

**PINEY-Z COMMUNITY
DEVELOPMENT DISTRICT**

SEPTEMBER 26, 2022

AGENDA PACKAGE



210 N. UNIVERSITY DRIVE, SUITE 702
CORAL SPRINGS, FLORIDA 33071

Piney-Z Community Development District
Inframark, Infrastructure Management Services
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September 19, 2022

Board of Supervisors
Piney-Z Community Development District

Dear Board Members:

On Monday, September 26, 2022 the Board of Supervisors of the Piney-Z Community Development District will hold a meeting at 6:30 p.m. **at the Piney-Z Lodge**, 950 Piney-Z Plantation Road, Tallahassee, Florida. The following is the advance agenda for the meeting:

- 1. Roll Call**
- 2. Pledge of Allegiance**
- 3. Audience Comments & Supervisor Response(s)**
- 4. Consent Agenda**
 - A. Approval of the Minutes of the July 25, 2022 Meeting
 - B. Acceptance of the July and August 2022 Financial Statements and Approval of the Check Register and Invoices
- 6. CDD Manager's Report**
- 7. District Manager's Report**
- 8. District Attorney's Report**
- 9. Old Business**
 - A. Lightning Strikes Update
- 10. New Business**
 - A. Discussion and Consideration of Berger Toombs et al Audit Engagement for Fiscal Year 2022
- 11. Supervisor Requests**
 - A. Discussion of Adding a Little Free Library
Reference <https://littlefreelibrary.myshopify.com>
- 12. Adjournment**

Any additional supporting materials we have received for the items listed above are enclosed. Others may be distributed under separate cover. The balance of the agenda is routine in nature. If you have any questions, please give me a call at (813) 991-1116, extension 105.

Sincerely,

Bob Nanni/ms
District Manager

cc: Christopher Lyon Melinda Parker

Fourth Order of Business

4A

**PINEY-Z
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Piney-Z Community Development District was held Monday, July 25, 2022 at 6:30 p.m. at the Piney-Z Lodge, 950 Piney-Z Plantation Road, Tallahassee, Florida.

Present and constituting a quorum were:

Cheryl Hudson	Chairperson
Art Kirby	Vice Chairperson
Ann Pincus	Assistant Secretary
Joyce Mazzeo	Assistant Secretary

Also present were:

Bob Nanni	District Manager (via phone)
Chris Lyon	District Counsel (via phone)
Melinda Parker	CDD Manager (via phone)
Rick Evans	Buildings & Grounds Manager
Residents	

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

FIRST ORDER OF BUSINESS

Roll Call

The meeting was called to order at 6:32 p.m.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

**Audience Comments &
Supervisor Response(s)**

None.

FOURTH ORDER OF BUSINESS

**Public Hearing to Consider the
Adoption of the Budget for Fiscal
Year 2023 and Levy of Non-Ad
Valorem Assessments**

On MOTION by Ms. Pincus seconded by Ms. Mazzeo, with all in favor, the regular meeting was suspended.

On MOTION by Ms. Pincus seconded by Ms. Mazzeo, with all in favor, the public hearing to consider the budget for Fiscal Year 2023 and levy of non-ad valorem assessments was opened.

There being no comments or questions,

On MOTION by Ms. Pincus seconded by Ms. Mazzeo, with all in favor, the public hearing was closed.

On MOTION by Ms. Pincus seconded by Ms. Mazzeo, with all in favor, the regular meeting was reopened.

A. Consideration of Resolution 2022-4, Annual Appropriation and Adoption of the Budget

On MOTION by Ms. Mazzeo seconded by Ms. Pincus, with all in favor, Resolution 2022-4 the annual appropriation resolution of the Piney-Z Community Development District (the “District”) relating to the annual appropriations and adopting the budget for the fiscal year beginning October 1, 2022, and ending September 30, 2023 was adopted

B. Consideration of Resolution 2022-5, Levy of Non-Ad Valorem Maintenance Assessments

On MOTION by Ms. Mazzeo seconded by Ms. Pincus, with all in favor, Resolution 2022-5 a resolution of the Board of Supervisors of the Piney-Z Community Development District imposing special assessments and certifying an assessment roll; providing a severability clause; and providing an effective date was adopted.

FIFTH ORDER OF BUSINESS

Consent Agenda

- A. Approval of the Minutes of the May 23, 2022 Meeting**
- B. Acceptance of the May and June 2022 Financial Statements and Approval of the Check Register and Invoices**
- C. Meeting Schedule of FY 2023**

On MOTION by Ms. Pincus seconded by Mr. Kirby, with all in favor, the Consent Agenda was approved.

July 25, 2022

SIXTH ORDER OF BUSINESS

CDD Manager's Report

- Ms. Parker noted the report was included in the agenda package.

SEVENTH ORDER OF BUSINESS

District Manager's Report

None.

EIGHTH ORDER OF BUSINESS

District Attorney's Report

None.

NINTH ORDER OF BUSINESS

Old Business

A. Discussion of Playground

- The ProPlaygrounds proposal is for \$65,625
 - Demolition \$5,793
 - Installation \$14,724
 - Shipping \$5,494
 - Other \$7,561 – porta potty, mounting blocks, concrete, etcetera
 - Play Pieces \$32,0530
 - Monster in the middle \$25,199 (78% of total)
 - Swings \$3,956
 - Sit 'n Spin \$899
 - Walk path \$1,999
 - Excludes permit fees
 - Other - \$4,500 to take down four dead pines on Heritage Park end of the parcel (if the CDD takes the deed), and an additional annual recurring \$7,800 maintenance and annual \$75 to mulch the holly hedge.
- Discussion ensued on the playground.
 - Pros and cons of replacing equipment and different types of designs.
 - Pros and cons of continuing to lease the property versus purchasing a larger section.

Ms. Pincus MOVED to table the discussion on the playground for further research.

- Discussion ensued on the playground – equipment, needs.

July 25, 2022

Mr. Kirby seconded the motion.

- Mr. Mike Gomez provided his thoughts on whether a playground is needed with two others in close proximity and suggested a community survey.
- Discussion continued on delaying a decision while they do more research, determine how much they are willing to spend to do an update and individually talk to residents about what they would like.

On VOICE vote, with all in favor, the playground discussion was tabled.

TENTH ORDER OF BUSINESS

New Business

A. General Discussion of Lightning Strike

- Ms. Parker addressed the lightning strikes, damages and repairs – pool, chemicals shed, pavilion, fitness center, lodge, trees, cameras, City of Tallahassee replaced transformer at street, Comcast had to replace pieces at the street and inside the Lodge.
- Mr. Evans further addressed lightning strikes and trying to mitigate damage.
- Ms. Parker noted an insurance adjuster has not yet been onsite; she will start filing claims tomorrow through Inframark to get them paid.

ELEVENTH ORDER OF BUSINESS

Supervisor Requests

- Ms. Hudson addressed a resident’s desire to add a Little Free Library on the property and the approximate cost of supplies should they move forward with it. Discussion ensued on a Little Free Library.

TWELFTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Ms. Pincus seconded by Ms. Mazzeo, with all in favor, the meeting was adjourned at 7:31 p.m.

Bob Nanni
Secretary

Cheryl Hudson
Chair

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PINEY-Z

Community Development District

Financial Report

July 31, 2022

Prepared by



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PINEY-Z

Community Development District

Financial Statements

(Unaudited)

July 31, 2022

Balance Sheet
July 31, 2022

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 110,611
Cash On Hand/Petty Cash	250
Accounts Receivable	119
Investments:	
Money Market Account	276,743
Prepaid Items	255
TOTAL ASSETS	\$ 387,978
<u>LIABILITIES</u>	
Accounts Payable	\$ 5,987
Accrued Expenses	4,686
Accrued Wages Payable	600
Accrued Taxes Payable	46
TOTAL LIABILITIES	11,319
<u>FUND BALANCES</u>	
Nonspendable:	
Prepaid Items	255
Assigned to:	
Operating Reserves	99,979
Reserves - CDD Amenity	27,602
Reserves-Lodge	12,872
Reserves - Park	15,579
Reserves-Pool Equipment	14,461
Reserves-Pool Filters & Pumps	3,064
Reserves - Pool Shell	20,000
Unassigned:	182,847
TOTAL FUND BALANCES	\$ 376,659
TOTAL LIABILITIES & FUND BALANCES	\$ 387,978

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>			
Interest - Investments	\$ 2,000	\$ 534	26.70%
Interest - Tax Collector	300	38	12.67%
Special Assmnts- Tax Collector	394,707	394,706	100.00%
Special Assmnts- Discounts	(15,789)	(14,716)	93.20%
Other Miscellaneous Revenues	-	1,269	0.00%
Access Cards	675	6,597	977.33%
Pavilion Rental	800	1,645	205.63%
Lodge Rental	18,500	10,715	57.92%
TOTAL REVENUES	401,193	400,788	99.90%
<u>EXPENDITURES</u>			
<u>Administration</u>			
P/R-Board of Supervisors	8,000	2,600	32.50%
FICA Taxes	612	199	32.52%
ProfServ-Legal Services	24,000	20,000	83.33%
ProfServ-Mgmt Consulting	31,338	26,115	83.33%
ProfServ-Recording Secretary	2,784	-	0.00%
Auditing Services	3,150	3,150	100.00%
Postage and Freight	200	151	75.50%
Insurance - General Liability	12,299	12,381	100.67%
Printing and Binding	200	1	0.50%
Legal Advertising	1,200	107	8.92%
Miscellaneous Services	150	330	220.00%
Misc-Assessment Collection Cost	11,841	11,400	96.28%
Misc-Contingency	100	49	49.00%
Office Supplies	100	-	0.00%
Annual District Filing Fee	175	175	100.00%
Total Administration	96,149	76,658	79.73%
<u>Field</u>			
Contr-Landscape-Amenities Area	24,000	18,957	78.99%
R&M-Trees and Trimming	3,000	3,200	106.67%
Misc-Contingency	4,000	371	9.28%
Total Field	31,000	22,528	72.67%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Parks and Recreation - General</u>			
Payroll-Other	500	5,130	1026.00%
Payroll-Maintenance	7,164	13,594	189.75%
Payroll-Administrative	56,593	49,005	86.59%
FICA Taxes	4,916	5,104	103.82%
Workers' Compensation	3,938	3,839	97.49%
Contracts-Janitorial Services	2,808	1,992	70.94%
Contracts-Security Services	1,130	585	51.77%
Contracts-Fire Exting. Insp.	350	520	148.57%
Contract-Copier Maintenance	150	120	80.00%
Contract-Dumpster Rental	312	260	83.33%
Contracts-Pest Control	480	499	103.96%
Contracts-Fire Insp Sprinkler System	200	200	100.00%
Contract-Website Hosting	242	330	136.36%
Communication - Teleph - Field	120	38	31.67%
Postage and Freight	55	73	132.73%
Utility - General	20,938	13,444	64.21%
Utility - Other	3,000	2,483	82.77%
Electricity - Streetlights	1,476	1,166	79.00%
Utility - Irrigation	3,828	3,052	79.73%
Utility - Refuse Removal	1,649	1,316	79.81%
R&M-General	1,000	2,046	204.60%
R&M-Electrical	500	86	17.20%
R&M-Roof	720	-	0.00%
R&M-Fire Equipment	50	-	0.00%
R&M-Plumbing	150	-	0.00%
Misc-Contingency	3,000	12,095	403.17%
Information Technology	300	300	100.00%
Mileage Reimbursement	350	289	82.57%
Office Supplies	2,000	2,662	133.10%
Supplies-Cleaning & Paper	400	200	50.00%
Reserves-Lodge	4,920	-	0.00%
Total Parks and Recreation - General	123,239	120,428	97.72%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2022

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<u>Swimming Pool</u>			
Payroll-Maintenance	10,507	11,126	105.89%
Payroll-Administrative	7,446	6,044	81.17%
Payroll-Pool Attendants	20,287	11,928	58.80%
FICA Taxes	2,925	2,101	71.83%
Communication - Teleph - Field	800	664	83.00%
R&M-General	350	552	157.71%
R&M-Electrical	100	35	35.00%
R&M-Pools	2,000	744	37.20%
Misc-Licenses & Permits	250	250	100.00%
Misc-Contingency	4,350	9,055	208.16%
Op Supplies - Pool Chemicals	2,250	3,746	166.49%
Reserve - Pool	25,050	41,773	166.76%
Total Swimming Pool	76,315	88,018	115.34%
<u>Fitness Center</u>			
Payroll-Maintenance	4,298	616	14.33%
Payroll-Administrative	3,723	1,824	48.99%
FICA Taxes	614	183	29.80%
Contracts-Janitorial Services	1,872	1,848	98.72%
Contracts-Fitness Equipment	1,200	1,050	87.50%
Contracts-Pest Control	163	214	131.29%
R&M-General	300	142	47.33%
R&M-Electrical	150	-	0.00%
R&M-Equipment	1,500	1,616	107.73%
Misc-Contingency	500	-	0.00%
Supplies-Cleaning & Paper	650	441	67.85%
Reserve - Equipment	5,000	11,400	228.00%
Total Fitness Center	19,970	19,334	96.82%
<u>Park & Grounds</u>			
Payroll-Maintenance	25,788	13,156	51.02%
Payroll-Administrative	6,702	1,824	27.22%
FICA Taxes	2,485	1,352	54.41%
Contracts-Janitorial Services	1,560	1,020	65.38%
Contracts-Roof	720	-	0.00%
Contracts-Pest Control	215	145	67.44%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
R&M-General	1,500	1,118	74.53%
R&M-Electrical	175	-	0.00%
R&M-Irrigation	1,000	-	0.00%
R&M-Backflow Inspection	380	-	0.00%
Misc-Contingency	1,500	891	59.40%
Supplies-Cleaning & Paper	275	177	64.36%
Reserves - Irrigation System	500	-	0.00%
Reserve-Mulch	4,000	-	0.00%
Reserve - Parking Lot	1,200	-	0.00%
Reserve - Playground	2,500	-	0.00%
Total Park & Grounds	50,500	19,683	38.98%
Reserves			
Reserve - CDD Amenity	4,020	-	0.00%
Total Reserves	4,020	-	0.00%
TOTAL EXPENDITURES & RESERVES	401,193	346,649	86.40%
Excess (deficiency) of revenues			
Over (under) expenditures	-	54,139	0.00%
Net change in fund balance	\$ -	\$ 54,139	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2021)	322,520	322,520	
FUND BALANCE, ENDING	\$ 322,520	\$ 376,659	

FINANCIALS (2)

MEMORANDUM

TO: Board of Supervisors, Piney-Z CDD
FROM: Sonia Rowley, District Accountant
CC: Bob Nanni, District Manager
DATE: September 8, 2022
SUBJECT: August Financials

Please find attached the August 2022 financial report. During your review, please keep in mind that the goals for revenues are to meet or exceed the year-to-date budget and for expenditures to be at or below the year-to-date budget. Should you have any questions or require additional information, please do not hesitate to contact me at sonia.rowley@inframark.com.

General Fund

Fund Balance

- Assigned Reserves: The balances have been adjusted to reflect the new total of \$93,578.
- Unassigned Balance: Represents the General Fund in excess of nonspendable, restricted, committed and assigned fund balance.

Total Revenues for the General Fund were at 100% of adopted budget.

- The YTD Non-Ad Valorem assessments collections are at 100%.

Total Expenditures through August were at 97% of adopted budget.

- Pool Reserves to Date: \$ 41,773
 - 3 circulation pumps 9,000
 - 1 vacuum pump 2,000
 - 4 filters re-sanded 3,200
 - New chemicals shed 27,573 *

*Of this amount, all but \$4,000 was drawn from unassigned funds
- Fitness Center Reserves to Date \$11,400*
 - 2 treadmills 9,560
 - 1 upright bike 2,240
 - (credit for physiostep trade-in) (400)

*Of this amount, \$1,400 was drawn from unassigned funds

PINEY-Z

Community Development District

Financial Report

August 31, 2022

Prepared by



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PINEY-Z

Community Development District

Financial Statements

(Unaudited)

August 31, 2022

Balance Sheet
August 31, 2022

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 113,966
Cash On Hand/Petty Cash	250
Accounts Receivable	306
Investments:	
Money Market Account	236,816
Prepaid Items	283
TOTAL ASSETS	\$ 351,621
<u>LIABILITIES</u>	
Accounts Payable	\$ 11,997
Accrued Expenses	4,471
Accrued Wages Payable	456
Accrued Taxes Payable	35
TOTAL LIABILITIES	16,959
<u>FUND BALANCES</u>	
Nonspendable:	
Prepaid Items	283
Assigned to:	
Operating Reserves	99,979
Reserves - CDD Amenity	27,602
Reserves-Lodge	12,872
Reserves - Park	15,579
Reserves-Pool Equipment	14,461
Reserves-Pool Filters & Pumps	3,064
Reserves - Pool Shell	20,000
Unassigned:	140,822
TOTAL FUND BALANCES	\$ 334,662
TOTAL LIABILITIES & FUND BALANCES	\$ 351,621

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>			
Interest - Investments	\$ 2,000	\$ 607	30.35%
Interest - Tax Collector	300	38	12.67%
Special Assmnts- Tax Collector	394,707	394,706	100.00%
Special Assmnts- Discounts	(15,789)	(14,716)	93.20%
Other Miscellaneous Revenues	-	1,269	0.00%
Access Cards	675	6,687	990.67%
Pavilion Rental	800	1,645	205.63%
Lodge Rental	18,500	12,297	66.47%
TOTAL REVENUES	401,193	402,533	100.33%
<u>EXPENDITURES</u>			
<u>Administration</u>			
P/R-Board of Supervisors	8,000	2,600	32.50%
FICA Taxes	612	199	32.52%
ProfServ-Legal Services	24,000	22,000	91.67%
ProfServ-Mgmt Consulting	31,338	28,727	91.67%
ProfServ-Recording Secretary	2,784	-	0.00%
Auditing Services	3,150	3,150	100.00%
Postage and Freight	200	167	83.50%
Insurance - General Liability	12,299	12,381	100.67%
Printing and Binding	200	1	0.50%
Legal Advertising	1,200	107	8.92%
Miscellaneous Services	150	362	241.33%
Misc-Assessment Collection Cost	11,841	11,400	96.28%
Misc-Contingency	100	49	49.00%
Office Supplies	100	-	0.00%
Annual District Filing Fee	175	175	100.00%
Total Administration	96,149	81,318	84.57%
<u>Field</u>			
Contr-Landscape-Amenities Area	24,000	20,335	84.73%
R&M-Trees and Trimming	3,000	3,200	106.67%
Misc-Contingency	4,000	371	9.28%
Total Field	31,000	23,906	77.12%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Parks and Recreation - General</u>			
Payroll-Other	500	6,222	1244.40%
Payroll-Maintenance	7,164	15,299	213.55%
Payroll-Administrative	56,593	56,309	99.50%
FICA Taxes	4,916	5,877	119.55%
Workers' Compensation	3,938	3,839	97.49%
Contracts-Janitorial Services	2,808	2,184	77.78%
Contracts-Security Services	1,130	585	51.77%
Contracts-Fire Exting. Insp.	350	520	148.57%
Contract-Copier Maintenance	150	128	85.33%
Contract-Dumpster Rental	312	286	91.67%
Contracts-Pest Control	480	499	103.96%
Contracts-Fire Insp Sprinkler System	200	200	100.00%
Contract-Website Hosting	242	330	136.36%
Communication - Teleph - Field	120	38	31.67%
Postage and Freight	55	73	132.73%
Utility - General	20,938	14,885	71.09%
Utility - Other	3,000	2,738	91.27%
Electricity - Streetlights	1,476	1,296	87.80%
Utility - Irrigation	3,828	3,192	83.39%
Utility - Refuse Removal	1,649	1,448	87.81%
R&M-General	1,000	3,592	359.20%
R&M-Electrical	500	104	20.80%
R&M-Roof	720	-	0.00%
R&M-Fire Equipment	50	-	0.00%
R&M-Plumbing	150	-	0.00%
Misc-Contingency	3,000	21,785	726.17%
Information Technology	300	300	100.00%
Mileage Reimbursement	350	311	88.86%
Office Supplies	2,000	2,746	137.30%
Supplies-Cleaning & Paper	400	238	59.50%
Reserves-Lodge	4,920	-	0.00%
Total Parks and Recreation - General	123,239	145,024	117.68%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Swimming Pool</u>			
Payroll-Maintenance	10,507	13,530	128.77%
Payroll-Administrative	7,446	7,548	101.37%
Payroll-Pool Attendants	20,287	16,606	81.86%
FICA Taxes	2,925	2,757	94.26%
Communication - Teleph - Field	800	728	91.00%
R&M-General	350	552	157.71%
R&M-Electrical	100	35	35.00%
R&M-Pools	2,000	744	37.20%
Misc-Licenses & Permits	250	250	100.00%
Misc-Contingency	4,350	9,120	209.66%
Op Supplies - Pool Chemicals	2,250	3,930	174.67%
Reserve - Pool	25,050	41,773	166.76%
Total Swimming Pool	76,315	97,573	127.86%
<u>Fitness Center</u>			
Payroll-Maintenance	4,298	715	16.64%
Payroll-Administrative	3,723	2,039	54.77%
FICA Taxes	614	207	33.71%
Contracts-Janitorial Services	1,872	2,040	108.97%
Contracts-Fitness Equipment	1,200	1,175	97.92%
Contracts-Pest Control	163	214	131.29%
R&M-General	300	154	51.33%
R&M-Electrical	150	-	0.00%
R&M-Equipment	1,500	1,616	107.73%
Misc-Contingency	500	-	0.00%
Supplies-Cleaning & Paper	650	673	103.54%
Reserve - Equipment	5,000	11,400	228.00%
Total Fitness Center	19,970	20,233	101.32%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Park & Grounds</u>			
Payroll-Maintenance	25,788	14,730	57.12%
Payroll-Administrative	6,702	2,039	30.42%
FICA Taxes	2,485	1,489	59.92%
Contracts-Janitorial Services	1,560	1,116	71.54%
Contracts-Roof	720	-	0.00%
Contracts-Pest Control	215	145	67.44%
R&M-General	1,500	1,493	99.53%
R&M-Electrical	175	18	10.29%
R&M-Irrigation	1,000	-	0.00%
R&M-Backflow Inspection	380	225	59.21%
Misc-Contingency	1,500	892	59.47%
Supplies-Cleaning & Paper	275	190	69.09%
Reserves - Irrigation System	500	-	0.00%
Reserve-Mulch	4,000	-	0.00%
Reserve - Parking Lot	1,200	-	0.00%
Reserve - Playground	2,500	-	0.00%
Total Park & Grounds	50,500	22,337	44.23%
<u>Reserves</u>			
Reserve - CDD Amenity	4,020	-	0.00%
Total Reserves	4,020	-	0.00%
TOTAL EXPENDITURES & RESERVES	401,193	390,391	97.31%
Excess (deficiency) of revenues			
Over (under) expenditures	-	12,142	0.00%
Net change in fund balance	\$ -	\$ 12,142	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2021)	322,520	322,520	
FUND BALANCE, ENDING	\$ 322,520	\$ 334,662	

PINEY-Z

Community Development District

Supporting Schedules

August 31, 2022

**Non-Ad Valorem Special Assessments - Leon County Tax Collector
(Monthly Assessment Collection Distributions)
For the Fiscal Year Ending September 30, 2022**

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Cost	Gross Amount
ASSESSMENTS LEVIED FY 2022				\$ 394,706
Allocation %				100%
11/09/21	4,551	190	141	4,881
11/24/21	78,865	3,286	2,439	84,590
12/17/21	235,135	9,797	7,272	252,204
12/30/21	22,210	925	687	23,822
01/11/22	5,305	164	164	5,633
02/15/22	4,208	86	130	4,424
03/14/22	5,527	56	171	5,754
04/18/22	7,619	0	236	7,855
05/20/22	801	0	25	826
06/17/22	1,045	0	32	1,077
06/22/22	2,786	0	86	2,872
07/19/22	539	212	17	767
TOTAL	\$ 368,591	\$ 14,716	\$ 11,400	\$ 394,706

% COLLECTED 100%

TOTAL OUTSTANDING	\$ -
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Cash and Investment Report

August 31, 2022

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Yield</u>	<u>Balance</u>
GENERAL FUND				
Operating Checking Account	Truist	Business checking	0.00%	\$113,966
Petty Cash	Petty Cash	Cash	0.00%	\$250
Public Funds Money Market Account	Centennial Bank	Money Market Account	0.35%	\$236,816
			Total	<u><u>\$351,032</u></u>

Piney-Z CDD
Bank Reconciliation

Bank Account No. 2471 TRUIST (BB&T) GF Checking
Statement No. 08-22
Statement Date 8/31/2022

G/L Balance (LCY)	113,965.95	Statement Balance	110,197.79
G/L Balance	113,965.95	Outstanding Deposits	9,122.51
Positive Adjustments	0.00		
	<hr/>		
Subtotal	113,965.95	Subtotal	119,320.30
Negative Adjustments	0.00	Outstanding Checks	5,354.35
	<hr/>	Differences	0.00
Ending G/L Balance	113,965.95	Ending Balance	113,965.95
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
8/16/2022	Payment	58120	ALLWAYS IMPROVING LLC	125.00	0.00	125.00
8/23/2022	Payment	58125	COMCAST	254.88	0.00	254.88
8/26/2022	Payment	58127	ALLWAYS IMPROVING LLC	220.00	0.00	220.00
8/26/2022	Payment	58128	BENSON'S HEATING AND AIR	387.76	0.00	387.76
8/26/2022	Payment	58129	INFRAMARK (DE), LLC	2,627.55	0.00	2,627.55
8/26/2022	Payment	58130	TALL TIMBERS SERVICES, INC.	150.00	0.00	150.00
8/31/2022		JE004869	CORRECT TIMING OF 8/31/2022 PAYROLL	1,589.16	0.00	1,589.16
Total Outstanding Checks.....				5,354.35		5,354.35

PINEY-Z

Community Development District

Check Register and Invoices

July 1 - August 31, 2022

PINEY-Z COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 7/1/22 to 8/31/22

(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
TRUIST (BB&T) GF CHECKING - (ACCT# XXXXX2471)									
Check	58077	07/07/22	Employee	COLBY L. ETTER	PAYROLL	July 07, 2022 Payroll Posting			\$479.57
Check	58078	07/06/22	Vendor	OFFICE BUSINESS SYSTEMS INC	IN7258	USAGE CHARGE 5/30/22-6/29/22	Contract-Copier Maintenance	001-534097-57201	\$12.25
Check	58079	07/06/22	Vendor	RAINBOW OUTDOOR SERVICES	8697	JUNE 2022 LANDSCAPE SVC	Contr-Landscape-Amenities Area	001-534053-53901	\$1,722.50
Check	58080	07/06/22	Vendor	TRIBE PAPER COMPANY	IN105429	SODA ASH LITE	Op Supplies - Pool Chemicals	001-552009-57205	\$198.85
Check	58081	07/06/22	Vendor	TRUIST (BB&T)	062422-0985	PURCHASES 5/31/22-6/24/22	AMAZON-LENOVO IDEA PAD 3	001-551002-57201	\$737.26
Check	58081	07/06/22	Vendor	TRUIST (BB&T)	062422-0985	PURCHASES 5/31/22-6/24/22	HOME DEPOT- REFRIGERATOR FILTER	001-546001-57201	\$54.96
Check	58081	07/06/22	Vendor	TRUIST (BB&T)	062422-0985	PURCHASES 5/31/22-6/24/22	HOME DEPOT- ELECTRICAL, BALLASTS, ETC	001-546020-57201	\$74.90
Check	58081	07/06/22	Vendor	TRUIST (BB&T)	062422-0985	PURCHASES 5/31/22-6/24/22	SAMS CLUB-ATTENDANT BEVERAGES	001-549900-57205	\$76.38
Check	58081	07/06/22	Vendor	TRUIST (BB&T)	062422-0985	PURCHASES 5/31/22-6/24/22	PINCH A PENNY-LEAF RAKE	001-552009-57205	\$62.98
Check	58081	07/06/22	Vendor	TRUIST (BB&T)	062422-0985	PURCHASES 5/31/22-6/24/22	HOME DEPOT-WOOD ROT REPAIR	001-546001-57240	\$31.75
Check	58081	07/06/22	Vendor	TRUIST (BB&T)	062422-0985	PURCHASES 5/31/22-6/24/22	HOME DEPOT-PLUMBING REPAIR	001-546001-57205	\$13.11
Check	58081	07/06/22	Vendor	TRUIST (BB&T)	062422-0985	PURCHASES 5/31/22-6/24/22	HOME DEPOT-WOOD REPAIR PLAYGROUND	001-546001-57240	\$71.65
Check	58081	07/06/22	Vendor	TRUIST (BB&T)	062422-0985	PURCHASES 5/31/22-6/24/22	STAPLES-OFFICE SUPPLIES	001-551002-57201	\$225.85
Check	58081	07/06/22	Vendor	TRUIST (BB&T)	062422-0985	PURCHASES 5/31/22-6/24/22	GLOBAL TEST SUPPLY-3/4 INCH FLOW METER	001-546074-57205	\$144.88
Check	58081	07/06/22	Vendor	TRUIST (BB&T)	062422-0985	PURCHASES 5/31/22-6/24/22	HOME DEPOT- TILE SPONGES	001-552009-57205	\$51.03
Check	58081	07/06/22	Vendor	TRUIST (BB&T)	062422-0985	PURCHASES 5/31/22-6/24/22	SAMS CLUB-6FT TABLE	001-549900-57201	\$59.98
Check	58081	07/06/22	Vendor	TRUIST (BB&T)	062422-0985	PURCHASES 5/31/22-6/24/22	SAMS CLUB-STAFF DRINKS	001-549900-57205	\$67.16
Check	58081	07/06/22	Vendor	TRUIST (BB&T)	062422-0985	PURCHASES 5/31/22-6/24/22	SAMS CLUB-CLEANING	001-552083-57201	\$13.59
Check	58081	07/06/22	Vendor	TRUIST (BB&T)	062422-0985	PURCHASES 5/31/22-6/24/22	SAMS CLUB-CLEANING	001-552083-57214	\$13.59
Check	58081	07/06/22	Vendor	TRUIST (BB&T)	062422-0985	PURCHASES 5/31/22-6/24/22	SAMS CLUB-CLEANING	001-552083-57240	\$13.58
Check	58081	07/06/22	Vendor	TRUIST (BB&T)	062422-0985	PURCHASES 5/31/22-6/24/22	COVER TIME UPHOLSTERY-LIFT CHAIR COVER	001-552009-57205	\$150.35
Check	58082	07/07/22	Vendor	ALLWAYS IMPROVING LLC	27861	PREVENTATIVE MAINTENANCE 6/2022	Contracts-Fitness Equipment	001-534071-57214	\$125.00
Check	58083	07/07/22	Vendor	RICK EVANS	063022	JUNE 2022 MILEAGE	Misc-Mileage Reimbursement	001-549951-57201	\$42.28
Check	58084	07/12/22	Vendor	CAPITAL SECURITY AND	20191331	SYSTEM REPAIR EMERGENCY SER	Misc-Contingency	001-549900-57201	\$7,725.00
Check	58085	07/12/22	Vendor	CITY OF TALLAHASSEE	063022	SVC 5/27/22-6/28/22	Utility - Irrigation	001-543014-57201	\$398.09
Check	58085	07/12/22	Vendor	CITY OF TALLAHASSEE	063022	SVC 5/27/22-6/28/22	Utility - General	001-543001-57201	\$1,855.01
Check	58085	07/12/22	Vendor	CITY OF TALLAHASSEE	063022	SVC 5/27/22-6/28/22	Utility - Refuse Removal	001-543020-57201	\$131.30
Check	58086	07/12/22	Vendor	INFRAMARK (DE), LLC	79049	MGMT FEES JUNE 2022	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$2,611.50
Check	58086	07/12/22	Vendor	INFRAMARK (DE), LLC	79049	MGMT FEES JUNE 2022	Postage and Freight	001-541006-51301	\$20.67
Check	58087	07/12/22	Vendor	MILLERS TREE SERVICE, LLC	74134	REMOVED/TRIMMED/CLEAN UP DEBRIS	R&M-Trees and Trimming	001-546099-53901	\$3,200.00
Check	58088	07/12/22	Vendor	QUALITY FLOOR CLEANING, LLC	9703	GENERAL CLEANING JUN 2022	Contracts-Janitorial Services	001-534026-57201	\$216.00
Check	58088	07/12/22	Vendor	QUALITY FLOOR CLEANING, LLC	9703	GENERAL CLEANING JUN 2022	Contracts-Janitorial Services	001-534026-57214	\$216.00
Check	58088	07/12/22	Vendor	QUALITY FLOOR CLEANING, LLC	9703	GENERAL CLEANING JUN 2022	Contracts-Janitorial Services	001-534026-57240	\$108.00
Check	58089	07/15/22	Vendor	LEWIS, LONGMAN, & WALKER, P.A.	MCL-147789	PROFESSIONAL SVC 7/8/22	ProfServ-Legal Services	001-531023-51401	\$2,000.00
Check	58090	07/21/22	Employee	COLBY L. ETTER	PAYROLL	July 21, 2022 Payroll Posting			\$430.01
Check	58091	07/20/22	Vendor	1ST CHOICE PEST SERVICES	46006	QTRLY PEST SVC	Contract-Pest Control	001-534125-57201	\$72.50
Check	58091	07/20/22	Vendor	1ST CHOICE PEST SERVICES	46006	QTRLY PEST SVC	Contract-Pest Control	001-534125-57214	\$36.25
Check	58091	07/20/22	Vendor	1ST CHOICE PEST SERVICES	46006	QTRLY PEST SVC	Contract-Pest Control	001-534125-57240	\$36.25
Check	58092	07/22/22	Vendor	COMCAST	071122-3478	SVC 7/25/22-8/24/22	Utility - Other	001-543004-57201	\$254.87
Check	58093	07/22/22	Vendor	STANLEY LITTLES	071822	COULD NOT OPEN DOORS TO LODGE 7/16/22 DUE TO LIGHT	Lodge Rentals	369943	\$280.00
Check	58094	07/29/22	Vendor	KEY HEATING AND COOLING	14554	SHORT/OPEN LOW VOLTAGE CIRCUIT	R&M-General	001-546001-57201	\$243.66
Check	58095	07/29/22	Vendor	MARPAN SUPPLY CO., INC.	1683249	MTHLY RENTAL 7/1/22	Contract-Dumpster Rental	001-534098-57201	\$26.00
Check	58096	07/29/22	Vendor	RAINBOW OUTDOOR SERVICES	8658	INSTALL SUMMER FLOWERS	Contr-Landscape-Amenities Area	001-534053-53901	\$132.50
Check	58097	07/29/22	Vendor	SUPER SIGNS	10154	DO NOT BLOCK DUMPSTER SIGNS	Misc-Contingency	001-549900-57240	\$150.00

PINEY-Z COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 7/1/22 to 8/31/22

(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
Check	58098	08/04/22	Employee	COLBY L. ETTER	PAYROLL	August 04, 2022 Payroll Posting			\$354.98
ACH	58100	08/03/22	Employee	MASON SLADE	PAYROLL	August 03, 2022 Payroll Posting			\$455.98
ACH	58101	08/03/22	Employee	JANET T. NORTON	PAYROLL	August 03, 2022 Payroll Posting			\$332.46
ACH	58102	08/03/22	Employee	RILEY M. COON	PAYROLL	August 03, 2022 Payroll Posting			\$523.32
ACH	58103	08/03/22	Employee	RACHAEL WOODY	PAYROLL	August 03, 2022 Payroll Posting			\$323.22
ACH	58104	08/03/22	Employee	MELINDA J. PARKER	PAYROLL	August 03, 2022 Payroll Posting			\$2,584.09
ACH	58105	08/03/22	Employee	RICKY S EVANS	PAYROLL	August 03, 2022 Payroll Posting			\$1,673.85
Check	58106	08/03/22	Vendor	CENTURYLINK	071122-4553	SVC 7/11/22-8/10/22	Communication - Teleph - Field	001-541005-57205	\$63.82
Check	58107	08/03/22	Vendor	FEDEX	7-823-42351	SVC 7/12/22	Postage and Freight	001-541006-57201	\$26.38
Check	58108	08/03/22	Vendor	INFRAMARK (DE), LLC	80534	MGMT FEES JULY 2022	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$2,611.50
Check	58108	08/03/22	Vendor	INFRAMARK (DE), LLC	80534	MGMT FEES JULY 2022	Postage and Freight	001-541006-51301	\$16.96
Check	58109	08/03/22	Vendor	KEY HEATING AND COOLING	I3985	HEAT PUMP	R&M-General	001-546001-57201	\$281.25
Check	58109	08/03/22	Vendor	KEY HEATING AND COOLING	I3985	HEAT PUMP	R&M-General	001-546001-57214	\$93.75
Check	58110	08/03/22	Vendor	OFFICE BUSINESS SYSTEMS INC	IN7734	CHARGES 6/30/2022-7/29/22	Contract-Copier Maintenance	001-534097-57201	\$20.16
Check	58111	08/03/22	Vendor	RICK EVANS	072822	JULY MILEAGE	Misc-Mileage Reimbursement	001-549951-57201	\$20.03
Check	58112	08/04/22	Vendor	RAINBOW OUTDOOR SERVICES	8740	JULY 2022 LANDSCAPE SVC	Contr-Landscape-Amenities Area	001-534053-53901	\$1,378.00
Check	58113	08/08/22	Vendor	ALBRITTON ELECTRICAL SERVICE INC	070822	POOL GATES/ELECTRICAL BOXES-LIGHTING	REPAIRS DUE TO LIGHTING STRIKE	001-549900-57201	\$1,247.04
Check	58114	08/08/22	Vendor	COMPLETE I.T SERVICE SOLUTIONS	9056	IMAP MIGRATION OF EMAILS	Misc-Contingency	001-549900-57201	\$534.55
Check	58114	08/08/22	Vendor	COMPLETE I.T SERVICE SOLUTIONS	9162	GOOGLE/EMAIL W/VAULT	Misc-Contingency	001-549900-57201	\$134.55
Check	58115	08/08/22	Vendor	SWAIN POOLS AND SPAS	070822	REPLACE 3 LIGHT POOLS- LIGHTING	REPLACE LIGHT POOLS DUE TO LIGHTING	001-549900-57201	\$4,661.28
Check	58116	08/08/22	Vendor	TRUIST (BB&T)	072522-0985	PURCHASES 6/27/22-7/22/22	WALMART-CLEANING	001-552083-57201	\$7.36
Check	58116	08/08/22	Vendor	TRUIST (BB&T)	072522-0985	PURCHASES 6/27/22-7/22/22	WALMART-CLEANING	001-552083-57214	\$7.36
Check	58116	08/08/22	Vendor	TRUIST (BB&T)	072522-0985	PURCHASES 6/27/22-7/22/22	WALMART-CLEANING	001-552083-57240	\$7.36
Check	58116	08/08/22	Vendor	TRUIST (BB&T)	072522-0985	PURCHASES 6/27/22-7/22/22	LOWES-CHAISE LOUNGES (9)	001-549900-57205	\$539.82
Check	58116	08/08/22	Vendor	TRUIST (BB&T)	072522-0985	PURCHASES 6/27/22-7/22/22	BEST BUY-LINKSYS 8 PORT SWITCH	001-549900-57201	\$44.99
Check	58116	08/08/22	Vendor	TRUIST (BB&T)	072522-0985	PURCHASES 6/27/22-7/22/22	BEST BUY-WIFI 6 RANGE EXTENDER	001-549900-57201	\$129.99
Check	58116	08/08/22	Vendor	TRUIST (BB&T)	072522-0985	PURCHASES 6/27/22-7/22/22	MCKENZIE MARKET-FUEL EQUIPMENT	001-546001-57240	\$24.85
Check	58116	08/08/22	Vendor	TRUIST (BB&T)	072522-0985	PURCHASES 6/27/22-7/22/22	LOWES-DECK RADIO AT POOL	001-549900-57205	\$179.00
Check	58117	08/12/22	Vendor	CITY OF TALLAHASSEE	072922	SVC 6/29/22-7/27/22	Utility - Irrigation	001-543014-57201	\$237.49
Check	58117	08/12/22	Vendor	CITY OF TALLAHASSEE	072922	SVC 6/29/22-7/27/22	Utility - General	001-543001-57201	\$1,441.19
Check	58117	08/12/22	Vendor	CITY OF TALLAHASSEE	072922	SVC 6/29/22-7/27/22	Utility - Refuse Removal	001-543020-57201	\$131.30
Check	58118	08/18/22	Employee	COLBY L. ETTER	PAYROLL	August 18, 2022 Payroll Posting			\$412.69
Check	58119	08/15/22	Vendor	SWAIN POOLS AND SPAS	16468-2	REPLACE 2022 POOL VACUUM PUMP-LIGHTNING	Misc-Contingency	001-549900-57201	\$1,919.36
Check	58120	08/16/22	Vendor	ALLWAYS IMPROVING LLC	28082	PREVENTATIVE MAINTENANCE 8/2022	Contracts-Fitness Equipment	001-534071-57214	\$125.00
Check	58121	08/16/22	Vendor	LEWIS, LONGMAN, & WALKER, P.A.	MCL-148309	PROFESSIONAL SVCS	ProfServ-Legal Services	001-531023-51401	\$2,000.00
Check	58122	08/16/22	Vendor	MILLERS TREE SERVICE, LLC	74449	REMOVED PINES/STUMPS/HAULED DEBRIS-LIGHTING	Misc-Contingency	001-549900-57201	\$2,400.00
Check	58123	08/23/22	Vendor	CENTURYLINK	081122-4553	SVC 8/11/22-9/10/22	Communication - Teleph - Field	001-541005-57205	\$63.82
Check	58124	08/23/22	Vendor	CITY OF TALLAHASSEE	081122	SVC 7/14/22-8/11/22	Electricity - Streetlighting	001-543013-57201	\$116.62
Check	58124	08/23/22	Vendor	CITY OF TALLAHASSEE	081122	SVC 7/14/22-8/11/22	Electricity - Streetlighting	001-543013-57201	\$10.75
Check	58124	08/23/22	Vendor	CITY OF TALLAHASSEE	071322	SVC 6/11/22-7/13/22	Electricity - Streetlighting	001-543013-57201	\$119.39
Check	58125	08/23/22	Vendor	COMCAST	081822-3478	SVC 8/25/22-9/24/22	Utility - Other	001-543004-57201	\$254.88
Check	58126	08/23/22	Vendor	TALL TIMBERS SERVICES, INC.	27373	SVC CALL BACKFLOW LEAKING	R&M-General	001-546001-57240	\$450.00
Check	58127	08/26/22	Vendor	ALLWAYS IMPROVING LLC	28201	DISINFECTANT WIPES	Supplies-Cleaning & Paper	001-552083-57214	\$220.00
Check	58128	08/26/22	Vendor	BENSON'S HEATING AND AIR CONDITIONING, INC	125977400	AC REPAIRS	R&M-General	001-546001-57201	\$387.76
Check	58129	08/26/22	Vendor	INFRAMARK (DE), LLC	81821	MGMT FEES AUGUST 2022	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$2,611.50
Check	58129	08/26/22	Vendor	INFRAMARK (DE), LLC	81821	MGMT FEES AUGUST 2022	Postage and Freight	001-541006-51301	\$16.05
Check	58130	08/26/22	Vendor	TALL TIMBERS SERVICES, INC.	27406	BACKFLOW CERTIFICATION COMMERCIAL	R&M-Backflow Inspection	001-546459-57240	\$150.00

PINEY-Z COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 7/1/22 to 8/31/22

(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
ACH	DD000947	07/06/22	Employee	SAMUEL S. VERRIER	PAYROLL	July 06, 2022 Payroll Posting			\$337.79
ACH	DD000948	07/06/22	Employee	MASON SLADE	PAYROLL	July 06, 2022 Payroll Posting			\$409.81
ACH	DD000949	07/06/22	Employee	JANET T. NORTON	PAYROLL	July 06, 2022 Payroll Posting			\$332.46
ACH	DD000950	07/06/22	Employee	RACHAEL WOODY	PAYROLL	July 06, 2022 Payroll Posting			\$415.57
ACH	DD000951	07/06/22	Employee	MELINDA J. PARKER	PAYROLL	July 06, 2022 Payroll Posting			\$2,130.74
ACH	DD000952	07/06/22	Employee	RICKY S EVANS	PAYROLL	July 06, 2022 Payroll Posting			\$1,560.52
ACH	DD000953	07/20/22	Employee	SAMUEL S. VERRIER	PAYROLL	July 20, 2022 Payroll Posting			\$256.75
ACH	DD000954	07/20/22	Employee	MASON SLADE	PAYROLL	July 20, 2022 Payroll Posting			\$369.40
ACH	DD000955	07/20/22	Employee	JANET T. NORTON	PAYROLL	July 20, 2022 Payroll Posting			\$277.05
ACH	DD000956	07/20/22	Employee	RILEY M. COON	PAYROLL	July 20, 2022 Payroll Posting			\$487.29
ACH	DD000957	07/20/22	Employee	RACHAEL WOODY	PAYROLL	July 20, 2022 Payroll Posting			\$245.31
ACH	DD000958	07/20/22	Employee	MELINDA J. PARKER	PAYROLL	July 20, 2022 Payroll Posting			\$2,130.74
ACH	DD000959	07/20/22	Employee	RICKY S EVANS	PAYROLL	July 20, 2022 Payroll Posting			\$1,950.57
ACH	DD000966	08/02/22	Employee	JOYCE R. HILLIARD-MAZZEO	PAYROLL	August 02, 2022 Payroll Posting			\$184.70
ACH	DD000967	08/02/22	Employee	DELORES A. PINCUS	PAYROLL	August 02, 2022 Payroll Posting			\$184.70
ACH	DD000968	08/02/22	Employee	ARTHUR R. KIRBY	PAYROLL	August 02, 2022 Payroll Posting			\$184.70
ACH	DD000969	08/17/22	Employee	JANET T. NORTON	PAYROLL	August 17, 2022 Payroll Posting			\$343.55
ACH	DD000970	08/17/22	Employee	RILEY M. COON	PAYROLL	August 17, 2022 Payroll Posting			\$300.14
ACH	DD000971	08/17/22	Employee	RACHAEL WOODY	PAYROLL	August 17, 2022 Payroll Posting			\$784.78
ACH	DD000972	08/17/22	Employee	MELINDA J. PARKER	PAYROLL	August 17, 2022 Payroll Posting			\$2,130.74
ACH	DD000973	08/17/22	Employee	RICKY S EVANS	PAYROLL	August 17, 2022 Payroll Posting			\$1,565.79
ACH	DD000974	08/31/22	Employee	JANET T. NORTON	PAYROLL	August 31, 2022 Payroll Posting			\$332.46
ACH	DD000975	08/31/22	Employee	RILEY M. COON	PAYROLL	August 31, 2022 Payroll Posting			\$63.49
ACH	DD000976	08/31/22	Employee	RACHAEL WOODY	PAYROLL	August 31, 2022 Payroll Posting			\$614.73
ACH	DD000977	08/31/22	Employee	MELINDA J. PARKER	PAYROLL	August 31, 2022 Payroll Posting			\$2,130.74
ACH	DD000978	08/31/22	Employee	RICKY S EVANS	PAYROLL	August 31, 2022 Payroll Posting			\$1,692.29
Account Total									\$77,349.57

CENTENNIAL GF MMA - (ACCT# XXXXX5680)

Check	1051	07/15/22	Vendor	PINEY Z CDD	070722-XFER	TFR CENTENNIAL MMA TO TRUIST	Cash with Fiscal Agent	103000	\$50,000.00
Check	1052	08/04/22	Vendor	PINEY Z CDD	080122-5	TRF CENTENNIAL MMA TO TRUIST	Cash with Fiscal Agent	103000	\$40,000.00
Account Total									\$90,000.00

Total Amount Paid | \$167,349.57

Total Amount Paid - Breakdown by Fund	
Fund	Amount
General Fund - 001	167,349.57
Total	167,349.57

Sixth Order of Business

Piney-Z Community Development District

CDD Manager's Report

September 16, 2022

for

Meeting of September 26, 2022

LODGE/GARAGE

- **auxiliary drain pan replaced and condensate line cleared, Carrier heat pump (board room)**
- **damper repaired, Heil heat pump (side hall)**
- **new transformers added to Carrier and Heil units as result of lightning strikes**
- **new blower motor added to Carrier unit as result of lightning strikes**
- **irrigation controller, modules, cable and valves replaced as result of lightning strikes**
- **camera holes patched and painted**
- **AC filters changed 8-2-22**
- **fascia on front of porch cleaned**
- **\$70 “picked up” from renter who actually *refused to leave* the lodge at end of his rental. Evans to lodge after 9PM to collect fee.**

FITNESS CENTER

- **two new televisions installed as result of lightning strikes**
- **AC filter changed 8-2-22**

PAVILION

- irrigation controller, modules, cable and valve replaced as result of lightning strikes

POOL

- several additional pieces of deck furniture broken and replaced
- lightning repairs remain in process at this writing

PLAYGROUND

- nothing of import to report

PARK AND GROUNDS

- two pine trees, each taller than 100 feet, taken down at our expense (\$2400) as result of lightning strikes, 8-10-22
- three backflow units inspected. One, in front yard, was leaking and required some re-building.

GENERAL

- Election held in the lodge, 8-23-22. Stipend received will be reported as income at next report
- Replaced janitorial, electrical and HVAC vendors

UPDATES SINCE PUBLICATION

TBD

FEE INCOME @ 8-31-22

Rental fees, calendar year 2022		\$11,620.00
Pavilion	\$ 1,530.00	
Lodge	\$10,090.00	

Fob income, calendar year 2022		\$ 6,569.69
Residents (91)	\$ 819.00	
Passholders (11)	\$ 5,750.69	

TENTH ORDER OF BUSINESS

10A



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

September 15, 2022

Piney-Z Community Development District
Inframark Infrastructure Management Services
210 North University Drive, Suite 702
Coral Springs, FL 33071

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Piney-Z Community Development District, (the "District"), which comprise governmental activities and each major fund as of and for the year ended September 30, 2022, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2022 and thereafter if mutually agreed upon by Piney-Z Community Development District and Berger, Toombs, Elam, Gaines & Frank.

The objectives of our audit 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 auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements. 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.

The Responsibilities of the Auditor

We will conduct our audit in accordance with (GAAS). Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Fort Pierce / Stuart

Piney-Z Community Development District
September 15, 2022
Page 2

- 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, 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 the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We will maintain our independence in accordance with the standards of the American Institute of Certified public Accountants.

Piney-Z Community Development District
September 15, 2022
Page 3

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
2. For the design, implementation and maintenance of internal control relevant to the preparations of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed to allowed for the completion of the audit in accordance with the proposed timeline;



Piney-Z Community Development District
September 15, 2022
Page 4

- c. Additional information that we may request from management for the purpose of the audit; and
- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this arrangement letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Reporting

We will issue a written report upon completion of our audit of Piney-Z Community Development District's financial statements. Our report will be addressed to the Board of Piney-Z Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the of Piney-Z Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with an Inframark accountant. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Other Relevant Information

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.

Either party may unilaterally terminate this agreement, with or without cause, upon sixty (60) days written notice subject to the condition that the District will pay all invoices for services rendered prior to the date of termination.



Piney-Z Community Development District
September 15, 2022
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Fees, Costs and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2022 will not exceed \$3,150, unless the scope of the engagement is changed, the assistance which of Piney-Z Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment.

In the event we are requested or authorized by of Piney-Z Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for of Piney-Z Community Development District, of Piney-Z Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency.

Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.



Piney-Z Community Development District
September 15, 2022
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Information Security – Miscellaneous Terms

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Piney-Z Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. Piney-Z Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Piney-Z Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Because Berger, Toombs, Elam, Gaines & Frank will rely on of Piney-Z Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, Piney-Z Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of Piney-Z Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and of Piney-Z Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.

Retention of Records

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this engagement letter, we will provide to you a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and nonfinancial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards or to exercise our rights under this engagement letter. Any such records retained by us will be subject to the confidentiality obligations set forth herein and destroyed in accordance with our record retention policies.



Piney-Z Community Development District
September 15, 2022
Page 7

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

*Berger Toombs Elam
Gaines + Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK
J. W. Gaines, CPA

Confirmed on behalf of the addressee:



Judson B. Baggett | 6815 Dairy Road
 MBA, CPA, CVA, Partner | Zephyrhills, FL 33542
 Marci Reutimann | (813) 788-2155
 CPA, Partner | (813) 782-8606

Report on the Firm's System of Quality Control

To the Partners

October 30, 2019

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

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

Baggett, Reutimann & Associates, CPAs PA
 BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA
Signed Electronically by Judson B. Baggett, CPA, CVA, Partner, U.S. 813-782-8606 email jbaggett@brap.com

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND PINEY-Z COMMUNITY DEVELOPMENT
DISTRICT
(DATED SEPTEMBER 15, 2022)**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES
210 NORTH UNIVERSITY DRIVE, SUITE 702
CORAL SPRINGS, FL 33071
TELEPHONE: 954-603-0033
EMAIL: _____**

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

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

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

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

Auditor: J.W. Gaines

District: Piney-Z CDD

By: _____



By: _____

Title: Director

Title: _____

Date: September 15, 2022

Date: _____