

**PINEY-Z COMMUNITY
DEVELOPMENT DISTRICT**

NOVEMBER 27, 2023

AGENDA PACKAGE



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

Piney-Z Community Development District

Board of Supervisors

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

Bob Nanni, District Manager
M. Christopher Lyon, Esq., District Legal Counsel
Melinda J. Parker, CDD Manager

Board of Supervisors Meeting Agenda Monday, November 27, 2023 – 6:30 p.m.

AUDIT COMMITTEE:

1. Ranking of the Audit Firm Proposals
2. Authorization to Enter into a Three-Year Contract with the Selected Audit Firm

REGULAR MEETING:

1. Roll Call
2. Pledge of Allegiance
3. Audience Comments & Supervisor Response(s)
4. Consent Agenda
 - A. Approval of the Minutes of the September 25, 2023 Meeting
 - B. Acceptance of the September and October Financial Statements and Approval of the Check Register and Invoices
 - C. Motion for Assigning Fund Balance
 - D. Resolution 2024-01, Amending the Fiscal Year 2023 Budget
5. CDD Manager's Report
6. District Manager's Report
 - A. FRDAP Grants
7. District Attorney's Report
8. Old Business
 - A. Playground Discussion
9. New Business
10. Supervisor Requests
11. Adjournment

The next regular meeting is scheduled for Monday, February 26, 2024 at 6:30 p.m.

District Office:

210 N. University Drive, Suite 702
Coral Springs, Florida 33071
(954) 603-0033

Meeting Location:

Piney-Z Lodge
950 Piney-Z Plantation Road
Tallahassee, Florida 32311

AUDIT COMMITTEE MEETING

Piney-Z Community Development District
Summary Sheet for Auditing Proposals

Firm Name ⁽¹⁾	Ability of Personnel (20 points)	Proposer's Experience (20 points)	Understanding of Scope of Work (20 points)	Ability to Furnish the Required Services (20 points)	Price (20 points)
Berger, Toombs, Elam, Gaines & Frank	69 years of experience. Offices located in Fort Pierce and St. Lucie. References, resumes, peer review and professional organizations/ associations provided in proposals	Independent auditors of the City of Fort Pierce for over 37 years and currently, the independent auditors for St. Lucie County since 2002, and for 38 of the 42 years that the county has been audited by CPA firms. Additionally, have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. They also presently audit over 75 Community Development Districts throughout Florida.	The proposal demonstrated a clear understanding of the scope of CDD audits.	Professional staff of 35; 14 with experience serving governmental entities (13 CPAs on staff). Firm has 6 partners and 1 principal Disaster Recovery Plan addressed. Firm supports ongoing training of staff (CPEs).	FY23 - \$3,300 FY24 - \$3,300 FY25 - \$3,300 <hr/> Total - \$9,900

**PINEY-Z
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

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

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

November 1, 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

November 1, 2023

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

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Piney-Z Community Development District.

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

Experience

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.



Piney-Z Community Development District
November 1, 2023

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

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

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

Thank you again for the opportunity to submit this proposal to Piney-Z Community Development District.

Very truly yours,

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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

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

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

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

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

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

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 27 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm’s offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA’s)	6
Managers (2 CPA’s)	2
Senior/Supervisor Accountants (3 CPA’s)	3
Staff Accountants (2 CPA)	11
Computer Specialist	1
Paraprofessional	7
Administrative	<u>5</u>
Total – all personnel	35

Following is a brief description of each employee classification:

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

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

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

Principal – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

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

Professional Staff Resources (Continued)

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

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

Ability to Furnish the Required Services

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

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer’s auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue’s excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

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

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

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

Continuing Professional Education

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

Quality Control Program

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

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

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

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

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

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

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

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

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Terracina Community Development District
 Jeff Walker, Special District Services
 (561) 630-4922

Gateway Community Development District
 Stephen Bloom, Severn Trent Management
 (954) 753-5841

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

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

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

Community Development Districts

Aberdeen Community Development District

Beacon Lakes Community Development District

Alta Lakes Community Development District

Beaumont Community Development District

Amelia Concourse Community Development District

Bella Collina Community Development District

Amelia Walk Community Development District

Bonnet Creek Community Development District

Aqua One Community Development District

Buckeye Park Community Development District

Arborwood Community Development District

Candler Hills East Community Development District

Arlington Ridge Community Development District

Cedar Hammock Community Development District

Bartram Springs Community Development District

Central Lake Community Development District

Baytree Community Development District

Channing Park Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community
Development District

Vizcaya in Kendall
Development District

TSR Community Development
District

Waterset North Community
Development District

Turnbull Creek Community
Development District

Westside Community Development
District

Twin Creeks North Community
Development District

WildBlue Community Development
District

Urban Orlando Community
Development District

Willow Creek Community
Development District

Verano #2 Community
Development District

Willow Hammock Community
Development District

Viera East Community
Development District

Winston Trails Community
Development District

VillaMar Community
Development District

Zephyr Ridge Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

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

Current or Recent Single Audits.

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

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

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

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

Counties

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

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

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

Schools and Colleges

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

State and County Agencies

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

FEE SCHEDULE

We propose the fee for our audit services described below to be \$3,300 for the years ended September 30, 2023, 2024, and 2025. The fee is contingent upon the financial records and accounting systems of Piney-Z Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Piney-Z Community Development District as of September 30, 2023, 2024, and 2025. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 44 years

Education

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

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

Professional Experience

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 40 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP (Continued)

Director

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Director – 36 years experience

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)

Director

Continuing Professional Education

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

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

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Director – 13 years total experience

Education

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

Professional Affiliations/Community Service

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 33 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

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

Non-Profits:

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

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly

Staff Accountant – 11 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA

Senior Staff Accountant – 9 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder

Staff Accountant – 8 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA

Senior Accountant – 7 years

Education

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

Professional Experience

- ◆ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Senior Staff Accountant – 9 years

Education

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

Professional Experience

- ◆ Accounting graduate with nine years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Sean Stanton, CPA

Staff Accountant – 5 years

Education

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Tifanee Terrell

Staff Accountant – 3 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Dylan Dixon

Staff Accountant – 1 year

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Brennen Moore

Staff Accountant

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Jordan Wood

Staff Accountant – 1 year

Education

- ◆ Indian River State College, A.A. – Accounting

Professional Experience

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

Continuing Professional Education

- ◆ Ms. Wood is currently enrolled at Indian River State College to complete her bachelor's degree.
- ◆ Ms. Wood participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Wood is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Katie Gifford
Staff Accountant

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Rayna Zicari
Staff Accountant

Education

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

Professional Experience

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

Continuing Professional Education

- ◆ Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Zicari is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



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Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Partners of November 30, 2022
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, 2022. 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, 2022, 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, PLC, has received a peer review rating of *pass*.

Bodine Perry

Bodine Perry

(BERGER_REPORT22)



**PINEY-Z
COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Years 2023, 2024 and 2025
with an Option for Two (2) Additional Annual Renewals**
Leon County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Electronic proposals must be received no later than 11:00 a.m. on Wednesday, November 1, 2023 by the Offices of the District Manager, Inframark, Attention: Narisa Desouza at Narisa.Desouza@inframark.com

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified, and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit an electronic version of the Proposal Documents, and other requested attachments at the time and to the email address indicated herein. The email should be titled "Auditing Services – Piney-Z Community Development District" on the subject line.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in Section 768.28, Florida Statutes, or any other Statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal.
- E. Must perform the audit field work at the office where the District records are maintained.

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the Offices of the District Manager, within seventy-two (72) hours after the receipt of the proposed contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid contract award.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

**AUDITOR SELECTION
EVALUATION CRITERIA**

1. Ability of Personnel. (20 Points)

(E.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)

2. Proposer's Experience. (20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation, of respondent, etc.)

3. Understanding of Scope of Work. (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required (E.g., the existence of any natural disaster plan for business operations).

5. Price. (20 Points)

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.

REGULAR MEETING

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, September 25, 2023 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
Mike Gomez	Assistant Secretary

Also present were:

Bob Nanni	District Manager
Chris Lyon	District Counsel
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 6:30 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

Consent Agenda

- Approval of the Minutes of the July 24, 2023 Meeting**
- Acceptance of the July and August Financial Statements and Approval of the Check Register and Invoices**

On MOTION by Mr. Gomez seconded by Ms. Mazzeo, with all in favor, the consent agenda was approved.
--

FIFTH ORDER OF BUSINESS

CDD Manager’s Report

- Ms. Parker addressed having Ms. Janet Norton serve as a notary. She would be willing to do this in the office as a service to the residents at no charge to the resident.
- Discussion ensued regarding Ms. Norton providing the service at no charge with Mr. Kirby suggesting a small increase in pay to compensate for the additional skill she will be offering.
 - Mr. Gomez suggested they monitor the use of the service for a set time to determine the interest/use. Discussion ensued on the matter.

On MOTION by Mr. Gomez seconded by Mr. Kirby, with all in favor, Ms. Norton to provide notary services in the office between 11:00 a.m and 4:00 p.m. at no charge to residents with the service to be reviewed at a subsequent CDD meeting [February] was approved.

- Ms. Parker addressed sealcoating of the lots. Mr. Evans has two bids and has reached out to other firms with no responses.
 - The bids received are in the amounts of \$6,900 and \$9,103.
 - Discussion ensued on the sealcoating and bids received.

On MOTION by Ms. Pincus seconded by Ms. Hudson, with all in favor, asphalt sealing at an amount not to exceed \$7,000 was approved.

- Discussion ensued on the kitchen and the 5-year spending plan.

SIXTH ORDER OF BUSINESS

District Manager’s Report

A. Audit RFP Discussion

i. Appointment of Committee Members

- Mr. Nanni outlined the appointment of the audit committee members and the RFP process.

On MOTION by Mr. Gomez seconded by Ms. Pincus, with all in favor, the Board of Supervisors to serve as the audit committee was approved.

ii. Establishment of RFP Evaluation Criteria

On MOTION by Mr. Kirby seconded by Ms. Pincus, with all in favor, the evaluation criteria were approved as presented.

iii. Authorization to Proceed with RFP

- The date for the audit deliverable to the Board to be May 1, 2024.
- It is to be noted in the RFP notice that there are no outstanding bonds in the District.
- Proposals can be provided in electronic format.

On MOTION by Mr. Kirby seconded by Ms. Mazzeo, with all in favor, to proceed with the RFP for auditing services was approved.

B. Discussion of Fund Balance in Checking Account

- Mr. Nanni reported the following:
 - The amount which is going to be in the operating checking account is going to be targeted at \$35,000.
 - He asked about the amount of approximately \$233,000 in there already. When they moved money to the money market account, Inframark had to retain something to keep in the operating checking account.
 - If they have a month with higher expenses than usual, there will be a wire transfer to go back to the checking account.
 - Ms. Parker noted Mr. Evans and she only incur expenses, they do not write any checks. They do not have a role in the checking accounts.

C. Discussion of FY 2022 Audit

- Mr. Nanni reviewed the following:
 - Accounting staff reviewed the required dates and confirmed they were on time and the audit was not late.
 - The delinquent list is for egregiously late audits.

September 25, 2023

- He asked about the number of employees. It was inputted by accounting staff and then the auditor plugs it into their software. It did not affect the audit negatively.
- He explained audits are accepted and not approved.

SEVENTH ORDER OF BUSINESS

District Attorney’s Report

- None.

EIGHTH ORDER OF BUSINESS

Old Business

- The playground was discussed including whether the Board wants a new one in a different location.
- Ms. Hudson stated it used be the HOA’s playground until ADA requirements came up and the District took over it to bring it up to code.
- It was requested Inframark look into any possible grants for new development or new playgrounds. It was also noted if government funds are used, it then becomes available to the public.
- Ms. Parker suggested the Board consider building a new playground in phases.

NINTH ORDER OF BUSINESS

New Business

- None.

TENTH ORDER OF BUSINESS

Supervisor Requests

- None.

ELEVENTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Ms. Pincus seconded by Mr. Gomez, with all in favor, the meeting was adjourned.

Bob Nanni
Secretary

Cheryl Hudson
Chair

4B

PINEY-Z

Community Development District

Financial Report

September 30, 2023

Prepared by



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PINEY-Z

Community Development District

Financial Statements

(Unaudited)

September 30, 2023

Balance Sheet
September 30, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 60,479
Cash On Hand/Petty Cash	250
Accounts Receivable - Other	10
Investments:	
Money Market Account	234,051
Prepaid Items	6,435
TOTAL ASSETS	\$ 301,225
<u>LIABILITIES</u>	
Accounts Payable	\$ 19,571
Accrued Expenses	175
Accrued Wages Payable	3,434
Accrued Taxes Payable	263
TOTAL LIABILITIES	23,443
<u>FUND BALANCES</u>	
Nonspendable:	
Prepaid Items	6,435
Assigned to:	
Operating Reserves	100,378
Reserves - CDD Amenity	27,888
Reserves-Lodge	16,292
Reserves - Park	17,859
Reserve-Pool Acid Wash	2,100
Reserves-Pool Equipment	3,012
Reserves-Pool Fence & Deck	20,000
Reserves-Pool Filters & Pumps	3,064
Reserves - Pool Shell	30,000
Unassigned:	50,754
TOTAL FUND BALANCES	\$ 277,782
TOTAL LIABILITIES & FUND BALANCES	\$ 301,225

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>			
Interest - Investments	\$ 750	\$ 7,129	950.53%
Interest - Tax Collector	100	745	745.00%
Special Assmnts- Tax Collector	394,707	394,706	100.00%
Special Assmnts- Discounts	(15,789)	(14,810)	93.80%
Other Miscellaneous Revenues	200	1,254	627.00%
Access Cards	2,243	4,821	214.94%
Pavilion Rental	800	2,120	265.00%
Lodge Rental	18,500	17,140	92.65%
Insurance Reimbursements	-	5,947	0.00%
TOTAL REVENUES	401,511	419,052	104.37%
<u>EXPENDITURES</u>			
<u>Administration</u>			
P/R-Board of Supervisors	6,000	2,600	43.33%
FICA Taxes	459	199	43.36%
ProfServ-Legal Services	24,000	24,000	100.00%
ProfServ-Mgmt Consulting	31,338	31,338	100.00%
ProfServ-Recording Secretary	290	-	0.00%
Auditing Services	3,150	3,150	100.00%
Postage and Freight	200	207	103.50%
Insurance - General Liability	13,243	14,178	107.06%
Printing and Binding	100	17	17.00%
Legal Advertising	1,000	561	56.10%
Miscellaneous Services	250	430	172.00%
Misc-Assessment Collection Cost	11,841	11,397	96.25%
Misc-Contingency	50	-	0.00%
Office Supplies	50	-	0.00%
Annual District Filing Fee	175	175	100.00%
Total Administration	92,146	88,252	95.77%
<u>Field</u>			
Contr-Landscape-Amenities Area	25,440	24,687	97.04%
R&M-Trees and Trimming	3,000	4,600	153.33%
Misc-Contingency	2,500	-	0.00%
Total Field	30,940	29,287	94.66%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Parks and Recreation</u>			
Payroll-Other	6,240	10,263	164.47%
Payroll-Maintenance	7,587	15,185	200.14%
Payroll-Administrative	57,810	65,132	112.67%
FICA Taxes	5,480	6,929	126.44%
Workers' Compensation	4,031	4,013	99.55%
Contracts-Janitorial Services	2,808	2,977	106.02%
Contracts-Security Services	1,230	780	63.41%
Contracts-Fire Exting. Insp.	350	390	111.43%
Contract-Copier Maintenance	150	121	80.67%
Contract-Dumpster Rental	312	338	108.33%
Contracts-Pest Control	441	985	223.36%
Contracts-Fire Insp Sprinkler System	200	200	100.00%
Contracts-Archival of E-mails	1,435	1,615	112.54%
Contract-Website Hosting	243	348	143.21%
Communication - Teleph - Field	125	70	56.00%
Postage and Freight	58	100	172.41%
Utility - General	22,194	16,088	72.49%
Utility - Other	3,001	3,130	104.30%
Electricity - Streetlights	1,418	1,555	109.66%
Utility - Irrigation	4,058	3,524	86.84%
Utility - Refuse Removal	1,640	1,710	104.27%
R&M-General	1,000	16,696	1669.60%
R&M-Electrical	350	49	14.00%
R&M-Roof	480	-	0.00%
R&M-Fire Equipment	50	-	0.00%
R&M-Plumbing	100	64	64.00%
Misc-Contingency	3,000	8,173	272.43%
Information Technology	500	-	0.00%
Mileage Reimbursement	350	384	109.71%
Office Supplies	2,000	1,931	96.55%
Supplies-Cleaning & Paper	400	357	89.25%
Reserves-Lodge	3,420	-	0.00%
Total Parks and Recreation	132,461	163,107	123.14%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Swimming Pool</u>			
Payroll-Maintenance	11,127	16,590	149.10%
Payroll-Administrative	8,320	9,848	118.37%
Payroll-Pool Attendants	23,406	21,357	91.25%
FICA Taxes	3,278	3,656	111.53%
Contracts-Pest Control	75	-	0.00%
Communication - Teleph - Field	869	134	15.42%
R&M-General	325	15,586	4795.69%
R&M-Electrical	75	85	113.33%
R&M-Pools	2,000	26,437	1321.85%
Misc-Licenses & Permits	250	250	100.00%
Misc-Contingency	4,000	6,657	166.43%
Op Supplies - Pool Chemicals	2,500	6,506	260.24%
Reserve - Pool	21,050	399	1.90%
Total Swimming Pool	77,275	107,505	139.12%
<u>Fitness Center</u>			
Payroll-Maintenance	4,552	1,902	41.78%
Payroll-Administrative	6,943	1,969	28.36%
FICA Taxes	879	296	33.67%
Contracts-Janitorial Services	1,872	2,106	112.50%
Contracts-Fitness Equipment	1,500	1,500	100.00%
Contracts-Pest Control	272	377	138.60%
R&M-General	200	198	99.00%
R&M-Electrical	75	45	60.00%
R&M-Equipment	1,500	278	18.53%
Misc-Contingency	500	5	1.00%
Supplies-Cleaning & Paper	450	474	105.33%
Total Fitness Center	18,743	9,150	48.82%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Park & Grounds</u>			
Payroll-Maintenance	27,309	18,720	68.55%
Payroll-Administrative	5,784	1,969	34.04%
FICA Taxes	2,532	1,583	62.52%
Contracts-Janitorial Services	1,560	1,547	99.17%
Contracts-Roof	480	-	0.00%
Contracts-Pest Control	145	145	100.00%
R&M-General	1,500	22,380	1492.00%
R&M-Electrical	250	29	11.60%
R&M-Irrigation	750	950	126.67%
R&M-Backflow Inspection	225	280	124.44%
Misc-Contingency	1,650	1,212	73.45%
Supplies-Cleaning & Paper	275	208	75.64%
Reserves - Irrigation System	500	640	128.00%
Reserve-Mulch	4,000	4,280	107.00%
Reserve - Parking Lot	1,200	-	0.00%
Reserve - Pavilion	1,500	-	0.00%
Total Park & Grounds	49,660	53,943	108.62%
<u>Reserves</u>			
Reserve - CDD Amenity	286	-	0.00%
Total Reserves	286	-	0.00%
TOTAL EXPENDITURES & RESERVES	401,511	451,244	112.39%
Excess (deficiency) of revenues Over (under) expenditures	-	(32,192)	0.00%
Net change in fund balance	\$ -	\$ (32,192)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	309,974	309,974	
FUND BALANCE, ENDING	\$ 309,974	\$ 277,782	

MEMORANDUM

TO: Board of Supervisors, Piney-Z CDD
FROM: Sonia Rowley, District Accountant
CC: Bob Nanni, District Manager
DATE: November 10, 2023
SUBJECT: October Financials

Please find attached the October 2023 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 \$250,018
- Unassigned Balance: Represents the General Fund in excess of nonspendable, restricted, committed and assigned fund balance.

Total Revenues for the General Fund were at 1% of adopted budget. This is typical for this time of year.

- The YTD Non-Ad Valorem assessments collections are at 0%.

Total Expenditures through October were at 7% of adopted budget.

- Fitness Center - Reserve-Equipment
 - ▶ Includes \$2,333 to Allways Improving for elliptical.

PINEY-Z

Community Development District

Financial Report

October 31, 2023

Prepared by



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PINEY-Z

Community Development District

Financial Statements

(Unaudited)

October 31, 2023

Balance Sheet
October 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 25,609
Cash On Hand/Petty Cash	250
Investments:	
Money Market Account	235,087
Prepaid Items	294
TOTAL ASSETS	\$ 261,240
<u>LIABILITIES</u>	
Accounts Payable	\$ 4,016
Accrued Expenses	6,752
TOTAL LIABILITIES	10,768
<u>FUND BALANCES</u>	
Nonspendable:	
Prepaid Items	294
Assigned to:	
Operating Reserves	94,166
Reserves - CDD Amenity	27,888
Reserves - Fitness Center	1,668
Reserves-Lodge	16,721
Reserves - Park	51,559
Reserve-Pool Acid Wash	2,100
Reserves-Pool Equipment	3,012
Reserves-Pool Fence & Deck	20,000
Reserves-Pool Filters & Pumps	3,064
Reserves - Pool Shell	30,000
TOTAL FUND BALANCES	\$ 250,472
TOTAL LIABILITIES & FUND BALANCES	\$ 261,240

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>			
Interest - Investments	\$ 2,000	\$ 1,038	51.90%
Interest - Tax Collector	1,500	-	0.00%
Special Assmnts- Tax Collector	394,706	-	0.00%
Special Assmnts- Discounts	(15,788)	-	0.00%
Other Miscellaneous Revenues	100	175	175.00%
Access Cards	3,514	36	1.02%
Pavilion Rental	2,000	80	4.00%
Lodge Rental	18,000	1,480	8.22%
TOTAL REVENUES	406,032	2,809	0.69%
<u>EXPENDITURES</u>			
<u>Administration</u>			
P/R-Board of Supervisors	6,000	-	0.00%
FICA Taxes	459	-	0.00%
ProfServ-Legal Services	24,000	2,000	8.33%
ProfServ-Mgmt Consulting	32,592	2,716	8.33%
Auditing Services	3,150	-	0.00%
Postage and Freight	200	-	0.00%
Insurance - General Liability	15,596	5,113	32.78%
Printing and Binding	50	-	0.00%
Legal Advertising	750	-	0.00%
Miscellaneous Services	400	36	9.00%
Misc-Assessment Collection Cost	11,841	-	0.00%
Misc-Contingency	50	-	0.00%
Office Supplies	25	-	0.00%
Annual District Filing Fee	175	-	0.00%
Total Administration	95,288	9,865	10.35%
<u>Field</u>			
Contr-Landscape-Amenities Area	26,336	1,378	5.23%
R&M-Trees and Trimming	3,000	-	0.00%
Misc-Contingency	1,000	-	0.00%
Total Field	30,336	1,378	4.54%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Parks and Recreation</u>			
Payroll-Other	9,750	675	6.92%
Payroll-Maintenance	13,746	882	6.42%
Payroll-Administrative	60,002	3,676	6.13%
FICA Taxes	6,388	400	6.26%
Workers' Compensation	4,414	1,058	23.97%
Contracts-Janitorial Services	3,042	260	8.55%
Contracts-Security Services	1,230	195	15.85%
Contracts-Fire Exting. Insp.	390	-	0.00%
Contract-Copier Maintenance	150	12	8.00%
Contract-Dumpster Rental	337	28	8.31%
Contracts-Pest Control	497	73	14.69%
Contracts-Fire Insp Sprinkler System	200	-	0.00%
Contracts-Archival of E-mails	1,435	135	9.41%
Contract-Website Hosting	277	178	64.26%
Communication - Teleph - Field	100	-	0.00%
Postage and Freight	75	21	28.00%
Utility - General	17,898	1,400	7.82%
Utility - Other	3,444	265	7.69%
Electricity - Streetlights	1,573	132	8.39%
Utility - Irrigation	3,711	494	13.31%
Utility - Refuse Removal	1,754	142	8.10%
R&M-General	1,000	72	7.20%
R&M-Electrical	200	95	47.50%
R&M-Roof	480	-	0.00%
R&M-Plumbing	100	-	0.00%
Misc-Contingency	2,000	-	0.00%
Information Technology	420	-	0.00%
Mileage Reimbursement	350	30	8.57%
Office Supplies	2,200	508	23.09%
Supplies-Cleaning & Paper	375	-	0.00%
Reserves-Lodge	429	-	0.00%
Total Parks and Recreation	137,967	10,731	7.78%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Swimming Pool</u>			
Payroll-Maintenance	21,993	1,158	5.27%
Payroll-Administrative	8,572	963	11.23%
Payroll-Pool Attendants	23,406	692	2.96%
FICA Taxes	4,129	215	5.21%
Contracts-Pest Control	50	-	0.00%
Communication - Teleph - Field	100	-	0.00%
R&M-General	400	-	0.00%
R&M-Electrical	60	-	0.00%
R&M-Pools	1,000	-	0.00%
Misc-Licenses & Permits	250	-	0.00%
Misc-Contingency	3,000	-	0.00%
Op Supplies - Pool Chemicals	4,000	-	0.00%
Total Swimming Pool	66,960	3,028	4.52%
<u>Fitness Center</u>			
Payroll-Maintenance	5,497	89	1.62%
Payroll-Administrative	8,572	120	1.40%
FICA Taxes	1,076	16	1.49%
Contracts-Janitorial Services	2,028	130	6.41%
Contracts-Fitness Equipment	1,500	125	8.33%
Contracts-Pest Control	215	36	16.74%
R&M-General	150	11	7.33%
R&M-Electrical	75	-	0.00%
R&M-Equipment	1,500	227	15.13%
Misc-Contingency	250	-	0.00%
Supplies-Cleaning & Paper	600	-	0.00%
Reserve - Equipment	4,000	2,333	58.33%
Total Fitness Center	25,463	3,087	12.12%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Park & Grounds</u>			
Payroll-Maintenance	13,746	1,240	9.02%
Payroll-Administrative	8,572	120	1.40%
FICA Taxes	1,707	104	6.09%
Contracts-Janitorial Services	1,690	260	15.38%
Contracts-Roof	480	150	31.25%
Contracts-Pest Control	146	36	24.66%
R&M-General	1,500	19	1.27%
R&M-Electrical	100	100	100.00%
R&M-Irrigation	500	-	0.00%
R&M-Backflow Inspection	225	-	0.00%
Misc-Contingency	1,000	1	0.10%
Supplies-Cleaning & Paper	275	-	0.00%
Reserve - Parking Lot	1,200	-	0.00%
Reserve - Pavilion	32,500	-	0.00%
Total Park & Grounds	63,641	2,030	3.19%
TOTAL EXPENDITURES	419,655	30,119	7.18%
Excess (deficiency) of revenues Over (under) expenditures	(13,623)	(27,310)	200.47%
<u>OTHER FINANCING SOURCES (USES)</u>			
Contribution to (Use of) Fund Balance	(13,623)	-	0.00%
TOTAL FINANCING SOURCES (USES)	(13,623)	-	0.00%
Net change in fund balance	\$ (13,623)	\$ (27,310)	200.47%
FUND BALANCE, BEGINNING (OCT 1, 2023)	277,782	277,782	
FUND BALANCE, ENDING	\$ 264,159	\$ 250,472	

PINEY-Z

Community Development District

Supporting Schedules

October 31, 2023

Cash and Investment Report

October 31, 2023

<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%	\$25,609
Petty Cash	Petty Cash	Cash	0.00%	\$250
Public Funds Money Market Account	BankUnited	Money Market Account	5.45%	\$235,087
			Total	<u><u>\$260,946</u></u>

Piney-Z CDD
Bank Reconciliation

Bank Account No. 2471 TRUIST (BB&T) GF Checking
Statement No. 10-23
Statement Date 10/31/2023

G/L Balance (LCY)	25,608.60	Statement Balance	28,648.16
G/L Balance	25,608.60	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	28,648.16
Subtotal	25,608.60	Outstanding Checks	3,039.56
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	25,608.60	Ending Balance	25,608.60
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
10/4/2023	Payment	58390	RICK EVANS	32.49	0.00	32.49
10/9/2023	Payment	58393	MELINDA PARKER	202.52	0.00	202.52
10/17/2023	Payment	58396	CAPITAL SECURITY AND	195.00	0.00	195.00
10/30/2023	Payment	58401	1ST CHOICE PEST SERVICES	145.00	0.00	145.00
10/30/2023	Payment	58402	CITY OF TALLAHASSEE	132.05	0.00	132.05
10/31/2023	Payment	58403	ALLWAYS IMPROVING LLC	2,332.50	0.00	2,332.50
Total Outstanding Checks.....				3,039.56		3,039.56

**PINEY-Z
Community Development District**

Payment Register by Bank Account
For the Period from 09/1/2023 to 10/31/2023
(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	GL Account #	Amount Paid
TRUIST (BB&T) GF CHECKING - (ACCT# XXXXX2471)									
Check	58370	09/06/23	Vendor	RAINBOW OUTDOOR SERVICES	9246	REPAIR MAIN LINE BREAK-POOL PARKING LOT	Reserves-Irrigation System	001-568098-57240	\$639.50
Check	58371	09/07/23	Vendor	COMPLETE I.T SERVICE SOLUTIONS	11628	09/2023 CDD/HOA GOOGLE EMAIL W/VAULT	Contracts-Archival of E-mails	001-534176-57201	\$134.55
Check	58372	09/07/23	Vendor	OFFICE BUSINESS SYSTEMS INC	IN13990	CONTRACT USUAGE 7/30/23-8/29/23	Contract-Copier Maintenance	001-534097-57201	\$12.22
Check	58373	09/07/23	Vendor	RAINBOW OUTDOOR SERVICES	9282	AUGUST 2023 LANDSCAPE SVC	Contr-Landscape-Amenities Area	001-534053-53901	\$1,722.50
Check	58374	09/07/23	Vendor	RICK EVANS	083123	MILEAGE AUGUST 2023	Misc-Mileage Reimbursement	001-549951-57201	\$43.61
Check	58375	09/07/23	Vendor	SUPERIOR AF CLEANING LLC	INVOICEAUG23	08/2023 WEEKLY CLEANING	Contracts-Janitorial Services	001-534026-57201	\$208.00
Check	58375	09/07/23	Vendor	SUPERIOR AF CLEANING LLC	INVOICEAUG23	08/2023 WEEKLY CLEANING	Contracts-Janitorial Services	001-534026-57214	\$104.00
Check	58375	09/07/23	Vendor	SUPERIOR AF CLEANING LLC	INVOICEAUG23	08/2023 WEEKLY CLEANING	Contracts-Janitorial Services	001-534026-57240	\$208.00
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	HOME DEPOT-SHOP VAC FILTERS	001-546001-57201	\$18.97
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	HOME DEPOT-50 FOOT HOSE	001-546001-57240	\$29.98
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	HOME DEPOT-MAGIC ERASERS	001-552083-57205	\$27.96
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	HOME DEPOT-2 PINK HIBISCUS	001-546001-57240	\$17.96
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	SAMS CLUB-PAPER TOWELS	001-552083-57201	\$6.66
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	SAMS CLUB-PAPER TOWELS	001-552083-57214	\$6.66
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	SAMS CLUB-PAPER TOWELS	001-552083-57240	\$6.66
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	SAMS CLUB-ATTENDANT BEVERAGES	001-549900-57205	\$35.76
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	SAMS CLUB-BLEACH	001-552083-57205	\$18.48
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	HOME DEPOT-CRACK FILLER	001-546001-57240	\$27.24
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	HOME DEPOT-COAT HOOK	001-546001-57240	\$2.93
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	HOME DEPOT-LEAF RAKE	001-552009-57205	\$29.98
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	HOME DEPOT-LEAF SKIMMER	001-552009-57205	\$29.98
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	SAMS CLUB-ATTENDANT BEVERAGES	001-549900-57205	\$60.18
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	PINCH A PENNY-LIQUID CHLORINE	001-552009-57205	\$17.00
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	SAMS CLUB-CLUB RENEWAL	001-549900-57201	\$110.00
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	AMAZON-MEMORY FOR RE COMPUTER	001-551002-57201	\$36.98
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	BATTERY SOURCE-BATTERIES/CONNECTORS FOR IRR NODE R	001-546001-57240	\$18.97
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	STAPLES-TUBES FOR LARGE COPY PLANS	001-551002-57201	\$14.00
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	APALACHEE ACE-SUPPLIES FOR IRR REPAIR	001-546001-57240	\$7.98
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	HOME DEPOT-TILE SPONGES	001-552083-57205	\$27.96
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	HOME DEPOT-LIGHT BULBS	001-546020-57201	\$22.46
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	SAMS CLUB-PRINTER CARTRIDGES	001-551002-57201	\$293.94
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	SAMS CLUB-CLEANING	001-552083-57201	\$14.32
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	SAMS CLUB-CLEANING	001-552083-57214	\$14.32
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	SAMS CLUB-CLEANING	001-552083-57240	\$14.32
Check	58376	09/13/23	Vendor	TRUIST (BB&T)	082523-2229	PURCHASES 7/24/23-8/25/23	SAMS CLUB = CASH CREDIT	001-551002-57201	(\$13.25)
Check	58377	09/14/23	Vendor	ALLWAYS IMPROVING LLC	30454	AUG 2023 PREVENTATIVE MAINT	Contracts-Fitness Equipment	001-534071-57214	\$125.00
Check	58378	09/14/23	Vendor	CITY OF TALLAHASSEE	090123	SVC 7/2/23-8/27/23	Utility - General	001-543001-57201	\$1,706.19
Check	58378	09/14/23	Vendor	CITY OF TALLAHASSEE	090123	SVC 7/2/23-8/27/23	Utility - Refuse Removal	001-543020-57201	\$142.48
Check	58379	09/14/23	Vendor	INFRAMARK (DE), LLC	101210	MGMT FEES SEPT 2023	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$2,611.50
Check	58380	09/19/23	Vendor	CITY OF TALLAHASSEE	090123A	SVC 7/27/23-8/24/23	Utility - Irrigation	001-543014-57201	\$366.61
Check	58381	09/19/23	Vendor	FLORIDA MUNICIPAL INSURANCE TR	INV-38981-T4S3	1ST INSTALLMENT FY23/24	Prepaid Expense	001-155000-57201	\$1,057.50
Check	58381	09/19/23	Vendor	FLORIDA MUNICIPAL INSURANCE TR	INV-38981-T4S3	1ST INSTALLMENT FY23/24	Prepaid Expense	001-155000-57201	\$5,112.75
Check	58382	09/19/23	Vendor	LEWIS, LONGMAN, & WALKER, P.A.	MCL-154458	PROFESSIONAL SVCS 08/2023	ProfServ-Legal Services	001-531023-51401	\$2,000.00
Check	58383	09/27/23	Vendor	CITY OF TALLAHASSEE	091523	SVC 8/10/23-9/9/23	Utility - Irrigation	001-543014-57201	\$126.84
Check	58384	10/04/23	Vendor	ALLWAYS IMPROVING LLC	30643	SEPT 2023 PREVENTATIVE MAINT/BATTERIES	MTHLY INSPECTION	001-534071-57214	\$125.00
Check	58384	10/04/23	Vendor	ALLWAYS IMPROVING LLC	30643	SEPT 2023 PREVENTATIVE MAINT/BATTERIES	BATTERIES	001-546022-57214	\$2.90
Check	58385	10/04/23	Vendor	CAPITAL SECURITY AND	20191661	REPAIR POOL CAMERA	R&M-General	001-546001-57205	\$125.00
Check	58385	10/04/23	Vendor	CAPITAL SECURITY AND	20191660	ALARM MONITORING JULY-SEPT 2023	Contracts-Security Services	001-534037-57201	\$195.00

**PINEY-Z
Community Development District**

Payment Register by Bank Account
For the Period from 09/1/2023 to 10/31/2023
(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	GL Account #	Amount Paid
Check	58385	10/04/23	Vendor	CAPITAL SECURITY AND	20191659	ALARM MONITORING JAN-MARCH 2023	Contracts-Security Services	001-534037-57201	\$195.00
Check	58386	10/04/23	Vendor	INFRAMARK (DE), LLC	99932	MGT FEES AUGUST 2023	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$2,611.50
Check	58386	10/04/23	Vendor	INFRAMARK (DE), LLC	99932	MGT FEES AUGUST 2023	Postage and Freight	001-541006-51301	\$22.92
Check	58386	10/04/23	Vendor	INFRAMARK (DE), LLC	101917	MGMT FEES SEPT 2023-VARIABLE CHARGES	Postage and Freight	001-541006-51301	\$20.16
Check	58387	10/04/23	Vendor	KEITH MCNEILL PLUMBING	AW43398	HOSE LEAKING/TESTED WIRING	R&M-General	001-546001-57240	\$332.00
Check	58388	10/04/23	Vendor	MARPAN SUPPLY CO., INC.	1735781	MTHLY RENTAL 10/1/23	Contract-Dumpster Rental	001-534098-57201	\$28.08
Check	58389	10/04/23	Vendor	RAINBOW OUTDOOR SERVICES	9284	FALL PINE STRAW MULCH	Contr-Landscape-Amenities Area	001-534053-53901	\$2,786.54
Check	58389	10/04/23	Vendor	RAINBOW OUTDOOR SERVICES	9322	SEPT 2023 LANDSCAPE SVC	Contr-Landscape-Amenities Area	001-534053-53901	\$1,378.00
Check	58390	10/04/23	Vendor	RICK EVANS	093028	SEPTEMBER 2023 MILEAGE	Misc-Mileage Reimbursement	001-549951-57201	\$32.49
Check	58391	10/04/23	Vendor	SUPERIOR AF CLEANING LLC	INVOICESEP23	09/2023 ROUTINE WEEKLY CLEANING	Contracts-Janitorial Services	001-534026-57201	\$208.00
Check	58391	10/04/23	Vendor	SUPERIOR AF CLEANING LLC	INVOICESEP23	09/2023 ROUTINE WEEKLY CLEANING	Contracts-Janitorial Services	001-534026-57214	\$104.00
Check	58391	10/04/23	Vendor	SUPERIOR AF CLEANING LLC	INVOICESEP23	09/2023 ROUTINE WEEKLY CLEANING	Contracts-Janitorial Services	001-534026-57240	\$208.00
Check	58392	10/04/23	Vendor	TRIBE PAPER COMPANY	IN112541	TABS/ACID/SOLUTION/REAGENT	Op Supplies - Pool Chemicals	001-552009-57205	\$2,111.20
Check	58393	10/09/23	Vendor	MELINDA PARKER	093023	POOL ATTND ORIENTATION LUNCH/TRACFONE/RENTALS TRAC	POOL ATTENDANT ORIENT LUNCH	001-549900-57205	\$61.91
Check	58393	10/09/23	Vendor	MELINDA PARKER	093023	POOL ATTND ORIENTATION LUNCH/TRACFONE/RENTALS TRAC	POOL TRACFONE	001-541005-57205	\$70.31
Check	58393	10/09/23	Vendor	MELINDA PARKER	093023	POOL ATTND ORIENTATION LUNCH/TRACFONE/RENTALS TRAC	RENTAL TRACFONE	001-541005-57201	\$70.30
Check	58394	10/09/23	Vendor	OFFICE BUSINESS SYSTEMS INC	IN14445	USAGE 8/30/23-9/29/23	Contract-Copier Maintenance	001-534097-57201	\$10.20
Check	58395	10/09/23	Vendor	TRUIST (BB&T)	092523-2229	PURCHASES 8/28/23-9/19/23	WALMART-WALL CLOCK	001-549900-57214	\$4.52
Check	58395	10/09/23	Vendor	TRUIST (BB&T)	092523-2229	PURCHASES 8/28/23-9/19/23	MCKENZIE MARKET-FUEL FOR EQUIPMENT	001-546001-57240	\$30.05
Check	58395	10/09/23	Vendor	TRUIST (BB&T)	092523-2229	PURCHASES 8/28/23-9/19/23	HOME DEPOT-WATER HOSE	001-546001-57205	\$39.98
Check	58395	10/09/23	Vendor	TRUIST (BB&T)	092523-2229	PURCHASES 8/28/23-9/19/23	HOME DEPOT-SHOCK PACKS	001-552009-57205	\$39.98
Check	58395	10/09/23	Vendor	TRUIST (BB&T)	092523-2229	PURCHASES 8/28/23-9/19/23	HOME DEPOT-SPRAYER	001-546001-57205	\$11.97
Check	58395	10/09/23	Vendor	TRUIST (BB&T)	092523-2229	PURCHASES 8/28/23-9/19/23	PINCH A PENNY-3 CHLORINE REFILLS	001-552009-57205	\$25.50
Check	58395	10/09/23	Vendor	TRUIST (BB&T)	092523-2229	PURCHASES 8/28/23-9/19/23	PINCH A PENNY-BLACK ALGAECIDE	001-552009-57205	\$147.96
Check	58395	10/09/23	Vendor	TRUIST (BB&T)	092523-2229	PURCHASES 8/28/23-9/19/23	HOME DEPOT-16 FT WERNER ORANGE EXTENSION LADDER	001-546001-57201	\$269.00
Check	58395	10/09/23	Vendor	TRUIST (BB&T)	092523-2229	PURCHASES 8/28/23-9/19/23	AMAZON-CALENDAR	001-551002-57201	\$21.52
Check	58395	10/09/23	Vendor	TRUIST (BB&T)	092523-2229	PURCHASES 8/28/23-9/19/23	AMAZON-84 FOLDING CHAIRS	001-549900-57201	\$4,150.44
Check	58395	10/09/23	Vendor	TRUIST (BB&T)	092523-2229	PURCHASES 8/28/23-9/19/23	AMAZON-OFFICE SUPPLIES	001-551002-57201	\$109.66
Check	58395	10/09/23	Vendor	TRUIST (BB&T)	092523-2229	PURCHASES 8/28/23-9/19/23	SAMS CLUB-ATTENDANT BEVERAGES	001-549900-57205	\$27.96
Check	58395	10/09/23	Vendor	TRUIST (BB&T)	092523-2229	PURCHASES 8/28/23-9/19/23	SAMS CLUB-CAN LINERS	001-552083-57240	\$24.98
Check	58396	10/17/23	Vendor	CAPITAL SECURITY AND	20191671	COMMERCIAL ALARM MONITORING OCT-DEC	Contracts-Security Services	001-534037-57201	\$195.00
Check	58397	10/17/23	Vendor	CITY OF TALLAHASSEE	100223	SVC 8/28/23-9/26/23	Utility - Irrigation	001-543014-57201	\$283.84
Check	58397	10/17/23	Vendor	CITY OF TALLAHASSEE	100223	SVC 8/28/23-9/26/23	Utility - General	001-543001-57201	\$1,419.68
Check	58397	10/17/23	Vendor	CITY OF TALLAHASSEE	100223	SVC 8/28/23-9/26/23	Utility - Refuse Removal	001-543020-57201	\$142.48
Check	58398	10/19/23	Vendor	FEDEX	8-273-70988	SVC 9/22/23	Postage and Freight	001-541006-57201	\$21.14
Check	58399	10/19/23	Vendor	LEWIS, LONGMAN, & WALKER, P.A.	MCL-154801	09/2023 PROFESSIONAL SVC	ProfServ-Legal Services	001-531023-51401	\$2,000.00
Check	58400	10/25/23	Vendor	MARPAN SUPPLY CO., INC.	1739003	MTHLY RENTAL 11/1/23	Contract-Dumpster Rental	001-534098-57201	\$28.08
Check	58401	10/30/23	Vendor	1ST CHOICE PEST SERVICES	52330	QTRLY PEST CONTROL	Contract-Pest Control	001-534125-57201	\$72.50
Check	58401	10/30/23	Vendor	1ST CHOICE PEST SERVICES	52330	QTRLY PEST CONTROL	Contract-Pest Control	001-534125-57214	\$36.25
Check	58401	10/30/23	Vendor	1ST CHOICE PEST SERVICES	52330	QTRLY PEST CONTROL	Contract-Pest Control	001-534125-57240	\$36.25
Check	58402	10/30/23	Vendor	CITY OF TALLAHASSEE	101623	SVC 9/10/23-10/9/23	Electricity - Streetlighting	001-543013-57201	\$132.05
Check	58403	10/31/23	Vendor	ALLWAYS IMPROVING LLC	102723-DEP	50% FOR NEW ELLIPTICAL FOR GYM	NEW ELLIPTICAL FOR GYM	001-568073-57214	\$2,332.50
ACH	DD001114	09/13/23	Employee	JANET T. NORTON	PAYROLL	September 13, 2023 Payroll Posting			\$374.02
ACH	DD001115	09/13/23	Employee	RACHAEL WOODY	PAYROLL	September 13, 2023 Payroll Posting			\$760.76
ACH	DD001116	09/13/23	Employee	HUNTER A. GARLUTZO	PAYROLL	September 13, 2023 Payroll Posting			\$228.11
ACH	DD001117	09/13/23	Employee	MELINDA J. PARKER	PAYROLL	September 13, 2023 Payroll Posting			\$2,269.02
ACH	DD001118	09/13/23	Employee	RICKY S EVANS	PAYROLL	September 13, 2023 Payroll Posting			\$2,061.25
ACH	DD001119	09/13/23	Vendor	COMCAST -ACH	081123-3478 ACH	SVC 8/25/23-9/24/23	Utility - Other	001-543004-57201	\$264.58
ACH	DD001125	09/27/23	Employee	JANET T. NORTON	PAYROLL	September 27, 2023 Payroll Posting			\$374.02
ACH	DD001126	09/27/23	Employee	RACHAEL WOODY	PAYROLL	September 27, 2023 Payroll Posting			\$805.53

**PINEY-Z
Community Development District**

Payment Register by Bank Account
For the Period from 09/1/2023 to 10/31/2023
(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	GL Account #	Amount Paid
ACH	DD001127	09/27/23	Employee	HUNTER A. GARLUTZO	PAYROLL	September 27, 2023 Payroll Posting			\$69.04
ACH	DD001128	09/27/23	Employee	MELINDA J. PARKER	PAYROLL	September 27, 2023 Payroll Posting			\$2,269.02
ACH	DD001129	09/27/23	Employee	RICKY S EVANS	PAYROLL	September 27, 2023 Payroll Posting			\$2,125.44
ACH	DD001130	09/27/23	Employee	JOYCE R. HILLIARD-MAZZEO	PAYROLL	September 27, 2023 Payroll Posting			\$184.70
ACH	DD001131	09/27/23	Employee	DELORES A. PINCUS	PAYROLL	September 27, 2023 Payroll Posting			\$184.70
ACH	DD001132	09/27/23	Employee	ARTHUR R. KIRBY	PAYROLL	September 27, 2023 Payroll Posting			\$184.70
ACH	DD001133	10/03/23	Vendor	COMCAST -ACH	091223-3478 ACH	***Voided Voided****			\$0.00
ACH	DD001133	10/03/23	Vendor	COMCAST -ACH	091223-3478 ACH	***Voided Voided****			\$0.00
ACH	DD001134	10/11/23	Employee	JANET T. NORTON	PAYROLL	October 11, 2023 Payroll Posting			\$423.88
ACH	DD001135	10/11/23	Employee	RACHAEL WOODY	PAYROLL	October 11, 2023 Payroll Posting			\$934.53
ACH	DD001136	10/11/23	Employee	MELINDA J. PARKER	PAYROLL	October 11, 2023 Payroll Posting			\$2,361.88
ACH	DD001137	10/11/23	Employee	RICKY S EVANS	PAYROLL	October 11, 2023 Payroll Posting			\$1,902.71
ACH	DD001138	09/27/23	Vendor	COMCAST -ACH	091223-3478 ACH	SVC 9/25/23-10/24/23	Utility - Other	001-543004-57201	\$264.58
ACH	DD001138	09/27/23	Vendor	COMCAST -ACH	091223-3478 ACH	SVC 9/25/23-10/24/23	Accounts Receivable - Other	001-115125-57201	\$10.00
ACH	DD001139	10/25/23	Employee	JANET T. NORTON	PAYROLL	October 25, 2023 Payroll Posting			\$436.35
ACH	DD001140	10/25/23	Employee	RACHAEL WOODY	PAYROLL	October 25, 2023 Payroll Posting			\$143.96
ACH	DD001141	10/25/23	Employee	MELINDA J. PARKER	PAYROLL	October 25, 2023 Payroll Posting			\$2,454.75
ACH	DD001142	10/25/23	Employee	RICKY S EVANS	PAYROLL	October 25, 2023 Payroll Posting			\$1,864.47
ACH	DD001146	10/11/23	Vendor	COMCAST -ACH	101123 ACH	SVC 10/25/23-11/24/23	Accounts Receivable - Other	001-115125-57201	(\$10.00)
ACH	DD001146	10/11/23	Vendor	COMCAST -ACH	101123 ACH	SVC 10/25/23-11/24/23	Utility - Other	001-543004-57201	\$265.94
Account Total									\$62,729.39

Total Amount Paid	\$62,729.39
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Total Amount Paid - Breakdown by Fund	
Fund	Amount
General Fund - 001	62,729.39
Total	62,729.39

4C

**PINEY-Z
COMMUNITY DEVELOPMENT DISTRICT**

Motion: Assigning Fund Balance as of 9/30/23

The Board hereby assigns the FY 2023 Reserves for September 30, 2023 Balance sheet as follows:

Reserves – 1 st Quarter Operating Reserve	\$100,378
Reserves – CDD Amenity	\$27,888
Reserves – Lodge	\$16,292
Reserves – Park	\$17,859
Reserves – Pool Acid Wash	\$2,100
Reserves – Pool Equipment	\$3,012
Reserves – Pool Fence & Deck	\$20,000
Reserves – Pool Filters & Pumps	\$3,064
Reserves – Pool Shell	\$30,000

4D.

RESOLUTION 2024-01

A RESOLUTION AMENDING THE PINEY-Z COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND BUDGET FOR FISCAL YEAR 2023

WHEREAS, the Board of Supervisors, hereinafter referred to as the “Board”, of Piney-Z Community Development District, hereinafter referred to as “District”, adopted a General Fund Budget for Fiscal Year 2023, and

WHEREAS, the Board desires to reallocate funds budgeted to reappropriate Revenues and Expenses approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF PINEY-Z COMMUNITY DEVELOPMENT DISTRICT THE FOLLOWING:

- 1. The General Fund Budget is hereby amended in accordance with Exhibit “A” attached.
- 2. This resolution shall become effective this 27th day of November 2023 and be reflected in the monthly and Fiscal Year End 9/30/2023 Financial Statements and Audit Report of the District.

**Piney-Z
Community Development District**

By: _____
Chairman

Attest:

By: _____
Secretary

Proposed Budget Amendment
For the Period Ending September 30, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT BUDGET</u>	<u>PROPOSED AMENDMENT</u>	<u>FINAL BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
<u>REVENUES</u>					
Interest - Investments	\$ 750	\$ -	\$ 750	\$ 7,129	\$ 6,379
Interest - Tax Collector	100	-	100	745	645
Special Assmnts- Tax Collector	394,707	-	394,707	394,706	(1)
Special Assmnts- Discounts	(15,789)	-	(15,789)	(14,810)	979
Other Miscellaneous Revenues	200	-	200	1,254	1,054
Access Cards	2,243	-	2,243	4,821	2,578
Pavilion Rental	800	-	800	2,120	1,320
Lodge Rental	18,500	-	18,500	17,140	(1,360)
Insurance Reimbursements	-	-	-	5,947	5,947
TOTAL REVENUES	401,511	-	401,511	419,052	17,541
<u>EXPENDITURES</u>					
<u>Administration</u>					
P/R-Board of Supervisors	6,000	(3,400)	2,600	2,600	-
FICA Taxes	459	-	459	199	260
ProfServ-Legal Services	24,000	-	24,000	24,000	-
ProfServ-Mgmt Consulting	31,338	-	31,338	31,338	-
ProfServ-Recording Secretary	290	-	290	-	290
Auditing Services	3,150	-	3,150	3,150	-
Postage and Freight	200	-	200	207	(7)
Insurance - General Liability	13,243	-	13,243	14,178	(935)
Printing and Binding	100	-	100	17	83
Legal Advertising	1,000	-	1,000	561	439
Miscellaneous Services	250	-	250	430	(180)
Misc-Assessment Collection Cost	11,841	-	11,841	11,397	444
Misc-Contingency	50	-	50	-	50
Office Supplies	50	-	50	-	50
Annual District Filing Fee	175	-	175	175	-
Total Administration	92,146	(3,400)	88,746	88,252	494
<u>Field</u>					
Contr-Landscape-Amenities Area	25,440	-	25,440	24,687	753
R&M-Trees and Trimming	3,000	1,600	4,600	4,600	-
Misc-Contingency	2,500	(2,500)	-	-	-
Total Field	30,940	(900)	30,040	29,287	753
<u>Parks and Recreation</u>					
Payroll-Other	6,240	4,023	10,263	10,263	-
Payroll-Maintenance	7,587	7,598	15,185	15,185	-
Payroll-Administrative	57,810	7,322	65,132	65,132	-

Proposed Budget Amendment
For the Period Ending September 30, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT BUDGET</u>	<u>PROPOSED AMENDMENT</u>	<u>FINAL BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
FICA Taxes	5,480	1,449	6,929	6,929	-
Workers' Compensation	4,031	-	4,031	4,013	18
Contracts-Janitorial Services	2,808	-	2,808	2,977	(169)
Contracts-Security Services	1,230	-	1,230	780	450
Contracts-Fire Exting. Insp.	350	-	350	390	(40)
Contract-Copier Maintenance	150	-	150	121	29
Contract-Dumpster Rental	312	-	312	338	(26)
Contracts-Pest Control	441	-	441	985	(544)
Contracts-Fire Insp Sprinkler System	200	-	200	200	-
Contracts-Archival of E-mails	1,435	-	1,435	1,615	(180)
Contract-Website Hosting	243	-	243	348	(105)
Communication - Teleph - Field	125	-	125	70	55
Postage and Freight	58	-	58	100	(42)
Utility - General	22,194	(6,106)	16,088	16,088	-
Utility - Other	3,001	-	3,001	3,130	(129)
Electricity - Streetlights	1,418	-	1,418	1,555	(137)
Utility - Irrigation	4,058	-	4,058	3,524	534
Utility - Refuse Removal	1,640	-	1,640	1,710	(70)
R&M-General	1,000	15,696	16,696	16,696	-
R&M-Electrical	350	-	350	49	301
R&M-Roof	480	-	480	-	480
R&M-Fire Equipment	50	-	50	-	50
R&M-Plumbing	100	-	100	64	36
Misc-Contingency	3,000	5,173	8,173	8,173	-
Information Technology	500	-	500	-	500
Mileage Reimbursement	350	-	350	384	(34)
Office Supplies	2,000	-	2,000	1,931	69
Supplies-Cleaning & Paper	400	-	400	357	43
Reserves-Lodge	3,420	-	3,420	-	3,420
Total Parks and Recreation	132,461	35,155	167,616	163,107	4,509
<u>Swimming Pool</u>					
Payroll-Maintenance	11,127	5,463	16,590	16,590	-
Payroll-Administrative	8,320	1,528	9,848	9,848	-
Payroll-Pool Attendants	23,406	(2,049)	21,357	21,357	-
FICA Taxes	3,278	-	3,278	3,656	(378)
Contracts-Pest Control	75	-	75	-	75
Communication - Teleph - Field	869	-	869	134	735
R&M-General	325	15,261	15,586	15,586	-
R&M-Electrical	75	-	75	85	(10)
R&M-Pools	2,000	24,437	26,437	26,437	-
Misc-Licenses & Permits	250	-	250	250	-

Proposed Budget Amendment
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Misc-Contingency	4,000	2,657	6,657	6,657	-
Op Supplies - Pool Chemicals	2,500	4,006	6,506	6,506	-
Reserve - Pool	21,050	(20,651)	399	399	-
Total Swimming Pool	77,275	30,652	107,927	107,505	422
<u>Fitness Center</u>					
Payroll-Maintenance	4,552	(2,650)	1,902	1,902	-
Payroll-Administrative	6,943	(4,974)	1,969	1,969	-
FICA Taxes	879	(583)	296	296	-
Contracts-Janitorial Services	1,872	-	1,872	2,106	(234)
Contracts-Fitness Equipment	1,500	-	1,500	1,500	-
Contracts-Pest Control	272	-	272	377	(105)
R&M-General	200	-	200	198	2
R&M-Electrical	75	-	75	45	30
R&M-Equipment	1,500	(1,222)	278	278	-
Misc-Contingency	500	(495)	5	5	-
Supplies-Cleaning & Paper	450	-	450	474	(24)
Total Fitness Center	18,743	(9,924)	8,819	9,150	(331)
<u>Park & Grounds</u>					
Payroll-Maintenance	27,309	(8,589)	18,720	18,720	-
Payroll-Administrative	5,784	(3,815)	1,969	1,969	-
FICA Taxes	2,532	(949)	1,583	1,583	-
Contracts-Janitorial Services	1,560	-	1,560	1,547	13
Contracts-Roof	480	-	480	-	480
Contracts-Pest Control	145	-	145	145	-
R&M-General	1,500	20,880	22,380	22,380	-
R&M-Electrical	250	-	250	29	221
R&M-Irrigation	750	-	750	950	(200)
R&M-Backflow Inspection	225	-	225	280	(55)
Misc-Contingency	1,650	-	1,650	1,212	438
Supplies-Cleaning & Paper	275	-	275	208	67
Reserves - Irrigation System	500	-	500	640	(140)
Reserve-Mulch	4,000	-	4,000	4,280	(280)
Reserve - Parking Lot	1,200	-	1,200	-	1,200
Reserve - Pavilion	1,500	-	1,500	-	1,500
Total Park & Grounds	49,660	7,527	57,187	53,943	3,244
<u>Reserves</u>					
Reserve - CDD Amenity	286	-	286	-	286
Total Reserves	286	-	286	-	286
TOTAL EXPENDITURES & RESERVES	401,511	59,110	460,621	451,244	9,377

Proposed Budget Amendment
For the Period Ending September 30, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT BUDGET</u>	<u>PROPOSED AMENDMENT</u>	<u>FINAL BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
Excess (deficiency) of revenues					
Over (under) expenditures	-	(59,110)	(59,110)	(32,192)	26,918
Net change in fund balance	-	(59,110)	(59,110)	(32,192)	26,918
FUND BALANCE, BEGINNING (OCT 1, 2022)	309,974	-	309,974	309,974	-
FUND BALANCE, ENDING	\$ 309,974	\$ (59,110)	\$ 250,864	\$ 277,782	\$ 26,918

Fifth Order of Business

**PINEY-Z COMMUNITY DEVELOPMENT DISTRICT
CDD Manager's Report
November 17, 2023 for
Meeting of November 27, 2023**

LODGE/GARAGE

- **two soft spots in the wood floor required attention; both have been addressed (one on a warranty basis). More important, it has been confirmed that we will never again be able to strip this floor down to the bare wood; as important, we have been told that the quality of the flooring in the house is irreplaceable. The cost of “replacement” in today’s dollars is \$39,000. Our intention is, in 2026, to sand off the top of three urethane coats, and replace same.**
- **replaced surge protection for network switch in garage**
- **replaced motor blower in 5 ton Heil unit which services the office, side hall and restrooms**
- **our VISA has been credited, for return to Amazon, of 24 folding chairs we did not order and for which we did not pay. More than five hours of holding and talking and writing and reading have been expended to convince Amazon of its error...and, while it acknowledges same, it still will not correct the error. Perhaps a wedding gift to Jeff and Lauren in the same amount (\$1,185.24) would ease my conscience. I inquired whether, and learned that we are NOT, carrying this potential liability on our books, in case living in Miami proves too costly for the newlyweds...**

FITNESS CENTER

- **one elliptical required a new console battery**
- **one elliptical required replacement**

PAVILION

- **as per our annual agreement with Metal Building Services the roof, gutter and downspouts were cleaned**
- **00 watt LED wall pack replaced on back side of building**

POOL

- **5,030 sign-ins (vs. 5,538 in 2022)**
- **306 hours closed for weather (vs. 121 in 2022)**

PLAYGROUND

- **Chair Hudson's committee has been meeting and will have a report to share**

PARK AND GROUNDS

- **treated multiple fire ant beds around the property**

GENERAL

- **work on a five year spending plan has been postponed for the immediate future; that said, none of the work already completed will go un-used**
- **quarterly pest control services performed**
- **replaced emergency lights in pavilion storeroom, gym, office and upstairs loft**
- **In keeping with the general fall 2023 work experience at the Z the contract for sealcoating, which you approved at September's meeting, was not executed. I signed the**

original contract the vendor had submitted and attached thereto our standard addendum...requiring proof of insurance, submission of a W-9, affirmation of participation in e-Verify and language acknowledging the public records law by which we are governed. The owner of the company informed me in no uncertain terms that he ran a \$2 million dollar per year company, that he did ALL the state's work in Leon County as well as ALL the work for major malls, etc., and that he had no intention of signing some document sent to him by some woman he never heard of. Oh, well...

■ UPDATES SINCE PUBLICATION

To be determined between publication and meeting

FEE INCOME @ 10-31-23

- Rental fees, calendar year 2023** **\$18,235.00**
 - **Pavilion** **\$ 1,860.00**
 - **Lodge** **\$16,375.00**

- FOB fees, calendar year 2023** **\$ 5,280.32**
 - **Residents (122)** **\$ 1,098.00**
 - **Passholders (8)** **\$ 4,182.32**

TOTAL FEE INCOME **\$23,515.32**