



SPiRiT+ APP



- Set fitness goals
- Track workout progress
- Review workout history
- Share with other fitness apps
- Unlock achievements
- Stay motivated

## EQUIPMENT SPECIFICATIONS

Console	7.5" Multi-Color LCD, Heart Graph, Tilt/Swivel Tablet Holder, Adjustable Fan, Bluetooth Speakers, USB Charging Port
Programs	Manual, Hill, Fat Burn, Cardio, Strength, HIIT, Fusion, Time, Distance, Calories, 2 Custom, 4 Heart Rate
Heart Rate	Contact and Telemetric, Chest Strap Not Included
Resistance Levels	20 Levels
Hand Pulse Sensors	Yes
Flywheel	30 lb
Seat	Large Cushioned Seat
Seat Adjustment	Fully Adjustable - Up/Down, Fore/Aft
Pedals	Oversized and Self-Balancing w/ Fast-Latching System
Remote Buttons	N/A
Dimensions	43" L x 22" W x 62" H
Product Weight	105 lb
Max User Weight	350 lb

## WARRANTY INFORMATION

Residential Warranty: Frame/Brake: Lifetime, Parts: 10 years, Labor: 1 year

Prisons and correctional facilities are excluded from warranty coverage.

Ver 1.0

Commercial Warranty: Frame: Lifetime, Brake: 5 Years, Parts: 3 years, Labor: 1 year



SALES: 800.258.4555



QUESTIONS@SPIRITFITNESS.COM



WWW.SPIRITFITNESS.COM



# XBR95 RECUMBENT BIKE

Durable, comfortable, and smooth are all qualities of this Spirit Fitness semi-recumbent bike. A bright 7.5" multi-colored LCD screen, cooling fan, mesh-back seat, and handlebar resistance controls, means no more stop and go adjustments. With a 30 lb flywheel and 40 levels of resistance, you will stay challenged during every training session. Bluetooth connectivity allows you to track your progress and connect with your favorite entertainment and exercise apps. Its ergonomic design and generator for cord-free convenience make the XBR95 a top performer for users of all levels.

## FEATURES

- Sleek steel frame and 7.5" multi-color LCD
- 30 lb flywheel with 40 levels of magnetic resistance
- Large mesh back seat adjusts fore/aft and reclines
- Bluetooth connectivity allows you to track your progress and connect with your favorite health and fitness apps
- Pedals are oversized with fast-latching straps

### CONNECTS TO:



SPIRIT+



FITBIT\*



ZWIFT



APPLE HEALTH KIT\*



KINOMAP



MAP MY FITNESS\*

AND MORE!

\*CONNECTS VIA SPIRIT+ APP



7.5" Multi-Color LCD

Adjustable Cooling Fan

Direct-Access Resistance Buttons

Tilt & Swivel Tablet Holder

USB Charger

Integrated Bluetooth Speakers



SPIRIT+ APP



- Set fitness goals
- Track workout progress
- Review workout history
- Share with other fitness apps
- Unlock achievements
- Stay motivated

## EQUIPMENT SPECIFICATIONS

Console	7.5" Multi-Color LCD, Heart Graph, Tilt/Swivel Tablet Holder, Adjustable Fan, Bluetooth Speakers, USB Charging Port
Programs	Manual, Hill, Fat Burn, Cardio, Strength, HIIT, Fusion, Time, Distance, Calories, 2 Custom, 4 Heart Rate
Heart Rate	Contact & Telemetric (5kHz & Bluetooth), Chest Strap Not Included
Resistance Levels	40, Generator Powered
Hand Pulse Sensors	Yes
Flywheel	30 lb
Seat Back Angle	Adjustable
Pedals	Oversized and Self-Balancing w/ Fast-Latching System
Seating	High Density Seat w/ Adjustable Nylon Mesh Back
Remote Buttons	Resistance, Seat Handlebar Mounted
Dimensions	57" L x 30" W x 57" H
Product Weight	154 lb
Max User Weight	350 lb

## WARRANTY INFORMATION

Residential Warranty: Frame/Brake: Lifetime, Parts: 10 Years, Labor: 1 Year

Commercial Warranty: Frame: Lifetime, Brake: 5 Years, Parts: 3 Years, Labor: 1 Year

*Prisons and correctional facilities are excluded from warranty coverage.*

Ver 1.0



SALES: 800.258.4555



QUESTIONS@SPIRITFITNESS.COM



WWW.SPIRITFITNESS.COM

## **Tab 4**



## Proposal

Under Budget Solutions LLC

16578 Yellow Bluff Rd

Jacksonville FL 32226

904-612-6668

[underbudgetsolutionsllc@gmail.com](mailto:underbudgetsolutionsllc@gmail.com)

Job Location:

Trails CDD

15431 Spotted Stallion Trail

Jacksonville, FL 32234

Description	Amount
Proposal for inspecting and securing all hardware on boardwalk	
Pull all nails with heads that are protruding from the deck surface and replace with screws. Any screws protruding from the deck surface will be countersunk.	\$ 250.00
Total estimated cost	\$ 250.00

\* This document is a proposal for the rendering future services.

## **Tab 5**



Beyond  
Your  
Ordinary

# PROPOSAL #: 112577

ACCOUNT:  
TRAILS CDD

DATE CREATED:  
2/14/2024

ACCOUNT REP:  
Mary Serrao

## PREPARED FOR:

PRIMARY CONTACT:  
harold Burns

EMAIL:  
harold.burns@inframark.co  
m

PHONE NUMBER:  
+19043163075

ORGANIZATION:  
Trails CDD

## BILLING & SHIPPING:

BILLING ADDRESS:  
Trails CDD  
15431 Spotted Stallion Trail  
Jacksonville, FL 32234

SHIPPING ADDRESS:  
Trails CDD  
15431 Spotted Stallion Trail  
Jacksonville, FL 32234



Qty	Product	Price	Discount	Total
1-	 <p><b>SET SAIL</b> Model: 5509-PP Color Option: Custom Sliding Activities (1) Double Super Sonic Slide  Climbing Activities (4) Button Step Climber Horizontal Loop Ladder Leg Lift Coil Climber Sensory &amp; Dramatic Play (2) Single Seat Bongos Set Sail Features:  - Meets National Standards for ASTM F1487-17 &amp; CPSC Guidelines #325  - Hundreds of color combinations available to turn any playground into a stimulating play environment</p>	\$28,650.00	\$8,064.00	\$20,586.00
1	 <p><b>2-RIDER SPRING SEE SAW</b> Model: 2694IG-UP Encourage social interaction with the 2-Rider Spring See Saw! A welcome addition to any play space where younger users want to enjoy playing together. The 2 Rider Spring See Saw features a powder coated blue frame with red</p>	\$1,241.00	\$0.00	\$1,241.00

## JOB SITE

### Trails CDD - Comm-Ext - JOB-1391-9897

15431 Spotted Stallion trail  
Jacksonville , FL 32234  
(904) 882-5345  
harold.burns@inframark.com

## PREPARED BY

**Melissa Whitley**  
Franchise Owner  
(904) 315-3698  
mwhitley@certapro.com

## ESTIMATED BY

**Peter McWalter**  
Residential Sales Associate  
(904) 307-2524  
pmcwalter@certapro.com



## CLIENT

### Trails CDD

15431 spotted stallion trail  
Jacksonville. FI, FL 32234

(904) 882-5345  
harold.burns@inframark.com

## CLIENT CONTACTS

harold burns  
M: (904) 882-5345  
E: harold.burns@inframark.com

## PRICING:

Roof/benches	\$1,800.00
<b>Subtotal:</b>	<b>\$1,800.00</b>
<b>Total:</b>	<b>\$1,800.00</b>
Deposits Due	\$900.00
<b>Balance</b>	<b>\$900.00</b>

## GENERAL SCOPE OF WORK

We will wash the benches, roof and underneath the roof structure to remove all of the dirt and mildew.  
We will scrape and sand loose peeling paint.where necessary.  
We will apply a coat of Sherwin Williams Pro-Cryl primer with a rust inhibitor to the structure and benches.  
Wewil apply a top coat with Sherwin Williams Sher-Cryl with a semigloss finish to the structure and benches.  
This estimate will include all of the paint and materials needed for this job.

## SURFACE PREPARATION

### STANDARD LEVEL OF PREP

Unless stated otherwise in pictures and/or text in this proposal, this project is priced to include our standard level of prep. This includes the following:

- Wash or wipe down surfaces being painted.
- Sealing stucco cracks\*\* this may result in a different stucco finish than the original. Applying a sealant is intended to keep moisture out. The natural rough surface of the stucco is different than the sealant. There will be adifference.
- Masonry Patching where needed. Please Note\*\* Masonry patching will not mimic the current texture of the masonry surface.
- Rusted will spots will be sanded/wire brush, primed and painted. In our Florida environment rust does and will return.

This level of prep DOES NOT include (Unless specified otherwise in this proposal) the following:

- Wood replacement
- Fixing imperfections that require feather sanding and bondo application.
- Full recaulking if caulk is not failing or missing.
- Resculpting trim and siding where damaged.
- Stripping existing surface coating.

## CLEAN UP

Ladders are taken down and stored in a designated area along with all other tools and supplies. All debris will be swept and removed from the property or deposited in the appropriate trash receptacle according to the customer's preference. Upon Completion: All tools, supplies & equipment will be removed from the property.

**PROPOSAL AND COLOR SPECIFICATIONS**

Surface/Item	Product	Paint / Primer Coats	Color
<b>Roof/benches</b>			
Gazebo	Pro-Cryl-Latex-Semigloss Pro-cryl	1 / 1	
Wash			
Bench	Pro-Cryl-Latex-Semigloss Pro-cryl	1 / 1	TBD

**ADDENDUM - ALL PICTURES**



Roof/benches



Roof/benches



Roof/benches



Roof/benches

**NOTES**

OUR CERTAINTY SERVICES SYSTEM: To ensure that the project meets your expectations, we will:

- Meet with you at the beginning of the project to ensure all information is up to date and accurate.
- Communicate with you daily to inform you of what has been completed, what will be done tomorrow and any possible issues.
- And finally, have you do a final inspection with us to make sure that you are completely satisfied with the completed project.
- Payment Terms - unless customer has established a credit account with us;
- 50% is to be paid before beginning project.
- 50% due immediately upon project completion.
- If paying by credit card a 3% service charge is applicable.

**ADDITIONAL NOTES**



OF THE SELLER REGARDING THE RETURN SHIPMENT OF THE GOODS AT THE SELLER'S EXPENSE AND RISK. IF YOU DO MAKE THE GOODS AVAILABLE TO THE SELLER AND THE SELLER DOES NOT PICK THEM UP WITHIN TWENTY DAYS OF THE DATE OF CANCELLATION, YOU MAY RETAIN OR DISPOSE OF THE GOODS WITHOUT ANY FURTHER OBLIGATION, IF YOU FAIL TO MAKE THE GOODS AVAILABLE TO THE SELLER, OR IF YOU AGREED TO RETURN THE GOODS AND FAIL TO DO SO, THEN YOU REMAIN LIABLE FOR PERFORMANCE OF ALL OBLIGATIONS UNDER THE CONTRACT. TO CANCEL THIS TRANSACTION, MAIL OR DELIVER A SIGNED AND DATED COPY OF THIS CANCELLATION NOTICE OR ANY OTHER WRITTEN NOTICE, OR SEND A TELEGRAM TO:

Name of Seller **CertaPro Painters of First Coast - St Augustine**

DATE OF TRANSACTION \_\_\_\_\_

NOT LATER THAN MIDNIGHT OF \_\_\_\_\_

I HEREBY CANCEL THIS TRANSACTION

\_\_\_\_\_  
(Buyer's Signature)

\_\_\_\_\_  
(Date)

### LIMITED TWO YEAR WARRANTY

Subject to the limitation set forth below, for a period of 24 months from the date of completion of the work described on the front of this contract, the Independent Franchise Owner named on the front of this contract (the "Contractor") will repair peeling, blistering or chipping paint resulting from defective workmanship.

THIS LIMITED WARRANTY DOES NOT COVER:

- Any work where the Contractor did not supply the paint or other materials.
- Any work which was not performed by the Contractor.
- Varnished surfaces.
- Surfaces made of, or containing, galvanized metal.
- The cost of paint required to perform the repairs.
- Repairs to horizontal surfaces or any surface that, by virtue of its design permits moisture to collect. Surfaces include, but are not limited to, decks, railings, stairs, porches, roofs and wood gutters.
- Exact paint match as environmental conditions will affect the color and finish of all paints over time.
- Any repairs which are necessitated as a result of a defect in the paint regardless of whether the paint was supplied by the Contractor or the customer.
- Bleeding caused by knots, rust or cedar.
- Cracks in drywall, plaster or wood.
- Peeling, blistering or chipping where they are caused by:
  - mill-glazing from smooth cedar
  - ordinary wear and tear.
  - abnormal use or misuse.
  - peeling of layers of paint existing prior to the work performed by the Contractor.
  - structural defects.
  - settling or movement.
  - moisture content of the substrate.
  - abrasion, mechanical damage, abrasive cleaning, abuse or damage resulting from use of chemicals or cleaning agents or exposure to harmful solids, liquids or gases.
  - damage or defects caused in whole or in part by reason of fire, explosion, flood, acts of God, extreme weather conditions, misuse, alteration, abuse, vandalism, negligence, or any other similar causes beyond the control of the Contractor.

Repairs under this limited warranty will be performed only on the specific areas where peeling, blistering or chipping has occurred and only to the level of surface preparation described in the preparation section of the Contract.

FOR THIS WARRANTY TO BE VALID, YOU MUST:

- Pay the full contract price.
- Retain a copy of the original contract.
- Retain a copy of your cancelled check or other evidence of payment in full.
- Pay for all materials used to perform the repairs.
- Make the property accessible to the Contractor, or his employees, to perform the repairs.

THIS LIMITED WARRANTY IS THE ONLY EXPRESS WARRANTY MADE BY THE CONTRACTOR AND IS IN LIEU OF ALL OTHER WARRANTIES, EXPRESS OR IMPLIED. THIS WARRANTY COVERS ONLY THOSE SERVICES PROVIDED BY THE CONTRACTOR TO THE ORIGINAL PURCHASER NAMED ON THE FRONT OF THIS CONTRACT. IN NO EVENT SHALL THE CONTRACTOR BE LIABLE FOR INCIDENTAL OR CONSEQUENTIAL DAMAGES IN EXCESS OF THE ORIGINAL CONTRACT PRICE. THIS WARRANTY MAY NOT BE ALTERED OR EXTENDED FOR ANY PURPOSE UNLESS DONE SO IN WRITING IN A DOCUMENT EXECUTED BY ALL PARTIES TO THIS CONTRACT.

This warranty gives you specific legal rights. Some jurisdictions do not allow limitations on how long an implied warranty lasts, so the above limitation may not apply to you. Some jurisdictions do not allow the exclusion or limitation of incidental or consequential damages, so the above limitations or exclusions may not apply to you.

For warranty service, you should contact your Contractor to schedule an inspection of your property by calling CertaPro Painters® at 800.462.3782.



## Proposal

Under Budget Solutions LLC

16578 Yellow Bluff Rd

Jacksonville FL 32226

904-612-6668

[underbudgetsolutionsllc@gmail.com](mailto:underbudgetsolutionsllc@gmail.com)

Job Location:

Trails CDD

15431 Spotted Stallion Trail

Jacksonville, FL 32234

Description	Amount
Proposal for installation of seesaw	
Labor and materials to include excavation for concrete footer, mixing the concrete, pouring the footer and the mounting equipment	\$ 900.00
Total estimated cost	\$ 900.00

\* This document is a proposal for the rendering future services.

## **Tab 6**

**From:** Tina Miller <[ktpowerwashingllc@gmail.com](mailto:ktpowerwashingllc@gmail.com)>  
**Sent:** Wednesday, March 20, 2024 9:56 AM  
**To:** Burns, Harold <[harold.burns@inframark.com](mailto:harold.burns@inframark.com)>  
**Subject:** Re: Trails CDD Power Washing Quote for Playground Equipment

Good morning!!

As requested,

For The Trail's CDD; the powerwash and sanitation of the Playground Equipment/Area would be \$1080 tax included in total.

If this works well with you, please let me know so we can move forward with scheduling or if there are any further questions. Please don't hesitate to reach out.

As always, we appreciate your time & our company looks forward to working with you more in the near future.

Thank you in advance,

K&T Power Washing, LLC

Veteran Owned

**Kore Faniel**

Wk# 904-401-0171

**From:** H.Burns <[harold.burns954@gmail.com](mailto:harold.burns954@gmail.com)>

**Sent:** Thursday, March 28, 2024 12:57 PM

**To:** Lesley Gallagher <[LGallagher@rizzetta.com](mailto:LGallagher@rizzetta.com)>; Koncar, Robert <[bob.koncar@inframark.com](mailto:bob.koncar@inframark.com)>

**Subject:** [EXTERNAL]3/27/24 Soft wash & sanitizing playground equipment proposal

**NOTICE: This email originated from outside of the organization.**

Do not click links or open attachments unless you recognize the sender and know the content is safe. Please use the Phish Alert! button to report suspicious messages.

As requested,

For Trail's CDD; the powerwash and sanitation of the Playground Equipment would be \$280.00 tax included in the total.

If this works well with you, please let me know so we can move forward with scheduling or if there are any further questions. Please don't hesitate to reach out.

As always, we appreciate your time & our company looks forward to working with you more in the near future.

Thank you in advance,

K&T Power Washing, LLC

Veteran Owned

**Kore Faniel**

Wk# 904-401-0171

**From:** Tina Miller <[ktpowerwashingllc@gmail.com](mailto:ktpowerwashingllc@gmail.com)>  
**Sent:** Thursday, March 28, 2024 8:22:28 PM  
**To:** Burns, Harold <[harold.burns@inframark.com](mailto:harold.burns@inframark.com)>  
**Subject:** Trails CDD Soft wash amenity center quote K&T Power Washing

**WARNING:** This email originated outside of Inframark. Take caution when clicking on links and opening attachments.

---

Thanks for reaching out to K&T Power Washing, LLC veteran owned for your power washing & exterior painting needs. We have viewed the property in person and would like to provide you with some quotes on the various areas that have been requested.

Spring time is here! We know just how important it is to have those common areas looking fresh & clean for the new year.

If you have any questions please feel free to give a call or send us an email to discuss. As always, we look forward to providing you all with an excellent quality service that fits your needs as well.

Soft wash of Amenity Center; Walls, Soffits, Gutters & Fascia.

\$650

Sent from my iPad

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**From:** Tina Miller <[ktpowerwashingllc@gmail.com](mailto:ktpowerwashingllc@gmail.com)>  
**Sent:** Thursday, March 28, 2024 7:20:39 PM  
**To:** Burns, Harold <[harold.burns@inframark.com](mailto:harold.burns@inframark.com)>  
**Subject:** Trails CDD painting gazebo and benches

**WARNING:** This email originated outside of Inframark. Take caution when clicking on links and opening attachments.

---

Good evening,

Thanks for reaching out to K&T Power Washing, LLC for your power washing & exterior painting needs. We have viewed the property in person and would like to provide you with some quotes on the various areas that have been requested.

Your quote for the soft wash & painting of the metal Gazebo to include the two benches around the playground is \$1150 in total. Which varies depending on which products you would like to be applied. This includes a full cleaning of the surface areas followed with paint application(color) of your choice.

Spring time is here! We know just how important it is to have those common areas looking fresh & clean for the new year.

If you have any questions please feel free to give a call or send us an email to discuss. As always, we look forward to providing you all with an excellent quality service that fits your needs as well.

Thanks in advance,

K&T Power Washing, LLC  
Veteran Owned  
Kore Faniel  
Wk: 904-401-0171  
C: 619-273-9324

Sent from my iPad  
Sent from my iPad

**From:** H.Burns <[harold.burns954@gmail.com](mailto:harold.burns954@gmail.com)>

**Sent:** Wednesday, March 27, 2024 1:40 PM

**To:** Lesley Gallagher <[LGallagher@rizzetta.com](mailto:LGallagher@rizzetta.com)>; Koncar, Robert <[bob.koncar@inframark.com](mailto:bob.koncar@inframark.com)>; Burns, Harold <[harold.burns@inframark.com](mailto:harold.burns@inframark.com)>

**Subject:** [EXTERNAL]Updated proposal (Soft wash Entrance Signage) K&T Power Washing LLC

**NOTICE: This email originated from outside of the organization.**

Do not click links or open attachments unless you recognize the sender and know the content is safe. Please use the Phish Alert! button to report suspicious messages.

Good evening,

I appreciate meeting up with you again yesterday, as requested Updated proposal for the Main entrance signs (3) soft wash clean dirt and mildew removal.

For The Winchester Ridge-Trail's CDD; The front entrance signs (3) the pillars, the Winchester Ridge sign tops, and bottoms fronts & Backs soft wash cleaning estimate would be \$575.00 in total.

If this works well with you, please let me know so we can move forward with scheduling or if there are any further questions. Please don't hesitate to reach out.

As always, we appreciate your time & our company looks forward to working with you soon.

Thank you,

K&T Power Washing, LLC

Veteran Owned

**Kore Faniel**

Wk# 904-401-0171

C# 619-273-9324



**Kingdom Contracting Services. (K.C. Services)**

6151 Sands Pointe Dr

Macclenny, FL 32063

Ph: (904) 382-2897

W: [kingdomcontractingservices.net](http://kingdomcontractingservices.net)

E: [k.c.services32063@gmail.com](mailto:k.c.services32063@gmail.com)

February 13, 2024

Harold Burns  
15431 Spotted Stallion Trail  
Jacksonville, FL 32234

**Subject: Bid Proposal for Commercial Pressure Washing Services**

Dear Sir/Madam,

The proposal is for Pressure Washing services for Westchester Ridge Subdivision. We are a commercial/residential maintenance company. Established in 2012, we provide quality and reliable services to any size of business from individual office spaces to multi-floor organizations. Over the years, we have received praise from our customers for our quality work in the region.

Our company will provide the workforce, equipment, and products required for quality Pressure Washing services for your Commercial Business Property. The work will be completed as per your exact specifications.

The company's success relies on strong management and quality control with a focus on customer satisfaction. We take immense pride in what we do; therefore, we direct our attention to details and reliability when performing our duties.

We are extremely dedicated to helping save money for our clients while maintaining a clean and safe working environment. We believe that every element of the Pressure Washing job, no matter how small, contributes to the overall quality of our service.

---

*With dynamic strategies and a vast network of expertise, Kingdom Contracting Services. (K.C.Services) identifies and integrates new business practices regarding pressure washing maintenance services.*

---

I hope you find the information in this documented proposal useful. If you have further questions regarding the bid proposal offering, my direct line is: 904-382-2897.

Sincerely,

Kavin Williams

Director of Operations

**Kingdom Contracting Services. (K.C. Services)**

---

### **Pressure Washing Services**

---

We can provide turnkey solutions that are based on your exact requirements. Our Pressure Washing Maintenance solutions offer lasting value for money. We offer the following Pressure Washing Maintenance services as required.

- Pressure Washing of the specific places of Westchester Rideg as requested including all Signs at the front entrance as specified targeting Mold and Alge stains.
- Preliminary site visit—Free
- Inspect designated site to be pressure washed
- Prep area for Pressure Washing
- Determine whether debris must be removed prior to washing
- Identify the type and source of dirt, the level of difficulty, and any special products required
- Pressure wash customer designated parts of the site using appropriate equipment and OSHA approved cleaners and degreasers to all areas needed.
- At the Completion of all work trash and debris caused by operations shall be removed, leaving the job site clean.

Our vision is to be a recognized performance leader in the field. We aim to develop a profitable customer relationship, based on trust and respect earned through consistent delivery of quality services. Our services are positioned very carefully and will be of high value and tailored to the client's needs, effectively meeting the demand for commercial pressure washing services.

---

### ***Safety Assurances***

---

Safety is our priority when carrying out Pressure Washing Maintenance services. We follow a detailed health/safety program that conforms to the requirements of the Occupational

Safety and Health Administration (OSHA). In this respect, we provide safety training for all our staff. Verbal, written, and technical manuals and video instructions are provided to all inexperienced staff.

All our staff wear proper clothing with an identification badge. The safety provisions of applicable laws and codes are adhered to while pressure washing maintenance and the company takes such additional safety and health measures as it deems to be necessary.

Proper precautions will always be taken for the protection of persons and property and the company shall be responsible for all damage to persons or property either on or off the site, which occurs because of any action of our employee.

**Westchester Ridge**

<b>AREA</b>	<b>Cost</b>
Front Entrance Signs	\$600

We will provide services during the week on dates and time as needed to not interfere with company hours or customers. We anticipate the cost of our Pressure Washing Maintenance Services will be at a flat rate of \$600 for the total pressure washing maintenance contract of Westchester Ridge Subdivision. Applicable federal and state laws, municipal ordinances, and the rules and regulations of all authorities having legal control over the area will be followed throughout the contract term. All materials and equipment purchased for the Pressure Washing Maintenance services are inspected to ensure that they meet safety and quality requirements.

Our focus is to develop and maintain a lasting relationship in collaborating with our customers to ensure consistency and dependability!



PO Box 51289  
 Jacksonville Beach FL 32240  
 (877) 875-5326, (904) 220-3331  
 Info@krystalklean.com

# Estimate 1033643333

<b>DATE</b>	12/11/2023
<b>PO #</b>	
<b>Provided By</b>	Marc Ferretti marc.f@krystalklean.com

<b>CUSTOMER</b>
Rizzetta & Company Harold Burns 2806 North Fifth Street Unit#403 St. Augustine, Florida, 32084 (904) 316-3075 harold.burns954@gmail.com

<b>SERVICE LOCATION</b>
Rizzetta & Company Westchester Ridge 15431 Spotted Stallion Trl Jacksonville, Florida, 32234-2399 (904) 316-3075 harold.burns954@gmail.com

<b>DESCRIPTION</b>
Pressure Washing - Westchester Ridge Amenity Center

## Estimate

### Estimate

<b>Description</b>	<b>Qty</b>	<b>Rate</b>	<b>Total</b>
<b>Soft Wash Amenity Center</b>	1.00	\$695.00	\$695.00

Soft wash Amenity Center walls, pillars, soffits & fascia.

Mud dauber resin does not come out with pressure washing.  
 Many Black streaks on gutters/fascia from roofing sealants won't come out.  
 Mineral deposits, and rust may not come out with pressure cleaning.  
 Though we will do the best we can we cannot guaranty that we can remove all of the above stains.  
 Windows are to be closed on latched by customer prior to cleaning.  
 Flaking paint can come off with any amount of pressure, and if paint is loose or flaking it will come off while cleaning. In this case we are not responsible for the frailer of the cleaned surface.

**Estimate Total: \$695.00**

### CUSTOMER MESSAGE

Thank you for the opportunity to serve you!

We uphold the highest industry standards for glass cleaning tools and methods but must inform and educate its customers about the inherent risk of scratches when cleaning glass. Given the facts below, we cannot be held liable for glass scratches. Minuscule glass particles (or "glass fines") may exist on the pane surface. This flaw is common for tempered or hurricane-proof glass often installed in Florida. During a normal cleaning process, these glass fines can break off and cause hairline scratches. Removal of paint, adhesives, calcium deposits, or construction debris may require the use of scrubbing pads or

scrapers, which increases the risk of scratched glass, and is a separate service from standard window cleaning. When cleaning glass to remove calcium deposits, some brands of tinted or soft glass may be micro-scratched with vinyl buffing pads. Preexisting scratches may be visible or apparent after the glass is cleaned.

Terms of payment: The total amount stated is due upon completion. Where applicable, credit cards will be charged for the total amount upon completion based on the credit card information provided in advance. All late payments (over 30 days) may bear interest at the highest rate permissible under Florida law calculated daily and compounded monthly. Customer shall also be responsible for paying all reasonable costs incurred in collecting any late payments, including, without limitation, attorneys' fees.

Photos and/or videography may be taken and used for warranty, educational, and advertising purposes. By signing this estimate, you agree to allow us to use the content taken for the above intent. Krystal Klean will not take photos or videos if you request us not to, in writing, when you execute this estimate.

Estimate Accepted By:

Accepted Date:



PO Box 51289  
 Jacksonville Beach FL 32240  
 (877) 875-5326, (904) 220-3331  
 Info@krystalklean.com

# Estimate 1039944090

<b>DATE</b>	03/20/2024
<b>PO #</b>	
<b>Provided By</b>	Ben Huebert ben.h@krystalklean.com

<b>CUSTOMER</b>
Harold Burns Harold Burns 15431 Spotted Stallion Trl Jacksonville, Florida, 32234-2399 (904) 882-5345 harold.burns@inframark.com

<b>SERVICE LOCATION</b>
15431 Spotted Stallion Trl Jacksonville, Florida, 32234-2399 (904) 882-5345 harold.burns@inframark.com

<b>DESCRIPTION</b>	Pressure washing
--------------------	------------------

## Estimate

### Estimate

<b>Description</b>	<b>Qty</b>	<b>Rate</b>	<b>Total</b>
<b>Soft Wash Playground Equipment</b> ----- Soft wash furniture, screened areas, etc. Mud dauber resin does not come out with pressure washing. Many Black streaks on gutters don't come out. Mineral deposits, and rust may not come out with pressure cleaning. Though we will do the best we can we cannot guaranty that we can remove all of the above stains. Windows are to be closed on latched by customer prior to cleaning. Flaking paint can come off with any amount of pressure, and if paint is loose or flaking it will come off while cleaning. In this case we are not responsible for the frailer of the cleaned surface.	1.00	\$295.00	\$295.00
<b>R - Painting - Gazebo Frame</b> Painting or sealing Lead Testing Policy: 1. Is the building built in 1978 or before? 2. If yes, was a lead test done? 3. If yes, did the lead test turn out negative. 4. Was the test kit returned to the office 5. Who did the lead test? 6. Did they have training to do this? 7. If this test does not pass, we do not do the job or a written process must be approved by management	1.00	\$1,200.00	\$1,200.00
<b>Materials</b> SW Kem Kromik SW WB Industrial Enamel	1.00	\$0.00	\$0.00

Duval

7.50%

\$0.00

**Estimate Total: \$1,495.00**

**CUSTOMER MESSAGE**

Thank you for the opportunity to serve you!

We uphold the highest industry standards for glass cleaning tools and methods but must inform and educate its customers about the inherent risk of scratches when cleaning glass. Given the facts below, we cannot be held liable for glass scratches. Minuscule glass particles (or "glass fines") may exist on the pane surface. This flaw is common for tempered or hurricane-proof glass often installed in Florida. During a normal cleaning process, these glass fines can break off and cause hairline scratches. Removal of paint, adhesives, calcium deposits, or construction debris may require the use of scrubbing pads or scrapers, which increases the risk of scratched glass, and is a separate service from standard window cleaning. When cleaning glass to remove calcium deposits, some brands of tinted or soft glass may be micro-scratched with vinyl buffing pads. Preexisting scratches may be visible or apparent after the glass is cleaned.

Terms of payment: The total amount stated is due upon completion. Where applicable, credit cards will be charged for the total amount upon completion based on the credit card information provided in advance. All late payments (over 30 days) may bear interest at the highest rate permissible under Florida law calculated daily and compounded monthly. Customer shall also be responsible for paying all reasonable costs incurred in collecting any late payments, including, without limitation, attorneys' fees.

Photos and/or videography may be taken and used for warranty, educational, and advertising purposes. By signing this estimate, you agree to allow us to use the content taken for the above intent. Krystal Klean will not take photos or videos if you request us not to, in writing, when you execute this estimate.

Estimate Accepted By:

Accepted Date:

## **Tab 7**



8102 Blanding Blvd  
 Ste 14  
 Jacksonville, FL 32244  
 (904) 771-7446

# ESTIMATE

## E532-29311

fastsigns.com/532

Payment Terms: Balance due on completion

Created Date: 3/21/2024

**DESCRIPTION:** Pond Signs

**Bill To:** Inframark-Trails CDD  
 15431 Spotted Stalion Trail  
 Jackosville, FL 32234  
 US

**Pickup At:** FASTSIGNS 532  
 8102 Blanding Blvd  
 Ste 14  
 Jacksonville, FL 32244  
 US

**Requested By:** Harold Burns  
 Email: harold.burns@inframark.com  
 Cell Phone: (904) 316-3075  
 Tax ID: 80-8013689676C-1

**Salesperson:** Alon LaRoche  
 Work Phone: (904) 771-7446

NO.	Product Summary	QTY	UNIT PRICE	AMOUNT
1	<b>Max Metal Signs</b>	1	\$30.38	\$30.38
1.1	<b>Max Metal 3mm -</b> <b>Part Qty:</b> 1 <b>Width:</b> 18.00" <b>Height:</b> 12.00" <b>Sides:</b> 1 <b>Text:</b> Per picture			
2	<b>Green U-Channel Posts</b>	1	\$31.00	\$31.00
2.1	<b>U-Channel Post -</b> <b>Part Qty:</b> 1 <b>Text:</b> 6 ft lenght			
3	<b>Graphic Design</b>	1	\$25.00	\$25.00
3.1	<b>Graphic Design Fee-Basic Design and Layout -</b> <b>Part Qty:</b> 1			
			<b>Subtotal:</b>	\$86.38
			<b>Taxes:</b>	\$0.00
			<b>Grand Total:</b>	\$86.38

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

# BE ALERT!

**Alligators and  
snakes live in  
most Florida  
waterways.**



**Use caution and keep  
your distance.**

## **Tab 8**



Rizzetta & Company

# Trails Community Development District

[www.trailscdd.org](http://www.trailscdd.org)

---

**Proposed Budget  
for  
Fiscal Year 2024/2025**

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**Proposed Budget  
Trails Community Development District  
General Fund  
Fiscal Year 2024/2025**

	Chart of Accounts Classification	Actual YTD through 02/29/24	Projected Annual Totals 2023/2024	Annual Budget for 2023/2024	Projected Budget variance for 2023/2024	Budget for 2024/2025	Budget Increase (Decrease) vs 2023/2024	Comments
1								
2	<b>REVENUES</b>							
3								
4	Special Assessments							
5	Tax Roll	\$ 524,005	\$ 532,980	\$ 532,980	\$ -	\$ 542,621	\$ 9,641	
6				\$ -				
7	<b>TOTAL REVENUES</b>	<b>\$ 524,005</b>	<b>\$ 532,980</b>	<b>\$ 532,980</b>	<b>\$ -</b>	<b>\$ 542,621</b>	<b>\$ 9,641</b>	
8								
9	Balance Forward from Prior Year				\$ -	\$ -	\$ -	
10								
11	<b>TOTAL REVENUES AND</b>	<b>\$ 524,005</b>	<b>\$ 532,980</b>	<b>\$ 532,980</b>	<b>\$ -</b>	<b>\$ 542,621</b>	<b>\$ 9,641</b>	
12								
13	<b>ADMINISTRATIVE</b>							
14								
15	Legislative							
16	Supervisor Fees	\$ 1,600	\$ 5,800	\$ 6,000	\$ 200	\$ 6,000	\$ -	Based on 6 meetings
17	Financial & Administrative							
18	Administrative Services	\$ 2,531	\$ 6,074	\$ 6,074	\$ -	\$ 6,074	\$ -	
19	District Management	\$ 12,794	\$ 30,706	\$ 30,706	\$ -	\$ 30,706	\$ -	
20	District Engineer	\$ 1,613	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	FY 23/24 Projected Also Includes Public Facilities Report
21	Disclosure Report	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	
22	Trustees Fees	\$ 2,357	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -	
23	Assessment Roll	\$ 5,906	\$ 5,906	\$ 5,906	\$ -	\$ 5,906	\$ -	
24	Financial & Revenue Collections	\$ 2,461	\$ 5,906	\$ 5,906	\$ -	\$ 5,906	\$ -	
25	Accounting Services	\$ 9,701	\$ 23,283	\$ 23,283	\$ -	\$ 23,283	\$ -	
26	Auditing Services		\$ 4,200	\$ 4,200	\$ -	\$ 4,200	\$ -	Based on Current Engagement
27	Arbitrage Rebate Calculation	\$ 500	\$ 500	\$ 500	\$ -	\$ 500	\$ -	
28	Public Officials Liability Insurance	\$ 3,458	\$ 3,458	\$ 3,675	\$ 217	\$ 3,675	\$ -	Estimated
29	Legal Advertising	\$ 777	\$ 3,500	\$ 4,600	\$ 1,100	\$ 3,500	\$ (1,100)	
30	Dues, Licenses & Fees	\$ 175	\$ 347	\$ 520	\$ 173	\$ 520	\$ -	To Include Additional Intacct License?
31	Miscellaneous Fees		\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -	Amortization Schedule & Mailed Notice
32	Website Hosting, Maintenance, Backup	\$ 1,269	\$ 2,749	\$ 2,749	\$ -	\$ 2,749	\$ -	
33	Legal Counsel							
34	District Counsel	\$ 6,954	\$ 30,000	\$ 35,000	\$ 5,000	\$ 35,000	\$ -	
35	<b>Administrative Subtotal</b>	<b>\$ 57,096</b>	<b>\$ 142,929</b>	<b>\$ 149,619</b>	<b>\$ 6,690</b>	<b>\$ 148,519</b>	<b>\$ (1,100)</b>	
36								
37	<b>OPERATIONS</b>							
38								
39	Security Operations							
40	Security Monitoring Services	\$3,120	\$8,064	\$8,064		\$ 8,064	\$ -	Envera Camera Monitoring Services, Agreement to Renew December 2024. (Does Not Include Any Additional Cameras) WebWatchdogs Extended Warranty.
41	Security Camera Maintenance		\$1,000	\$1,000		\$ 1,000	\$ -	To Also Include Repairs.
42	Security Services/Patrols			\$3,934		\$ 3,934	\$ -	
43	Electric Utility Services							
44	Utility Services	\$ 6,988	\$ 16,771	\$ 32,000	\$ 15,229	\$ 32,000	\$ -	Estimated Amount. Pool Has Not Been Operating for Several Months of FY 23/24 Due to Equipment Project
45	Garbage/Solid Waste Control							
46	Garbage - Recreation Facility	\$ 1,932	\$ 4,053	\$ 4,000	\$ (53)	\$ 4,100	\$ 100	
47	Water-Sewer Combination Services							
48	Utility Services	\$ 2,101	\$ 7,500	\$ 10,000	\$ 2,500	\$ 10,000	\$ -	Estimated Amount. Pool Has Not Been Operating for Several Months of FY 23/24 Due to Equipment Project
49	Stormwater Control							
50	Fountain Service Repair & Maintenance	\$ 1,285	\$ 2,500	\$ 1,900	\$ (600)	\$ 1,900	\$ -	Includes PM Service Contract
51	Aquatic Pond Maintenance	\$ 4,759	\$ 11,422	\$ 11,422	\$ -	\$ 14,782	\$ 3,360	Proposed To Include Trash Removal

**Proposed Budget  
Trails Community Development District  
General Fund  
Fiscal Year 2024/2025**

	Chart of Accounts Classification	Actual YTD through 02/29/24	Projected Annual Totals 2023/2024	Annual Budget for 2023/2024	Projected Budget variance for 2023/2024	Budget for 2024/2025	Budget Increase (Decrease) vs 2023/2024	Comments
52	Miscellaneous Expense	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	Repairs Associated with Annual Engineer's Report?
53	Other Physical Environment							
54	General Liability/Property Insurance	\$ 16,572	\$ 16,572	\$ 17,293	\$ 721	\$ 18,229	\$ 936	Estimated
55	Entry, Walls Maintenance & Repair	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -	Pressure Washing, Lighting Repairs
56	Landscape & Irrigation Maintenance Contract	\$ 31,729	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ -	
57	Irrigation Repair	\$ 335	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	
58	Landscape Replacement Plants, Shrubs, Trees	\$ -	\$ 5,015	\$ 5,000	\$ (15)	\$ 5,000	\$ -	FY 23/24 Board Has Discussed Enhancing Entry Beds with Perennials and Removing Annuals at Front
59	Miscellaneous Expense	\$ 5,075	\$ 5,075	\$ 1,000	\$ (4,075)	\$ 1,000	\$ -	FY 23/24 Projections Include Playground Mulch & Tree Work
60	Parks & Recreation							
61	Amenity Management Services Contract	\$ 42,916	\$ 126,137	\$ 85,323	\$ (40,814)	\$ 129,921	\$ 44,598	Based on Current Agreement
62	Clubhouse Facility Janitorial Supplies	\$ 91	\$ 5,000	\$ 10,045	\$ 5,045	\$ 5,000	\$ (5,045)	FY 24/25 Moved Contract Services Under Line 61, Line 62 is Supplies Only
63	Facility Attendants			\$ 12,999	\$ 12,999		\$ (12,999)	FY 23/24 and FY 24/25 Under Line 61 As Part of Contract
64	Amenity Facility Maintenance & Repairs	\$ 109	\$ 8,000	\$ 8,000	\$ -	\$ 8,000	\$ -	To Also Include Annual Fire Extinguisher Inspection
65	Pool Chemicals & Permits	\$ 2,908	\$ 10,000	\$ 35,856	\$ 25,856	\$ 15,000	\$ (20,856)	FY 23/24 Project Reflects Pool Being Closed for Several Months of the Year and Contracted Maintenance Services Moved to Line 61 for FY 24/25. This Line is Chemicals/Supplies/Permits Only for FY 24/25. Estimated Amounts Only.
66	Cable & Internet	\$ 1,996	\$ 4,790	\$ 4,300	\$ (490)	\$ 4,800	\$ 500	
67	Facility Supplies	\$ 3,757	\$ 5,000	\$ 2,000	\$ (3,000)	\$ 2,000	\$ -	
68	Pest Control & Termite Bond		\$ 793	\$ 725	\$ (68)	\$ 872	\$ 147	Estimated Based On Prior Increases
69	Fitness Equipment Maintenance & Repairs	\$ 565	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	Includes PM Service
70	Miscellaneous Amenity Expense	\$ 239	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	
71	Special Events							
72	Special Events		\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	Inframark Recommends Budgeting \$2,200 Per Event for FY 24/25. Proposed for Semi Annual Events.
73	Contingency							
74	Miscellaneous Contingency	\$ 2,982	\$ 33,000	\$ 33,000	\$ -	\$ 33,000	\$ -	FY 23/24 Projected to Include Bridge Repairs, Electrical Work, Balance of Wet Engineering Project, Fitness Equipment, Playground Refurbishment, Potential Repairs Associated with the Annual Engineer's Report and Additional Work Associated with Pool Project?
75								
76	<b>Field Operations Subtotal</b>	<b>\$ 129,459</b>	<b>\$ 366,193</b>	<b>\$ 383,361</b>	<b>\$ 13,234</b>	<b>\$ 394,102</b>	<b>\$ 10,741</b>	
77								
78	<b>TOTAL EXPENDITURES</b>	<b>\$ 186,555</b>	<b>\$ 509,122</b>	<b>\$ 532,980</b>	<b>\$ 19,924</b>	<b>\$ 542,621</b>	<b>\$ 9,641</b>	
79								
80	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 337,450</b>	<b>\$ 23,858</b>	<b>\$ -</b>	<b>\$ 19,924</b>	<b>\$ -</b>	<b>\$ -</b>	



## Trails Community Development District

## Debt Service

Fiscal Year 2024/2025

Chart of Accounts Classification	Series 2007A	Budget for 2024/2025
<b>REVENUES</b>		
Special Assessments		
Net Special Assessments <sup>(1)</sup>	\$459,898.24	\$459,898.24
<b>TOTAL REVENUES</b>	<b>\$459,898.24</b>	<b>\$459,898.24</b>
<b>EXPENDITURES</b>		
<b>Administrative</b>		
Debt Service Obligation	\$459,898.24	\$459,898.24
<b>Administrative Subtotal</b>	<b>\$459,898.24</b>	<b>\$459,898.24</b>
<b>TOTAL EXPENDITURES</b>	<b>\$459,898.24</b>	<b>\$459,898.24</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>

Collection Costs (3.5%) and Early Payment Discount (4%) applicable to the county:

7.5%

**GROSS ASSESSMENTS**


---

**\$497,187.29**


---

**Notes:**

Tax Roll Collection Costs and Early Payment Discount percentages are 7.5% of Tax Roll. Budgeted net tax roll assessments. See Assessment Table.

<sup>(1)</sup> Maximum Annual Debt Service less Prepaid Assessments received.

**TRAILS COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2024/2025 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

<b>2024/2025 O&amp;M Budget:</b>		\$666,728.00	<b>2023/2024 O&amp;M Budget:</b>		\$647,135.00
<b>Duval County Collection Cost:</b>	3.5%	\$25,227.55	<b>2024/2025 O&amp;M Budget:</b>		\$666,728.00
<b>Early Payment Discounts:</b>	4%	\$28,831.48			
<b>2024/2025 Total:</b>		<b>\$720,787.03</b>	<b>Total Difference:</b>		<b>\$19,593.00</b>

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2023/2024	2024/2025	\$	%
<i>Single Family</i>	Series 2007 Debt Service	\$1,219.36	\$1,219.36	\$0.00	0.00%
	Operations/Maintenance	\$1,066.47	\$1,098.76	\$32.29	3.03%
	<b>Total</b>	<b>\$2,285.83</b>	<b>\$2,318.12</b>	<b>\$32.29</b>	<b>1.41%</b>
<i>Single Family.P</i>	Series 2007 Debt Service	\$615.39	\$615.39	\$0.00	0.00%
	Operations/Maintenance	\$1,066.47	\$1,098.76	\$32.29	3.03%
	<b>Total</b>	<b>\$1,681.86</b>	<b>\$1,714.15</b>	<b>\$32.29</b>	<b>1.92%</b>
<i>Single Family.T</i>	Series 2007 Debt Service	\$760.62	\$760.62	\$0.00	0.00%
	Operations/Maintenance	\$1,066.47	\$1,098.76	\$32.29	3.03%
	<b>Total</b>	<b>\$1,827.09</b>	<b>\$1,859.38</b>	<b>\$32.29</b>	<b>1.77%</b>

**TRAILS COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2024/2025 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

TOTAL O&M BUDGET		\$666,728.00
COLLECTION COSTS @	3.5%	\$25,227.55
EARLY PAYMENT DISCOUNTS @	4.0%	\$28,831.48
<b>TOTAL O&amp;M ASSESSMENT</b>		<u><u>\$720,787.03</u></u>

UNITS ASSESSED			ALLOCATION OF O&M ASSESSMENT				PER LOT ANNUAL ASSESSMENT		
LOT SIZE	O&M	SERIES 2007	EAU FACTOR	TOTAL EAU'S	% TOTAL EAU'S	TOTAL	O&M	SERIES 2007	TOTAL <sup>(3)</sup>
		DEBT SERVICE <sup>(1)</sup>				O&M BUDGET		DEBT SERVICE <sup>(2)</sup>	
SINGLE FAMILY	392	257	1.00	392.00	59.76%	\$430,714.20	\$1,098.76	\$1,219.36	\$2,318.12
SINGLE FAMILY	117	117	1.00	117.00	17.84%	\$128,555.00	\$1,098.76	\$615.39	\$1,714.15
SINGLE FAMILY	147	147	1.00	147.00	22.41%	\$161,517.82	\$1,098.76	\$760.62	\$1,859.38
<b>Total Community</b>	<u><b>656</b></u>	<u><b>521</b></u>		<u><b>656.00</b></u>	<u><b>100.00%</b></u>	<u><b>\$720,787.02</b></u>			

LESS: Duval County Collection Costs (3.5%) and Early Payment Discount Costs (4%)

(\$54,059.03)

**Net Revenue to be Collected**

\$666,727.99

<sup>(1)</sup> Reflects the number of total lots with Series 2007 debt outstanding.

<sup>(2)</sup> Annual debt service assessment per lot adopted in connection with the Series 2007 bond issue. Annual assessment includes principal, interest, Duval County collection costs and early payment discount costs.

<sup>(3)</sup> Annual assessment that would appear on November 2024 Duval County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

## GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

### REVENUES:

**Interest Earnings:** The District may earn interest on its monies in the various operating accounts.

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Event Rental:** The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

**Facilities Rentals:** The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.



## EXPENDITURES – ADMINISTRATIVE:

**Supervisor Fees:** The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

**Administrative Services:** The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

**District Management:** The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These service include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

**District Engineer:** The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

**Disclosure Report:** The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

**Trustee's Fees:** The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

**Assessment Roll:** The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

**Financial & Revenue Collections:** Services of the Collection Agent include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. The Collection Agent also maintains and updates the District's lien book(s) annually and provides for the release of liens on property after the full collection of bond debt levied on particular properties.

**Accounting Services:** Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

**Auditing Services:** The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.



**Arbitrage Rebate Calculation:** The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

**Travel:** Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

**Public Officials Liability Insurance:** The District will incur expenditures for public officials' liability insurance for the Board and Staff.

**Legal Advertising:** The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

**Bank Fees:** The District will incur bank service charges during the year.

**Dues, Licenses & Fees:** The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

**Miscellaneous Fees:** The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

**Website Hosting, Maintenance and Email:** The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

**District Counsel:** The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

## EXPENDITURES - FIELD OPERATIONS:

**Deputy Services:** The District may wish to contract with the local police agency to provide security for the District.

**Security Services and Patrols:** The District may wish to contract with a private company to provide security for the District.

**Electric Utility Services:** The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

**Street Lights:** The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.



**Utility - Recreation Facility:** The District may budget separately for its recreation and or amenity electric separately.

**Gas Utility Services:** The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

**Garbage - Recreation Facility:** The District will incur expenditures related to the removal of garbage and solid waste.

**Solid Waste Assessment Fee:** The District may have an assessment levied by another local government for solid waste, etc.

**Water-Sewer Utility Services:** The District will incur water/sewer utility expenditures related to district operations.

**Utility - Reclaimed:** The District may incur expenses related to the use of reclaimed water for irrigation.

**Aquatic Maintenance:** Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

**Fountain Service Repairs & Maintenance:** The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

**Lake/Pond Bank Maintenance:** The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

**Wetland Monitoring & Maintenance:** The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

**Mitigation Area Monitoring & Maintenance:** The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

**Aquatic Plant Replacement:** The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

**General Liability Insurance:** The District will incur fees to insure items owned by the District for its general liability needs

**Property Insurance:** The District will incur fees to insure items owned by the District for its property needs

**Entry and Walls Maintenance:** The District will incur expenditures to maintain the entry monuments and the fencing.



**Landscape Maintenance:** The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

**Irrigation Maintenance:** The District will incur expenditures related to the maintenance of the irrigation systems.

**Irrigation Repairs:** The District will incur expenditures related to repairs of the irrigation systems.

**Landscape Replacement:** Expenditures related to replacement of turf, trees, shrubs etc.

**Field Services:** The District may contract for field management services to provide landscape maintenance oversight.

**Miscellaneous Fees:** The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

**Gate Phone:** The District will incur telephone expenses if the District has gates that are to be opened and closed.

**Street/Parking Lot Sweeping:** The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

**Gate Facility Maintenance:** Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

**Sidewalk Repair & Maintenance:** Expenses related to sidewalks located in the right of way of streets the District may own if any.

**Roadway Repair & Maintenance:** Expenses related to the repair and maintenance of roadways owned by the District if any.

**Employees - Salaries:** The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

**Employees - P/R Taxes:** This is the employer's portion of employment taxes such as FICA etc.

**Employee - Workers' Comp:** Fees related to obtaining workers compensation insurance.

**Management Contract:** The District may contract with a firm to provide for the oversight of its recreation facilities.

**Maintenance & Repair:** The District may incur expenses to maintain its recreation facilities.

**Facility Supplies:** The District may have facilities that required various supplies to operate.



**Gate Maintenance & Repairs:** Any ongoing gate repairs and maintenance would be included in this line item.

**Telephone, Fax, Internet:** The District may incur telephone, fax and internet expenses related to the recreational facilities.

**Office Supplies:** The District may have an office in its facilities which require various office related supplies.

**Clubhouse - Facility Janitorial Service:** Expenses related to the cleaning of the facility and related supplies.

**Pool Service Contract:** Expenses related to the maintenance of swimming pools and other water features.

**Pool Repairs:** Expenses related to the repair of swimming pools and other water features.

**Security System Monitoring & Maintenance:** The District may wish to install a security system for the clubhouse

**Clubhouse Miscellaneous Expense:** Expenses which may not fit into a defined category in this section of the budget

**Athletic/Park Court/Field Repairs:** Expense related to any facilities such as tennis, basketball etc.

**Trail/Bike Path Maintenance:** Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

**Special Events:** Expenses related to functions such as holiday events for the public enjoyment

**Miscellaneous Fees:** Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

**Miscellaneous Contingency:** Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.



## RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

### REVENUES:

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

### EXPENDITURES:

**Capital Reserve:** Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.



## DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

### REVENUES:

**Special Assessments:** The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

---

### EXPENDITURES – ADMINISTRATIVE:

**Bank Fees:** The District may incur bank service charges during the year.

**Debt Service Obligation:** This would a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.



Rizzetta & Company

**RESOLUTION 2024-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TRAILS COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2024/2025 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Trails Community Development District (“**District**”) prior to June 15, 2024, proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2024, and ending September 30, 2025 (“**Fiscal Year 2023/2024**”); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2024/2025 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: \_\_\_\_\_

HOUR: \_\_\_\_\_

LOCATION: Winchester Ridge Amenity Center  
15431 Spotted Stallion Trail  
Jacksonville, Florida 32234

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

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

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

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

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

**PASSED AND ADOPTED THIS 9<sup>th</sup> DAY OF April, 2024.**

ATTEST:

**TRAILS COMMUNITY DEVELOPMENT  
DISTRICT**

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

\_\_\_\_\_  
Chairperson/Vice Chairperson, Board of  
Supervisors

**Exhibit A:** Proposed Budget

## **Tab 9**

**Trails Community  
Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2023**

**Trails Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2023**

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

## REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors  
Trails Community Development District  
City of Jacksonville, Florida

### Report on Audit of the Financial Statements

#### *Opinion*

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

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

#### *Basis for Opinion*

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

#### *Responsibilities of Management for the Financial Statements*

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

To the Board of Supervisors  
Trails Community Development District

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

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

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

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

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

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

To the Board of Supervisors  
Trails Community Development District

***Required Supplementary Information***

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated March 26, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Trails Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam  
Gaines + Frank*

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

March 26, 2024

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

Management's discussion and analysis of Trails 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 governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

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

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

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

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

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

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

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including buildings and improvements, infrastructure and equipment 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 general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliations are provided from the *fund financial statements* to the *government-wide financial statements*.

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

**Financial Highlights**

The following are the highlights of financial activity for the year ended September 30, 2023.

- ◆ The District's total liabilities exceeded total assets by \$(759,051) (net position). Net investment in capital assets for the District was \$(1,562,228). Restricted net position was \$61,330. Unrestricted net position was \$741,847.
- ◆ Governmental activities revenues totaled \$974,202 while governmental activities expenses totaled \$1,017,442.

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

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

**Financial Analysis of the District**

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

**Net Position**

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
Current assets	\$ 763,443	\$ 671,834
Restricted assets	398,309	396,630
Capital assets	2,936,725	3,278,334
Total Assets	4,098,477	4,346,798
Current liabilities	337,528	332,609
Non-current liabilities	4,520,000	4,730,000
Total Liabilities	4,857,528	5,062,609
 Net Position		
Net investment in capital assets	(1,562,228)	(1,420,610)
Restricted	61,330	55,163
Unrestricted	741,847	649,636
Total Net Position	\$ (759,051)	\$ (715,811)

The increase in current assets is related to revenues exceeding expenditures in the General Fund in the current year.

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

The decrease in total liabilities is primarily related to principal payments in the current year.

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

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

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

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

**Change In Net Position**

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
Program Revenues		
Charges for services	\$ 944,017	\$ 941,857
General Revenues		
Miscellaneous revenues	1,592	1,639
Investment earnings	28,593	2,390
Total Revenues	<u>974,202</u>	<u>945,886</u>
Expenses		
General government	131,262	133,824
Public safety	9,108	-
Physical environment	442,979	478,548
Culture/recreation	173,584	173,650
Interest and other charges	260,509	270,966
Total Expenses	<u>1,017,442</u>	<u>1,056,988</u>
Change in Net Position	(43,240)	(111,102)
Net Position - Beginning of Year	<u>(715,811)</u>	<u>(604,709)</u>
Net Position - End of Year	<u>\$ (759,051)</u>	<u>\$ (715,811)</u>

The decrease in physical environment is related to the decrease in contingency and lake/pond maintenance expenditures in the current year.

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

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

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets as of September 30, 2023 and 2022:

Description	Governmental Activities	
	2023	2022
Capital Assets, being depreciated		
Buildings and improvements	\$ 940,672	\$ 940,672
Infrastructure	7,266,354	7,266,354
Equipment	48,932	48,932
Total Capital Assets being depreciated	8,255,958	8,255,958
Accumulated depreciation	(5,319,233)	(4,977,624)
Net Capital Assets being depreciated	\$ 2,936,725	\$ 3,278,334

The activity for the year consisted of \$341,609 in depreciation.

**General Fund Budgetary Highlights**

The final budget exceeded actual expenditures in the current year because miscellaneous contingency and reserve expenditures were less than anticipated.

The General Fund budget was not amended in the current year.

**Debt Management**

Governmental Activities debt includes the following:

- ◆ In January 2007, the District issued \$10,935,000 of Series 2007 Special Assessment Bonds. The Bonds were issued to finance the acquisition and construction of certain improvements within the District. The balance outstanding at September 30, 2023 was \$4,730,000.

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

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

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

Trails 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 the fiscal year ended September 30, 2024.

**Request for Information**

The financial report is designed to provide a general overview of Trails 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 Trails Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

**Trails Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2023**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 663,439
Prepaid expenses	22,665
Deposits	77,339
Total Current Assets	763,443
Non-Current Assets	
Restricted Assets	
Investments	398,309
Capital Assets, Being Depreciated	
Buildings and improvements	940,672
Infrastructure	7,266,354
Equipment	48,932
Less: accumulated depreciation	(5,319,233)
Total Non-Current Assets	3,335,034
Total Assets	4,098,477
 <b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued expenses	21,596
Bonds payable	210,000
Accrued interest	105,932
Total Current Liabilities	337,528
Non-Current Liabilities	
Bonds payable	4,520,000
Total Liabilities	4,857,528
 <b>NET POSITION</b>	
Net investment in capital assets	(1,562,228)
Restricted for debt service	61,330
Unrestricted	741,847
Total Net Position	\$ (759,051)

*See accompanying notes to financial statements.*



**Trails Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2023**

	General	Debt Service	Total Governmental Funds
<b>ASSETS</b>			
Cash	\$ 663,439	\$ -	\$ 663,439
Due from other funds	-	12,951	12,951
Prepaid expenses	22,665	-	22,665
Deposits	77,339	-	77,339
Restricted assets			
Investments, at fair value	-	398,309	398,309
Total Assets	\$ 763,443	\$ 411,260	\$ 1,174,703
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	\$ 21,596	\$ -	\$ 21,596
Due to other funds	12,951	-	12,951
Total Liabilities	34,547	-	34,547
 <b>FUND BALANCES</b>			
Nonspendable:			
Prepaid expenses/deposits	100,004	-	100,004
Restricted:			
Debt Service	-	411,260	411,260
Assigned - capital reserves	158,854	-	158,854
Unassigned	470,038	-	470,038
Total Fund Balances	728,896	411,260	1,140,156
Total Liabilities and Fund Balances	\$ 763,443	\$ 411,260	\$ 1,174,703

*See accompanying notes to financial statements.*

**Trails Community Development District**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**September 30, 2023**

Total Governmental Fund Balances	\$ 1,140,156
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, buildings and improvements, \$940,672, infrastructure, \$7,266,354, and equipment, \$48,932, net of accumulated depreciation, \$(5,319,233), used in governmental activities are not current financial resources, and therefore, are not reported at the fund level.	2,936,725
Long-term liabilities, bonds payable, are not due and payable in the current period, and therefore, are not reported at the fund level.	(4,730,000)
Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported at the fund level.	<u>(105,932)</u>
Net Position of Governmental Activities	<u><u>\$ (759,051)</u></u>

*See accompanying notes to financial statements.*

**Trails Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2023**

	General	Debt Service	Total Governmental Funds
<b>REVENUES</b>			
Special assessments	\$ 482,232	\$ 461,785	\$ 944,017
Miscellaneous revenues	1,592	-	1,592
Investment income	10,760	17,833	28,593
Total Revenues	<u>494,584</u>	<u>479,618</u>	<u>974,202</u>
<b>EXPENDITURES</b>			
Current			
General government	131,262	-	131,262
Public safety	9,108	-	9,108
Physical environment	152,325	-	152,325
Culture/recreation	122,629	-	122,629
Debt service			
Principal	-	200,000	200,000
Interest	-	264,988	264,988
Total Expenditures	<u>415,324</u>	<u>464,988</u>	<u>880,312</u>
Net Change in Fund Balance	79,260	14,630	93,890
Fund Balances - Beginning of Year	<u>649,636</u>	<u>396,630</u>	<u>1,046,266</u>
Fund Balances - End of Year	<u>\$ 728,896</u>	<u>\$ 411,260</u>	<u>\$ 1,140,156</u>

*See accompanying notes to financial statements.*

**Trails Community Development District**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2023**

Net Change in Fund Balances - Total Governmental Funds	\$ 93,890
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current period.	(341,609)
Repayment of bond principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	200,000
In the Statement of Activities, interest is accrued on outstanding bonds; whereas in the governmental funds, interest expenditures are reported when due. This is the change in accrued interest in the current period.	<u>4,479</u>
Change in Net Position of Governmental Activities	<u><u>\$ (43,240)</u></u>

*See accompanying notes to financial statements.*

**Trails Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND**  
**For the Year Ended September 30, 2023**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Revenues				
Special assessments	\$ 480,262	\$ 480,262	\$ 482,232	\$ 1,970
Miscellaneous revenues	-	-	1,592	1,592
Investment income	-	-	10,760	10,760
Total Revenues	<u>480,262</u>	<u>480,262</u>	<u>494,584</u>	<u>14,322</u>
Expenditures				
Current				
General government	146,954	146,954	131,262	15,692
Public safety	9,064	9,064	9,108	(44)
Physical environment	207,936	207,936	152,325	55,611
Culture/recreation	132,559	132,559	122,629	9,930
Capital outlay	8,049	8,049	-	8,049
Total Expenditures	<u>504,562</u>	<u>504,562</u>	<u>415,324</u>	<u>89,238</u>
Net Change in Fund Balances	(24,300)	(24,300)	79,260	103,560
Fund Balances - Beginning of Year	<u>24,300</u>	<u>24,300</u>	<u>649,636</u>	<u>625,336</u>
Fund Balances - End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 728,896</u></u>	<u><u>\$ 728,896</u></u>

*See accompanying notes to financial statements.*

**Trails Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

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

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

**1. Reporting Entity**

The District was established on September 12, 2006, by City of Jacksonville, Florida Ordinance 2006-861-E and amended by City of Jacksonville, Florida Ordinance 2017-768-E pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), as a Community Development District. 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 district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Trails Community Development District. The District is governed by a five member Board of Supervisors who are elected on an at large basis by qualified electors of the District. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Trails 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

**Trails Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

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

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

**a. Government-wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments and interest. Program revenues 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.

**Trails Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

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

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

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

**Governmental Funds**

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

The District has various policies governing the fund balance classifications.

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

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

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

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

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

**Trails Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

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

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

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

**Governmental Funds (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. 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.

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.

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.

**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.

**Trails Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

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

**3. Basis of Presentation (Continued)**

**a. Governmental Major Funds (Continued)**

Debt Service Funds – Accounts for the accumulation of resources for the annual payment of principal and interest on long-term general obligation debt.

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

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

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

**a. Cash and Investments**

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

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

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

**Trails Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2023**

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

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

**b. Restricted Net Position**

Certain net position of the District is 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 buildings and improvements, infrastructure and equipment, are reported in the governmental activities column.

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 two years. The valuation basis for all assets is historical cost.

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

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

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

Infrastructure	25 years
Buildings and improvements	20 years
Equipment	5-10 years

**d. 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. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

**Trails Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2023**

**NOTE B – CASH AND INVESTMENTS**

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2023, the District's bank balance was \$685,648 and the carrying value was \$663,439. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Investments

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

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
Fidelity Government Portfolio CI III	16 days*	<u>\$ 398,309</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.

Based on the criteria in the preceding paragraph, the investments listed above are a Level 1 asset.

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.

**Trails Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2023**

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

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. As of September 30, 2023, the District's investment in Fidelity Government Portfolio CI III has a rating of AAAM 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 investment in Fidelity Government Portfolio CI III represent 100% of total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2023 were typical of these items during the fiscal year then ended. The District considers any decline in fair value to be temporary.

**NOTE C – SPECIAL ASSESSMENT REVENUES**

Assessment revenues recognized for the 2022-2023 fiscal year were levied in October 2022. All taxes are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes, discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

All unpaid taxes become delinquent as of April 1. Virtually all unpaid taxes are collected via the sale of tax certificates on or prior to June 1; therefore, there were no material taxes receivable at fiscal year end.

**NOTE D – INTERFUND BALANCES**

Interfund balances at September 30, 2023, consisted of the following:

<b>Receivable Fund</b>	<b>Payable Fund</b>
Debt Service Fund	General Fund
	\$ 12,951

Interfund balances are the result of the General Fund collecting funds on behalf of the Debt Service Fund that were not yet remitted as of year-end.

**Trails Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE E – CAPITAL ASSETS**

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

	Balance October 1, 2022	Additions	Deletions	Balance September 30, 2023
<b><u>Governmental activities:</u></b>				
Capital assets, being depreciated:				
Infrastructure	\$ 7,266,354	\$ -	\$ -	\$ 7,266,354
Buildings and improvements	940,672	-	-	940,672
Equipment	48,932	-	-	48,932
Total Capital Assets, Being Depreciated	<u>8,255,958</u>	<u>-</u>	<u>-</u>	<u>8,255,958</u>
Less accumulated depreciation for:				
Infrastructure	(4,359,810)	(290,654)	-	(4,650,464)
Buildings and improvements	(587,924)	(47,034)	-	(634,958)
Equipment	(29,890)	(3,921)	-	(33,811)
Total Accumulated Depreciation	<u>(4,977,624)</u>	<u>(341,609)</u>	<u>-</u>	<u>(5,319,233)</u>
Total Capital Assets Depreciated, Net	<u>\$ 3,278,334</u>	<u>\$ (341,609)</u>	<u>\$ -</u>	<u>\$ 2,936,725</u>

Current year depreciation of \$290,654 was charged to physical environment and \$50,955 was charged to culture/recreation.

**NOTE F – LONG-TERM DEBT**

The following is a summary of activity for long-term debt of the Governmental Activities for the year ended September 30, 2023:

Long-term debt at October 1, 2022	\$ 4,930,000
Principal payments	<u>200,000</u>
Long-term debt at September 30, 2023	<u>\$ 4,730,000</u>

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

**Special Assessment Revenue Bonds**

\$10,935,000 Series 2007 Special Assessment Bonds are due in annual principal installments beginning May 2009 maturing May 2038. Interest at 5.375% is due May and November beginning November 2007. Current portion is \$210,000

\$ 4,730,000

**Trails Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2023**

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

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

Year Ending September 30,	Principal	Interest	Total
2024	\$ 210,000	\$ 254,238	\$ 464,238
2025	225,000	242,950	467,950
2026	235,000	230,856	465,856
2027	250,000	218,225	468,225
2028	260,000	204,788	464,788
2029-2033	1,535,000	797,919	2,332,919
2034-2038	2,015,000	337,012	2,352,012
Totals	<u>\$ 4,730,000</u>	<u>\$ 2,285,988</u>	<u>\$ 7,015,988</u>

Summary of Significant Bond Resolution Terms and Covenants

**Special Assessment Revenue Bonds**

Following the restructuring that occurred after the partial cancellation in the fiscal year ended September 30, 2021, the Series 2007 Bonds are subject to optional redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2027 (less than all Series 2007 Bonds of any maturity to be selected by lot), at a redemption price equal to the principal amount of the Series 2007 Bonds to be redeemed plus accrued interest from the most recent interest payment date to the redemption date. The Series 2007 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

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

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

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Series 2007	\$ 236,454	\$ 231,047

**Trails Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE G – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters 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  
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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  
Trails Community Development District  
City of Jacksonville, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Trails Community Development District, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated March 26, 2024.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Trails 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 Trails Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Trails Community Development District's internal control.

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

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

To the Board of Supervisors  
Trails Community Development District

### **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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



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

March 26, 2024



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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## MANAGEMENT LETTER

To the Board of Supervisors  
Trails Community Development District  
City of Jacksonville, Florida

### Report on the Financial Statements

We have audited the financial statements of the Trails Community Development District as of and for the year ended September 30, 2023, and have issued our report thereon dated March 26, 2024.

### Auditor's Responsibility

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

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 26, 2024, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding financial audit report.

To the Board of Supervisors  
Trails Community Development District

### **Financial Condition and Management**

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

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Trails Community Development District. It is management's responsibility to monitor the Trails Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2023.

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

### **Specific Information**

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

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

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 10
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: 0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$39,801
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2022, together with the total expenditures for such project: 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: There were no amendments to the FY 2023 budget.

To the Board of Supervisors  
Trails Community Development District

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

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund \$791.47 and the Debt Service Fund \$615.39 – \$1,219.36.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$944,017.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: \$4,730,000, issued in 2007, fixed rate 5.375%, matures May 2038.

#### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

#### **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

March 26, 2024



**Berger, Toombs, Elam,  
Gaines & Frank**

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

To the Board of Supervisors  
Trails Community Development District  
City of Jacksonville, Florida

We have examined Trails Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2023. Management is responsible for Trails Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Trails 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 Trails 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 Trails Community Development District's compliance with the specified requirements.

In our opinion, Trails Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2023.

*Berger Toombs Elam  
Gaines + Frank*

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

March 26, 2024

# **Tab 10**

**From:** MARK ANDERSON <[mavejones@comcast.net](mailto:mavejones@comcast.net)>  
**Sent:** Wednesday, February 14, 2024 8:20 PM  
**To:** Burns, Harold <[harold.burns@inframark.com](mailto:harold.burns@inframark.com)>  
**Subject:** Clubhouse / Gym Estimate for Window Tint

**WARNING:** This email originated outside of Inframark. Take caution when clicking on links and opening attachments.

---

Hi Harold,

Here is your window tint estimate for the gym windows:

- 3 sides of the building-- 11 casement windows in total.
- I offered you 3 films-- Silver 20, Silver 35 and True View 30. Silver 20 will give you the highest level of performance at 81% Total Solar rejection and reduce the temperature by 8 to 10 degrees. Silver 35 and True View 30 would reduce the temperature by 6 to 8 degrees.

**TOTAL COST: \$1320.00.**

**This price includes film, labor, sales tax and a 10 Year Factory Warranty covering you for both film and labor. In the unlikely event that the film would fail, Solar Gard would replace the film at no cost to you.**

**A 25% deposit would be required to start the job- (\$330.00). The job will take about a half of a day. The gym would have to remain closed during the installation due to insurance regulations.**

Thank you in advance for your business and trust. Should you or your superiors have any questions, please do not hesitate to call me.

**Mark C. Anderson**

**Premier Detailing & Glass Tinting by MARK  
904.316.6610**

(904) 722-3636 (3M3M) Duval  
 (904) 829-3366 (33MM) St. Johns  
 (904) 529-7676 Clay

Block the Rays. Call Ray!



(904) 463-3636 Cell  
 www.raysolaresecurity.com  
 raysolar@bellsouth.net

**3M** Authorized Window Film Dealer  
 Prestige Dealer Network

**Solar Security, Inc.**  
 Family owned - Serving Northeast Florida since 1980

PAGE \_\_\_\_\_ OF \_\_\_\_\_  
 14103  
 Lead Source: ANGLO  
 Date: 2-15-24  
 Salesman: RAY

Sold To <u>TRAILS CDD</u>			Bill To		
Address <u>15431 SPOTTED STALLION TRAIL</u>			Address		Area
City <u>TAL</u>	State <u>FL</u>	Zip <u>32234</u>	City	State	Zip
Contact Name <u>ARNOLD BURNS</u>		Phone # <u>904-882-5354</u>	Email <u>ARNOLD.BURNS@...</u>		

Ray's Solar/Security (Seller) proposes to furnish all material, labor, and equipment necessary for the installation of sun control film to the inside of the glass specified below. Our installation includes the cleaning of the inside of the glass. Removal and replacement of drapes, blinds, furniture, etc. where necessary to provide access to the glass for the installation of the film is the responsibility of

Ray's Solar/Security  Customer

Film Manuf. <input type="checkbox"/> 3M <input type="checkbox"/> Other Specify _____	Film Manuf. 1 _____ 2 _____	<input type="checkbox"/> 3M Warr. <input type="checkbox"/> Other Specify _____	Warranty Period <u>12 YEAR</u> years
		Thermal Stress Warr. _____ years	

Commercial <input type="checkbox"/> Residential <input type="checkbox"/>	Men Required _____	Ladders Required _____	Time Required _____	Start Date _____	Time _____	Installer _____
--	--------------------	------------------------	---------------------	------------------	------------	-----------------

Glass Type  (1) Clear Single Pane  (2) Tinted or Reflective Single Pane  (3) Clear Double Pane  (4) Tinted or Reflective Double Pane

Annealed  Laminated  Tempered

Notes \_\_\_\_\_

AREA	No.	DESCRIPTION	Sq Ft	PRICE	AREA	No.	DESCRIPTION	Sq Ft	PRICE
<u>Small</u>	<u>33x20</u>	<u>0/50</u>			<u>MOJAVE</u>	<u>50</u>			<u>2344.00</u>
<u>work out</u>					<u>NIGHT VISION</u>	<u>15</u>	<u>125</u>		<u>1875.00</u>
					<u>PULL TBC</u>	<u>15</u>			<u>1575.00</u>
					<u>10-YEAR</u>				

**Ray's** **3M Window Tinting**  
**Solar Security Window Film, Inc.**  
 Sun Control & Safety / Security Window Film  
 Commercial & Residential, Automotive, Marine  
**A. Ray Tomlin**  
 Owner

**3M** Authorized Dealer Since 1980  
 Office (904) 722-3636 rayssolar@bellsouth.net  
 Cell (904) 463-3636 RaysSolarSecurity.com

NOTES \_\_\_\_\_ CODE \_\_\_\_\_

PAYMENT TERMS: RAY'S SOLAR/SECURITY DOES NOT ISSUE MONTHLY STATEMENTS OF ACCOUNTS UNLESS REQUESTED. • PLEASE PAY BY INVOICE. 1.5% ADDED CHARGE AFTER 30 DAYS.

Net on Completion  Other (Explain) \_\_\_\_\_

TOTAL PRICE \_\_\_\_\_

Acceptance of Proposal - The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payments will be made as outlined above.

Date of Acceptance \_\_\_\_\_ Signature \_\_\_\_\_

Signature \_\_\_\_\_

# Tab 11



# Quality Site Assessment

Prepared for: Trails Community Development D

## General Information

**DATE:** Tuesday, Apr 02, 2024  
**NEXT QSA DATE:** Tuesday, Jun 03, 2025  
**CLIENT ATTENDEES:**  
**BRIGHTVIEW ATTENDEES:** Yaniel Rojas

## Customer Focus Areas

All focal areas and pond banks

### Quality you can count on.

<b>7</b> Seven Standards of Excellence	<b>1</b>  Site Cleanliness	<b>2</b>  Weed Free	<b>3</b>  Green Turf
	<b>4</b>  Crisp Edges	<b>5</b>  Spectacular Flowers	<b>6</b>  Uniformly Mulched Beds

### Maintenance Items



- 1** Winter annuals at front entrance showing decline and crews to pull dead out of beds. Spring annuals rotation scheduled for April 18th.
- 2** Requested proposal to convert current annual beds into perennials has been submitted for client's consideration. If approved, annuals would be removed from contract as per boards request.
- 3** Contract Palm pruning for Amenity Center scheduled for May.
- 4** Trimming & detail work around amenity center on rotation. Contract mulch refresh for property currently scheduled for late April/ early May.

### Maintenance Items



**5** Rear entrance to property has been proposed for an enhancement re-do around monument sign & perennial install. Proposal has been submitted for client's consideration.

**6** Common areas; side walks & roadways along Winding Mare on rotation. Spring service schedule has begun, and maintenance will begin on a weekly from now through the end of summer.

**7** Common areas; side walks & roadways along Winding Mare on rotation. Spring service schedule has begun, and maintenance will begin on a weekly from now through the end of summer.

**8** Crews to spray weeds and re-establish tree rings along roadway (Winding Mare blvd).

### Maintenance Items



- 9** Crews to spray & hand pull crack weeds along roadways & medians on Winding Mare blvd.
- 10** Crews doing a good job of keeping median beds along Winding Mare weed free and detail work on rotation.
- 11** Pond maintenance frequency to transition to weekly service now that we are in Spring. Crews to mow & weed eat ponds in back of homes at end of Winding Mare blvd.

# Tab 12

From: **Burns, Harold** <[harold.burns@inframark.com](mailto:harold.burns@inframark.com)>

Date: Fri, Mar 29, 2024 at 11:08 AM

Subject: Inframark Operations report 4/9/24

To: Koncar, Robert <[bob.koncar@inframark.com](mailto:bob.koncar@inframark.com)>

Cc: H.Burns <[harold.burns954@gmail.com](mailto:harold.burns954@gmail.com)>

- **Pool update:** Waiting on engineer and city to make final inspections before pool opening can occur.
- **Gym project:** Gym upgrades completed i.e. ceiling fan install and extended Gym hours 5am. to 12 midnight.
- **Pool pump & Controller:** Work in progress to cover or build closure around visible pool pump & Controllers, and or provide 6ft. fencing estimates to remedy closure issue By Crown Pools
- **Security Cams :** All cameras functions working, security Video playback & remote system access working at this time after repairs.
- **Proposals & Estimates:** All proposals/Estimates forwarded as requested.
- **Amenity Center parking lot:** Two warnings issue for broke down vehicle 2/23 & 3/1 towed 3/6 by ASAP Towing.

## **TRAILS CDD COMMUNITY MAY EVENT**

Saturday Event – 2-hour event

Amenity Center Grounds

### **Event to include:**

- DJ \$300
- Foam Party \$500
- Snow Cone Station \$300
- Customized BINGO cards/Other Games/Prizes \$250
- Lifestyle Specialist Fee – (Create, plan, vendor coordination, sponsor recruitment, purchasing, set up/cleanup & event execution) \$500

**EVENT PRICED FOR UP TO 200 ATTENDEES**

**TOTAL COST \$ 1,850**

## TRAILS CDD – WESTERN HOEDOWN

Family Event

Amenity Center Grounds

### Western Hoedown Event to include:

- Food Truck – No Cost
- DJ –Music (Country genre, line dances & family friendly music) \$350
- Bullseye BINGO – (District will own Bingo supplies after purchase) \$ 50
- Bullseye BINGO prizes – Donated by Sponsors – No Cost
- Photo Booth with Professional Photographer/Memory photo with Trails CDD personalized border instantly printed as a take home keepsake \$350
- Cornhole – No Cost
- Horseshoes – No Cost
- Western Decor for Amenity Center Exterior – \$175  
(Includes hay bales, western items, etc.)
- Keepsake Western Wear for Residents (Bandanas & Cowboy hats) \$250
- Trail Mix Bar – (200 People) \$475  
(Includes labeled treat bags & 7 trail mix items)

**TOTAL COST \$1,650**

**Optional Add-on – Onsite Petting Zoo ( Goats, sheep, ducks, pig, rabbits, etc.) \$600**

## TRAILS CDD – POLAR EXPRESS EXPERIENCE

December Event 6pm-8pm

Amenity Center & Amenity Center Grounds

### Polar Express Experience to include:

- Santa Clause with Photo Booth – Customized keepsake photo \$650
- Santa Treats to hand out – Believe Bells & Candy \$100
- Santa’s Throne Chair – District will own for future holiday events \$120
- Outdoor Movie Screen Showing the *Polar Express Movie*  
Popcorn with Customized event container \$650
- Hot Chocolate Bar/Cookies – Dunkin Donut Hot Chocolate \$525
- Event & Holiday Décor - \$250
- Lifestyle Specialist Fee – (Create, plan, vendor coordination, sponsor recruitment,  
purchasing, set up/cleanup & event execution \$500

**EVENT PRICED FOR UP TO 250 ATTENDEES**

**TOTAL COST \$ 2,795**

**Add-On option – Ticket Booth Set Up with Ticket Master  
& Polar Express Conductor**

**\$ 85**

**\*Sponsors will be contacted in an attempt to help offset some of the event costs\***

## Trails CDD (Winchester)

**Date Treated:** 2-8-24

**Water Temperature:** 60

**Weather:** Partly Cloudy

**Winds:** 2-6 MPH

Lake No	Plants Treated	Chemicals Used
1	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
2	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
3	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
4	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
5	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
6	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
7	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
8	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
9	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
10	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
11	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
12	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
13	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
14	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
15	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
16	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
17	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
18	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
19	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
20	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
21	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
22	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
23	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
24	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
25	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
26	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
29	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D
30	Algae, Shoreline	Hyd 191, Roundup Custom, 2-4D

**Comments:** Ran around all the lakes and spot treated everything he saw. Most lakes looked good.

## **Tab 13**

**MINUTES OF MEETING**

*Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that 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.*

**TRAILS  
COMMUNITY DEVELOPMENT DISTRICT**

The special meeting of the Board of Supervisors of Trails Community Development District was held on **February 7, 2024, at 6:30 p.m.** at the Winchester Ridge Amenity Center, located at 15431 Spotted Stallion Trail, Jacksonville, Florida 32234.

Present and constituting quorum include:

Emilio Gonzalez	<b>Board Supervisor, Chairman</b>
Corina Buck	<b>Board Supervisor, Vice Chairperson</b>
Terence Douglas	<b>Board Supervisor, Assistant Secretary</b>
Ashley Guioa	<b>Board Supervisor, Assistant Secretary</b>
Brandon Pires	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

Lesley Gallagher	<b>District Manager, Rizzetta &amp; Co., Inc.</b>
Ben Pfuhl	<b>District Manager, Rizzetta &amp; Co., Inc.</b>
Wes Haber	<b>District Counsel, Kutak Rock</b>
Harold Burns	<b>Inframark</b>
Janice Davis	<b>Inframark</b>
Yaniel Rojas	<b>BrightView Landscape</b>

Audience members present.

**FIRST ORDER OF BUSINESS**

**Call to Order**

Ms. Gallagher called the meeting to order at 6:30 p.m.

**SECOND ORDER OF BUSINESS**

**Audience Comments on Agenda Items**

Audience Comments were heard on fencing and gate.

45 **THIRD ORDER OF BUSINESS**

**Consideration of Pressure Washing  
Proposal(s)**

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47

48 The Board reviewed two proposals for pressure washing found under tab one of the  
49 agenda which included the amenity center, pillars, soffits and fascia. It was noted that both  
50 companies were proposing on the same scope although the details were only provided in  
51 the Krystal Klean proposal. It was also noted that these proposals did not include any  
52 fencing.  
53

On a motion by Ms. Guioa, seconded by Mr. Gonzalez, with all in favor, the Board of Supervisors approved the proposal from Top Choice Pure in the amount of \$550.00, for Trails Community Development District.

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55 **FOURTH ORDER OF BUSINESS**

**Discussion Regarding Fencing  
Proposal**

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58 Ms. Gallagher updated the Board that at their request from the last meeting, Mr. Burns  
59 had obtained a proposal for fencing along McClendan Road. A survey and additional  
60 Engineer involvement would be required, and this proposal was being brought to them  
61 to see if this was something that they would like to consider further due to the current  
62 limited finances of the district. The Board directed staff to obtain additional proposals for  
63 further discussion at the budget workshop in March.  
64

64

65 **FIFTH ORDER OF BUSINESS**

**Consideration of Landscape  
Enhancement Proposal(s)**

66  
67

68 The Board reviewed two proposals from BrightView which were found under tab 3 of the  
69 agenda. One for tree work that is outside of their current contract in the amount of  
70 \$1,290.50 and one to remove the existing plant material at the monument sign at the  
71 back entry and install annuals in the amount of \$599.65.  
72

72

On a motion by Mr. Gonzalez, seconded by Ms. Guioa, with all in favor, the Board of Supervisors approved the BrightView tree work proposal, in the amount of \$1,290.00, for Trails Community Development District.

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74 Ms. Guioa made a motion to approve the annuals at the back entrance but there was no  
75 second to the motion, so the motion failed.  
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83 **SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2024-02  
Regarding 2024 General Election**

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On a motion by Mr. Douglas, seconded by Ms. Buck, with all in favor, the Board of Supervisors adopted Resolution 2024-02, regarding the General Election, for Trails Community Development District.

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It was noted that the qualification period for the General Election is noon June 10, 2024, through noon on June 14, 2024, through the Duval County Supervisor of Elections office.

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It was also requested that the qualification information be sent out via E-blast prior to the qualification period.

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**SEVENTH ORDER OF BUSINESS**

**Discussion Regarding Special  
Events/Food Trucks**

On a motion by Ms. Guioa, seconded by Mr. Pires, 4-1, with Mr. Douglas opposed, the Board of Supervisors approved adjusting the food truck schedule to be once per week, on either a Friday, Saturday or Sunday, for Trails Community Development District.

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**EIGHTH ORDER OF BUSINESS**

**Consideration of Proposal for Workers  
Compensation Insurance Policy**

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The Board reviewed the proposal for a workers compensation policy which the insurance company was recommending for any volunteers at events or coordinating the food trucks. Discussion ensued regarding these special events and food truck coordination services being part of the current agreement with Inframark that the district is paying for. The Board elected not to move forward with the workers compensation policy which would be an additional expense but rather to eliminate the use of volunteers for these services.

On a motion by Mr. Douglas, seconded by Ms. Buck, 4-1, with Ms. Guioa opposed, the Board of Supervisors approved all events be handled by their professional staff and not volunteers unless approved specifically by the Board, for Trails Community Development District.

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Janice did note that Inframark required 4-6 weeks to coordinate special events.

116 **NINTH ORDER OF BUSINESS**

**Consideration of Inframark Invoice  
105443 with Surcharge**

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118  
On a motion by Ms. Guioa, seconded by Ms. Buck, with all in favor, the Board of Supervisors approved the Inframark invoice found under tab 6 of the agenda which included a 15 % surcharge for the purchase of these materials, for Trails Community Development District.

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120 **TENTH ORDER OF BUSINESS**

**Staff Reports**

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122 **A. District Counsel**

123  
124 Mr. Haber provided an update on the 4 hours of ethics training and that the Form 1  
125 would be filed electronically beginning this year as outlined in a recent memorandum  
126 that was circulated from his firm. The ethics training for 2024 would be reported on the  
127 2025 Form 1. He also noted that the Form 6 was not required for Board Supervisors.

128  
129 **B. District Engineer**

- 130  
131 **1.) Consideration of Proposal for Annual Engineer's Report**  
132 **2.) Consideration of Public Facilities Report Proposal**

133  
On a motion by Ms. Guioa, seconded by Mr. Gonzalez, with all in favor, the Board of Supervisors approved the proposal for Annual Engineer's Report, in the annual amount of \$4,000.00, and Public Facilities Report proposal, in the amount of \$3,500.00, for Trails Community Development District.

134  
135 It was requested that the engineer review the back pond on Little Filly drainage.

136  
137 **C. Landscape Manager**

- 138  
139 **1.) BrightView Quality Site Assessment, dated December 14, 2023**

140  
141 There were no questions for Mr. Peadon regarding the QSA report.

142  
143 **D. Amenity/Field Operations Manager**

- 144  
145 **1.) Amenity/Field Operations Manager Report, Dated January 28, 2024**  
146 **2.) Future Horizons End of Month Report, dated December 27, 2023**

147  
148 Mr. Burns reviewed his report found under tab 9 of the agenda and updated the Board  
149 that the pool contractor is currently waiting on the final inspections and that the pool  
150 light has been repaired. The Board requested that the lights in the actual pool remain off



180 **THIRTEENTH ORDER OF BUSINESS** **Supervisor Requests & Audience**  
181 **Comments**

182  
183 **Supervisor Requests**

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185 Ms. Guioa asked Inframark to review the white fencing and the black fencing by the pool  
186 for repairs.

187  
188 Rubber mulch and artificial turf estimates were discussed for the budget workshop.

189  
190 The pond on Black Stallion cul-de-sac was noted to need trash removed.

191  
192 Wildlife signs for ponds were requested.

193  
194 Street parking was brought up and that the CDD has no authority over this.

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196 **Audience Comments**

197  
198 Audience comments were heard on street signs, no parking and no trespassing signs.

199

<p>On a motion by Ms. Buck, seconded by Ms. Guioa, with all in favor, the Board approved a Community Yard Sale Banner that could be placed on CDD property, for Trails Community Development District.</p>
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200  
201 The Board then noted they were moving into the closed session of the meeting to  
202 review security and the audience members left the room. Staff and the Board remained.

203  
204 Ms. Gallagher updated the Board that she and Mr. Burns had a call with JSO to discuss  
205 them using the amenity room while on shifts to allow them access to take breaks and  
206 write reports if needed outside of their vehicles. This is something that had been  
207 approved in the past with JSO at Trails and it benefitted not only the officers but also the  
208 district because it was of no expense to the CDD but served as a presence at the  
209 facility.

210  
211 They will be meeting Mr. Burns on site in the coming week to discuss further.

212  
213 **FOURTEENTH ORDER OF BUSINESS** **Consideration of Envera Proposal(s)**

214  
215 Tabled.

216  
217 **FIFTEENTH ORDER OF BUSINESS** **Discussion Regarding JSO/Extra**  
218 **Duty Solutions**

219  
220 Tabled.

221

222 **SIXTEENTH ORDER OF BUSINESS**

**Consideration of Web Watchdogs for  
Extended Warranty Proposal**

223  
224

On a motion by Mr. Douglas, seconded by Ms. Buck, with all in favor, the Board approved the annual renewal in the amount of \$500.00, for Trails Community Development District.

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226 No audience members re-entered the meeting following the security discussion.

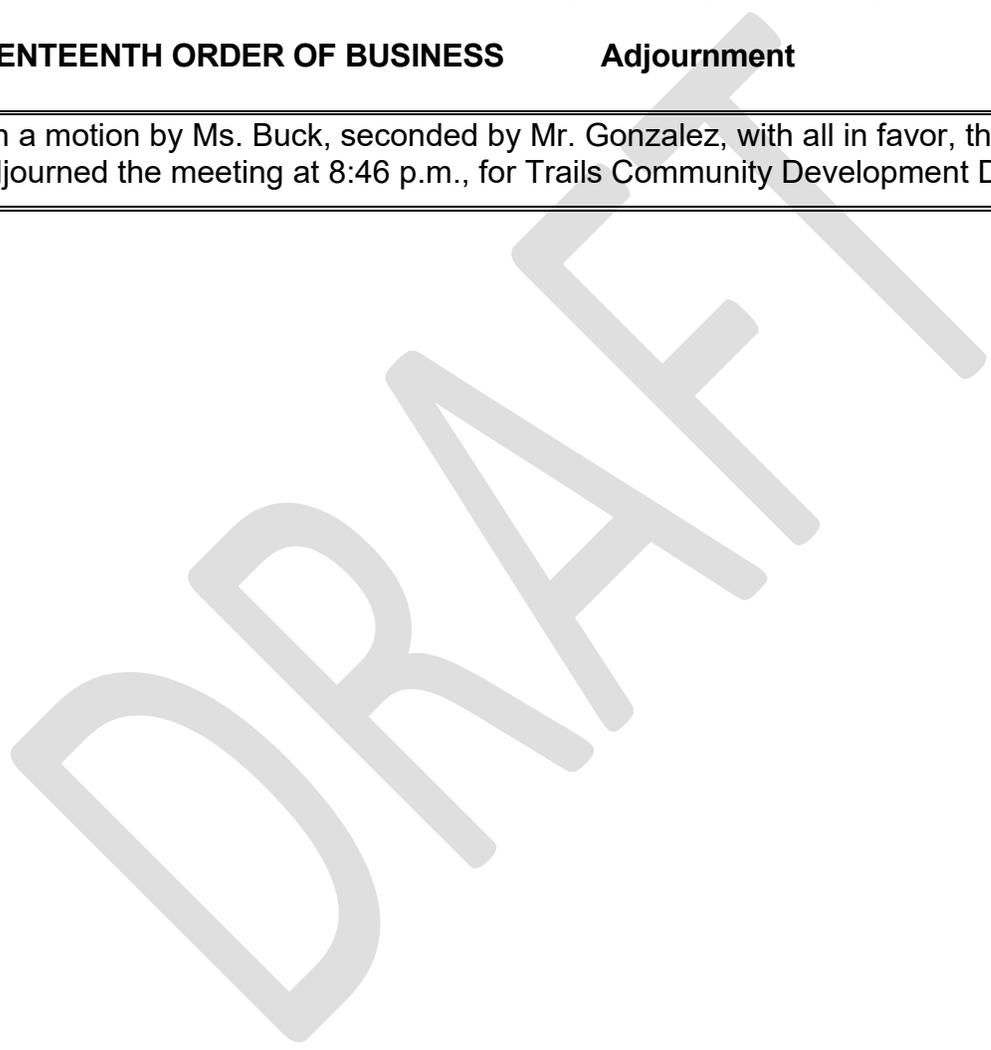
227  
228 **SEVENTEENTH ORDER OF BUSINESS**

**Adjournment**

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On a motion by Ms. Buck, seconded by Mr. Gonzalez, with all in favor, the Board adjourned the meeting at 8:46 p.m., for Trails Community Development District.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

DRAFT

# Tab 14

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**MINUTES OF MEETING**

*Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that 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.*

**TRAILS  
COMMUNITY DEVELOPMENT DISTRICT**

The budget workshop of the Board of Supervisors of Trails Community Development District was held on **March 12, 2024, at 5:30 p.m.** at the Winchester Ridge Amenity Center, located at 15431 Spotted Stallion Trail, Jacksonville, Florida 32234.

Present:

Emilio Gonzalez	<b>Board Supervisor, Chairman</b>
Terence Douglas	<b>Board Supervisor, Assistant Secretary</b>
Ashley Guioa	<b>Board Supervisor, Assistant Secretary</b>
Brandon Pires	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

Lesley Gallagher	<b>District Manager, Rizzetta &amp; Co., Inc.</b>
Pen Pfuhl	<b>District Manager, Rizzetta &amp; Co., Inc.</b>
Bob Koncar	<b>Inframark</b>

Audience members not present.

**FIRST ORDER OF BUSINESS**

**Call to Order**

Ms. Gallagher called the meeting to order at 5:37 p.m.

**SECOND ORDER OF BUSINESS**

**BUDGET WORKSHOP FOR FISCAL  
YEAR 2023/2024**

**A. Discussion Regarding Proposed Budget for Fiscal Year 2023/2024**

It was noted that no board action would take place during this workshop and that the board would be only discussing the draft proposed budget for fiscal year 2024-25, which was then reviewed. Ms. Gallagher noted that the reserve amount shown was based on the amount needed to achieve the reserve study recommended end of year balance for fiscal year 2024/25. Line 42 for Security Services/Patrols was reviewed and adjusted to remove comments. Line 51 for Pond Maintenance was reviewed and left to include estimated amount for trash removal by the aquatics company. Line 72 for Special Events was reviewed and reduced to \$5,000 and comment line updated to note semi annual events. These changes will be included in the presentation of the proposed budget for consideration by the Board at the upcoming April 9<sup>th</sup> meeting. The board also discussed several items that would require maintenance in the coming fiscal year to be considered with the proposed budget for FY 24/25 at the April meeting.

**THIRD ORDER OF BUSINESS**

**Adjournment**

The workshop was adjourned at 7:31p.m.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

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# Tab 15

# TRAILS COMMUNITY DEVELOPMENT DISTRICT

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DISTRICT OFFICE · RIVERVIEW, FLORIDA

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

## **Operation and Maintenance Expenditures Presented For Board Approval January 2024**

Attached please find the check register listing the Operation and Maintenance expenditures paid from January 1, 2024 through January 31, 2024. This does not include expenditures previously approved by the Board.

The total items being presented:                    **\$40,610.69**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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

# Trails Community Development District

Paid Operation & Maintenance Expenditures

January 1, 2024 Through January 31, 2024

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
BrightView Landscape Services, Inc.	100274	8727621	Landscape Maintenance 01/24	\$ 6,250.00
BrightView Landscape Services, Inc.	100279	8720048	Install ADA Compliant Mulch 12/23	\$ 3,784.50
BrightView Landscape Services, Inc	100279	8759074	Irrigation Repairs 01/24	\$ 137.16
COMCAST	ACH	8495 74 120 1695610 01/24	Wireless Telephone 01/24	\$ 427.64
Constant Contact, Inc	ACH	1705827301	Constant Contact Monthly Pmt 01/24	\$ 52.00
Dunn & Associates, Inc.	100280	24-102	Engineering Services 11/23	\$ 441.25
Florida Department of Revenue	ACH	26-8018794549-5 Sales & Use Tax 12/23 B	Sales & Use Tax 12/23	\$ 20.93
Florida Department of Revenue	ACH	26-8018794549-5 Sales & Use Tax 12/23	Sales & Use Tax 12/23	\$ 20.93
Future Horizons, Inc.	100277	82014	Aquatic Weed Control 12/23	\$ 951.82
Hawkins, Inc	100278	6659761	Pool Chemical Equipment 01/24	\$ 1,192.04
Hidden Eyes, LLC	100269	735568	Video Monitoring, Service, & Maintenance 01/23	\$ 623.92
Inframark, LLC	100272	107097	Management Services 10/23	\$ 10,511.42

# Trails Community Development District

Paid Operation & Maintenance Expenditures

January 1, 2024 Through January 31, 2024

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Innersync Studio, Ltd	100275	21933	Website & Compliance Services 01/24	\$ 384.38
Jacksonville Daily Record	100273	23-08120D 12/23	Legal Advertising 12/23	\$ 96.50
Jacksonville Daily Record	100281	24-00297D 01/24	Legal Advertising 01/24	\$ 96.50
JEA	ACH	715007480 12/23	Electric, Sewer, and Irrigation Services 12/23	\$ 1,806.56
Kutak Rock, LLP	100276	3329113	Legal Services 11/23	\$ 2,876.09
Republic Services	ACH	0687-001382932	Trash Removal 12/23	\$ 339.63
Rizzetta & Company, Inc.	100270	INV0000086388	Annual Dissemination Services 01/24	\$ 5,000.00
Rizzetta & Company, Inc.	100271	INV0000086475	District Management Fees 01/24	<u>\$ 5,597.42</u>
<b>Report Total</b>				<b><u>\$ 40,610.69</u></b>

# TRAILS COMMUNITY DEVELOPMENT DISTRICT

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DISTRICT OFFICE · RIVERVIEW, FLORIDA

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

## Operation and Maintenance Expenditures Presented For Board Approval February 2024

Attached please find the check register listing the Operation and Maintenance expenditures paid from February 1, 2024 through February 29, 2024. This does not include expenditures previously approved by the Board.

The total items being presented:                    **\$38,419.89**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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

# Trails Community Development District

Paid Operation & Maintenance Expenditures

February 1, 2024 Through February 29, 2024

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Ashley Guioa	100288	AG020724	Board of Supervisors Meeting 02/07/24	\$ 200.00
BrightView Landscape Services, Inc.	100292	8761272	Landscape Maintenance 02/24	\$ 6,250.00
COMCAST	021424-1	8495 74 120 1695610 02/24	Wireless Telephone 02/24	\$ 427.60
Constant Contact, Inc	022324-5	1708505616 ACH	Constant Contact Monthly Pmt 02/24	\$ 52.00
Corina Buck	100289	CB020724	Board of Supervisors Meeting 02/07/24	\$ 200.00
Emilio Gonzales	100290	EG020724	Board of Supervisors Meeting 02/07/24	\$ 200.00
Future Horizons, Inc.	100293	82421	Aquatic Weed Control 01/24	\$ 951.82
Hidden Eyes, LLC	100285	736652	Video Monitoring, Service, & Maintenance 02/24	\$ 623.92
Hidden Eyes, LLC	100296	737703	Video Monitoring, Service, & Maintenance 03/24	\$ 623.92
Inframark, LLC	100287	105443	Misc. Expenses 11/23	\$ 3,595.39
Inframark, LLC	100294	109644	Management Services 08/23	\$ 3,801.38
Inframark, LLC	100294	109645	Management Services 12/23	\$ 10,511.42

# Trails Community Development District

Paid Operation & Maintenance Expenditures

February 1, 2024 Through February 29, 2024

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Jacksonville Daily Record	100297	24-01162D 02/24	Legal Advertising 02/24	\$ 86.38
JEA	022324-1	0715007480 01/24 ACH	Electric, Sewer, and Irrigation Services 01/24	\$ 2,058.35
Kutak Rock, LLP	100284	3342503	Legal Services 12/23	\$ 1,048.75
Republic Services	020624-1	0687-001391793 ACH	Trash Removal 01/24	\$ 334.08
Rizzetta & Company, Inc.	100282	INV0000087092	District Management Fees 02/24	\$ 5,597.42
Terence William Douglas	100291	TD020724	Board of Supervisors Meeting 02/07/24	\$ 200.00
Turner Pest Control, LLC	100286	617499968	Quarterly Pest Control Services 07/23	\$ 90.96
Under Budget Solutions LLC	100295	1055	Boardwalk Repairs 01/24	<u>\$ 1,566.50</u>
<b>Report Total</b>				<b><u>\$ 38,419.89</u></b>