



Rizzetta & Company

Trails Community Development District

**Board of Supervisors' Meeting
July 25, 2022**

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

www.trailscdd.org

TRAILS COMMUNITY DEVELOPMENT DISTRICT

District Office · St. Augustine, Florida · (904) 436-6270

Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

www.trailscdd.org

Board of Supervisors

Terence Douglas	Chairman
Douglas Pope	Vice Chairman
Patricia Acree	Assistant Secretary
Corina Buck	Assistant Secretary
Ashley Guioa	Assistant Secretary

District Manager

Carol Brown	Rizzetta & Company, Inc.
Lesley Gallagher	

District Counsel

Katie Buchanan	Kutak Rock LLP
Michelle Rigoni	

District Engineer

Vince Dunn	Dunn & Associates
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All cellular phones must be placed on mute while in the meeting room.

The first section of the meeting is called Audience Comments, which is the portion of the agenda where individuals may make comments on Agenda Items. The final section of the meeting will provide an additional opportunity for Audience Comments on other matters of concern that were not addressed during the meeting. Individuals are limited to a total of three (3) minutes to make comments during these times.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (904) 436-6270. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

TRAILS COMMUNITY DEVELOPMENT DISTRICT

District Office · St. Augustine, Florida · (904) 436-6270
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
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Board of Supervisors
Trails Community Development District

July 18, 2022

AGENDA

Dear Board Members:

The **special** meeting of the Board of Supervisors of the Trails Community Development District will be held on **July 25, 2022 at 6:00 p.m.**, at the Winchester Ridge Amenity Center, located at 15431 Spotted Stallion Trail, Jacksonville, Florida 32234. The following is the agenda for this meeting.

1. **CALL TO ORDER/ROLL CALL**
2. **AUDIENCE COMMENTS ON AGENDA ITEMS**
3. **BUSINESS ITEMS**
 - A. Ratification of the following:..... **Tab 1**
 - 1.) Financial Audit for September 30, 2022
 - 2.) Poolsure Temporary Surcharge
 - 3.) BrightView Hurricane Response Proposals
 - 4.) Comcast Additional IP Addresses (*Under Separate Cover*)
 - B. Acceptance of the Reserve Study..... **Tab 2**
 - C. Consideration of Access Card Proposal(s)..... **Tab 3**
 - D. Consideration of Resolution 2022-05, Reset the Date and Time of the Public Hearing on the Proposed Budget..... **Tab 4**
 - E. Public Hearing on Fiscal Year 2022-2023 Final Budget.....**Tab 5**
 - 1.) Consideration of Resolution 2022-06, Approving Fiscal Year 2022-2023 Final Budget
 - F. Public Hearing on Special Assessments..... **Tab 6**
 - 1.) Consideration of Resolution 2022-07, Imposing Special Assessments
4. **STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer..... **Tab 7**
 - 1.) Ratification of Acceptance of the Stormwater Needs Analysis Report, dated June 3, 2022
 - 2.) Discussion on Discharging into Stormwater Ponds
 - C. Amenity and Field Operation Managers.....**Tab 8**
 - 1.) Consideration of Fitness HVAC Proposal(s)
 - 2.) Discussion on Pool Filtration Systems
 - 3.) Update on Restitution and Suspension of Privileges
 - 4.) Discussion of JEA Meter
 - 5.) Consideration of Nest Smoke Detector
 - D. Landscape Manager..... **Tab 9**
 - 1.) Landscape Management Report, dated June 22, 2022
 - 2.) Consideration of BrightView Proposal(s)

- E. District Manager..... **Tab 10**
 - 1.) Presentation of the Voter Registration Count
 - 2.) Discussion on Roles & Responsibilities
 - 3.) Discussion of the Rules, Policies & Fees for the Amenity Facility
- 5. **BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Board of Supervisors' Regular Meeting held April 12, 2022..... **Tab 11**
 - B. Ratification of the Operation and Maintenance Expenditures for March 2022, April 2022 & May 2022..... **Tab 12**
- 6. **AUDIENCE COMMENTS AND SUPERVISOR REQUESTS**
- 7. **ADJOURNMENT**

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

Very kindly,

Carol L. Brown

Carol L. Brown
District Manager

Tab 1

**Trails Community
Development District**

ANNUAL FINANCIAL REPORT

September 30, 2021

Trails Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2021

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Certified Public Accountants PL

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REPORT OF INDEPENDENT AUDITORS

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Trails Community Development District as of and for the year ended September 30, 2021, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Accounting Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Fort Pierce / Stuart



To the Board of Supervisors
Trails Community Development District

Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, and each major fund of Trails Community Development District as of September 30, 2021, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated February 10, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

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

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

February 10, 2022

**Trails Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

Management's discussion and analysis of Trails Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

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

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

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

**Trails Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including buildings and improvements, infrastructure and equipment are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliations are provided from the *fund financial statements* to the *government-wide financial statements*.

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

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2021.

- ◆ The District's total liabilities exceeded total assets by \$(604,709) (net position). Net investment in capital assets for the District was \$(1,296,740). Restricted net position was \$59,094. Unrestricted net position was \$632,937.
- ◆ Governmental activities revenues and debt cancellation totaled \$6,449,518 while governmental activities expenses totaled \$809,084.

**Trails Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

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

Net Position

	Governmental Activities	
	2021	2020
Current assets	\$ 639,289	\$ 555,020
Restricted assets	405,064	1,286,987
Capital assets	3,597,069	3,935,740
Total Assets	<u>4,641,422</u>	<u>5,777,747</u>
Current liabilities	311,131	4,677,890
Non-current liabilities	4,935,000	7,345,000
Total Liabilities	<u>5,246,131</u>	<u>12,022,890</u>
Net Position		
Net investment in capital assets	(1,296,740)	(1,482,148)
Restricted	59,094	-
Unrestricted	632,937	(4,762,995)
Total Net Position	<u>\$ (604,709)</u>	<u>\$ (6,245,143)</u>

The decrease in restricted assets is related to the debt cancellation and payments made on matured debt in the current year.

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

The decrease in total liabilities is primarily related to principal payments on matured bonds and debt cancellation in the current year.

The increase in net position is the result of the debt cancellation in the current year.

**Trails Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

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

Change In Net Position

	Governmental Activities	
	2021	2020
Program Revenues		
Charges for services	\$ 889,099	\$ 1,513,104
General Revenues		
Miscellaneous revenues	10,655	2,507
Investment earnings	148	12,614
Debt cancellation	5,549,616	-
Total Revenues	<u>6,449,518</u>	<u>1,528,225</u>
Expenses		
General government	205,733	117,111
Physical environment	410,799	430,988
Culture/recreation	141,243	136,323
Interest and other charges	51,309	494,500
Total Expenses	<u>809,084</u>	<u>1,178,922</u>
Change in Net Position	5,640,434	349,303
Net Position - Beginning of Year	<u>(6,245,143)</u>	<u>(6,594,446)</u>
Net Position - End of Year	<u>\$ (604,709)</u>	<u>\$ (6,245,143)</u>

The decrease in charges for services is mainly related to the reduction in debt service special assessments in the current year.

The increase in debt cancellation is related to the cancellation of certain bonds outstanding in the current year.

The increase in general government expenses is primarily related to an increase in legal expenses in the current year.

The decrease in interest expense is related to the debt cancellation in the current year.

**Trails Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2021 and 2020:

Description	Governmental Activities	
	2021	2020
Capital Assets, being depreciated		
Buildings and improvements	\$ 940,672	\$ 940,672
Infrastructure	7,266,354	7,266,354
Equipment	29,325	29,325
Total Capital Assets being depreciated	8,236,351	8,236,351
Accumulated depreciation	(4,639,282)	(4,300,611)
Net Capital Assets being depreciated	<u>\$ 3,597,069</u>	<u>\$ 3,935,740</u>

The activity for the year consisted of \$338,671 in depreciation.

General Fund Budgetary Highlights

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

There were no amendments to the General Fund budget in the current year.

Debt Management

Governmental Activities debt includes the following:

- ◆ In January 2007, the District issued \$10,935,000 of Series 2007 Special Assessment Bonds. The Bonds were issued to finance the acquisition and construction of certain improvements within the District. The balance outstanding at September 30, 2021 was \$5,125,000.

**Trails Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Trails Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in the fiscal year ended September 30, 2022.

Request for Information

The financial report is designed to provide a general overview of Trails Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Trails Community Development District's Finance Department at 3434 Colwell Avenue Suite 200, Tampa, Florida 33614.

Trails Community Development District
STATEMENT OF NET POSITION
September 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash	\$ 624,993
Prepaid expenses	14,296
Total Current Assets	<u>639,289</u>
Non-Current Assets	
Restricted Assets	
Investments	405,064
Capital Assets, Being Depreciated	
Buildings and improvements	940,672
Infrastructure	7,266,354
Equipment	29,325
Less: accumulated depreciation	<u>(4,639,282)</u>
Total Non-Current Assets	<u>4,002,133</u>
Total Assets	<u>4,641,422</u>
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	6,352
Bonds payable	190,000
Accrued interest	114,779
Total Current Liabilities	<u>311,131</u>
Non-Current Liabilities	
Bonds payable	4,935,000
Total Liabilities	<u>5,246,131</u>
NET POSITION	
Net investment in capital assets	(1,296,740)
Restricted for debt service	59,094
Unrestricted	632,937
Total Net Position	<u><u>\$ (604,709)</u></u>

See accompanying notes to financial statements.

Trails Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expenses) Revenues and Change in Net Position Governmental Activities
Governmental Activities			
General government	\$ (205,733)	\$ 135,258	\$ (70,475)
Physical environment	(410,799)	153,208	(257,591)
Culture/recreation	(141,243)	121,125	(20,118)
Interest and other charges	(51,309)	479,508	428,199
Total Governmental Activities	<u>\$ (809,084)</u>	<u>\$ 889,099</u>	<u>80,015</u>
General Revenues			
Miscellaneous revenues			10,655
Investment income			148
Total General Revenues			<u>10,803</u>
			<u>5,549,616</u>
			5,640,434
			<u>(6,245,143)</u>
			<u>\$ (604,709)</u>

See accompanying notes to financial statements.

Trails Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2021

	General	Debt Service	Total Governmental Funds
ASSETS			
Cash	\$ 624,993	\$ -	\$ 624,993
Prepaid expenses	14,296	-	14,296
Restricted assets			
Investments, at fair value	-	405,064	405,064
Total Assets	<u>\$ 639,289</u>	<u>\$ 405,064</u>	<u>\$ 1,044,353</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable and accrued expenses	<u>\$ 6,352</u>	<u>\$ -</u>	<u>\$ 6,352</u>
 FUND BALANCES			
Nonspendable:			
Prepaid expenses	14,296	-	14,296
Restricted:			
Debt Service	-	405,064	405,064
Unassigned	<u>618,641</u>	<u>-</u>	<u>618,641</u>
Total Fund Balances	<u>632,937</u>	<u>405,064</u>	<u>1,038,001</u>
Total Liabilities and Fund Balances	<u>\$ 639,289</u>	<u>\$ 405,064</u>	<u>\$ 1,044,353</u>

See accompanying notes to financial statements.

Trails Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2021

Total Governmental Fund Balances	\$ 1,038,001
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, buildings and improvements, \$940,672, infrastructure, \$7,266,354, and equipment, \$29,325, net of accumulated depreciation, \$(4,639,282), used in governmental activities are not current financial resources, and therefore, are not reported at the fund level.	3,597,069
Long-term liabilities, bonds payable, are not due and payable in the current period, and therefore, are not reported at the fund level.	(5,125,000)
Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported at the fund level.	<u>(114,779)</u>
Net Position of Governmental Activities	<u><u>\$ (604,709)</u></u>

See accompanying notes to financial statements.

Trails Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2021

	General	Debt Service	Total Governmental Funds
REVENUES			
Special assessments	\$ 409,591	\$ 479,508	\$ 889,099
Miscellaneous revenues	655	-	655
Investment income	81	67	148
Total Revenues	<u>410,327</u>	<u>479,575</u>	<u>889,902</u>
EXPENDITURES			
Current			
General government	105,201	100,532	205,733
Physical environment	119,162	-	119,162
Culture/recreation	94,209	-	94,209
Debt service			
Principal	-	180,000	180,000
Interest	-	142,572	142,572
Total Expenditures	<u>318,572</u>	<u>423,104</u>	<u>741,676</u>
Excess of revenues over/(under) expenditures	<u>91,755</u>	<u>56,471</u>	<u>148,226</u>
Other Financing Sources/(Uses)			
Insurance proceeds	10,000	-	10,000
Debt cancellation	-	3,229,616	3,229,616
Total Other Financing Sources/(Uses)	<u>10,000</u>	<u>3,229,616</u>	<u>3,239,616</u>
Net Change in Fund Balance	101,755	3,286,087	3,387,842
Fund Balances - Beginning of Year	<u>531,182</u>	<u>(2,881,023)</u>	<u>(2,349,841)</u>
Fund Balances - End of Year	<u><u>\$ 632,937</u></u>	<u><u>\$ 405,064</u></u>	<u><u>\$ 1,038,001</u></u>

See accompanying notes to financial statements.

Trails Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

Net Change in Fund Balances - Total Governmental Funds	\$ 3,387,842
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current period.	(338,671)
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Repayment of bond principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	180,000
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The cancellation of long-term debt does not affect current resources and therefore, is not reflected at the fund level, however, it does reduce long-term liabilities at government-wide level.	2,320,000
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In the Statement of Activities, interest is accrued on outstanding bonds; whereas in the governmental funds, interest expenditures are reported when due. This is the change in accrued interest in the current period.	<div style="border-top: 1px solid black; display: inline-block;">91,263</div>
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Change in Net Position of Governmental Activities	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block;">\$ 5,640,434</div>
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See accompanying notes to financial statements.

Trails Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 402,543	\$ 402,543	\$ 409,591	\$ 7,048
Miscellaneous revenues	-	-	655	655
Investment income	-	-	81	81
Total Revenues	<u>402,543</u>	<u>402,543</u>	<u>410,327</u>	<u>7,784</u>
Expenditures				
Current				
General government	116,743	116,743	105,201	11,542
Physical environment	188,202	188,202	119,162	69,040
Culture/recreation	97,598	97,598	94,209	3,389
Total Expenditures	<u>402,543</u>	<u>402,543</u>	<u>318,572</u>	<u>83,971</u>
Excess of revenues over/(under) expenditures	<u>-</u>	<u>-</u>	<u>91,755</u>	<u>91,755</u>
Other Financing Sources/(Uses)				
Insurance proceeds	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>
Net Change in Fund Balances	-	-	101,755	101,755
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>531,182</u>	<u>531,182</u>
Fund Balances - End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 632,937</u></u>	<u><u>\$ 632,937</u></u>

See accompanying notes to financial statements.

Trails Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

The District was established on September 12, 2006, by City of Jacksonville, Florida Ordinance 2006-861-E and amended by City of Jacksonville, Florida Ordinance 2017-768-E pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Trails Community Development District. The District is governed by a five member Board of Supervisors who are elected on an at large basis by qualified electors of the District. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Trails Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

Trails Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

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

Governmental activities are supported by special assessments and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

Trails Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

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

The District has various policies governing the fund balance classifications.

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

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

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

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

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

Trails Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Trails Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

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

b. Non-current Governmental Assets/Liabilities

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

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

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

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

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

Trails Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

b. Restricted Net Position

Certain net position of the District is classified as restricted on the Statement of Net Position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

c. Capital Assets

Capital assets, which include buildings and improvements, infrastructure and equipment, are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

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

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

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

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

d. Budgets

Budgets are prepared and adopted after a public hearing for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

Trails Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE B – CASH AND INVESTMENTS

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2021, the District's bank balance was \$639,793 and the carrying value was \$624,993. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2021, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
Fidelity Government Portfolio CI III	30 days*	<u>\$ 405,064</u>

*Weighted average maturity

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

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

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Trails Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021**

NOTE B – CASH AND INVESTMENTS (CONTINUED)

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2021, the District's investment in Fidelity Government Portfolio CI III has a rating of AAAM rated by Standard & Poors.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The District's investment in Fidelity Government Portfolio CI III represent 100% of total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2021 were typical of these items during the fiscal year then ended. The District considers any decline in fair value to be temporary.

NOTE C – SPECIAL ASSESSMENT REVENUES

Assessment revenues recognized for the 2020-2021 fiscal year were levied in October 2020. All taxes are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes, discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

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

Trails Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE D – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2021 was as follows:

	Balance October 1, 2020	Additions	Deletions	Balance September 30, 2021
<u>Governmental activities:</u>				
Capital assets, being depreciated:				
Infrastructure	\$ 7,266,354	\$ -	\$ -	\$ 7,266,354
Buildings and improvements	940,672	-	-	940,672
Equipment	29,325	-	-	29,325
Total Capital Assets, Being Depreciated	<u>8,236,351</u>	<u>-</u>	<u>-</u>	<u>8,236,351</u>
Less accumulated depreciation for:				
Infrastructure	(3,778,502)	(290,654)	-	(4,069,156)
Buildings and improvements	(493,856)	(47,034)	-	(540,890)
Equipment	(28,253)	(983)	-	(29,236)
Total Accumulated Depreciation	<u>(4,300,611)</u>	<u>(338,671)</u>	<u>-</u>	<u>(4,639,282)</u>
Total Capital Assets Depreciated, Net	<u>\$ 3,935,740</u>	<u>\$ (338,671)</u>	<u>\$ -</u>	<u>\$ 3,597,069</u>

Current year depreciation of \$291,637 was charged to physical environment and \$47,034 was charged to culture/recreation.

NOTE E – LONG-TERM DEBT

The following is a summary of activity for long-term debt of the Governmental Activities for the year ended September 30, 2021:

Long-term debt at October 1, 2020	\$ 7,625,000
Principal payments	(180,000)
Cancellation of debt	<u>(2,320,000)</u>
Long-term debt at September 30, 2021	<u>\$ 5,125,000</u>

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

Special Assessment Revenue Bonds

\$10,935,000 Series 2007 Special Assessment Bonds are due in annual principal installments beginning May 2009 maturing May 2038. Interest at 5.375% is due May and November beginning November 2007. Current portion is \$190,000

\$ 5,125,000

Trails Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE E – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2021 are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	\$ 190,000	\$ 275,469	\$ 465,469
2023	200,000	265,256	465,256
2024	210,000	254,506	464,506
2025	225,000	243,219	468,219
2026	235,000	231,125	466,125
2027-2031	1,385,000	951,644	2,336,644
2032-2036	1,805,000	536,424	2,341,424
2037-2038	875,000	71,219	946,219
Totals	<u>\$ 5,125,000</u>	<u>\$ 2,828,862</u>	<u>\$ 7,953,862</u>

Summary of Significant Bond Resolution Terms and Covenants

Special Assessment Revenue Bonds

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

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

The following is a schedule of required reserve deposits as of September 30, 2021:

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Series 2007	\$ 231,199	\$ 231,191

Trails Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE F – ECONOMIC DEPENDENCY

At September 30, 2021, the developer owned or controlled a large portion of the assessable property located within District boundaries. The Developer contributed 61% of assessment income. A substantial portion of the District's activity is dependent upon the continued involvement of the developers, the loss of which could have a materially adverse effect on the District.

NOTE G – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The District has not filed any claims under this commercial coverage during the last three years.



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Trails Community Development District, as of and for the year ended September 30, 2021, and the related notes to the financial statements, and have issued our report thereon date February 10, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Trails Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Trails Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Trails Community Development District's internal control.

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

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



Board of Supervisors
Trails Community Development District

Compliance and Other Matters

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

We noted certain other matters that we reported to the District, in a separate letter dated February 10, 2022. (See pages 29-32)

Purpose of this Report

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

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

February 10, 2022



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of the Trails Community Development District as of and for the year ended September 30, 2021, and have issued our report thereon dated February 10, 2022.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 10, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. The following findings or recommendations were made in the preceding audit.



To the Board of Supervisors
Trails Community Development District

Finding 14-01

Finding – The District has not made scheduled debt service payments on the Special Assessment Revenue Bonds Series 2007 and has met one of the financial emergency conditions in Section 218.503(1)(a), Florida Statutes.

Recommendation – We recommend that the District utilize all remedies available to bring debt service payments current.

Management Response – The District will resume collection efforts to meet past and current debt service obligations when directed by the bondholder.

Current Status – During the current fiscal year, certain outstanding debt was cancelled and payments were made and the above finding has been cleared.

Finding 20-02

Finding – The required reserve balance was not met.

Recommendation – We recommend that the district use all available remedies to restore the reserve account to the required balance.

Management Response – The reserve account was utilized in a prior year to make debt service payments. The District is unaware when the Trustee plans to restore the reserve balance to the required amount.

Current Status – The reserve balance is now met and the above finding has been cleared.



To the Board of Supervisors
Trails Community Development District

Financial Condition and Management

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

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Trails Community Development District. It is management's responsibility to monitor the Trails Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2021.

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

Specific Information

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

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

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: None
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 4
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: None
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$18,970.30
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2020, together with the total expenditures for such project: The District had no construction projects during the year.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: There were no amendments to the FY 2021 budget.



To the Board of Supervisors
Trails Community Development District

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

- 7) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund \$704.57 and the Debt Service Fund \$615.39 – \$1,219.36.
- 8) The amount of special assessments collected by or on behalf of the District: Total Special Assessments collected was \$889,099.
- 9) The total amount of outstanding bonds issued by the District and the terms of such bonds: \$5,125,000, issued in 2007, fixed rate 5.375%, matures May, 2038.

Additional Matters

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

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Berger Toombs Elam
Gaines & Frank*

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

February 10, 2022



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

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

We have examined Trails Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2021. Management is responsible for Trails Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Trails Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Trails Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Trails Community Development District's compliance with the specified requirements.

In our opinion, Trails Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2021.

*Berger Toombs Elam
Gaines & Frank*

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

February 10, 2022



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

Invoice

Date 6/1/2022

Invoice # 131295606900

Terms	Net 20
Due Date	6/21/2022
PO #	

Bill To	Ship To
Trails CDD C/O Rizzetta & Company 3434 Colwell Ave, Suite 200 Tampa FL 33614	Trails CDD Winchester Ridge 15431 Spotted Stallion Trail Jacksonville FL 32234

Item ID	Description	Qty	Units	Amount
WM-CHEM-FLAT	Water Management Flat Billing Rate	1	ea	715.00
WM Surcharge	WM Surcharge	1	ea	57.20
Fuel Surcharge	Fuel/Environmental Transit Fee	1	ea	37.79
<div>Date Rec'd Rizzetta & Co., Inc. 05.19.22</div> <div>D/M approval _____ Date _____</div> <div>Date entered _____</div> <div>Fund _____ GL _____ OC _____</div> <div>Check # _____</div>				

Subtotal	809.99
Shipping Cost (FEDEX GROUND)	0.00
Total	809.99
Amount Due	\$809.99

Remittance Slip

Customer
13WIN200
Invoice #
131295606900

Amount Due \$809.99

Amount Paid _____

Make Checks Payable To

Poolsure
PO Box 55372
Houston, TX 77255-5372



131295606900

Let Us Help You Weather the Storm.



Hurricane season is upon us again. No matter what Mother Nature may bring, your BrightView team is looking out for you. To ensure we're able to provide you with a swift, seamless response following severe weather, we recommend the following:

- ▶ **Pre-Authorize Post-Storm Clean-up**
Pre-authorization of hurricane clean-up services allows us to immediately begin work post-storm, getting you back to business-as-usual as soon as possible. Learn more below about the action plan we mobilize on your behalf, and indicate your authorization with a signature on the next page.
- ▶ **Keep Us Apprised of Your Insurance Requirements**
Let us know of any special needs or requirements your insurance carrier may have for documenting damages or corrective actions resulting from a storm. Our team will help make your job easier by taking photo documentation of representative damage and journaling manpower, equipment and the work provided in our repairs.
- ▶ **Let us Know How to Reach You**
Previous years' storms have shown us how vulnerable communications can be during and after severe weather. Please update your contact information below so we can keep you apprised during emergency response situations.
- ▶ **Prepare Your Trees**
Most maintenance contracts cover tree pruning to provide traffic clearance, but this doesn't prepare trees for hurricanes or excessive wind. Dramatically reduce the risk of damage and injury by structurally pruning weak or dead branches and opening canopies to reduce resistance. Schedule an assessment with our certified arborists to ensure your trees are ready.

Have Peace Of Mind With Pre-Authorized Storm Clean-Up.

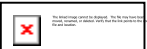
Your BrightView team's action plan proactively addresses your needs in an emergency situation. With pre-authorized clean-up, we're on the ground canvassing your property to assess damage as soon as the storm passes and quickly dispatching the appropriate landscape and tree care services teams to address any issues, prioritizing safety first:

- ▶ **Vehicle access is cleared, allowing emergency personnel access.**
- ▶ **Debris from structural dwellings that may pose immediate risk is cleared.**
- ▶ Plant material that may have a chance of surviving is replanted.
- ▶ **Hazardous damaged limbs remaining in trees are trimmed and removed.**
- ▶ Tree limbs, rootballs, or large wood debris remaining on the ground is chipped and removed.
- ▶ Final restoration of any remaining damages or losses resulting from the storm is performed.

To expedite clean-up efforts, we leverage our national resources to bring in additional teams from outside the area. Normal maintenance operations can typically resume the following week for all but the most severely debris-impacted properties. If you would like to pre-approve BrightView to perform clean-up operations as detailed above, sign where indicated. Our emergency rates are also listed for your review. Dump expenses range based on the material, size and weight.

Contact Us Today:

Willie Perez
Account Manager
BrightView Landscape
Services
T: 904-292-0716
C: 904-401-1143



www.brightview.com

Approval for Clean-up Services:

_____	<u>Trails CDD</u>
Signature	Property Name
<u>Carol Brown</u>	<u>06/15/2022</u>
Print Name / Title	Date

Emergency Contact Numbers:

<u>Willie Perez</u>	<u>904-401-1143</u>
Name	Phone

Willie.PerezDavila@brightview.com
Email

2022 Hurricane Price List

General Labor.....	\$90/Hour
Chipper & Truck.....	\$180/ Hour
Loader & Truck	\$215/Hour
Climber&Groundsman 2-man crew	\$195/Hour
Dump Fees (if necessary)	To Be Quoted
Stumps	Varies by Size
Additional Services May Be Needed.....	To Be Quoted

**Comcast Additionl IP Addresses
(Under Separate Cover)**

Tab 2

Full Reserve Study Trails Community Development District Jacksonville, Florida



**Prepared for FY 2022
Report Date: July 11, 2022**





July 11, 2022

Ms. Carol L. Brown, Associate District Manager
Rizzetta & Company
2806 North Fifth Street, Suite 403
St. Augustine, Florida 32084

Re: Trails Community Development District

Dear Ms. Brown:

Community Advisors is pleased to provide this Revised Reserve Study report for the above referenced District. We have completed the adjustments you requested and have updated your funding plan. We recommend updating your study every 3 years to keep your information current with changing replacement cost, interest and inflation rates.

It has been a pleasure serving you and please let me know if you have any questions or concerns.

Respectively submitted,

Charles R. Sheppard *RS PRA CCI*
Professional Reserve Analyst
10459 Hunters Creek Court
Jacksonville, Fl. 32256



SPECIAL NOTICE

THIS RESERVE ANALYSIS INCLUDED A VISUAL OBSERVATION OF MAJOR COMPONENTS FOR YOUR PROPERTY. NO DESTRUCTION TESTING OR OTHER TESTING WAS CONDUCTED TO DETERMINE COMPONENT CONDITION. OUR ANALYSIS INCLUDES COMPONENTS WITH REPLACEMENT COST AND USEFUL LIFE PROJECTIONS THAT ARE TYPICAL FOR THIS TYPE OF FACILITY.

THIS ANALYSIS IS NOT A SAFETY INSPECTION OR STRUCTURAL INSPECTION AND WE RECOMMEND THE ASSOCIATION CONDUCT THOSE INSPECTIONS ON A REGULAR BASIS WITH OTHER CONSULTANTS.

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Executive Summary

Account Information

Account Name	Trails Community Development District	Account Number	1792
City	Jacksonville	Last Site Visit	February, 15 2022
State	Florida	Report Date	July, 11 2022
In Service Date	January, 1 2008	Report Version	2
Total Units	656	Fiscal Year Start	October, 1 2022
Study Level	Level I Reserve Study	Fiscal year End	September, 30 2023

Reserve Fund Information

Current Component Replacement Cost	\$758,534
Number of Components	59
Reserve Fund Beginning Balance	\$235,784
Billing Term	Annually

Component Funding (Straight Line)

Recommended First Year Reserve Fund Contribution	\$57,821
Interest Rate on Reserve Deposits	0%
Inflation Rate on Replacement Cost	0%

Pooled Cash (Current Funding Plan)

Current Year Reserve Fund Contribution	\$25,000
Interest Rate on Reserve Deposits	Variable
Inflation Rate on Replacement Cost	Variable
Annual Contribution Increases	3.0%

Pooled Cash (Recommended Funding Plan)

Recommended First Year Reserve Fund Contribution	\$45,331
Interest Rate on Reserve Deposits	Variable
Inflation Rate on Replacement Cost	Variable
Annual Contribution Increases	3.0%

Comments

- This adjusted report version includes component installation dates and other information furnished by the District.
- Current funding level is not adequate for future component replacement.
- Recommended funding plan requires larger contributions for adequate funding.

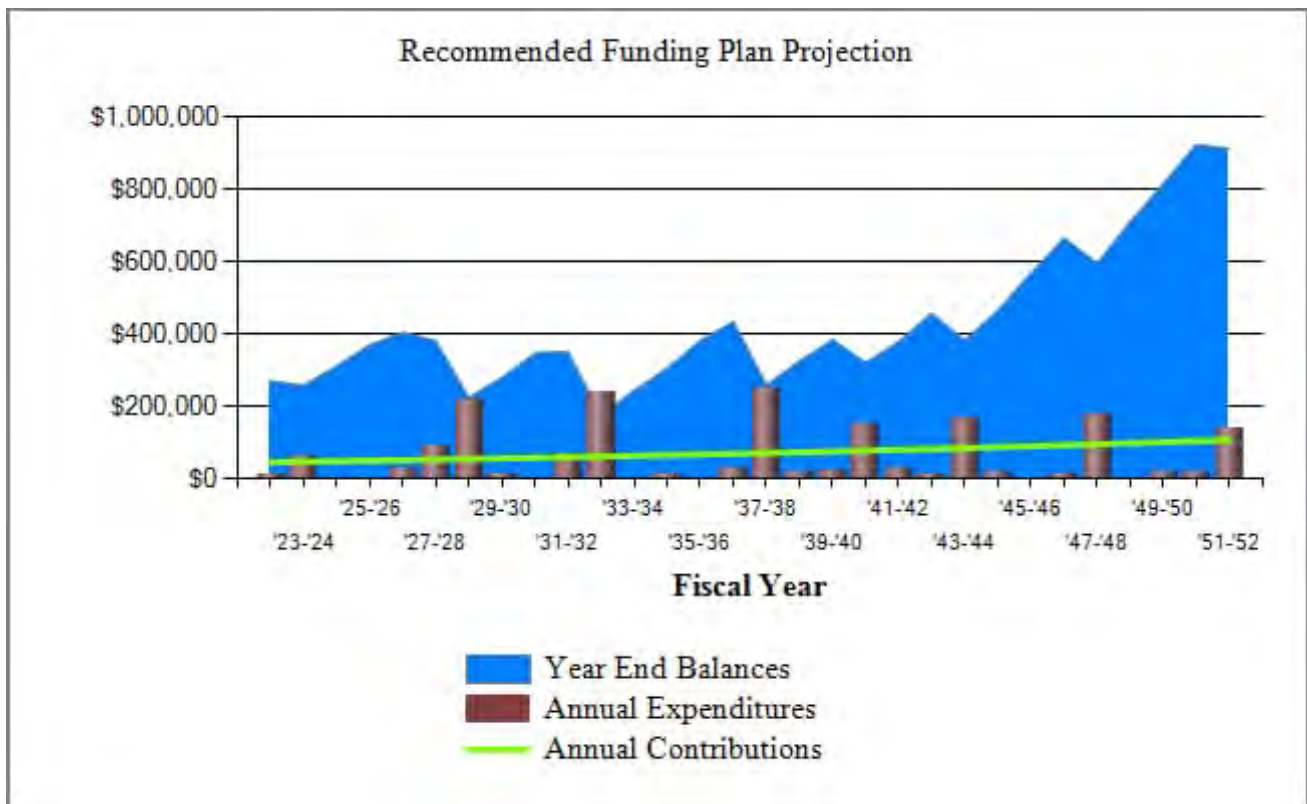
**Trails Community Development District
Financial Summary - Recommended Funding Plan**

Beginning Balance: \$235,784

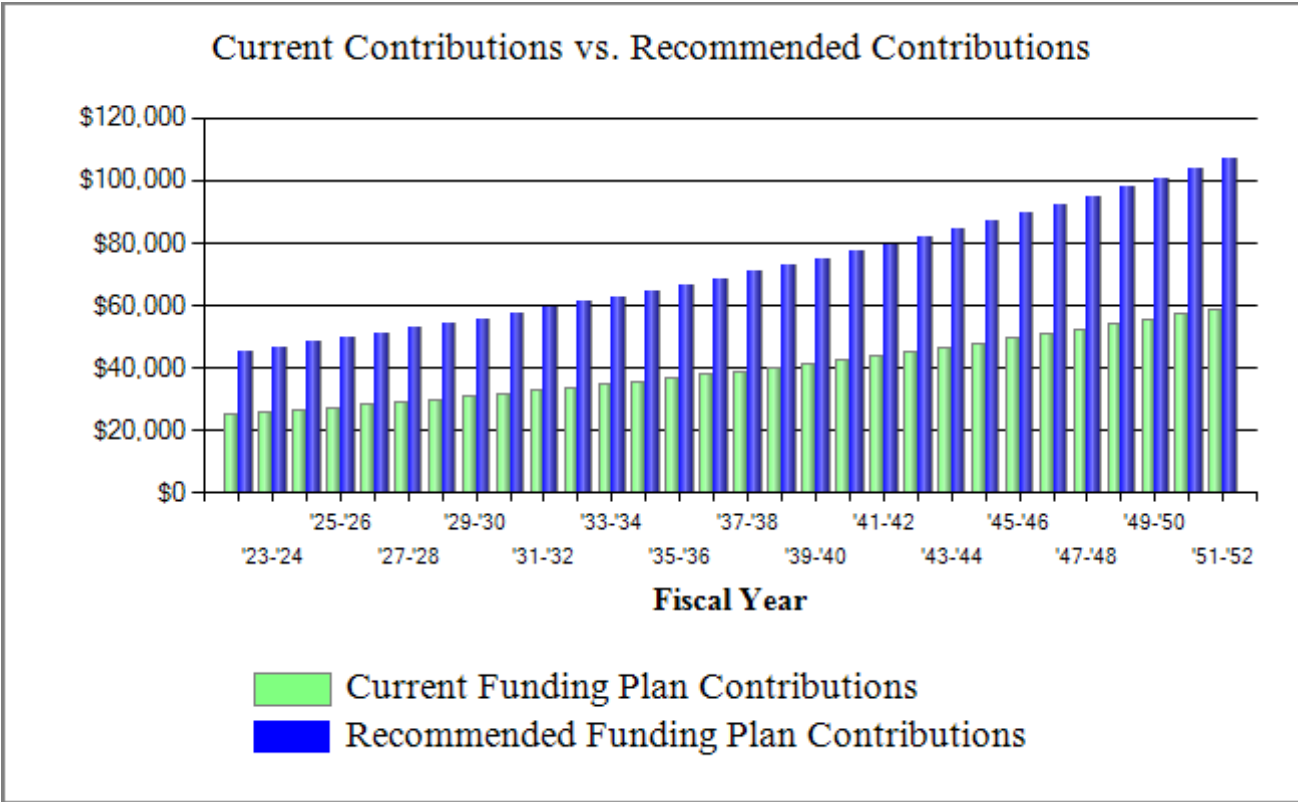
Fully Funded: \$458,451

Tax Rate:0%

Year	Replacement Cost	Inflation Rate	Annual Reserve Contribution	Other Income	Interest Rate	Net Interest	Projected Expenditure	Year End Balance	Year End Fully Funded	Year End %Funded
22-23	758,534	6.0%	45,331	0	0.50%	1,342	12,800	269,656	512,650	53%
23-24	804,046	5.0%	46,691	0	1.00%	4,089	63,600	256,836	511,829	50%
24-25	844,248	4.0%	48,091	0	1.50%	5,990		310,917	574,240	54%
25-26	878,018	3.0%	49,534	0	2.00%	8,726		369,177	634,665	58%
26-27	904,359	3.0%	51,020	0	2.50%	11,316	27,422	404,091	669,953	60%
27-28	931,489	3.0%	52,551	0	3.00%	12,245	87,877	381,010	644,039	59%
28-29	932,872	3.0%	54,127	0	3.00%	7,160	217,990	224,308	486,774	46%
29-30	960,858	3.0%	55,751	0	3.00%	7,760	8,707	279,113	541,792	52%
30-31	989,684	3.0%	57,423	0	3.00%	9,727		346,263	608,909	57%
31-32	1,019,374	3.0%	59,146	0	3.00%	9,871	64,187	351,094	614,005	57%
32-33	1,049,956	3.0%	60,921	0	3.00%	4,454	240,963	175,505	438,762	40%
33-34	1,081,454	3.0%	62,748	0	3.00%	5,445		243,699	508,090	48%
34-35	1,113,898	3.0%	64,631	0	3.00%	7,390	10,572	305,147	570,293	54%
35-36	1,147,315	3.0%	66,570	0	3.00%	9,667		381,384	646,987	59%
36-37	1,181,734	3.0%	68,567	0	3.00%	11,250	27,239	433,961	699,713	62%
37-38	1,217,186	3.0%	70,624	0	3.00%	6,030	251,842	258,773	524,521	49%
38-39	1,253,702	3.0%	72,742	0	3.00%	6,901	13,871	324,545	591,080	55%
39-40	1,291,313	3.0%	74,925	0	3.00%	8,741	23,759	384,451	652,083	59%
40-41	1,330,052	3.0%	77,172	0	3.00%	6,890	147,772	320,742	589,216	54%
41-42	1,369,954	3.0%	79,487	0	3.00%	8,042	29,720	378,551	648,151	58%
42-43	1,411,053	3.0%	81,872	0	3.00%	10,357	13,392	457,387	727,826	63%
43-44	1,453,384	3.0%	84,328	0	3.00%	8,216	167,501	382,431	653,381	59%
44-45	1,496,986	3.0%	86,858	0	3.00%	9,993	14,208	465,074	736,881	63%
45-46	1,541,895	3.0%	89,464	0	3.00%	13,053		567,590	839,877	68%
46-47	1,588,152	3.0%	92,148	0	3.00%	15,988	9,662	666,064	938,437	71%
47-48	1,635,797	3.0%	94,912	0	3.00%	13,901	178,676	596,201	868,369	69%
48-49	1,684,871	3.0%	97,760	0	3.00%	16,430		710,390	982,809	72%
49-50	1,735,417	3.0%	100,692	0	3.00%	19,482	15,725	814,840	1,087,138	75%
50-51	1,787,479	3.0%	103,713	0	3.00%	22,524	16,965	924,112	1,196,051	77%
51-52	1,841,104	3.0%	106,825	0	3.00%	21,952	140,891	911,997	1,183,401	77%



The **Threshold Funding Model** calculates the minimum reserve assessments, with the restriction that the reserve balance is not allowed to go below \$0 or other predetermined threshold, during the period of time examined.



This chart illustrates annual expenditures and compares the current funding plan to the recommended funding plan.

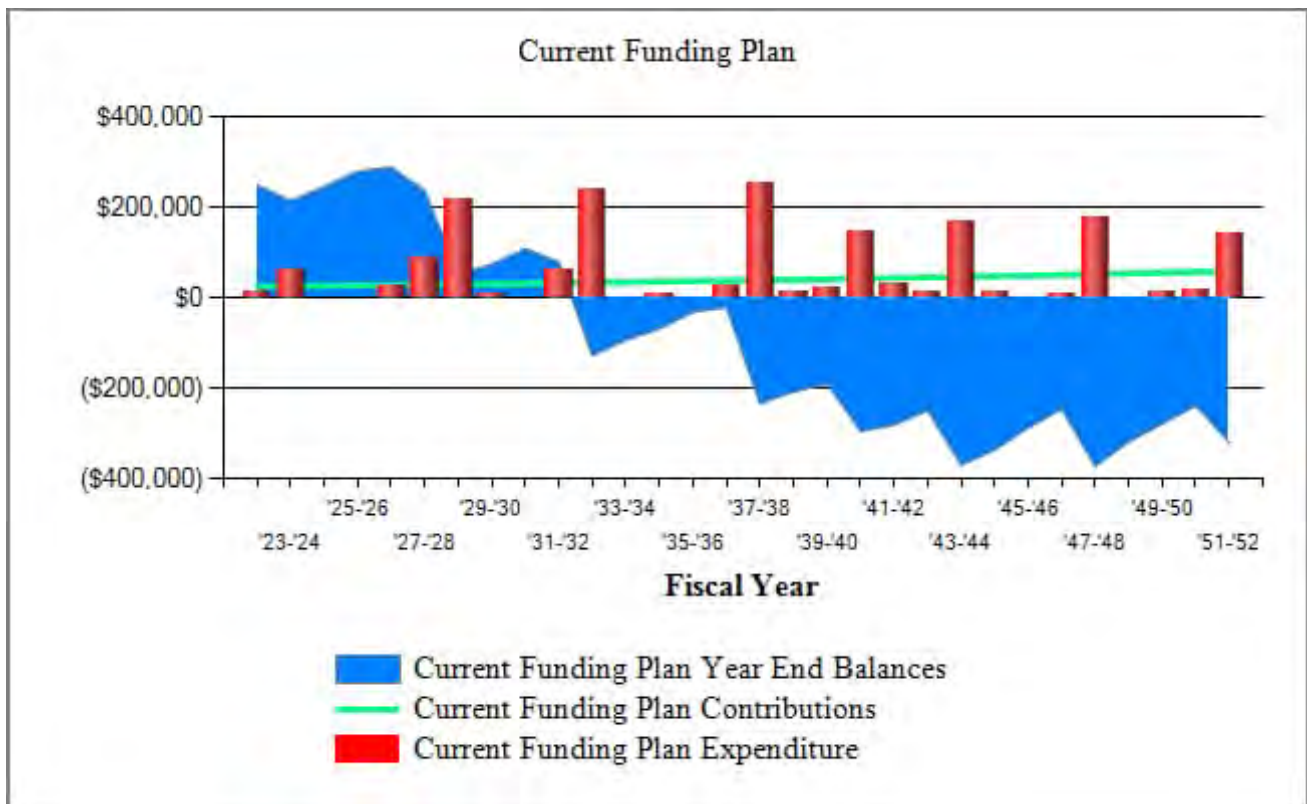
**Trails Community Development District
Financial Summary - Current Funding Plan**

Beginning Balance: \$235,784

Fully Funded: \$458,451

Tax Rate:0%

Year	Replacement Cost	Inflation Rate	Annual Reserve Contribution	Other Income	Interest Rate	Net Interest	Projected Expenditure	Year End Balance	Year End Fully Funded	Year End %Funded
22-23	758,534	6.0%	25,000	0	0.50%	1,240	12,800	249,224	512,650	49%
23-24	804,046	5.0%	25,750	0	1.00%	3,470	63,600	214,844	511,829	42%
24-25	844,248	4.0%	26,523	0	1.50%	4,733		246,100	574,240	43%
25-26	878,018	3.0%	27,318	0	2.00%	6,599		280,017	634,665	44%
26-27	904,359	3.0%	28,138	0	2.50%	8,078	27,422	288,811	669,953	43%
27-28	931,489	3.0%	28,982	0	3.00%	7,642	87,877	237,558	644,039	37%
28-29	932,872	3.0%	29,851	0	3.00%	1,708	217,990	51,128	486,774	11%
29-30	960,858	3.0%	30,747	0	3.00%	1,433	8,707	74,601	541,792	14%
30-31	989,684	3.0%	31,669	0	3.00%	2,498		108,768	608,909	18%
31-32	1,019,374	3.0%	32,619	0	3.00%	1,714	64,187	78,915	614,005	13%
32-33	1,049,956	3.0%	33,598	0	3.00%	367	240,963	-128,083	438,762	
33-34	1,081,454	3.0%	34,606	0	3.00%			-93,477	508,090	
34-35	1,113,898	3.0%	35,644	0	3.00%		10,572	-68,405	570,293	
35-36	1,147,315	3.0%	36,713	0	3.00%			-31,691	646,987	
36-37	1,181,734	3.0%	37,815	0	3.00%		27,239	-21,115	699,713	
37-38	1,217,186	3.0%	38,949	0	3.00%		251,842	-234,008	524,521	
38-39	1,253,702	3.0%	40,118	0	3.00%		13,871	-207,761	591,080	
39-40	1,291,313	3.0%	41,321	0	3.00%		23,759	-190,199	652,083	
40-41	1,330,052	3.0%	42,561	0	3.00%		147,772	-295,411	589,216	
41-42	1,369,954	3.0%	43,838	0	3.00%		29,720	-281,293	648,151	
42-43	1,411,053	3.0%	45,153	0	3.00%		13,392	-249,532	727,826	
43-44	1,453,384	3.0%	46,507	0	3.00%		167,501	-370,526	653,381	
44-45	1,496,986	3.0%	47,903	0	3.00%		14,208	-336,832	736,881	
45-46	1,541,895	3.0%	49,340	0	3.00%			-287,492	839,877	
46-47	1,588,152	3.0%	50,820	0	3.00%		9,662	-246,334	938,437	
47-48	1,635,797	3.0%	52,344	0	3.00%		178,676	-372,666	868,369	
48-49	1,684,871	3.0%	53,915	0	3.00%			-318,751	982,809	
49-50	1,735,417	3.0%	55,532	0	3.00%		15,725	-278,944	1,087,138	
50-51	1,787,479	3.0%	57,198	0	3.00%		16,965	-238,711	1,196,051	
51-52	1,841,104	3.0%	58,914	0	3.00%		140,891	-320,688	1,183,401	



This chart illustrates how the CDD's current funding plan will perform over time.

**Trails Community Development District
Income & Expense Spreadsheet**

	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32
Beginning Balance	235,784	269,656	256,836	310,917	369,177	404,091	381,010	224,308	279,113	346,263
Annual Assessment	45,331	46,691	48,091	49,534	51,020	52,551	54,127	55,751	57,423	59,146
Interest Earned	1,342	4,089	5,990	8,726	11,316	12,245	7,160	7,760	9,727	9,871
Expenditures	12,800	63,600			27,422	87,877	217,990	8,707		64,187
Fully Funded Reserves	512,650	511,829	574,240	634,665	669,953	644,039	486,774	541,792	608,909	614,005
Percent Fully Funded	53%	50%	54%	58%	60%	59%	46%	52%	57%	57%
Ending Balance	269,656	256,836	310,917	369,177	404,091	381,010	224,308	279,113	346,263	351,094

Description

Misc. Site Components

Asphalt Mill/Overlay

Asphalt Seal Coat (after paving)

Cluster Mailboxs

Wood Bridge Replacement

Misc. Site Components Total:

Fencing & Gates

Aluminum Fence - Pool

Metal Fencing - Entry

Vinyl Ranch Fence - Entry

Fencing & Gates Total:

Storm Water System

Control Structure/Pipe Allowance

Engineering Assessment Allowance (1 cycle)

Pond Fountain Allowance - Phase I

Pond Fountain Allowance - Phase II

Storm Water System Total:

Misc. Building Components

Refurbishment Allowance - Pool Restrooms

Refurbishment Allowance - Social Hall

Vinyl Ceiling - Clubhouse

Windows/Door Allowance

Misc. Building Components Total:

**Trails Community Development District
Income & Expense Spreadsheet**

	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32
Description										
Roofing										
Asphalt Shingles - Clubhouse						34,581				
Raised Ridge Metal Roof										
Roofing Total:						34,581				
Exterior Painting										
Clubhouse								8,707		
Exterior Painting Total:								8,707		
Flooring										
Rubber Flooring - Fitness Room										
Flooring Total:										
Furniture Fixtures & Equipment										
Camera System Replacement Allowance										
Fitness Equip. Replacement Allowance						24,560				
Pool Furniture - Replacement Allowance										
Furniture Fixtures & Equipment Total:						24,560				
HVAC										
Split System (10 Ton) Condenser/Air Handler						19,076				
Split System (8 Ton) Condensers/Air Handler	12,800									
HVAC Total:	12,800					19,076				
Swimming Pool										
Concrete Pavers - Pool Deck/Patio										
Pool Filtration Refurbishment Allowance		63,600								
Pool Refurfacing/Tile							101,623			
Shade Structure Frame/Fabric										
Swimming Pool Total:		63,600					101,623			
Playground										
Canopy Table										
Park Bench - Expanded Metal						2,947				
Picnic Tables - Expanded Metal										

**Trails Community Development District
Income & Expense Spreadsheet**

	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32
Description										
<i>Playground continued...</i>										
Plastic Play Surface Border										
Play Equipment Allowance							107,513			
Playground Total:						2,947	107,513			
Operating Expense										
Access Controls	<i>Unfunded</i>									
Aluminum Gutters/DS	<i>Unfunded</i>									
Bike Racks	<i>Unfunded</i>									
Camera System Partial Replacement	<i>Unfunded</i>									
Charcoal Grill	<i>Unfunded</i>									
Concrete Curb/Walks	<i>Unfunded</i>									
Fitness Equipment Partial Replacement	<i>Unfunded</i>									
Interior Painting	<i>Unfunded</i>									
LED Fixtures - Parking Lot	<i>Unfunded</i>									
Landscape/Irrigation	<i>Unfunded</i>									
Light Poles - Pool	<i>Unfunded</i>									
Message Board	<i>Unfunded</i>									
Monument Sign Clean/Repair	<i>Unfunded</i>									
Pool Filtration - Partial Replacement	<i>Unfunded</i>									
Pool Furniture - Partial Replacement	<i>Unfunded</i>									
Shade Structure Fabric	<i>Unfunded</i>									
Trash Receptacles	<i>Unfunded</i>									
Volley Ball Court	<i>Unfunded</i>									
Water Coolers	<i>Unfunded</i>									
Wood Bridge Partial Replacement	<i>Unfunded</i>									
Components Not Included										
Building Foundation/Frame	<i>Unfunded</i>									
Pool Shell	<i>Unfunded</i>									
Siding/Trim	<i>Unfunded</i>									
Streets	<i>Unfunded</i>									
Traffic/Way Finding Signs	<i>Unfunded</i>									
Utility Lines	<i>Unfunded</i>									
Year Total:	12,800	63,600			27,422	87,877	217,990	8,707		64,187

**Trails Community Development District
Income & Expense Spreadsheet**

	32-33	33-34	34-35	35-36	36-37	37-38	38-39	39-40	40-41	41-42
Beginning Balance	351,094	175,505	243,699	305,147	381,384	433,961	258,773	324,545	384,451	320,742
Annual Assessment	60,921	62,748	64,631	66,570	68,567	70,624	72,742	74,925	77,172	79,487
Interest Earned	4,454	5,445	7,390	9,667	11,250	6,030	6,901	8,741	6,890	8,042
Expenditures	240,963		10,572		27,239	251,842	13,871	23,759	147,772	29,720
Fully Funded Reserves	438,762	508,090	570,293	646,987	699,713	524,521	591,080	652,083	589,216	648,151
Percent Fully Funded	40%	48%	54%	59%	62%	49%	55%	59%	54%	58%
Ending Balance	175,505	243,699	305,147	381,384	433,961	258,773	324,545	384,451	320,742	378,551
Description										
Misc. Site Components										
Asphalt Mill/Overlay	62,832									
Asphalt Seal Coat (after paving)								7,856		
Cluster Mailboxs	58,083									
Wood Bridge Replacement						63,274				
Misc. Site Components Total:	120,915					63,274		7,856		
Fencing & Gates										
Aluminum Fence - Pool	22,652									
Metal Fencing - Entry	6,976									
Vinyl Ranch Fence - Entry						23,643				
Fencing & Gates Total:	29,628					23,643				
Storm Water System										
Control Structure/Pipe Allowance	14,236									
Engineering Assessment Allowance (1 cycle)										
Pond Fountain Allowance - Phase I			10,572							
Pond Fountain Allowance - Phase II					11,216					
Storm Water System Total:	14,236		10,572		11,216					
Misc. Building Components										
Refurbishment Allowance - Pool Restrooms										
Refurbishment Allowance - Social Hall	30,067									
Vinyl Ceiling - Clubhouse						15,492				
Windows/Door Allowance										
Misc. Building Components Total:	30,067					15,492				

**Trails Community Development District
Income & Expense Spreadsheet**

	32-33	33-34	34-35	35-36	36-37	37-38	38-39	39-40	40-41	41-42
Description										
Roofing										
Asphalt Shingles - Clubhouse										
Raised Ridge Metal Roof						12,074				
Roofing Total:						12,074				
Exterior Painting										
Clubhouse								11,701		
Exterior Painting Total:								11,701		
Flooring										
Rubber Flooring - Fitness Room									2,882	
Flooring Total:									2,882	
Furniture Fixtures & Equipment										
Camera System Replacement Allowance					16,023					
Fitness Equip. Replacement Allowance										
Pool Furniture - Replacement Allowance	42,708									
Furniture Fixtures & Equipment Total:	42,708				16,023					
HVAC										
Split System (10 Ton) Condenser/Air Handler										29,720
Split System (8 Ton) Condensers/Air Handler						21,124				
HVAC Total:						21,124				29,720
Swimming Pool										
Concrete Pavers - Pool Deck/Patio						103,362				
Pool Filtration Refurbishment Allowance										
Pool Refurfacing/Tile									144,890	
Shade Structure Frame/Fabric							13,871			
Swimming Pool Total:						103,362	13,871		144,890	
Playground										
Canopy Table						12,873				
Park Bench - Expanded Metal										
Picnic Tables - Expanded Metal								4,202		

**Trails Community Development District
Income & Expense Spreadsheet**

	32-33	33-34	34-35	35-36	36-37	37-38	38-39	39-40	40-41	41-42
Description										
<i>Playground continued...</i>										
Plastic Play Surface Border	3,409									
Play Equipment Allowance										
Playground Total:	3,409					12,873		4,202		
Operating Expense										
Access Controls	<i>Unfunded</i>									
Aluminum Gutters/DS	<i>Unfunded</i>									
Bike Racks	<i>Unfunded</i>									
Camera System Partial Replacement	<i>Unfunded</i>									
Charcoal Grill	<i>Unfunded</i>									
Concrete Curb/Walks	<i>Unfunded</i>									
Fitness Equipment Partial Replacement	<i>Unfunded</i>									
Interior Painting	<i>Unfunded</i>									
LED Fixtures - Parking Lot	<i>Unfunded</i>									
Landscape/Irrigation	<i>Unfunded</i>									
Light Poles - Pool	<i>Unfunded</i>									
Message Board	<i>Unfunded</i>									
Monument Sign Clean/Repair	<i>Unfunded</i>									
Pool Filtration - Partial Replacement	<i>Unfunded</i>									
Pool Furniture - Partial Replacement	<i>Unfunded</i>									
Shade Structure Fabric	<i>Unfunded</i>									
Trash Receptacles	<i>Unfunded</i>									
Volley Ball Court	<i>Unfunded</i>									
Water Coolers	<i>Unfunded</i>									
Wood Bridge Partial Replacement	<i>Unfunded</i>									
Components Not Included										
Building Foundation/Frame	<i>Unfunded</i>									
Pool Shell	<i>Unfunded</i>									
Siding/Trim	<i>Unfunded</i>									
Streets	<i>Unfunded</i>									
Traffic/Way Finding Signs	<i>Unfunded</i>									
Utility Lines	<i>Unfunded</i>									
Year Total:	240,963		10,572		27,239	251,842	13,871	23,759	147,772	29,720

**Trails Community Development District
Income & Expense Spreadsheet**

	42-43	43-44	44-45	45-46	46-47	47-48	48-49	49-50	50-51	51-52
Beginning Balance	378,551	457,387	382,431	465,074	567,590	666,064	596,201	710,390	814,840	924,112
Annual Assessment	81,872	84,328	86,858	89,464	92,148	94,912	97,760	100,692	103,713	106,825
Interest Earned	10,357	8,216	9,993	13,053	15,988	13,901	16,430	19,482	22,524	21,952
Expenditures	13,392	167,501	14,208		9,662	178,676		15,725	16,965	140,891
Fully Funded Reserves	727,826	653,381	736,881	839,877	938,437	868,369	982,809	1,087,138	1,196,051	1,183,401
Percent Fully Funded	63%	59%	63%	68%	71%	69%	72%	75%	77%	77%
Ending Balance	457,387	382,431	465,074	567,590	666,064	596,201	710,390	814,840	924,112	911,997

Description

Misc. Site Components

Asphalt Mill/Overlay

Asphalt Seal Coat (after paving)

Cluster Mailboxs

Wood Bridge Replacement

Misc. Site Components Total:

9,662

9,662

Fencing & Gates

Aluminum Fence - Pool

Metal Fencing - Entry

Vinyl Ranch Fence - Entry

Fencing & Gates Total:

Storm Water System

Control Structure/Pipe Allowance

Engineering Assessment Allowance (1 cycle)

Pond Fountain Allowance - Phase I

Pond Fountain Allowance - Phase II

Storm Water System Total:

13,392

14,208

16,965

13,392

14,208

16,965

Misc. Building Components

Refurbishment Allowance - Pool Restrooms

Refurbishment Allowance - Social Hall

Vinyl Ceiling - Clubhouse

Windows/Door Allowance

Misc. Building Components Total:

115,928

66,538

66,538

115,928

**Trails Community Development District
Income & Expense Spreadsheet**

	42-43	43-44	44-45	45-46	46-47	47-48	48-49	49-50	50-51	51-52
Description										
Roofing										
Asphalt Shingles - Clubhouse						62,457				
Raised Ridge Metal Roof										
Roofing Total:						62,457				
Exterior Painting										
Clubhouse								15,725		
Exterior Painting Total:								15,725		
Flooring										
Rubber Flooring - Fitness Room										
Flooring Total:										
Furniture Fixtures & Equipment										
Camera System Replacement Allowance										24,963
Fitness Equip. Replacement Allowance						44,359				
Pool Furniture - Replacement Allowance										
Furniture Fixtures & Equipment Total:						44,359				24,963
HVAC										
Split System (10 Ton) Condenser/Air Handler										
Split System (8 Ton) Condensers/Air Handler										
HVAC Total:										
Swimming Pool										
Concrete Pavers - Pool Deck/Patio										
Pool Filtration Refurbishment Allowance										
Pool Refurfacing/Tile										
Shade Structure Frame/Fabric										
Swimming Pool Total:										
Playground										
Canopy Table										
Park Bench - Expanded Metal						5,323				
Picnic Tables - Expanded Metal										

**Trails Community Development District
Income & Expense Spreadsheet**

	42-43	43-44	44-45	45-46	46-47	47-48	48-49	49-50	50-51	51-52
Description										
<i>Playground continued...</i>										
Plastic Play Surface Border										
Play Equipment Allowance		167,501								
Playground Total:		167,501				5,323				
Operating Expense										
Access Controls	<i>Unfunded</i>									
Aluminum Gutters/DS	<i>Unfunded</i>									
Bike Racks	<i>Unfunded</i>									
Camera System Partial Replacement	<i>Unfunded</i>									
Charcoal Grill	<i>Unfunded</i>									
Concrete Curb/Walks	<i>Unfunded</i>									
Fitness Equipment Partial Replacement	<i>Unfunded</i>									
Interior Painting	<i>Unfunded</i>									
LED Fixtures - Parking Lot	<i>Unfunded</i>									
Landscape/Irrigation	<i>Unfunded</i>									
Light Poles - Pool	<i>Unfunded</i>									
Message Board	<i>Unfunded</i>									
Monument Sign Clean/Repair	<i>Unfunded</i>									
Pool Filtration - Partial Replacement	<i>Unfunded</i>									
Pool Furniture - Partial Replacement	<i>Unfunded</i>									
Shade Structure Fabric	<i>Unfunded</i>									
Trash Receptacles	<i>Unfunded</i>									
Volley Ball Court	<i>Unfunded</i>									
Water Coolers	<i>Unfunded</i>									
Wood Bridge Partial Replacement	<i>Unfunded</i>									
Components Not Included										
Building Foundation/Frame	<i>Unfunded</i>									
Pool Shell	<i>Unfunded</i>									
Siding/Trim	<i>Unfunded</i>									
Streets	<i>Unfunded</i>									
Traffic/Way Finding Signs	<i>Unfunded</i>									
Utility Lines	<i>Unfunded</i>									
Year Total:	13,392	167,501	14,208		9,662	178,676		15,725	16,965	140,891

**Trails Community Development District
Annual Expenditure Detail**

Description	Expenditures
Replacement Year 22-23	
HVAC	
Split System (8 Ton) Condensers/Air Handler	12,800
Total for 2022 - 2023	\$12,800
Replacement Year 23-24	
Swimming Pool	
Pool Filtration Refurbishment Allowance	63,600
Total for 2023 - 2024	\$63,600
<i>No Replacement in 24-25</i>	
<i>No Replacement in 25-26</i>	
Replacement Year 26-27	
Storm Water System	
Pond Fountain Allowance - Phase I	8,346
HVAC	
Split System (10 Ton) Condenser/Air Handler	19,076
Total for 2026 - 2027	\$27,422
Replacement Year 27-28	
Storm Water System	
Engineering Assessment Allowance (1 cycle)	25,788
Roofing	
Asphalt Shingles - Clubhouse	34,581
Furniture Fixtures & Equipment	
Fitness Equip. Replacement Allowance	24,560
Playground	
Park Bench - Expanded Metal	2,947
Total for 2027 - 2028	\$87,877
Replacement Year 28-29	
Storm Water System	
Pond Fountain Allowance - Phase II	8,854

**Trails Community Development District
Annual Expenditure Detail**

Description	Expenditures
<i>Replacement Year 28-29 continued...</i>	
Swimming Pool	
Pool Refurfacing/Tile	101,623
Playground	
Play Equipment Allowance	107,513
Total for 2028 - 2029	\$217,990
 Replacement Year 29-30	
Exterior Painting	
Clubhouse	8,707
Total for 2029 - 2030	\$8,707
 <i>No Replacement in 30-31</i>	
 Replacement Year 31-32	
Misc. Building Components	
Refurbishment Allowance - Pool Restrooms	64,187
Total for 2031 - 2032	\$64,187
 Replacement Year 32-33	
Misc. Site Components	
Asphalt Mill/Overlay	62,832
Cluster Mailboxs	58,083
Fencing & Gates	
Aluminum Fence - Pool	22,652
Metal Fencing - Entry	6,976
Storm Water System	
Control Structure/Pipe Allowance	14,236
Misc. Building Components	
Refurbishment Allowance - Social Hall	30,067
Furniture Fixtures & Equipment	
Pool Furniture - Replacement Allowance	42,708
Playground	
Plastic Play Surface Border	3,409
Total for 2032 - 2033	\$240,963

**Trails Community Development District
Annual Expenditure Detail**

Description	Expenditures
<i>No Replacement in 33-34</i>	
Replacement Year 34-35	
Storm Water System	
Pond Fountain Allowance - Phase I	10,572
Total for 2034 - 2035	\$10,572
<i>No Replacement in 35-36</i>	
Replacement Year 36-37	
Storm Water System	
Pond Fountain Allowance - Phase II	11,216
Furniture Fixtures & Equipment	
Camera System Replacement Allowance	16,023
Total for 2036 - 2037	\$27,239
Replacement Year 37-38	
Misc. Site Components	
Wood Bridge Replacement	63,274
Fencing & Gates	
Vinyl Ranch Fence - Entry	23,643
Misc. Building Components	
Vinyl Ceiling - Clubhouse	15,492
Roofing	
Raised Ridge Metal Roof	12,074
HVAC	
Split System (8 Ton) Condensers/Air Handler	21,124
Swimming Pool	
Concrete Pavers - Pool Deck/Patio	103,362
Playground	
Canopy Table	12,873
Total for 2037 - 2038	\$251,842
Replacement Year 38-39	
Swimming Pool	
Shade Structure Frame/Fabric	13,871
Total for 2038 - 2039	\$13,871

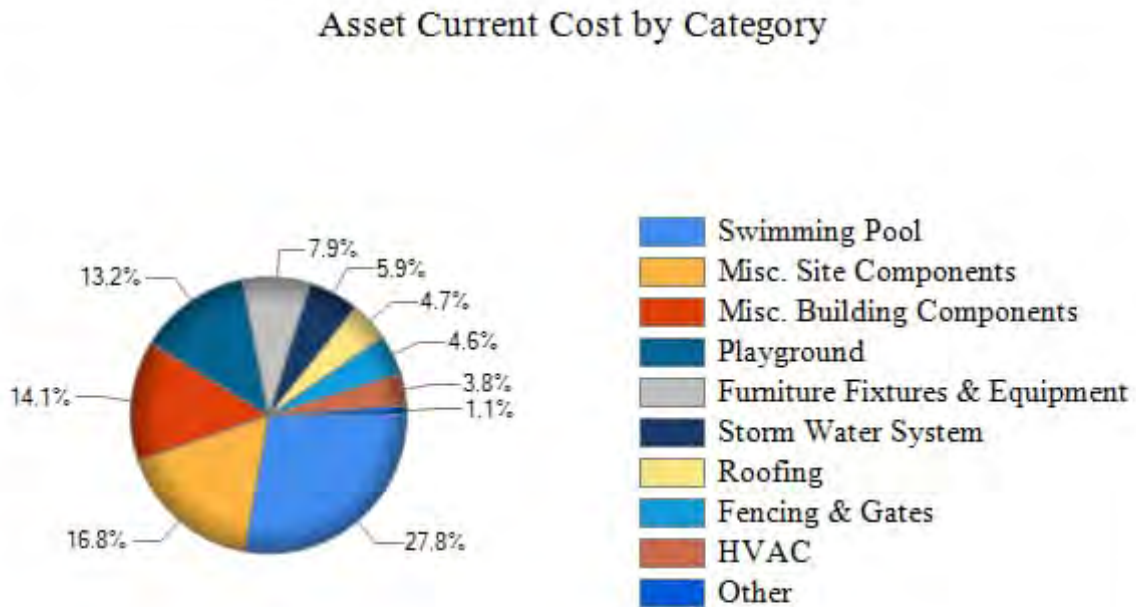
**Trails Community Development District
Annual Expenditure Detail**

Description	Expenditures
Replacement Year 39-40	
Misc. Site Components	
Asphalt Seal Coat (after paving)	7,856
Exterior Painting	
Clubhouse	11,701
Playground	
Picnic Tables - Expanded Metal	4,202
Total for 2039 - 2040	\$23,759
Replacement Year 40-41	
Flooring	
Rubber Flooring - Fitness Room	2,882
Swimming Pool	
Pool Refurfacing/Tile	144,890
Total for 2040 - 2041	\$147,772
Replacement Year 41-42	
HVAC	
Split System (10 Ton) Condenser/Air Handler	29,720
Total for 2041 - 2042	\$29,720
Replacement Year 42-43	
Storm Water System	
Pond Fountain Allowance - Phase I	13,392
Total for 2042 - 2043	\$13,392
Replacement Year 43-44	
Playground	
Play Equipment Allowance	167,501
Total for 2043 - 2044	\$167,501
Replacement Year 44-45	
Storm Water System	
Pond Fountain Allowance - Phase II	14,208
Total for 2044 - 2045	\$14,208

**Trails Community Development District
Annual Expenditure Detail**

Description	Expenditures
<i>No Replacement in 45-46</i>	
Replacement Year 46-47	
Misc. Site Components	
Asphalt Seal Coat (after paving)	9,662
Total for 2046 - 2047	\$9,662
Replacement Year 47-48	
Misc. Building Components	
Windows/Door Allowance	66,538
Roofing	
Asphalt Shingles - Clubhouse	62,457
Furniture Fixtures & Equipment	
Fitness Equip. Replacement Allowance	44,359
Playground	
Park Bench - Expanded Metal	5,323
Total for 2047 - 2048	\$178,676
<i>No Replacement in 48-49</i>	
Replacement Year 49-50	
Exterior Painting	
Clubhouse	15,725
Total for 2049 - 2050	\$15,725
Replacement Year 50-51	
Storm Water System	
Pond Fountain Allowance - Phase I	16,965
Total for 2050 - 2051	\$16,965
Replacement Year 51-52	
Misc. Building Components	
Refurbishment Allowance - Pool Restrooms	115,928
Furniture Fixtures & Equipment	
Camera System Replacement Allowance	24,963
Total for 2051 - 2052	\$140,891

Trails Community Development District
Jacksonville, Florida
Asset Current Cost by Category



**Trails Community Development District
Component Inventory**

Description	Date in Service	Replacement Year	Useful	Adjustment	Remaining	Units	Unit Cost	Current Cost
Misc. Site Components								
Asphalt Mill/Overlay	2008	32-33	25	0	10	2,452 Square Yards	18.00	44,136
Asphalt Seal Coat (after paving)	2033	39-40	7	7	17	2,452 Square Yards	1.83	4,487
Cluster Mailboxes	2008	32-33	25	0	10	17 Each	2,400.00	40,800
Wood Bridge Replacement	2008	37-38	30	0	15	900 Square Feet	42.60	38,340
Misc. Site Components - Total								<u>\$127,763</u>
Fencing & Gates								
Aluminum Fence - Pool	2008	32-33	25	0	10	468 Linear Feet	34.00	15,912
Metal Fencing - Entry	2008	32-33	25	0	10	140 Squares	35.00	4,900
Vinyl Ranch Fence - Entry	2008	37-38	30	0	15	494 Linear Feet	29.00	14,326
Fencing & Gates - Total								<u>\$35,138</u>
Storm Water System								
Control Structure/Pipe Allowance	2008	32-33	25	0	10	1 Lump Sum	10,000.00	10,000
Engineering Assessment Allowance (1 cycle)	2008	27-28	20	0	5	21 Acre	1,000.00	21,000
Pond Fountain Allowance - Phase I	2019	26-27	8	0	4	2 Each	3,500.00	7,000
Pond Fountain Allowance - Phase II	2021	28-29	8	0	6	2 Each	3,500.00	7,000
Storm Water System - Total								<u>\$45,000</u>
Misc. Building Components								
Refurbishment Allowance - Pool Restrooms	2008	31-32	20	4	9	540 Square Feet	86.00	46,440
Refurbishment Allowance - Social Hall	2008	32-33	25	0	10	880 Square Feet	24.00	21,120
Vinyl Ceiling - Clubhouse	2008	37-38	30	0	15	1,490 Square Feet	6.30	9,387
Windows/Door Allowance	2008	47-48	40	0	25	1 Lump Sum	30,000.00	30,000
Misc. Building Components - Total								<u>\$106,947</u>
Roofing								
Asphalt Shingles - Clubhouse	2008	27-28	20	0	5	64 Squares	440.00	28,160
Raised Ridge Metal Roof	2008	37-38	30	0	15	1,240 Square Feet	5.90	7,316
Roofing - Total								<u>\$35,476</u>
Exterior Painting								
Clubhouse	2020	29-30	10	0	7	4,100 Square Feet	1.63	6,683
Exterior Painting - Total								<u>\$6,683</u>
Flooring								
Rubber Flooring - Fitness Room	2021	40-41	20	0	18	470 Square Feet	3.40	1,598
Flooring - Total								<u>\$1,598</u>
Furniture Fixtures & Equipment								
Camera System Replacement Allowance	2022	36-37	15	0	14	1 Lump Sum	10,000.00	10,000
Fitness Equip. Replacement Allowance	2008	27-28	20	0	5	1 Lump Sum	20,000.00	20,000
Pool Furniture - Replacement Allowance	2008	32-33	25	0	10	1 Lump Sum	30,000.00	30,000
Furniture Fixtures & Equipment - Total								<u>\$60,000</u>

Trails Community Development District Component Inventory

Description	Date in Service	Replacement Year	Useful	Adjustment	Remaining	Units	Unit Cost	Current Cost
HVAC								
Split System (10 Ton) Condenser/Air Handler	2012	26-27	15	0	4	1 Each	16,000.00	16,000
Split System (8 Ton) Condensers/Air Handler	2007	22-23	15	0	0	1 Each	12,800.00	<u>12,800</u>
HVAC - Total								\$28,800
Swimming Pool								
Concrete Pavers - Pool Deck/Patio	2008	37-38	30	0	15	7,456 Square Feet	8.40	62,630
Pool Filtration Refurbishment Allowance	2008	23-24	30	-14	1	1 Lump Sum	60,000.00	60,000
Pool Refurfacing/Tile	2017	28-29	12	0	6	5,503 Square Feet	14.60	80,344
Shade Structure Frame/Fabric	2014	38-39	25	0	16	240 Square Feet	34.00	<u>8,160</u>
Swimming Pool - Total								\$211,134
Playground								
Canopy Table	2008	37-38	30	0	15	1 Lump Sum	7,800.00	7,800
Park Bench - Expanded Metal	2008	27-28	20	0	5	2 Each	1,200.00	2,400
Picnic Tables - Expanded Metal	2020	39-40	20	0	17	2 Each	1,200.00	2,400
Plastic Play Surface Border	2008	32-33	25	0	10	164 Linear Feet	14.60	2,394
Play Equipment Allowance	2008	28-29	15	6	6	1 Lump Sum	85,000.00	<u>85,000</u>
Playground - Total								\$99,994
Operating Expense								
Access Controls	Unfunded							
Aluminum Gutters/DS	Unfunded							
Bike Racks	Unfunded							
Camera System Partial Replacement	Unfunded							
Charcoal Grill	Unfunded							
Concrete Curb/Walks	Unfunded							
Fitness Equipment Partial Replacement	Unfunded							
Interior Painting	Unfunded							
LED Fixtures - Parking Lot	Unfunded							
Landscape/Irrigation	Unfunded							
Light Poles - Pool	Unfunded							
Message Board	Unfunded							
Monument Sign Clean/Repair	Unfunded							
Pool Filtration - Partial Replacement	Unfunded							
Pool Furniture - Partial Replacement	Unfunded							
Shade Structure Fabric	Unfunded							
Trash Receptacles	Unfunded							
Volley Ball Court	Unfunded							
Water Coolers	Unfunded							
Wood Bridge Partial Replacement	Unfunded							
Operating Expense - Total								

Trails Community Development District Component Inventory

Description	Date in Service	Replacement Year	Useful Adjustment	Remaining	Units	Unit Cost	Current Cost
Components Not Included							
Building Foundation/Frame				<i>Unfunded</i>			
Pool Shell				<i>Unfunded</i>			
Siding/Trim				<i>Unfunded</i>			
Streets				<i>Unfunded</i>			
Traffic/Way Finding Signs				<i>Unfunded</i>			
Utility Lines				<i>Unfunded</i>			
Components Not Included - Total							
Total Asset Summary							\$758,534

**Trails Community Development District
Component Detail Index**

Asset ID	Description	Replacement	Page
Misc. Site Components			
1045	Asphalt Mill/Overlay	32-33	5-7
1046	Asphalt Seal Coat (after paving)	39-40	5-7
1058	Cluster Mailboxes	32-33	5-8
1029	Wood Bridge Replacement	37-38	5-8
Fencing & Gates			
1010	Aluminum Fence - Pool	32-33	5-9
1032	Metal Fencing - Entry	32-33	5-9
1033	Vinyl Ranch Fence - Entry	37-38	5-10
Storm Water System			
1039	Control Structure/Pipe Allowance	32-33	5-11
1038	Engineering Assessment Allowance (1 cycle)	27-28	5-11
1037	Pond Fountain Allowance - Phase I	26-27	5-12
1059	Pond Fountain Allowance - Phase II	28-29	5-12
Misc. Building Components			
1003	Refurbishment Allowance - Pool Restrooms	31-32	5-13
1007	Refurbishment Allowance - Social Hall	32-33	5-13
1011	Vinyl Ceiling - Clubhouse	37-38	5-14
1036	Windows/Door Allowance	47-48	5-14
Roofing			
1017	Asphalt Shingles - Clubhouse	27-28	5-16
1009	Raised Ridge Metal Roof	37-38	5-16
Exterior Painting			
1035	Clubhouse	29-30	5-17
Flooring			
1005	Rubber Flooring - Fitness Room	40-41	5-18
Furniture Fixtures & Equipment			
1055	Camera System Replacement Allowance	36-37	5-19
1041	Fitness Equip. Replacement Allowance	27-28	5-19
1043	Pool Furniture - Replacement Allowance	32-33	5-20

**Trails Community Development District
Component Detail Index**

Asset ID	Description	Replacement	Page
HVAC			
1060	Split System (10 Ton) Condenser/Air Handler	26-27	5-21
1021	Split System (8 Ton) Condensers/Air Handler	22-23	5-21
Swimming Pool			
1006	Concrete Pavers - Pool Deck/Patio	37-38	5-23
1019	Pool Filtration Refurbishment Allowance	23-24	5-23
1015	Pool Refurfacing/Tile	28-29	5-24
1012	Shade Structure Frame/Fabric	38-39	5-25
Playground			
1025	Canopy Table	37-38	5-26
1026	Park Bench - Expanded Metal	27-28	5-26
1031	Picnic Tables - Expanded Metal	39-40	5-27
1023	Plastic Play Surface Border	32-33	5-27
1022	Play Equipment Allowance	28-29	5-28
Operating Expense			
1057	Access Controls	22-23	5-29
1001	Aluminum Gutters/DS	22-23	5-29
1020	Bike Racks	22-23	5-29
1056	Camera System Partial Replacement	22-23	5-30
1030	Charcoal Grill	22-23	5-30
1047	Concrete Curb/Walks	22-23	5-31
1004	Fitness Equipment Partial Replacement	22-23	5-31
1008	Interior Painting	22-23	5-32
1040	LED Fixtures - Parking Lot	22-23	5-32
1048	Landscape/Irrigation	22-23	5-33
1016	Light Poles - Pool	22-23	5-33
1034	Message Board	22-23	5-34
1044	Monument Sign Clean/Repair	22-23	5-34
1018	Pool Filtration - Partial Replacement	22-23	5-35
1042	Pool Furniture - Partial Replacement	22-23	5-35
1013	Shade Structure Fabric	22-23	5-36
1027	Trash Receptacles	22-23	5-36
1024	Volley Ball Court	22-23	5-37
1002	Water Coolers	22-23	5-37
1028	Wood Bridge Partial Replacement	22-23	5-38

**Trails Community Development District
Component Detail Index**

Asset ID	Description	Replacement	Page
Components Not Included			
1050	Building Foundation/Frame	22-23	5-39
1049	Pool Shell	22-23	5-39
1014	Siding/Trim	22-23	5-39
1053	Streets	22-23	5-40
1054	Traffic/Way Finding Signs	22-23	5-40
1052	Utility Lines	22-23	5-40
	Total Funded Assets	33	
	Total Unfunded Assets	<u>26</u>	
	Total Assets	59	

**Trails Community Development District
Component Detail**

Asphalt Mill/Overlay - 2032

Asset ID	1045	2,452 Square Yards	@ \$18.00
		Asset Actual Cost	\$44,136.00
		Percent Replacement	100%
		Future Cost	\$62,832.17
Misc. Site Components			
Placed in Service	January 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	10		



Asphalt Seal Coat (after paving) - 2039

Asset ID	1046	2,452 Square Yards	@ \$1.83
		Asset Actual Cost	\$4,487.16
		Percent Replacement	100%
		Future Cost	\$7,856.36
Misc. Site Components			
Placed in Service	January 2033		
Useful Life	7		
Adjustment	7		
Replacement Year	39-40		
Remaining Life	17		



Trails Community Development District Component Detail

Cluster Mailboxes - 2032

Asset ID	1058	17 Each	@ \$2,400.00
		Asset Actual Cost	\$40,800.00
		Percent Replacement	100%
Misc. Site Components		Future Cost	\$58,083.03
Placed in Service	January 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	10		



Wood Bridge Replacement - 2037

Asset ID	1029	900 Square Feet	@ \$42.60
		Asset Actual Cost	\$38,340.00
		Percent Replacement	100%
Misc. Site Components		Future Cost	\$63,274.29
Placed in Service	January 2008		
Useful Life	30		
Replacement Year	37-38		
Remaining Life	15		



**Trails Community Development District
Component Detail**

Aluminum Fence - Pool - 2032

Asset ID	1010	468 Linear Feet	@ \$34.00
		Asset Actual Cost	\$15,912.00
		Percent Replacement	100%
		Future Cost	\$22,652.38
Placed in Service	Fencing & Gates		
	January 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	10		



Metal Fencing - Entry - 2032

Asset ID	1032	140 Squares	@ \$35.00
		Asset Actual Cost	\$4,900.00
		Percent Replacement	100%
		Future Cost	\$6,975.66
Placed in Service	Fencing & Gates		
	January 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	10		



**Trails Community Development District
Component Detail**

Vinyl Ranch Fence - Entry - 2037

Asset ID	1033	494 Linear Feet	@ \$29.00
		Asset Actual Cost	\$14,326.00
		Percent Replacement	100%
		Future Cost	\$23,642.87
Placed in Service	Fencing & Gates		
Useful Life	January 2008		
Replacement Year	30		
Remaining Life	37-38		
	15		



**Trails Community Development District
Component Detail**

Control Structure/Pipe Allowance - 2032

Asset ID	1039	1 Lump Sum	@ \$10,000.00
		Asset Actual Cost	\$10,000.00
		Percent Replacement	100%
		Future Cost	\$14,236.04
Storm Water System			
Placed in Service	January 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	10		



Engineering Assessment Allowance (1 cycle) - 2027

Asset ID	1038	21 Acre	@ \$1,000.00
		Asset Actual Cost	\$21,000.00
		Percent Replacement	100%
		Future Cost	\$25,788.27
Storm Water System			
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	5		



**Trails Community Development District
Component Detail**

Pond Fountain Allowance - Phase I - 2026

Asset ID	1037	2 Each	@ \$3,500.00
		Asset Actual Cost	\$7,000.00
		Percent Replacement	100%
		Future Cost	\$8,345.72
Storm Water System			
Placed in Service	January 2019		
Useful Life	8		
Replacement Year	26-27		
Remaining Life	4		



Pond Fountain Allowance - Phase II - 2028

Asset ID	1059	2 Each	@ \$3,500.00
		Asset Actual Cost	\$7,000.00
		Percent Replacement	100%
		Future Cost	\$8,853.97
Storm Water System			
Placed in Service	January 2021		
Useful Life	8		
Replacement Year	28-29		
Remaining Life	6		



**Trails Community Development District
Component Detail**

Refurbishment Allowance - Pool Restrooms - 2031

Asset ID	1003	540 Square Feet	@ \$86.00
		Asset Actual Cost	\$46,440.00
		Percent Replacement	100%
		Future Cost	\$64,186.55
Misc. Building Components			
Placed in Service	January 2008		
Useful Life	20		
Adjustment	4		
Replacement Year	31-32		
Remaining Life	9		



Refurbishment Allowance - Social Hall - 2032

Asset ID	1007	880 Square Feet	@ \$24.00
		Asset Actual Cost	\$21,120.00
		Percent Replacement	100%
		Future Cost	\$30,066.51
Misc. Building Components			
Placed in Service	January 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	10		

Trails Community Development District Component Detail

Refurbishment Allowance - Social Hall continued...



Vinyl Ceiling - Clubhouse - 2037

Asset ID	1011	1,490 Square Feet	@ \$6.30
		Asset Actual Cost	\$9,387.00
		Percent Replacement	100%
		Future Cost	\$15,491.80
Misc. Building Components			
Placed in Service	January 2008		
Useful Life	30		
Replacement Year	37-38		
Remaining Life	15		



Windows/Door Allowance - 2047

Asset ID	1036	1 Lump Sum	@ \$30,000.00
		Asset Actual Cost	\$30,000.00
		Percent Replacement	100%
		Future Cost	\$66,537.84
Misc. Building Components			
Placed in Service	January 2008		
Useful Life	40		
Replacement Year	47-48		
Remaining Life	25		

Trails Community Development District Component Detail

Windows/Door Allowance continued...



**Trails Community Development District
Component Detail**

Asphalt Shingles - Clubhouse - 2027

Asset ID	1017	64 Squares	@ \$440.00
		Asset Actual Cost	\$28,160.00
		Percent Replacement	100%
		Future Cost	\$34,580.84
Placed in Service	Roofing		
	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	5		



Raised Ridge Metal Roof - 2037

Asset ID	1009	1,240 Square Feet	@ \$5.90
		Asset Actual Cost	\$7,316.00
		Percent Replacement	100%
		Future Cost	\$12,073.94
Placed in Service	Roofing		
	January 2008		
Useful Life	30		
Replacement Year	37-38		
Remaining Life	15		



Trails Community Development District Component Detail

Clubhouse - 2029

Asset ID	1035	4,100 Square Feet	@ \$1.63
		Asset Actual Cost	\$6,683.00
		Percent Replacement	100%
		Future Cost	\$8,706.61
Placed in Service	Exterior Painting		
Useful Life	January 2020		
Replacement Year	10		
Remaining Life	29-30		
	7		



**Trails Community Development District
Component Detail**

Rubber Flooring - Fitness Room - 2040

Asset ID	1005	470 Square Feet	@ \$3.40
		Asset Actual Cost	\$1,598.00
		Percent Replacement	100%
		Future Cost	\$2,881.80
Placed in Service	Flooring		
	January 2021		
Useful Life	20		
Replacement Year	40-41		
Remaining Life	18		



**Trails Community Development District
Component Detail**

Camera System Replacement Allowance - 2036

Asset ID	1055	1 Lump Sum	@ \$10,000.00
		Asset Actual Cost	\$10,000.00
		Percent Replacement	100%
		Future Cost	\$16,022.78
Furniture Fixtures & Equipment			
Placed in Service	January 2022		
Useful Life	15		
Replacement Year	36-37		
Remaining Life	14		



Fitness Equip. Replacement Allowance - 2027

Asset ID	1041	1 Lump Sum	@ \$20,000.00
		Asset Actual Cost	\$20,000.00
		Percent Replacement	100%
		Future Cost	\$24,560.26
Furniture Fixtures & Equipment			
Placed in Service	January 2008		
Useful Life	20		
Replacement Year	27-28		
Remaining Life	5		



Allowance for full replacement.

**Trails Community Development District
Component Detail**

Pool Furniture - Replacement Allowance - 2032

Asset ID	1043	1 Lump Sum	@ \$30,000.00
		Asset Actual Cost	\$30,000.00
		Percent Replacement	100%
Furniture Fixtures & Equipment		Future Cost	\$42,708.11
Placed in Service	January 2008		
Useful Life	25		
Replacement Year	32-33		
Remaining Life	10		



**Trails Community Development District
Component Detail**

Split System (10 Ton) Condenser/Air Handler - 2026

Asset ID	1060	1 Each	@ \$16,000.00
		Asset Actual Cost	\$16,000.00
		Percent Replacement	100%
		Future Cost	\$19,075.93
Placed in Service	June 2012		
Useful Life	15		
Replacement Year	26-27		
Remaining Life	4		



Trane Odyssey TTA120E300AA

Split System (8 Ton) Condensers/Air Handler - 2022

Asset ID	1021	1 Each	@ \$12,800.00
		Asset Actual Cost	\$12,800.00
		Percent Replacement	100%
		Future Cost	\$12,800.00
Placed in Service	November 2007		
Useful Life	15		
Replacement Year	22-23		
Remaining Life	0		

**Trails Community Development District
Component Detail**

Split System (8 Ton) Condensers/Air Handler continued...



Model 2TW83048A1000GAA

**Trails Community Development District
Component Detail**

Concrete Pavers - Pool Deck/Patio - 2037

Asset ID	1006	7,456 Square Feet	@ \$8.40
		Asset Actual Cost	\$62,630.40
		Percent Replacement	100%
		Future Cost	\$103,361.88
Placed in Service	Swimming Pool		
	January 2008		
Useful Life	30		
Replacement Year	37-38		
Remaining Life	15		



Pool Filtration Refurbishment Allowance - 2023

Asset ID	1019	1 Lump Sum	@ \$60,000.00
		Asset Actual Cost	\$60,000.00
		Percent Replacement	100%
		Future Cost	\$63,600.00
Placed in Service	Swimming Pool		
	January 2008		
Useful Life	30		
Adjustment	-14		
Replacement Year	23-24		
Remaining Life	1		

Trails Community Development District Component Detail

Pool Filtration Refurbishment Allowance continued...



District Manager has requested that refurbishment of the filtration system be included in FY 2023 due to construction defects unknown at time of site visit. Since design plans and contractor proposals are not available an allowance has been included.

Pool Refurfacing/Tile - 2028

Asset ID	1015	5,503 Square Feet	@ \$14.60
		Asset Actual Cost	\$80,343.80
		Percent Replacement	100%
		Future Cost	\$101,623.12
Placed in Service	Swimming Pool		
Useful Life	January 2017		
Replacement Year	12		
Remaining Life	28-29		
	6		



**Trails Community Development District
Component Detail**

Shade Structure Frame/Fabric - 2038

Asset ID	1012	240 Square Feet	@ \$34.00
		Asset Actual Cost	\$8,160.00
		Percent Replacement	100%
		Future Cost	\$13,870.83
Placed in Service	Swimming Pool		
Useful Life	January 2014		
Replacement Year	25		
Remaining Life	38-39		
	16		



**Trails Community Development District
Component Detail**

Canopy Table - 2037

Asset ID	1025	1 Lump Sum	@ \$7,800.00
		Asset Actual Cost	\$7,800.00
		Percent Replacement	100%
		Future Cost	\$12,872.70
Placed in Service	Playground		
Useful Life	January 2008		
Replacement Year	30		
Remaining Life	37-38		
	15		



Park Bench - Expanded Metal - 2027

Asset ID	1026	2 Each	@ \$1,200.00
		Asset Actual Cost	\$2,400.00
		Percent Replacement	100%
		Future Cost	\$2,947.23
Placed in Service	Playground		
Useful Life	January 2008		
Replacement Year	20		
Remaining Life	27-28		
	5		



**Trails Community Development District
Component Detail**

Picnic Tables - Expanded Metal - 2039

Asset ID	1031	2 Each	@ \$1,200.00
		Asset Actual Cost	\$2,400.00
		Percent Replacement	100%
		Future Cost	\$4,202.05
Placed in Service	Playground		
Useful Life	January 2020		
Replacement Year	20		
Remaining Life	39-40		
	17		



Plastic Play Surface Border - 2032

Asset ID	1023	164 Linear Feet	@ \$14.60
		Asset Actual Cost	\$2,394.40
		Percent Replacement	100%
		Future Cost	\$3,408.68
Placed in Service	Playground		
Useful Life	January 2008		
Replacement Year	25		
Remaining Life	32-33		
	10		



**Trails Community Development District
Component Detail**

Play Equipment Allowance - 2028

Asset ID	1022	1 Lump Sum	@ \$85,000.00
		Asset Actual Cost	\$85,000.00
		Percent Replacement	100%
		Future Cost	\$107,512.54
Placed in Service	Playground		
	January 2008		
Useful Life	15		
Adjustment	6		
Replacement Year	28-29		
Remaining Life	6		



Equipment painted in FY 2022.

Trails Community Development District Component Detail

Access Controls

Asset ID	1057	Asset Actual Cost	
		Percent Replacement	100%
Placed in Service	Operating Expense	Future Cost	
No Useful Life	January 2008		

Aluminum Gutters/DS

Asset ID	1001	Asset Actual Cost	
		Percent Replacement	100%
Placed in Service	Operating Expense	Future Cost	
No Useful Life	January 2022		



Bike Racks

Asset ID	1020	Asset Actual Cost	
		Percent Replacement	100%
Placed in Service	Operating Expense	Future Cost	
No Useful Life	January 2008		

Trails Community Development District Component Detail

Bike Racks continued...



Camera System Partial Replacement

Asset ID	1056	Asset Actual Cost	
		Percent Replacement	100%
Placed in Service	Operating Expense	Future Cost	
No Useful Life	January 2022		



Charcoal Grill

Asset ID	1030	Asset Actual Cost	
		Percent Replacement	100%
Placed in Service	Operating Expense	Future Cost	
No Useful Life	January 2020		

Trails Community Development District Component Detail

Charcoal Grill continued...



Concrete Curb/Walks

Asset ID	1047	Asset Actual Cost	
		Percent Replacement	100%
	Operating Expense	Future Cost	
Placed in Service	January 2008		
No Useful Life			



Fitness Equipment Partial Replacement

Asset ID	1004	Asset Actual Cost	
		Percent Replacement	100%
	Operating Expense	Future Cost	
Placed in Service	January 2008		
No Useful Life			

Trails Community Development District Component Detail

Fitness Equipment Partial Replacement continued...



Interior Painting

Asset ID	1008	Asset Actual Cost	
		Percent Replacement	100%
	Operating Expense	Future Cost	
Placed in Service	January 2008		
No Useful Life			



LED Fixtures - Parking Lot

Asset ID	1040	Asset Actual Cost	
		Percent Replacement	100%
	Operating Expense	Future Cost	
Placed in Service	January 2008		
No Useful Life			

Trails Community Development District Component Detail

LED Fixtures - Parking Lot continued...



Landscape/Irrigation

Asset ID	1048	Asset Actual Cost	
		Percent Replacement	100%
	Operating Expense	Future Cost	
Placed in Service	January 2008		
No Useful Life			



Light Poles - Pool

Asset ID	1016	Asset Actual Cost	
		Percent Replacement	100%
	Operating Expense	Future Cost	
Placed in Service	January 2008		
No Useful Life			

Trails Community Development District Component Detail

Light Poles - Pool continued...



Message Board

Asset ID	1034	Asset Actual Cost	
		Percent Replacement	100%
Placed in Service	Operating Expense	Future Cost	
No Useful Life	January 2008		



Monument Sign Clean/Repair

Asset ID	1044	Asset Actual Cost	
		Percent Replacement	100%
Placed in Service	Operating Expense	Future Cost	
No Useful Life	January 2008		

Trails Community Development District Component Detail

Monument Sign Clean/Repair continued...



Pool Filtration - Partial Replacement

Asset ID	1018	Asset Actual Cost	
		Percent Replacement	100%
Placed in Service	Operating Expense	Future Cost	
No Useful Life	January 2008		



Pool Furniture - Partial Replacement

Asset ID	1042	Asset Actual Cost	
		Percent Replacement	100%
Placed in Service	Operating Expense	Future Cost	
No Useful Life	January 2008		

Trails Community Development District Component Detail

Pool Furniture - Partial Replacement continued...



Shade Structure Fabric

Asset ID	1013	Asset Actual Cost	
		Percent Replacement	100%
	Operating Expense	Future Cost	
Placed in Service	January 2014		
No Useful Life			



Trash Receptacles

Asset ID	1027	Asset Actual Cost	
		Percent Replacement	100%
	Operating Expense	Future Cost	
Placed in Service	January 2008		
No Useful Life			

Trails Community Development District Component Detail

Trash Receptacles continued...



Volley Ball Court

Asset ID	1024	Asset Actual Cost	
		Percent Replacement	100%
Placed in Service	Operating Expense	Future Cost	
No Useful Life	January 2008		



Water Coolers

Asset ID	1002	Asset Actual Cost	
		Percent Replacement	100%
Placed in Service	Operating Expense	Future Cost	
No Useful Life	January 2008		

Trails Community Development District Component Detail

Water Coolers continued...



Wood Bridge Partial Replacement

Asset ID	1028	Asset Actual Cost	
		Percent Replacement	100%
Placed in Service	Operating Expense	Future Cost	
No Useful Life	January 2008		



**Trails Community Development District
Component Detail**

Building Foundation/Frame

Asset ID	1050	Asset Actual Cost	
		Percent Replacement	100%
Components Not Included		Future Cost	
Placed in Service	January 2008		
No Useful Life			

Pool Shell

Asset ID	1049	Asset Actual Cost	
		Percent Replacement	100%
Components Not Included		Future Cost	
Placed in Service	January 2008		
No Useful Life			



Siding/Trim

Asset ID	1014	Asset Actual Cost	
		Percent Replacement	100%
Components Not Included		Future Cost	
Placed in Service	January 2008		
No Useful Life			

Trails Community Development District Component Detail

Siding/Trim continued...



Streets

Asset ID	1053	Asset Actual Cost	
		Percent Replacement	100%
		Future Cost	
Components Not Included			
Placed in Service	January 2008		
No Useful Life			

Traffic/Way Finding Signs

Asset ID	1054	Asset Actual Cost	
		Percent Replacement	100%
		Future Cost	
Components Not Included			
Placed in Service	January 2008		
No Useful Life			

Utility Lines

Asset ID	1052	Asset Actual Cost	
		Percent Replacement	100%
		Future Cost	
Components Not Included			
Placed in Service	January 2008		
No Useful Life			

Report Navigation

- **Executive Summary** provides information about projected year end reserve balance, current annual contribution, interest, and inflation rates:
 - Level of Service is the type of reserve study
 - Funding Method is either Component Funding or Pooled Cash
 - Component Funding Contribution is a year one only amount
 - Current Funding Plan currently used by the Association
 - Recommended Funding Plan maintains adequate funding
- **Funding Model Projections** include both your current plan and our recommended plan. The information included in each column is described below:
 - Year begins with your study year generally for a 30-year term
 - Current cost is the current replacement of all components
 - Annual contribution is the amount placed in reserves each year
 - Annual interest earned on your funds
 - Annual expenditures are the projected component replacement cost by year
 - Projected ending balance is the year end reserve fund balance
 - Fully funded reserves are the fully funded balance for that year. Fully Funded formula is $\text{Fully Funded Balance} = \text{Component cost} \times \text{Age/Useful Life}$
 - Percent Funded is a measure of fund strength
- **Current Funding Projection** is your current funding plan and how it performs
- **Recommended Funding Model Projection** is the plan we recommend
- **Cash Flow** is a 30-year statement that provides both income and expense information to quickly find when expenditures occur and the resulting financial status of your reserves
- **Annual Expenditure Detail** provides a year to year list of your projected expenditures This is a good section to review each year when preparing your budgets
- **Condition Assessment (if included)** is a brief description of major component condition
- **Component Inventory** contains a list of your components, remaining useful life and quantities we determined from our site visit and other means of measurement
- **Component Detail Index** allows quick access to the detail we have included for each component separated into categories
- **Component Detail** provides a listing of each component, quantities or allowances and photographs of major ones
- **Methodology - Terms of Service – Company Profile** are our Disclosure sections with information about our assumptions, methods of work and our credentials

METHODOLOGY

Reserve Analysis is a process that identifies capital expenses the Association can expect and creates a plan to fund them. This is accomplished by a site visit to visually evaluate components to measure quantities and determine their remaining life. Component Selection Process is based on the Community Associations Institute (CAI) standards for reserve studies and selection of components.

Component must be a commonly owned, have a limited and predictable life, replacement cost must be above a minimum threshold cost. Useful life and replacement cost are obtained from site inspection by experienced inspectors and our database of information, historical information, local Vendors and comparison of similar component cost found at other properties.

The funding plan we develop includes; adequate cash balances, even contributions so all owners pay their fair share over time and moderate contributions with acceptable increases. Percent Funded is defined by industry standards as 70-100% strong, 30-70% fair or adequate and below 30% weak or inadequate. We recommend Full Funding to avoid deferred maintenance or special assessments. Baseline Funding maintains funds above zero resulting is a high risk of special assessments or deferred maintenance and should be avoided. Threshold Funding maintains reserves above a "Threshold" level providing adequate funding with moderate risk.

CREDENTIALS

Community Advisors, LLC provides capital reserve planning, property inspection, and construction oversight for a broad base of clients including High-rise Condominiums, Homeowner Associations, Churches, Private Schools, Time Shares, Active Adult, Municipal Utility Plants, Marinas, Historic Buildings & Museums and commercial investment properties.

Personal Service attention to detail, quick response and valued client relationships.

Range of Experience includes a broad selection of building types, ages and uses from protected historic structures to new communities ready for developer turnover. As commercial general contractors we have experience building many of the types of structure we now provide reserve analysis for, so we understand potential problem areas. As commercial inspectors we have experienced a variety of structural and cosmetic conditions offering solutions for repair. Areas of expertise include MEP systems, energy management, life safety systems, building envelope and roof components, marine structures, street and other site improvements.

Detailed Site Evaluation is Conducted to make sure we know your property and include all your assets in our analysis. With our years of experience with community development and commercial construction projects we understand both horizontal and vertical construction and utilize realistic replacement cost and useful life projections in our analysis. *Financial Plan Meets CAI & APRA Standards* with information obtained during the site visit we build a custom-made financial plan to ensure adequate funding for future component replacement which equates to maintaining community value.

Reserve Analyst Credentials: Mr. Charles Sheppard is the owner of Community Advisors responsible for field inspection oversight and day to day operations. Mr. Sheppard hold a BS degree from VA Tech and has conducted building evaluations for over 30 years. He is a licensed Florida General Contractor, Home Inspector and earned the professional designations of Certified Construction Inspector (CCI), Professional Reserve Analyst (PRA) and Reserve Specialist (RS).

TERMS OF SERVICE

We have completed an analysis of your capital components that serves as a budgeting tool. This reserve study reflects the information provided by this client and is not for the purposes of performing an audit or estimating construction projects. Our site visit includes visual observation of components that are accessible and safe for our inspectors to evaluate. Roof evaluation is limited to ground observation for sloped roofs and roof top inspection for flat roofs if safe and stable access is available that meets our safety standards.

We are not responsible for any hidden defects or determining the condition of hidden or underground components or systems. Observing environmental conditions, hazardous materials or determine compliance with building codes or other regulations is not included in our scope of work. Our site visit is not a safety inspection and we are not responsible for any hazards that exist. Destructive testing is not conducted. It has been assumed, unless otherwise noted in this report, that all assets have been designed and constructed properly and that each estimated useful life will approximate that of the norm per industry standards and/or manufacturer's specifications.

Projections of component remaining useful life assumes this client will perform necessary preventative maintenance and repair per industry standards. This reserve analysis study and the parameters under which it has been completed are based upon information provided to us in part by the Client and its contractors, assorted vendors, specialist and independent contractors. Reserve fund balances and contribution amounts for use in our analysis is furnished by the client and deemed accurate. Useful life projections are determined by historical records, component condition and our opinion based on evaluating similar components on other projects. These life projections are changed by weather conditions, use, maintenance procedures and other factors out of our control therefore regular updates to this analysis are needed to maintain funding accuracy. Replacement cost is determined by our experience with similar projects, local vendor pricing and client historical records and should not be considered suitable for budgeting repair or replacement projects. Local contractor proposals must be obtained for this work. No liability is assumed as the result of changing market prices or inaccurate estimates or projections of remaining useful life of components.

Component replacement cost and interest rates constantly change. In order to maintain accuracy of your funding plan updates to this analysis should be conducted annually with a site visit every 2-3 years unless conditions warrant annual visits. Community Advisors, LLC shall not be required to participate in any legal action taken by or against our clients for any reason and shall also not be required to give testimony in depositions or in court. In all cases the liability of Community Advisors, LLC and its Principals, Employees, contractors and Vendors shall be limited to the consulting fee agreed upon for the production of this report. Client financial information is considered confidential and is not disclosed to third parties without your approval. We do use your name for our list of valued clients and when submitting proposals for new projects that request references or recent projects. That request may include size of property, number of units or major components. We also use photos from time to time of components as an example for educational and marketing efforts. Community Advisors and the analyst who prepared this study do not have any relationship that can be considered a conflict of interest. From time to time our Clients ask that we manage repair or replacement of components due to our experience in construction management. We do so with the understanding that full disclosure for both parties is completed.

DEFINITIONS

Adjustment to Useful Life: Typical useful life projections are used for each component. The adjustment is used to modify that life projection for earlier or later replacement. It only applies to the current replacement cycle.

Cash Flow Method: A method of determining reserve contributions that are “pooled” to fund replacement cost as needed without restricting funds to any one component.

Component Method: A funding method that fully funds each reserve component then sums those for the annual contribution.

Current Funding Plan: The funding plan currently used at the time of this analysis with updated component inventory and financial assumptions. This allows you to see how the current contribution level funds future component replacement.

Effective Age: Difference of useful and remaining useful life.

Fully Funded Balance: Represents the cost of used component life represented by the formula.

$$\text{FFB} = (\text{Current Cost} \times \text{Effective Age}) / \text{Useful Life}$$

Interest Contribution: The interest that should be earned on invested reserves.

Percent Funded: Ratio of reserve balance to fully funded balance.

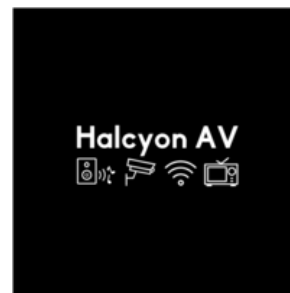
Remaining Life: Number of years a component is projected to continue to function.

Threshold Funding: This plan maintains fund balance above a predetermined threshold dollar or percent funded amount.

Useful Life: The estimated useful life of an asset based upon industry standards, manufacturer specification, visual inspection, location, usage, association standards and prior history. aa

Tab 3

Halcyon AV, LLC
8976 Blaine Meadows Dr.
Jacksonville, FL 32257
(904) 333-8653
david@halcyonav.net
www.halcyonav.net



Estimate

ADDRESS

Trails CDD
15431 Spotted Stallion Trail
Jacksonville, FL 32234

SHIP TO

Trails CDD
15431 Spotted Stallion Trail
Jacksonville, FL 32234

ESTIMATE # 1333

DATE 06/20/2022

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Doorking 1838	Multi-door access controller and memory card, 3000 user capacity, 8000 event history buffer.	1	1,850.00	1,850.00T
	Labor	Replace and program updated access control hardware.	2	120.00	240.00T

The memory compacity the the currently installed Doorking access control system is 1000 and has reached maximum. Larger memory chips are no longer being manufactured for that model.

SUBTOTAL	2,090.00
TAX	0.00
TOTAL	\$2,090.00

Proposed is a current generation access control system with 3000 card memory. This board integrates with your current system and database.

Accepted By

Accepted Date

Tab 4

RESOLUTION 2022-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TRAILS COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION 2022-04 TO RE-SET THE DATE AND TIME OF THE PUBLIC HEARING ON THE PROPOSED BUDGET FOR FISCAL YEAR 2022/2023; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, The Trails Community Development District ("District") is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes*, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure improvements; and

WHEREAS, on April 12, 2022, at a duly noticed public meeting, the District's Board of Supervisors ("Board") adopted Resolution 2022-04, approving the proposed budget for Fiscal Year 2022/2023 and setting a public hearing on the proposed budget for July 12, 2022, at 6:00 pm at Winchester Ridge Amenity Center, 15431 Spotted Stallion Trail, Jacksonville, Florida 32234; and

WHEREAS, the District desires to reset the date and time of the public hearing to July 25, 2022, at 6:00 pm at Winchester Ridge Amenity Center, 15431 Spotted Stallion Trail, Jacksonville, Florida 32234 and cause the notice of the revised public hearing, with the new date and time along with the location, to be published in a newspaper of general circulation in Duval County, Florida, and mailed to landowners within the District consistent with the requirements of Chapter 190, *Florida Statutes*.

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

SECTION 1. RESETTING OF PUBLIC HEARING DATE AND TIME. The District hereby resets the date and time of the public hearing to **July 25, 2022, at 6:00 pm at Winchester Ridge Amenity Center, 15431 Spotted Stallion Trail, Jacksonville, Florida 32234** and ratifies the District Manager's publication and mailing of the notice of public hearing in accordance with Chapter 190, *Florida Statutes*. Resolution 2022-04 is hereby amended to reflect that the public hearing is re-set as stated herein.

SECTION 2. RESOLUTION 2022-04 OTHERWISE REMAINS IN FULL FORCE AND EFFECT. Except as otherwise provided herein, all of the provisions of Resolution 2022-04 continue in full force and effect.

SECTION 3. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect upon its passage and adoption by the Board.

PASSED AND ADOPTED this 25th day of July 2022.

ATTEST:

**THE TRAILS COMMUNITY DEVELOPMENT
DISTRICT**

Assistant Secretary

Chairperson, Board of Supervisors

Tab 5

RESOLUTION 2022-06

THE ANNUAL APPROPRIATION RESOLUTION OF THE TRAILS COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2022, submitted to the Board of Supervisors ("**Board**") of the Trails Community Development District ("**District**") proposed budget(s) ("**Proposed Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing; and

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

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Trails Community Development District for the Fiscal Year Ending September 30, 2023.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2022/2023, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$_____
DEBT SERVICE FUND SERIES 2007A	\$_____
RESERVE FUND	\$_____
TOTAL ALL FUNDS	\$_____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2022/2023 or within 60 days following the end of the Fiscal Year 2022/2023 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if

the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

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

PASSED AND ADOPTED THIS 25th DAY OF JULY, 2022.

ATTEST:

**TRAILS COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chairperson/Vice Chairperson, Board of
Supervisors

Exhibit A: FY 2022/2023 Budget

Exhibit A
Budget



Rizzetta & Company

Trails Community Development District

www.trailscdd.org

Proposed Budget for Fiscal Year 2022/2023

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Proposed Budget
Trails Community Development District
General Fund
Fiscal Year 2022/2023

	Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
1								
2	REVENUES							
3								
4	Special Assessments							
5	Tax Roll*	\$ 327,455	\$ 327,455	\$ 326,466	\$ 989	\$ 497,290	\$ 170,824	To Be Updated Prior To Public Hearing
6	Off Roll*	\$ 128,797	\$ 128,797	\$ 128,796	\$ 1	\$ -	\$ (128,796)	To Be Updated Prior To Public Hearing
7								
8	TOTAL REVENUES	\$ 456,252	\$ 456,252	\$ 455,262	\$ 990	\$ 497,290	\$ 42,028	
9								
10	EXPENDITURES - ADMINISTRATIVE							
11								
12	Legislative							
13	Supervisor Fees	\$ 3,400	\$ 5,400	\$ 6,000	\$ 600	\$ 6,000	\$ -	Based on 6 Meetings
14	Financial & Administrative							
15	Administrative Services	\$ 4,172	\$ 5,562	\$ 5,562	\$ -	\$ 5,784	\$ 222	
16	District Management	\$ 21,089	\$ 28,119	\$ 28,119	\$ -	\$ 29,244	\$ 1,125	
17	District Engineer	\$ 12,116	\$ 15,500	\$ 4,500	\$ (11,000)	\$ 6,000	\$ 1,500	
18	Disclosure Report	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	
19	Trustees Fees	\$ 1,684	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -	
20	Assessment Roll	\$ 5,408	\$ 5,408	\$ 5,408	\$ -	\$ 5,624	\$ 216	
21	Financial & Revenue Collections	\$ 4,056	\$ 5,408	\$ 5,408	\$ -	\$ 5,624	\$ 216	
22	Accounting Services	\$ 15,991	\$ 21,321	\$ 21,321	\$ -	\$ 22,174	\$ 853	
23	Auditing Services	\$ 4,000	\$ 4,000	\$ 4,300	\$ 300	\$ 4,000	\$ (300)	
24	Arbitrage Rebate Calculation	\$ 500	\$ 500	\$ 500	\$ -	\$ 500	\$ -	
25	Public Officials Liability Insurance	\$ 3,108	\$ 3,108	\$ 3,256	\$ 148	\$ 3,730	\$ 474	
26	Legal Advertising	\$ 1,175	\$ 1,300	\$ 2,100	\$ 800	\$ 2,300	\$ 200	
27	Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	\$ -	
28	Miscellaneous Fees	\$ 1,298	\$ 1,298	\$ 500	\$ (798)	\$ 750	\$ 250	Amortization Schedule & Mailed Notice
29	Website Hosting, Maintenance, Backup	\$ 2,053	\$ 2,738	\$ 2,749	\$ 12	\$ 2,749	\$ -	
30	Legal Counsel							
31	District Counsel	\$ 17,637	\$ 19,000	\$ 19,000	\$ -	\$ 19,000	\$ -	
32	Administrative Subtotal	\$ 102,862	\$ 127,837	\$ 117,898	\$ (9,939)	\$ 122,654	\$ 4,756	
33								
34	EXPENDITURES - FIELD OPERATIONS							
35								
36	Security Operations							
37	Security Cameras / Access Monitoring					\$ 8,064	\$ 8,064	NEW LINE ITEM: Envera Camera Monitoring Services and WebWatchDog
38	Security Camera Maintenance & Repairs					\$ 1,000	\$ 1,000	NEW LINE ITEM: Security camera system maintenance & repair
39	Electric Utility Services							
40	Utility Services	\$ 20,137	\$ 25,000	\$ 20,500	\$ (4,500)	\$ 25,000	\$ 4,500	
41	Garbage/Solid Waste Control Services							
42	Garbage - Recreation Facility	\$ 1,831	\$ 2,441	\$ 2,300	\$ (141)	\$ 2,848	\$ 548	
43	Water-Sewer Combination Services							

**Proposed Budget
Trails Community Development District
General Fund
Fiscal Year 2022/2023**

	Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
44	Utility Services	\$ 6,783	\$ 9,200	\$ 9,500	\$ 300	\$ 10,000	\$ 500	Proposed Amount to Include Additional Irrigation at the Second Entrance
45	Stormwater Control							
46	Fountain Service Maintenance Contract	\$ 1,845	\$ 1,900	\$ 2,500	\$ 600	\$ 1,900	\$ (600)	Description Change to Reflect Contract
47	Lake/Pond Bank Maintenance Contract	\$ 7,233	\$ 11,041	\$ 12,500	\$ 1,459	\$ 11,422	\$ (1,078)	Description Change to Reflect Contract. Proposed Amount Includes Agreement with the 2 Additional Ponds
48	Miscellaneous Expense	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 2,500	\$ 1,500	Reflects Increase for Fountain, Lake & Pond Bank Repair
49	Other Physical Environment							
50	General Liability/Property Insurance	\$ 11,262	\$ 11,262	\$ 11,722	\$ 460	\$ 13,426	\$ 1,704	
51	Entry Lighting, Walls & Fence Maintenance	\$ 2,398	\$ 4,368	\$ 4,000	\$ (368)	\$ 4,000	\$ -	To Possibly Include Pressure Washing
52	Landscape & Irrigation Maintenance Contract	\$ 57,275	\$ 75,962	\$ 95,000	\$ 19,038	\$ 82,868	\$ (12,132)	
53	Irrigation Repairs	\$ 848	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	
54	Landscape Replacement Plants, Shrubs, Trees	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	
55	Miscellaneous Expense	\$ 6,311	\$ 7,500	\$ 1,000	\$ (6,500)	\$ 1,000	\$ -	FY 21/22 Reflects DE Repairs and Playground Mulch Installation
56	Parks & Recreation							
57	Amenity Management Contract- Field & Facility	\$ 25,070	\$ 33,572	\$ 33,572	\$ -	\$ 51,584	\$ 18,012	
58	Amenity Janitorial & Facility Maintenance Contract	\$ 19,308	\$ 25,744	\$ 25,744	\$ -	\$ 36,015	\$ 10,271	
59	Amenity Facility Monitors - Seasonal	\$ 7,689	\$ 10,252	\$ 10,252	\$ -	\$ 12,235	\$ 1,983	
60	Amenity Maintenance & Repairs	\$ 16,251	\$ 15,500	\$ 8,000	\$ (7,500)	\$ 8,000	\$ -	FY 21/22 Reflects Fitness Room Flooring and Gutters
61	Pool Services - Chemicals/Permits/Supplies	\$ 10,301	\$ 13,735	\$ 9,750	\$ (3,985)	\$ 11,500	\$ 1,750	
62	Cable, Phone & Internet	\$ 2,963	\$ 3,951	\$ 3,800	\$ (151)	\$ 4,050	\$ 250	
63	Amenity Supplies & Equipment	\$ 4,168	\$ 5,557	\$ 2,000	\$ (3,557)	\$ 2,000	\$ -	FY 21/22 Reflects Additional Signage and Remaining Amenity Supplies for FY
64	Pest Control & Termite Bond	\$ 1,217	\$ 1,629	\$ 675	\$ (954)	\$ 675	\$ -	
65	Fitness Equipment Maintenance & Repairs	\$ 866	\$ 1,500	\$ 2,000	\$ 500	\$ 2,000	\$ -	
66	Amenity Miscellaneous Expenses	\$ 1,742	\$ 9,525	\$ 1,000	\$ (8,525)	\$ 2,000	\$ 1,000	FY 21/22 Reflects Envera's Monitoring Services
67	Special Events							
68	Special Events	\$ 1,630	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	
69	Contingency							

**Proposed Budget
Trails Community Development District
General Fund
Fiscal Year 2022/2023**

	Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
70	Miscellaneous Contingency	\$ 23,738	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ -	FY 22/23 to Possibly Include New Pool Filtration System and Repairs Identified in District Engineer Annual Report and Stormwater Needs Analysis.
71	Capital Outlay	\$ 7,573	\$ 8,049	\$ 8,049	\$ -	\$ 8,049	\$ -	FY 21/22 Reflects Treadmills
72								
73	Field Operations Subtotal	\$ 238,439	\$ 351,188	\$ 337,364	\$ (13,824)	\$ 374,636	\$ 37,272	
74								
75								
76	TOTAL EXPENDITURES	\$ 341,301	\$ 479,024	\$ 455,262	\$ (23,762)	\$ 497,290	\$ 42,028	
77								
78	EXCESS OF REVENUES OVER EXPENDITURES	\$ 114,951	\$ (22,772)	\$ -	\$ (22,772)	\$ -	\$ -	

**Proposed Budget
Trails Community Development District
Reserve Fund
Fiscal Year 2022/2023**

	Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
1								
2	REVENUES							
3								
4	Special Assessments							
5	Tax Roll*	\$ 12,500	\$ 12,500	\$ 12,500	\$ -	\$ 39,154	\$ 26,654	To be Updated Prior to Public Hearing
6								
7	TOTAL REVENUES	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 39,154	\$ 14,154	
8								
9	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10								
11	TOTAL REVENUES AND BALANCE FORWARD	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 39,154	\$ 14,154	Based on the March 21, 2022 Reserve Study
12								
13	EXPENDITURES							
14								
15	Contingency							
16	Capital Reserves	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 39,154	\$ 14,154	
17								
18	TOTAL EXPENDITURES	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 39,154	\$ 14,154	
19								
20	EXCESS OF REVENUES OVER	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	

Trails Community Development District

FISCAL YEAR 2022/2023 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2022/2023 O&M Budget		\$536,444.00
Duval County Collection Cost	3.5%	\$20,297.88
Early Payment Discounts	4%	\$23,197.58
2022/2023 Total		<u>\$579,939.46</u>

2021/2022 O&M Budget	\$480,262.00
2022/2023 O&M Budget	<u>\$536,444.00</u>
Total Difference:	<u><u>\$56,182.00</u></u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2021/2022	2022/2023	\$	%
Debt Service - Single Family	\$1,219.36	\$1,219.36	\$0.00	0.00%
Operations/Maintenance - Single Family	\$791.47	\$884.05	\$92.59	11.70%
Total	\$2,010.83	\$2,103.41	\$92.59	4.60%
Debt Service - Single Family (SF.P)	\$615.39	\$615.39	\$0.00	0.00%
Operations/Maintenance - Single Family (SF.P)	\$791.47	\$884.05	\$92.59	11.70%
Total	\$1,406.86	\$1,499.44	\$92.59	6.58%
Debt Service - Single Family (SF.T)	\$760.62	\$760.62	\$0.00	0.00%
Operations/Maintenance - Single Family (SF.T)	\$791.47	\$884.05	\$92.59	11.70%
Total	\$1,552.09	\$1,644.67	\$92.59	5.97%

TRAILS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2022/2023 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$536,444.00
COLLECTION COSTS @	3.5%	\$20,297.88
EARLY PAYMENT DISCOUNTS @	4.0%	\$23,197.58
TOTAL O&M ASSESSMENT		<u>\$579,939.46</u>

UNITS ASSESSED

ALLOCATION OF O&M ASSESSMENT

LOT SIZE	O&M	SERIES 2007 DEBT SERVICE ⁽¹⁾	TOTAL EAU'S	% TOTAL EAU'S	TOTAL O&M BUDGET
SINGLE FAMILY	392	257	392.00	59.76%	\$346,549.19
SINGLE FAMILY	117	117	117.00	17.84%	\$103,434.32
SINGLE FAMILY	147	147	147.00	22.41%	\$129,955.95
Total Community	<u>656</u>	<u>521</u>	<u>656.00</u>	<u>100.00%</u>	<u>\$579,939.46</u>

O&M	SERIES 2007 DEBT SERVICE ⁽²⁾	TOTAL ⁽³⁾
\$884.05	\$1,219.36	\$2,103.41
\$884.05	\$615.39	\$1,499.44
\$884.05	\$760.62	\$1,644.67

LESS: Duval County Collection Costs (3.5%) and Early Payment Discount Costs (4%) **(\$43,495.46)**

Net Revenue to be Collected **\$536,444.00**

⁽¹⁾ Reflects the number of total lots with Series 2007 debt outstanding.

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

⁽³⁾ Annual assessment that would appear on November 2022 Duval County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

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

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

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

EXPENDITURES – ADMINISTRATIVE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPENDITURES - FIELD OPERATIONS:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

RESERVE FUND BUDGET **ACCOUNT CATEGORY DESCRIPTION**

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

REVENUES:

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

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

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

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

EXPENDITURES:

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

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

DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

EXPENDITURES – ADMINISTRATIVE:

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

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

Tab 6

RESOLUTION 2022-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TRAILS COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2022/2023; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is located in Duval County, Florida ("**County**"); and

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

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"), attached hereto as **Exhibit "A"** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2022/2023; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Trails Community Development District ("**Assessment Roll**") attached to this Resolution as **Exhibit "B"** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit "A"** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits "A" and "B,"** is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits "A" and "B."** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits "A" and "B."** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified to the County Tax Collector and shall be collected by the County

Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

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

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 25th day of July 2022.

ATTEST:

**TRAILS COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair / Vice Chair, Board of Supervisors

Exhibit A: Budget

Exhibit B: Assessment Roll

Exhibit A

Approved Proposed Budget

Exhibit B
Assessment Roll

The Assessment Roll is maintained in the District's official records and is available upon request. Certain exempt information may be redacted prior to release in compliance with Chapter 119, FL Statutes.

District Counsel

Tab 7

TRAILS

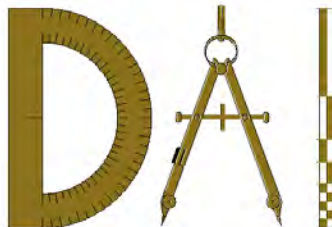
COMMUNITY DEVELOPMENT DISTRICT

20 Year Stormwater Needs Analysis Report

Prepared for:

BOARD OF SUPERVISORS
TRAILS CDD

June 3, 2022



Prepared By:

DUNN & ASSOCIATES, INC.
8647 Baypine Road, Suite 200
Jacksonville, Florida 32256

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LIST OF EXHIBITS

Exhibit No.

Title

1

Master Drainage Plan CDD

1.0 INTRODUCTION

The Trails Community Development District ("CDD" or the "District") is a local special purpose government entity established in 2006. The District contains approximately 342 acres of land located within Duval County, Florida. The stormwater system for the project is complete. The District provides a long-term solution to the operation and maintenance of the community stormwater facilities.

2.0 GENERAL

As part of the 2021 regular session, the Florida Legislature recognized the need for a long term planning process for stormwater and wastewater. Section 403.9302, Florida Statutes, requires a 20-year needs analysis from the local governments providing stormwater services. The guidelines for this report indicated that because this planning document is forward-looking, it will necessarily include a large number of assumptions about future actions. These assumptions should be based on any available information coupled with best professional judgment of the individuals completing the document. As such, the information compiled within the following report is based upon previous construction plans, site visits, on-going stormwater maintenance activities, historical cost data and future anticipated stormwater maintenance costs.

Stormwater Facilities

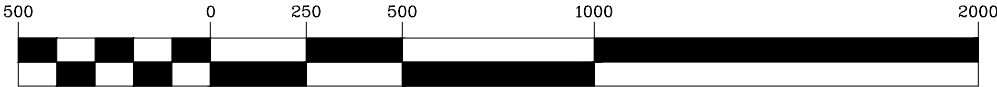
The stormwater facilities in Trails CDD consist of stormwater ponds to capture and treat stormwater runoff from developed areas and control structures that regulate the volume of water detained and detention periods. The storm sewer conveyance system will remove surface drainage from the roadways via curb and gutter, swales/ditches, storm inlets and culvert pipes that will collect and convey surface drainage to proposed stormwater detention ponds for storage, treatment and flood protection.

ATTACHMENTS

1 Stormwater Needs Analysis Parts 1-4

2 Stormwater Needs Analysis Parts 5-8

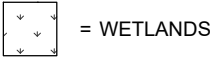
GRAPHIC SCALE



(IN FEET)
1 inch = 500 ft.

OUTFALL
STRUCTURE (CS-1)
& REMOTE BLEDDOWN
(S-96)

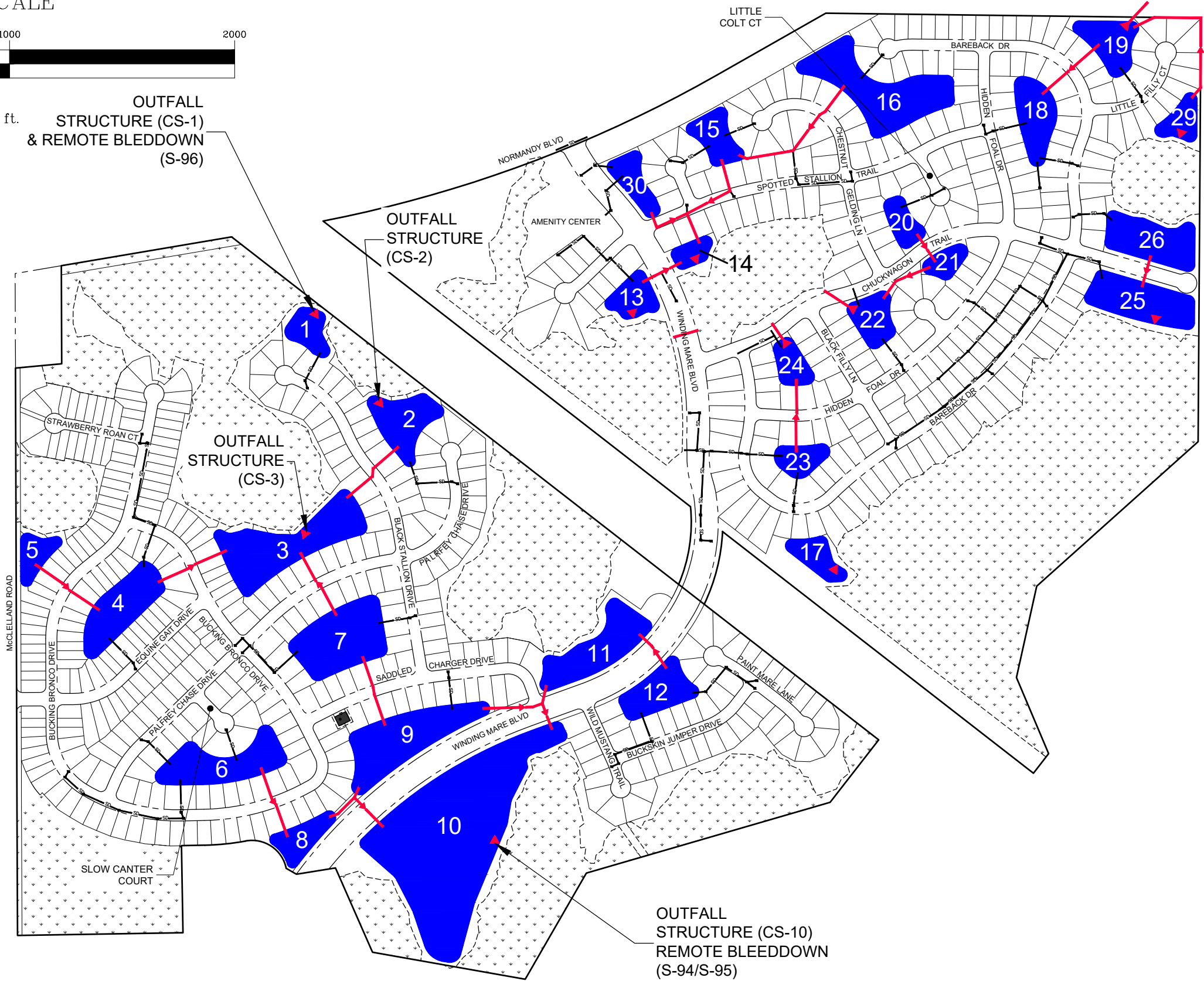
LEGEND



= WETLANDS

SD = INTERIOR STORM
STRUCTURES &
PIPES

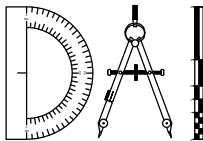
= POND
INTERCONNECTING
PIPES W/ FLOW
DIRECTION



P:\0906-252-10 WINCHESTER RIDGE CDD\EXHIBITS\252CDD_MSP-1.DWG 6/2/2022 9:19:18 AM Steve Murrin

REVISIONS			
NO.	DATE	DESCRIPTION	BY:

DESIGNED BY:	DAI
DRAWN BY:	SM
CHECKED BY:	V. DUNN
SCALE:	1" = 500'
DATE:	June 2, 2022
PROJ. NO.:	0906-252-10SW



Dunn & Associates, Inc.

CIVIL ENGINEERS / LAND PLANNERS
8647 Baypine Road, Suite 200
Jacksonville, Florida 32256
Phone: (904)363-8916 Fax: (904)363-8917
www.dunneng.com

WINCHESTER RIDGE

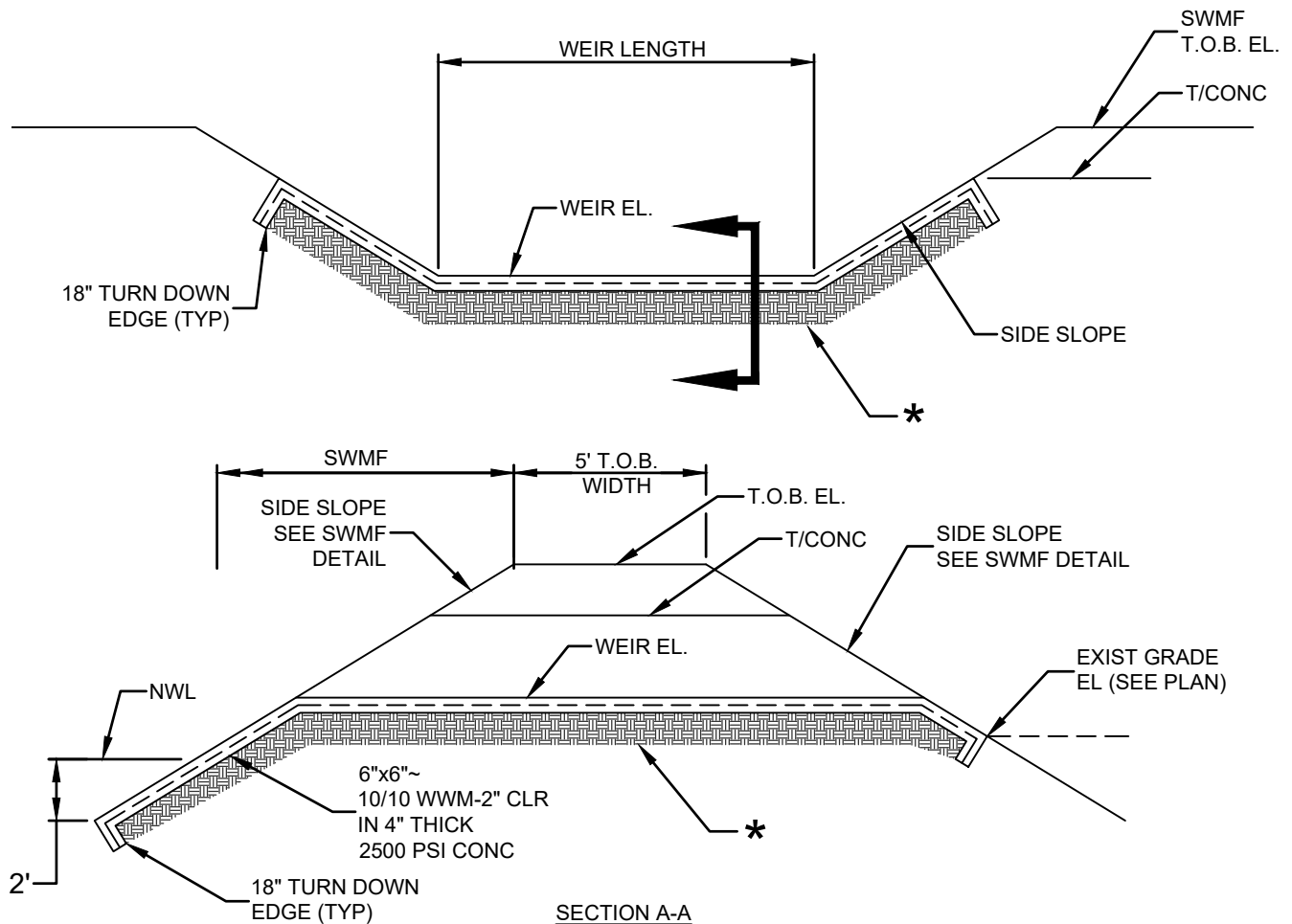
FOR:
TRAILS CDD

DUVAL COUNTY, FLORIDA
MASTER DRAINAGE PLAN - CDD

VINCENT J. DUNN ENGINEER NO. 39452
DAVID M. TAYLOR ENGINEER NO. 44164
GLEN R. WIEGER ENGINEER NO. 81419
CERTIFICATE OF AUTHORIZATION NO. 27168

SHEET 1 of 1

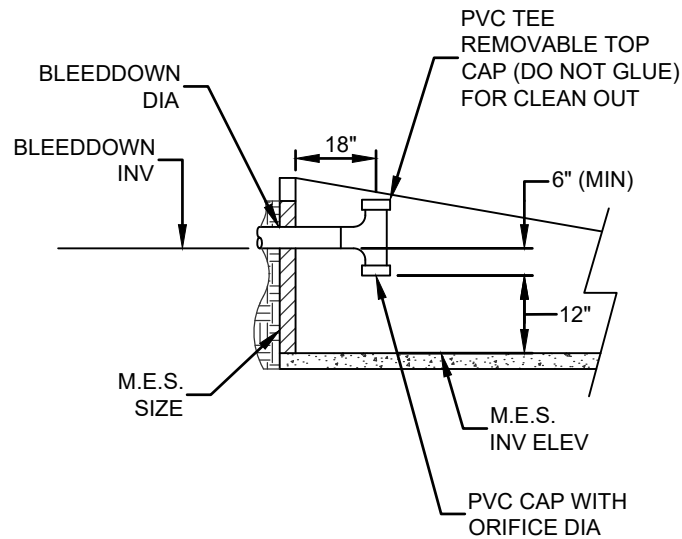
MDP-1



CONC OVERLAND WEIR SCHEDULE						
STR NO.	SWMF NO.	SWMF T.O.B. EL.	TOP CONC	WEIR EL.	WEIR LENGTH	SIDE SLOPE
CS-1	1	92.0	90.20	89.40	2'	4:1
CS-2	2	91.0	89.80	89.00	5'	4:1
CS-3	3	91.0	90.00	89.50	5'	4:1
CS-10	10	91.0	89.00	88.00	10'	4:1

* = STRUCTURAL FILL TO BE PLACED IN NO MORE THAN 6" LIFTS TO 95% MODIFIED PROCTOR. TESTING RESULTS TO BE PROVIDED BY CONTRACTOR AS PART OF CLOSEOUT PROCESS.

DAI-529
CONC. OVERLAND WEIR DETAIL



REMOTE BLEEDDOWN SCHEDULE						
STR NO.	SWMF NO.	BLEEDDOWN INV EL.	BLEEDDOWN DIA.	ORIFICE DIA.	MES SIZE	MES INV EL.
* S-94	10	87.50	12"	SEE SCHEDULE	24"	85.83
^ S-95	10	87.50	12"	N/A	24"	85.83
S-96	1	89.00	6"	2.80"	24"	87.50

1. BLEEDDOWN PIPE TO BE SCH-40 PVC
2. M.E.S. (MITERED END SECTION) TO BE PRE-CAST CONC.

*ORIFICE SCHEDULE-STR 1-94

UNIT-1 ORIFICE SIZE: 7.1"
 UNIT-1&2 ORIFICE SIZE: 9.3"
 UNIT-1,2&3 ORIFICE SIZE: 10.0"
 UNIT-1,2,3&4 ORIFICE SIZE: 10.3"
 UNIT-1,2,3,4,&5 ORIFICE SIZE: 11.1"

^ 1-95 IS A REDUNDANT PIPE THAT HAS BEEN PROVIDED FOR FUTURE USE, IF NEEDED. WILL BE CAPPED WITH 2 1/2" STAINLESS STEEL SCREWS. CAP CAN NOT BE GLUED IN PLACE.

Background Information

Please provide your contact and location information, then proceed to the template on the next sheet.

Name of Local Government:	Trails CDD
Name of stormwater utility, if applicable:	Trails CDD
Contact Person	
Name:	Lesley Gallagher
Position/Title:	Manager
Email Address:	lgallagher@rizzetta.com
Phone Number:	904-436-6270

Indicate the Water Management District(s) in which your service area is located.

- | | |
|-------------------------------------|--|
| <input type="checkbox"/> | Northwest Florida Water Management District (NFWFMD) |
| <input type="checkbox"/> | Suwannee River Water Management District (SRWMD) |
| <input checked="" type="checkbox"/> | St. Johns River Water Management District (SJRWMD) |
| <input type="checkbox"/> | Southwest Florida Water Management District (SWFWMD) |
| <input type="checkbox"/> | South Florida Water Management District (SFWMD) |

Indicate the type of local government:

- | | |
|-------------------------------------|------------------------------|
| <input type="checkbox"/> | Municipality |
| <input type="checkbox"/> | County |
| <input checked="" type="checkbox"/> | Independent Special District |

Part 1.0 Detailed description of the stormwater management program (Section 403.9302(3)(a), F.S.)

The stormwater management program, as defined in the Introduction, includes those activities associated with the management, operation and maintenance, and control of stormwater and stormwater management systems, including activities required by state and federal law. The detailed program description is divided into multiple subparts consisting of narrative and data fields.

Part 1.1 Narrative Description:

Please provide a brief description of the current institutional strategy for managing stormwater in your jurisdiction. Please include any mission statement, divisions or departments dedicated solely or partly to managing stormwater, dedicated funding sources, and other information that best describes your approach to stormwater:

The Trails Community Development District is a local, special purpose government entity established in 2006. This CDD allowed the developer to establish higher construction standards, while providing a long term solution to the operation and maintenance of the community stormwater facilities.

On a scale of 1 to 5, with 5 being the highest, please indicate the importance of each of the following goals for your program:

0	1	2	3	4	5	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Drainage & flood abatement (such as flooding events associated with rainfall and hurricanes)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Water quality improvement (TMDL Process/BMAPs/other)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Reduce vulnerability to adverse impacts from flooding related to increases in frequency and duration of rainfall events, storm surge and sea level rise
						Other:
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 1.2 Current Stormwater Program Activities:

Please provide answers to the following questions regarding your stormwater management program.

- Does your jurisdiction have an NPDES Municipal Separate Storm Sewer System (MS4) Permit?
If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program:
- Does your jurisdiction have a dedicated stormwater utility?
If no, do you have another funding mechanism?
If yes, please describe your funding mechanism.

CDD and HOA yearly assessments to residents and funds collected via county tax collector along with annual property taxes.
- Does your jurisdiction have a Stormwater Master Plan or Plans?
If Yes:
How many years does the plan(s) cover?
Are there any unique features or limitations that are necessary to understand what the plan does or does not address?

No. the plan is an on going plan per SJRWMD permits.

Please provide a link to the most recently adopted version of the document (if it is published online):
- Does your jurisdiction have an asset management (AM) system for stormwater infrastructure?
If Yes, does it include 100% of your facilities?
If your AM includes less than 100% of your facilities, approximately what percent of your facilities are included?

<ul style="list-style-type: none"> Does your stormwater management program implement the following (answer Yes/No): 	
A construction sediment and erosion control program for new construction (plans review and/or inspection)?	Yes
An illicit discharge inspection and elimination program?	No
A public education program?	No
A program to involve the public regarding stormwater issues?	No
A "housekeeping" program for managing stormwater associated with vehicle maintenance yards, chemical storage, fertilizer management, <i>etc.</i> ?	No
A stormwater ordinance compliance program (<i>i.e.</i> , for low phosphorus fertilizer)?	No
Water quality or stream gage monitoring?	No
A geospatial data or other mapping system to locate stormwater infrastructure (GIS, <i>etc.</i>)?	No
A system for managing stormwater complaints?	Yes
Other specific activities?	
<div style="border: 1px solid black; height: 50px; width: 100%;"></div>	
Notes or Comments on any of the above:	
<div style="border: 1px solid black; padding: 10px;"> <p>Construction complies with all applicable stormwater requirements. Policies regarding stormwater ponds are provided to the residents. Complaints are received by the CDD board.</p> </div>	

Part 1.3 Current Stormwater Program Operation and Maintenance Activities

Please provide answers to the following questions regarding the operation and maintenance activities undertaken by your stormwater management program.	
<ul style="list-style-type: none"> Does your jurisdiction typically assume maintenance responsibility for stormwater systems associated with new private development (<i>i.e.</i>, systems that are dedicated to public ownership and/or operation upon completion)? 	No
Notes or Comments on the above:	
<div style="border: 1px solid black; padding: 10px;"> <p>CDD owns all public facilities. Any new development within the District must meet the stormwater requirements set forth in the existing SJRWMD Permit.</p> </div>	

- Does your stormwater operation and maintenance program implement any of the following (answer Yes/No):

Routine mowing of turf associated with stormwater ponds, swales, canal/lake banks, <i>etc.</i> ?	Yes
Debris and trash removal from pond skimmers, inlet grates, ditches, <i>etc.</i> ?	Yes
Invasive plant management associated with stormwater infrastructure?	Yes
Ditch cleaning?	Yes
Sediment removal from the stormwater system (vacator trucks, other)?	Yes
Muck removal (dredging legacy pollutants from water bodies, canal, <i>etc.</i>)?	No
Street sweeping?	No
Pump and mechanical maintenance for trash pumps, flood pumps, alum injection, <i>etc.</i> ?	No
Non-structural programs like public outreach and education?	No
Other specific routine activities?	

Part 2. Detailed description of the stormwater management system and its facilities and projects (continued Section 403.9302(3)(a), F.S.)

A stormwater management system, as defined in the Introduction, includes the entire set of site design features and structural infrastructure for collection, conveyance, storage, infiltration, treatment, and disposal of stormwater. It may include drainage improvements and measures to prevent streambank channel erosion and habitat degradation. This section asks for a summary description of your stormwater management system. It is not necessary to provide geospatial asset data or a detailed inventory. For some, it may be possible to gather the required data from your Asset Management (AM) system. For others, data may be gathered from sources such as an MS4 permit application, aerial photos, past or ongoing budget investments, water quality projects, or any other system of data storage/management that is employed by the jurisdiction.

Please provide answers to the following questions regarding your stormwater system inventory. Enter zero (0) if your system does not include the component.

	Number	Unit of Measurement
Estimated feet or miles of buried culvert:	3.54	MILES
Estimated feet or miles of open ditches/conveyances (lined and unlined) that are maintained by the stormwater program:	0.00	
Estimated number of storage or treatment basins (<i>i.e.</i> , wet or dry ponds):	28	
Estimated number of gross pollutant separators including engineered sediment traps such as baffle boxes, hydrodynamic separators, <i>etc.</i> :	0	
Number of chemical treatment systems (<i>e.g.</i> , alum or polymer injection):	0	
Number of stormwater pump stations:	0	
Number of dynamic water level control structures (<i>e.g.</i> , operable gates and weirs that control canal water levels):	0	
Number of stormwater treatment wetland systems:	0	
Other:		
Notes or Comments on any of the above:		

Which of the following green infrastructure best management practices do you use to manage water flow and/or improve water quality (answer Yes/No):

Best Management Practice	Current	Planned
Tree boxes	No	No
Rain gardens	No	No
Green roofs	No	No
Pervious pavement/pavers	No	No
Littoral zone plantings	No	No
Living shorelines	No	No

Other Best Management Practices:

Please indicate which resources or documents you used when answering these questions (check all that apply).

- ☐ Asset management system
- ☐ GIS program
- ☐ MS4 permit application
- ☒ Aerial photos
- ☐ Past or ongoing budget investments
- ☐ Water quality projects

Other(s):

Site Civil Engineering Plans

Part 3. The number of current and projected residents served calculated in 5-year increments (Section 403.9302(3)(b), F.S.)

Counties and municipalities: Instead of requiring separate population projections, EDR will calculate the appropriate population estimates for each municipality or the unincorporated area of the county. If your service area is less than or more than your local government's population, please describe in the first text box provided below for part 4.0.

Independent Special Districts:

If an independent special district's boundaries are completely aligned with a county or a municipality, identify that jurisdiction here:

N/A

Any independent special district whose boundaries do not coincide with a county or municipality must submit a GIS shapefile with the current and projected service area. EDR will calculate the appropriate population estimates based on that map. Submission of this shapefile also serves to complete Part 4.0 of this template.

Part 4.0 The current and projected service area for the stormwater management program or stormwater management system (Section 403.9302(3)(c), F.S.)

Rather than providing detailed legal descriptions or maps, this part of the template is exception-based. In this regard, if the stormwater service area is less than or extends beyond the geographic limits of your jurisdiction, please explain.

N/A

Similarly, if your service area is expected to change within the 20-year horizon, please describe the changes (*e.g.*, the expiration of an interlocal agreement, introduction of an independent special district, *etc.*).

N/A

[Proceed to Part 5](#)

Part 5.0 The current and projected cost of providing services calculated in 5-year increments (Section 403.9302(3)(d), F.S.)

Given the volume of services, jurisdictions should use the template's service groupings rather than reporting the current and projected cost of each individual service. Therefore, for the purposes of this document, "services" means:

1. Routine operation and maintenance (inclusive of the items listed in Part 1.3 of this document, ongoing administration, and non-structural programs)
2. Expansion (that is, improvement) of a stormwater management system.

Expansion means new work, new projects, retrofitting, and significant upgrades. Within the template, there are four categories of expansion projects.

1. Flood protection, addressed in parts 5.2 and 5.3... this includes capital projects intended for flood protection/flood abatement
2. Water quality, addressed in part 5.2 and 5.3... this includes stormwater projects related to water quality improvement, such as BMAPs; projects to benefit natural systems through restoration or enhancement; and stormwater initiatives that are part of aquifer recharge projects
3. Resiliency, addressed in part 5.4... this includes all major stormwater initiatives that are developed specifically to address the effects of climate change, such as sea level rise and increased flood events
4. End of useful life replacement projects, addressed in part 6.0... this includes major expenses associated with the replacement of aging infrastructure

While numbers 3 and 4 have components that would otherwise fit into the first two categories, they are separately treated given their overall importance to the Legislature and other policymakers.

Expansion projects are further characterized as currently having either a committed funding source or no identified funding source. Examples of a committed funding source include the capacity to absorb the project's capital cost within current budget levels or forecasted revenue growth; financing that is underway or anticipated (bond or loan); known state or federal funding (appropriation or grant); special assessment; or dedicated cash reserves for future expenditure.

All answers should be based on local fiscal years (LFY, beginning October 1 and running through September 30). Please use nominal dollars for each year, but include any expected cost increases for inflation or population growth. Please check the EDR website for optional growth rate schedules that may be helpful.

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

Part 5.1 Routine Operation and Maintenance

Please complete the table below, indicating the cost of operation and maintenance activities for the current year and subsequent five-year increments throughout the 20-year horizon. Your response to this part should exclude future initiatives associated with resiliency or major expenses associated with the replacement of aging infrastructure; these activities are addressed in subparts 5.4 and 6.0. However, do include non-structural programs like public outreach and education in this category.

If specific cost data is not yet available for the current year, the most recent (2020-21) O&M value can be input into the optional growth rate schedules (available on EDR's website as an Excel workbook). The most recent O&M value can be grown using the provided options for inflation, population growth, or some other metric of your choosing. If the growth in your projected total O&M costs is more than 15% over any five-year increment, please provide a brief explanation of the major drivers.

Routine Operation and Maintenance

Expenditures (in \$thousands)

	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Operation and Maintenance Costs	11	61	67	73	81
Brief description of growth greater than 15% over any 5-year period:					
Includes 10% escalation					

Part 5.2 Future Expansion (Committed Funding Source)

Please list expansion projects and their associated costs for the current year and subsequent five-year increments throughout the 20-year planning horizon. In this section, include stormwater system expansion projects or portions of projects with a committed funding source. If you include a portion of a project that is not fully funded, the project's remaining cost must be included in part 5.3, Expansion Projects with No Identified Funding Source.

Though many, if not most, stormwater projects benefit both flood protection and water quality, please use your best judgment to either allocate costs or simply select the primary purpose from the two categories below.

5.2.1 Flood Protection (Committed Funding Source): Provide a list of all scheduled new work, retrofitting and upgrades related to flood protection/flood abatement. Include infrastructure such as storage basins, piping and other conveyances, land purchases for stormwater projects, *etc.* Also include major hardware purchases such as vactor/jet trucks.

5.2.2 Water Quality Projects (Committed Funding Source): Please provide a list of scheduled water quality projects in your jurisdiction, such as treatment basins, alum injection systems, green infrastructure, water quality retrofits, *etc.*, that have a direct stormwater component. The projected expenditures should reflect only those costs.

- If you are party to an adopted BMAP, please include the capital projects associated with stormwater in this table. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred. For reference, DEP publishes a complete list of adopted BMAP projects as an appendix in their Annual STAR Report.

Expansion Projects with a Committed Funding Source

5.2.1 Flood Protection

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

5.2.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

Part 5.3 Future Expansion with No Identified Funding Source

Please provide a list of known expansion projects or anticipated need(s) without formal funding commitments(s), formal pledges, or obligations. If you included a portion of a project that was partially covered by a committed source in part 5.2 above, list the projects and their remaining costs below.

5.3.1 Future Flood Protection with No Identified Funding Source: Please provide a list of future flood protection/flood abatement projects, associated land purchases, or major hardware purchases that are needed in your jurisdiction over the next 20 years. Future needs may be based on Master Plans, Comprehensive Plan Elements, Water Control Plans, areas of frequent flooding, hydrologic and hydraulic modeling, public safety, increased frequency of maintenance, desired level of service, flooding complaints, *etc.*

5.3.2 Future Water Quality Projects with no Identified Funding Source: Please provide a list of future stormwater projects needed in your jurisdiction over the next 20 years that are primarily related to water quality issues. Future needs may be based on proximity to impaired waters or waters with total maximum daily loads (TMDLs), BMAPs, state adopted Restoration Plans, Alternative Restoration Plans, or other local water quality needs.

- If you are party to an adopted BMAP, please list capital projects associated with stormwater. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred.
- List other future water quality projects, including those in support of local water quality goals as well as those identified in proposed (but not yet adopted) BMAPs.

Expansion Projects with No Identified Funding Source**5.3.1 Flood Protection**

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

5.3.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

Please indicate which resources or documents you used to complete table 5.3 (check all that apply).

<input type="checkbox"/>	Stormwater Master Plan
<input type="checkbox"/>	Basin Studies or Engineering Reports
<input type="checkbox"/>	Adopted BMAP
<input type="checkbox"/>	Adopted Total Maximum Daily Load
<input type="checkbox"/>	Regional or Basin-specific Water Quality Improvement Plan or Restoration Plan
	Specify: <input type="text"/>
<input type="checkbox"/>	Other(s): <input type="text"/>

Part 5.4 Stormwater projects that are part of resiliency initiatives related to climate change

Please list any stormwater infrastructure relocation or modification projects and new capital investments specifically needed due to sea level rise, increased flood events, or other adverse effects of climate change. When aggregating, include O&M costs for these future resiliency projects and investments in this table (not in part 5.1). If your jurisdiction participates in a Local Mitigation Strategy (LMS), also include the expenditures associated with your stormwater management system in this category (for example, costs identified on an LMS project list).

Resiliency Projects with a Committed Funding Source

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

Resiliency Projects with No Identified Funding Source

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

- Has a vulnerability assessment been completed for your jurisdiction's storm water system?
 - If no, how many facilities have been assessed?
- Does your jurisdiction have a long-range resiliency plan of 20 years or more?
 - If yes, please provide a link if available:
 - If no, is a planning effort currently underway?

Part 6.0 The estimated remaining useful life of each facility or its major components (Section 403.9302(3)(e), F.S.)

Rather than reporting the exact number of useful years remaining for individual components, this section is constructed to focus on infrastructure components that are targeted for replacement and will be major expenses within the 20-year time horizon. Major replacements include culverts and pipe networks, control structures, pump stations, physical/biological filter media, etc. Further, the costs of retrofitting when used in lieu of replacement (such as slip lining) should be included in this part. Finally, for the purposes of this document, it is assumed that open storage and conveyance systems are maintained (as opposed to replaced) and have an unlimited service life.

In order to distinguish between routine maintenance projects and the replacement projects to be included in this part, only major expenses are included here. A major expense is defined as any single replacement project greater than 5% of the jurisdiction's total O&M expenditures over the most recent five-year period (such as a project in late 2021 costing more than 5% of the O&M expenditures for fiscal years 2016-2017 to 2020-2021).

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

End of Useful Life Replacement Projects with a Committed Funding Source

Project Name	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

End of Useful Life Replacement Projects with No Identified Funding Source

Project Name	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

Part 7.0 The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components. (Section 403.9302(3)(f), F.S.)

This part of the template also addresses a portion of s. 403.9302(3)(g), F.S., by including historical expenditures. Many local governments refer to these as “actual” expenditures.

Consistent with expenditure projections, the jurisdiction’s actual expenditures are categorized into routine O&M, expansion, resiliency projects, and replacement of aging infrastructure. Additionally, the table includes space for reserve accounts. EDR’s interpretation of subparagraph 403.9302(3)(f), F.S., is that “capital account” refers to any reserve account developed specifically to cover future expenditures.

Note that for this table:

- Expenditures for local fiscal year 2020-21 can be estimated based on the most current information if final data is not yet available.
- Current Year Revenues include tax and fee collections budgeted for that fiscal year as well as unexpended balances from the prior year (balance forward or carry-over) unless they are earmarked for the rainy day or a dedicated reserve as explained in the following bullets.
- Bond proceeds should reflect only the amount expended in the given year.
- A reserve is a dedicated account to accumulate funds for a specific future expenditure.
- An all-purpose rainy day fund is a type of working capital fund typically used to address costs associated with emergencies or unplanned events.

The sum of the values reported in the "Funding Sources for Actual Expenditures" columns should equal the total "Actual Expenditures" amount. The cells in the "Funding Sources for Actual Expenditures" section will be highlighted red if their sum does not equal the "Actual Expenditures" total.

If you do not have a formal reserve dedicated to your stormwater system, please enter zero for the final two reserve columns.

Part 8.0 The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap (Section 403.9302(3)(g), F.S.)

In this template, the historical data deemed necessary to comply with s. 403.9302(3)(g), F.S., was included in part 7.0. This part is forward looking and includes a funding gap calculation. The first two tables will be auto-filled from the data you reported in prior tables. To do this, EDR will rely on this template's working definition of projects with committed funding sources, *i.e.*, EDR assumes that all committed projects have committed revenues. Those projects with no identified funding source are considered to be unfunded. EDR has automated the calculation of projected funding gaps based on these assumptions.

Committed Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	61	67	73	81
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Total Committed Revenues (=Total Committed Projects)	61	67	73	81

No Identified Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	0	0	0	0
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Projected Funding Gap (=Total Non-Committed Needs)	0	0	0	0

For any specific strategies that will close or lessen a projected funding gap, please list them in the table below. For each strategy, also include the expected new revenue within the five-year increments.

Strategies for New Funding Sources	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Total	0	0	0	0
Remaining Unfunded Needs	0	0	0	0



Tab 8

Trails CDD

Managers Report

Date of meeting: 7.25.2022

Submitted by: Mark Insel

POOL AND FACILITY:

- Envera install is complete. Waiting to go live!
- Pool permit obtained and posted.
- We have made progress with approved jobs and upcoming tasks. Tim has been busy with many small tasks and is tackling the larger jobs.
- Safety checks on the Playground, Volleyball Court, and Boardwalk completed daily.
- The pool is now operational, the new motor was installed 7.12 and now waiting for Board direction for a re design, rebuild.
- QR Codes are placed in Bulletin Board and Playground, residents have been using to survey each area. A Swing Set has been requested by many.
- The pool surface cleaning went great, the pool looks perfect and should have no issues going forward.
- We placed a lock on Bulletin Board.
- Touch up painting around the building where needed.

GYM AND EQUIPMENT:

- All equipment has been checked; PM was completed last month. Janitorial crew has been cleaning the fitness center when onsite as well.
- The Treadmills replaced are heavily used! Residents have mentioned how nice they are!
- A/C replacement needed. Tim has quotes. It is limping along.

COMPLETED PROJECTS / No Board action required:

- District Debits cards are being used now.
- We have had many residents come into the office for access cards and/or rentals. There have been many residents expressing positive feedback in regard to having staff onsite and accessible, repairs made, and overall appearance of Facility.
- Routine maintenance and janitorial continues throughout facility.
- Checks on playground for safety and functionality.
- We continue to ride the community monitoring signs, drains, road conditions, etc.
- Repairs made to Boardwalk, ongoing.
- Deck drain grates painted for safety.
- Front Gate repaired; this is ongoing. Will get pricing to replace.
- No trespassing signs posted out on pond banks.
- Signs placed on playground and Boardwalk.

POND AND LAKE MANAGEMENT:

- The technician has been onsite monthly. The last report had no major issues and treatments were focused basically on shoreline growth. They fill us in on which have algae, grass and weed issues, which needed dye and the ponds seeing the most trash. Our Tech is very attentive and always doing a great job.

LANDSCAPE MANAGEMENT:

- Flowers were installed the week of 7.13.
- Landscaping Management Tool, and weekly drive checklist is in place for reporting. Brightview's tasks are being completed daily. The crews are working the summer schedule. Picking up more trash around ponds. They are prioritizing work throughout the community and are keeping things maintained. We meet with Willie and Jeremiah frequently on property. We have been discussing areas that we have seen that need attention. They have submitted proposals for those areas found.

WHAT TO EXPECT IN THE UPCOMING MONTHS:

- Will continue sending Policy Highlight reminders and updates.
- Continued diligence on a clean facility, pool, and grounds.
- Continued oversight on landscaping and irrigation.
- Continuing to knock out items on punch list of projects both small and large not needing Board approval.
- Pool equipment replacement.
- Pool lights replacement.
- Landscape proposals for repairs.
- Parking lot curb pressure washing.
- Think about Holiday Lighting. They will be booking very fast now.

Should you have any comments or questions feel free to contact me directly

Mark Insel 904-408-7716



Trails CDD-Winchester Ridge

Field Operations Report

Date of report: July 18th, 2022

Submitted by: Tim Harden

Pool Repairs:

- Crown Pools came out again and replaced a third faulty pool pump motor. Unfortunately, this will be part of the required ongoing maintenance to keep the aging equipment in a functional state.
- We pressure washed the pool surface and treated with an algaecide to get rid of the black algae that was on the surface of the eastern side of the pool.

Entrance sign repair:

- Staff painted the stucco repairs made by All Weather Contractors since the original bid did not include painting.

Projects completed as a result of the Egis site visit:

- Drains that were below grade on pool deck were painted silver to make them more visible to bathers.
- Sign was installed at playground explaining that the equipment is designed for use by 5 to 12-year-old kids and recommending parental supervision.
- Sign was installed at boardwalk entrance warning that the surface can be slippery.
- Repair was made to broken paver at social room front entrance.
- Boardwalk rail that was rotted was replaced with new 2x8.

Other improvements to property:

- Landscape light to the right of front entrance was replaced.
- Holes around ponds identified by district engineer's report were filled in.
- Broken front gate was repaired so that it would close and lock properly.
- Hose bibs in pool area were replaced since the handles had broken from the old ones.
- Men's bathroom doorknob was replaced when it broke off.
- More rotted boards were replaced to keep the boardwalk safe.

Cost saving suggestion:

- District is spending around \$1,000 a month to run the four fountains in the CDD ponds along Winding Mare. The fountains are on timers. Cutting the running time from 24 hours a day to 12 hours a day would save the District \$500 a month on the JEA bill.

The Gym Air Conditioner is failing:

- The unit froze up about one month ago. I have had it checked out and I was told it likely has a freon leak somewhere on the coils. All of the AC Contractors that have looked at it have told me that it is not worth fixing due to its age and the fact that it uses the obsolete R22 freon. Newer units use 410A freon. Even if the leak could be repaired, it would cost over \$1,000 just to replace the freon that has leaked out. The unit was manufactured in 2008, so it has reached the end of its useful life.
- Weather Engineers has submitted a proposal to replace the current unit with the equivalent 7.5 ton Trane unit for \$18,259. Current ductwork, condensation lines and electrical wiring will be reused. This includes a five-year warranty on compressors, one-year on parts and a one-year warranty on labor.
- Above and Beyond Heating and Air has submitted a proposal to replace the current gym AC with a comparable Trane unit for \$14,450. They will also reconnect to current ductwork, refrigeration and drain lines. Their offer includes a ten-year parts warranty and a one-year labor warranty.

Pool pump and filtration system needs to be remodeled:

- It will become impossible to maintain the current set up of four 2hp pumps. Pool contractor has notified me that they no longer manufacture 2hp pool pumps. Most commercial pools have one main 10hp pool pump. Using one pump is superior to using four smaller ones because you have four components that must work together to keep up the required flow rate. Anytime one of these smaller pumps falters you are unable to legally operate the pool. With one pump you only have one component that can fail, so you will have less frequent pool equipment failures.
- Three primary type of pool filtration are: sand filters, cartridge filters and DE grid filters. The cost for each system is comparable and is not a good criteria on its own, for deciding which type to go with. D.E. grid filters are an older technology, but they filter out the smallest size particle. These filters require weekly cleaning which includes pumping out a large below grade cavity to access the filters. Cartridge filters also require regular cleaning and have other parts such as rubber gaskets that need to be replaced when they wear out. Most commercial pools are built with sand filters today. The sand is supposed to be replaced every five to seven years. They also have a glass filter medium that does not get worn down as quickly therefore it lasts longer than sand. Sand filters do not capture particles as small as DE grids and cartridge filters do, but they require less maintenance than the other two options.
- The first step in pool remodel is to select a filtration type. The next step is to get engineering for the new system. I was told via email that the engineering for the new pump and filtration system will run around \$12K. I would like to get an NTE for \$13K just in case it goes a little over that estimate since it was a ballpark figure and not a formal proposal.

If you have any comments or questions feel free to contact me at tharden@vestapropertyservices.com.



Above & Beyond Heating and Air LLC

Commercial: 15431 Spotted Trail (pool/gym area)
TRAILS COMMUNITY DEVELOPMENT DISTRICT
15431 Spotted Stallion Trail
Jacksonville, FL 32234

☎ (904) 612-6668
✉ tharden@vestapropertyservices.com

ESTIMATE	#195
ESTIMATE DATE	Jul 14, 2022
SCHEDULED DATE	Tue Jul 12, 2022 12:00pm
TOTAL	\$14,450.00

CONTACT US
5783 Mining Terrace Suite 9
Jacksonville, FL 32257

☎ (904) 551-3490
✉ aandbhvacfl@gmail.com

ESTIMATE

Services	qty	unit price	amount
Trane Heat Pump Systems - Trane 7.5 ton Commercial heat pump unit	1.0	\$14,450.00	\$14,450.00
<ul style="list-style-type: none">•Install a new TWE09043BAAP006 air handler.•Install 2 new 4TWR4048G1000A heat pump condensers•Install heat strip.•Install 2 new thermostats• Connect to existing fresh air and co2 sensors•Connect to existing duct work.•Reconnect to existing refrigerant lines.•Reconnect to existing drain lines.•Install Overflow Sensors•Connect to existing electrical connections•Perform proper startup and check complete cooling and heating operation.•Removal & disposal of existing HVAC system.•Includes all necessary permit fees. <p>Includes 10year parts warranty and 1year labor warranty.</p>			
Total			\$14,450.00

Thank You for your business!



Weather Engineers, Inc.

Air Conditioning • Heating • Refrigeration • Clean Air Professionals

PROPOSAL

Attn: Tim Harden	Date: 7/13/2022
Submitted To: Winchester Ridge	Phone: 904-612-6668
Address: 6208 Wild Mustang Trail	Fax:

Weather Engineers is pleased to offer for your acceptance our Proposal to replace the existing 7.5 Ton Trane Split System with a new Trane Duel Circuit 7.5 Ton Split System

Includes:

Disconnect, remove and dispose of existing 7.5 Ton Split System
2 - Trane 4 Ton Heat Pumps 208/230V 1 Phase
1 - Trane 7.5 Ton Duel Circuit Air Handler 208/230 3 Phase
1 - Trane 20 KW Heat Strip
Misc. Driers, Wire, Pipe, Fittings, Torch and Vacuum
R410A Refrigerant
All necessary Install and Startup Labor
Permit and Taxes

Warranty - 5 Years Compressors, 1 Year Parts and 1 Year Labor

Note: Will reuse existing Ductwork, Electrical Circuits, Disconnects, Breakers, Copper Line Set, Condensate Piping, Pads, Smoke Detector, Thermostat, Control Wiring and any other items not listed above.

Add 3.5% to total below if paid by Credit Card

We propose hereby to furnish materials and labor - complete in accordance with the above specifications, in the sum of:

\$18,259.00

Eighteen Thousand, Two Hundred Fifty Nine

Payment to be made as follows: Within 30 days upon completion of work.

This proposal expires thirty (30) days from the date hereof, but maybe accepted at any later date at the sole option of Weather Engineers, Inc.

Authorized Signature David Luck
(Weather Engineers, Inc. Representative)

Date Proposed 7/13/2022

Acceptance of Proposal - The purchaser(s) herein requests and authorizes Weather Engineers, Inc., to furnish, install and service the above selected products and agrees to the terms and conditions of this proposal, including the payment terms set forth above and the terms and conditions set forth on the second page, all of which constitute the full and complete agreement.

Accepted

Date of Acceptance



Weather Engineers, Inc.

Air Conditioning • Heating • Refrigeration • Clean Air Professionals

TERMS & CONDITIONS

- 1) PURCHASER (S) UNDERSTANDS AND AGREES THAT PAYMENT FOR ALL WORK PERFORMED HERE UNDER IS DUE NO LATER THAN THIRTY (30) DAYS AFTER COMPLETION OF SUCH WORK. UPON FAILURE TO PAY ANY SUMS DUE HEREUNDER, PURCHASER (S) IS OBLIGATED TO PAY WEATHER ENGINEERS INTEREST AT THE RATE OF ONE AND A HALF PERCENT (1 ½%) PER MONTH (ANNUAL RATE OF 18%) ON ALL OUTSTANDING BALANCES.
- 2) ANY ALTERATION OR DEVIATION FROM THE ABOVE SPECIFICATIONS AND ANY EXTRA OR INCIDENTAL WORK SHALL BE SET FORTH IN WRITING AND SIGNED BY BOTH PARTIES PRIOR TO MAKING THE CHANGE. ANY INCREASE OR DECREASE IN THE CONTRACT RESULTING FROM SUCH CHANGE SHALL BE INCLUDED IN SUCH WRITING.
- 3) ALL MATERIAL IS GUARANTEED TO BE AS SPECIFIED. ALL WORK WILL BE COMPLETED IN A WORKMANLIKE MANNER ACCORDING TO STANDARD PRACTICES.
- 4) ALL AGREEMENTS CONTINGENT UPON CAUSES BEYOND OUR CONTROL, INCLUDING, BUT NOT LIMITED TO FIRE, FLOOD, STRIKES, ACCIDENTS, OR DELAYS WHETHER AFFECTING THIS WORK OR OTHER OPERATIONS IN WHICH WE ARE INVOLVED, DIRECTLY OR INDIRECTLY.
- 5) OWNER TO CARRY FIRE, TORNADO AND OTHER NECESSARY INSURANCE. WEATHER ENGINEERS WORKERS ARE FULLY COVERED BY WORKMEN'S COMPENSATION INSURANCE.
- 6) WEATHER ENGINEERS PROVIDES A ONE YEAR PARTS AND LABOR WARRANTY. THIS WARRANTY DOES NOT INCLUDE NORMAL MAINTENANCE CHECK-UP AND FILTER REPLACEMENTS. THESE ARE THE RESPONSIBILITY OF THE PURCHASER. NO OTHER WARRANTIES, EXPRESS OR IMPLIED, ARE PROVIDED.
- 7) THERE WILL BE NO WARRANTIES, EXPRESSED OR IMPLIED, FOR EXISTING EQUIPMENT, DUCT WORK, OTHER MATERIALS IF NOT INSTALLED BY WEATHER ENGINEERS, INC.
- 8) PURCHASER UNDERSTANDS THAT THE COST OF REMOVAL, REPAIR OF DISPOSAL OF ANY ASBESTOS CONTAINING MATERIAL FOUND ON THE PROPERTY LISTED ABOVE SHALL BE THE SOLE RESPONSIBILITY OF THE PURCHASER.
- 9) PURCHASER (S) IS RESPONSIBLE FOR ALL COSTS AND REASONABLE ATTORNEY FEES INCURRED BY WEATHER ENGINEERS, INC., IN CONNECTION WITH ANY ACTION OR PROCEEDING (INCLUDING ARBITRATION AND APPEALS) ARISING OUT OF THIS PROPOSAL INCLUDING COLLECTION OF ANY OUTSTANDING AMOUNTS DUE, WHETHER OR NOT SUIT IS BROUGHT.

Accepted _____ Date of Acceptance _____

**Discussion on Pool Filtration Systems
(Under Separate Cover)**

**Update on Restitution and Suspension of Privileges
(Under Separate Cover)**

Discussion of JEA Meter

Google Nest Protect - Smoke Alarm - Smoke Detector and Carbon Monoxide Detector - Battery Operated , White - S3000BWES

[Visit the Google Store](#)

4.7 out of 5 stars_ 7,071 ratings

| [790 answered questions](#)

List Price: \$119.00\$119.00

Business Price \$110.51\$110.51 Same-Day & [FREE Returns](#)

You Save: ~~\$8.49~~\$8.49 (7%)

Don't forget to checkout with Pay by Invoice - with no interest or fees.

May be available at a lower price from [other sellers](#), potentially without free Prime shipping.

Brand Google

Style Battery

Power Source Battery Powered

Color White

**Item Dimensions
LxWxH** 5.3 x 1.5 x 5.3 inches

Item Weight 1 Pounds

About this item

- Smoke detector and carbon monoxide detector that speaks up in a friendly voice to give you an early warning when there's smoke or CO in your home
 - Split Spectrum Sensor looks for both fast burning and smoldering, and tells you where the danger is
 - Get phone alerts so you know something's wrong even when you're away from home[1]
 - CO detector looks out for carbon monoxide and tells you where it's located
 - With App Silence you can silence the smoke alarm with your phone in the Nest app when there's only a little smoke
 - No chirps to tell you the battery is low; Nest Protect tests its own batteries and gives you a Nightly Promise when you turn off the lights so you know everything is working
 - A Light in the Dark: Usually Nest Protect has its light turned off but when you walk underneath it Pathlight can light your way.
-

- Google Nest Protect - Smoke Alarm - Smoke Detector and Carbon Monoxide Detector - Battery Operated , White - S3000BWESGoogle Nest Protect - Smoke Alarm - Smoke Detector and Carbon Monoxide Detector - Battery Operated , White - S3000...

- In Stock
- & **FREE** Returns
- ☐ This is a gift[This is a gift Learn more](#)

Qty: Qty:2

\$110.51

[Business Price](#)

Subtotal (2 items): **\$221.02**

Tab 9



Quality Site Assessment

Prepared for:

Trails Community Development D

Wed Jun 22 2022

QUALITY SITE ASSESSMENT

Trails Community Development D

General Information

DATE: Wednesday, Jun 22, 2022

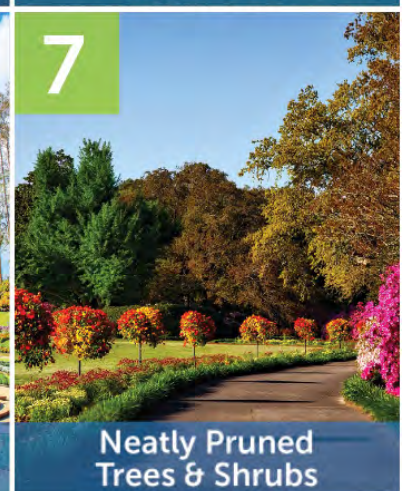
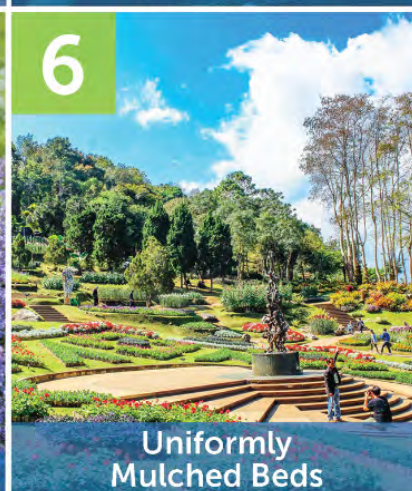
NEXT INSPECTION DATE: Monday, Jun 12, 2023

CLIENT ATTENDEES:

BRIGHTVIEW ATTENDEES: Willie Perez Davila

Customer Focus Areas

Quality you can count on.



QUALITY SITE ASSESSMENT

Trails Community Development D

Recommendations for Property Enhancements



1 Recommend adding some color around the Italian Cypress

2 Recommend adding sod to this area which is the medium after Chuckwagon.

3 Lake bank is starting to have erosion recommend sodding the area.

QUALITY SITE ASSESSMENT

Trails Community Development D

Notes to Owner / Client



1 Shrubs at the playground were trimmed.

2 The flowers in the sign area are looking healthy



QUALITY SITE ASSESSMENT

Trails Community Development D

Completed Items



1 Ponds were serviced

2 Ponds in Back of Townhomes were serviced

Proposal for Extra Work at Trails Community Development D

Property Name	Trails Community Development D	Contact	Carol Brown
Property Address	15431 Spotted Stallion Trail Jacksonville, FL 32234	To	Trails Community Development District
		Billing Address	c/o Rizzetta & Co 8529 S Park Cir Ste 330 Orlando, FL 32819
Project Name	Trails CDD: Redo Per Inspection Sheet Provided By Dunn and Assoc (March 21,2022)		
Project Description	Landscape Enhancements Redo Per Inspection Sheet Provided By Dunn and Assoc (March 21,2022)		

Scope of Work

Please Note:

Irrigation not included. Sod will not be warranted.

16. Pond #26 was not repaired in 2020/2021. We repaired an area near the houses, this area in the Memorandum is closer to the roundabout.

QTY	UoM/Size	Material/Description	Total
6. Pond #16:			\$426.95
1.00	LUMP SUM	Prep Area for Installation of Sod and Dirt. Grade out any washouts. Dispatch of Crews.	
250.00	SQUARE FEET	Bahia Sod - Installed	
0.25	CUBIC YARD	Fill Dirt - Installed	
16. Pond #26:			\$201.94
1.00	LUMP SUM	Prep Area for Installation of Sod and Dirt. Grade out any washouts. Dispatch of Crews.	
100.00	SQUARE FEET	Bahia Sod - Installed	
0.25	CUBIC YARD	Fill Dirt - Installed	
21. Pond #3:			\$1,657.79
1.00	LUMP SUM	Prep Area for Installation of Sod and Dirt. Grade out any washouts. Dispatch of Crews.	
800.00	SQUARE FEET	Bahia Sod - Installed	
4.00	CUBIC YARD	Fill Dirt - Installed	
24. Pond #6:			\$2,586.70
1.00	LUMP SUM	Prep Area for Installation of Sod and Dirt. Grade out any washouts. Dispatch of Crews.	
1,600.00	SQUARE FEET	Bahia Sod - Installed	
25. Pond #7:			\$662.23
1.00	LUMP SUM	Prep Area for Installation of Sod and Dirt. Grade out any washouts. Dispatch of Crews.	
400.00	SQUARE FEET	Bahia Sod - Installed	
26. Pond #8:			\$662.23
1.00	LUMP SUM	Prep Area for Installation of Sod and Dirt. Grade out any washouts. Dispatch of Crews.	

THIS IS NOT AN INVOICE

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

Proposal for Extra Work at Trails Community Development D

400.00	SQUARE FEET	Bahia Sod - Installed	
27. Pond #9:			\$1,324.46
1.00	LUMP SUM	Prep Area for Installation of Sod and Dirt. Grade out any washouts. Dispatch of Crews.	
800.00	SQUARE FEET	Bahia Sod - Installed	

For internal use only

SO# 7790412
JOB# 346100459
Service Line 130

Total Price \$7,522.30

THIS IS NOT AN INVOICE

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

TERMS & CONDITIONS

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

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

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

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

Acceptance of this Contract

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

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

Customer

Property Manager

Signature _____ Title _____

Carol Brown

July 06, 2022

(Printed Name) _____ Date _____

BrightView Landscape Services, Inc. "Contractor"

Account Manager

Signature _____ Title _____

Willie Perez Davila

July 06, 2022

(Printed Name) _____ Date _____

Job #: 346100459

SO #: 7790412

Proposed Price: \$7,522.30

Proposal for Extra Work at Trails Community Development D

Property Name	Trails Community Development D	Contact	Carol Brown
Property Address	15431 Spotted Stallion Trail Jacksonville, FL 32234	To	Trails Community Development District
		Billing Address	c/o Rizzetta & Co 8529 S Park Cir Ste 330 Orlando, FL 32819
Project Name	Bahia Sod Install for middle island. Irrigation Proposal send separately which has no water in area		
Project Description	Bahia Sod Install for middle island. Irrigation Proposal send separately which has no water in area		

Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
3,220.00	SQUARE FEET	Bahia Sod- Installed middle island after Chuckwagon . Irrigation will be estimated separately sod area has no water coverage.	\$1.13	\$3,629.26

For internal use only

SO# 7841059
JOB# 346100459
Service Line 130

Total Price \$3,629.26

THIS IS NOT AN INVOICE

This proposal is valid for 60 days unless otherwise approved by BrightView Landscape Services, Inc.
11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only, contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law; and will comply with all other license and permit requirements of the City, State and Federal Governments, as well as all other requirements of law.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales tax where applicable on material supplied.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall indemnify the Client/Owner and its agents and employees from and against any third party liabilities that arise out of Contractor's work to the extent such liabilities are adjudicated to have been caused by Contractor's negligence or willful misconduct. Contractor shall not be liable for any damage that occurs from Acts of God are defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this agreement within sixty (60) days. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and control shall be the sole responsibility of the Client/Owner.
7. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
8. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
9. **Access to Jobsite:** Client/Owner shall provide all utilities to perform the work. Client/Owner shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the owner makes the site available for performance of the work.
10. **Invoicing:** Client/Owner shall make payment to Contractor within fifteen (15) days upon receipt of invoice. In the event the schedule for the completion of the work shall require more than thirty (30) days, a progress bill will be presented by month end and shall be paid within fifteen (15) days upon receipt of invoice.
11. **Termination:** This Work Order may be terminated by the either party with or without cause, upon seven (7) work days advance written notice. Client/Owner will be required to pay for all materials purchased and work completed to the date of termination and reasonable charges incurred in demobilizing.
12. **Assignment:** The Owner/Client and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Owner/Client nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
13. **Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Owner. If the Client/Owner must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Client/Owner directly to the designer involved.

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

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

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

Acceptance of this Contract

Contractor is authorized to perform the work stated on the face of this Contract. Payment will be 100% due at time of billing. If payment has not been received by BrightView within fifteen (15) days after billing, BrightView shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 30 days after billing.

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

Customer

Property Manager

Signature

Title

Carol Brown

June 23, 2022

Printed Name

Date

BrightView Landscape Services, Inc. "BrightView"

Account Manager

Signature

Title

Willie Perez Davila

June 23, 2022

Printed Name

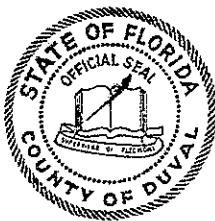
Date

Job #: 346100459

Proposed Price: \$3,629.26

SO #: 7841059

Tab 10



OFFICE OF THE SUPERVISOR OF ELECTIONS

MIKE HOGAN
SUPERVISOR OF ELECTIONS
OFFICE: (904) 630-7757
CELL: (904) 219-8924

105 EAST MONROE STREET
JACKSONVILLE, FLORIDA 32202
FAX (904) 630-2920
E-MAIL: MHOGAN@COJ.NET

June 2, 2022

Carol Brown
Rizzetta & Company
3434 Colwell Ave., Ste 200
Tampa, FL 33614

Dear Carol,

The information you requested on April 12, 2022 appears below:

Trails Community Development District 896 Registered Voters

If you have any questions or need additional assistance, please contact Robert Phillips at 904-255-3436 or phillips@coj.net.

Sincerely,

Lana Self
Candidate and Records Director

**Discussion on Roles & Responsibilities
(Under Separate Cover)**

**Discussion of the Rules, Policies & Fees
for the Amenity Facility
(Under Separate Cover)**

Tab 11

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

**TRAILS
COMMUNITY DEVELOPMENT DISTRICT**

The **regular** meeting of the Board of Supervisors of Trails Community Development District was held on **Tuesday, April 12, 2022 at 6:00 p.m.** at the Winchester Ridge Amenity Center, located at 15431 Spotted Stallion Trail, Jacksonville, Florida 32234.

Present and constituting quorum include:

Terence Douglas	Board Supervisor, Chairman
Douglas Pope	Board Supervisor, Vice Chairman
Patty Acree	Board Supervisor, Assistant Secretary
Corina Buck	Board Supervisor, Assistant Secretary

Also present were:

Lesley Gallagher	District Manager, Rizzetta & Co., Inc.
Katie Buchanan	District Counsel, Kutak Rock, LLP
Steve Howell	Director of Field Services, Vesta Inc.
Mark Insel	Director of Amenity Manager, Vesta Inc.
Tim Harden	Operations Manager, Vesta Inc.
Rodney Hicks	Branch Manager, BrightView

Present via speaker phone:

Vince Dunn	District Engineer, Dunn & Associates
Charlie Sheppard	President, Community Advisors

Audience Members Present

FIRST ORDER OF BUSINESS**Call to Order**

Ms. Gallagher called the meeting to order at 6:01 p.m.

SECOND ORDER OF BUSINESS**Audience Comments on Agenda Items**

No audience comments.

The Chairman authorized Ms. Gallagher to move to agenda item 4D; Landscape Report. There were no questions. Moved to agenda item 3B

THIRD ORDER OF BUSINESS**Consideration of Brightview
Proposal(s)**

1.) Palm Boot Removal Proposal

Ms. Gallagher reviewed that this proposal was submitted at Ms. Acree's request at the last meeting. Discussion ensued regarding palm booting and impacts on the trees. No action was taken and the item was tabled.

Moved to agenda item 3B2.

2.) Hydroseed Proposal

This proposal was also submitted at the request made by Ms. Acree at the last meeting. Discussion ensued regarding ROW responsibility, the proposal was tabled and direction given for staff to contact the City of Jacksonville regarding erosion along their ROW.

Moved back to agenda item 3A; Consideration of Conveyance of Second Entrance Improvements.

FOURTH ORDER OF BUSINESS**Consideration of Conveyance of
Second Entrance Improvements**

On a motion by Mr. Douglas, seconded by Ms. Acree, with all in favor, the Board approved the Conveyance of the Second Entrance Improvements, for Trails Community Development District.

3.) Ponds 4 & 5 and Second Entrance Proposal

On a motion by Ms. Acree, seconded by Mr. Douglas, with all in favor, the Board approved Brightview's proposal for the maintenance of the second entry and ponds 4 & 5 in Phase 2, Unit 5, upon conveyance and satisfactory inspection by the District Engineer, in the amount of \$554.00, for Trails Community Development District.

FIFTH ORDER OF BUSINESS**Consideration of Future Horizon
Ponds 4 & 5 Proposal**

On a motion by Mr. Douglas, seconded by Ms. Buck, with all in favor, the Board approved the Future Horizons proposal in the monthly amount of \$56.43 for the maintenance of ponds 4 & 5 in phase 2, unit 5, upon conveyance and satisfactory inspection by the District Engineer, for Trails Community Development District.

SIXTH ORDER OF BUSINESS

**Ratification of Insurance Endorsement
of Envera Security Camera and
Second Entrance Sign**

On a motion by Mr. Douglas, seconded by Ms. Buck, with all in favor, the Board ratified the insurance endorsement for the addition of the Envera Security Camera Equipment and the Second Entry Sign in the amount of \$74.00, for Trails Community Development District.

SEVENTH ORDER OF BUSINESS

**Ratification of WebWatch Dog
Renewal Agreement**

On a motion by Mr. Douglas, seconded by Ms. Buck, with all in favor, the Board ratified the approval of the WebWatch Dogs renewal agreement at the annual expense of \$500.00, for Trails Community Development District.

EIGHTH ORDER OF BUSINESS

Ratification of Comcast Agreement

On a motion by Mr. Douglas, seconded by Ms. Buck, with all in favor, the Board ratified the Comcast agreement, for Trails Community Development District.

NINETH ORDER OF BUSINESS

**Consideration of Turner Pest Control
Termite Servicing Agreement**

On a motion by Mr. Douglas, seconded by Ms. Buck, with all in favor, the Board approved the Turner Pest Control retreatment agreement with an initial fee of \$973.00 and ongoing annual fee of \$325.00, for Trails Community Development District.

TENTH ORDER OF BUSINESS

**Consideration of Fitness Pro Renewal
Agreement**

The Board reviewed the Fitness Pro renewal agreement, which reflected and increased fee from \$150.00 per quarter to \$160.00 for preventative maintenance.

On a motion by Mr. Douglas, seconded by Mr. Pope, with all in favor, the Board approved the Fitness Pro renewal agreement, in the quarterly amount of \$160.00, for preventative maintenance, for Trails Community Development District.

ELEVENTH ORDER OF BUSINESS

Acceptance of Reserve Study

Ms. Gallagher introduced Mr. Sheppard who was on speakerphone to present the Reserve Study and confirmed that Mr. Sheppard had met with Mr. Insel for his review of the amenity center. Mr. Sheppard provided a brief review of the report, Ms. Gallagher noted that there were several items that may need to be updated including the fitness room flooring, Envera system, new treadmills, pool remarcite, exterior painting, pool

furniture and pump replacements. Mr. Sheppard asked that the Board take the opportunity to review and forward any questions or revision requests to the District Manager who could then send on to him and he would be happy to provide an updated copy prior to the next meeting for further consideration.

TWELFTH ORDER OF BUSINESS

Consideration of Resolution 2022-04; Approving Proposed Fiscal Year 2022/23 Budget and Setting Public Hearing

Ms. Gallagher noted that the operation & maintenance budget does reflect an increase of just over \$56,000.00, which would result in a per assessment increase of \$92.59, taking it from \$791.47 to \$884.05. She also noted that the increase is more heavily on lines 40, 57 and 58 along with an increase in contributions to the reserve account from the current fiscal year.

The Chairman noted the substantial increase proposed for fees associated with Vesta services and requested that Mr. Howell provide some feedback on this. Mr. Howell noted that these fees were for budget purposes only and a starting point in order to provide the desired level of service and level of staffing and that he could provide some options at the next meeting for the Board to consider. It was also noted that the budget and assessment amount could be reduced at the public hearing but once the proposed budget is approved, it can not be increased. District Counsel also reminded the Board that an assessment increase would also require a mailed notice.

On a motion by Mr. Douglas, seconded by Mr. Pope, with all in favor, the Board adopted Resolution 2022-04; approving the proposed budget for Fiscal Year 2022/23 and setting public hearing for July 12th, 2022 at 6:00 p.m. at the Trails Amenity Center, for Trails Community Development District.

THIRTEENTH ORDER OF BUSINESS

STAFF REPORTS

A. District Counsel

Ms. Buchanan had no report but was available to take questions.

B. District Engineer

1.) Acceptance of Annual Engineer's Report

Mr. Dunn reviewed the annual engineer report and memorandum. It was noted that pond 26, which had appeared on the previous report had been repaired last fiscal year and given that there was an issue noted again this fiscal year, the recommended repair may need to be reviewed further. District Management will work with the District Engineer's office regarding an appropriate scope. It was also confirmed that Vesta had received the repair memorandum and had communicated any repairs required by the aquatic's maintenance company with them.

On a motion by Mr. Douglas, seconded by Ms. Buck, with all in favor, the Board approved the Annual Engineer's Report, for Trails Community Development District.

C. Amenity and Field Operation Managers

1.) Vesta Amenity Manager Report

Mr. Insel was available to answer questions.

2.) Vesta Field Operations Report, April 2022

Mr. Harden was available to answer questions. Mr. Pope had questions regarding the boards on the bridge and the playground painting. It was noted that Vesta had posted QR codes to allow residents to take a survey to provide feedback and that the instructions for the QR codes were also presented.

Mr. Douglas moved to agenda item 4C3.

3.) Consideration of Suspension or Termination of Privileges for Violation of District Policies and Restitution for Property Damage.

Mr. Insel provided a brief update for the Board on the violations and property damage that occurred due to a fire being started in the restroom. It was also noted that the repairs which took place following this damage totaled \$867.65 and suspensions had been issued to the minors that had been identified following law enforcement and families being notified that the suspension be reviewed by the Board further at this meeting. Discussion ensued.

On a motion by Ms. Acree, seconded by Ms. Buck, with all in favor, the Board suspended privileges for both families of the identified minors until restitution is made for the property damage, with the total of \$867.65 being divided equally between both families, for Trails Community Development District.

E.) District Manager

Ms. Gallagher reviewed the District Manager report that Ms. Brown had circulated prior to the meeting noting that there were several budget lines over budget for YTD that would need to continue to be monitored.

Ms. Gallagher also announced that the qualification period for the general election is noon on June 13th through noon June 17th, 2022 and that interested candidates should qualify through the Duval County Supervisor of Elections Office.

It was requested that staff obtain a proposal for Nest Smoke Detectors for the next meeting. Vesta to work on this.

FOURTEENTH ORDER OF BUSINESS**Consideration of the Minutes of the
Board of Supervisors Regular
Meeting held on February 8, 2022**

Ms. Acree requested that the item noted under page 6 and the 12th order be removed from the minutes.

On a motion by Mr. Douglas, seconded by Mr. Pope, with three in favor and one opposed, the Board approved the minutes of the regular Board of Supervisors meeting held on February 8, 2022, for Trails Community Development District.

FIFTEENTH ORDER OF BUSINESS**Ratification of Operation and
Maintenance Expenditures for
January 2022 and February 2022**

It was noted that Ms. Brown had circulated a revised February Operation and Maintenance Expenditure package prior to the meeting with a total of \$33,168.21.

On a motion by Mr. Pope, seconded by Mr. Douglas, with all in favor, the Board ratified January 2022 Operation and Maintenance Expenditures in the amount of \$42,056.51 and February 2022 Operation and Maintenance Expenditures as amended \$33,168.21 for Trails Community Development District.

SIXTEENTH ORDER OF BUSINESS**Supervisor Requests and
Audience Comments**

No supervisor requests.

An audience member requested that access cards have age restrictions.

An audience member requested dog waste stations.

An audience member had a request for additional amenities in phase 2.

An audience member had comments about the pool equipment.

An audience member had comments about replacing the remaining gym equipment.

An audience member had comments regarding parking issues and requested swing gates at the amenity center parking lot.

An audience member had comments on the Board and diversity.

An audience member requested a basketball court.

SEVENTEENTH ORDER OF BUSINESS**ADJOURNMENT**

On a motion by Mr. Douglas, seconded by Mr. Pope, with all in favor, the Board adjourned the meeting at 8:10 pm for Trails Community Development District.

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Secretary/Assistant Secretary

Chairman/Vice Chairman

Exhibit A



Rizzetta & Company

UPCOMING DATES TO REMEMBER

- **Next Meeting:** July 12, 2022, at 6 PM
- **FY 2020-2021 Audit Completion Deadline:** March 31, 2022
- **Next Election (Seats 2 & 5):** November 8, 2022
(Seats currently held by Corina Buck and Terence Douglas.)
- **General Election Qualifying Period:** Noon, June 13, 2022 – Noon, June 17, 2022
to submit your paperwork to the Duval County Supervisors Elections Office

District Manager's Report

April 12

2022

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Financial Summary

02/28/22

General Fund Cash & Investment Balance:	\$675,564 *
Reserve Fund Cash & Investment Balance:	\$235,784
Total Fund Balance YTD Actual:	\$911,348
Total Expenditure YTD Variance:	\$951** Under Budget

***General Fund Cash:** Includes FY 21/22 AR of \$42,915.22

****Line Items with Significant YTD Variance Over Budget:**

District Engineer, Utility Services, Physical Env. Miscellaneous,
Amenity Maintenance & Repairs



Rizzetta & Company

Updates:

- First Quarter Website Audit Passed Inspection.
- March 13, 2022, an incident occurred in the men's bathroom. Staff working to enforce District policies.
- First Addendum to the Envera Security Agreement was fully executed on April 1, 2022. Waiting to hear from vendor on an installation date.
- District Debit Cards for staff were delayed. Bank faced with internal issues in recent merger of Truist Bank and Sun Trust Bank.
- District Engineer Annual Report was forwarded to staff to review and provide District with proposals for issues identified.
- Reserve Study under review. Several items have been identified that require updating. Will be submitting to vendor for revision.

Tab 12

TRAILS COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · RIVERVIEW, FLORIDA

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

Operation and Maintenance Expenditures Presented For Board Approval March 2022

Attached please find the check register listing the Operation and Maintenance expenditures paid from March 1, 2022 through March 31, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$33,720.58**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Trails Community Development District

Paid Operation & Maintenance Expenditures

March 1, 2022 Through March 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Berger Toombs Elam Gaines & Frank	002424	356699	Audit Services FY 20/21	\$ 4,000.00
Bob's Backflow & Plumbing Services, Inc.	002417	80829	Backflow Device Testing 02/22	\$ 45.00
Brightview Landscape Services, Inc.	002418	7776195	Landscape Maintenance 03/22	\$ 6,022.83
Comcast	20223103	8495 74 120 1695610 03/22	15431 Spotted Stallion Trail 03/22	\$ 335.61
Community Advisors, LLC	002425	1377	Reserve Analysis 03/22	\$ 2,900.00
Crown Pool Cleaning, Inc.	002426	T14517	Pump Parts Install 03/22	\$ 1,622.12
Daily Record & Observer, LLC	002428	22-01993D	Legal Advertisement 03/24/22	\$ 96.50
Egis Insurnace Advisors LLC	002427	15365	General Liability/Prop/POL Insurance FY 21/22	\$ 74.00
Fitness Pro	002412	26876	Fitness Equipment Quarterly Maintenance 01/22	\$ 150.00
Future Horizons, Inc.	002419	72050	Aquatic Weed Control 02/22	\$ 895.39
Hidden Eyes, LLC dba Envera Systems	002381	IN00002187	Two Month Monitoring Deposit 01/22	\$ (1,206.22)

Trails Community Development District

Paid Operation & Maintenance Expenditures

March 1, 2022 Through March 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
JEA	20223104	0715007480	Utility Summary 02/22	\$ 1,788.69
Kutak Rock LLP	002422	3020399	General Legal Services 01/22	\$ 1,441.52
Poolsure	002413	131295605319	Monthly Pool Chemicals 03/22	\$ 752.79
Republic Services #687	20223105	0687-001205922	Monthly Trash Removal 03/22	\$ 191.83
Rizzetta & Company, Inc.	002414	INV0000066333	District Management Services 03/22	\$ 5,134.17
Sabal Palms Properties, LLC dba CertaPro Painters of St.	002420	1138	Painted Playgroud Equipment 02/22	\$ 1,309.42
St. Augustine Electric Motor Works, Inc dba Ham's	002415	022122	Deposit for Pool Motors 03/22	\$ 722.16
St. Augustine Electric Motor Works, Inc dba Ham's	002415	030322	Deposit for Pool Motors 03/22	\$ 722.16
St. Augustine Electric Motor Works, Inc dba Ham's	002421	10287	Pool Motors 03/22	\$ 74.24
Vesta Property Services, Inc.	002416	396144	On-Site Operations Manager 03/22	\$ 5,797.33
Vesta Property Services, Inc.	002430	396735	Misc. Expenses 02/22	\$ 351.04

Trails Community Development District

Paid Operation & Maintenance Expenditures

March 1, 2022 Through March 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
WebWatchdogs Tylex Enterprise, LLC	002423	6347	Warranty 02/22	\$ <u>500.00</u>
Report Total				\$ <u>33,720.58</u>

TRAILS COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · RIVERVIEW, FLORIDA

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

Operation and Maintenance Expenditures Presented For Board Approval April 2022

Attached please find the check register listing the Operation and Maintenance expenditures paid from April 1, 2022 through April 30, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$31,409.92**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Trails Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2022 Through April 30, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Brightview Landscape Services, Inc.	2433	7819987	Landscape Maintenance 04/22	\$ 6,022.83
Comcast	20221404	8495 74 120 1695610 04/22	15431 Spotted Stallion Trail 04/22	\$ 335.61
Corina Buck	2439	CB041222	Board of Supervisors Meeting 04/12/2022	\$ 200.00
Crown Pool Cleaning, Inc.	2435	T14950	Pump Parts Install 03/22	\$ 337.50
Douglas Pope	2442	DP041222	Board of Supervisors Meeting 04/12/2022	\$ 200.00
Dunn & Associates, Inc.	2441	22-234	Engineering Services 02/22 - 04/22	\$ 4,075.10
Innersync Studio, Ltd dba. Campus Suite	2434	20280	Website Service ADA Compliance 04/22	\$ 384.38
JEA	20222604	715007480.1	Utility Summary 03/22	\$ 1,944.24
Kutak Rock LLP	2436	3024483	Legal Services 02/22	\$ 3,397.41
Patricia Acree	2438	PA041222	Board of Supervisors Meeting 04/12/2022	\$ 200.00
Phillip McDonald Plumbing, INC	2437	6809	Installation of New Sink and Faucet 03/22	\$ 867.65

Trails Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2022 Through April 30, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Poolsure	2429	131295605787	Monthly Pool Chemicals 04/22	\$ 752.79
Poolsure	2445	131295606341	Monthly Pool Chemicals 05/22	\$ 752.79
Republic Services #687	20220604	0687-001213233	Monthly Trash Removal 04/22	\$ 234.26
Rizzetta & Company, Inc.	2431	INV0000067076	District Management Services 04/22	\$ 5,134.17
Terence William Douglas	2440	TD041222	Board of Supervisors Meeting 04/12/2022	\$ 200.00
Turner Pest Control	2443	17493202	Quarterly Pest Control 04/22	\$ 82.69
Vesta Property Services, Inc. 2432		397310	On-Site Operations Manager 04/22	\$ 5,797.33
Vesta Property Services, Inc. 2444		397941	Misc. Expenses 04/22	<u>\$ 491.17</u>
Report Total				<u>\$ 31,409.92</u>

TRAILS COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · RIVERVIEW, FLORIDA

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

Operation and Maintenance Expenditures Presented For Board Approval May 2022

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2022 through May 31, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$42,858.85**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Trails Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2022 Through May 31, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
All Weather Contractors, Inc.	002450	140895	Monument Sign Repairs 04/22	\$ 1,970.00
Brightview Landscape Services, Inc.	002446	7859984	Landscape Maintenance 05/22	\$ 6,022.83
Brightview Landscape Services, Inc.	002456	7892929	Addendum Adj April - May	\$ 1,108.00
Comcast	20220516-01	8495 74 120 1695610 05/22	15431 Spotted Stallion Trail 05/22	\$ 335.45
Constant Contact, Inc	20220523-01	052122	Constant Contact 05/22	\$ 45.00
Daily Record & Observer, LLC dba Jacksonville Daily	002463	22-03313D	Legal Advertisement 05/19/2022	\$ 72.88
Dunn & Associates, Inc.	002457	22-348	Engineering Services 04/22	\$ 1,060.96
Fitness Pro	002452	27213	Fitness Equipment Testing 03/22	\$ 110.00
Fitness Pro	002452	27453	Fitness Equipment Quarterly Maintenance 05/22	\$ 165.80
Future Horizons, Inc.	002459	71828	Quarterly Fountain Maintenance 02/22	\$ 475.00
Future Horizons, Inc.	002448	72504	Aquatic Weed Control 03/22	\$ 895.39

Trails Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2022 Through May 31, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Future Horizons, Inc.	002453	72902	Aquatic Weed Control 04/22	\$ 895.39
Hidden Eyes, LLC dba Envera Systems	002461	050922	Monitoring Deposit 05/22	\$ 1,206.22
Hidden Eyes, LLC dba Envera Systems	002462	052122	Progress Pymt for Installation 05/22	\$ 7,842.72
Hidden Eyes, LLC dba Envera Systems	002447	IN00002361	Additional Equipment and Monitoring 04/22	\$ 541.72
JEA	20220525-01	0715007480 04/22	Utility Summary 04/22	\$ 2,975.60
Kutak Rock LLP	002454	3040182	Legal Services 03/22	\$ 2,178.00
Poolsure	002445	131295606341	Monthly Pool Chemicals 05/22	\$ 752.79
Republic Services #687	20220509-01	0687-001220951	Monthly Trash Removal 05/22	\$ 233.52
Rizzetta & Company, Inc.	002449	INV0000067868	District Management Services 05/22	\$ 5,134.17
Trails CDD	CD017		Debit Card Replenishment	\$ 1,000.00
Turner Pest Control	002455	17719120	Pest Control 05/22	\$ 973.00

Trails Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2022 Through May 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Vesta Property Services, Inc.	002451	398352	On-Site Operations Manager 05/22	\$ 5,797.33
Vesta Property Services, Inc.	002460	398990	Misc. Expenses 05/22	\$ 1,067.08
Report Total				<u>\$ 42,858.85</u>