

TRAILS COMMUNITY DEVELOPMENT DISTRICT

Advanced Meeting Package

*Regular Meeting &
FY 2027 Budget Public Hearing*

*Tuesday
July 14, 2026
6:30 p.m.*

*Location:
Winchester Ridge Amenity Center,
15431 Spotted Stallion Trail,
Jacksonville, FL 32234*

*Note: The Advanced Meeting Package is a working document and thus all materials are considered **DRAFTS** prior to presentation and Board acceptance, approval, or adoption.*

Trails

Community Development District

250 International Parkway, Suite 208
Lake Mary, FL 32746
(904) 386-0186

Board of Supervisors
Trails Community Development District

Dear Board Members:

The Regular Meeting and FY 2027 Budget Public Hearing of the Board of Supervisors of the Trails Community Development District is scheduled for **Tuesday, July 14, 2026 at 6:30 p.m.** at the **Winchester Ridge Amenity Center, 15431 Spotted Stallion Trail Jacksonville, FL 32234.**

An advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

Should you have any questions regarding the agenda, please contact me at (904) 386-0186 or Howard@cddmanagers.com. We look forward to seeing you at the meeting.

Sincerely,

Howard McGaffney

Howard McGaffney
District Manager

Cc: Attorney
Engineer
District Records

Trails Community Development District

Meeting Date: Tuesday, July 14, 2026

Time: 6:30 PM

Location: Winchester Ridge Amenity Center, 15431 Spotted Stallion Trail
Jacksonville, FL 32234.

Revised Agenda

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- II. Audience Comments** – *(limited to 3 minutes per individual for agenda items)*
- III. Presentation of Proof of Publication(s)** [Exhibit 1](#)
[Pgs. 7-9](#)
- IV. District Engineer RFQ**
 - A. Consideration of Submitted Qualifications for District Engineer
 - 1. Acree Engineering [Exhibit 2](#)
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- V. FY 2026-2027 Budget Public Hearing**
 - A. FY 2026-2027 Budget Public Hearing
 - 1. Open the Public Hearing
 - 2. Presentation of FY 2026-2027 Approved Proposed Budget [Exhibit 3](#)
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 - 3. Open the Public Comments
 - 4. Close the Public Hearing
 - B. Consideration & Adoption of **Resolution 2026-04**, Adopting Fiscal Year 2026-2027 Budget [Exhibit 4](#)
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 - C. Consideration & Adoption of **Resolution 2026-05**, Annual Assessments [Exhibit 5](#)
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- VI. Consent Agenda**
 - A. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held on April 14, 2026 [Exhibit 6](#)
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 - B. Consideration for Acceptance – The March 2026 Unaudited Financial Statements [Exhibit 7](#)
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 - C. Consideration for Acceptance – The April 2026 Unaudited Financial Statements [Exhibit 8](#)
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 - D. Consideration for Acceptance – The May 2026 Unaudited Financial Statements [Exhibit 9](#)
[Pgs. 198-255](#)

VII. Business Items

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| A. Consideration & Adoption of Resolution 2026-06 , Designating Officers | <u>Exhibit 10</u>
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| C. Consideration & Adoption of Resolution 2026-08 , Approving FY 2026-2027 Meeting Schedule | <u>Exhibit 12</u>
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| D. Consideration & Adoption of Resolution 2026-09 , Setting Public Hearing on Revised Rules of Procedure | <u>Exhibit 13</u>
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| E. Presentation & Acceptance of FY 2025 Final Financial Audit Report | <u>Exhibit 14</u>
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| F. Presentation of LLS Tax Solutions – Series 2007 Bond Arbitrage Report | <u>Exhibit 15</u>
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| H. Consideration of District, Accounting, & Amenity Management Rates | <u>Exhibit 17</u>
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IX. Staff Reports

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| B. District Engineer | |
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| D. District Manager | |
| 1. Presentation of Duval County Number of Qualified Electors – F.S. 190.006 – 1,240 | <u>Exhibit 19</u>
<u>Pg. 399</u> |
| 2. Qualified Candidates | |
| a. Seat #2 | |
| • Adesina Braxton | |
| • Corina Buck (her current seat) | |
| b. Seat #5 | |
| • Terence Douglas (his current seat) | |
| • Ashley Guioa | |

X. Supervisors' Requests

XI. Audience Comments *(limited to 3 minutes per individual for non-agenda items)*

XII. Next Meeting Quorum Check: September 15th at 6:30PM

Terence Douglas	☐ IN PERSON	☐ REMOTE	☐ NO
Chantel Douglas	☐ IN PERSON	☐ REMOTE	☐ NO
Emilio Gonzalez	☐ IN PERSON	☐ REMOTE	☐ NO
Corina Buck	☐ IN PERSON	☐ REMOTE	☐ NO
Richard Bergeron	☐ IN PERSON	☐ REMOTE	☐ NO

XIII. Adjournment

EXHIBIT 1

**REQUEST FOR
QUALIFICATIONS FOR
ENGINEERING SERVICES
FOR THE TRAILS
COMMUNITY
DEVELOPMENT DISTRICT
RFQ for Engineering Services**

The Trails Community Development District ("District"), located in the City of Jacksonville, Florida, announces that professional engineering services will be required on a continuing basis related to the District's capital improvement plan, including stormwater management system, landscaping improvements, hardscape, recreation, and other public improvements authorized by Chapter 190, Florida Statutes. The engineering firm selected will act in the general capacity of District Engineer and will provide District engineering services, as required.

Any firm or individual ("**Applicant**") desiring to provide professional services to the District must: 1) hold applicable federal, state and local licenses; 2) be authorized to do business in Florida in accordance with Florida law; and 3) furnish a statement ("**Qualification Statement**") of its qualifications and past experience on U.S. General Service Administration's "Architect-Engineer Qualifications, Standard Form No. 330," with pertinent supporting data. Among other things, Applicants must submit information relating to: a) the ability and adequacy of the Applicant's professional personnel; b) whether the Applicant is a certified minority business enterprise; c) the Applicant's willingness to meet time and budget requirements; d) the Applicant's past experience and performance, including but not limited to past experience as a District Engineer for any community development districts and past experience with the City of Jacksonville; e) the geographic location of the Applicant's headquarters and offices; f) the current and projected workloads of the Applicant; and g) the volume of work previously awarded to the Applicant by the District. Further, each Applicant must identify the specific individual affiliated with the Applicant who would be handling District meetings, construction services, and other engineering tasks.

The District will review all

Applicants and will comply with Florida law, including the Consultant's Competitive Negotiations Act, Chapter 287, Florida Statutes ("CCNA"). All applicants interested must submit eight (8) copies of Standard Form No. 330 and Qualification Statement by **5:00 p.m. on Friday, June 12th, 2026** to the attention of Jackie Leger, jleger@vestapropertyservices.com ("District Manager's Office").

The Board shall select and rank the Applicants using the requirements set forth in the CCNA and the evaluation criteria on file with the District Manager, and the highest ranked Applicant will be requested to enter into contract negotiations for a continuing contract. If an agreement cannot be reached between the District and the highest ranked Applicant, negotiations will cease and begin with the next highest ranked Applicant, and if these negotiations are unsuccessful, will continue to the third highest ranked Applicant.

The District reserves the right to reject any and all Qualification Statements. Additionally, there is no express or implied obligation for the District to reimburse Applicants for any expenses associated with the preparation and submittal of the Qualification Statements in response to this request.

Any protest regarding the terms of this Notice, or the evaluation criteria on file with the District Manager, must be filed in writing, within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the publication of this Notice. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Notice or evaluation criteria provisions. Any person who files a notice of protest shall provide to the District, simultaneously with the filing of the notice, a protest bond with a responsible surety to be approved by the District and

in the amount of Ten Thousand Dollars (\$10,000). Additional information and requirements regarding protests are set forth in the District's proposed Rules of Procedure, which are available from the District Manager.

**TRAILS COMMUNITY
DEVELOPMENT DISTRICT
DISTRICT ENGINEER
PROPOSALS
COMPETITIVE SELECTION
CRITERIA**

1) Ability and Adequacy of Professional Personnel

(Weight: 25 Points)

Consider the capabilities and experience of key personnel within the firm including certification, training, and education; affiliations and memberships with professional organizations; etc.

2) Consultant's Past Performance

(Weight: 25 Points)

Past performance for other Community Development Districts in other contracts; amount of experience on similar projects; character, integrity, reputation, of respondent; etc.

3) Geographic Location

(Weight: 20 Points)

Consider the geographic location of the firm's headquarters, offices and personnel in relation to the project.

4) Willingness to Meet Time and Budget Requirements

(Weight: 15 Points)

Consider the consultant's ability and desire to meet time and budget requirements including rates, staffing levels and past performance on previous projects; etc.

5) Certified Minority Business Enterprise

(Weight: 5 Points)

Consider whether the firm is a Certified Minority Business Enterprise. Award either all eligible points or none.

6) Recent, Current and Projected Workloads

(Weight: 5 Points)

Consider the recent, current and projected workloads of the firm.

7) Volume of Work Previously Awarded to Consultant by District

(Weight: 5 Points)

Consider the desire to diversify the firms that receive work from the District; etc.

May 7

00 (26-02636D)

**NOTICE OF QUALIFYING
PERIOD FOR CANDIDATES
FOR THE BOARD OF
SUPERVISORS OF THE
TRAILS COMMUNITY
DEVELOPMENT DISTRICT**

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Trails Community Development District will commence at noon on June 8, 2026, and close at noon on June 12, 2026. Candidates must qualify for the office of Supervisor with the Duval County Supervisor of Elections located at 105 E. Monroe Street, Jacksonville, FL 32202, Phone (904) 255-8683. All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a “qualified elector” of the District, as defined in Chapter 2004-461, Laws of Florida. A “qualified elector” is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Duval County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

The Trails Community Development District has two (2) seats up for election, specifically Seats 2 and 5, each carrying a four-year term of office. Elections are non-partisan and will be held at the same time as the general election on November 3, 2026, and in the manner prescribed by law for general elections.

For additional information, please contact the Duval County Supervisor of Elections.

May 21

00 (26-02867D)

**TRAILS COMMUNITY
DEVELOPMENT DISTRICT
NOTICE OF PUBLIC
HEARING TO CONSIDER
THE ADOPTION OF THE
FISCAL YEAR 2027 PRO-
POSED BUDGET(S); AND
NOTICE OF REGULAR
BOARD OF SUPERVISORS'
MEETING.**

The Board of Supervisors (“**Board**”) of the Trails Community Development District (“**District**”) will hold a public hearing and regular meeting as follows:

DATE: July 14, 2026

TIME: 6:30 PM

LOCATION:

15431 Spotted Stallion Trail

Jacksonville, Florida 32234

The purpose of the public hearing is to receive comments and objections on the adoption of the District’s proposed budget(s) for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Proposed Budget**”). A regular Board meeting of the District will also be held at the above time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Vesta District Services, 250 International Parkway, Suite 208, Lake Mary, Florida 32746, (321) 263-0132 (“**District Manager’s Office**”), during normal business hours, or by visiting the District’s website at <https://www.trailscdd.org>.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and/or meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearing and/or meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at the public hearing or meeting because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the public hearing and meeting. 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), for aid in contacting the District Manager’s Office.

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

District Manager

Jun. 25, Jul. 2 00 (26-03618D)

EXHIBIT 2



REQUEST FOR QUALIFICATIONS

District Engineer Services
Trails Community Development District



Submitted By:

Acree Engineering LLC
69 Crown Colony Road
St. Augustine, FL 32092
(904) 874-2307
Alex@acreeeng.com
www.acreeeng.com

Acree Engineering LLC

69 Crown Colony Road | Saint Augustine FL 32092

June 12, 2026

Board of Supervisors
Trails Community Development District
Jacksonville, Florida

RE: Request for Qualifications – District Engineer Services

Dear Board Members:

Acree Engineering, LLC is pleased to submit this Request for Qualifications package to provide District Engineer services for the Trails Community Development District (CDD).

As a Northeast Florida civil engineering firm built on practical experience, responsive service, and strong client relationships, we understand the importance of providing technically sound and fiscally responsible engineering support that protects the District's infrastructure investments while supporting long-term community growth. Our firm understands that the District Engineer serves not only as a technical consultant, but also as a trusted advisor to the Board of Supervisors, District Manager, contractors, consultants, and residents. We believe responsiveness, communication, accountability, and practical engineering judgment are essential to successfully serving the CDD.

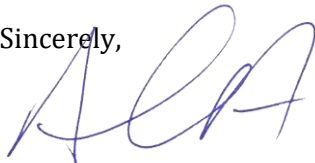
Acree Engineering offers several advantages aligned with the District's evaluation criteria:

- Local Northeast Florida presence with responsive accessibility
- Direct principal-level involvement on all assignments
- Experience with stormwater, utilities, infrastructure, and construction administration
- Familiarity with Jacksonville-area permitting and development coordination
- Practical, budget-conscious engineering solutions
- Strong commitment to communication and long-term client relationships

Unlike larger firms where projects are often delegated through multiple layers of management, Acree Engineering provides direct access to senior engineering professionals and decision-makers. Our clients receive responsive communication, dependable support, and practical solutions tailored to the unique needs of each project and community.

We appreciate the opportunity to submit our qualifications and would welcome the opportunity to serve the Trails CDD.

Sincerely,



Alex R. Acree, P.E.
President / Owner
Acree Engineering LLC

Acree Engineering LLC

69 Crown Colony Road | Saint Augustine FL 32092

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 - South Village CDD
 - Heritage Landing CDD
 - Bannon Lakes CDD
5. Selected Development Experience
 - Stillwater
 - Reserve East
 - Trout River Gardens
 - Beachside High School
 - UF Health Durbin Park
6. Response To Competitive Selection Criteria
7. Appendices
 - Standard Form 330
 - Professional Engineering License
 - Acree Engineering LLC Certification

Acree Engineering LLC

69 Crown Colony Road | Saint Augustine FL 32092

WHY ACREE ENGINEERING

Acree Engineering was founded on a simple principle: clients deserve direct access to experienced professionals who provide practical solutions, responsive service, and accountability from project initiation through completion.

As a locally owned Northeast Florida civil engineering firm, Acree Engineering combines the responsiveness of a small business with the experience gained from successfully delivering residential, commercial, institutional, and community infrastructure projects throughout the region.

Unlike larger consulting firms where projects are often delegated through multiple layers of management, Acree Engineering provides direct Principal involvement on every assignment. Clients receive timely communication, practical recommendations, and engineering solutions tailored to their specific needs and budget objectives.

Why Clients Choose Acree Engineering:

- Direct Access to the Principal Engineer
- Extensive Northeast Florida Experience
- Proven District Engineering Experience
- Stormwater and Infrastructure Expertise
- Responsive Client Service
- Practical and Cost-Conscious Solutions
- Strong Relationships with Local Agencies
- Commitment to Long-Term Partnerships

Built on Experience. Guided by Integrity. Grounded in Faith.

Acree Engineering LLC

69 Crown Colony Road | Saint Augustine FL 32092

UNDERSTANDING OF DISTRICT ENGINEERING SERVICES

Acree Engineering understands that the District Engineer serves as much more than a design consultant. The District Engineer acts as a trusted advisor to the Board of Supervisors and District Manager, helping protect District infrastructure investments while providing technical guidance for both day-to-day operational issues and long-term capital planning initiatives.

Successful District Engineering requires responsiveness, accessibility, practical problem-solving, and a thorough understanding of community infrastructure systems. Acree Engineering recognizes the importance of providing timely recommendations that allow Boards to make informed decisions regarding maintenance, repairs, capital improvements, and budgeting.

Typical services provided include:

- Attendance at Board of Supervisors Meetings (virtually and/or in person as needed)
- Engineering Reports and Technical Memorandums
- Stormwater System Evaluations
- Roadway and Infrastructure Assessments
- Amenity Planning and Improvements
- Construction Administration and Observation
- Capital Improvement Planning
- Resident Concern Evaluations
- Coordination with District Staff and Contractors
- Agency Coordination and Permitting Support

Our goal is to provide practical engineering solutions that enhance community assets, extend infrastructure life cycles, and maximize value for District residents.

Acree Engineering LLC

69 Crown Colony Road | Saint Augustine FL 32092

KEY PERSONNEL



Alex R. Acree, P.E.
President / Owner

Alex Acree serves as Principal Engineer and primary client contact for Acree Engineering LLC. With over 20 years of practicing civil engineering in the northeast Florida area, Mr. Acree has extensive experience in infrastructure design, stormwater management, utility coordination, permitting, and construction administration throughout Florida.

Mr. Acree provides direct oversight and involvement in all major client assignments, ensuring responsive communication, technical accuracy, and dependable project support.

Areas of Expertise:

- Civil Site Engineering
- Stormwater Systems
- Utility Infrastructure
- Permitting Coordination
- Construction Administration
- Infrastructure Planning
- Public Infrastructure Support

Education:

Florida State University: Bachelor of Science in Civil Engineering - 2005

Licensure:

Florida Professional Engineer - 2011

Acree Engineering LLC

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REPRESENTATIVE DISTRICT ENGINEERING EXPERIENCE

SAMPSON CREEK CDD

While serving as District Engineer with a previous consulting firm, Alex Acree provided ongoing engineering services to the Sampson Creek Community Development District, serving approximately 800 homes within the St. Johns Golf & Country Club community in St. Johns County, Florida.

Responsibilities included attendance at monthly Board meetings, coordination with District staff, preparation of engineering recommendations, and management of capital improvement projects. Representative assignments included oversight of a community-wide roadway resurfacing program, design and implementation of splash pad and pool deck improvements, evaluation and repair recommendations for stormwater and drainage systems, and preparation of layouts for new tennis and pickleball court facilities.

SOUTH VILLAGE CDD

While serving as District Engineer with a previous consulting firm, Alex Acree provided engineering services to the South Village Community Development District, serving the Eagle Landing community in Clay County, Florida.

Responsibilities included participation in monthly Board meetings, ongoing coordination with District staff, preparation of engineering assessments, and management of capital improvement initiatives. Representative projects included design of a new stormwater outfall system, golf cart parking improvements, and monument signage enhancements.

HERITAGE LANDING CDD

While serving as District Engineer with a previous consulting firm, Alex Acree provided engineering services to the Heritage Landing Community Development District, serving approximately 1,154 homes in St. Johns County.

Services included monthly Board participation, stormwater system evaluations, conservation area flooding investigations, amenity improvement projects, infrastructure assessments, and coordination with District staff regarding maintenance and capital improvement planning.

Acree Engineering LLC

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REPRESENTATIVE DISTRICT ENGINEERING EXPERIENCE (CONTINUED)

BANNON LAKES CDD

While serving as District Engineer with a previous consulting firm, Alex Acree provided engineering services to the Bannon Lakes Community Development District, serving approximately 1,000 residential units in St. Johns County.

Services included attendance at Board meetings, technical evaluations, traffic and intersection analysis, and coordination of traffic calming measures intended to improve safety and traffic operations throughout the community.

Acree Engineering LLC

69 Crown Colony Road | Saint Augustine FL 32092

SELECTED DEVELOPMENT EXPERIENCE

In addition to extensive Community Development District experience, Alex Acree has served as Engineer of Record and lead civil engineer for a variety of residential, institutional, and public infrastructure projects throughout Northeast Florida. His experience spans all phases of project delivery, including due diligence, master planning, civil design, permitting, utility coordination, construction administration, and project closeout.

STILLWATER – ST. JOHNS COUNTY, FLORIDA

While serving with a previous consulting firm, Alex Acree acted as Engineer of Record for the Stillwater master-planned community, a 55+ active adult golf course development in St. Johns County. Mr. Acree was responsible for the project from initial concept planning through final design, permitting, and construction. The development was planned as a six-phase community supported by an integrated infrastructure network and master stormwater management system. Mr. Acree coordinated permitting with the St. Johns River Water Management District, St. Johns County, JEA, and the Florida Department of Environmental Protection. He also coordinated a cost-share agreement with JEA for significant utility transmission improvements, including potable water, sanitary sewer force main, and reclaimed water infrastructure necessary to support the development.

RESERVE EAST – FLAGLER COUNTY, FLORIDA

Mr. Acree served as Engineer of Record for Reserve East, a residential community located in Flagler County, Florida. He was responsible for all phases of planning, design, permitting, and construction administration. A key project objective was maximizing development potential while preserving environmentally sensitive wetland systems. Mr. Acree developed a master plan that strategically integrated residential neighborhoods around existing wetlands while avoiding impacts to adjacent jurisdictional wetlands. He also led the design of the master stormwater management system and coordinated permitting with the St. Johns River Water Management District, the City of Palm Coast, and the Florida Department of Environmental Protection.

TROUT RIVER GARDENS – JACKSONVILLE, FLORIDA

Mr. Acree served as Engineer of Record for Trout River Gardens, a residential development in Jacksonville, Florida. He directed preparation of the master development plan and coordinated design of the project's roadway, utility, and stormwater infrastructure. He managed agency coordination and permitting efforts with the St. Johns River Water Management District, the City of Jacksonville, JEA, and the Florida Department of Environmental Protection, providing continuity from initial planning through construction.

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SELECTED DEVELOPMENT EXPERIENCE (CONTINUED)

BEACHSIDE HIGH SCHOOL – ST. JOHNS COUNTY, FLORIDA

Mr. Acree provided civil engineering services for Beachside High School, a major educational facility developed by the St. Johns County School District to serve one of the fastest-growing regions in Northeast Florida. His involvement included site development design, utility infrastructure, stormwater management, permitting coordination, and construction support. The project required extensive coordination among the School District, utility providers, regulatory agencies, and project stakeholders to successfully deliver critical public infrastructure supporting the new campus.

UF HEALTH DURBIN PARK HOSPITAL CAMPUS – ST. JOHNS COUNTY, FLORIDA

Mr. Acree provided civil engineering services for the UF Health Durbin Park Hospital Campus, a major healthcare development serving northern St. Johns County. The project included planning, design, and implementation of site development improvements necessary to support a regional healthcare facility. Responsibilities included coordination of roadway, utility, and stormwater infrastructure, permitting support, and collaboration with regulatory agencies and utility providers. The project required significant coordination to accommodate current facility needs while supporting future campus expansion.

Acree Engineering LLC

69 Crown Colony Road | Saint Augustine FL 32092

RESPONSE TO COMPETITIVE SELECTION CRITERIA

Ability and Adequacy of Professional Personnel (25 Points)

Acree Engineering provides direct principal-level involvement by an experienced Florida Professional Engineer with more than 20 years of civil engineering experience in Northeast Florida. Alex Acree, P.E. will serve as the District's primary engineering contact and will be directly involved in assignments, communications, technical recommendations, and coordination with the Board, District Manager, contractors, consultants, and regulatory agencies.

This structure provides the District with responsive access to senior technical decision-making without unnecessary layers of management. Our personnel approach is well suited for CDD service because it emphasizes availability, accountability, practical judgment, and continuity from initial issue identification through recommendation, implementation, and follow-up.

Consultant's Past Performance (25 Points)

Acree Engineering brings strong, relevant experience supporting public infrastructure, utilities, stormwater systems, permitting coordination, construction administration, and community development projects throughout Northeast Florida. Alex Acree has approximately a decade of experience serving as District Engineer for multiple CDDs in St. Johns, Duval, and Clay Counties, including work involving Board meeting participation, engineering reports, resident concern evaluations, capital improvement planning, construction observation, and coordination with District staff and contractors. Representative District experience includes Sampson Creek CDD, South Village CDD, Heritage Landing CDD, and Bannon Lakes CDD. These assignments included roadway resurfacing, stormwater and drainage evaluations, amenity improvements, traffic and safety evaluations, utility coordination, and long-term infrastructure support. This past performance demonstrates the ability to understand District priorities, communicate clearly with Boards and managers, and provide recommendations that are technically sound, practical, and budget-conscious.

Geographic Location (20 Points)

Acree Engineering is headquartered in St. Augustine, Florida, just 2 miles from I-95 providing convenient and responsive service to Jacksonville and Northeast Florida communities. Our local presence allows timely attendance at meetings, prompt site visits when issues arise, and efficient coordination with District staff, contractors, regulatory agencies, and utility providers.

Our experience throughout the Northeast Florida region provides familiarity with local development patterns, stormwater conditions, permitting expectations, agency review processes, and construction practices. This geographic proximity and regional knowledge will allow Acree Engineering to support the Trails CDD efficiently and effectively.

Acree Engineering LLC

69 Crown Colony Road | Saint Augustine FL 32092

RESPONSE TO COMPETITIVE SELECTION CRITERIA (CONTINUED)

Willingness to Meet Time and Budget Requirements (15 Points)

Acree Engineering understands that CDD engineering services must be delivered in a manner that respects Board schedules, operational needs, resident expectations, and District budget constraints. Our lean operational structure allows us to respond quickly, communicate directly, and avoid inefficiencies commonly associated with larger project teams.

We are committed to providing timely recommendations, clearly defined scopes, practical alternatives, and cost-conscious engineering solutions. Direct principal involvement also improves efficiency by allowing decisions, technical direction, and client communication to occur promptly, helping the District maintain progress on routine operational matters and capital improvement initiatives.

Certified Minority Business Enterprise (5 Points)

Acree Engineering is not currently a Certified Minority Business Enterprise. However, our firm remains committed to working collaboratively with qualified consultants, vendors, and service providers when specialized support is needed.

Recent, Current and Projected Workloads (5 Points)

Acree Engineering intentionally maintains a manageable workload to ensure that each client receives timely, attentive, and high-quality service. We do not pursue volume at the expense of responsiveness; instead, we manage assignments in a manner that allows senior-level attention, clear communication, and dependable follow-through.

Based on our current and projected workload, Acree Engineering has the capacity to provide responsive District Engineer services to the Trails CDD. Our firm's size and management approach allow us to prioritize District needs, respond to time-sensitive matters, and maintain continuity of service.

Volume of Work Previously Awarded to Consultant by District (5 Points)

Acree Engineering has not previously been awarded work by the Trails Community Development District. As a result, selection of Acree Engineering would provide the District with a fresh, responsive, and locally focused engineering resource with no prior awarded work volume for this District.

We would welcome the opportunity to establish a long-term professional relationship with the Board and District Manager by providing practical engineering guidance, timely communication, and dependable support for the District's infrastructure and community needs.

Acree Engineering LLC

69 Crown Colony Road | Saint Augustine FL 32092

APPENDICES

- Standard Form 330
- Professional Engineering License
- Acree Engineering LLC Certification

ARCHITECT-ENGINEER QUALIFICATIONS

PART I - CONTRACT-SPECIFIC QUALIFICATIONS

A. CONTRACT INFORMATION

1. TITLE AND LOCATION (City and State)

Trails Community Development District RFQ, Jacksonville, FL

2. PUBLIC NOTICE DATE

05/08/2026

3. SOLICITATION OR PROJECT NUMBER

4897-4290-3716.1

B. ARCHITECT-ENGINEER POINT OF CONTACT

4. NAME AND TITLE

Alex R. Acree, P.E., President/Owner

5. NAME OF FIRM

Acree Engineering LLC

6. TELEPHONE NUMBER

(904)874-2307

7. FAX NUMBER

8. E-MAIL ADDRESS

Alex@acreeeng.com

C. PROPOSED TEAM

(Complete this section for the prime contractor and all key subcontractors.)

	(Check)			9. FIRM NAME	10. ADDRESS	11. ROLE IN THIS CONTRACT
	PRIME	J-V PARTNER	SUBCON-TRACTOR			
a.	☒	☐	☐	Acree Engineering LLC ☐ CHECK IF BRANCH OFFICE	69 Crown Colony Road St. Augustine, FL 32092 +	District Engineer
b.	☐	☐	☐	 ☐ CHECK IF BRANCH OFFICE		
c.	☐	☐	☐	 ☐ CHECK IF BRANCH OFFICE		
d.	☐	☐	☐	 ☐ CHECK IF BRANCH OFFICE		
e.	☐	☐	☐	 ☐ CHECK IF BRANCH OFFICE		
f.	☐	☐	☐	 ☐ CHECK IF BRANCH OFFICE		

D. ORGANIZATIONAL CHART OF PROPOSED TEAM

☐ (Attached)

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT*(Complete one Section E for each key person.)*

12. NAME	13. ROLE IN THIS CONTRACT	14. YEARS EXPERIENCE	
Alex R. Acree, P.E.	Principal in Charge, District Engineer	a. TOTAL 21	b. WITH CURRENT FIRM 0
15. FIRM NAME AND LOCATION <i>(City and State)</i> Acree Engineering LLC, St. Augustine, FL			
16. EDUCATION <i>(Degree and Specialization)</i> Florida State University Bachelor of Science - Civil Engineering		17. CURRENT PROFESSIONAL REGISTRATION <i>(State and Discipline)</i> State of Florida Registered Professional Engineer	
18. OTHER PROFESSIONAL QUALIFICATIONS <i>(Publications, Organizations, Training, Awards, etc.)</i>			

19. RELEVANT PROJECTS

(1) TITLE AND LOCATION <i>(City and State)</i> Sampson Creek CDD, St. Augustine, FL	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES 2016-2026	CONSTRUCTION <i>(If applicable)</i>
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE a. The Sampson Creek CDD serves the St. Johns Golf & Country Club community, which contains approximately 788 single-family homes with associated recreational, stormwater, private roadways and common area infrastructure. Alex served as the District Engineer for the CDD from 2016-2024.		
☐ Check if project performed with current firm		
(1) TITLE AND LOCATION <i>(City and State)</i> South Village CDD, Orange Park, FL	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES 2020-2026	CONSTRUCTION <i>(If applicable)</i>
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE b. South Village CDD serves the Eagle Landing community, consisting of approximately 1,500 homes and extensive community infrastructure including roadway, stormwater, recreational, golf course, and common-area facilities. The District is responsible for the long-term operation and maintenance of these facilities. Alex served as the District Engineer for the CDD from 2020-2025.		
☐ Check if project performed with current firm		
(1) TITLE AND LOCATION <i>(City and State)</i> Stillwater, St. Augustine, FL	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES 2018-2024	CONSTRUCTION <i>(If applicable)</i> 2020-2024
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE c. Stillwater is a premier 55+ gated golf course community, consisting of approximately 549 homes and a full complement of recreational amenities, including an 18-hole golf course, clubhouse, fitness facilities, and community infrastructure maintained through a master-planned development framework. Alex served as Engineer of Record for the development from initial conceptual design through construction completion.		
☐ Check if project performed with current firm		
(1) TITLE AND LOCATION <i>(City and State)</i> Trout River Gardens, Jacksonville, FL	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES 2022-2025	CONSTRUCTION <i>(If applicable)</i> 2024-2025
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE d. Trout River Gardens is a residential subdivision in North Jacksonville, consisting of approximately 180 single-family residential lots with associated roadway, drainage, utility, and common-area infrastructure. Alex served as Engineer of Record for the development from initial conceptual design through construction completion.		
☐ Check if project performed with current firm		
(1) TITLE AND LOCATION <i>(City and State)</i> Reserve East, Palm Coast, FL	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES 2020-2025	CONSTRUCTION <i>(If applicable)</i> 2024-2025
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE e. Reserve East is a residential master-planned community in Flagler County, Florida, featuring 210 single-family homes and associated infrastructure including roadways, drainage systems, utilities, and recreational amenities. Alex served as Engineer of Record for the development from initial conceptual design through construction completion.		
☐ Check if project performed with current firm		

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT <i>(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)</i>		20. EXAMPLE PROJECT KEY NUMBER 1
21. TITLE AND LOCATION <i>(City and State)</i> Sampson Creek CDD, St. Augustine, FL	22. YEAR COMPLETED PROFESSIONAL SERVICES 2016-2026 CONSTRUCTION <i>(If applicable)</i>	

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER Governmental Management Services, LLC	b. POINT OF CONTACT NAME Daniel Laughlin	c. POINT OF CONTACT TELEPHONE NUMBER (904)940-5850
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24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

The Sampson Creek CDD serves the St. Johns Golf & Country Club community, which contains approximately 788 single-family homes with associated recreational, stormwater, private roadways and common area infrastructure. While serving as District Engineer with a previous consulting firm, Alex Acree provided ongoing engineering services to the Sampson Creek CDD while working directly with the District's Board of Supervisors, District Manager, operations staff, and contractors to support the maintenance, evaluation, and enhancement of community infrastructure and recreational facilities.

Responsibilities included attendance at monthly Board meetings, coordination with District staff, preparation of engineering recommendations, and management of capital improvement projects. Representative assignments included oversight of a community-wide roadway resurfacing program, design and implementation of a new splash pad and associated pool deck improvements, evaluation and repair recommendations for various stormwater and drainage systems, and preparation of layouts for new tennis and pickleball court facilities. Through proactive engineering support and practical problem-solving, Mr. Acree assisted the District in maintaining and improving critical infrastructure while enhancing community amenities for residents.



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

a.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
b.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
e.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
f.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT <i>(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)</i>		20. EXAMPLE PROJECT KEY NUMBER 2
21. TITLE AND LOCATION <i>(City and State)</i> South Village CDD, Orange Park, FL	22. YEAR COMPLETED PROFESSIONAL SERVICES 2020-2026 CONSTRUCTION <i>(If applicable)</i>	

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER Governmental Management Services, LLC	b. POINT OF CONTACT NAME Marilee Giles	c. POINT OF CONTACT TELEPHONE NUMBER (904)940-5850
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24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

South Village CDD serves the Eagle Landing community, consisting of approximately 1,500 homes and extensive community infrastructure including roadway, stormwater, recreational, golf course, and common-area facilities. The District is responsible for the long-term operation and maintenance of these facilities. While serving as District Engineer with a previous consulting firm, Alex Acree provided engineering services to the South Village CDD, while working closely with the District's Board of Supervisors, District Manager, and operations personnel.

His responsibilities included participation in monthly Board meetings, ongoing coordination with District staff, preparation of engineering assessments, and management of capital improvement initiatives. Representative projects included the design of a new stormwater outfall system to improve drainage performance, preparation of a golf cart parking layout to enhance functionality within community facilities, and coordination of monument signage improvements. These efforts helped the District address operational needs, maintain community assets, and plan for long-term infrastructure performance.



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

a.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
b.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
e.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
f.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT <i>(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)</i>		20. EXAMPLE PROJECT KEY NUMBER 3
21. TITLE AND LOCATION <i>(City and State)</i> Stillwater, St. Augustine, FL	22. YEAR COMPLETED PROFESSIONAL SERVICES 2018-2024 CONSTRUCTION <i>(If applicable)</i> 2020-2024	

23. PROJECT OWNER'S INFORMATION		
a. PROJECT OWNER Lennar Homes, LLC	b. POINT OF CONTACT NAME Danielle Mayoros	c. POINT OF CONTACT TELEPHONE NUMBER (904) 380-0779

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

While serving with a previous consulting firm, Alex Acree acted as Engineer of Record for the Stillwater master-planned community, a 55+ active adult golf course development in St. Johns County, Florida. Mr. Acree was responsible for the project from initial concept planning through final design, permitting, and construction, serving as the primary engineering representative for the developer throughout all phases of project delivery.

The development was planned and designed as a multi-phase community consisting of six distinct construction phases supported by an integrated infrastructure network. Mr. Acree led the preparation of master development plans, roadway and utility layouts, stormwater management systems, and permitting documentation required for agency approvals. He coordinated extensively with the St. Johns River Water Management District, St. Johns County, the Florida Department of Environmental Protection, and JEA to secure all necessary development permits.

A key component of the project included negotiation and coordination of a cost-share agreement with JEA for significant utility transmission improvements, including potable water, sanitary sewer force main, and reclaimed water infrastructure necessary to serve the development and surrounding area. Mr. Acree also led the design of the community's master stormwater management system, providing a comprehensive drainage solution that supported phased development while meeting regulatory requirements. Through each stage of planning, design, permitting, and construction, he provided technical leadership and coordination to successfully advance the project from concept to completion.

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25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT			
a.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
b.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
e.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
f.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT <i>(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)</i>		20. EXAMPLE PROJECT KEY NUMBER 4
21. TITLE AND LOCATION <i>(City and State)</i> Trout River Gardens, Jacksonville, FL	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES 2022-2025	CONSTRUCTION <i>(If applicable)</i> 2024-2025

23. PROJECT OWNER'S INFORMATION		
a. PROJECT OWNER City Gate Partners	b. POINT OF CONTACT NAME Pat Metcalf	c. POINT OF CONTACT TELEPHONE NUMBER (904) 403-7650

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

While serving with a previous consulting firm, Alex Acree acted as Engineer of Record for Trout River Gardens, a residential development located in Jacksonville, Florida. Mr. Acree was responsible for leading the project from initial concept planning through final design, permitting, and construction, serving as the primary engineering representative for the developer throughout all phases of project delivery.

Mr. Acree directed the preparation of the master development plan and coordinated the design of the project's civil infrastructure, including roadway, utility, and stormwater management systems. Working closely with the development team, he guided the project through the entitlement and permitting process while balancing regulatory requirements, construction feasibility, and project objectives.

A significant component of his role involved coordination with multiple regulatory and utility agencies, including the St. Johns River Water Management District, the City of Jacksonville, JEA, and the Florida Department of Environmental Protection. Mr. Acree managed agency reviews, prepared permitting documentation, responded to technical comments, and coordinated approvals necessary to advance the project into construction.

Throughout the development process, Mr. Acree provided technical leadership and project management oversight, ensuring that infrastructure improvements were designed and constructed in accordance with applicable standards while supporting the successful delivery of the residential community. His involvement from concept planning through construction provided continuity and accountability throughout the life of the project.

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25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT			
a.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
b.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
e.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
f.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT <i>(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)</i>		20. EXAMPLE PROJECT KEY NUMBER 5
21. TITLE AND LOCATION <i>(City and State)</i> Reserve East, Palm Coast, FL	22. YEAR COMPLETED PROFESSIONAL SERVICES 2020-2025 CONSTRUCTION <i>(If applicable)</i> 2024-2025	

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER Century Communities	b. POINT OF CONTACT NAME Stephen Cummons	c. POINT OF CONTACT TELEPHONE NUMBER (904) 618-3220
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24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

While serving with a previous consulting firm, Alex Acree acted as Engineer of Record for Reserve East, a master-planned residential community located in Flagler County, Florida. Mr. Acree was responsible for all aspects of civil engineering services from initial site planning through design, permitting, and construction administration, working closely with the developer and regulatory agencies to guide the project from concept to implementation.

A significant project objective was the creation of a comprehensive development plan that maximized the residential yield of the property while preserving environmentally sensitive wetland systems. Mr. Acree led the preparation of the master development plan, strategically integrating residential neighborhoods around existing wetland features and avoiding impacts to adjacent jurisdictional wetlands. This approach allowed the project to maintain valuable natural resources while achieving the owner's development goals.

Mr. Acree was also responsible for the design of the project's master stormwater management system, providing regional drainage solutions that supported the overall development while satisfying local and state regulatory requirements. He managed permitting efforts with the St. Johns River Water Management District, the City of Palm Coast, and the Florida Department of Environmental Protection, coordinating agency reviews and approvals throughout the entitlement process. His leadership throughout planning, design, permitting, and construction contributed to the successful delivery of a complex residential development that balanced environmental stewardship with practical development objectives.



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

a.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
b.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
e.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
f.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT <i>(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)</i>		20. EXAMPLE PROJECT KEY NUMBER 6
21. TITLE AND LOCATION <i>(City and State)</i> Kirkwood Grove, Jacksonville, FL	22. YEAR COMPLETED PROFESSIONAL SERVICES 2021-2024 CONSTRUCTION <i>(If applicable)</i> 2024	

23. PROJECT OWNER'S INFORMATION		
a. PROJECT OWNER Atlee Development Group	b. POINT OF CONTACT NAME Mike Atlee	c. POINT OF CONTACT TELEPHONE NUMBER (904) 384-6964

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

While serving with a previous consulting firm, Alex Acree provided civil engineering services for Kirkwood Grove, a residential townhome community located in Jacksonville, Florida. The development consisted of approximately 56 townhome units and was designed to provide attainable homeownership opportunities within close proximity to I-295, I-10, and other major transportation corridors serving western Duval County.

Mr. Acree was responsible for guiding the project through planning, civil engineering design, permitting, and construction. His duties included preparation of site development plans, stormwater management systems, utility infrastructure design, and coordination with regulatory agencies to obtain all required development approvals. Permitting efforts included coordination with the St. Johns River Water Management District, the City of Jacksonville, JEA, Florida Department of Environmental Protection, and the Florida Department of Transportation.

Throughout the project, Mr. Acree worked closely with the developer, utility providers, regulatory agencies, and construction team to facilitate the successful delivery of the community's infrastructure improvements. His involvement helped advance the project from initial planning through construction while maintaining compliance with local and state development requirements.

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25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT			
a.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
b.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
e.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
f.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT <i>(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)</i>		20. EXAMPLE PROJECT KEY NUMBER 7
21. TITLE AND LOCATION <i>(City and State)</i> Bannon Lakes CDD, St. Augustine, FL	22. YEAR COMPLETED PROFESSIONAL SERVICES 2023-2026 CONSTRUCTION <i>(If applicable)</i>	

23. PROJECT OWNER'S INFORMATION		
a. PROJECT OWNER Governmental Management Services, LLC	b. POINT OF CONTACT NAME Jim Oliver	c. POINT OF CONTACT TELEPHONE NUMBER (904)940-5850

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

While serving as District Engineer with a previous consulting firm, Alex Acree provided engineering services to the Bannon Lakes CDD. The CDD serves the Bannon Lakes master-planned community in St. Johns County, Florida, encompassing approximately 1,000 residential units, including single-family homes and townhomes, together with community amenities, roadway infrastructure, stormwater systems, and common areas.

In his role as District Engineer, Mr. Acree attended monthly Board meetings (as needed) and worked closely with the District Manager, Board members, and community stakeholders to evaluate infrastructure needs and provide engineering recommendations. His responsibilities included ongoing technical support, review of operational concerns, and coordination of improvement initiatives intended to enhance safety and functionality throughout the community.

Representative assignments included traffic and intersection evaluations to assess roadway operations and resident concerns, as well as coordination with local agencies and stakeholders regarding traffic calming measures within the community. Through regular interaction with District staff and leadership, Mr. Acree provided practical engineering guidance that assisted the District in addressing transportation-related issues while supporting the long-term maintenance and operation of community infrastructure.

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25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT			
a.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
b.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
e.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
f.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT <i>(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)</i>		20. EXAMPLE PROJECT KEY NUMBER 8
21. TITLE AND LOCATION <i>(City and State)</i> Heritage Landing CDD, St. Augustine, FL	22. YEAR COMPLETED PROFESSIONAL SERVICES 2023-2026 CONSTRUCTION <i>(If applicable)</i>	

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER Rizzetta & Company, Inc.	b. POINT OF CONTACT NAME Lesley Gallagher	c. POINT OF CONTACT TELEPHONE NUMBER (904)436-6270
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24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

While serving as District Engineer with a previous consulting firm, Alex Acree provided engineering services to the Heritage Landing CDD, which serves the Heritage Landing master-planned community in St. Johns County, Florida, encompassing approximately 1,154 single-family homes together with community amenities, roadway infrastructure, stormwater management facilities, conservation areas, and common areas. Working closely with the District's Board of Supervisors, District Manager, operations staff, and community stakeholders, Mr. Acree provided ongoing engineering consultation related to the maintenance, evaluation, and improvement of District-owned infrastructure and amenities.

As District Engineer, Mr. Acree regularly attended Board meetings, coordinated with District staff, and provided technical recommendations regarding infrastructure performance, maintenance needs, and capital improvement planning. A significant portion of his work involved evaluating stormwater management systems throughout the community, investigating drainage concerns, and developing practical solutions to improve system performance and protect District assets.

Mr. Acree also performed evaluations related to flooding concerns within and adjacent to conservation areas, including assessment of existing drainage conditions, review of environmental constraints, and coordination with District staff regarding potential corrective measures. In addition, he provided engineering support for various amenity improvement projects, assisting the District with planning, evaluation, and implementation efforts intended to enhance community facilities and resident experience. Through proactive engineering guidance and responsive client service, Mr. Acree helped the District address operational challenges while supporting the long-term stewardship of community infrastructure and amenities.



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

a.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
b.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
e.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
f.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT <i>(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)</i>		20. EXAMPLE PROJECT KEY NUMBER 9
21. TITLE AND LOCATION <i>(City and State)</i> Flagler Hospital - Durbin, St. Augustine, FL	22. YEAR COMPLETED PROFESSIONAL SERVICES 2020-2026 CONSTRUCTION <i>(If applicable)</i> 2024-	

23. PROJECT OWNER'S INFORMATION		
a. PROJECT OWNER UF Health	b. POINT OF CONTACT NAME Nancy McLaren	c. POINT OF CONTACT TELEPHONE NUMBER (904)244-4088

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

While serving with a previous consulting firm, Alex Acree provided civil engineering services for the UF Health Durbin Park Hospital Campus, a major healthcare development located in northern St. Johns County, Florida. The project consists of a multi-building healthcare campus designed to provide expanded medical services to one of the fastest-growing regions in Northeast Florida, including a full-service hospital, medical office facilities, and supporting infrastructure.

Mr. Acree was involved in the planning, design, permitting, and implementation of site development improvements necessary to support the campus, including roadway, utility, and stormwater infrastructure. Working closely with the owner, design team, utility providers, and regulatory agencies, he assisted in navigating the complex coordination required for a large-scale institutional development.

The project required extensive coordination with St. Johns County, the St. Johns River Water Management District, JEA, and other regulatory agencies to secure development approvals and facilitate construction. Particular emphasis was placed on the integration of regional utility infrastructure, stormwater management systems, transportation access, and phased development planning to accommodate future campus expansion.

Through collaborative project management and technical leadership, Mr. Acree helped advance the development of a significant healthcare facility that will expand access to medical services and support continued growth throughout northern St. Johns County.

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25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT			
a.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
b.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
e.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
f.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT <i>(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)</i>		20. EXAMPLE PROJECT KEY NUMBER 10
21. TITLE AND LOCATION <i>(City and State)</i> High School III, St. Augustine, FL	22. YEAR COMPLETED PROFESSIONAL SERVICES 2020-2023 CONSTRUCTION <i>(If applicable)</i> 2021-2023	

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER St. Johns County School District	b. POINT OF CONTACT NAME Steve Cade	c. POINT OF CONTACT TELEPHONE NUMBER (904)547-8150
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24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

While serving with a previous consulting firm, Alex Acree provided civil engineering services for the Beachside High School campus, a major educational facility developed by the St. Johns County School District to serve the rapidly growing northeastern portion of St. Johns County. The project involved the development of a new high school campus designed to accommodate approximately 2,100 students and provide long-term educational capacity for one of the fastest-growing regions in Florida.

Mr. Acree was involved in the planning, design, permitting, and construction of site development improvements necessary to support the school campus, including roadway, utility, stormwater management, recreational sport fields and supporting infrastructure systems. Working closely with the School District, project consultants, utility providers, and regulatory agencies, he assisted in coordinating the numerous technical and permitting requirements associated with a large public institutional development.

The project required extensive coordination with St. Johns County, the St. Johns River Water Management District, utility providers, and other reviewing agencies to obtain development approvals and facilitate construction. Particular emphasis was placed on the design of stormwater management systems, utility infrastructure, traffic circulation, student drop-off operations, and campus access improvements necessary to support daily operations while maintaining compliance with local and state regulations.

Through collaborative project management and technical leadership, Mr. Acree helped advance the project from planning through construction, contributing to the successful delivery of a critical public facility that supports the continued growth of St. Johns County.



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

a.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
b.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
e.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
f.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE

[illegible]

29. EXAMPLE PROJECTS KEY

NUMBER	TITLE OF EXAMPLE PROJECT <i>(From Section F)</i>	NUMBER	TITLE OF EXAMPLE PROJECT <i>(From Section F)</i>
1	Sampson Creek CDD	6	Kirkwood Grove
2	South Village CDD	7	Bannon Lakes CDD
3	Stillwater	8	Heritage Landing CDD
4	Trout River Gardens	9	Flagler Hospital - Durbin
5	Reserve East	10	High School III

H. ADDITIONAL INFORMATION

30. PROVIDE ANY ADDITIONAL INFORMATION REQUESTED BY THE AGENCY. ATTACH ADDITIONAL SHEETS AS NEEDED.

I. AUTHORIZED REPRESENTATIVE

The foregoing is a statement of facts.

31. SIGNATURE

Alexander R Acree

Digitally signed by Alexander R Acree
DN: CN=Alexander R Acree, dnQualifier=A01410D0000019D2CBAA666000B3F0D, O=Acree
Engineering LLC, C=US
Date: 2026.05.29 15:58:12-04'00'

32. DATE

06-08-2026

33. NAME AND TITLE

Alex R. Acree, P.E., President/Owner

ARCHITECT-ENGINEER QUALIFICATIONS				1. SOLICITATION NUMBER (If any) 4897-4290-3716.1		
PART II - GENERAL QUALIFICATIONS						
<i>(If a firm has branch offices, complete for each specific branch office seeking work.)</i>						
2a. FIRM (or Branch Office) NAME Acree Engineering LLC				3. YEAR ESTABLISHED 2026	4. UNIQUE ENTITY IDENTIFIER	
2b. STREET 69 Crown Colony Rd				5. OWNERSHIP		
2c. CITY St. Augustine		2d. STATE FL	2e. ZIP CODE 32092	a. TYPE LLC		
6a. POINT OF CONTACT NAME AND TITLE Alex R. Acree, P.E., President/Owner				b. SMALL BUSINESS STATUS		
6b. TELEPHONE NUMBER (904)874-2307				6c. EMAIL ADDRESS Alex@acreeeng.com		
8a. FORMER FIRM NAME(S) (If any)				8b. YEAR ESTABLISHED	8c. UNIQUE ENTITY IDENTIFIER	
9. EMPLOYEES BY DISCIPLINE				10. PROFILE OF FIRM'S EXPERIENCE AND ANNUAL AVERAGE REVENUE FOR LAST 5 YEARS		
a. Function Code	b. Discipline	c. Number of Employees		a. Profile Code	b. Experience	c. Revenue Index Number (see below)
		(1) FIRM	(2) BRANCH			
12	Civil Engineer	1		C05	Child Care/Development Facilities	
02	Administrative	1		C10	Commercial Shopping Centers	
				E02	Educational Facilities	
				H07	Parking Lots	
				H09	Hospital & Medical Facilities	
				H10	Hotels	
				H11	Housing (Single & Multi Family)	1
				I01	Industrial Buildings	1
				O01	Office Buildings; Industrial Parks	1
				R04	Recreation Facilities	
				S13	Stormwater Handling & Facilities	
	Other Employees					
Total		2	0			
11. ANNUAL AVERAGE PROFESSIONAL SERVICES REVENUES OF FIRM FOR LAST 3 YEARS <i>(Insert revenue index number shown at right)</i>		PROFESSIONAL SERVICES REVENUE INDEX NUMBER				
a. Federal Work		1. Less than \$100,000			6. \$2 million to less than \$5 million	
b. Non-Federal Work		2. \$100,000 to less than \$250,000			7. \$5 million to less than \$10 million	
		3. \$250,000 to less than \$500,000			8. \$10 million to less than \$25 million	
		4. \$500,000 to less than \$1 million			9. \$25 million to less than \$50 million	
c. Total Work		5. \$1 million to less than \$2 million			10. \$50 million or greater	
12. AUTHORIZED REPRESENTATIVE						
<i>The foregoing is a statement of facts.</i>						
a. SIGNATURE					b. DATE 06-08-2016	
c. NAME AND TITLE Alex R. Acree, P.E., President/Owner						



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



FBPE
FLORIDA BOARD OF
PROFESSIONAL ENGINEERS

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF PROFESSIONAL ENGINEERS

THE PROFESSIONAL ENGINEER HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 471, FLORIDA STATUTES

ACREE, ALEXANDER R

69 CROWN COLONY RD
ST AUGUSTINE FL 32092

LICENSE NUMBER: PE73155

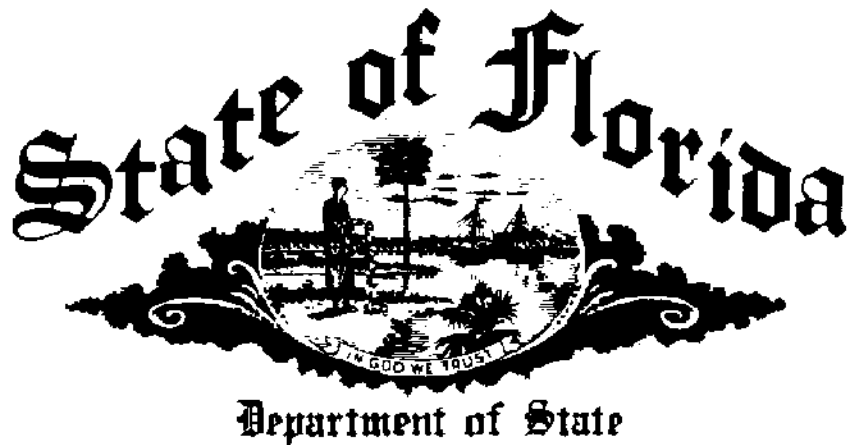
EXPIRATION DATE: FEBRUARY 28, 2027

Always verify licenses online at MyFloridaLicense.com



Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.



I certify from the records of this office that ACREE ENGINEERING LLC, is a limited liability company organized under the laws of the State of Florida, filed on February 2, 2026.

The document number of this company is L26000049586.

I further certify that said company has paid all fees due this office through December 31, 2026, and its status is active.

Authentication Code: 726A00002265-020326-L26000049586-1/1



Given under my hand and the
Great Seal of the State of Florida,
at Tallahassee, the Capital, this the
Third day of February, 2026


Secretary of State

EXHIBIT 3

**TRAILS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2025 ACTUALS	FY 2026 ADOPTED	FY 2026 ACTUALS (10/1-5/31)	FY 2027 PROPOSED	VARIANCE FY26 - FY27
1 Revenues:					
2 Special Assessments	\$ 545,369	\$ 658,249	\$ 651,475	\$ 643,363	\$ (14,886)
3 Interest	44,014	-	39,143	-	-
4 Rentals	1,115	-	560	-	-
5 Other Misc. Revenues	2,537		2,070		-
6 Total Revenues:	593,034	658,249	693,248	643,363	(14,886)
7 Expenditures:					
8 Financial & Administrative					
9 Board of Supervisors	7,600	8,000	4,600	6,000	(2,000)
10 Arbitrage Rebate	500	500	500	500	-
11 Trustee Fees	1,773	4,000	6,433	4,000	-
12 Assessment Roll	6,890	5,906	3,937	6,083	177
13 Disclosure Report	909	5,000	5,000	5,150	150
14 District Counsel	30,941	25,000	2,551	20,000	(5,000)
15 District Engineer	4,798	10,000	4,765	10,000	-
16 Administrative Services	1,527	20,000	13,333	20,600	600
17 District Management	40,126	24,000	16,000	60,000	36,000
18 Accounting Services	5,821	20,000	13,333	20,600	600
19 Auditing Services	4,200	4,200	3,550	4,200	-
20 Public Officials Insurance/WC	4,264	5,508	3,922	6,059	551
21 Legal Advertising	1,828	2,500	582	2,500	-
22 Miscellaneous Services-	1,329	-	-	-	-
23 Financial and Revenue collections	833	-	-	-	-
24 Website Administration	2,641	2,749	3,482	2,749	-
25 Dues, Licenses, Subscription	478	590	196	590	-
26 Total Financial & Administrative	116,458	137,953	82,185	169,031	31,078
27 Security Operations					
28 Security Patrol Services	1,704	1,000	818	-	(1,000)
29 Security Monitoring Services	8,175	8,064	5,483	8,064	-
30 R&M-Security Cameras	685	1,000	3,923	1,000	-
31 Total Security Operations	10,564	10,064	10,224	9,064	(1,000)
32 Utilities					
33 Electric	17,106	25,000	12,731	25,000	-
34 Garbage	5,124	4,100	4,681	4,100	-
35 Water & Sewer	7,377	10,000	5,249	10,000	-
36 TOTAL UTILITIES	29,607	39,100	22,661	39,100	-

**TRAILS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2025 ACTUALS	FY 2026 ADOPTED	FY 2026 ACTUALS (10/1-5/31)	FY 2027 PROPOSED	VARIANCE FY26 - FY27
37 Stormwater Control					
38 Contracts - Lake/Pond Bank	11,422	15,225	7,417	15,225	-
39 Fountain Maintenance	4,287	5,000	961	4,000	(1,000)
40 Total Stormwater Control	15,709	20,225	8,378	19,225	(1,000)
41 Other Physical Environment					
42 Contracts - Landscape/irrigation	87,092	93,532	56,782	84,982	(8,550)
43 Insurance - Liability/Property	18,355	19,783	20,162	21,761	1,978
44 R&M-irrigation	2,941	3,500	1,646	5,000	1,500
45 Landscape Replacement	11,446	5,000	1,369	5,000	-
46 Mulch	-	-	-	9,000	9,000
47 R&M - Other Physical Environment	971	4,000	6,897	4,000	-
48 Miscellaneous Expenses	4,050	-	-	-	-
49 Total Other Physical Environment	124,854	125,815	86,855	129,743	3,928
50 Parks & Recreation					
51 Pest Control	1,226	2,500	381	2,500	-
52 Contract - Amenity Management Services	150,084	244,692	136,712	195,000	(49,692)
53 Janitorial Services & Supplies	1,851	2,500	2,299	3,000	500
54 Telephone, Cable, & Internet Services	6,191	5,700	4,962	7,000	1,300
55 R&M- Fitness Equipment	2,681	2,200	1,593	2,200	-
56 R&M - Amenity Center	21,271	15,000	7,948	15,000	-
57 Pool Services - Chemicals/Permits/Supplies	14,694	15,000	7,377	15,000	-
58 Amenity Supplies and Equipment	3,907	3,500	8,383	3,500	-
59 Pressure Washing		4,000	3,590	4,000	-
60 Total Parks & Recreation	201,905	295,092	173,245	247,200	(47,892)
61 Special Events					
62 Special Events	1,503	5,000		5,000	-
63 Total Special Events	1,503	5,000	-	5,000	-
64 Contingency					
65 Contingency		25,000	-	25,000	-
66 Total Contingency	-	25,000	-	25,000	-
67					
68 TOTAL EXPENDITURES	500,601	658,249	383,548	643,363	(14,886)
69					
70 TOTAL REVENUES OVER/(UNDER) EXPENDITURES	92,434	-	309,700	-	-
71					
72 Fund Balance, Beginning	533,506	533,506	625,940	\$ 625,940	92,434
73 Net Change in Fund Balance	92,434	-	309,700	-	-
74 Fund Balance, Ending	\$ 625,940	\$ 533,506	\$ 935,640	\$ 625,940	\$ 92,434

**TRAILS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
BUDGET NARRATIVE**

		FY 2027 PROPOSED	BUDGET NARRATIVE / DESCRIPTION
1	Expenditures:		
2	Financial & Administrative		
3	Board of Supervisors	6,000	Florida Statute, Chapter 190.006(8), each member of the board shall be entitled to receive for his or her services an amount not to exceed \$200 per meeting, not to exceed \$4,800 per year per member. The District anticipates 4 meetings and 1 budget workshop and 1 contingency meeting.
4	Arbitrage Rebate	500	Community Development Districts (CDDs) in Florida, established under Chapter 190, Florida Statutes, who issue tax-exempt municipal bonds to finance infrastructure, are subject to federal arbitrage rules under Internal Revenue Code (IRC) Section 148 and related Treasury Regulations (Treas. Reg. § 1.148). The arbitrage rebate requirement prevents issuers from profiting excessively from investing bond proceeds at yields higher than the bond's yield, preserving the bonds' tax-exempt status. The District has contracted with LLS to perform the periodic Arbitrage Rebate Calculation.
5	Trustee Fees	4,000	US Bank is the Trustee-Ongoing fees for routine services required in the Bond Indenture, including: monitoring compliance, receiving/distributing assessments, paying bondholders, preparing reports, and managing investments, bond redemptions and prepayments.
6	Assessment Roll	6,083	Services involving the development and administration of the District's assessment roll, including the identification of assessable properties, allocation of assessments in accordance with the adopted methodology, preparation of the annual assessment roll for certification, coordination with the county tax collector and property appraiser, and ongoing updates to reflect property ownership changes, parcel modifications, and assessment adjustments. The District has contracted with Vesta Property Services through 09/30/2028.
7	Disclosure Report	5,150	Under SEC Rule 15c2-12 (the continuing disclosure rule), The Dissemination Agent is the entity contractually appointed (usually in the Continuing Disclosure Agreement or Dissemination Agent Agreement) to handle the filing and dissemination of required information. File the CDD's Annual and/or Quarterly Financial Information and Audited Financial Statements with EMMA (MSRB's system). The District has contracted with Vesta Property Services through 09/30/2028.
8	District Counsel	20,000	The District has contracted with Kutak Rock as District Counsel for the District. The District is required to have a District Counsel according to Fl. Statute.
9	District Engineer	10,000	The District has contracted with Alliant Engineering for District Engineering Services. The District is required to have a District Engineer according to Fl. Statute.
10	Administrative Services	20,600	The District has contracted with Vesta District Services who provides: administrative services for the District. Services on behalf of or for the District include but are not limited to: public records retention, response to public records requests, administrative filings, communications coordination, agenda preparation, providing support to the District Manager.
11	District Management	60,000	The District has contracted with Vesta District Services through 09/30/2028. Vesta has subcontracted the District Manager position to FCS Management Group. The District is required to have a District Manager according to Fl. Statute.
12	Accounting Services	20,600	The District has contracted with Vesta District Services who provides: accounts payable, accounts receivable, accounting and financial management services for the District.
13	Auditing Services	4,200	Under Florida Statutes § 190.007(1) (part of Chapter 190, the Uniform Community Development District Act of 1980), every Community Development District (CDD) is required to conduct an annual independent audit of its financial records. The audited financial statements must be submitted to the Auditor General of the State of Florida within 9 months after the end of the fiscal year, in accordance with Chapter 218. Copies of the audit must be filed with the Florida Department of Economic Opportunity. The District has engaged DiBartolomeo as independent Auditing firm.
14	Public Officials Insurance/WC	6,059	Public Officials E&O Insurance-FIA/Egis
15	Legal Advertising	2,500	Local IQ: The costs associated with noticing meetings in accordance with Fl. Statute, to meet public notice requirements.
16	Website Administration	2,749	The District has contracted with SchoolNow for ongoing website ADA requirements, maintenance, hosting
17	Dues, Licenses, Subscription	590	The Annual Special District State Fee (also referred to as the accountability fee or filing fee) is a mandatory annual payment required under Florida Statutes § 189.018 for all independent special districts, including Community Development Districts (CDDs) established under Chapter 190. This fee funds the administration of the Special District Accountability Program within the Florida Department of Commerce (formerly the Department of Economic Opportunity). The program maintains the official statewide list of special districts, the Special District Database, and supports oversight, reporting, and public access to district information.
18	Total Financial & Administrative	169,031	
19	Security Operations		
20	Security Patrol Services	-	Costs associated with after hours security patrol or off duty officers
21	Security Monitoring Services	8,064	Envera, Web Watch Dog (Update with terms, pricing, expiration dates)
22	R&M-Security Cameras	1,000	Costs associated with Repairs and Maintenance of Security Cameras
23	Total Security Operations	9,064	
24	Utilities		
25	Electric	25,000	Costs associated with electrical services for the Amenity Center and throughout the community, including streetlights
26	Garbage	4,100	Update Terms, Pricing, Expiration
27	Water & Sewer	10,000	Update Terms, Pricing, Expiration
28	TOTAL UTILITIES	39,100	TOTAL UTILITIES

**TRAILS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
BUDGET NARRATIVE**

	FY 2027 PROPOSED	BUDGET NARRATIVE / DESCRIPTION
29	Stormwater Control	Stormwater Control
30	Contracts - Lake/Pond Bank	15,225 Update Terms, Pricing, Expiration
31	Fountain Maintenance	4,000 This Item is being removed at the Board's direction
32	Total Stormwater Control	19,225 Total Stormwater Control
33	Other Physical Environment	Other Physical Environment
34	Contracts - Landscape/irrigation	84,982 Contracted Landscape and Irrigation Maintenance Services. The District has contracted with Bland Landscaping. Contract terms are: \$ Annually, \$ Monthly, with the contract expiring ####/####/####
35	Insurance - Liability/Property	21,761 General Liability and Property Coverage Insurance-FIA/Egis
36	R&M-irrigation	5,000 Costs associated with irrigation repairs
37	Landscape Replacement	5,000 Costs associated with landscape repairs and replacement
38	Mulch (new line)	9,000 Costs associated with (1) application of pine bark mulch annually at entrances, beds, amenity center and other areas in the community.
39	R&M - Other Physical Environment	4,000 Costs associated with other physical environment assets in the community
40	Miscellaneous Expenses	-
41	Total Other Physical Environment	129,743
42	Parks & Recreation	
43	Pest Control	2,500 Contracted Pest Control Services. The District has contracted with Turner Pest Control to perform (is this annual, quarterly, monthly services?) pest control services at the Amenity Center. Contract expires 4/30/2032
44	Contract - Amenity Management Services	195,000 Payroll Expenses for Operations Manager, FT Facilities Attendant, Seasonal Facilities Attendant. The District has contracted with Vesta Property Services. \$Annually, \$ Monthly, through 09/30/2028.
45	Janitorial Services & Supplies	3,000 Costs associated with janitorial and cleaning supplies, restroom supplies
46	Telephone, Cable, & Internet Services	7,000 Phone lines, internet, cable services-Comcast
47	R&M- Fitness Equipment	2,200 Fitness Center equipment repairs and replacements
48	R&M - Amenity Center	15,000 Costs associated with repairs and maintenance of the Amenity Center Building and facilities
49	Pool Services - Chemicals/Permits/Supplies	15,000 Costs associated with the Pool Chemical Contract with Hawkins; Annual Health Department Permits, and pool supplies
50	Amenity Supplies and Equipment	3,500 Costs associated with amenity supplies and equipment
51	Pressure Washing	4,000 Costs associated with the Annual Pressure Washing of the Amenity Center building, sidewalks, and fences
52	Total Parks & Recreation	247,200
53	Special Events	
54	Special Events	5,000 Costs associated with District Special events and holidays
55	Total Special Events	5,000
56	Contingency	
57	Contingency	25,000 The District has set aside a certain amount for contingency
58	Total Contingency	25,000
59		
60	TOTAL EXPENDITURES	643,363

**TRAILS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
CAPITAL RESERVE FUND**

	FY 2025 ACTUALS	FY 2026 ADOPTED	FY 2026 ACTUALS (10/1-1/31)	FY 2027 PROPOSED	VARIANCE FY26 - FY27
1 Revenues:					
2 Special Assessments	\$ 124,736	\$ 143,986	\$ 140,852	\$ 158,872	\$ 14,886
3 Interest	-	-	-	-	-
4 Miscellaneous Revenue	-	-	135,000	-	-
5 Total Revenues:	124,736	143,986	275,852	158,872	14,886
6 Expenditures:					
7 Capital Outlay	41,299	33,949	4,925	50,000	16,051
8 Capital Reserve Contribution		110,037	-	108,872	(1,165)
9 Total Reserves	41,299	143,986	4,925	158,872	14,886
10					
11 TOTAL EXPENDITURES	41,299	143,986	4,925	158,872	14,886
12					
13 TOTAL REVENUES OVER/(UNDER) EXPENDITURES	83,437	-	270,927	-	0
14					
15 Fund Balance, Beginning	189,154	189,154	272,591	272,591	83,437
16 Net Change in Fund Balance	83,437	-	270,927	-	-
17 Fund Balance, Ending	\$ 272,591	\$ 189,154	\$ 543,518	\$ 272,591	\$ 83,437

**TRAILS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
DEBT SERVICE OBLIGATION**

	SERIES 2007
REVENUE	
SPECIAL ASSESSMENTS (MADS)	\$ 461,506
TOTAL REVENUE	461,506
EXPENDITURES	
INTEREST EXPENSE	
May 1, 2027	109,113
November 1, 2027	102,394
PRINCIPAL PAYMENT	
May 1, 2027	250,000
November 1, 2027	-
TOTAL EXPENDITURES	461,506
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-

**TRAILS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
SERIES 2007 AMORTIZATION SCHEDULE**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
						4,295,000
11/1/2025	-	5.375%	115,428	115,428	115,428	4,295,000
5/1/2026	235,000	5.375%	115,428	350,428		4,060,000
11/1/2026	-	5.375%	109,113	109,113	459,541	4,060,000
5/1/2027	250,000	5.375%	109,113	359,113		3,810,000
11/1/2027		5.375%	102,394	102,394	461,506	3,810,000
5/1/2028	260,000	5.375%	102,394	362,394		3,550,000
11/1/2028		5.375%	95,406	95,406	457,800	3,550,000
5/1/2029	275,000	5.375%	95,406	370,406		3,275,000
11/1/2029		5.375%	88,016	88,016	458,422	3,275,000
5/1/2030	290,000	5.375%	88,016	378,016		2,985,000
11/1/2030		5.375%	80,222	80,222	458,238	2,985,000
5/1/2031	305,000	5.375%	80,222	385,222		2,680,000
11/1/2031		5.375%	72,025	72,025	457,247	2,680,000
5/1/2032	325,000	5.375%	72,025	397,025		2,355,000
11/1/2032		5.375%	63,291	63,291	460,316	2,355,000
5/1/2033	340,000	5.375%	63,291	403,291		2,015,000
11/1/2033		5.375%	54,153	54,153	457,444	2,015,000
5/1/2034	360,000	5.375%	54,153	414,153		1,655,000
11/1/2034		5.375%	44,478	44,478	458,631	1,655,000
5/1/2035	380,000	5.375%	44,478	424,478		1,275,000
11/1/2035		5.375%	34,266	34,266	458,744	1,275,000
5/1/2036	400,000	5.375%	34,266	434,266		875,000
11/1/2036		5.375%	23,516	23,516	457,781	875,000
5/1/2037	425,000	5.375%	23,516	448,516		450,000
11/1/2037		5.375%	12,094	12,094	460,609	450,000
5/1/2038	450,000	5.375%	12,094	462,094		-
Total	\$ 4,295,000		\$ 1,788,800	\$ 6,083,800	\$ 5,621,706	

Maximum Annual Debt Service (MADS) \$ 461,506

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.

**TRAILS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
ASSESSMENT ALLOCATION**

OPERATIONS & MAINTENANCE (O&M)	
NET O&M BUDGET	\$643,363.28
COUNTY COLLECTION COSTS (3.5%)	\$24,343.48
EARLY PAYMENT DISCOUNT (4%)	\$27,821.11
GROSS O&M ASSESSMENT	<u>\$695,527.87</u>

CAPITAL RESERVE FUND (CRF)	
NET CRF BUDGET	\$158,871.72
COUNTY COLLECTION COSTS (3.5%)	\$6,011.36
EARLY PAYMENT DISCOUNT (4%)	\$6,870.13
GROSS CRF ASSESSMENT	<u>\$171,753.21</u>

UNIT TYPE	UNITS ASSESSED		ALLOCATION OF O&M ASSESSMENT				ALLOCATION OF CRF ASSESSMENT			
	O&M & CRF	SERIES 2007 DEBT SERVICE	ERU FACTOR	TOTAL ERU's	TOTAL ADMIN O&M	ADMIN O&M PER LOT	ERU FACTOR	TOTAL ERU's	TOTAL CAPITAL RESERVE	CAPITAL RESERVE PER LOT
SINGLE FAMILY 40'	117	117	1.0	117.0	\$124,049.94	\$1,060.26	1.0	117.0	\$30,632.81	\$261.82
SINGLE FAMILY 60'	147	147	1.0	147.0	\$155,857.62	\$1,060.26	1.0	147.0	\$38,487.38	\$261.82
SINGLE FAMILY 70'	392	257	1.0	392.0	\$415,620.31	\$1,060.26	1.0	392.0	\$102,633.02	\$261.82
	<u>656</u>	<u>521</u>		<u>656.0</u>	<u>\$695,527.87</u>			<u>656.0</u>	<u>\$171,753.21</u>	

VARIANCE IN O&M BUDGET	
FY 2025-2026	\$658,249.00
FY 2026-2027	\$643,363.28
VARIANCE	<u>-\$14,885.72</u>

VARIANCE IN CRF BUDGET	
FY 2025-2026	\$143,986.00
FY 2026-2027	\$158,871.72
VARIANCE	<u>\$14,885.72</u>

UNIT TYPE	PER UNIT ANNUAL ASSESSMENT ⁽²⁾		
	O&M AND CRF PER LOT	SERIES 2007 DS PER LOT	TOTAL PER UNIT ⁽³⁾
SINGLE FAMILY 40'	\$1,322.07	\$615.39	\$1,937.46
SINGLE FAMILY 60'	\$1,322.07	\$760.62	\$2,082.69
SINGLE FAMILY 70'	\$1,322.07	\$1,219.36	\$2,541.43

FY 2026 PER LOT	VARIANCE FY26 - FY27	PERCENT VARIANCE
\$1,937.46	\$0.00	0.00%
\$2,082.69	\$0.00	0.00%
\$2,541.43	\$0.00	0.00%

EXHIBIT 4

RESOLUTION 2026-04
[FY 2027 APPROPRIATION RESOLUTION]

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, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

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

SECTION 1. BUDGET

- a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Trails Community Development District for the Fiscal Year Ending September 30, 2027."
- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

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

SECTION 3. BUDGET AMENDMENTS

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

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

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

PASSED AND ADOPTED THIS 14th DAY OF JULY, 2026.

ATTEST:

TRAILS COMMUNITY DEVELOPMENT DISTRICT

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2027 Budget

EXHIBIT 5

RESOLUTION 2026-05
[FY 2027 ASSESSMENT RESOLUTION]

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

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

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

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

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

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

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

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

- b. **O&M Assessment Imposition.** Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance (“**O&M Assessment(s)**”) is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.
 - c. **Maximum Rate.** 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.
3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District’s Board hereby certifies for collection the FY 2027 installment of the District’s previously levied debt service special assessments (“**Debt Assessments,**” and together with the O&M Assessments, the “**Assessments**”) in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same.
4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes*, the District is authorized to collect and enforce the Assessments as set forth below.
 - a. **Tax Roll Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the “**Tax Roll Property**” identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* (“**Uniform Method**”). That portion of the Assessment Roll which includes the Tax Roll Property 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 property taxes. The District’s Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
 - b. **Future Collection Methods.** The District’s decision to collect 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.
5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B**, is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. 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.
6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

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

PASSED AND ADOPTED this 14th day of July, 2026.

ATTEST:

TRAILS COMMUNITY DEVELOPMENT DISTRICT

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

EXHIBIT 6

1 **MINUTES OF MEETING**

2 **TRAILS**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the Trails Community Development District
5 was held on Tuesday, April 14, 2026 at 6:30 p.m., at the Winchester Ridge Amenity Center, 15431 Spotted
6 Stallion Trail Jacksonville, FL 32234.

7 **FIRST ORDER OF BUSINESS – Roll Call**

8 Mr. McGaffney called the meeting to order and conducted roll call.

9 Present and constituting a quorum were:

10 Terence Douglas	Board Supervisor, Chairman
11 Corina Buck (<i>joined in progress</i>)	Board Supervisor, Vice Chairperson
12 Chantel Douglas	Board Supervisor, Assistant Secretary
13 Emilio Gonzalez	Board Supervisor, Assistant Secretary
14 Richard Bergeron	Board Supervisor, Assistant Secretary

15 Also, present were:

16 Howard McGaffney	District Manager, FCS Management Group
17 Wes Haber (<i>via phone</i>)	District Counsel, Kutak Rock
18 Jay Bagley	Solitude Lake Management
19 Cathey Richards	Resident

20
21 *The following is a summary of the discussions and actions taken at the April 14, 2026 Trails CDD Board*
22 *of Supervisors Regular Meeting. Audio for this meeting is available upon public records request by*
23 *emailing PublicRecords@vestapropertyservices.com.*

24 **SECOND ORDER OF BUSINESS – Audience Comments – (*limited to 3 minutes per individual for***
25 ***agenda items*)**

26 There being no audience comments, the next item followed.

27 **THIRD ORDER OF BUSINESS – Exhibit 1: Presentation of Proof of Publication(s)**

28 **FOURTH ORDER OF BUSINESS – Consent Agenda**

- 29 A. Exhibit 2: Consideration for Approval – The Minutes of the Board of Supervisor Regular Meeting
30 Held on March 10, 2026
- 31 B. Exhibit 3: Consideration for Approval – The Minutes of the Board of Supervisor Budget Workshop
32 Held on March 24, 2026
- 33 C. Exhibit 4: Consideration for Acceptance – The February 2026 Unaudited Financial Statements
- 34 D. Exhibit 5: Consideration for Acceptance – The February 2026 Operation & Maintenance
35 Expenditures

36 On a MOTION by Mr. Bergeron, SECONDED by Ms. Gonzalez, WITH ALL IN FAVOR, the Board
37 approved the Consent agenda as presented, for the Trails Community Development District.

FIFTH ORDER OF BUSINESS – Business Items

Mr. McGaffney provided a brief explanation of the need for Item A and Item B.

A. Consideration of Termination of Future Horizons Fountain Maintenance Contract

On a MOTION by Mr. Douglas, SECONDED by Mr. Bergeron, WITH ALL IN FAVOR, the Board approved the termination of Future Horizons Fountain Maintenance contract, for the Trails Community Development District.

B. Exhibit 6: Consideration of Pond Maintenance Proposal Options

1. Exhibit 6A: Future Horizons

2. Exhibit 6B: Solitude Lake Management

Mr. Bagley presented the proposal and fielded questions from the Board. He also answered questions regarding pond clean-up from residents. Discussion ensued regarding the differences in cost and scope of work between the two proposals presented.

Supervisor Buck joined the meeting in progress at approximately 6:58 p.m.

Discussion continued regarding the two proposals presented.

On a MOTION by Ms. Douglas, SECONDED by Mr. Gonzalez, WITH ALL IN FAVOR, the Board approved the Solitude Lake Management proposal and to maintain the same price for 3 years, for the Trails Community Development District.

C. Exhibit 7: Consideration & Adoption of **Resolution 2026-03**, Approving Proposed FY 2026-2027 Budget & Setting Public Hearing

Mr. McGaffney provided a brief explanation of the budget approval and adoption process to the audience. He also provided a brief overview of the proposed FY 2027 budget that was previously presented at the March 24th workshop. Discussion ensued.

On a MOTION by Mr. Douglas, SECONDED by Mr. Bergeron, WITH ALL IN FAVOR, the Board adopted **Resolution 2026-03**, Approving Proposed FY 2026-2027 Budget & Setting Public Hearing, for the Trails Community Development District.

D. Exhibit 8: Consideration of Wood Bridge Repair Proposal Options

Mr. McGaffney provided a brief explanation of the need for the repair. Discussion ensued.

1. Exhibit 8A: Battleborn Builders - \$6,600.00

2. Exhibit 8B: FCC - \$19,865.11

3. Exhibit 8C: Pratt Building Company - \$4,652.06

4. Exhibit 8D: Ronald P. Ardary Construction, Inc. - \$14,985.00

On a MOTION by Ms. Douglas, SECONDED by Ms. Buck, WITH ALL IN FAVOR, the Board approved the Pratt Building Company Wood Bridge Repair proposal, in the amount of \$4,652.06, for the Trails Community Development District.

E. Exhibit 9: Consideration of Easement Agreement with HOA Phase 1

Mr. Haber provided a brief overview of the agreement drafting process. Discussion ensued.

On a MOTION by Mr. Bergeron, SECONDED by Mr. Gonzalez, WITH ALL IN FAVOR, the Board approved the Easement Agreement with HOA Phase 1, for the Trails Community Development District.

F. Exhibit 10: Consideration of Pond Banks 25 & 26 Repair Plans

This item was tabled until further notice.

Supervisor Ms. Douglas noted her concern regarding the current District Engineer and suggested an RFQ. Discussion ensued.

On a MOTION by Ms. Douglas, SECONDED by Mr. Gonzalez, WITH ALL IN FAVOR, the Board directed District Counsel and District Management to notice an RFQ for District Engineering Services, for the Trails Community Development District.

SIXTH ORDER OF BUSINESS – Discussion Topics

SEVENTH ORDER OF BUSINESS – Staff Reports

A. Operations Manager

Mr. McGaffney provided updates on behalf of the Operations Manager. Discussion ensued.

On a MOTION by Mr. Douglas, SECONDED by Ms. Douglas, WITH ALL IN FAVOR, the Board authorized the Operations Manager to close the pool on Mondays, with the exception of holidays and alternatively Tuesdays, each week between May 1st through Labor Day, for the purpose of planned maintenance and hyperchlorination, for the Trails Community Development District.

Mr. McGaffney discussed the current variance form and noted that it did not consider fence requests. Discussion ensued.

B. District Engineer

C. District Counsel

Mr. Haber provided updates on the current legislative session and noted that he would send the Board links for online ethics training websites.

1. General Election Qualification Period Reminder – June 8, 2026 through June 12, 2026

D. District Manager

EIGHTH ORDER OF BUSINESS – Supervisors' Requests

Supervisor Gonzalez asked about the ethics training websites.

NINTH ORDER OF BUSINESS – Audience Comments – New Business/Non-Agenda (limited to 3 minutes per individual)

Joe noted a possible option to replace the bridge and that the Chairman used his personal drone for Board related business and asked about the policy for Board members presence at meetings. Mr. McGaffney provided responses to Joe's concerns.

TENTH ORDER OF BUSINESS – Next Meeting Quorum Check: July 14 at 6:30 PM + Budget Public Hearing

All five Board members present stated that they would be attending the next Board meeting and budget public hearing on July 14 at 6:30 p.m.

ELEVENTH ORDER OF BUSINESS – Adjournment

Mr. McGaffney asked for final questions, comments, or corrections before requesting a motion to adjourn the meeting. There being none, Mr. Douglas made a motion to adjourn the meeting.

On a MOTION by Mr. Douglas, SECONDED by Mr. Bergeron, WITH ALL IN FAVOR, the Board adjourned the meeting at 8:58 p.m. for the Trails Community Development District.

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

Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed meeting held on July 14, 2026.

Signature

Signature

Printed Name

Printed Name

Title: ☐ Secretary ☐ Assistant Secretary

Title: ☐ Chairman ☐ Vice Chairman

EXHIBIT 7

TRAILS
COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS
UNAUDITED

MARCH 31, 2026



Trails CDD
Balance Sheet
March 31, 2026

	General Fund	Reserve Fund	Series 2007 Debt Service Fund	Total
1 <u>ASSETS</u>				
2 Cash:				
3 Valley Bank - Operating Fund	\$ 1,306,238	\$ -	\$ -	\$ 1,306,238
4 Investments:				
5 Bank United - Money Market Account	724,877	-	-	724,877
6 Prepayment Account	-	-	1,666	1,666
7 Reserve Account	-	-	231,047	231,047
8 Revenue Account	-	-	106,071	106,071
9 Assessments Receivable	10,599	2,318	7,431	20,348
10 Due from Other Funds	-	544,334	455,265	999,599
11 Prepaid Items	-	-	-	-
12 Deposits	14,358	-	-	14,358
13 Undeposited Funds	-	-	-	-
14 <u>TOTAL ASSETS:</u>	<u>2,056,071</u>	<u>546,652</u>	<u>801,480</u>	<u>3,404,204</u>
15 <u>LIABILITIES</u>				
16 Accounts Payable	\$ 27,730	\$ -	\$ -	27,730
17 Accrued Expenses	-	-	-	-
18 Sales Tax Payable	-	-	-	-
19 Deferred Revenue	10,599	2,318	7,431	20,348
20 Due to Other Funds	999,599	-	-	999,599
21 <u>TOTAL LIABILITIES:</u>	<u>1,037,928</u>	<u>2,318</u>	<u>7,431</u>	<u>1,047,677</u>
22 <u>FUND BALANCE</u>				
23 Nonspendable:				
24 Prepaid/Deposit Items	14,358			14,358
25 Restricted for:				
26 Capital Projects	264,914			264,914
27 Working Capital (3 months)	135,655			135,655
28 Debt Service	-	-	794,049	794,049
29 Unassigned	603,216	544,334	-	1,147,550
30 <u>TOTAL FUND BALANCE</u>	<u>1,018,143</u>	<u>544,334</u>	<u>794,049</u>	<u>2,356,527</u>
31 <u>TOTAL LIABILITIES & FUND BALANCE</u>	<u>\$ 2,056,071</u>	<u>\$ 546,652</u>	<u>\$ 801,480</u>	<u>\$ 3,404,204</u>

**Trails CDD
General Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balance
For the period of October 1, 2025 to March 31, 2026**

	FY 2026 Adopted Budget	FY 2026 Month of March	FY 2026 Actual Year-to-Date	Over (Under) Amt to FY Budget	% of Budget
1 REVENUES					
2 Special Assessments	\$ 658,249	\$ 1,265	\$ 647,650	\$ (10,599)	98.39%
3 Interest	-	6,005	29,771	29,771	0.00%
4 Room Rentals	-	93	421	421	0.00%
5 Other Misc Revenues	-	-	-	-	0.00%
6 TOTAL REVENUES	658,249	7,362	677,842	19,593	102.98%
7 EXPENDITURES					
8 ADMINISTRATION					
9 P/R - Board of Supervisors	8,000	1,800	3,600	(4,400)	45.00%
10 Arbitrage Rebate	500	-	-	(500)	0.00%
11 Trustee Fees	4,000	-	2,483	(1,517)	62.07%
12 Assessment Roll	5,906	492	2,953	(2,953)	50.00%
13 Disclosure Report	5,000	-	5,000	-	100.00%
14 District Counsel	25,000	-	1,675	(23,325)	6.70%
15 District Engineer	10,000	2,980	4,765	(5,235)	47.65%
16 Administrative Services	20,000	1,667	10,000	(10,000)	50.00%
17 District Management	24,000	2,000	12,000	(12,000)	50.00%
18 Accounting Services	20,000	1,667	10,000	(10,000)	50.00%
19 Auditing Services	4,200	-	-	(4,200)	0.00%
20 Public Officials Insurance	5,508	-	3,922	(1,586)	71.21%
21 Legal Advertising	2,500	104	456	(2,044)	18.26%
22 Website Administration	2,749	675	2,900	151	105.48%
23 Dues, Licenses, Subscriptions	590	-	175	(415)	29.66%
24 TOTAL ADMINISTRATION	137,953	11,384	59,929	(78,024)	43.44%
25 SECURITY OPERATIONS					
26 Security Patrol Services	1,000	-	-	(1,000)	0.00%
27 Security Monitoring Services	8,064	624	4,236	(3,828)	52.52%
28 R&M - Security Cameras	1,000	1,390	3,923	2,923	392.25%
29 TOTAL SECURITY OPERATIONS	10,064	2,014	8,158	(1,906)	81.06%
30 UTILITIES					
31 Electric	25,000	1,413	9,926	(15,074)	39.71%
32 Garbage	4,100	557	3,350	(750)	81.71%
33 Water & Sewer	10,000	600	3,974	(6,026)	39.74%
34 TOTAL ELECTRIC UTILITY SERVICE	39,100	2,570	17,250	(21,850)	44.12%
35 STORMWATER CONTROL					
36 Contracts - Lake/Pond Bank	15,225	952	6,465	(8,760)	42.46%
37 Fountain Maintenance	5,000	-	961	(4,039)	19.22%
38 TOTAL STORMWATER CONTROL	20,225	952	7,426	(12,799)	36.72%
39 OTHER PHYSICAL ENVIRONMENT					
40 Contracts - Landscape/Irrigation	93,532	7,074	42,633	(50,899)	45.58%
41 Liability/Property Insurance	19,783	-	20,162	379	101.92%
42 R&M - Irrigation	3,500	1,214	1,214	(2,286)	34.69%
43 Landscape Replacement	5,000	-	1,369	(3,631)	27.37%
44 R&M - Entry Lighting, Walls & Fence	4,000	-	-	(4,000)	0.00%
45 TOTAL OTHER PHYSICAL ENVIRONMENT	125,815	8,288	65,377.68	(60,437)	51.96%
46 PARKS & RECREATION					
47 Pest Control	2,500	-	284	(2,216)	11.37%
48 Amenity Management Service Contract	244,692	16,932	101,262	(143,430)	41.38%
49 Janitorial Services & Supplies	2,500	1,109	2,299	(201)	91.95%

Trails CDD
General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance
For the period of October 1, 2025 to March 31, 2026

	FY 2026 Adopted Budget	FY 2026 Month of March	FY 2026 Actual Year-to-Date	Over (Under) Amt to FY Budget	% of Budget
50 Telephone, Cable & Internet Service	5,700	643	3,678	(2,022)	64.53%
51 R&M - Fitness Equipment	2,200	-	924	(1,276)	42.00%
52 R&M - Amenity Center	15,000	-	3,230	(11,770)	21.53%
53 Pool Supplies - Chemical/Permits/Supplies	15,000	1,421	4,012	(10,988)	26.75%
54 Amenity Supplies & Equipment	3,500	4,514	8,219	4,719	234.83%
55 Pressure Washing	4,000	-	3,590	(410)	89.76%
56 TOTAL PARKS & RECREATION	295,092	24,618	127,499	(167,593)	43.21%
57 SPECIAL EVENTS					
58 Special Events	5,000	-	-	(5,000)	0.00%
59 TOTAL SPECIAL EVENTS	5,000	-	-	(5,000)	0.00%
60 CONTINGENCY					
61 Misc - Contingency	25,000	-	-	25,000	0.00%
62 TOTAL CONTINGENCY	25,000	-	-	25,000	0.00%
63 TOTAL EXPENITURES	658,249	49,827	285,639	(372,610)	43.39%
64 REVENUES OVER (UNDER) EXPENDITURES	-	(42,465)	392,203	392,203	
65 OTHER FINANCING SOURCES & USES					
66 Transfer In					
67 Transfers Out					
68 TOTAL OTHER FINANCING SOURCES & USES		-	-		
69 NET CHANGE IN FUND BALANCE		(42,465)	392,203		
70 Fund Balance - Beginning			625,940		
71 FUND BALANCE - ENDING			1,018,143		

Trails CDD
Reserve Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the period of October 1, 2024 to March 31, 2026

	FY 2026 Adopted Budget	FY 2026 Month of March	FY 2026 Actual Year-to-Date	Over (Under) Amt to FY Budget
1 REVENUES				
2 Special Assessments	143,986	277	141,668	(2,318)
3 Interest	-	-	-	-
4 Misc.	-	-	135,000	135,000
5 TOTAL REVENUES	143,986	277	276,668	(2,318)
6 EXPENDITURES				
7 Capital Outlay	33,949	-	4,925	(29,024)
8 Capital Reserve Contribution	110,037	-	-	(110,037)
9 TOTAL EXPENDITURES	143,986	-	4,925	(139,061)
10 REVENUES OVER (UNDER) EXPENDITURES	-	277	271,743	
11 OTHER FINANCING SOURCES & USES				
12 Transfer In				
13 Transfers Out				
14 TOTAL OTHER FINANCING & USES	-	-	-	
15 NET CHANGE IN FUND BALANCE	-	277	271,743	
16 Fund Balance - Beginning	-	-	272,591	
17 FUND BALANCE - ENDING	-	277	544,334	

Trails CDD
Series 2007 Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the period of October 1, 2024 to March 31, 2026

	FY 2026 Adopted Budget	FY 2026 Month of March	FY 2026 Actual Year-to-Date	Over (Under) Amt to FY Budget
1 REVENUES				
2 Special Assessments	461,506	887	454,075	(7,431)
3 Interest	-	855	6,583	6,583
4 TOTAL REVENUES	461,506	1,742	460,659	(848)
5 EXPENDITURES				
6 Interest Expense				
7 *November 1, 2025		-	115,428	
8 May 1, 2026	115,428	-	-	(115,428)
9 November 1, 2026	109,113	-	-	(109,113)
10 Principle Payment				
11 May 1, 2026	235,000			
12 November 1, 2026	-			
13 TOTAL EXPNDITURES	459,541	-	115,428	(224,541)
14 REVENUES OVER (UNDER) EXPENDITURES	1,966	1,742	345,231	
15 OTHER FINANCING SOURCES & USES				
16 Transfer In				
17 Transfers Out				
18 TOTAL OTHER FINANCING SOURCES & USES		-	-	
19 NET CHANGE IN FUND BALANCE		1,742	345,231	
20 Fund Balance - Beginning			448,819	
21 FUND BALANCE - ENDING			794,049	

Trails CDD
Notes to Financial Statements
March 31, 2026

General Fund

Assets

Cash and Investments - District's funds are held at Bank United (Money Market account) and Valley Bank (Operating account).

Due From Other Funds - Assessments received and allocated to/from other funds. Also, an allocation of expenses to the CRF.

Deposits - Vesta Amenity Deposit (will offset last month's fee).

Liabilities

Accounts Payable - Invoices for current month not paid in current month. .

Due To Other Funds - Assessments received from the tax collector and allocated to/from other funds.

Financial Overview / Highlights

> Total Non-Ad valorem special assessments are at 98.39% collected and total revenue is 102.98% of adopted budget.

> Total expenditures are 43.39% of adopted budget.

> Significant variances explained below.

Variance Analysis

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
Expenditures				
<u>Administrative</u>				
P/R - Board of Supervisors	8,000	3,600	45.00%	Supervisor pay YTD.
Arbitrage Rebate	500	-	0.00%	
Trustee Fees	4,000	2,483	62.07%	DS2007
Assessment Roll	5,906	2,953	50.00%	Assessment roll monthly fee
Disclosure Report	5,000	5,000	100.00%	Paid in Full
District Counsel	25,000	1,675	6.70%	Only received two bills in current FY
District Engineer	10,000	4,765	47.65%	Only received three bills in current FY
District Management	24,000	12,000	50.00%	DM monthly fee
Accounting Services	20,000	10,000	50.00%	Monthly Fee
Auditing Services	4,200	-	0.00%	
Public Officials Insurance	5,508	3,922	71.21%	Paid in Full
Legal Advertising	2,500	456	18.26%	Notices
Website Adminstration	2,749	2,900	105.48%	Website Services & Constant Contact Email Services
Dues, Licenses, Subscriptions	590	175	29.66%	Special District Fee

Security Operations

Security Patrol Services	1,000	-	0.00%	
Security Monitoring Services	8,064	4,236	52.52%	Monthly Fee
R&M Security Cameras	1,000	3,923	392.25%	DKS Tracker Board, New Cameras

Utilities

Electric	25,000	9,926	39.71%	Monthly Fee
Garbage	4,100	3,350	81.71%	Republic Services monthly contract.
Water & Sewer	10,000	3,974	39.74%	Monthly Fee

Stormwater Control

Contracts - Lake/Pond Bank	15,225	6,465	42.46%	Monthly Maintenance
Fountain Maintenance	5,000	961	19.22%	Quarterly fee , Aerator service & Stormwater Training

Other Physical Enviroment

Contracts - Landscape/Irrigation	93,532	42,633	45.58%	Landscape monthly fee
Liability/Property Insurance	19,783	20,162	101.92%	Egis insurance paid in full. Two bills
R&M - Irrigation	3,500	1,214	34.69%	Repairs
Landscape Replacement	5,000	1,369	27.37%	Power Spike for Palm Trees
R&M - Entry Lighting, Walls & Fence	4,000	-	0.00%	

Parks and Recreation

Pest Control	2,500	284	11.37%	Turner Pest Control quarterly
Amenity Management Service Contract	244,692	101,262	41.38%	Vesta monthly amenity mgmt fees.
Janitorial Services & Supplies	2,500	2,299	91.95%	Various Supplies
Telephone, Cable & Internet Service	5,700	3,678	64.53%	Comcast monthly fee
R&M - Fitness Equipment	2,200	924	42.00%	Allways Improving monthly fees & Cleaning wipes
R&M - Amenity Center	15,000	3,230	21.53%	Various purchases from Home Depot, GT Electrical
Pool Supplies - Chemical/Permits/Supplies	15,000	4,012	26.75%	Bulk Chemicals
Amenity Supplies & Equipment	3,500	8,219	234.83%	Chairs and chair dolly, holiday lights office supplies, tools and Playground Slide
Pressure Washing	4,000	3,590	89.76%	Clubhouse/Pool Pavers Power Wash

Capital Expenditures - CRF

Capital Outlay	33,949	4,925	14.51%	Paint, supplies and labor for amenity and gym center
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Trails CDD

Non-Ad Valorem Special Assessments

Duval County Tax Collector

For the Fiscal Year Ending September 30, 2026

FY26 Tax Collections

11/14/2025	Duval County	-	-	-	
		3,778.12	826.43	2,648.89	7,253.44

11/20/2025	Duval County	4,095.59	895.87	2,871.47	7,862.93
11/26/2025	Duval County	7,905.23	1,729.20	5,542.45	15,176.88
12/4/2025	Duval County	577,575.28	126,339.35	404,944.94	1,108,859.57
12/10/2025	Duval County	46,630.03	10,199.90	32,692.87	89,522.80
1/21/2026	Duval County	3,294.70	720.68	2,309.95	6,325.33
1/13/2026	Duval County	644.59	141.00	451.93	1,237.52
2/4/2026	Duval County	2,462.10	538.56	1,726.20	4,726.86
3/4/2026	Duval County	1,264.66	276.63	886.67	2,427.96

Total FY26 YTD Collections

On-Roll Assessments Receivable

FY25 Excess Fees	1,403.55	321.16	1,189.64	2,914.35
	-	-	-	-

Prior Year %

FY25 Excess Fees

Total Other Received

Total Due to DS	141,988.79	455,265.01
------------------------	------------	------------

Date	Bank	Check #	CRF	DS 2007	Total
4/6/2026	US Bank	3021		455265.01	455,265.01

4/6/2026	US Bank	3021	455265.01	455,265.01
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Total FY26 YTD Disributions

Total Due from GF	141,988.79	(0.00)
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Trails CDD
Cash & Investment Report
March 31, 2026

Account Name	Bank Name	Investment Type	Maturity	Yield	Balance
General Fund					
Checking Account - Operating	Valley Bank	Public Funds Checking	N/A	3.56%	\$ 1,306,238
Money Market Account	BankUnited	MMA	N/A	3.25%	724,877
General Fund Subtotal					<u>\$ 2,031,115</u>
Debt Service Funds					
Series 2007 Prepayment Account	U.S. Bank	First American FD SHS Treasury Note	N/A	3.29%	\$ 1,666
Series 2007 Reserve Account	U.S. Bank	First American FD SHS Treasury Note	N/A	3.29%	231,047
Series 2007 Revenue Account	U.S. Bank	First American FD SHS Treasury Note	N/A	3.29%	106,071
Debt Service Fund Subtotal					<u>\$ 338,784</u>
				Total	<u><u>\$ 2,369,899</u></u>

3:23 PM

04/10/26

Trails CDD
Check Detail
 March 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	120095	03/02/2026	Jacksonville Daily Rec...		1101000 · Operating Account - Val...		-103.50
Bill	022626-	02/26/2026			1510120 · Legal Advertising	-103.50	103.50
TOTAL						-103.50	103.50
Bill Pmt -Check	120096	03/02/2026	Future Horizons Inc		1101000 · Operating Account - Val...		-475.00
Bill	93706	02/26/2026			1560000 · Contracts - Lake/Pond Ba...	-475.00	475.00
TOTAL						-475.00	475.00
Bill Pmt -Check	120097	03/02/2026	Kutak Rock LLP		1101000 · Operating Account - Val...		-467.50
Bill	3703052	02/26/2026			1510050 · District Counsel	-467.50	467.50
TOTAL						-467.50	467.50
Bill Pmt -Check	120098	03/04/2026	Vesta District Services		1101000 · Operating Account - Val...		-6,054.58
Bill	431119	03/01/2026			1510080 · District Management	-2,000.00	2,000.00
					1510090 · Accounting Services	-1,666.67	1,666.67
					1510070 · Administrative Services	-1,666.67	1,666.67
					1510030 · Assessment Roll	-492.17	492.17
					1510150 · Website Administration	-229.07	229.07
TOTAL						-6,054.58	6,054.58
Bill Pmt -Check	120099	03/04/2026	Envera Systems		1101000 · Operating Account - Val...		-623.91
Bill	766553	03/01/2026			1520010 · Security Monitoring Servi...	-623.91	623.91
TOTAL						-623.91	623.91
Bill Pmt -Check	120100	03/04/2026	Coastal Network & Aut...		1101000 · Operating Account - Val...		-2,532.50
Bill	1209	02/06/2026			1520020 · R&M Security Cameras	-2,532.50	2,532.50
TOTAL						-2,532.50	2,532.50

3:23 PM

04/10/26

Trails CDD
Check Detail
 March 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	01ACH031026	03/10/2026	Republic Services - ACH		1101000 · Operating Account - Val...		-508.93
Bill	0687-001605089	02/16/2026			1540000 · Garbage - Recreation Fa...	-508.93	508.93
TOTAL						-508.93	508.93
Bill Pmt -Check	120101	03/11/2026	Bland Landscaping Co...		1101000 · Operating Account - Val...		-7,074.33
Bill	357427	03/01/2026			1570000 · Contracts - Landscape/Irri...	-7,074.33	7,074.33
TOTAL						-7,074.33	7,074.33
Bill Pmt -Check	120102	03/11/2026	Vesta Property Service...		1101000 · Operating Account - Val...		-17,387.81
Bill	431289	02/28/2026			1580010 · Amenity Management Se...	-17,387.81	17,387.81
TOTAL						-17,387.81	17,387.81
Bill Pmt -Check	120103	03/11/2026	Allways Improving LLC		1101000 · Operating Account - Val...		-175.00
Bill	277350	02/27/2026			1580040 · R&M - Fitness Equipment	-175.00	175.00
TOTAL						-175.00	175.00
Bill Pmt -Check	120104	03/11/2026	SchoolNow		1101000 · Operating Account - Val...		-384.38
Bill	INV-SN-1316	03/01/2026			1510150 · Website Administration	-384.38	384.38
TOTAL						-384.38	384.38
Bill Pmt -Check	01ACH031326	03/13/2026	Comcast Business - A...		1101000 · Operating Account - Val...		-642.80
Bill	5610- FEB26	02/20/2026			1580030 · Telephone, Cable & Inter...	-642.80	642.80
TOTAL						-642.80	642.80
Bill Pmt -Check	120105	03/19/2026	Jacksonville Daily Rec...		1101000 · Operating Account - Val...		-103.50
Bill	26-01407D	03/12/2026			1510120 · Legal Advertising	-103.50	103.50
TOTAL						-103.50	103.50

3:23 PM

04/10/26

Trails CDD
Check Detail
 March 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	120106	03/19/2026	Vesta District Services		1101000 · Operating Account - Val...		-325.09
Bill	431357	02/28/2026			1560000 · Contracts - Lake/Pond Ba...	-279.00	279.00
					1510120 · Legal Advertising	-28.42	28.42
					1580060 · Pool Services - Chem/Per...	-17.67	17.67
TOTAL						-325.09	325.09
Bill Pmt -Check	120107	03/19/2026	Web Watch Dogs		1101000 · Operating Account - Val...		-500.00
Bill	10586	03/20/2026			1520010 · Security Monitoring Servi...	-500.00	500.00
TOTAL						-500.00	500.00
Bill Pmt -Check	120108	03/19/2026	Bland Landscaping Co...		1101000 · Operating Account - Val...		-1,214.00
Bill	358346	03/16/2026			1570020 · R&M - Irrigation	-1,214.00	1,214.00
TOTAL						-1,214.00	1,214.00
Bill Pmt -Check	EFT031926	03/19/2026	Fla Dept of Revenue		1101000 · Operating Account - Val...		-7.31
Bill	February 2026	03/18/2026			1362005 · Room Rentals	-7.31	7.31
TOTAL						-7.31	7.31
Bill Pmt -Check	3020	03/23/2026	Hawkins Inc		1101000 · Operating Account - Val...		-1,037.60
Bill	7366557	03/19/2026			1580060 · Pool Services - Chem/Per...	-1,037.60	1,127.60
TOTAL						-1,037.60	1,127.60
Bill Pmt -Check	120109	03/25/2026	Uline, Inc.		1101000 · Operating Account - Val...		-1,108.78
Bill	205733011	03/20/2026			1580020 · Janitorial Services & Sup...	-1,108.78	1,108.78
TOTAL						-1,108.78	1,108.78
Bill Pmt -Check	032526BOS1	03/25/2026	Chantel Douglas		1101000 · Operating Account - Val...		-200.00
Bill	031026	03/24/2026			1510000 · Board of Supervisors	-200.00	200.00
TOTAL						-200.00	200.00

3:23 PM

04/10/26

Trails CDD

Check Detail

March 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	032526BOS2	03/25/2026	Corina Kay Buck		1101000 · Operating Account - Val...		-200.00
Bill	031026	03/24/2026			1510000 · Board of Supervisors	-200.00	200.00
TOTAL						-200.00	200.00
Bill Pmt -Check	032526BOS3	03/25/2026	Emilio Gonzalez		1101000 · Operating Account - Val...		-200.00
Bill	031026	03/24/2026			1510000 · Board of Supervisors	-200.00	200.00
TOTAL						-200.00	200.00
Bill Pmt -Check	032526BOS4	03/25/2026	Richard A Bergeron		1101000 · Operating Account - Val...		-200.00
Bill	031026	03/24/2026			1510000 · Board of Supervisors	-200.00	200.00
TOTAL						-200.00	200.00
Bill Pmt -Check	032526BOS5	03/25/2026	Terrance Douglas		1101000 · Operating Account - Val...		-200.00
Bill	031026	03/24/2026			1510000 · Board of Supervisors	-200.00	200.00
TOTAL						-200.00	200.00
Bill Pmt -Check	01ACH032626	03/26/2026	JEA		1101000 · Operating Account - Val...		-2,012.94
Bill	007480 MAR26	03/04/2026			1530000 · Utility Services	-1,413.30	1,413.30
					1550000 · Utility Services	-599.64	599.64
TOTAL						-2,012.94	2,012.94
Bill Pmt -Check	02ACH032626	03/26/2026	Valley Bank ACH		1101000 · Operating Account - Val...		-554.00
Bill	0659- FEB26	02/27/2026			1520010 · Security Monitoring Servi...	-492.00	492.00
					1510150 · Website Administration	-62.00	62.00
TOTAL						-554.00	554.00
Bill Pmt -Check	120110	03/31/2026	Alliant Engineering Inc		1101000 · Operating Account - Val...		-2,979.95
Bill	84689	03/23/2026			1510060 · District Engineer	-2,979.95	2,979.95
TOTAL						-2,979.95	2,979.95

Jacksonville Daily Record

A Division of
DAILY RECORD & OBSERVER, LLC

P.O. Box 2177
Jacksonville, FL 32203
(904) 356-2466

INVOICE

February 26, 2026

Date

Attn:

Trails Community Development District c/o Vesta District Services
250 International Parkway, Suite 208
Lake Mary FL 32746

Serial # 26-01107D	PO/File #	\$103.50
Notice of Board of Supervisors Regular Meeting		Payment Due
		\$103.50
Trails Community Development District		Publication Fee
Case Number		Amount Paid
Publication Dates 2/26	Payment Due Upon Receipt	
County Duval	For your convenience, you may remit payment online at www.jaxdailyrecord.com/send-payment .	

***Payment is due before
the Proof of Publication
is released.***

If your payment is being mailed, please reference Serial # 26-01107D on your check or remittance advice.

Your notice was published on both jaxdailyrecord.com and floridapublicnotices.com.

Terms: Net 30 days from date of invoice. Past due items will accrue a finance charge of 1.5% per month thereafter.
Please remit any payment due upon receipt of this invoice.

**TRAILS COMMUNITY
DEVELOPMENT DISTRICT
NOTICE OF
BOARD OF SUPERVISORS
REGULAR MEETING**

Notice is hereby given that a regular meeting of the Board of Supervisors of the Trails Community Development District (the "District") will be held on Tuesday, March 10, 2026, at 6:30 p.m. at Winchester Ridge Amenity Center, 15431 Spotted Stallion Trail Jacksonville, FL 32234. The purpose of the meeting is to discuss any topics presented to the board for consideration.

Copies of the agenda may be obtained from the District Manager, Vesta District Services, 250 International Parkway, Suite 208, Lake Mary, Florida 32746, Telephone (904) 386-0186.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meeting may be continued in progress without additional notice to a date, time, and place to be specified on the record at the meeting. There may be occasions when Staff and/or Supervisors may participate by speaker telephone.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in the meeting is asked to advise the District Manager's office at least forty-eight (48) hours before the meeting by contacting the District Manager at (904) 386-0186. If you are hearing or speech impaired, please contact the Florida Relay Service at 711, for assistance in contacting the District Manager's office.

A person who decides to appeal any decision made at the meeting, with respect to any matter considered at the meeting, is advised that a record of the proceedings is needed 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**
Howard McGaffney,
District Manager
(904) 386-0186

Feb. 26 00 (26-01107D)

Future Horizons, Inc

403 N First Street
PO Box 1115
Hastings, FL 32145
USA

Voice: 904-692-1187
Fax: 904-692-1193

INVOICE

Invoice Number: 93706
Invoice Date: Feb 26, 2026
Page: 1

Bill To:
Trails Community Development District c/o Vesta Property Services 250 International Parkway, Ste 208 Lake Mary, FL 32746

Ship to:
Quarterly Fountain Maintenance

Customer ID	Customer PO	Payment Terms	
Trails01	Per Contract	Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	Hand Deliver		3/28/26

Quantity	Item	Description	Unit Price	Amount
1.00	Aerator Service	Quarterly Fountain maintenance within Trails CDD performed on February 19, 2026	475.00	475.00
Subtotal				475.00
Sales Tax				
Freight				
Total Invoice Amount				475.00
Payment/Credit Applied				
TOTAL				475.00

Check/Credit Memo No:

Overdue invoices are subject to finance charges.

KUTAK ROCK LLP**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

February 26, 2026

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3703052

Client Matter No. 20723-1

Notification Email: eftgroup@kutakrock.com

Ms. Melissa Dobbins
The Trails CDD
c/o Vest Property Services
Suite 208
250 International Parkway
Lake Mary, FL 32746

Invoice No. 3703052
20723-1

Re: The Trails CDD - General Counsel

For Professional Legal Services Rendered

11/01/25	S. Sandy	0.20	67.00	Conduct research and prepare memorandum regarding current law on the open carry of firearms on district property or at meetings
11/11/25	W. Haber	0.50	167.50	Prepare agreement for painting services; confer with McGaffney regarding same
11/18/25	W. Haber	0.10	33.50	Review correspondence regarding amended budget
12/12/25	W. Haber	0.20	67.00	Revise agreement for painting services
12/14/25	G. Lovett	0.50	132.50	Monitor legislative process relating to matters impacting special districts
TOTAL HOURS		1.50		

KUTAK ROCK LLP

Trails CDD (The)

February 26, 2026

Client Matter No. 20723-1

Invoice No. 3703052

Page 2

TOTAL FOR SERVICES RENDERED	\$467.50
-----------------------------	----------

TOTAL CURRENT AMOUNT DUE	<u>\$467.50</u>
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250 International Parkway, Suite 208

Lake Mary, FL 32746

TEL: 321-263-0132

Invoice

Bill To

Trails Community Development District
c/o Vesta District Services
250 International Parkway, STE 208
Lake Mary FL 32746

Date 03/01/2026

Invoice # 431119

In Reference To:

Monthly contracted management fees, as follows:

PLEASE REMIT PAYMENT TO CORPORATE HEADQUARTERS:
VESTA DISTRICT SERVICES
c/o Vesta Property Services, Inc.
245 Riverside Avenue, Suite 300
Jacksonville, FL 32202

Description	Quantity	Rate	Amount
District Management Services	1	2,000.00	2,000.00
Accounting	1	1,666.67	1,666.67
Administration	1	1,666.67	1,666.67
Assessment Preparation/Collection	1	492.17	492.17
Website	1	229.07	229.07

Total 6,054.58

Envera

8281 Blaikie Court
Sarasota, FL 34240
(941) 556-7066

Invoice	
Invoice Number 766553	Date 03/01/2026
Customer Number 400481	Due Date 04/01/2026

Page: 1

Customer Name	Customer Number	PO Number	Invoice Date	Due Date
Trails CDD	400481		03/01/2026	04/01/2026

Quantity	Description	Months	Rate	Amount
2539 - CCTV - Trails CDD - 15431 Spotted Stallion Trail, Jacksonville, FL				
1.00	Active Video Monitoring 04/01/2026 - 04/30/2026	1.00	\$425.00	\$425.00
1.00	Service & Maintenance 04/01/2026 - 04/30/2026	1.00	\$198.92	\$198.92
			Subtotal:	\$623.92
			Tax	\$0.00
			Payments/Credits Applied	\$0.01
			Invoice Balance Due:	\$623.91

Date	Invoice #	Description	Amount	Balance Due
3/1/2026	766553	Monitoring Services	\$623.92	\$623.91

Envera

8281 Blaikie Court
Sarasota, FL 34240
(941) 556-7066

Invoice	
Invoice Number 766553	Date 03/01/2026
Customer Number 400481	Due Date 04/01/2026

Net Due: \$623.91
Amount Enclosed: _____

Trails CDD
C/O Vesta District Services
250 International Parkway
Lake Mary, FL 32746

REMIT TO: Envera
PO Box 2086
Hicksville, NY 11802

INVOICE

Coastal Network and Automation
103 Chesterwood Rd
Saint Augustine, FL 32084

chrisj@coastalnetworkandautomation.com
+1 (904) 444-9157



Winchester Ridge -Trails CDD

Bill to

Trails CDD c/o Vesta properties Services
15431 Spotted stallion Trail
Jax, FL 32234
United States

Ship to

Winchester Ridge -Trails CDD
c/o Vesta Properties Services
15431 Spotted Stallion Trail
Jacksonville, FL 32234
United States

Invoice details

Invoice no.: 1209
Terms: Net 15
Invoice date: 02/06/2026
Due date: 02/21/2026

#	Product or service	Description	Qty	Rate	Amount
1.	DKS Tracker Board	Tracker Board for Pool entry Gate	1	\$425.00	\$425.00
2.	Push to exit	Push to exit button for Pool entry Gate	1	\$120.00	\$120.00
3.	Card Reader	Sentinel-Prox Mullion Mount Card Reader Access Device, Dark Gray	1	\$200.00	\$200.00
4.	Door Mag-Lock	600 LB Door Maglock pool Amenity entry Gate to replace old damaged lock	1	\$337.50	\$337.50
5.	SVC-T	Installed a new tracker board to replace damaged tracker board in quad box due to relay misfire which caused improper lock and release timing on relay 2. The output relay on the tracker board would not lose continuity upon relay activation or would randomly upon further inspection. Cause could have been due to some sort of power surge. Card reader was also replaced to isolate relay input to confirm gate lock release. Also Went ahead and replaced the mag lock and push to exit due to damaged wire on both devices from some form of power	10	\$145.00	\$1,450.00

surge.
Spliced connections appear to show
burned and back wire nuts also damaged
crimp fittings.

After attempting to rework the cable
connector, it became evident that the
extent of corrosion was severe and
appeared consistent with damage from an
electrical surge along the line.

After replacing all components, the issue
was resolved and the system is
now functioning properly. New equipment
for the pool front gate was tested to monitor
proper operation.
The gate access system is now operating
correctly and is fully functional.

Ways to pay



Total \$2,532.50

Overdue 02/21/2026

View and pay



8619 Western Way
Jacksonville FL 32256-036060
Customer Service (904) 731-2456
RepublicServices.com/Support

Important Information
Credit for fuel recovery fee error on Jan invoice

Account Number 3-0687-0012356
Invoice Number 0687-001605089
Invoice Date February 16, 2026
Previous Balance \$528.22
Payments/Adjustments -\$528.22
Current Invoice Charges \$508.93

Autopayment
\$508.93

Payment Due Date
March 08, 2026

PAYMENTS/ADJUSTMENTS

Description	Reference	Amount
Payment - Thank You 02/05	5555555	-\$528.22

CURRENT INVOICE CHARGES

Description	Reference	Quantity	Unit Price	Amount
Trails Cdd 15431 Spotted Stallion Trl CSA A228841164				
Jacksonville, FL Contract: 9687025 (C50)				
1 Waste Container 2 Cu Yd, 1 Lift Per Week				
Pickup Service 03/01-03/31			\$315.38	\$315.38
Administrative Fee				\$5.95
Total Fuel/Environmental Recovery Fee				\$114.83
Total Franchise - Local				\$72.77
CURRENT INVOICE CHARGES, AutoPayment due on March 08, 2026				\$508.93

Simple account access at your fingertips.

Download the Republic Services app or visit
RepublicServices.com today.



8619 Western Way
Jacksonville FL 32256-036060

Do not Pay
* Thank You For Your Automatic Payment *

Autopayment \$508.93
Payment Due Date March 08, 2026
Account Number 3-0687-0012356
Invoice Number 0687-001605089

Return Service Requested

TRAILS CDD
C/O INFRAMARK
11555 HERON BAY BLVD
SUITE 201
CORAL SPRINGS FL 33076-3360

☐
For Billing Address Changes,
Check Box and Complete Reverse.

Make Checks Payable To:

REPUBLIC SERVICES #687
PO BOX 71068
CHARLOTTE NC 28272-1068



UNDERSTANDING YOUR BILL

Visit RepublicServices.com/MyBill

UNDERSTANDING OUR RATES, CHARGES, AND FEES

Visit RepublicServices.com/customer-support/fee-disclosures

Responsible Party

All waste services are managed, performed, and billed for by individual operating subsidiaries of Republic Services, Inc. Republic Services, Inc. itself does not perform any waste services, nor does it contract for such services. The operating entity providing your waste service is identified on your invoice. Accordingly, all obligations to you, including providing quality service and billing you for service, rests with the operating entity identified on your invoice.

Residential Customers

If you are a residential customer receiving service without a signed customer service agreement, your service is subject to and governed by the Service Terms for Residential Customers located at RepublicServices.com/customer-support/residential-service-terms, which include a **CLASS ACTION WAIVER** and **ARBITRATION CLAUSE**, and our right to charge you a container removal fee upon termination of service, among other terms. These terms are subject to change so please review them upon receipt of your invoice. If you do not have access to a computer, you may request that a copy be mailed to you by calling Customer Service at the number on the front of this invoice. Please note that some or all of the Service Terms for Residential Customers may not apply if your services are subject to terms mandated by a governmental entity in your locality.

Check Processing

When you provide a check as payment, you authorize us to use information from your check to make a one-time electronic fund transfer from your account. When we make an electronic transfer, funds may be withdrawn from your account the same day we receive your payment or check and you will not receive your check back from your financial institution.

Cancellation & Payment Policy

Unless prohibited by applicable law, regulation, or franchise or other agreement: (1) we reserve the right to require that payment for services be made only by check, credit card or money order; and (2) if service is canceled during a billing cycle, you will remain responsible for all charges, fees and taxes through the end of the billing cycle. You will not be entitled to proration of billing or a refund for the period between the notice of termination and the end of the current billing cycle.

Understanding Our Rates, Charges and Fees

If you are receiving service without a signed customer service agreement, please visit RepublicServices.com/Fees to review the financial terms and conditions relating to your service. If you are receiving service pursuant to a written contract, but have questions relating to any charges or fees, RepublicServices.com/Fees provides a detailed description of our most common charges and fees. If you do not have access to a computer, you may request that a copy be mailed to you by calling Customer Service at the number on the front of this invoice.

IMPORTANT INFORMATION

(Continued from Page 1)

It's easy to go paperless! Sign up for Paperless Billing at RepublicServices.com and enjoy the convenience of managing your account anytime, anywhere, on any device.

Please fill out the form below if your billing address has changed and return this portion of your statement to us using the envelope enclosed. Thank you!

BILLING ADDRESS CHANGE

Address		
City	State	Zip Code
Phone	Alternate Phone	



Invoice

Vesta Property Services, Inc.
245 Riverside Avenue
Suite 300
Jacksonville FL 32202

Invoice # 431289
Date 02/28/2026
Terms Net 30
Due Date 03/30/2026
Memo Monthly Services

Bill To

Trails C.D.D.
c/o Vesta Property Services
245 Riverside Avenue, STE 300
Jacksonville FL 32202

Description	Quantity	Rate	Amount
February Payroll Fees	1	14,205.89	14,205.89
Subcontracted Fees for Operations Oversight -FCS Management Group	1	3,181.92	3,181.92

Total 17,387.81



Cost Detail

LADR Item	Expense	Totals
Wages		
Gross Wages		\$7,717.88
Overtime	\$ 9.88	
Holiday	\$ 377.67	
Vacation	\$ 159.60	
Holiday Worked	\$ -	
Client Iss (call ins for Harold)	\$ 577.88	
Exp. Reimb.	\$ 100.00	
Subtotal		\$8,942.91
Non-Wage Benefits		
Basic ADD	\$1.84	
Basic Life	\$10.12	
HSA Employer	\$0.00	
Medical Memo	\$1,308.00	
Tot Non-Wage Benefit		\$1,319.96
Taxes & WC		
FUTA	\$34.50	
Medicare	\$124.99	
Social Sec	\$534.45	
FL SUI	\$5.74	
Worker's Comp	\$109.85	
Total Tax & WC		\$809.53
Total from LADR		\$11,072.40

Trails/Winchester Ridge

Date 10-01-2025 to 10-31-2025

Invoice Detail

Paycom Labor Allocation Detail Report

Total Wages	\$8,942.91
Total Non-Wage Benefits	\$1,319.96
Total Tax & Worker's Comp	\$809.53
Total from LADR	\$11,072.40
Subtotal	\$11,072.40
Cost Plus Fee Multiplier	1.283
Total Cost Plus Invoice	\$14,205.89
Misc Billable Pass Thru Items Not On LADR	
Sub Contract with FCS Mgmt Group (Amenity Mgmt)	\$3,181.92
COBRA Reimbursement	\$0.00
Total Misc. Pass Thru Items	\$3,181.92
Total Cost Plus Invoice	\$17,387.81

INVOICE

Allways Improving LLC dba
Fitness Pro
1400 Village Square Blvd #3-293
Tallahassee, FL 32312

tracy@wearefitnesspro.com
+1 (850) 523-8882
www.wearefitnesspro.com



1400 Village Square #3-293
Tallahassee, FL 32312
850-523-8882

Bill to

Winchester Ridge - Trails CDD
Trails-CDD c/o Vesta District Services
250 International Parkway, Suite 208
Lake Mary, FL 32746

Ship to

Winchester Ridge - Trails CDD
15431 Spotted Stallion Trail
Jacksonville, FL 32234

Invoice details

Invoice no.: 277350
Terms: Net 15
Invoice date: 02/27/2026
Due date: 03/14/2026

#	Product or service	SKU	Description	Qty	Rate	Amount
1.			SERVICE REQUEST 46175 - FEBRUARY PREVENTATIVE MAINTENANCE			
2.	PM		Preventative Maintenance: Cleaned, Lubed, Calibrated, Inspected and Tested. - Winchester Ridge SERVICES PERFORMED 1. Tech checked/updated all equipment in BF. 2. Lubed and dusted all guide rods, weight stacks, and adjustment knobs. 3. Inspected 1x Strength Unit (4 Station Multi Gym) and 1x Bench. Inspected all pulleys, cables, attachments, connections, pads, adjustments, and weight stacks. SEE BELOW 4. Inspected 2x Elliptical, 1x Upright Bike, and 1x Recumbent Bike. Checked all pedals, sensors, cup holders, fans, handles, adjustments, buttons and general function. SEE BELOW 5. Inspected 2x Treadmills Checked belt and deck tightness and wear, checked strength and function of motor, checked incline functions, HR sensors, controls, general function. Dusted for debris around belt and under hoods around motor and electrical	1	\$175.00	\$175.00

components. SEE BELOW

ISSUES FOUND
1. ALL UNITS TEST CORRECT.

Total	\$175.00
-------	----------



INVOICE

Trails
12574 Flagler Center Boulevard
Suite 101
Jacksonville FL 32258
United States

Invoice # INV-SN-1316
Invoice Date: 3/1/2026
Due Date: 3/31/2026
PO#: Quarterly Invoice

Item	Description	AMOUNT
SchoolNow CDD ADA-PDF		\$234.38
SchoolNow CDD	Community Development District (CDD) governmental unit management company ADA-compliant website	\$150.00

Subscription start: 10/1/2025
Subscription end: 9/30/2026

Subtotal: \$384.38
Tax Total:
Total: \$384.38
Amount Paid: \$0.00

Direct Deposit Instruction:**Amount Due: \$384.38**

Bank Name: Stifel Bank
Bank Address: 8000 Maryland Avenue Ste 100, Clayton, Missouri 63105
Routing #: 081018998
Account #: 16782211

[Click Here to pay with Credit Card](#)

Check Remittance:

Innersync Studios Ltd
P.O. Box 771470
St. Louis, MO 63177-9816
United States

Hello Trails Cdd,

Thanks for choosing Comcast Business.

Your bill at a glance

For 15431 SPOTTED STALLION TRL, JACKSONVILLE, FL,
32234-2399

Previous balance		\$642.80
EFT Payment - thank you	Feb 12	-\$642.80
Balance forward		\$0.00
Regular monthly charges	Page 3	\$597.40
Taxes, fees and other charges	Page 3	\$45.40
New charges		\$642.80

Amount due \$642.80

Thanks for paying by Automatic Payment

Your automatic payment on Mar 11, 2026, will include your amount due, plus or minus any payment related activities or adjustments, and less any credits issued before your bill due date.

Need help?

Visit business.comcast.com/help or see page 2 for other ways to contact us.

Your bill explained

- This page gives you a quick summary of your monthly bill. A detailed breakdown of your charges begins on page 3.

Detach the bottom portion of this bill and enclose with your payment

Please write your account number on your check or money order

Do not include correspondence with payment

COMCAST
BUSINESS

1401 NORTHPOINT PKWY W PALM
BCH FL 33407-1937

TRAILS CDD
11555 HERON BAY BLVD, STE 201
CORAL SPRINGS, FL 33076

Account number **8495 74 120 1695610**

Automatic payment **Mar 11, 2026**

Please pay \$642.80

Electronic payment will be applied Mar 11, 2026

COMCAST
PO BOX 71211
CHARLOTTE NC 28272-1211

849574120169561000642801

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Useful information

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If you are hearing impaired, call 711. For issues affecting customers with disabilities, call **1-855-270-0379**.

chat live at **support.xfinity.com/accessibility**, email **accessibility@comcast.com**, fax **1-866-599-4268** or write to Comcast at 1701 JFK Blvd., Philadelphia, PA 19103-2838
Attn: M. Gifford.

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Additional billing information

More ways to pay:



Online

Visit My Account at **business.comcast.com/myaccount**



Comcast Business App

Download the Comcast Business App



In-Store

Visit **business.comcast.com/servicecenter** to find a store near you

Regular monthly charges \$597.40

Comcast Business	\$575.40
Bundled services	\$334.95
Data, Voice Package Package Includes: Business Internet 300+ and 1 Mobility Voice Line.	\$334.95
TV services	\$137.60
TV Basic Business Video.	\$75.95
TV Box + Remote	\$11.95
Broadcast TV Fee	\$49.70
Internet services	\$67.90
Static IP - 5	\$39.95
Equipment Fee Internet.	\$27.95
Voice services	\$44.95
Mobility Voice Line Business Voice.	\$44.95
Other credits and discounts	-\$10.00
Automatic Payments Discount Including Paperless Billing	-\$10.00

Service fees \$22.00

Directory Listing Management Fee	\$11.00
Voice Network Investment	\$11.00

Taxes, fees and other charges \$45.40

Other charges	\$9.09
Federal Universal Service Fund	\$4.15
Regulatory Cost Recovery	\$4.94

Taxes & government fees \$36.31

Sales Tax	\$3.00
State Communications Services Tax	\$17.97
Local Communications Services Tax	\$14.54
911 Fees	\$0.80

What's included?

Internet: Fast, reliable internet on our
Gig-speed network



TV: Keep your employees informed and
customers entertained



Voice Numbers: (904)748-0051,
(904)748-0052

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details

You've saved \$10.00 this month with your
automatic payments discount.

Additional information

The Regulatory Cost Recovery fee is neither government mandated nor a tax, but is assessed by Comcast to recover certain federal, state, and local regulatory costs.

Parental Controls: With parental controls, you can choose and manage the programming that is right for your family. Learn more at: business.comcast.com/support/article/tv/x1-parental-controls-safe-browse.

Recent and Upcoming Programming Changes: Information on recent and upcoming programming changes can be found at xfinity.com/programmingchanges/ or by calling 866-216-8634.

Jacksonville Daily Record

A Division of
DAILY RECORD & OBSERVER, LLC

P.O. Box 2177
Jacksonville, FL 32203
(904) 356-2466

INVOICE

March 12, 2026

Date

Attn:

Trails Community Development District c/o Vesta District Services
250 International Parkway, Suite 208
Lake Mary FL 32746

Serial #	<u>26-01407D</u>	PO/File #	<u></u>	<u>\$103.50</u>
				Payment Due
Notice of Board of Supervisors Budget Workshop				
<u></u>				<u>\$103.50</u>
Trails Community Development District				Publication Fee
<u></u>				
Case Number	<u></u>	Amount Paid		
Publication Dates	<u>3/12</u>			
County	<u>Duval</u>			

***Payment is due before
the Proof of Publication
is released.***

Payment Due Upon Receipt
For your convenience, you
may remit payment online at
[www.jaxdailyrecord.com/
send-payment](http://www.jaxdailyrecord.com/send-payment).

If your payment is being
mailed, please reference
Serial # 26-01407D on your
check or remittance advice.

Your notice was published on both jaxdailyrecord.com and floridapublicnotices.com.

Terms: Net 30 days from date of invoice. Past due items will accrue a finance charge of 1.5% per month thereafter.
Please remit any payment due upon receipt of this invoice.

**TRAILS COMMUNITY
DEVELOPMENT DISTRICT
NOTICE OF BOARD OF
SUPERVISORS BUDGET
WORKSHOP**

Notice is hereby given that the Board of Supervisors of the Trails Community Development District (the "District") will hold a budget workshop on Thursday, March 24, 2026, at 6:00 p.m. at Winchester Ridge Amenity Center, 15431 Spotted Stallion Trail Jacksonville, FL 32234. The purpose of the workshop is to discuss the proposed FY 2026-2027 budget.

Copies of the agenda may be obtained from the District Manager, Vesta District Services, 250 International Parkway, Suite 208, Lake Mary, Florida 32746, Telephone (904) 386-0186.

The workshop is open to the public and will be conducted in accordance with the provisions of Florida law. The workshop may be continued in progress without additional notice to a date, time, and place to be specified on the record at the workshop. There may be occasions when Staff and/or Supervisors may participate by speaker telephone.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in the workshop is asked to advise the District Manager's office at least forty-eight (48) hours before the meeting by contacting the District Manager at (904) 386-0186. If you are hearing or speech impaired, please contact the Florida Relay Service at 711, for assistance in contacting the District Manager's office.

A person who decides to appeal any decision made at the workshop, with respect to any matter considered at the workshop, is advised that a record of the proceedings is needed 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**
Howard McGaffney,
District Manager
(904) 386-0186

Mar. 12 60 (26-01407D)



250 International Parkway, Suite 208

Lake Mary, FL 32746

TEL: 321-263-0132

Invoice

Bill To

Trails Community Development District
c/o Vesta District Services
250 International Parkway, STE 208
Lake Mary FL 32746

Date 02/28/2026

Invoice # 431357

In Reference To:

Billable Expenses - Feb 2026

PLEASE REMIT PAYMENT TO CORPORATE HEADQUARTERS:
VESTA DISTRICT SERVICES
c/o Vesta Property Services, Inc.
245 Riverside Avenue, Suite 300
Jacksonville, FL 32202

Description	Quantity	Rate	Amount
Billable Expenses			
Yearli - 2025 1099 Filings			28.42
Hawkins Inc. 2381 Rosegate, ROSEVILLE, MN 55113 Annette Floyd (321) 335-6649			17.67
Harold Burns - 2026-01-21 - FLORIDA STORMWATER ASSOCI - Stormwater training			279.00
Total Billable Expenses			325.09

Total 325.09



1/27/2026 03:28 PM

Payment Method

Payment Summary

Card Number: **** * -6501
Type: Visa
Name: Johanna Lee
Expires: 03/2028

Subtotal: \$673.96
(FL) Sales Tax: \$0.00

Order Total: **\$673.96**

Order Summary Receipt

Confirmation #: 9606005 **24 Forms**

Payer: Marshall Creek\Community Development District **\$97.44**

Form: 2025 1099-NEC / 1096 4.06/form

Services: Federal Filing
Recipient Mailing
Online Retrieval

Confirmation #: 9606007 **6 Forms**

Payer: Saddle Creek Preserve of Polk County\Community Development District **\$24.36**

Form: 2025 1099-NEC / 1096 4.06/form

Services: Federal Filing
Recipient Mailing
Online Retrieval

Confirmation #: 9606010 **10 Forms**

Payer: Panther Trace II\Community Development District **\$40.60**

Form: 2025 1099-NEC / 1096 4.06/form

Services: Federal Filing
Recipient Mailing
Online Retrieval

Confirmation #: 9606011 **8 Forms**

Payer: Fleming Island\Community Development District **\$32.48**

Form: 2025 1099-NEC / 1096 4.06/form

Services: Federal Filing
Recipient Mailing
Online Retrieval

Confirmation #: 9606014 **13 Forms**

Payer: Grand Haven\Community Development District **\$52.78**

Form: 2025 1099-NEC / 1096 4.06/form

Services: Federal Filing
Recipient Mailing
Online Retrieval

Confirmation #: 9606015	6 Forms
Payer: Beach\Community Development District	\$24.36
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	
Confirmation #: 9606018	10 Forms
Payer: The Preserve at Wilderness Lake\Community Development District	\$40.60
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	
Confirmation #: 9606020	6 Forms
Payer: Epperson Ranch\Community Development District	\$24.36
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	
Confirmation #: 9606022	6 Forms
Payer: The Preserve at South Branch\Community Development District	\$24.36
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	
Confirmation #: 9606024	5 Forms
Payer: Parkland Preserve\Community Development District	\$20.30
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	
Confirmation #: 9606027	3 Forms
Payer: Union Park East\Community Development District	\$12.18
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	
Confirmation #: 9606029	1 Forms
Payer: City Center\Community Development District	\$4.06
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	

Confirmation #: 9606030	2 Forms
Payer: Heritage Harbor\Community Development District	\$8.12
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	
Confirmation #: 9606031	6 Forms
Payer: Epperson Ranch North\Community Development District	\$24.36
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	
Confirmation #: 9606032	11 Forms
Payer: Panther Trace I\Community Development District	\$44.66
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	
Confirmation #: 9606033	19 Forms
Payer: Sweetwater Creek\Community Development District	\$77.14
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	
Confirmation #: 9606034	3 Forms
Payer: Cascades at Groveland\Community Development District	\$12.18
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	
Confirmation #: 9606035	7 Forms
Payer: Avalon Groves\Community Development District	\$28.42
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	
Confirmation #: 9606036	6 Forms
Payer: Bridgewater of Wesley Chapel\Community Development District	\$24.36
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	

Confirmation #: 9606037	7 Forms
Payer: Trails\Community Development District	\$28.42
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	
Confirmation #: 9606038	3 Forms
Payer: Magnolia Park\Community Development District	\$12.18
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	
Confirmation #: 9606039	1 Forms
Payer: Stoneybrook At Venice\Community Development District	\$4.06
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	
Confirmation #: 9606040	1 Forms
Payer: Hawks Point\Community Development District	\$4.06
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	
Confirmation #: 9606041	1 Forms
Payer: Cabot Citrus Farms\Community Development District	\$4.06
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	
Confirmation #: 9606042	1 Forms
Payer: Stonebrier\Community Development District	\$4.06
Form: 2025 1099-NEC / 1096	4.06/form
Services: Federal Filing Recipient Mailing Online Retrieval	



Florida Stormwater Associ

\$279.00

Transaction Details

Merchant Category	Membership Organizations
Authorization Time	January 20, 2026 at 05:09 PM
Posted Time	January 21, 2026 at 07:22 AM

Payment Method

Card Type	Physical
Last 4 Digits	 3763
Name on Card	Harold Burns
Issued On	August 5, 2025
Expiration Date	May 1, 2029

#1Srvk3FM1cPWL0EwHGUtFth
Electronic Receipt

Transaction Purpose

Filled by Traveler

Description	The Florida Stormwater Association training.
Expense Type	70140 Training
Participants	 Harold Burns

 Cardholder
Harold Burns

Job Title	-
Department	-
Region	Northeast
Subsidiary	Vesta
Cost Center	Winchester Ridge
Phone Number	+19043163075
Email	hburns@vestapropertyservices.com



PO Box 733360
Dallas, TX 75373

The above address is for correspondence only.

DPFG MANAGEMENT CONSULTING
245 Riverside Ave STE 250
Jacksonville, FL 32202

Remittance Advice

Your payment is due : 03/05/2026
Invoice Number : 260215W078103
Invoice Date : 02/18/2026
Account Number : W021088396
UPS Shipper Number : E10A79

Amount Due this Invoice
\$ 188.05
Amount Enclosed
\$

Remit payment to:

Worldwide Express
P.O. BOX 733360
DALLAS, TX 75373

To ensure proper credit, return this portion with your payment.
Please make checks payable to Worldwide Express.
To avoid late fees, allow 7-10 or more days for postal delivery.



Questions?

Have a question? Call us at (800) 758-7447 or visit the Support tab at www.speedship.com.

Pay Online:

Make a payment, enroll in autopay, or file a dispute or claim online at www.speedship.com

Customer Name: DPGF MANAGEMENT CONSULTING
Invoice Number: 260215W078103
Invoice Date: 02/18/2026
Account/Shipper Number: W021088396/E10A79
Amount Due: \$ 188.05
Due Date: 03/05/2026

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Please log into your account at www.speedship.com for full terms and conditions.

Invoice Summaries

Summary by Reference 1

Reference 1	Items	Amount
DPFG Management and Consulting	11	180.10
	1	7.95
Total Billed	12	188.05

Summary by Reference 2

Reference 2	Items	Amount
Avalon-B	1	14.54
Beach - B	1	14.54
Beach- B	1	14.51
Fleming Island - B	1	14.54
Grand Haven-B	2	39.94
Heritage Harbor - B	1	14.51
Marshall Creek CDD - B	1	17.67
Sweetwater Creek - B	1	17.67
Sweetwater Creek-NB	1	14.51
Trails - B	1	17.67
	1	7.95
Total Billed	12	188.05



Invoice No 260215W078103
Invoice Date 02/18/2026
Account No W021088396
Account DPGF MANAGEMENT CONSULTING

Via UPS On 02/04/2026

Account #	W021088396	Shipper	Receiver
Tracking Number	1ZE10A790398477132	DPFG MANAGEMENT CONSULTING	US Bank
Payer	SENDER	250 INTERNATIONAL PKWY,	1200 Energy Park Drive,
Zone	6	STE 208,	CM 9690,
Service Level	Commercial Ground	LAKE MARY, FL 32746	SAINT PAUL, MN 55108
		Marcy Scott	James Audette
		(321) 263-0132 ext. 735	(407) 835-3820

Reference# DPGF Management and Consulting
Reference# Billing To Marshall Creek CDD - B
(N.A is not acceptable)
Must Specify

Pieces	Description	Tracking #	Weight	Dims	Amount
1	SMALL PACKAGE FREIGHT FUEL SURCHARGE	1ZE10A790398477132	1 LB	L: W: H:	\$14.60 \$3.07
Total Pieces		Total Weight		Total Amount	
1			1 LB		\$17.67

Via UPS On 02/04/2026

Account #	W021088396	Shipper	Receiver
Tracking Number	1ZE10A790394562663	DPFG MANAGEMENT CONSULTING	Hawkins Inc.
Payer	SENDER	250 INTERNATIONAL PKWY,	2381 Rosegate,
Zone	6	STE 208,	ROSEVILLE, MN 55113
Service Level	Commercial Ground	LAKE MARY, FL 32746	Annette Floyd
		Marcy Scott	(321) 335-6649
		(321) 263-0132 ext. 735	

Reference# DPGF Management and Consulting
Reference# Billing To Trails - B
(N.A is not acceptable)
Must Specify

Pieces	Description	Tracking #	Weight	Dims	Amount
1	SMALL PACKAGE FREIGHT FUEL SURCHARGE	1ZE10A790394562663	1 LB	L: W: H:	\$14.60 \$3.07
Total Pieces		Total Weight		Total Amount	
1			1 LB		\$17.67



Invoice No 260215W078103
Invoice Date 02/18/2026
Account No W021088396
Account DPGF MANAGEMENT CONSULTING

Via UPS On 02/06/2026

Account #	W021088396	Shipper	Receiver
Tracking Number	1ZE10A790396383353	DPFG MANAGEMENT CONSULTING	Grand Haven CDD
Payer	SENDER	250 INTERNATIONAL PKWY, STE 208,	2 N VILLAGE PKWY,
Zone	2	LAKE MARY, FL 32746	PALM COAST, FL 32137
Service Level	Commercial Ground	Marcy Scott	Vanessa Stepniak
		(321) 263-0132 ext. 735	(321) 263-0132 ext. 735

Reference# DPGF Management and Consulting
Reference# Billing To Grand Haven-B
(N.A is not acceptable)
Must Specify

Pieces	Description	Tracking #	Weight	Dims	Amount
1	SMALL PACKAGE FREIGHT	1ZE10A790396383353	1 LB	L: W: H:	\$11.99
	FUEL SURCHARGE				\$3.46
	DELIVERY AREA SURCHARGE				\$4.50
Total Pieces			Total Weight		Total Amount
1			1 LB		\$19.95

Via UPS On 02/06/2026

Account #	W021088396	Shipper	Receiver
Tracking Number	1ZE10A790397963948	DPFG MANAGEMENT CONSULTING	U.S. Bank N.A. -CDD
Payer	SENDER	250 INTERNATIONAL PKWY, STE 208,	1200 Energy Park Drive,
Zone	6	LAKE MARY, FL 32746	Lockbox Services 12-2657,
Service Level	Commercial Ground	Marcy Scott	SAINT PAUL, MN 55108
		(321) 263-0132 ext. 735	Mai Thao-Vang
			(651) 466-6189

Reference# DPGF Management and Consulting
Reference# Billing To Sweetwater Creek - B
(N.A is not acceptable)
Must Specify

Pieces	Description	Tracking #	Weight	Dims	Amount
1	SMALL PACKAGE FREIGHT	1ZE10A790397963948	1 LB	L: W: H:	\$14.60
	FUEL SURCHARGE				\$3.07
Total Pieces			Total Weight		Total Amount
1			1 LB		\$17.67



Invoice No 260215W078103
Invoice Date 02/18/2026
Account No W021088396
Account DPGF MANAGEMENT CONSULTING

Via UPS On 02/06/2026

Account #	W021088396	Shipper	Receiver
Tracking Number	1ZE10A790392125675	DPFG MANAGEMENT CONSULTING	Vesta Property Services
Payer	SENDER	250 INTERNATIONAL PKWY,	245 Riverside Avenue ,
Zone	2	STE 208,	Suite 300 ,
Service Level	Commercial Ground	LAKE MARY, FL 32746	JACKSONVILLE, FL 32202
		Marcy Scott	Skye Lee
		(321) 263-0132 ext. 735	(904) 355-1831

Reference# DPGF Management and Consulting
Reference# Billing To Sweetwater Creek-NB
(N.A is not acceptable)
Must Specify

Pieces	Description	Tracking #	Weight	Dims	Amount
1	SMALL PACKAGE FREIGHT	1ZE10A790392125675	1 LB	L: W: H:	\$11.99
	FUEL SURCHARGE				\$2.52
Total Pieces			Total Weight		Total Amount
1			1 LB		\$14.51

Via UPS On 02/06/2026

Account #	W021088396	Shipper	Receiver
Tracking Number	1ZE10A790396517315	DPFG MANAGEMENT CONSULTING	Tamaya - Beach
Payer	SENDER	250 INTERNATIONAL PKWY,	12788 MERITAGE BLVD,
Zone	2	STE 208,	JACKSONVILLE, FL 32246
Service Level	Commercial Ground	LAKE MARY, FL 32746	Kaylie Fitzhugh
		Marcy Scott	(904) 329-2277
		(321) 263-0132 ext. 735	

Reference# DPGF Management and Consulting
Reference# Billing To Beach- B
(N.A is not acceptable)
Must Specify

Pieces	Description	Tracking #	Weight	Dims	Amount
1	SMALL PACKAGE FREIGHT	1ZE10A790396517315	1 LB	L: W: H:	\$11.99
	FUEL SURCHARGE				\$2.52
Total Pieces			Total Weight		Total Amount
1			1 LB		\$14.51



Invoice No 260215W078103
Invoice Date 02/18/2026
Account No W021088396
Account DPGF MANAGEMENT CONSULTING

Via UPS On 02/06/2026

Account #	W021088396	Shipper	Receiver
Tracking Number	1ZE10A790392372283	DPFG MANAGEMENT CONSULTING	Heritage Harbor Golf & CC Comm Assn
Payer	SENDER	250 INTERNATIONAL PKWY, STE 208,	4131 GUNN HWY,
Zone	2	LAKE MARY, FL 32746	TAMPA, FL 33618
Service Level	Commercial Ground	Marcy Scott	Deborah Smith
		(321) 263-0132 ext. 735	(813) 936-4172

Reference# DPGF Management and Consulting
Reference# Billing To Heritage Harbor - B
(N.A is not acceptable)
Must Specify

Pieces	Description	Tracking #	Weight	Dims	Amount
1	SMALL PACKAGE FREIGHT	1ZE10A790392372283	1 LB	L: W: H:	\$11.99
	FUEL SURCHARGE				\$2.52
Total Pieces			Total Weight		Total Amount
1			1 LB		\$14.51

Via UPS On 02/11/2026

Account #	W021088396	Shipper	Receiver
Tracking Number	1ZE10A790397731368	DPFG MANAGEMENT CONSULTING	Fleming Island Plantation
Payer	SENDER	250 INTERNATIONAL PKWY, STE 208,	2300 TOWN CENTER BLVD,
Zone	2	LAKE MARY, FL 32746	FLEMING ISLAND, FL 32003
Service Level	Commercial Ground	Marcy Scott	Jennifer Meadows
		(321) 263-0132 ext. 735	(904) 278-8613

Reference# DPGF Management and Consulting
Reference# Billing To Fleming Island - B
(N.A is not acceptable)
Must Specify

Pieces	Description	Tracking #	Weight	Dims	Amount
1	SMALL PACKAGE FREIGHT	1ZE10A790397731368	1 LB	L: W: H:	\$11.99
	FUEL SURCHARGE				\$2.55
Total Pieces			Total Weight		Total Amount
1			1 LB		\$14.54



Invoice No 260215W078103
Invoice Date 02/18/2026
Account No W021088396
Account DPGF MANAGEMENT CONSULTING

Via UPS On 02/11/2026

Account #	W021088396	Shipper	Receiver
Tracking Number	1ZE10A790391398490	DPFG MANAGEMENT CONSULTING	Grand Haven CDD
Payer	SENDER	250 INTERNATIONAL PKWY, STE 208,	2 N VILLAGE PKWY,
Zone	2	LAKE MARY, FL 32746	PALM COAST, FL 32137
Service Level	Commercial Ground	Marcy Scott	Vanessa Stepniak
		(321) 263-0132 ext. 735	(321) 263-0132 ext. 735

Reference# DPGF Management and Consulting
Reference# Billing To Grand Haven-B
(N.A is not acceptable)
Must Specify

Pieces	Description	Tracking #	Weight	Dims	Amount
1	SMALL PACKAGE FREIGHT	1ZE10A790391398490	1 LB	L: W: H:	\$11.99
	FUEL SURCHARGE				\$3.50
	DELIVERY AREA SURCHARGE				\$4.50
Total Pieces			Total Weight		Total Amount
1			1 LB		\$19.99

Via UPS On 02/12/2026

Account #	W021088396	Shipper	Receiver
Tracking Number	1ZE10A790394573713	DPFG MANAGEMENT CONSULTING	REGIONS
Payer	SENDER	250 INTERNATIONAL PKWY, STE 208,	51 W BAY ST,
Zone	2	LAKE MARY, FL 32746	2ND FLOOR,
Service Level	Commercial Ground	Marcy Scott	JACKSONVILLE, FL 32202
		(321) 263-0132 ext. 735	JANET RICARDO
			(904) 565-7973

Reference# DPGF Management and Consulting
Reference# Billing To Avalon-B
(N.A is not acceptable)
Must Specify

Pieces	Description	Tracking #	Weight	Dims	Amount
1	SMALL PACKAGE FREIGHT	1ZE10A790394573713	1 LB	L: W: H:	\$11.99
	FUEL SURCHARGE				\$2.55
Total Pieces			Total Weight		Total Amount
1			1 LB		\$14.54



Invoice No 260215W078103
Invoice Date 02/18/2026
Account No W021088396
Account DPGF MANAGEMENT CONSULTING

Via UPS On 02/12/2026

Account #	W021088396	Shipper	Receiver
Tracking Number	1ZE10A790394860304	DPFG MANAGEMENT CONSULTING	Baer's Furniture
Payer	SENDER	250 INTERNATIONAL PKWY, STE 208,	7760 GATE PKWY, JACKSONVILLE, FL 32256
Zone	2	LAKE MARY, FL 32746	Ashley Fangonilo
Service Level	Commercial Ground	Marcy Scott	(904) 493-2730
		(321) 263-0132 ext. 735	

Reference# DPGF Management and Consulting
Reference# Billing To Beach - B
(N.A is not acceptable)
Must Specify

Pieces	Description	Tracking #	Weight	Dims	Amount
1	SMALL PACKAGE FREIGHT	1ZE10A790394860304	1 LB	L: W: H:	\$11.99
	FUEL SURCHARGE				\$2.55
Total Pieces			Total Weight		Total Amount
1			1 LB		\$14.54

ADJUSTMENTS AND OTHER CHARGES	DESCRIPTION	
	INVOICE PROCESSING FEE	\$7.95
	SUBTOTAL	\$7.95
	Invoice Total	\$188.05

WEBWATCHDOGS

SURVEILLANCE CAMERA SYSTEMS

Invoice

1 Hargrove Grade Suite 1A
Palm Coast, FL 32137
(386) 957-9339
(866) 896-9055 Fax
www.WebWatchdogs.net
info@WebWatchdogs.net
Florida Contractor License #ES12000771

Date	Invoice #
3/20/2026	10586
Trails-CDD Winchester Ridge c/o Vesta District Services 250 international Pkwy, STE 208 Lake Mary, FL 32746	

Description	Qty	Rate	Amount
Extended Warranty Option- Complete Surveillance Camera System ***Warranty Expires 3/20/2027***	1	500.00	500.00
1 Year Extended Warranty on Camera Parts, Labor and Equipment All products are warranted for 1 year from date of purchase. If a product is defective we will repair or replace it. The following situations void the product warranty: Adding 3rd party software to a DVR without prior approval from our technical support department. Damage caused by nature such as flooding, winds, lightning and other similar events. Damage caused by vandalism. Network related issues involving your internet service provider (i.e. new modem, change of internet provider, etc.) Warranty Service Calls will be addressed within a 1-5 day time frame. After 1 year (outside of the warranty, if not extended), we will continue to support the product at the standard repair labor rate (currently \$199 per hour-minimum 2 hours) plus parts, if applicable, or phone technical support for \$65.00/hour. Out of warranty repairs are guaranteed for 30 days. Phone support is non-refundable.	Due Date		Terms
	3/20/2026		Due on receipt
	Subtotal		\$500.00
	Sales Tax (0.0%)		\$0.00
	Total		\$500.00
	Payments/Credits		\$0.00
	Balance Due		\$500.00

CUSTOMER understands and agrees that balance of the agreement is due upon completion. If the balance is not paid within 21 days subsequent to completion of the work, CUSTOMER agrees additionally to pay interest on the unpaid amount equal to 18% simple until WebWatchDogs is paid in full. CUSTOMER agrees to pay an additional \$50.00 for any payment that is returned as either refused or for insufficient funds or similar reason.



P.O. Box 727
Apex, NC 27502



Phone: 919-387-0010
Fax: 919-387-0690
Billing Inquiry:
arumfelt@blandlandscaping.com

BILL TO

Vesta Property Services
c/o Vesta District Services
250 International Parkway Suite 208
Lake Mary, FL 32746

Phone:

PROPERTY ADDRESS

Trails CDD
15431 Spotted Stallion Trail
Jacksonville, FL 32234

INVOICE 358346
INVOICE DATE 03/16/2026

INVOICE	TERMS
03/16/2026	NET 30
DESCRIPTION	PRICE
03/12/2026: WORK ORDER: 162022 February 2026 Irrigation Repairs Completed: 03/12/26	\$1,214.00
INVOICE GRAND TOTAL	\$1,214.00

PROPERTY
10941

AMOUNT
\$1,214.00

INVOICE
358346

INVOICE DATE
03/16/2026



Remit to:
Bland Landscaping Co. Inc.
P.O. Box 727
Apex, NC 27502



Taxpayer Information

Name TRAILS COMMUNITY DEVELOPMENT DISTRICT
Account Type Sales And Use Tax
Account ID Certificate Number: 2680187945495
Address 15431 SPOTTED STALLION TRL
 JACKSONVILLE FL 32234-2399

Submitter Info

User Name Kayla Hoogenboom
Email khoogenboom@vestapropertyservices.com

Return Information

Form Type DR-15 - ORIGINAL RETURN
Filing Period 02/01/2026 - 02/28/2026
Postmark Date 03/18/2026
Submitted Date Wednesday, 03/18/2026
Confirmation Number 920001533641

User ID AF1879454901
Primary Phone +1 321-263-0132

DR-15 Sales Details:

	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$0.00	\$0.00	\$0.00	\$0.00
B. Taxable Purchases	\$0.00	\$0.00	\$0.00	\$0.00
C. Commercial Rentals	\$0.00	\$0.00	\$0.00	\$0.00
D. Transient Rentals	\$100.00	\$0.00	\$100.00	\$7.50
E. Food & Beverage Vending	\$0.00	\$0.00	\$0.00	\$0.00

DR-15:

Line #	Line Item	
-----	Summary Calculation Lines	
5	Total Amount of Tax Due	\$7.50
6	Lawful Deductions	\$0.00
7	Net Tax Due	\$7.50
8a	Estimated Paid Prior	\$0.00
8b	Rural or Urban High Crime Area Job Tax Credits	\$0.00
8c	DOR Credit Memos	\$0.00
8d	Other Authorized Credits	\$0.00
8	Estimated Tax Paid / DOR Credit Memos	\$0.00
9	Estimated Tax Due Current Month	\$0.00
-----	Tax Due Calculations	
10	Amount Due	\$7.50
11	Collection Allowance	\$0.19

	Donate Allowance to the Education Enhancement Trust Fund	No
12	Penalty	\$0.00
13	Interest	\$0.00
14	Amount Due with Return	\$7.31
-----	Discretionary Tax	
15(a)	Exempt Amount of Items Over \$5000	\$0.00
15(b)	Other Taxable Amounts NOT Subject to Surtax	\$0.00
15(c)	Amounts Subject to Surtax at a Rate Different than Your County Surtax Rate	\$0.00
15(d)	Total Amount of Discretionary Sales Surtax Due	\$0.00
-----	Tax Credits and Other Sales	
16	Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit	\$0.00
17	Taxable Sales/Untaxed Purchases or Uses of Electricity	\$0.00
18	Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel	\$0.00
19	Taxable Sales from Amusement Machines	\$0.00
20	Rural or Urban High Crime Area Job Tax Credits	\$0.00
21(a)	Scholarship Funding Tax Credit	\$0.00
21(d)	Strong Families Tax Credit	\$0.00
21(e)	New Worlds Reading Initiative Tax Credit	\$0.00
21(f)	Child Care Tax Credit	\$0.00
21(g)	Additional Authorized Credits	\$0.00
21	Total Credits	\$0.00

Estimated Tax Worksheet:

Line #	Line Item	
	Estimated Tax Current	\$0.00
-----	Estimated Tax Calculation Method 1	
	Use Method 1	No
	Method 1 Result	\$0.00
-----	Estimated Tax Calculation Method 2	
	Use Method 2	No
	Method 2 Result	\$0.00
-----	Estimated Tax Calculation Method 3	
	Use Method 3	No

	Method 3 Result	\$0.00
--	-----------------	--------

Vending and Amusement Worksheet:

Line #	Line Item	
-----	Tangible Vending	
	County Surtax Rate	0.015
	County Divisor	1.0791
	Tangible Vending (Non Food/Bev) (Gross Vending Receipts)	\$0.00
	Taxable Sales	\$0.00
	Tax-State & Surtax	\$0.00
	County Surtax	\$0.00
-----	Amusement Machines	
	County Surtax Rate	0.015
	County Divisor	1.055
	Amusement Machines (Gross Vending Receipts)	\$0.00
	Taxable Sales	\$0.00
	Tax-State & Surtax	\$0.00
	County Surtax	\$0.00
-----	Food & Beverage Vending	
	County Surtax Rate	0.015
	County Divisor	1.0767
	Food & Beverage (Gross Vending Receipts)	\$0.00
	Taxable Sales	\$0.00
	Tax-State & Surtax	\$0.00
	County Surtax	\$0.00

Payment Confirmation

Your payment information is below. Please record and keep the confirmation number for your record.

Transaction Information

Confirmation#	920001533641	Submitted Date	Wednesday, 03/18/2026
Status	IN PROCESS	Submitted Time	12:49 PM

Payment Information

Taxpayer Name	TRAILS COMMUNITY DEVELOPMENT DISTRICT	Debit Date	Thursday, 03/19/2026
Document Type	DR-15	Filing Period End Date	02/28/2026
Amount Paid	\$7.31		
Payment Amount	\$7.31		
Fee Amount	\$0.00		

Electronic Check Information

Bank Nickname	ON FILE FOR Sales And Use Tax	Routing Number	X21201383
Bank Account Type	BUSINESS/CORPORATE CHECKING	Account Number	XXXXXXXXXXXX7901

Payment Details:

Account Type	Identifier	Filing Period End Date	Amount Paid
Sales And Use Tax	Certificate Number:26-8018794549-5	02/28/2026	\$7.31

Trails CDD

Transaction Detail By Account

February 2026

Type	Date	Num	Name	Memo	Class	Clr	Split	Debit	Credit	Balance
1362005 · Room Rentals										
Deposit	02/11/2026	1004		Clubhouse re...	1. Gener...		1101000 · Op...		100.00	100.00
Bill	02/19/2026	Janua...	Fla Dept of Revenue	January 202...	1. Gener...		1202000 · Acc...	7.31		92.69
Total 1362005 · Room Rentals								7.31	100.00	92.69
TOTAL								7.31	100.00	92.69

Original

INVOICE

Total Invoice \$1,127.60
 Invoice Number 7366567
 Invoice Date 3/19/26
 Sales Order Number Type 5095680 SL
 Branch Plant 74
 Shipments Allowed 6125523



Hawkins, Inc.
 2361 Rosegate
 Roseville, MN 55113
 Phone: (612) 331-6910

Sold To: 485905
 ACCOUNTS PAYABLE
 TRAILS CDD
 245 Riverside Ave
 Suite 300
 Jacksonville FL 32202

Ship To: 593650
 TRAIL CDD
 15431 Spotted Stallion Trail
 Jacksonville FL 32234

Net Date of Invoice	Invoice Number	Product Description	Ship To	Original Price	Final Price	Weight	Extended Price	
4/18/26	Nat 30	PFQ Origin	HWTG				385	
Line Item	Item Number	Item Name	Qty	Unit Price	Total Price	Weight	Extended Price	
1.000	41930	Azure - EPA Reg No 7H70-1	N	280.0000	GA	\$7.9200	GA 2,707.6 LB	\$817.60
		1 LB BLK (Min Bulk)		280.0000	GA		2,707.6 GW	
1.010	Fuel Surcharge	Freight	N	1.0000	EA	\$12.0000		\$12.00
2.000	935	Hydrochloric Acid 20'	N	2.0000	DD	\$134.0000	DD 290.0 LB	\$268.00
		115 LB DD ACID MURATIC 20'		2.0000	DD		218.0 GW	
2.001	899922	15 USA Blk/Black Delldrm	N	2.0000	DD	\$15.0000	DD 20.0 LB	\$30.00
		DELDRM 1H1/X 9/250		2.0000	DD		20.0 GW	

Related Order # 05095680

***** Receive Your Invoice Via Email *****

Please contact our Accounts Receivable Department via email at CredM_Dept@Hawkinsinc.com or call 612 331-6910 to get it setup on your account.

Page 1 of 1

Tax Rate

Sales Tax

Invoice Total

\$1,127.60

0 %

\$0.00

No Deposits on Freight

IMPORTANT: All products delivered without warranty of any kind and payment will be due upon receipt. There is no liability of any product for the use of any. Shipments are subject to change without notice. All products are shipped in accordance with applicable regulations. The user must read and understand the label on all products. All products are shipped in accordance with applicable regulations. The user must read and understand the label on all products. All products are shipped in accordance with applicable regulations. The user must read and understand the label on all products.

CREDIT ADVISORY

Hawkins, Inc.

PO Box 10000

Minneapolis, MN 55402

Hawkins, Inc. is a private company.

For more information, please contact us at:

Phone: (612) 331-6910

Fax: (612) 331-6910

Email: Sales@Hawkinsinc.com

RECEIVED INFORMATION

Hawkins, Inc.

PO Box 10000

Minneapolis, MN 55402

Hawkins, Inc.

PO Box 10000

Minneapolis, MN 55402

Hawkins, Inc.

PO Box 10000

A/C ADVISORY

All products delivered without warranty of any kind and payment will be due upon receipt. There is no liability of any product for the use of any. Shipments are subject to change without notice. All products are shipped in accordance with applicable regulations. The user must read and understand the label on all products. All products are shipped in accordance with applicable regulations. The user must read and understand the label on all products.

Hawkins, Inc. is a private company.

For more information, please contact us at:

Phone: (612) 331-6910

Fax: (612) 331-6910

Email: Sales@Hawkinsinc.com

The Contractor and Subcontractor shall comply with the requirements of all applicable laws, rules, regulations, codes, standards, and specifications. The Contractor shall be responsible for obtaining all necessary permits and licenses. The Contractor shall be responsible for obtaining all necessary permits and licenses. The Contractor shall be responsible for obtaining all necessary permits and licenses.

www.hawkinsinc.com

Job# 2477575

Original



Hawkins, Inc.
2351 Rorergate
Roseville, MN 55113
Phone (612) 351-6910

CREDIT MEMO

Total Invoice (\$30.00)
Invoice Number 7366714
Invoice Date 3/19/26
Sales Order Number 0509688 CO
Grand Total 74
Shipment Number 6126529

Sold To: 485905
ACCOUNTS PAYABLE
TRAILS CDD
245 Rivers da Ave
Suite 100
Jacksonville FL 32202

Ship To: 593650
TRAIL CDD
15431 Spotted Stallion Trail
Jacksonville FL 32234

Net 30	Net 30	COI Origin	HWTG	EMPTIES	Net 30	Net 30	Net 30	Net 30	Net 30	Net 30
4/18/26	Net 30	COI Origin	HWTG	EMPTIES	Net 30	Net 30	Net 30	Net 30	Net 30	Net 30
1.001	699922	15 GA BlueBlack Unktrum	N	2.0000- DO	\$15.0000	UD	20.0- LB			(\$30.00)
		DELD RM 1-11/1.9/250		2.0000- DO			20.0- GW			

Related Order # 05096880

***** Receive Your Invoice Via Email *****

Please contact our Accounts Receivable Department via email at Credit Dept@HawkinsInc.com
or call 612-351-6910 to get it setup on your account.

Page 1 of 1

Tax Rate

Sales Tax

Invoice Total

(\$30.00)

0 %

\$0.00

We warrant our products to be free from defects in material and workmanship for a period of one year from the date of purchase. This warranty does not cover damage caused by misuse, neglect, or accidents. It also does not cover damage caused by normal wear and tear. We warrant our products to be free from defects in material and workmanship for a period of one year from the date of purchase. This warranty does not cover damage caused by misuse, neglect, or accidents. It also does not cover damage caused by normal wear and tear.

CHUCKER/TWICE
Hawkins Inc.
2351 Rorergate
Roseville, MN 55113
Phone: (612) 351-6910
Fax: (612) 351-6910
E-mail: info@hawkinsinc.com

SHAW/DAVE/TWICE
Hawkins Inc.
2351 Rorergate
Roseville, MN 55113
Phone: (612) 351-6910
Fax: (612) 351-6910
E-mail: info@hawkinsinc.com

SHAW/DAVE/TWICE
Hawkins Inc.
2351 Rorergate
Roseville, MN 55113
Phone: (612) 351-6910
Fax: (612) 351-6910
E-mail: info@hawkinsinc.com

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www.hawkinsinc.com

Job# 2477596

CREDIT MEMO



Harvikens, Inc.
2381 Ravenna
Roseville, MN 55113
Phone: (612) 331-6010

Total Income	(\$30.00)	
Integer Number	7366716	
Integer Value	3719826	
Series Data Name Type	5095690	CO
Area Plot	74	
Grid Point Number	6129531	

Sent To: 485905
 ACCOUNTS PAYABLE
 TRAILS CDD
 245 Riverside Ave
 Suite 300
 Jacksonville FL 32202

Ship To: 593650
TRAIL CDD
15131 Spotted Stallion Trail
Jacksonville FL 32234

Lot Date Plant		CR Description	Drawn By	Customer P.O.#		P.O. Release		Sales Agent
Lot No	Plant	COL Origin	HW/TG	EMPTY'S				
Lot No	Plant	CR Description	Drawn By	Qty	Trans Locn	Unit Price	Price Multi	Weight Net Gross
1001	589922	15 GA BLU/BLACK De drum	N	2.0000-	DD	\$15.0000	DD	20.0- LB
		DEFORM 1H1X1 3/250		2.0000-	DD			20.0- GW

Related Order #: 04192730

***** Receive Your Invoice Via Email *****

Please contact our Accounts Receivable Department via email at Credit.Dept@Hawaii.edu
or call 813-331-8811 to get it setup on your account.

Page Total	Tax Rate	Sales Tax	Invoice Total	(\$30.00)
	0 %	\$0.00		

IMPORTATION: All goods are sold through a network of regional and local distributors and, in most cases, through government agencies, of such products as large motor cars. Government stores also sell goods covered by the license system (as shown in a diagram on the right) and the U.S. has been a net exporter of U.S. in 1958. Some goods, such as textiles and clothing, are sold in the country and are consumed in the home market.

1. 2014. 4. 10. (수요일)
 2. 2014. 4. 11. (목요일)
 3. 2014. 4. 12. (금요일)
 4. 2014. 4. 13. (토요일)
 5. 2014. 4. 14. (일요일)
 6. 2014. 4. 15. (월요일)
 7. 2014. 4. 16. (화요일)
 8. 2014. 4. 17. (수요일)
 9. 2014. 4. 18. (목요일)
 10. 2014. 4. 19. (금요일)
 11. 2014. 4. 20. (토요일)
 12. 2014. 4. 21. (일요일)
 13. 2014. 4. 22. (월요일)
 14. 2014. 4. 23. (화요일)
 15. 2014. 4. 24. (수요일)
 16. 2014. 4. 25. (목요일)
 17. 2014. 4. 26. (금요일)
 18. 2014. 4. 27. (토요일)
 19. 2014. 4. 28. (일요일)
 20. 2014. 4. 29. (월요일)
 21. 2014. 4. 30. (화요일)
 22. 2014. 5. 1. (수요일)
 23. 2014. 5. 2. (목요일)
 24. 2014. 5. 3. (금요일)
 25. 2014. 5. 4. (토요일)
 26. 2014. 5. 5. (일요일)
 27. 2014. 5. 6. (월요일)
 28. 2014. 5. 7. (화요일)
 29. 2014. 5. 8. (수요일)
 30. 2014. 5. 9. (목요일)
 31. 2014. 5. 10. (금요일)
 32. 2014. 5. 11. (토요일)
 33. 2014. 5. 12. (일요일)
 34. 2014. 5. 13. (월요일)
 35. 2014. 5. 14. (화요일)
 36. 2014. 5. 15. (수요일)
 37. 2014. 5. 16. (목요일)
 38. 2014. 5. 17. (금요일)
 39. 2014. 5. 18. (토요일)
 40. 2014. 5. 19. (일요일)
 41. 2014. 5. 20. (월요일)
 42. 2014. 5. 21. (화요일)
 43. 2014. 5. 22. (수요일)
 44. 2014. 5. 23. (목요일)
 45. 2014. 5. 24. (금요일)
 46. 2014. 5. 25. (토요일)
 47. 2014. 5. 26. (일요일)
 48. 2014. 5. 27. (월요일)
 49. 2014. 5. 28. (화요일)
 50. 2014. 5. 29. (수요일)
 51. 2014. 5. 30. (목요일)
 52. 2014. 5. 31. (금요일)

[illegible]

27b Corporate Franchise Fee: If you purchased a franchise, please indicate the fee in the additional information section pertaining to the sale/lease.

27c Other Franchise Fee: If you have a franchise, please indicate the fee in the additional information section.

27d Franchise Commission: If you have a franchise, please indicate the fee in the additional information section.

These regulations and subcommittee staff advice by the representatives of H.R. 5581, 5582, 5583, 5584, 5585, 5586, 5587, 5588, 5589, 5590, 5591, 5592, 5593, 5594, 5595, 5596, 5597, 5598, 5599, 5600, 5601, 5602, 5603, 5604, 5605, 5606, 5607, 5608, 5609, 5610, 5611, 5612, 5613, 5614, 5615, 5616, 5617, 5618, 5619, 5620, 5621, 5622, 5623, 5624, 5625, 5626, 5627, 5628, 5629, 5630, 5631, 5632, 5633, 5634, 5635, 5636, 5637, 5638, 5639, 5640, 5641, 5642, 5643, 5644, 5645, 5646, 5647, 5648, 5649, 5650, 5651, 5652, 5653, 5654, 5655, 5656, 5657, 5658, 5659, 5660, 5661, 5662, 5663, 5664, 5665, 5666, 5667, 5668, 5669, 5670, 5671, 5672, 5673, 5674, 5675, 5676, 5677, 5678, 5679, 5680, 5681, 5682, 5683, 5684, 5685, 5686, 5687, 5688, 5689, 5690, 5691, 5692, 5693, 5694, 5695, 5696, 5697, 5698, 5699, 5700, 5701, 5702, 5703, 5704, 5705, 5706, 5707, 5708, 5709, 5710, 5711, 5712, 5713, 5714, 5715, 5716, 5717, 5718, 5719, 5720, 5721, 5722, 5723, 5724, 5725, 5726, 5727, 5728, 5729, 5730, 5731, 5732, 5733, 5734, 5735, 5736, 5737, 5738, 5739, 5740, 5741, 5742, 5743, 5744, 5745, 5746, 5747, 5748, 5749, 5750, 5751, 5752, 5753, 5754, 5755, 5756, 5757, 5758, 5759, 5760, 5761, 5762, 5763, 5764, 5765, 5766, 5767, 5768, 5769, 5770, 5771, 5772, 5773, 5774, 5775, 5776, 5777, 5778, 5779, 5780, 5781, 5782, 5783, 5784, 5785, 5786, 5787, 5788, 5789, 5790, 5791, 5792, 5793, 5794, 5795, 5796, 5797, 5798, 5799, 5800, 5801, 5802, 5803, 5804, 5805, 5806, 5807, 5808, 5809, 5810, 5811, 5812, 5813, 5814, 5815, 5816, 5817, 5818, 5819, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5827, 5828, 5829, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5837, 5838, 5839, 5840, 5841, 5842, 5843, 5844, 5845, 5846, 5847, 5848, 5849, 5850, 5851, 5852, 5853, 5854, 5855, 5856, 5857, 5858, 5859, 5860, 5861, 5862, 5863, 5864, 5865, 5866, 5867, 5868, 5869, 5870, 5871, 5872, 5873, 5874, 5875, 5876, 5877, 5878, 5879, 5880, 5881, 5882, 5883, 5884, 5885, 5886, 5887, 5888, 5889, 5890, 5891, 5892, 5893, 5894, 5895, 5896, 5897, 5898, 5899, 5900, 5901, 5902, 5903, 5904, 5905, 5906, 5907, 5908, 5909, 5910, 5911, 5912, 5913, 5914, 5915, 5916, 5917, 5918, 5919, 5920, 5921, 5922, 5923, 5924, 5925, 5926, 5927, 5928, 5929, 5930, 5931, 5932, 5933, 5934, 5935, 5936, 5937, 5938, 5939, 5940, 5941, 5942, 5943, 5944, 5945, 5946, 5947, 5948, 5949, 5950, 5951, 5952, 5953, 5954, 5955, 5956, 5957, 5958, 5959, 5960, 5961, 5962, 5963, 5964, 5965, 5966, 5967, 5968, 5969, 5970, 5971, 5972, 5973, 5974, 5975, 5976, 5977, 5978, 5979, 5980, 5981, 5982, 5983, 5984, 5985, 5986, 5987, 5988, 5989, 5990, 5991, 5992, 5993, 5994, 5995, 5996, 5997, 5998, 5999, 6000, 6001, 6002, 6003, 6004, 6005, 6006, 6007, 6008, 6009, 6010, 6011, 6012, 6013, 6014, 6015, 6016, 6017, 6018, 6019, 6020, 6021, 6022, 6023, 6024, 6025, 6026, 6027, 6028, 6029, 6030, 6031, 6032, 6033, 6034, 6035, 6036, 6037, 6038, 6039, 6040, 6041, 6042, 6043, 6044, 6045, 6046, 6047, 6048, 6049, 6050, 6051, 6052, 6053, 6054, 6055, 6056, 6057, 6058, 6059, 6060, 6061, 6062, 6063, 6064, 6065, 6066, 6067, 6068, 6069, 6070, 6071, 6072, 6073, 6074, 6075, 6076, 6077, 6078, 6079, 6080, 6081, 6082, 6083, 6084, 6085, 6086, 6087, 6088, 6089, 6090, 6091, 6092, 6093, 6094, 6095, 6096, 6097, 6098, 6099, 6100, 6101, 6102, 6103, 6104, 6105, 6106, 6107, 6108, 6109, 6110, 6111, 6112, 6113, 6114, 6115, 6116, 6117, 6118, 6119, 6120, 6121, 6122, 6123, 6124, 6125, 6126, 6127, 6128, 6129, 6130, 6131, 6132, 6133, 6134, 6135, 6136, 6137, 6138, 6139, 6140, 6141, 6142, 6143, 6144, 6145, 6146, 6147, 6148, 6149, 6150, 6151, 6152, 6153, 6154, 6155, 6156, 6157, 6158, 6159, 6160, 6161, 6162, 6163, 6164, 6165, 6166, 6167, 6168, 6169, 6170, 6171, 6172, 6173, 6174, 6175, 6176, 6177, 6178, 6179, 6180, 6181, 6182, 6183, 6184, 6185, 6186, 6187, 6188, 6189, 6190, 6191, 6192, 6193, 6194, 6195, 6196, 6197, 6198, 6199, 6200, 6201, 6202, 6203, 6204, 6205, 6206, 6207, 6208, 6209, 6210, 6211, 6212, 6213, 6214, 6215, 6216, 6217, 6218, 6219, 6220, 6221, 6222, 6223, 6224, 6225, 6226, 6227, 6228, 6229, 6230, 6231, 6232, 6233, 6234, 6235, 6236, 6237, 6238, 6239, 6240, 6241, 6242, 6243, 6244, 6245, 6246, 6247, 6248, 6249, 6250, 6251, 6252, 6253, 6254, 6255, 6256, 6257, 6258, 6259, 6260,

www.baywatch.com

John 297596

Original



Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 831-6910

CREDIT MEMO

Total Invoice: (\$30.00)
Invoice Number: 7324507
Invoice Date: 2/3/26
Sales Order Number/Type: 5056378 CO
Branch Plant: 74
Ship Date/Number: 6073216

Sold To: 485905
ACCOUNTS PAYABLE
TRAILS CDD
245 Riverside Ave
Suite 300
Jacksonville FL 32202

Ship To: 583650
TRAIL CDD
15431 Spotted Stallion Trail
Jacksonville FL 32234

Net Due Date	Terms	PO Description	Ship To	Customer P.O.#	PO Reference	Sales Agent #				
12/5/26	Net 30	COL Origin	HWIG	EMP1165		185				
Line #	Item Number	Product Description	Qty	Qty Shipped	Trans	Unit Price	Plant	Weight	Reference	Extended Price
1.001	699922	15 GA BlueBlack Deterum	N	2.0000	DD	\$15.0000	DD	20.0 LB		(\$30.00)
		DELDPM 1H1/X1 9/250		2.0000	DD			20.0 GW		

Related Order # 05019255

***** Receive Your Invoice Via Email *****

Please contact our Accounts Receivable Department via email at Credit_Dept@hawkinsinc.com
or call 512-331-6910 to get it setup on your account.

Page 1 of 1

Tax Rate: 0 %
Sales Tax: \$0.00

Invoice Total: (\$30.00)

No Shrinkback on Freight
IMPORTANT: All products are sold without warranty of any kind and your customers will be responsible for determining the quality of such products for their own use. Customer satisfaction is our goal. However, if you are not satisfied with your purchase, please return it to the originator of the purchase within 30 days of the date of purchase. Your responsibility is to ensure that the product is returned in the same condition as it was received. No claims for loss, damage or replacement will be made on return of product.

CHECK REMITTANCE
Hawkins, Inc.
P.O. Box 660181
Minneapolis, MN 55466-0181

WIRING CONTACT INFORMATION:
Email: Credit_Dept@hawkinsinc.com

Phone Number: (612) 831-6910
Fax Number: (612) 831-6910

FINANCIAL INSTITUTION
US Bank
600 Killebrew Blvd
Minneapolis, MN 55402

ACCOUNT NAME: HAWKINS, INC.
ACCOUNT #: (854) 5753454
SWIFT CODE: USBR3333
Bank Code: USBR3333
Branch Name: Corporate Banking

REMARKS:
1. All Corporate checks are cashed in our preferred method. Please remember to include in the checkbook the document in which you are making the payment.
For other than CTR, this is information may be applied to Credit Department or mail.

NOTE ON CREDIT/DEBIT INFORMATION:
Please to the Hawkins, Inc. credit order number on your purchase order number if the invoice has not been processed yet.

This company and its products are sold under the terms of the CTR 4000-1000, 40-2000 and 40-4000. These regulations protect discrimination against qualified individuals based on their status as protected persons or individuals with disabilities, and prohibit discrimination against all individuals based on race, sex, color, religion, age, or national origin. However, these regulations may apply to high school or college students and to certain other individuals who are not protected persons. Please contact your local office for more information on these regulations.

www.hawkinsinc.com

Job# 2272626



1-800-295-5510
uline.com
PO Box 88741 • Chicago, IL 60680-1741

DUPLICATE
INVOICE

ULINE FED ID#: 36-3684738
INVOICE #: 205733011
ORDER #: 49363297

THANK YOU FOR YOUR ORDER. ULINE CUSTOMER SINCE 2024

SOLD TO:

WINCHESTER RIDGE TRAILS CDD
TRL CDD
250 INTERNATIONAL PKWY STE 208
LAKE MARY FL 32746-5062

SHIP TO:

WINCHESTER RIDGE TRAILS CDD
VESTA PROPERTY SERVICES
15431 SPOTTED STALLION TRL
JACKSONVILLE FL 32234-2399

CUSTOMER NO.		PURCHASE ORDER NO.		SHIP VIA	ORDER DATE	DATE SHIPPED	TERMS	INVOICE DATE
29835324		HAROLD		SAIA FRT	03/20/26	03/20/26	NET 30 DAYS	03/20/26
QTY ORDERED	U/M	BACK ORDERED	ITEM NUMBER	DESCRIPTION		UNIT PRICE	EXTENDED PRICE	
1	EA		H-2894BL	RUBBERMAID® SLIM JIM® TRASH CAN - 23 GALLON, BLACK REBILL FOR O# 49455015 UPDATED BILLING		66.00	66.00	
1	EA		H-1633BL	RUBBERMAID® SLIM JIM® SWING TOP LID - BLACK REBILL FOR O# 49455015		51.00	51.00	
3	EA		H-5148BL	ULINE THIN TRASH CAN - 23 GALLON, BLACK REBILL FOR O# 49455015		45.00	135.00	
1	CT		S-15514	ULINE ECONOMY TRASH LINERS - BLACK, 33 GALLON, .51 MIL REBILL FOR O# 49455015		66.00	66.00	
1	CT		S-15537	ULINE INDUSTRIAL TRASH LINERS - 55-60 GALLON, 2 MIL, BLACK REBILL FOR O# 49455015		89.00	89.00	

CONTINUED ON NEXT PAGE



1-800-295-5510
uline.com
PO Box 88741 • Chicago, IL 60680-1741

DUPLICATE
INVOICE

THANK YOU FOR YOUR ORDER. ULINE CUSTOMER SINCE 2024

ULINE FED ID#: 36-3684738
INVOICE #: 205733011
ORDER #: 49363297

SOLD TO: WINCHESTER RIDGE TRAILS CDD
TRL CDD
250 INTERNATIONAL PKWY STE 208
LAKE MARY FL 32746-5062

SHIP TO: WINCHESTER RIDGE TRAILS CDD
VESTA PROPERTY SERVICES
15431 SPOTTED STALLION TRL
JACKSONVILLE FL 32234-2399

CUSTOMER NO.		PURCHASE ORDER NO.		SHIP VIA	ORDER DATE	DATE SHIPPED	TERMS	INVOICE DATE
29835324		HAROLD		SAIA FRT	03/20/26	03/20/26	NET 30 DAYS	03/20/26
QTY ORDERED	U/M	BACK ORDERED	ITEM NUMBER	DESCRIPTION		UNIT PRICE		EXTENDED PRICE
3	BX		S-23309-X	ULINE BLACK INDUSTRIAL NITRILE GLOVES - POWDER-FREE, 4 MIL, XL REBILL FOR O# 49455015		13.00		39.00
4	EA		S-26373	ZEP® SMOKE ODOR ELIMINATOR - 16 OZ REBILL FOR O# 49455015		14.00		56.00
1	EA		H-3689BL	ULINE TRASH CAN - 55 GALLON, BLACK REBILL FOR O# 49455015		74.00		74.00
8	EA		S-19455	ULINE ALL-PURPOSE CLEANER - 32 OZ SPRAY BOTTLE REBILL FOR O# 49455015		3.75		30.00
12	EA		S-24321	ULINE TOILET BOWL CLEANER - 32 OZ BOTTLE REBILL FOR O# 49455015		3.50		42.00
4	EA		S-24855	ULINE DISINFECTANT SPRAY - LINEN SCENT, 19 OZ SPRAY CAN REBILL FOR O# 49455015		8.00		32.00
3	EA		S-19457	ULINE BLEACH - 1 GALLON BOTTLE		6.50		19.50

CONTINUED ON NEXT PAGE



1-800-295-5510
uline.com
PO Box 88741 • Chicago, IL 60680-1741

DUPLICATE
INVOICE

ULINE FED ID#: 36-3684738
INVOICE #: 205733011
ORDER #: 49363297

THANK YOU FOR YOUR ORDER. ULINE CUSTOMER SINCE 2024

SOLD TO: WINCHESTER RIDGE TRAILS CDD
TRL CDD
250 INTERNATIONAL PKWY STE 208
LAKE MARY FL 32746-5062

SHIP TO: WINCHESTER RIDGE TRAILS CDD
VESTA PROPERTY SERVICES
15431 SPOTTED STALLION TRL
JACKSONVILLE FL 32234-2399

CUSTOMER NO.		PURCHASE ORDER NO.		SHIP VIA	ORDER DATE	DATE SHIPPED	TERMS	INVOICE DATE
29835324		HAROLD		SAIA FRT	03/20/26	03/20/26	NET 30 DAYS	03/20/26
QTY ORDERED	U/M	BACK ORDERED	ITEM NUMBER	DESCRIPTION		UNIT PRICE		EXTENDED PRICE
1	CT		S-7711	REBILL FOR O# 49455015 ULINE PAPER TOWELS		42.00		42.00
1	CT		S-7127	REBILL FOR O# 49455015 ULINE DELUXE MULTI-FOLD TOWELS		38.00		38.00
1	CT		S-18118	REBILL FOR O# 49455015 ULINE ECONOMY TOILET TISSUE		65.00		65.00
3	EA		S-25930	REBILL FOR O# 49455015 PINE-SOL® CLEANER - ORIGINAL SCENT, 40 OZ BOTTLE		13.00		39.00
1	EA		S-25603BLU	REBILL FOR O# 49455015 TRIPOD UMBRELLA		.00		.00
				REBILL FOR O# 49455015 FREIGHT CHARGE				

ORDER PLACED BY: HAROLD BURNS LVUGHT		SUB-TOTAL 883.50	SALES TAX .00	SHIPPING/HANDLING 225.28	AMOUNT DUE \$ 1,108.78
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PLEASE PAY FROM
THIS INVOICE
REFER TO THIS
INVOICE NUMBER
WHEN CONTACTING
US REGARDING
THIS TRANSACTION

CUSTOMER NAME	CUSTOMER NUMBER	INVOICE NUMBER	INVOICE DATE	AMOUNT DUE
WINCHESTER RIDGE TRAILS CDD	29835324	205733011	03/20/26	1,108.78

AMOUNT ENCLOSED
IF DIFFERENT THAN AMOUNT DUE \$ _____
EXPLAIN DIFFERENCES ON REVERSE SIDE

MAKE CHECK
PAYABLE AND
MAIL TO:

ULINE
ATTN: ACCOUNTS RECEIVABLE
PO Box 88741
Chicago IL 60680-1741

IMPORTANT – PLEASE DETACH AND RETURN THIS
PORTION TO ENSURE PROPER CREDIT



225 N. Pearl St.
Jacksonville, FL
32202-4513



**TRAILS COMMUNITY DEVELOPMENT
DISTRICT**

Account #: 0715007480
Bill Date: 03/04/26
Cycle: 06

**Amount Due
\$2,012.94**

Do not pay. AutoPay will process
your payment on 03/26/26.



Phone: (904) 665-6000



Online: jea.com



Business Customers: (904) 665-6250

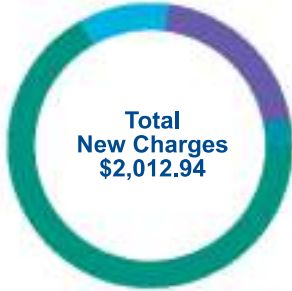
TOTAL SUMMARY OF CHARGES

Electric	\$	1,413.30
Water		181.37
Sewer		391.27
Irrigation		27.00
Total New Charges	\$	2,012.94

(A complete breakdown of charges can be found on the following pages.)

Previous Balance	\$	2,315.83
Payment(s) Received		-2,315.83
Balance Before New Charges		0.00
New Charges		2,012.94

**Do not pay. AutoPay will process your
payment on 03/26/26.** \$ **2,012.94**



Electric	\$1,413.30
Water	\$181.37
Sewer	\$391.27
Irrigation	\$27.00

MESSAGES



JEA offers rebates for businesses on electric and water efficiency upgrades. Learn more at jea.com/businessrebates.



Remember to follow your watering days. A second day is added during Daylight Savings Time. To confirm your days assigned by SJRWMD and learn more visit jea.com/wateringdays.

PLEASE DETACH AND RETURN PAYMENT STUB BELOW WITH TOTAL DUE IN ENVELOPE PROVIDED.

Additional information on reverse side. →

☐

Check here for telephone/mail address correction and fill in on reverse side.

☐

Add \$_____ to my monthly bill: \$_____ for Neighbor to Neighbor and/or \$_____ for the Prosperity Scholarship Fund. I will notify JEA when I no longer wish to contribute.

Acct #: **0715007480**

Bill Date: **03/04/26**

Do not pay. AutoPay will process your payment on 03/26/26.

\$2,012.94

TOTAL AMOUNT PAID

TRAILS COMMUNITY DEVELOPMENT DISTRICT

250 INTERNATIONAL PKWY STE 208
LAKE MARY FL 32746-5062



TRAILS COMMUNITY DEVELOPMENT DISTRICT

Account #: 0715007480

Bill Date: 03/04/26

Cycle: 06



Phone: (904) 665-6000



Online: jea.com

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 15431 SPOTTED STALLION TRL

Service Period: 02/02/26 - 03/03/26 Reading Date: 03/03/26

Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
22953185	29	13886	Regular	40	4640 KWH
22953185	29	.77	Regular	40	30.80 KW

Basic Monthly Charge	\$	25.00
Energy Charge (\$0.06813 per kWh)		316.12
Tax Exempt Fuel Cost (\$0.04462 per kWh)		207.04
Taxable Fuel Cost (\$0.00511 per kWh)		23.71
City of Jacksonville Franchise Fee		17.16
Gross Receipts Tax		15.10

Total Current Electric Charges \$ 604.13

WATER SERVICE

Billing Rate: Commercial Water Service

Service Address: 15431 SPOTTED STALLION TRL

Service Period: 02/01/26 - 03/02/26 Reading Date: 03/02/26

Service Point: Commercial - Water/Sewer

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
85979421	29	4573	Regular	1 1/2	41000 GAL

Basic Monthly Charge	\$	50.63
Water Consumption Charge		125.46
City of Jacksonville Franchise Fee		5.28

Total Current Water Charges \$ 181.37

SEWER SERVICE

Billing Rate: Commercial Sewer Service

Service Address: 15431 SPOTTED STALLION TRL

Service Period: 02/01/26 - 03/02/26 Reading Date: 03/02/26

Service Point: Commercial - Water/Sewer

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
85979421	29	4573	Regular	1 1/2	41000 GAL

Basic Monthly Charge	\$	167.90
Sewer Usage Charge		211.97
City of Jacksonville Franchise Fee		11.40

Total Current Sewer Charges \$ 391.27

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 15796 NORMANDY BV APT SL01

Service Period: 02/02/26 - 03/03/26 Reading Date: 03/03/26

Service Point: Arealight 01- Metered

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
24111930	29	106	Regular	1	4 KWH

Basic Monthly Charge	\$	25.00
Energy Charge (\$0.06813 per kWh)		0.27
Tax Exempt Fuel Cost (\$0.04462 per kWh)		0.18
Taxable Fuel Cost (\$0.00511 per kWh)		0.02
City of Jacksonville Franchise Fee		0.76
Gross Receipts Tax		0.67

Total Current Electric Charges \$ 26.90

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 15796 NORMANDY BV APT SL02

Service Period: 02/02/26 - 03/03/26 Reading Date: 03/03/26

Service Point: Arealight 02 - Metered

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
24067363	29	4462	Regular	1	69 KWH

Basic Monthly Charge	\$	25.00
Energy Charge (\$0.06813 per kWh)		4.70
Tax Exempt Fuel Cost (\$0.04462 per kWh)		3.08
Taxable Fuel Cost (\$0.00511 per kWh)		0.35
City of Jacksonville Franchise Fee		0.99
Gross Receipts Tax		0.87

Total Current Electric Charges \$ 34.99

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 6021 WINDING MARE BV APT IR01

Service Period: 02/02/26 - 03/03/26 Reading Date: 03/03/26

Service Point: Irrigation 1 - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
24065140	29	24123	Regular	1	1461 KWH

Basic Monthly Charge	\$	25.00
Energy Charge (\$0.06813 per kWh)		99.54
Tax Exempt Fuel Cost (\$0.04462 per kWh)		65.19
Taxable Fuel Cost (\$0.00511 per kWh)		7.47
City of Jacksonville Franchise Fee		5.92
Gross Receipts Tax		5.21

Total Current Electric Charges \$ 208.33



TRAILS COMMUNITY DEVELOPMENT DISTRICT

Account #: 0715007480

Bill Date: 03/04/26

Cycle: 06



Phone: (904) 665-6000



Online: jea.com

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 6040 WINDING MARE BV APT IR01

Service Period: 02/02/26 - 03/03/26 Reading Date: 03/03/26

Service Point: Irrigation 1 - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
24067347	29	36228	Regular	1	310 KWH

Basic Monthly Charge	\$	25.00
Energy Charge (\$0.06813 per kWh)		21.12
Tax Exempt Fuel Cost (\$0.04462 per kWh)		13.83
Taxable Fuel Cost (\$0.00511 per kWh)		1.58
City of Jacksonville Franchise Fee		1.85
Gross Receipts Tax		1.63

Total Current Electric Charges \$ 65.01

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 6070 WINDING MARE BV APT IR01

Service Period: 02/02/26 - 03/03/26 Reading Date: 03/03/26

Service Point: Irrigation 1 - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
26020424	29	22437	Regular	1	0 KWH

Basic Monthly Charge	\$	25.00
City of Jacksonville Franchise Fee		0.75
Gross Receipts Tax		0.66

Total Current Electric Charges \$ 26.41

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 6186 WINDING MARE BV APT FS01

Service Period: 02/02/26 - 03/03/26 Reading Date: 03/03/26

Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
24319193	29	48430	Regular	1	2013 KWH

Basic Monthly Charge	\$	25.00
Energy Charge (\$0.06813 per kWh)		137.15
Tax Exempt Fuel Cost (\$0.04462 per kWh)		89.82
Taxable Fuel Cost (\$0.00511 per kWh)		10.29
City of Jacksonville Franchise Fee		7.87
Gross Receipts Tax		6.93

Total Current Electric Charges \$ 277.06

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 6187 WINDING MARE BV APT FS01

Service Period: 02/02/26 - 03/03/26 Reading Date: 03/03/26

Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
24319269	29	67018	Regular	1	1157 KWH

Basic Monthly Charge	\$	25.00
Energy Charge (\$0.06813 per kWh)		78.83
Tax Exempt Fuel Cost (\$0.04462 per kWh)		51.63
Taxable Fuel Cost (\$0.00511 per kWh)		5.91
City of Jacksonville Franchise Fee		4.84
Gross Receipts Tax		4.26

Total Current Electric Charges \$ 170.47

IRRIGATION SERVICE

Billing Rate: Commercial Irrigation Service

Service Address: 8145 MCCLELLAND RD APT IR01

Service Period: 02/01/26 - 03/02/26 Reading Date: 03/02/26

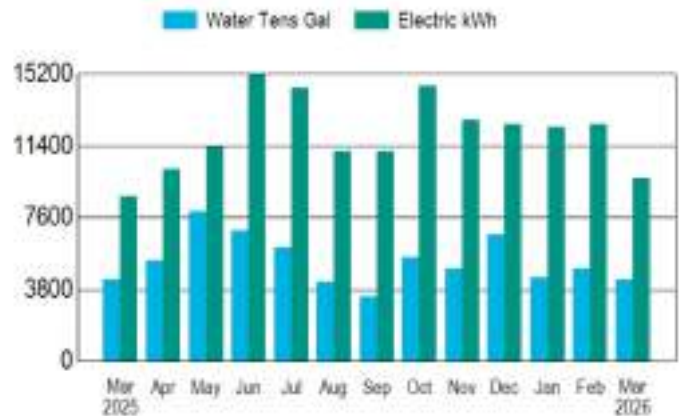
Service Point: Irrigation 1 - Commercial

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
91398507	29	315	Regular	3/4	2000 GAL

Basic Monthly Charge	\$	18.23
Tier 1 Consumption (1 - 7 Kgal @ \$3.49 kgal)		7.98
City of Jacksonville Franchise Fee		0.79

Total Current Irrigation Charges \$ 27.00

CONSUMPTION HISTORY



	1 Year Ago	Last Month	This Month	Average Daily
Total kWh Used	8,727	12,562	9,654	333
Total Gallons Used	43,000	49,000	43,000	1,483



0 0

Account Number: XXXX XXXX XXXX 0659

ACCOUNT SUMMARY

Credit Limit \$7,000.00
Credit Available \$6,446.00
Statement Closing Date February 28, 2026
Days in Billing Cycle 28
Previous Balance \$395.12
Payments & Credits \$395.12
Purchases & Other Charges \$554.00
Balance Transfer \$0.00
FEES CHARGED \$0.00
INTEREST CHARGED \$0.00
New Balance \$554.00
Questions? Call Customer Service
Toll Free - 1-844-626-6581
International Collect - 1-301-665-4442
TTY 1-301-665-4443

PAYMENT INFORMATION

New Balance \$554.00
Minimum Payment Due \$554.00
Payment Due Date March 25, 2026

Notice: SEE REVERSE SIDE FOR MORE IMPORTANT INFORMATION

TRANSACTIONS

Tran Date	Post Date	Reference Number	Transaction Description	Amount
			TOTAL XXXXXXXXXXXX 0659	\$395.12-
02/25	02/25	F151500E800CHGDDA	AUTOMATIC PAYMENT - THANK YOU	395.12-
		HAROLD BURNS	TOTAL XXXXXXXXXXXX 8807	\$554.00
02/10	02/10	5543286DT5WXAAD3R	IN *COASTAL NETWORK AN SAINT AUGUSTI FL	492.00
			MCC: 4816 MERCHANT ZIP:	
02/21	02/21	7541823E479RFY6G6	CCI*CONSTANT-CONTACT WALTHAM MA	62.00
			MCC: 5968 MERCHANT ZIP:	

IMPORTANT ACCOUNT INFORMATION

\$0 - \$554.00 WILL BE DEDUCTED FROM YOUR ACCOUNT AND
CREDITED AS YOUR AUTOMATIC PAYMENT ON 03/25/26. THE
AUTOMATIC PAYMENT AMOUNT WILL BE REDUCED BY ALL PAYMENTS
POSTED ON OR BEFORE THIS DATE.
TOTAL *FINANCE CHARGE* PAID IN 2025 \$0.00

Please detach bottom portion and submit with payment using enclosed envelope



Valley Bank
Commercial Services
180 Fountain Parkway N
St Petersburg FL 33716

PAYMENT INFORMATION

Account Number: XXXX XXXX XXXX 0659
Payment Due Date March 25, 2026
New Balance \$554.00
Minimum Payment Due \$554.00
Past Due Amount \$0.00

Amount Enclosed:

\$

Make Check
Payable to:

Valley Bank
PLEASE DO NOT MAIL CHECKS
St Petersburg FL 33716

0 0

TRAILS COMMUNITY DEVELOPMENT DISTR
250 INTERNATIONAL PARKWAY STE 208
LAKE MARY FL 32746

REWARDS SUMMARY

Previous Cashback Balance	\$27.86	THE MORE YOU SPEND, THE MORE YOU EARN
Cashback Earned this Statement	\$1.39	\$0-\$500,000 = 0.25%
New Cashback Balance	\$29.25	\$500,001-\$1,500,000 = 0.60%
Your cashback will be award on	Jul 2026	\$1,500,00-\$4,000,000 = 0.75%
		\$4,000,001-\$12,500,000 = 0.90%
		\$12,500,001+ = 1.00%

INTEREST CHARGE CALCULATION

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	ANNUAL PERCENTAGE RATE (APR)	Balance Subject to Interest Rate	Days in Billing Cycle	Interest Charge
Purchases	14.25% (v)	\$0.00	28	\$0.00

(v) = variable (f) = fixed

Paying Interest and Your Grace Period: We will not charge you any interest on your purchase balance on this statement if you pay your new balance amount in full by your payment due date.

Credit Card Expense Tracker

District:	Trails CDD
Cardholder:	Harold Burns
Month:	Feb-26

Date of Receipt	Store/Vendor/Where purchased	GL Account (Expense Line in the Budget)	Amount on Receipt/Invoice	Description
2/10/2026	Coastal network	1120000-1120000	\$492.00	Access entry cards qty 100
2/21/2026	Constant Contact	1510150-1110000	\$62.00	E-blast service
Total on Report			\$ 554.00	

Harold T. Burns

From: Constant Contact Billing <notification@constantcontact.com>
Sent: Saturday, February 21, 2026 3:32 AM
To: Harold T. Burns
Subject: Constant Contact Payment Receipt for Harold Burns



Payment Receipt for February 21, 2026

Thank you for your recent payment. Your payment receipt is found below.

Attention: Harold Burns
Trails Community Development District-Vesta Distr
250 International Pkwy, Ste. 208
Suite 101
Lake Mary, FL 32746
US
904 316-3075

User Name: trailsconstant@gmail.com

Today's Date: February 21, 2026

Payment Date: February 21, 2026

Payment Method: MC (last 4 digits: 8807)

Amount: \$62.00



Payment receipt

You paid \$492.00

to Coastal Network and Automation on 2/10/2026

Invoice no.	1204
Invoice amount	\$492.00
Total	\$492.00
Status	Paid
Payment method	Credit Card
Authorization ID	MU0267829557

Thank you



Coastal Network and Automation

9044449157

chrisj@coastalnetworkandautomation.com

103 Chesterwood Rd, Saint Augustine, FL 32084

No additional transfer fees or taxes apply.

Intuit Payments Inc (IPI) processes payments as an agent of the business. Payments processed by IPI constitute payment to the business and satisfy your obligation to pay the business, including in connection with any dispute or case, in law or equity. Money movement services are provided by IPI pursuant to IPI's licenses (NMLS #1098819, <https://www.intuit.com/legal/licenses/payment-licenses>). IPI is located at 2700 Coast Avenue, Mountain View, CA 94043, 1-888-536-4801.

10475 Fortune Pkwy Ste 101
Jacksonville, FL 32256
904.240.1351 MAIN
www.alliant-inc.com



Remit to:
733 Marquette Ave Ste 700
Minneapolis, MN 55402
612.758.3080 MAIN
www.alliant-inc.com

Howard "Mac" McGaffney
Trails Community Development District
250 International Pkwy, Ste. 208
Lake Mary, FL 32746

March 23, 2026
Invoice No: 84689
Due Date: April 22, 2026

Project Contact Howard "Mac" McGaffney

Project 4000434-00 Trails CDD General Services
Email Invoice to: Districtap@vestapropertyservices.com

Professional Services through February 28, 2026

Task 001 General services

Professional Personnel

		Hours	Rate	Amount
Employee				
Landing, David	1/12/2026	1.00	235.00	235.00
Trails CDD efforts reviewing report and coordination of work to complete regarding pond draining issues (1 hr)				
Landing, David	2/26/2026	2.00	235.00	470.00
finalize report and repair info regarding drainage issues at Diamond Trails adjacent ponds.				
Lopez, Ryan	1/13/2026	4.00	105.00	420.00
Generating exhibits for ponds				
Lopez, Ryan	1/14/2026	1.75	105.00	183.75
Generating exhibits for ponds				
Lopez, Ryan	2/26/2026	2.50	105.00	262.50
Revising the exhibits				
Mansen, Andrew	12/2/2025	5.75	150.00	862.50
Site visit, reviewing/organizing pictures, speaking with david and ashley about report				
Rivera, Ashley	12/5/2025	5.00	100.00	500.00
Trails CCD Pond Comparison Report draft				
Totals		22.00		2,933.75
Total Labor				2,933.75
Total this Task				\$2,933.75

Task 099 Reimbursable Expenses

Reimbursable Expenses

Mileage	46.20
Total Reimbursables	46.20 46.20
Total this Task	\$46.20

Total this Invoice \$2,979.95

Name	Out	Date	Return	Project #	Use	Mileage Out	Mileage In
------	-----	------	--------	-----------	-----	-------------	------------

Andrew Mansen		12-2- 25		4000434-00	The Trails CDD	31469	31535

EXHIBIT 8

TRAILS
COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS
UNAUDITED

APRIL 30, 2026



Trails CDD
Balance Sheet
April 30, 2026

	General Fund	Reserve Fund	Series 2007 Debt Service Fund	Total
1 <u>ASSETS</u>				
2 Cash:				
3 Valley Bank - Operating Fund	\$ 806,243	\$ -	\$ -	\$ 806,243
4 Investments:				
5 Bank United - Money Market Account	726,814	-	-	726,814
6 Prepayment Account	-	-	1,671	1,671
7 Reserve Account	-	-	231,047	231,047
8 Revenue Account	-	-	562,276	562,276
9 Assessments Receivable	9,092	1,989	6,375	17,456
10 Due from Other Funds	-	544,663	1,056	545,720
11 Prepaid Items	-	-	-	-
12 Deposits	14,358	-	-	14,358
13 Undeposited Funds	-	-	-	-
14 <u>TOTAL ASSETS:</u>	<u>1,556,507</u>	<u>546,652</u>	<u>802,425</u>	<u>2,905,584</u>
15 <u>LIABILITIES</u>				
16 Accounts Payable	\$ 23,402	\$ -	\$ -	23,402
17 Accrued Expenses	-	-	-	-
18 Sales Tax Payable	-	-	-	-
19 Deferred Revenue	9,092	1,989	6,375	17,456
20 Due to Other Funds	545,720	-	-	545,720
21 <u>TOTAL LIABILITIES:</u>	<u>578,214</u>	<u>1,989</u>	<u>6,375</u>	<u>586,578</u>
22 <u>FUND BALANCE</u>				
23 Nonspendable:				
24 Prepaid/Deposit Items	14,358			14,358
25 Restricted for:				
26 Capital Projects	264,914			264,914
27 Working Capital (3 months)	135,655			135,655
28 Debt Service	-	-	796,050	796,050
29 Unassigned	563,366	544,663	-	1,108,029
30 <u>TOTAL FUND BALANCE</u>	<u>978,293</u>	<u>544,663</u>	<u>796,050</u>	<u>2,319,006</u>
31 <u>TOTAL LIABILITIES & FUND BALANCE</u>	<u>\$ 1,556,507</u>	<u>\$ 546,652</u>	<u>\$ 802,425</u>	<u>\$ 2,905,584</u>

Trails CDD
General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance
For the period of October 1, 2025 to April 30, 2026

	<u>FY 2026 Adopted Budget</u>	<u>FY 2026 Month of April</u>	<u>FY 2026 Actual Year-to-Date</u>	<u>Over (Under) Amt to FY Budget</u>	<u>% of Budget</u>
1 REVENUES					
2 Special Assessments	\$ 658,249	\$ 1,506	\$ 649,157	\$ (9,092)	98.62%
3 Interest	-	4,991	34,762	34,762	0.00%
4 Room Rentals	-	43	463	463	0.00%
5 Other Misc Revenues	-	2,020	2,020	2,020	0.00%
6 TOTAL REVENUES	658,249	8,560	686,402	28,153	104.28%
7 EXPENDITURES					
8 ADMINISTRATION					
9 P/R - Board of Supervisors	8,000	1,000	4,600	(3,400)	57.50%
10 Arbitrage Rebate	500	500	500	-	100.00%
11 Trustee Fees	4,000	-	2,483	(1,517)	62.07%
12 Assessment Roll	5,906	492	3,445	(2,461)	58.33%
13 Disclosure Report	5,000	-	5,000	-	100.00%
14 District Counsel	25,000	876	2,551	(22,449)	10.21%
15 District Engineer	10,000	-	4,765	(5,235)	47.65%
16 Administrative Services	20,000	1,667	11,667	(8,333)	58.33%
17 District Management	24,000	2,000	14,000	(10,000)	58.33%
18 Accounting Services	20,000	1,667	11,667	(8,333)	58.33%
19 Auditing Services	4,200	-	-	(4,200)	0.00%
20 Public Officials Insurance	5,508	-	3,922	(1,586)	71.21%
21 Legal Advertising	2,500	104	560	(1,940)	22.40%
22 Website Administration	2,749	291	3,191	442	116.07%
23 Dues, Licenses, Subscriptions	590	21	196	(394)	33.22%
24 TOTAL ADMINISTRATION	137,953	8,617	68,546	(69,407)	49.69%
25 SECURITY OPERATIONS					
26 Security Patrol Services	1,000	818	818	(182)	81.80%
27 Security Monitoring Services	8,064	624	4,859	(3,205)	60.26%
28 R&M - Security Cameras	1,000	-	3,923	2,923	392.25%
29 TOTAL SECURITY OPERATIONS	10,064	1,442	9,600	(464)	95.39%
30 UTILITIES					
31 Electric	25,000	1,421	11,347	(13,653)	45.39%
32 Garbage	4,100	580	3,930	(170)	95.85%
33 Water & Sewer	10,000	642	4,616	(5,384)	46.16%
34 TOTAL ELECTRIC UTILITY SERVICE	39,100	2,642	19,892	(19,208)	50.88%
35 STORMWATER CONTROL					
36 Contracts - Lake/Pond Bank	15,225	952	7,417	(7,808)	48.71%
37 Fountain Maintenance	5,000	-	961	(4,039)	19.22%
38 TOTAL STORMWATER CONTROL	20,225	952	8,378	(11,847)	41.42%
39 OTHER PHYSICAL ENVIRONMENT					
40 Contracts - Landscape/Irrigation	93,532	7,074	49,707	(43,825)	53.14%
41 Liability/Property Insurance	19,783	-	20,162	379	101.92%
42 R&M - Irrigation	3,500	-	1,214	(2,286)	34.69%
43 Landscape Replacement	5,000	-	1,369	(3,631)	27.37%
44 R&M - Entry Lighting, Walls & Fence	4,000	6,497	6,497	2,497	162.43%
45 TOTAL OTHER PHYSICAL ENVIRONMENT	125,815	13,571	78,949.01	(46,866)	62.75%
46 PARKS & RECREATION					
47 Pest Control	2,500	97	381	(2,119)	15.25%
48 Amenity Management Service Contract	244,692	17,169	118,432	(126,260)	48.40%
49 Janitorial Services & Supplies	2,500	-	2,299	(201)	91.95%

Trails CDD
General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance
For the period of October 1, 2025 to April 30, 2026

	FY 2026 Adopted Budget	FY 2026 Month of April	FY 2026 Actual Year-to-Date	Over (Under) Amt to FY Budget	% of Budget
50 Telephone, Cable & Internet Service	5,700	643	4,321	(1,379)	75.81%
51 R&M - Fitness Equipment	2,200	-	924	(1,276)	42.00%
52 R&M - Amenity Center	15,000	1,363	4,593	(10,407)	30.62%
53 Pool Supplies - Chemical/Permits/Supplies	15,000	1,914	5,926	(9,074)	39.50%
54 Amenity Supplies & Equipment	3,500	-	8,219	4,719	234.83%
55 Pressure Washing	4,000	-	3,590	(410)	89.76%
56 TOTAL PARKS & RECREATION	295,092	21,186	148,684	(146,408)	50.39%
57 SPECIAL EVENTS					
58 Special Events	5,000	-	-	(5,000)	0.00%
59 TOTAL SPECIAL EVENTS	5,000	-	-	(5,000)	0.00%
60 CONTINGENCY					
61 Misc - Contingency	25,000	-	-	25,000	0.00%
62 TOTAL CONTINGENCY	25,000	-	-	25,000	0.00%
63 TOTAL EXPENITURES	658,249	48,410	334,050	(324,199)	50.75%
64 REVENUES OVER (UNDER) EXPENDITURES	-	(39,851)	352,353	352,353	
65 OTHER FINANCING SOURCES & USES					
66 Transfer In					
67 Transfers Out					
68 TOTAL OTHER FINANCING SOURCES & USES		-	-		
69 NET CHANGE IN FUND BALANCE		(39,851)	352,353		
70 Fund Balance - Beginning			625,940		
71 FUND BALANCE - ENDING			978,293		

Trails CDD
Reserve Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the period of October 1, 2024 to April 30, 2026

	FY 2026 Adopted Budget	FY 2026 Month of April	FY 2026 Actual Year-to-Date	Over (Under) Amt to FY Budget
1 <u>REVENUES</u>				
2 Special Assessments	143,986	329	141,997	(1,989)
3 Interest	-	-	-	-
4 Misc.	-	-	135,000	135,000
5 <u>TOTAL REVENUES</u>	143,986	329	276,997	(1,989)
6 <u>EXPENDITURES</u>				
7 Capital Outlay	33,949	-	4,925	(29,024)
8 Capital Reserve Contribution	110,037	-	-	(110,037)
9 <u>TOTAL EXPENDITURES</u>	143,986	-	4,925	(139,061)
10 <u>REVENUES OVER (UNDER) EXPENDITURES</u>	-	329	272,072	
11 <u>OTHER FINANCING SOURCES & USES</u>				
12 Transfer In				
13 Transfers Out				
14 <u>TOTAL OTHER FINANCING & USES</u>	-	-	-	
15 <u>NET CHANGE IN FUND BALANCE</u>	-	329	272,072	
16 Fund Balance - Beginning	-	-	272,591	
17 <u>FUND BALANCE - ENDING</u>	-	329	544,663	

Trails CDD
Series 2007 Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the period of October 1, 2024 to April 30, 2026

	FY 2026 Adopted Budget	FY 2026 Month of April	FY 2026 Actual Year-to-Date	Over (Under) Amt to FY Budget
1 <u>REVENUES</u>				
2 Special Assessments	461,506	1,056	455,131	(6,375)
3 Interest	-	945	7,528	7,528
4 <u>TOTAL REVENUES</u>	461,506	2,001	462,660	1,153
5 <u>EXPENDITURES</u>				
6 Interest Expense				
7 *November 1, 2025		-	115,428	
8 May 1, 2026	115,428	-	-	(115,428)
9 November 1, 2026	109,113	-	-	(109,113)
10 Principle Payment				
11 May 1, 2026	235,000			
12 November 1, 2026	-			
13 <u>TOTAL EXPNDITURES</u>	459,541	-	115,428	(224,541)
14 <u>REVENUES OVER (UNDER) EXPENDITURES</u>	1,966	2,001	347,232	
15 <u>OTHER FINANCING SOURCES & USES</u>				
16 Transfer In				
17 Transfers Out				
18 <u>TOTAL OTHER FINANCING SOURCES & USES</u>		-	-	
19 <u>NET CHANGE IN FUND BALANCE</u>		2,001	347,232	
20 Fund Balance - Beginning			448,819	
21 <u>FUND BALANCE - ENDING</u>			796,050	

Trails CDD
Notes to Financial Statements
April 30, 2026

General Fund

Assets

Cash and Investments - District's funds are held at Bank United (Money Market account) and Valley Bank (Operating account).

Due From Other Funds - Assessments received and allocated to/from other funds. Also, an allocation of expenses to the CRF.

Deposits - Vesta Amenity Deposit (will offset last month's fee).

Liabilities

Accounts Payable - Invoices for current month not paid in current month. .

Due To Other Funds - Assessments received from the tax collector and allocated to/from other funds.

Financial Overview / Highlights

> Total Non-Ad valorem special assessments are at 98.62% collected and total revenue is 104.28% of adopted budget.

> Total expenditures are 50.75% of adopted budget.

> Significant variances explained below.

Variance Analysis

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
Expenditures				
<u>Administrative</u>				
P/R - Board of Supervisors	8,000	4,600	57.50%	Supervisor pay YTD.
Arbitrage Rebate	500	500	100.00%	Paid in Full
Trustee Fees	4,000	2,483	62.07%	DS2007
Assessment Roll	5,906	3,445	58.33%	Assessment roll monthly fee
Disclosure Report	5,000	5,000	100.00%	Paid in Full
District Counsel	25,000	2,551	10.21%	Only received three bills in current FY
District Engineer	10,000	4,765	47.65%	Only received three bills in current FY
District Management	24,000	14,000	58.33%	DM monthly fee
Accounting Services	20,000	11,667	58.33%	Monthly Fee
Auditing Services	4,200	-	0.00%	
Public Officials Insurance	5,508	3,922	71.21%	Paid in Full
Legal Advertising	2,500	560	22.40%	Notices
Website Adminstration	2,749	3,191	116.07%	Website Services & Constant Contact Email Services
Dues, Licenses, Subscriptions	590	196	33.22%	Special District Fee

Security Operations

Security Patrol Services	1,000	818	81.80%	Officer on 4/19/26
Security Monitoring Services	8,064	4,859	60.26%	Monthly Fee
R&M Security Cameras	1,000	3,923	392.25%	DKS Tracker Board, New Cameras

Utilities

Electric	25,000	11,347	45.39%	Monthly Fee
Garbage	4,100	3,930	95.85%	Republic Services monthly contract.
Water & Sewer	10,000	4,616	46.16%	Monthly Fee

Stormwater Control

Contracts - Lake/Pond Bank	15,225	7,417	48.71%	Monthly Maintenance
Fountain Maintenance	5,000	961	19.22%	Quarterly fee , Aerator service & Stormwater Training

Other Physical Enviroment

Contracts - Landscape/Irrigation	93,532	49,707	53.14%	Landscape monthly fee
Liability/Property Insurance	19,783	20,162	101.92%	Egis insurance paid in full. Two bills
R&M - Irrigation	3,500	1,214	34.69%	Repairs
Landscape Replacement	5,000	1,369	27.37%	Power Spike for Palm Trees
R&M - Entry Lighting, Walls & Fence	4,000	6,497	162.43%	Interior Painting & Down Payment

Parks and Recreation

Pest Control	2,500	381	15.25%	Turner Pest Control quarterly
Amenity Management Service Contract	244,692	118,432	48.40%	Vesta monthly amenity mgmt fees.
Janitorial Services & Supplies	2,500	2,299	91.95%	Various Supplies
Telephone, Cable & Internet Service	5,700	4,321	75.81%	Comcast monthly fee
R&M - Fitness Equipment	2,200	924	42.00%	Allways Improving monthly fees & Cleaning wipes
R&M - Amenity Center	15,000	4,593	30.62%	Various purchases from Home Depot, GT Electrical
Pool Supplies - Chemical/Permits/Supplies	15,000	5,926	39.50%	Bulk Chemicals
Amenity Supplies & Equipment	3,500	8,219	234.83%	Chairs and chair dolly, holiday lights office supplies, tools and Playground Slide
Pressure Washing	4,000	3,590	89.76%	Clubhouse?Pool Pavers Power Wash

Capital Expenditures - CRF

Capital Outlay	33,949	4,925	14.51%	Paint, supplies and labor for amenity and gym center
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Trails CDD

Non-Ad Valorem Special Assessments

Duval County Tax Collector

For the Fiscal Year Ending September 30, 2026

FY26 Tax Collections

11/14/2025	Duval County	3,778.12	826.43	2,648.89	7,253.44
11/20/2025	Duval County	4,095.59	895.87	2,871.47	7,862.93
11/26/2025	Duval County	7,905.23	1,729.20	5,542.45	15,176.88
12/4/2025	Duval County	577,575.28	126,339.35	404,944.94	1,108,859.57
12/10/2025	Duval County	46,630.03	10,199.90	32,692.87	89,522.80
1/21/2026	Duval County	3,294.70	720.68	2,309.95	6,325.33
1/13/2026	Duval County	644.59	141.00	451.93	1,237.52
2/4/2026	Duval County	2,462.10	538.56	1,726.20	4,726.86
3/4/2026	Duval County	1,264.66	276.63	886.67	2,427.96
4/3/2026	Duval County	1,506.26	329.48	1,056.05	2,891.79

FY25 Excess Fees	1,403.55	321.16	1,189.64	2,914.35
	-	-	-	-

	Prior Year %	48%	11%	41%	100%
FY25 Excess Fees		1,403.55	321.16	1,189.64	2,914.35
		-	-	-	-
Total Other Received		1,403.55	321.16	1,189.64	2,914.35

=====

Total Due to DS	142,318.27	456,321.06
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Date	Bank	Check #	CRF	DS 2007	Total
4/6/2026	US Bank	3021		455,265.01	455,265.01

Total Due from GF	142,318.27	1,056.05
--------------------------	------------	----------

Trails CDD
Cash & Investment Report
April 30, 2026

Account Name	Bank Name	Investment Type	Maturity	Yield	Balance
General Fund					
Checking Account - Operating	Valley Bank	Public Funds Checking	N/A	3.56%	\$ 806,243
Money Market Account	BankUnited	MMA	N/A	3.25%	726,814
General Fund Subtotal					<u>\$ 1,533,057</u>
Debt Service Funds					
Series 2007 Prepayment Account	U.S. Bank	First American FD SHS Treasury Note	N/A	3.27%	\$ 1,671
Series 2007 Reserve Account	U.S. Bank	First American FD SHS Treasury Note	N/A	3.27%	231,047
Series 2007 Revenue Account	U.S. Bank	First American FD SHS Treasury Note	N/A	3.27%	562,276
Debt Service Fund Subtotal					<u>\$ 794,994</u>
				Total	<u><u>\$ 2,328,051</u></u>

11:35 AM

05/07/26

Trails CDD
Check Detail
April 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	040126BOS1	04/01/2026	Corina Kay Buck		1101000 · Operating Account - Va...		-200.00
Bill	032426	03/31/2026			1510000 · Board of Supervisors	-200.00	200.00
TOTAL						-200.00	200.00
Bill Pmt -Check	040126BOS2	04/01/2026	Emilio Gonzalez		1101000 · Operating Account - Va...		-200.00
Bill	032426	03/31/2026			1510000 · Board of Supervisors	-200.00	200.00
TOTAL						-200.00	200.00
Bill Pmt -Check	040126BOS3	04/01/2026	Richard A Bergeron		1101000 · Operating Account - Va...		-200.00
Bill	032426	03/31/2026			1510000 · Board of Supervisors	-200.00	200.00
TOTAL						-200.00	200.00
Bill Pmt -Check	040126BOS4	04/01/2026	Terrance Douglas		1101000 · Operating Account - Va...		-200.00
Bill	032426	03/31/2026			1510000 · Board of Supervisors	-200.00	200.00
TOTAL						-200.00	200.00
Bill Pmt -Check	120111	04/03/2026	Envera Systems		1101000 · Operating Account - Va...		-890.00
Bill	106715	03/30/2026			1520020 · R&M Security Cameras	-890.00	890.00
TOTAL						-890.00	890.00
Bill Pmt -Check	120112	04/03/2026	Crown Pools, Inc.		1101000 · Operating Account - Va...		-383.25
Bill	TW6377	03/25/2026			1580060 · Pool Services - Chem/Pe...	-383.25	383.25
TOTAL						-383.25	383.25
Bill Pmt -Check	3021	04/06/2026	U.S. Bank		1101000 · Operating Account - Va...		-455,265.01
Bill	DS2007 Transfer...	04/01/2026			1207003 · Due to Debt Service Fund	-455,265.01	455,265.01
TOTAL						-455,265.01	455,265.01

11:35 AM

05/07/26

Trails CDD
Check Detail
April 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	120113	04/06/2026	Envera Systems		1101000 · Operating Account - Va...		-623.92
Bill	767692	04/01/2026			1520010 · Security Monitoring Servi...	-623.92	623.92
TOTAL						-623.92	623.92
Bill Pmt -Check	120114	04/06/2026	Future Horizons Inc		1101000 · Operating Account - Va...		-951.82
Bill	94299	03/31/2026			1560000 · Contracts - Lake/Pond B...	-951.82	951.82
TOTAL						-951.82	951.82
Bill Pmt -Check	3022	04/07/2026	Flashpoint Paintin...		1101000 · Operating Account - Va...		-2,400.00
Bill	117	04/07/2026			1570040 · R&M - Entry Light, Walls ...	-2,400.00	2,400.00
TOTAL						-2,400.00	2,400.00
Bill Pmt -Check	01ACH040726	04/07/2026	Republic Services -...		1101000 · Operating Account - Va...		-557.12
Bill	0687-001612634	03/16/2026			1540000 · Garbage - Recreation Fa...	-557.12	557.12
TOTAL						-557.12	557.12
Bill Pmt -Check	120115	04/08/2026	City of Jacksonville		1101000 · Operating Account - Va...		0.00
TOTAL						0.00	0.00
Bill Pmt -Check	120116	04/08/2026	Vesta District Servi...		1101000 · Operating Account - Va...		-6,054.58
Bill	431800	04/01/2026			1510080 · District Management	-2,000.00	2,000.00
					1510090 · Accounting Services	-1,666.67	1,666.67
					1510070 · Administrative Services	-1,666.67	1,666.67
					1510030 · Assessment Roll	-492.17	492.17
					1510150 · Website Administration	-229.07	229.07
TOTAL						-6,054.58	6,054.58
Bill Pmt -Check	120117	04/08/2026	Bland Landscaping...		1101000 · Operating Account - Va...		-7,074.33
Bill	361760	04/01/2026			1570000 · Contracts - Landscape/Ir...	-7,074.33	7,074.33
TOTAL						-7,074.33	7,074.33

11:35 AM

05/07/26

Trails CDD
Check Detail
April 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	120118	04/08/2026	Vesta Property Ser...		1101000 · Operating Account - Va...		-16,932.20
Bill	431898	03/31/2026			1510090 · Accounting Services	-13,750.28	13,750.28
					1510080 · District Management	-3,181.92	3,181.92
TOTAL						-16,932.20	16,932.20
Bill Pmt -Check	3023	04/10/2026	Bland Landscaping...		1101000 · Operating Account - Va...		-11,445.50
Deposit		04/10/2026	Bland Landscaping ...		1202000 · Accounts Payable	-11,445.50	-11,445.50
TOTAL						-11,445.50	-11,445.50
Bill Pmt -Check	01ACH041326	04/13/2026	Comcast Business ...		1101000 · Operating Account - Va...		-642.80
Bill	5610- MAR26	03/20/2026			1580030 · Telephone, Cable & Inter...	-642.80	642.80
TOTAL						-642.80	642.80
Bill Pmt -Check	120119	04/14/2026	Hawkins Inc		1101000 · Operating Account - Va...		-420.80
Bill	7386153	04/09/2026			1580060 · Pool Services - Chem/Pe...	-420.80	420.80
TOTAL						-420.80	420.80
Bill Pmt -Check	3024	04/15/2026	Flashpoint Paintin...		1101000 · Operating Account - Va...		-2,800.00
Bill	117A	04/14/2026			1570040 · R&M - Entry Light, Walls ...	-2,800.00	2,800.00
TOTAL						-2,800.00	2,800.00
Bill Pmt -Check	120120	04/15/2026	Kutak Rock LLP		1101000 · Operating Account - Va...		-876.00
Bill	3729983	04/10/2026			1510050 · District Counsel	-876.00	876.00
TOTAL						-876.00	876.00
Bill Pmt -Check	042126BOS1	04/21/2026	Chantel Douglas		1101000 · Operating Account - Va...		-200.00
Bill	041426	04/21/2026			1510000 · Board of Supervisors	-200.00	200.00
TOTAL						-200.00	200.00

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05/07/26

Trails CDD
Check Detail
April 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	042126BOS2	04/21/2026	Corina Kay Buck		1101000 · Operating Account - Va...		-200.00
Bill	041426	04/21/2026			1510000 · Board of Supervisors	-200.00	200.00
TOTAL						-200.00	200.00
Bill Pmt -Check	042126BOS3	04/21/2026	Emilio Gonzalez		1101000 · Operating Account - Va...		-200.00
Bill	041426	04/21/2026			1510000 · Board of Supervisors	-200.00	200.00
TOTAL						-200.00	200.00
Bill Pmt -Check	042126BOS4	04/21/2026	Richard A Bergeron		1101000 · Operating Account - Va...		-200.00
Bill	041426	04/21/2026			1510000 · Board of Supervisors	-200.00	200.00
TOTAL						-200.00	200.00
Bill Pmt -Check	042126BOS5	04/21/2026	Terrance Douglas		1101000 · Operating Account - Va...		-200.00
Bill	041426	04/21/2026			1510000 · Board of Supervisors	-200.00	200.00
TOTAL						-200.00	200.00
Bill Pmt -Check	3025	04/22/2026	Jacksonville Daily ...		1101000 · Operating Account - Va...		-103.50
Bill	26-01848D	04/02/2026			1510120 · Legal Advertising	-103.50	103.50
TOTAL						-103.50	103.50
Bill Pmt -Check	3026	04/27/2026	Pratt Building Com...		1101000 · Operating Account - Va...		-1,297.00
Bill	001	04/27/2026			1570040 · R&M - Entry Light, Walls ...	-1,297.00	1,297.00
TOTAL						-1,297.00	1,297.00
Bill Pmt -Check	120121	04/27/2026	Extra Duty Solutions		1101000 · Operating Account - Va...		-817.97
Bill	X233.030521	04/20/2026			1520000 · Security Patrol Services	-817.97	817.97
TOTAL						-817.97	817.97

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05/07/26

Trails CDD
Check Detail
April 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	120122	04/27/2026	Hawkins Inc		1101000 · Operating Account - Va...		-982.80
Bill	7399895	04/22/2026			1580060 · Pool Services - Chem/Pe...	-982.80	982.80
TOTAL						-982.80	982.80
Bill Pmt -Check	120123	04/27/2026	Turner Pest Contro...		1101000 · Operating Account - Va...		-96.97
Bill	622106556	04/21/2026			1580000 · Pest Control	-96.97	96.97
TOTAL						-96.97	96.97
Bill Pmt -Check	120124	04/27/2026	LLS Tax Solutions ...		1101000 · Operating Account - Va...		-500.00
Bill	004121	04/23/2026			1510010 · Arbitrage Rebate	-500.00	500.00
TOTAL						-500.00	500.00
Bill Pmt -Check	01ACH042726	04/27/2026	JEA		1101000 · Operating Account - Va...		-2,062.54
Bill	007480 APR26	04/03/2026			1530000 · Utility Services	-1,420.52	1,420.52
					1550000 · Utility Services	-642.02	642.02
TOTAL						-2,062.54	2,062.54
Bill Pmt -Check	01ACH042826	04/28/2026	Valley Bank ACH		1101000 · Operating Account - Va...		-4,575.71
Bill	0659- MAR26	03/31/2026			1580080 · Amenity Supplies & Equi...	-20.52	20.99
					1580080 · Amenity Supplies & Equi...	-151.56	155.08
					1580080 · Amenity Supplies & Equi...	-72.27	73.95
					1510150 · Website Administration	-60.59	62.00
					1580080 · Amenity Supplies & Equi...	-4,270.77	4,370.00
TOTAL						-4,575.71	4,682.02



Invoice

Page	1/1
Date	3/30/2026
Reference	Completed 03/18/26
Invoice Number	106715

Hidden Eyes LLC
d/b/a Envera Systems

P.O. Box 2086
Hicksville, NY 11802
(941) 556-0743

Bill To

Trails Community CDD
c/o Vesta District Services
250 International Pkwy, Ste 208
Lake Mary, FL, 32746

Site

Trails Community CDD - Amenity
15431 Spotted Stallion
Jacksonville, FL, 32234

Bill To Number	Document Number	Type	Site Number	Entered By	Customer Reference	Weight
002840	106715	SER	000051	WOODSK	Completed 03/18/26	0.0000

Code / Description	Supply	Unit	Unit Price	Discount	Unit Tax	Ext.
01-DIG-0007 5MP Low Light WDR Vandal Dome	1.00		645.00	0.00	0.00	645.00
SER-SC Service Labor	1.00	HOUR	185.00	0.00	0.00	185.00
SER-TR Trip Charge	1	Each	60.00	0.00	0.00	60.00
Service Comment Trails - Amenity - Parking Lot West Camera Community Approved: Replace Parking Lot West Camera. Checked in with onsite personnel;Replaced defective equipment;Power-Cycled Equipment;Checked Out with onsite personnel;Contacted PM/CAM/BoD Member						

If terms permit, where paying by check
Please make payable to Envera Systems
Remit to: P.O. Box 2086 Hicksville, NY 11802

Tax Summary
DUVA 0.00

Services	245.00
Items	645.00
Subtotal	890.00
Less Discount	0.00
Less Cover	0.00
Plus Excl. Tax	0.00
Less Payment	
Total Due (USD)	890.00

Due Date: 4/29/2026

Terms: Net 30 Days



3002 PHILIPS HWY
JACKSONVILLE, FL 32207

CROWNPOOLSINC.COM

Phone # 904-858-4300

Invoice

PAST DUE

Date	Invoice #
3/25/2026	TW6377
Terms	Due Date
Due upon receipt	3/25/2026

Bill To

Winchester Ridge-Trails CDD
Trails-CDD c/o Vesta District services
250 international Pkwy, STE 208
Lake Mary, Fl 32746

Ship To

WINCHESTER RIDGE AMENITY CENTER
15431 SPOTTED STALLION TRAIL
JACKSONVILLE, FL 32234

Quantity	Description	Rate	Serviced	Amount
1	BUCKET OF TRICHLOR	335.25	3/25/2026	335.25
6	SP1019 2X4 GRATE ONLY	8.00	3/25/2026	48.00
			Total Invoice	\$383.25
All Credit Card Payments will have a 3% processing fee added.		Payment / Credits Applied		\$0.00
A \$25.00 LATE FEE will automatically be added to account over 60 days.		Invoice Balance		\$383.25
		Job Total Balance		\$383.25

Envera

8281 Blaikie Court
Sarasota, FL 34240
(941) 556-7066

Invoice	
Invoice Number 767692	Date 04/01/2026
Customer Number 400481	Due Date 05/01/2026

Page: 1

Customer Name	Customer Number	PO Number	Invoice Date	Due Date
Trails CDD	400481		04/01/2026	05/01/2026

Quantity	Description	Months	Rate	Amount
2539 - CCTV - Trails CDD - 15431 Spotted Stallion Trail, Jacksonville, FL				
1.00	Active Video Monitoring 05/01/2026 - 05/31/2026	1.00	\$425.00	\$425.00
1.00	Service & Maintenance 05/01/2026 - 05/31/2026	1.00	\$198.92	\$198.92
			Subtotal:	\$623.92
			Tax	\$0.00
			Payments/Credits Applied	\$0.00
			Invoice Balance Due:	\$623.92

Date	Invoice #	Description	Amount	Balance Due
4/1/2026	767692	Monitoring Services	\$623.92	\$623.92

Envera

8281 Blaikie Court
Sarasota, FL 34240
(941) 556-7066

Invoice	
Invoice Number 767692	Date 04/01/2026
Customer Number 400481	Due Date 05/01/2026

Net Due: \$623.92
Amount Enclosed: _____

Trails CDD
C/O Vesta District Services
250 International Parkway
Lake Mary, FL 32746

REMIT TO: Envera
PO Box 2086
Hicksville, NY 11802

Future Horizons, Inc

403 N First Street
PO Box 1115
Hastings, FL 32145
USA

Voice: 904-692-1187
Fax: 904-692-1193

INVOICE

Invoice Number: 94299
Invoice Date: Mar 31, 2026
Page: 1

Bill To:

Trails Community Development District
c/o Vesta Property Services
250 International Parkway, Ste 208
Lake Mary, FL 32746

Ship to:

Trails Community
c/o Rizzetta & Company
3434 Colwell Avenue, Suite#200
Tampa, FL 33614

Customer ID	Customer PO	Payment Terms	
Trails01	Per Contract	Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	Hand Deliver		4/30/26

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services	370.00	370.00
1.00	Aquatic Weed Control	Aquatic Weed Control services in "Phase 2"	482.40	482.40
1.00	Aquatic Weed Control	Aquatic Weed Control - Addendum, adding two more ponds in Phase Two	42.99	42.99
1.00	Aquatic Weed Control	Aquatic Weed Control Unit 5, Ponds 4 and 5	56.43	56.43
Subtotal				951.82
Sales Tax				
Freight				
Total Invoice Amount				951.82
Payment/Credit Applied				
TOTAL				951.82

Check/Credit Memo No:

Overdue invoices are subject to finance charges.

DISTRICT CHECK REQUEST

Today's Date: 4/14/2026

District Name: Trails CDD

Check Amount: \$2,800.00

Payable To: Flashpoint Painting, LLC

GL Code: 1570040-1170000

Check Description: Completed project Payment

Where is the check to be mailed?

Winchester Ridge/Trails CDD

15431 Spotted Stallion Trail

Jacksonville, FL 32234-2399

☐ Regular Mail

☒ UPS Ground (cannot be to a PO Box, must include a contact name & telephone number)

Approved Signature: Harold Burns

☒ Invoice copy attached



8619 Western Way
Jacksonville FL 32256-036060

Customer Service (904) 731-2456
RepublicServices.com/Support

Important Information

It's easy to go paperless! Sign up for Paperless Billing at RepublicServices.com and enjoy the convenience of managing your account anytime, anywhere, on any device.

Account Number	3-0687-0012356
Invoice Number	0687-001572634
Invoice Date	October 16, 2025
Previous Balance	\$525.29
Payments/Adjustments	-\$525.29
Current Invoice Charges	\$524.73

Autopayment
\$524.73

Payment Due Date
November 05, 2025

PAYMENTS/ADJUSTMENTS

Description	Reference	Amount
Payment - Thank You 10/06	5555555	-\$525.29

CURRENT INVOICE CHARGES

Description	Reference	Quantity	Unit Price	Amount
Trails Cdd 15431 Spotted Stallion Trl CSA A228841164				
Jacksonville, FL Contract: 9687025 (C50)				
1 Waste Container 2 Cu Yd, 1 Lift Per Week				
Pickup Service 11/01-11/30			\$315.38	\$315.38
Administrative Fee				\$5.95
Total Fuel/Environmental Recovery Fee				\$128.37
Total Franchise - Local				\$75.03
CURRENT INVOICE CHARGES, AutoPayment due on November 05, 2025				\$524.73

Simple account access at your fingertips.

Download the Republic Services app or visit
RepublicServices.com today.



8619 Western Way
Jacksonville FL 32256-036060

Do not Pay
* Thank You For Your Automatic Payment *

Autopayment	\$524.73
Payment Due Date	November 05, 2025
Account Number	3-0687-0012356
Invoice Number	0687-001572634

Return Service Requested

TRAILS CDD
C/O INFRAMARK
11555 HERON BAY BLVD
SUITE 201
CORAL SPRINGS FL 33076-3361

☐
For Billing Address Changes,
Check Box and Complete Reverse.

Make Checks Payable To:

REPUBLIC SERVICES #687
PO BOX 71068
CHARLOTTE NC 28272-1068



UNDERSTANDING YOUR BILL

Visit RepublicServices.com/MyBill

UNDERSTANDING OUR RATES, CHARGES, AND FEES

Visit Republicservices.com/customer-support/fee-disclosures

Responsible Party

All waste services are managed, performed, and billed for by individual operating subsidiaries of Republic Services, Inc. Republic Services, Inc. itself does not perform any waste services, nor does it contract for such services. The operating entity providing your waste service is identified on your invoice. Accordingly, all obligations to you, including providing quality service and billing you for service, rests with the operating entity identified on your invoice.

Residential Customers

If you are a residential customer receiving service without a signed customer service agreement, your service is subject to and governed by the Service Terms for Residential Customers located at Republicservices.com/customer-support/residential-service-terms, which include a **CLASS ACTION WAIVER** and **ARBITRATION CLAUSE**, and our right to charge you a container removal fee upon termination of service, among other terms. These terms are subject to change so please review them upon receipt of your invoice. If you do not have access to a computer, you may request that a copy be mailed to you by calling Customer Service at the number on the front of this invoice. Please note that some or all of the Service Terms for Residential Customers may not apply if your services are subject to terms mandated by a governmental entity in your locality.

Check Processing

When you provide a check as payment, you authorize us to use information from your check to make a one-time electronic fund transfer from your account. When we make an electronic transfer, funds may be withdrawn from your account the same day we receive your payment or check and you will not receive your check back from your financial institution.

Cancellation & Payment Policy

Unless prohibited by applicable law, regulation, or franchise or other agreement: (1) we reserve the right to require that payment for services be made only by check, credit card or money order; and (2) if service is canceled during a billing cycle, you will remain responsible for all charges, fees and taxes through the end of the billing cycle. You will not be entitled to proration of billing or a refund for the period between the notice of termination and the end of the current billing cycle.

Understanding Our Rates, Charges and Fees

If you are receiving service without a signed customer service agreement, please visit RepublicServices.com/Fees to review the financial terms and conditions relating to your service. If you are receiving service pursuant to a written contract, but have questions relating to any charges or fees, RepublicServices.com/Fees provides a detailed description of our most common charges and fees. If you do not have access to a computer, you may request that a copy be mailed to you by calling Customer Service at the number on the front of this invoice.

Please fill out the form below if your billing address has changed and return this portion of your statement to us using the envelope enclosed. Thank you!

BILLING ADDRESS CHANGE

Address		
City	State	Zip Code
Phone	Alternate Phone	



250 International Parkway, Suite 208

Lake Mary, FL 32746

TEL: 321-263-0132

Invoice

Bill To

Trails Community Development District
c/o Vesta District Services
250 International Parkway, STE 208
Lake Mary FL 32746

Date 04/01/2026

Invoice # 431800

In Reference To:

Monthly contracted management fees, as follows:

PLEASE REMIT PAYMENT TO CORPORATE HEADQUARTERS:
VESTA DISTRICT SERVICES
c/o Vesta Property Services, Inc.
245 Riverside Avenue, Suite 300
Jacksonville, FL 32202

Description	Quantity	Rate	Amount
District Management Services	1	2,000.00	2,000.00
Accounting	1	1,666.67	1,666.67
Administration	1	1,666.67	1,666.67
Assessment Preparation/Collection	1	492.17	492.17
Website	1	229.07	229.07

Total 6,054.58



P.O. Box 727
Apex, NC 27502



Phone: 919-387-0010
Fax: 919-387-0690
Billing Inquiry:
arumfelt@blandlandscaping.com

BILL TO Vesta Property Services c/o Vesta District Services 250 International Parkway Suite 208 Lake Mary, FL 32746 Phone:
--

PROPERTY ADDRESS Trails CDD 15431 Spotted Stallion Trail Jacksonville, FL 32234

INVOICE 361760
INVOICE DATE 04/01/2026

INVOICE		TERMS	
04/01/2026		NET 30	
DESCRIPTION			PRICE
APRIL BILLING Grounds Maintenance Contrct			\$7,074.33
INVOICE GRAND TOTAL			\$7,074.33

PROPERTY 10941	AMOUNT \$7,074.33	INVOICE 361760	INVOICE DATE 04/01/2026
--------------------------	-----------------------------	--------------------------	-----------------------------------



Remit to:
Bland Landscaping Co. Inc.
P.O. Box 727
Apex, NC 27502





Invoice

Vesta Property Services, Inc.
245 Riverside Avenue
Suite 300
Jacksonville FL 32202

Invoice # 431898
Date 03/31/2026
Terms Net 30
Due Date 05/01/2026
Memo Monthly Services

Bill To

Trails C.D.D.
c/o Vesta Property Services
245 Riverside Avenue, STE 300
Jacksonville FL 32202

Description	Quantity	Rate	Amount
February Payroll Fees	1	13,750.28	13,750.28
Subcontracted Fees for Operations Oversight -FCS Management Group	1	3,181.92	3,181.92

Total 16,932.20



Cost Detail

LADR Item	Expense	Totals
Wages		
Gross Wages		\$8,473.33
Overtime	\$ -	
Holiday	\$ -	
Vacation	\$ -	
Holiday Worked	\$ -	
Client Iss (call ins for Harold)	\$ 77.88	
Exp. Reimb.	\$ 100.00	
Subtotal		\$8,651.21
Non-Wage Benefits		
Basic ADD	\$1.84	
Basic Life	\$10.12	
HSA Employer	\$0.00	
Medical Memo	\$1,308.00	
Tot Non-Wage Benefit		\$1,319.96
Taxes & WC		
FUTA	\$5.46	
Medicare	\$120.76	
Social Sec	\$516.36	
FL SUI	\$0.91	
Worker's Comp	\$102.63	
Total Tax & WC		\$746.12
Total from LADR		\$10,717.29

Trails/Winchester Ridge

Date 10-01-2025 to 10-31-2025

Invoice Detail

Paycom Labor Allocation Detail Report

Total Wages	\$8,651.21
Total Non-Wage Benefits	\$1,319.96
Total Tax & Worker's Comp	\$746.12
Total from LADR	\$10,717.29
Subtotal	\$10,717.29
Cost Plus Fee Multiplier	1.283
Total Cost Plus Invoice	\$13,750.28
Misc Billable Pass Thru Items Not On LADR	
Sub Contract with FCS Mgmt Group (Amenity Mgmt)	\$3,181.92
COBRA Reimbursement	\$0.00
Total Misc. Pass Thru Items	\$3,181.92
Total Cost Plus Invoice	\$16,932.20



Account Number
8495 74 120 1695610

Billing Date
Mar 20, 2026

Services From
Mar 28, 2026 to Apr 27, 2026

Page
1 of 4

Hello Trails Cdd,

Thanks for choosing Comcast Business.

Your bill at a glance

For 15431 SPOTTED STALLION TRL, JACKSONVILLE, FL,
32234-2399

Previous balance		\$642.80
EFT Payment - thank you	Mar 12	-\$642.80
Balance forward		\$0.00
Regular monthly charges	Page 3	\$597.40
Taxes, fees and other charges	Page 3	\$45.40
New charges		\$642.80

Amount due \$642.80

Thanks for paying by Automatic Payment

Your automatic payment on Apr 11, 2026, will include your amount due, plus or minus any payment related activities or adjustments, and less any credits issued before your bill due date.

Need help?

Visit business.comcast.com/help or see page 2 for other ways to contact us.

Your bill explained

- This page gives you a quick summary of your monthly bill. A detailed breakdown of your charges begins on page 3.

Detach the bottom portion of this bill and enclose with your payment

Please write your account number on your check or money order

Do not include correspondence with payment



1401 NORTHPOINT PKWY W PALM
BCH FL 33407-1937

TRAILS CDD
11555 HERON BAY BLVD, STE 201
CORAL SPRINGS, FL 33076

Account number **8495 74 120 1695610**
Automatic payment **Apr 11, 2026**
Please pay \$642.80

Electronic payment will be applied Apr 11, 2026

COMCAST
PO BOX 71211
CHARLOTTE NC 28272-1211

849574120169561000642801

Download the Comcast Business App

Business is always moving. Our app was built for this. Manage your account anytime, anywhere with the Comcast Business App – the easy way to manage your services on the go.

- Manage your account details
- Pay your bill and customize billing options
- View upcoming appointments

Scan the QR Code with your phone or mobile device to get started.



Faster speeds. More solutions. Bigger savings.

Comcast Business now offers **NEW** packages with faster speeds and innovative Voice and security solutions – at a better value.

Call today for a FREE account review at 877-564-0318.

Need help? We're here for you



Visit us online

Get help and support at
business.comcast.com/help



Call us anytime

800-391-3000
Open 24 hours, 7 days a week for billing and technical support

Useful information

Moving?

We can help ensure it's a smooth transition.
Visit **business.comcast.com/learn/moving** to learn more.

Accessibility:

If you are hearing impaired, call 711. For issues affecting customers with disabilities, call **1-855-270-0379**, chat via **support.xfinity.com/accessibility**, email **accessibility@comcast.com**, fax **1-866-599-4268** or write to Comcast at 1701 JFK Blvd., Philadelphia, PA 19103-2838. Alvin M. Gifford.

Ways to pay



No more mailing monthly checks

Set up Auto Pay to save time, energy and stamps. It's easy to enroll, just visit **business.comcast.com/myaccount**



Go paperless and say goodbye to clutter

Sign up for Paperless Billing to view and pay your bill online. It's faster, easier and helps cut down on clutter. Visit **business.comcast.com/myaccount** to get started.

Additional billing information

More ways to pay:



Online

Visit My Account at **business.comcast.com/myaccount**



Comcast Business App

Download the Comcast Business App



In-Store

Visit **business.comcast.com/servicecenter** to find a store near you

Regular monthly charges \$597.40

Comcast Business	\$575.40
Bundled services	\$334.95
Data, Voice Package Package Includes: Business Internet 300+ and 1 Mobility Voice Line.	\$334.95
TV services	\$137.60
TV Basic Business Video.	\$75.95
TV Box + Remote	\$11.95
Broadcast TV Fee	\$49.70
Internet services	\$67.90
Static IP - 5	\$39.95
Equipment Fee Internet.	\$27.95
Voice services	\$44.95
Mobility Voice Line Business Voice.	\$44.95
Other credits and discounts	-\$10.00
Automatic Payments Discount Including Paperless Billing	-\$10.00

Service fees \$22.00

Directory Listing Management Fee	\$11.00
Voice Network Investment	\$11.00

Taxes, fees and other charges \$45.40

Other charges	\$9.09
Federal Universal Service Fund	\$4.15
Regulatory Cost Recovery	\$4.94

Taxes & government fees \$36.31

Sales Tax	\$3.00
State Communications Services Tax	\$17.97
Local Communications Services Tax	\$14.54
911 Fees	\$0.80

What's included?

Internet: Fast, reliable internet on our
Gig-speed network



TV: Keep your employees informed and
customers entertained



Voice Numbers: (904)748-0051,
(904)748-0052

Visit business.comcast.com/myaccount for more
details

You've saved \$10.00 this month with your
automatic payments discount.

Additional information

The Regulatory Cost Recovery fee is neither government mandated nor a tax, but is assessed by Comcast to recover certain federal, state, and local regulatory costs.

Parental Controls: With parental controls, you can choose and manage the programming that is right for your family. Learn more at: business.comcast.com/support/article/tv/x1-parental-controls-safe-browse.

Recent and Upcoming Programming Changes: Information on recent and upcoming programming changes can be found at xfinity.com/programmingchanges/ or by calling 866-216-8634.



Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

Original

INVOICE

Total Invoice **\$420.80**
Invoice Number 7386153
Invoice Date 4/9/26
Sales Order Number/Type 5115662 SL
Branch Plant 74
Shipment Number 6151600

Sold To: 485905
ACCOUNTS PAYABLE
TRAILS CDD
250 International Parkway
Suite 208
Lake Mary FL 32746

Ship To: 593650
TRAIL CDD
15431 Spotted Stallion Trail
Jacksonville FL 32234

Net Due Date		Terms	FOB Description	Ship Via	Customer P.O.#			P.O. Release	Sales Agent #
5/9/26		Net 30	PPD Origin	HWTG					385
Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	N	140.0000	GA	\$2.9200	GA	1,353.8 LB	\$408.80
		1 LB BLK (Mini-Bulk)		140.0000	GA			1,353.8 GW	
1.010	Fuel Surcharge	Freight	N	1.0000	EA	\$12.0000			\$12.00

***** Receive Your Invoice Via Email *****

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Page 1 of 1

Tax Rate
0 %
Sales Tax
\$0.00

Invoice Total **\$420.80**

No Discounts on Freight
IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com
Phone Number: (612) 331-6910
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: 180120759469
ABA/Routing #: 091000022
Swift Code#: USBKUS44IMT
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, or national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 2580713

INVOICE

Bill To

Winchester Ridge

Flashpoint Painting, LLC

14304 Creekbluff Way
Jacksonville, Florida 32234
Phone: (904) 923-6118
Email: flashpointpaintingllc@gmail.com

Payment terms	Due upon receipt
Invoice #	117
Date	04/07/2026

Description

Interior Painting
Remove/reinstall all wall plates and blinds as needed.

Patch and repair all walls in rooms/areas discussed.

Caulk all trim and baseboard as needed.

Repair knockdown around AC vents and all rooms and areas discussed

Paint all ceilings, walls, doors, and trim and all rooms and areas discussed

This includes two exterior bathrooms, gym and amenity center.

Product on walls will be Sherwin-Williams super paint, satin (colors of choice)

Product on ceiling will be Sherwin Williams premium ceiling paint flat white

Trim paint will be Sherwin-Williams emerald urethane semi gloss white

ADD-ON: Clean and paint all AC vents in ceiling

Subtotal	\$5,200.00
Total	\$5,200.00

Payment Summary

04/09/2026 - Check	\$2,400.00
Paid Total	\$2,400.00
Remaining Amount	\$2,800.00

Notes:

All paint materials are included in the above mentioned pricing. A 50% deposit is required to lock in start date. Credit cards and other online forms of payment are accepted, but additional fees may apply. Make all checks payable to Flashpoint Painting LLC.

Winchester Ridge

KUTAK ROCK LLP**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

April 10, 2026

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3729983

Client Matter No. 20723-1

Notification Email: eftgroup@kutakrock.com

Ms. Melissa Dobbins

The Trails CDD

c/o Vest Property Services

Suite 208

250 International Parkway

Lake Mary, FL 32746

Invoice No. 3729983

20723-1

Re: The Trails CDD - General Counsel**For Professional Legal Services Rendered**

01/04/26	L. Whelan	0.50	200.00	Monitor legislative process relating to matters impacting special districts
01/09/26	W. Haber	0.20	67.00	Review agenda for January meeting
01/13/26	W. Haber	0.90	301.50	Prepare for and participate in Board meeting
02/07/26	G. Lovett	0.50	140.00	Monitor legislative process relating to matters impacting special districts
02/18/26	W. Haber	0.20	67.00	Review correspondence regarding 2026 general election
02/25/26	W. Haber	0.30	100.50	Confer with McGaffney regarding documents for agenda
TOTAL HOURS		2.60		

KUTAK ROCK LLP

Trails CDD (The)

April 10, 2026

Client Matter No. 20723-1

Invoice No. 3729983

Page 2

TOTAL FOR SERVICES RENDERED	\$876.00
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TOTAL CURRENT AMOUNT DUE	<u>\$876.00</u>
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Jacksonville Daily Record

A Division of
DAILY RECORD & OBSERVER, LLC

P.O. Box 2177
Jacksonville, FL 32203
(904) 356-2466

INVOICE

April 2, 2026

Date

Attn:

Trails Community Development District c/o Vesta District Services
250 International Parkway, Suite 208
Lake Mary FL 32746

Serial #	<u>26-01848D</u>	PO/File #	<u></u>	<u>\$103.50</u>
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Payment Due

Notice of Board of Supervisors Regular Meeting

\$103.50

Publication Fee

Trails Community Development District

Case Number	<u></u>	Amount Paid
--------------------	---------	--------------------

Publication Dates	<u>4/2</u>	Payment Due Upon Receipt
--------------------------	------------	---------------------------------

For your convenience, you may remit payment online at www.jaxdailyrecord.com/send-payment.

County Duval

***Payment is due before
the Proof of Publication
is released.***

If your payment is being mailed, please reference Serial # 26-01848D on your check or remittance advice.

Your notice was published on both jaxdailyrecord.com and floridapublicnotices.com.

Terms: Net 30 days from date of invoice. Past due items will accrue a finance charge of 1.5% per month thereafter.
Please remit any payment due upon receipt of this invoice.

**TRAILS COMMUNITY
DEVELOPMENT DISTRICT
NOTICE OF BOARD OF
SUPERVISORS REGULAR**

Notice is hereby given that a regular meeting of the Board of Supervisors of the Trails Community Development District (the "District") will be held on Tuesday, April 14, 2026, at 6:30 p.m. at Winchester Ridge Amenity Center, 15431 Spotted Stallion Trail Jacksonville, FL 32234. The purpose of the meeting is to discuss any topics presented to the board for consideration.

Copies of the agenda may be obtained from the District Manager, Vesta District Services, 250 International Parkway, Suite 208, Lake Mary, Florida 32746, Telephone (904) 386-0186.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meeting may be continued in progress without additional notice to a date, time, and place to be specified on the record at the meeting. There may be occasions when Staff and/or Supervisors may participate by speaker telephone.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in the meeting is asked to advise the District Manager's office at least forty-eight (48) hours before the meeting by contacting the District Manager at (904) 386-0186. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 for assistance in contacting the District Manager's office.

A person who decides to appeal any decision made at the meeting, with respect to any matter considered at the meeting, is advised that a record of the proceedings is needed 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**
Howard McGaffney,
District Manager
(904) 386-0186

Apr. 2 00 (26-01848D)

DISTRICT CHECK REQUEST

Today's Date: **4/27/2026**

District Name: **Trails CDD**

Check Amount: **\$1,297.00**

Payable To: **Pratt Building Company LLC.**

GL Code: **1570040-1170000**

Check Description: **Down payment to start project.**

Where is the check to be mailed?

Winchester Ridge / Trails CDD

15431 Spotted Stallion Trail

Jacksonville, FL 32234

☐ Regular Mail

☒ **UPS Ground** (cannot be to a PO Box, must include a contact name & telephone number)

Approved Signature: **Harold Burns**

☒ Invoice copy attached

Pratt Building Company Invoice #001
04/27/26

15431 Spotted Stallion Trail
Jacksonville, FL

INVOICE

Pratt Building Company LLC
2054 Riverside Ave
Unit 7105
Jacksonville, FL 32204
608-444-6056
prattbuildingcompany@gmail.com

Bill To:
Chairperson, Board of Supervisors
Trails Community Development District
250 International Parkway Suite 208
Lake Mary, FL 32746
904-386-0186
hhurns@vestapropertyservices.com

Invoice Details:
Invoice Number: [001]
Invoice Date: [04/27/2026]
Due Date: [04/30/2026]
Payment Terms: [Down payment to start scope of work, payable immediately]

Project / Description of Work:
The Contractor agrees to provide all labor, equipment, and
services necessary for the foot bridge repair work. The general design muse and square
footages of the repair work are listed below in the appendix as Exhibit A.



INVOICE

Invoice Number:	X233.030521
Statement Date:	2026-04-20
Customer ID:	C034328
Location:	Jacksonville SO FL
Account Manager:	(904) 323-4516
Terms:	NET30CCBK
Internal Ref Code:	1342947

Extra Duty Solutions
(203) 202-3991

BILL TO:

Winchester Ridge/Trails CDD
15431 Spotted Stallion Trail

DATE	ITEM	LOCATION TIME OFFICER	HOURS	RATE	AMOUNT
Sunday, 19 April, 2026	Officer	15431 Spotted Stallion Trail, Jacksonville, Florida 32234, United States; harold Burns (904) 748 - 0051; time: 14:00 - 19:45; officer: Whalen, J	5.75	\$73.36	\$421.83
Sunday, 19 April, 2026	Officer	15431 Spotted Stallion Trail, Jacksonville, Florida 32234, United States; harold Burns (904) 748 - 0051; time: 14:21 - 19:45; officer: Sibole, D	5.40	\$73.36	\$396.14

Processing Fee

BALANCE DUE: **\$817.97**

Please pay the remaining balance. Thank you.

Please detach the remittance slip below and return it with your payment.

REMITTANCE

Please make checks payable to Extra Duty Solutions:

Mail To :

Hart Halsey LLC d/b/a Extra Duty Solutions
PO BOX 604396
Charlotte, N.C. 28260-4396

Please write your INVOICE number on your check.
TO PAY BY ACH: Wells Fargo Bank, N.A.

Invoice Number:	X233.030521
Statement Date:	2026-04-20
Customer ID:	C034328
Due Date:	2026-05-20
BALANCE DUE:	\$817.97

ABA#: 121000248 Account #: 4172588402 SWIFT: WFBUS6S

AMOUNT ENCLOSED: \$

[X233.030521]

[C034328]

[\$817.97]

Pratt Building Company Invoice #001
04/27/16

15431 Spotted Stallion Trail
Jacksonville, FL

Description of Services Quantity Unit Price Total

Subtotal: \$1,297

Tax (if applicable): \$0

Total: \$1,297



Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

Original

INVOICE

Total Invoice **\$982.80**
Invoice Number 7399895
Invoice Date 4/22/26
Sales Order Number/Type 5127430 SL
Branch Plant 74
Shipment Number 6167402

Sold To: 485905
ACCOUNTS PAYABLE
TRAILS CDD
250 International Parkway
Suite 208
Lake Mary FL 32746

Ship To: 593650
TRAIL CDD
15431 Spotted Stallion Trail
Jacksonville FL 32234

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#			P.O. Release		Sales Agent #
5/22/26	Net 30	PPD Origin	HWTG						385
Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	N	165.0000	GA	\$2.9200	GA	1,595.6 LB	\$481.80
		1 LB BLK (Mini-Bulk)		165.0000	GA			1,595.6 GW	
1.010	Fuel Surcharge	Freight	N	1.0000	EA	\$12.0000			\$12.00
2.000	60259	NuClo Quick Kill	N	1.0000	PA	\$285.0000	PA	50.0 LB	\$285.00
		50 LB PA		1.0000	PA			52.5 GW	
3.000	13025	Soda Ash Grade 100	N	1.0000	BG	\$55.0000	BG	50.0 LB	\$55.00
		50 LB BG		1.0000	BG			51.0 GW	
4.000	935	Hydrochloric Acid 20'	N	1.0000	DD	\$134.0000	DD	145.0 LB	\$134.00
		145 LB DD ACID MURIATIC 20'		1.0000	DD			159.0 GW	
4.001	699922	15 GA Blu/Black Deldrum	N	1.0000	DD	\$15.0000	RD	10.0 LB	\$15.00
		DELDRM 1H1/X1.9/250		1.0000	RD			10.0 GW	

Page 1 of 2

Tax Rate

Sales Tax

0 %

\$0.00

Invoice Total

Continued on next page

No Discounts on Freight
IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 331-6910
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: 180120759469
ABA/Routing #: 091000022
Swift Code#: USBKUS44IMT
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, or national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 2644845



Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

Original

INVOICE

Total Invoice **\$982.80**
Invoice Number 7399895
Invoice Date 4/22/26
Sales Order Number/Type 5127430 SL
Branch Plant 74
Shipment Number 6167402

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
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Continued from previous page

Related Order #: 05127430

***** Receive Your Invoice Via Email *****

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Page 2 of 2

Tax Rate

Sales Tax

0 %

\$0.00

Invoice Total

\$982.80

No Discounts on Freight
IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com

Phone Number: (612) 331-6910
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: 180120759469
ABA/Routing #: 091000022
Swift Code#: USBKUS44IMT
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, or national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 2644845



PAYMENT ADDRESS:
Turner Pest Control LLC • P.O. Box 600323 • Jacksonville, Florida 32260-0323
904-355-9300 • Toll Free: 800-225-9305 • turnerpest.com

Turner Pest Control LLC
PO Box 600323
Jacksonville, FL 32260-0323
904-355-5300

Service Slip/Invoice

INVOICE: 622106556
DATE: 04/21/2026
ORDER: 622106556

Bill To: [185083]
Trails CDD
C/o Vesta District services
250 International Pkwy
STE 208
Lake Mary, FL 32746-5030

Work Location: [178620] 904-748-0051
Trails CDD
Main Ctr, Gym, Bathr
15431 Spotted Stallion Trl
Jacksonville, FL 32234-2399

Work Date	Time	Target Pest	Technician	Time In
04/21/2026	12:44 PM			12:44 PM
Purchase Order	Terms	Last Service	Map Code	Time Out
	NET 30	04/21/2026		01:21 PM

Service	Description	Price
CPCQ	Commercial Pest Control - Quarterly Service	\$96.97
		SUBTOTAL \$96.97
		TAX \$0.00
		AMT. PAID \$0.00
		TOTAL \$96.97
		AMOUNT DUE \$96.97
		
		TECHNICIAN SIGNATURE
		
		harold CUSTOMER SIGNATURE

* Balances outstanding over 30 days from the date of service may be subject to a late fee of the lesser of 1.5% per month (18% per year) or the maximum allowed by law.
Customer agrees to pay accrued expenses in the event of collection.

I hereby acknowledge the satisfactory completion of all services rendered, and agree to pay the cost of services as specified above.

PLEASE PAY FROM THIS INVOICE

LLS Tax Solutions Inc.

1645 Sun City Center Plz # 5027
Sun City Center, FL 335718003
+18507540311
liscott@llstax.com



INVOICE

BILL TO

Trails Community
Development District
c/o Vesta District Services
250 International
Parkway, Suite 208
Lake Mary, Florida 32746

INVOICE # 004121

DATE 04/23/2026

DUE DATE 05/23/2026

TERMS Net 30

DESCRIPTION	AMOUNT
Total Billing for Arbitrage Services in connection with the \$5,305,000 Trails Community Development District (City of Jacksonville, Florida) Special Assessment Bonds, Series 2007 - Rebate Requirement Calculation for the period ended January 23, 2026.	500.00
BALANCE DUE	\$500.00

Thank You For Your Business



225 N. Pearl St.
Jacksonville, FL
32202-4513



**TRAILS COMMUNITY DEVELOPMENT
DISTRICT**

Account #: 0715007480
Bill Date: 04/03/26
Cycle: 06

**Amount Due
\$2,062.54**

Do not pay. AutoPay will process
your payment on 04/27/26.



Phone: (904) 665-6000



Online: jea.com



Business Customers: (904) 665-6250

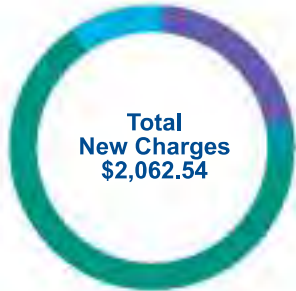
TOTAL SUMMARY OF CHARGES

Electric	\$	1,420.52
Water		197.13
Sewer		417.89
Irrigation		27.00
Total New Charges	\$	2,062.54

(A complete breakdown of charges can be found on the following pages.)

Previous Balance	\$	2,012.94
Payment(s) Received		-2,012.94
Balance Before New Charges		0.00
New Charges		2,062.54

**Do not pay. AutoPay will process your
payment on 04/27/26.** \$ **2,062.54**



Electric	\$1,420.52
Water	\$197.13
Sewer	\$417.89
Irrigation	\$27.00

MESSAGES



JEA's Fleet Electrification Program can help you transition from diesel or gasoline to battery electric (BEV) or plug-in hybrids (PHEV). Learn more at jea.com/fleetelectrification.



Swap out faucet aerators with affordable, low-flow aerators on existing fixtures to reduce water use by up to 30% or more.

PLEASE DETACH AND RETURN PAYMENT STUB BELOW WITH TOTAL DUE IN ENVELOPE PROVIDED.

Additional information on reverse side. →

☐

Check here for telephone/mail address correction and fill in on reverse side.

☐

Add \$_____ to my monthly bill: \$_____ for Neighbor to Neighbor and/or \$_____ for the Prosperity Scholarship Fund. I will notify JEA when I no longer wish to contribute.

Acct #: **0715007480**

Bill Date: **04/03/26**

Do not pay. AutoPay will process your payment on 04/27/26.

\$2,062.54

TOTAL AMOUNT PAID

TRAILS COMMUNITY DEVELOPMENT DISTRICT

250 INTERNATIONAL PKWY STE 208
LAKE MARY FL 32746-5062



A blue pie chart with a single slice removed, representing 75% of the total.

Solutions to help you save.

We want to help you use less and save more. From simple tips to efficiency assessments and rebates, we have something for everyone.



Scan to find more ways to save.



E-mail:



TRAILS COMMUNITY DEVELOPMENT DISTRICT

Account #: 0715007480

Bill Date: 04/03/26

Cycle: 06



Phone: (904) 665-6000



Online: jea.com

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 15431 SPOTTED STALLION TRL

Service Period: 03/03/26 - 04/02/26

Reading Date: 04/02/26

Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
22953185	30	14005	Regular	40	4760 KWH
22953185	30	.75	Regular	40	30 KW

Basic Monthly Charge	\$	25.00
Energy Charge (\$0.06813 per kWh)		324.30
Tax Exempt Fuel Cost (\$0.05457 per kWh)		259.75
Taxable Fuel Cost (\$0.00511 per kWh)		24.32
City of Jacksonville Franchise Fee		19.00
Gross Receipts Tax		16.73

Total Current Electric Charges \$ 669.10

WATER SERVICE

Billing Rate: Commercial Water Service

Service Address: 15431 SPOTTED STALLION TRL

Service Period: 03/02/26 - 04/01/26

Reading Date: 04/01/26

Service Point: Commercial - Water/Sewer

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
85979421	30	4619	Regular	1 1/2	46000 GAL

Basic Monthly Charge	\$	50.63
Water Consumption Charge		140.76
City of Jacksonville Franchise Fee		5.74

Total Current Water Charges \$ 197.13

SEWER SERVICE

Billing Rate: Commercial Sewer Service

Service Address: 15431 SPOTTED STALLION TRL

Service Period: 03/02/26 - 04/01/26

Reading Date: 04/01/26

Service Point: Commercial - Water/Sewer

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
85979421	30	4619	Regular	1 1/2	46000 GAL

Basic Monthly Charge	\$	167.90
Sewer Usage Charge		237.82
City of Jacksonville Franchise Fee		12.17

Total Current Sewer Charges \$ 417.89

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 15796 NORMANDY BV APT SL01

Service Period: 03/03/26 - 04/02/26

Reading Date: 04/02/26

Service Point: Arealight 01- Metered

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
24111930	30	109	Regular	1	3 KWH

Basic Monthly Charge	\$	25.00
Energy Charge (\$0.06813 per kWh)		0.20
Tax Exempt Fuel Cost (\$0.05457 per kWh)		0.16
Taxable Fuel Cost (\$0.00511 per kWh)		0.02
City of Jacksonville Franchise Fee		0.76
Gross Receipts Tax		0.67

Total Current Electric Charges \$ 26.81

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 15796 NORMANDY BV APT SL02

Service Period: 03/03/26 - 04/02/26

Reading Date: 04/02/26

Service Point: Arealight 02 - Metered

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
24067363	30	4529	Regular	1	67 KWH

Basic Monthly Charge	\$	25.00
Energy Charge (\$0.06813 per kWh)		4.56
Tax Exempt Fuel Cost (\$0.05457 per kWh)		3.66
Taxable Fuel Cost (\$0.00511 per kWh)		0.34
City of Jacksonville Franchise Fee		1.01
Gross Receipts Tax		0.89

Total Current Electric Charges \$ 35.46

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 6021 WINDING MARE BV APT IR01

Service Period: 03/03/26 - 04/02/26

Reading Date: 04/02/26

Service Point: Irrigation 1 - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
24065140	30	25602	Regular	1	1479 KWH

Basic Monthly Charge	\$	25.00
Energy Charge (\$0.06813 per kWh)		100.76
Tax Exempt Fuel Cost (\$0.05457 per kWh)		80.71
Taxable Fuel Cost (\$0.00511 per kWh)		7.56
City of Jacksonville Franchise Fee		6.42
Gross Receipts Tax		5.65

Total Current Electric Charges \$ 226.10



TRAILS COMMUNITY DEVELOPMENT DISTRICT

Account #: 0715007480

Bill Date: 04/03/26

Cycle: 06



Phone: (904) 665-6000



Online: jea.com

ELECTRIC SERVICE

Billing Rate: General Service
 Service Address: 6040 WINDING MARE BV APT IR01
 Service Period: 03/03/26 - 04/02/26 Reading Date: 04/02/26
 Service Point: Irrigation 1 - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
24067347	30	36805	Regular	1	577 KWH

Basic Monthly Charge	\$	25.00
Energy Charge (\$0.06813 per kWh)		39.31
Tax Exempt Fuel Cost (\$0.05457 per kWh)		31.49
Taxable Fuel Cost (\$0.00511 per kWh)		2.95
City of Jacksonville Franchise Fee		2.96
Gross Receipts Tax		2.61

Total Current Electric Charges \$ 104.32

ELECTRIC SERVICE

Billing Rate: General Service
 Service Address: 6070 WINDING MARE BV APT IR01
 Service Period: 03/03/26 - 04/02/26 Reading Date: 04/02/26
 Service Point: Irrigation 1 - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
26020424	30	22437	Regular	1	0 KWH

Basic Monthly Charge	\$	25.00
City of Jacksonville Franchise Fee		0.75
Gross Receipts Tax		0.66

Total Current Electric Charges \$ 26.41

ELECTRIC SERVICE

Billing Rate: General Service
 Service Address: 6186 WINDING MARE BV APT FS01
 Service Period: 03/03/26 - 04/02/26 Reading Date: 04/02/26
 Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
24319193	30	50500	Regular	1	2070 KWH

Basic Monthly Charge	\$	25.00
Energy Charge (\$0.06813 per kWh)		141.03
Tax Exempt Fuel Cost (\$0.05457 per kWh)		112.96
Taxable Fuel Cost (\$0.00511 per kWh)		10.58
City of Jacksonville Franchise Fee		8.69
Gross Receipts Tax		7.65

Total Current Electric Charges \$ 305.91

ELECTRIC SERVICE

Billing Rate: General Service
 Service Address: 6187 WINDING MARE BV APT FS01
 Service Period: 03/03/26 - 04/02/26 Reading Date: 04/02/26
 Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
24319269	30	67018	Regular	1	0 KWH

Basic Monthly Charge	\$	25.00
City of Jacksonville Franchise Fee		0.75
Gross Receipts Tax		0.66

Total Current Electric Charges \$ 26.41

IRRIGATION SERVICE

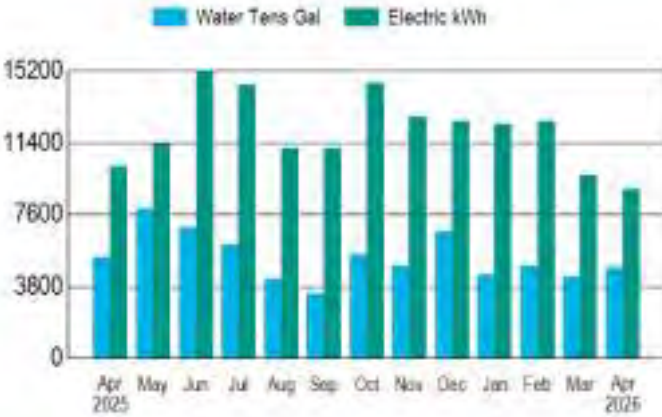
Billing Rate: Commercial Irrigation Service
 Service Address: 8145 MCCLELLAND RD APT IR01
 Service Period: 03/02/26 - 04/01/26 Reading Date: 04/01/26
 Service Point: Irrigation 1 - Commercial

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
91398507	30	317	Regular	3/4	2000 GAL

Basic Monthly Charge	\$	18.23
Tier 1 Consumption (1 - 7 Kgal @ \$3.99 kgal)		7.98
City of Jacksonville Franchise Fee		0.79

Total Current Irrigation Charges \$ 27.00

CONSUMPTION HISTORY



	1 Year Ago	Last Month	This Month	Average Daily
Total kWh Used	10,166	9,654	8,956	299
Total Gallons Used	53,000	43,000	48,000	1,600



0 0

Account Number: XXXX XXXX XXXX 0659

ACCOUNT SUMMARY

Credit Limit \$7,000.00
Credit Available \$2,424.00
Statement Closing Date March 31, 2026
Days in Billing Cycle 31
Previous Balance \$554.00
Payments & Credits \$660.31
Purchases & Other Charges \$4,682.02
Balance Transfer \$0.00
FEES CHARGED \$0.00
INTEREST CHARGED \$0.00
New Balance \$4,575.71
Questions? Call Customer Service
Toll Free - 1-844-626-6581
International Collect - 1-301-665-4442
TTY 1-301-665-4443

PAYMENT INFORMATION

New Balance \$4,575.71
Minimum Payment Due \$4,575.71
Payment Due Date April 27, 2026

Notice: SEE REVERSE SIDE FOR MORE IMPORTANT INFORMATION

TRANSACTIONS

Tran Date	Post Date	Reference Number	Transaction Description	Amount
			TOTAL XXXXXXXXXXXX 0659 \$554.00-	
03/25	03/25	F151500F400CHGDDA	AUTOMATIC PAYMENT - THANK YOU	554.00-
		HAROLD BURNS	TOTAL XXXXXXXXXXXX 8807 \$4,575.71	
03/06	03/06	1230202EH00THBMGF	STAMPS.COM EL SEGUNDO CA	20.99
			MCC: 4215 MERCHANT ZIP:	
03/09	03/09	0230537EMEHYA5329	OFFICE DEPOT #24 JACKSONVILLE FL	155.08
			MCC: 5943 MERCHANT ZIP: 32205	
03/09	03/09	0230537EMEHYA534X	OFFICE DEPOT #24 JACKSONVILLE FL	73.95
			MCC: 5943 MERCHANT ZIP: 32205	
03/09	03/09	0230537EMEJM12XP9	OFFICE DEPOT #24 JACKSONVILLE FL CREDIT	106.31-
			MCC: 5943 MERCHANT ZIP:	
03/21	03/21	7541823F07BY1KRV3	CCI*CONSTANT-CONTACT WALTHAM MA	62.00
			MCC: 5968 MERCHANT ZIP:	
03/24	03/24	5265384F3MM4Q8F4	SWINGSETMALL.COM 8009857659 WA	4,370.00
			MCC: 5941 MERCHANT ZIP: 98310	

Please detach bottom portion and submit with payment using enclosed envelope



Valley Bank
Commercial Services
180 Fountain Parkway N
St Petersburg FL 33716

PAYMENT INFORMATION

Account Number: XXXX XXXX XXXX 0659
Payment Due Date April 27, 2026
New Balance \$4,575.71
Minimum Payment Due \$4,575.71
Past Due Amount \$0.00

Amount Enclosed:

\$

Make Check
Payable to:

Valley Bank
PLEASE DO NOT MAIL CHECKS
St Petersburg FL 33716

0 0

TRAILS COMMUNITY DEVELOPMENT DISTR
250 INTERNATIONAL PARKWAY STE 208
LAKE MARY FL 32746

IMPORTANT ACCOUNT INFORMATION

\$0 - \$4,575.71 WILL BE DEDUCTED FROM YOUR ACCOUNT AND CREDITED AS YOUR AUTOMATIC PAYMENT ON 04/27/26. THE AUTOMATIC PAYMENT AMOUNT WILL BE REDUCED BY ALL PAYMENTS POSTED ON OR BEFORE THIS DATE.
TOTAL *FINANCE CHARGE* PAID IN 2025 \$0.00

REWARDS SUMMARY

Previous Cashback Balance	\$29.25	THE MORE YOU SPEND, THE MORE YOU EARN
Cashback Earned this Statement	\$11.44	\$0-\$500,000 = 0.25%
New Cashback Balance	\$40.69	\$500,001-\$1,500,000 = 0.60%
Your cashback will be award on	Jul 2026	\$1,500,00-\$4,000,000 = 0.75%
		\$4,000,001-\$12,500,000 = 0.90%
		\$12,500,001+ = 1.00%

INTEREST CHARGE CALCULATION

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	ANNUAL PERCENTAGE RATE (APR)	Balance Subject to Interest Rate	Days in Billing Cycle	Interest Charge
Purchases	14.25% (v)	\$0.00	31	\$0.00

(v) = variable (f) = fixed

Paying Interest and Your Grace Period: We will not charge you any interest on your purchase balance on this statement if you pay your new balance amount in full by your payment due date.

Credit Card Expense Tracker

District: Trails CDD
 Cardholder: Harold Burns
 Month: March

Date of Receipt	Store/Vendor/Where purchased	GL Account (Expense Line in the Budget)	Amount on Receipt/Invoice	Description
9-Mar	Office Depot	1580080-1180000	\$155.08	Office and site supplies, paper, batteries and printer ink
9-Mar	Office Depot	1580080-1180000	(\$106.31)	Return Credit
9-Mar	Office Depot	1580080-1180000	\$73.95	Office and site supplies, printer ink 61XL black
21-Mar	Constant Contact	1510150-1110000	\$62.00	Eblast Website
24-Mar	Swing Set Mall	1580090-1180000	\$4,370.00	Playground slide replacement
3-Mar	Stamps.com	1580080-1180000	\$20.99	Core 380 - Monthly Service Charge
Total on Report			\$ 4,575.71	

Instructions:

Your Credit Card Statement will be sent to you by the accounting department no later than the last date of the month.
 Scan all your receipts in PDF format. Save each receipts with the file name (Store-amount)
 Fill out the above credit card expense tracking form, coding the expense to the appropriate expense line in the budget.
 Scan all of the above items and send 1 email to the Accounting Department, no later than the end of the 1st week of each month.

All Receipts must be PDF

If you have a receipt that needs to be split into multiple expenses, please identify them separately on the receipt as well as on the tracker

Please be specific on the description

Please make sure the expenses listed above match what is on the statement.

There are times when purchases made at the end of the month will fall to the next statement. If that is the case, please put on the next month.

Office DEPOT OfficeMax

JACKSONVILLE (904) 695-9754

03/09/2026 1:35 PM



VTAGUP13055H182

SALE 24-14610-1093689-11 6 2 12

523959 Ink 44 (100) (9)	58.79 SS
Subtotal	58.79
FL 7.00 Sales Tax 5.16	
Total	73.95
MasterCard 8807	73.95

AUTH CODE 10951

TDS Contactless

AID A5000000011016 Mastercard

TVR CVS No Signature Required

Office DEPOT OfficeMax

JACKSONVILLE (904) 695-9754

03/09/2026 8:18 AM



VTAGUP3304VHWCC

SRI 24-17431-846383-11 6 2 12

1587159 Bar AL (100)	13.89 SS
242237 BATTERY (100)	21.99
450405 Ink HP 60XL (81)	98.89
926382 Ink HP LUPY (81)	27.69
Protection	-15.70

You Pay 11.99SS

Subtotal 146.76

Sales and Tax 5.32

Total 155.08

MasterCard 8807 155.08

Office DEPOT OfficeMax

JACKSONVILLE (904) 695-9754

03/09/2026 1:35 PM

RETURN 24-14610-1093689-11 6 2 12

450405 Ink HP 60XL (81)	(98.89) SS
Subtotal	(98.89)
FL 7.00 Sales Tax (7.82)	
Total	(106.31)
MasterCard 8807	(106.31)



Thanks for your order!

Your order ID is 8147561. A summary of your order is shown below. To view the status of your order click [here](#).

Your Order Contains...



Orange/ Commercial Sectional Slide with
Integrated Hood

014-0000000-0

Slide Style: 8' Super Right, Support Posts: No
Support, Slide Color: Hobbit Yellow
\$4,376.00

Qty: 1 \$4,376.00

Subtotal \$4,376.00

Shipping \$0.00

Tax \$0.00

Grand Total \$4,376.00

Shipping Address

Hiram Burns
Trails CD0
15431 Spotted Station Trail
Jacksonville, Florida 32234
United States
9044700051

Billing Address

Hiram Burns
Trails CD0
15431 Spotted Station Trail
Jacksonville, Florida 32234
United States
9044700051
Hiram.B@vestapropertyservices.com

Shipping Method

Free Shipping

Payment Method

Credit Card

Shipping Lead Times

Check your orders order status here. You will receive an automated email after your order ships out. Please check listed lead times for each product on your order before contacting us about your order status. Thank you!

Harold T. Burns

From: Constant Contact Billing <notification@constantcontact.com>
Sent: Saturday, March 21, 2026 4:34 AM
To: Harold T. Burns
Subject: Constant Contact Payment Receipt for Harold Burns



Payment Receipt for March 21, 2026

Thank you for your recent payment. Your payment receipt is found below.

Attention: Harold Burns
Trails Community Development District-Vesta Distr
250 International Pkwy, Ste. 208
Suite 101
Lake Mary, FL 32746
US
904 316-3075

User Name: trailsconstant@gmail.com

Today's Date: March 21, 2026

Payment Date: March 21, 2026

Payment Method: MC (last 4 digits: 8807)

Amount: \$62.00

Thank you for your payment!



Statement #1003692280 - 09297280

Dear Harold,

Thank you for using Stamps.com. The following is your statement for March 06, 2026 to April 06, 2026.

Summary of Charges	
Description	Amount
Service Charges	\$20.99
Total Charges: \$20.99	

Service Charges		
Date	Description	Amount
03-06-2026 to 04-06-2026	Core 380 - \$20.99/Monthly Service Charge	\$20.99
Total Service Fees: \$20.99		
Your service fee is a flat fee of per billing period.		

Please note: this is not a bill. It is an activity statement for your information only.

Your username is: halb954.

Thank you,
The Stamps.com Team

EXHIBIT 9

TRAILS
COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS
UNAUDITED

MAY 31, 2026



Trails CDD
Balance Sheet
May 31, 2026

	General Fund	Reserve Fund	Series 2007 Debt Service Fund	Total
1 <u>ASSETS</u>				
2 Cash:				
3 Valley Bank - Operating Fund	\$ 768,855	\$ -	\$ -	\$ 768,855
4 Investments:				
5 Bank United - Money Market Account	728,808	-	-	728,808
6 Prepayment Account	-	-	1,675	1,675
7 Reserve Account	-	-	231,047	231,047
8 Revenue Account	-	-	212,921	212,921
9 Assessments Receivable	6,774	1,482	4,749	13,004
10 Due from Other Funds	-	545,171	2,682	547,852
11 Prepaid Items	306	-	-	306
12 Deposits	14,358	-	-	14,358
13 Undeposited Funds	-	-	-	-
14 <u>TOTAL ASSETS:</u>	<u>1,519,101</u>	<u>546,652</u>	<u>453,074</u>	<u>2,518,828</u>
15 <u>LIABILITIES</u>				
16 Accounts Payable	\$ 28,835	\$ -	\$ -	28,835
17 Accrued Expenses	-	-	-	-
18 Sales Tax Payable	-	-	-	-
19 Deferred Revenue	6,774	1,482	4,749	13,004
20 Due to Other Funds	547,852	-	-	547,852
21 <u>TOTAL LIABILITIES:</u>	<u>583,461</u>	<u>1,482</u>	<u>4,749</u>	<u>589,692</u>
22 <u>FUND BALANCE</u>				
23 Nonspendable:				
24 Prepaid/Deposit Items	14,664			14,664
25 Restricted for:				
26 Capital Projects	264,914			264,914
27 Working Capital (3 months)	135,655			135,655
28 Debt Service	-	-	448,325	448,325
29 Unassigned	520,407	545,171	-	1,065,578
30 <u>TOTAL FUND BALANCE</u>	<u>935,640</u>	<u>545,171</u>	<u>448,325</u>	<u>1,929,136</u>
31 <u>TOTAL LIABILITIES & FUND BALANCE</u>	<u>\$ 1,519,101</u>	<u>\$ 546,652</u>	<u>\$ 453,074</u>	<u>\$ 2,518,828</u>

Trails CDD
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the period of October 1, 2025 to May 31, 2026

	FY 2026 Adopted Budget	FY 2026 Month of May	FY 2026 Actual Year-to-Date	Over (Under) Amt to FY Budget	% of Budget
1 REVENUES					
2 Special Assessments	\$ 658,249	\$ 2,319	\$ 651,475	\$ (6,774)	98.97%
3 Interest	-	4,381	39,143	39,143	0.00%
4 Room Rentals	-	96	560	560	0.00%
5 Other Misc Revenues	-	50	2,070	2,070	0.00%
6 TOTAL REVENUES	658,249	6,846	693,248	34,999	105.32%
7 EXPENDITURES					
8 ADMINISTRATION					
9 P/R - Board of Supervisors	8,000	-	4,600	(3,400)	57.50%
10 Arbitrage Rebate	500	-	500	-	100.00%
11 Trustee Fees	4,000	3,950	6,433	2,433	160.82%
12 Assessment Roll	5,906	492	3,937	(1,969)	66.67%
13 Disclosure Report	5,000	-	5,000	-	100.00%
14 District Counsel	25,000	-	2,551	(22,449)	10.21%
15 District Engineer	10,000	-	4,765	(5,235)	47.65%
16 Administrative Services	20,000	1,667	13,333	(6,667)	66.67%
17 District Management	24,000	2,000	16,000	(8,000)	66.67%
18 Accounting Services	20,000	1,667	13,333	(6,667)	66.67%
19 Auditing Services	4,200	3,550	3,550	(650)	84.52%
20 Public Officials Insurance	5,508	-	3,922	(1,586)	71.21%
21 Legal Advertising	2,500	22	582	(1,918)	23.30%
22 Website Administration	2,749	291	3,482	733	126.65%
23 Dues, Licenses, Subscriptions	590	-	196	(394)	33.22%
24 TOTAL ADMINISTRATION	137,953	13,639	82,185	(55,768)	59.57%
25 SECURITY OPERATIONS					
26 Security Patrol Services	1,000	-	818	(182)	81.80%
27 Security Monitoring Services	8,064	624	5,483	(2,581)	68.00%
28 R&M - Security Cameras	1,000	-	3,923	2,923	392.25%
29 TOTAL SECURITY OPERATIONS	10,064	624	10,224	160	101.59%
30 UTILITIES					
31 Electric	25,000	1,384	12,731	(12,269)	50.92%
32 Garbage	4,100	751	4,681	581	114.17%
33 Water & Sewer	10,000	634	5,249	(4,751)	52.49%
34 TOTAL ELECTRIC UTILITY SERVICE	39,100	2,769	22,661	(16,439)	57.96%
35 STORMWATER CONTROL					
36 Contracts - Lake/Pond Bank	15,225	-	7,417	(7,808)	48.71%
37 Fountain Maintenance	5,000	-	961	(4,039)	19.22%
38 TOTAL STORMWATER CONTROL	20,225	-	8,378	(11,847)	41.42%
39 OTHER PHYSICAL ENVIRONMENT					
40 Contracts - Landscape/Irrigation	93,532	7,074	56,782	(36,750)	60.71%
41 Liability/Property Insurance	19,783	-	20,162	379	101.92%
42 R&M - Irrigation	3,500	432	1,646	(1,854)	47.03%
43 Landscape Replacement	5,000	-	1,369	(3,631)	27.37%
44 R&M - Entry Lighting, Walls & Fence	4,000	400	6,897	2,897	172.43%
45 TOTAL OTHER PHYSICAL ENVIRONMENT	125,815	7,906	86,855	(38,960)	69.03%
46 PARKS & RECREATION					
47 Pest Control	2,500	-	381	(2,119)	15.25%
48 Amenity Management Service Contract	244,692	18,280	136,712	(107,980)	55.87%
49 Janitorial Services & Supplies	2,500	-	2,299	(201)	91.95%

Trails CDD
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the period of October 1, 2025 to May 31, 2026

	FY 2026 Adopted Budget	FY 2026 Month of May	FY 2026 Actual Year-to-Date	Over (Under) Amt to FY Budget	% of Budget
50 Telephone, Cable & Internet Service	5,700	641	4,962	(738)	87.05%
51 R&M - Fitness Equipment	2,200	669	1,593	(607)	72.40%
52 R&M - Amenity Center	15,000	3,355	7,948	(7,052)	52.98%
53 Pool Supplies - Chemical/Permits/Supplies	15,000	1,452	7,377	(7,623)	49.18%
54 Amenity Supplies & Equipment	3,500	164	8,383	4,883	239.52%
55 Pressure Washing	4,000	-	3,590	(410)	89.76%
56 TOTAL PARKS & RECREATION	295,092	24,561	173,245	(121,847)	58.71%
57 SPECIAL EVENTS					
58 Special Events	5,000	-	-	(5,000)	0.00%
59 TOTAL SPECIAL EVENTS	5,000	-	-	(5,000)	0.00%
60 CONTINGENCY					
61 Misc - Contingency	25,000	-	-	25,000	0.00%
62 TOTAL CONTINGENCY	25,000	-	-	25,000	0.00%
63 TOTAL EXPENITURES	658,249	49,499	383,548	(274,701)	58.27%
64 REVENUES OVER (UNDER) EXPENDITURES	-	(42,653)	309,700	309,700	
65 OTHER FINANCING SOURCES & USES					
66 Transfer In					
67 Transfers Out					
68 TOTAL OTHER FINANCING SOURCES & USES		-	-		
69 NET CHANGE IN FUND BALANCE		(42,653)	309,700		
70 Fund Balance - Beginning			625,940		
71 FUND BALANCE - ENDING			935,640		

Trails CDD
Reserve Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the period of October 1, 2024 to May 31, 2026

	FY 2026 Adopted Budget	FY 2026 Month of May	FY 2026 Actual Year-to-Date	Over (Under) Amt to FY Budget
1 <u>REVENUES</u>				
2 Special Assessments	143,986	507	142,504	(1,482)
3 Interest	-	-	-	-
4 Misc.	-	-	135,000	135,000
5 <u>TOTAL REVENUES</u>	143,986	507	277,504	(1,482)
6 <u>EXPENDITURES</u>				
7 Capital Outlay	33,949	-	4,925	(29,024)
8 Capital Reserve Contribution	110,037	-	-	(110,037)
9 <u>TOTAL EXPENDITURES</u>	143,986	-	4,925	(139,061)
10 <u>REVENUES OVER (UNDER) EXPENDITURES</u>	-	507	272,579	
11 <u>OTHER FINANCING SOURCES & USES</u>				
12 Transfer In				
13 Transfers Out				
14 <u>TOTAL OTHER FINANCING & USES</u>	-	-	-	
15 <u>NET CHANGE IN FUND BALANCE</u>	-	507	272,579	
16 Fund Balance - Beginning	-	-	272,591	
17 <u>FUND BALANCE - ENDING</u>	-	507	545,171	

Trails CDD
Series 2007 Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the period of October 1, 2024 to May 31, 2026

	FY 2026 Adopted Budget	FY 2026 Month of May	FY 2026 Actual Year-to-Date	Over (Under) Amt to FY Budget
1 <u>REVENUES</u>				
2 Special Assessments	461,506	1,626	456,757	(4,749)
3 Interest	-	1,078	8,606	8,606
4 <u>TOTAL REVENUES</u>	461,506	2,703	465,363	3,857
5 <u>EXPENDITURES</u>				
6 Interest Expense				
7 <i>*November 1, 2025</i>		-	115,428	
8 May 1, 2026	115,428	115,428	115,428	-
9 November 1, 2026	109,113	-	-	(109,113)
10 Principle Payment				
11 May 1, 2026	235,000	235,000	235,000	
12 November 1, 2026	-	-	-	
13 <u>TOTAL EXPNDITURES</u>	459,541	350,428	465,856	(109,113)
14 <u>REVENUES OVER (UNDER) EXPENDITURES</u>	1,966	(347,725)	(493)	
15 <u>OTHER FINANCING SOURCES & USES</u>				
16 Transfer In				
17 Transfers Out				
18 <u>TOTAL OTHER FINANCING SOURCES & USES</u>		-	-	
19 <u>NET CHANGE IN FUND BALANCE</u>		(347,725)	(493)	
20 Fund Balance - Beginning			448,819	
21 <u>FUND BALANCE - ENDING</u>			448,325	

Trails CDD
Notes to Financial Statements
May 31, 2026

General Fund

Assets

Cash and Investments - District's funds are held at Bank United (Money Market account) and Valley Bank (Operating account).

Due From Other Funds - Assessments received and allocated to/from other funds. Also, an allocation of expenses to the CRF.

Deposits - Vesta Amenity Deposit (will offset last month's fee).

Liabilities

Accounts Payable - Invoices for current month not paid in current month. .

Due To Other Funds - Assessments received from the tax collector and allocated to/from other funds.

Financial Overview / Highlights

- > Total Non-Ad valorem special assessments are at 98.97% collected and total revenue is 105.32% of adopted budget.
- > Total expenditures are 58.27% of adopted budget.
- > Significant variances explained below.

Variance Analysis

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
Expenditures				
<u>Administrative</u>				
P/R - Board of Supervisors	8,000	4,600	57.50%	Supervisor pay YTD.
Arbitrage Rebate	500	500	100.00%	Paid in Full
Trustee Fees	4,000	6,433	160.82%	DS2007
Assessment Roll	5,906	3,937	66.67%	Assessment roll monthly fee
Disclosure Report	5,000	5,000	100.00%	Paid in Full
District Counsel	25,000	2,551	10.21%	Only received three bills in current FY
District Engineer	10,000	4,765	47.65%	Only received three bills in current FY
District Management	24,000	16,000	66.67%	DM monthly fee
Accounting Services	20,000	13,333	66.67%	Monthly Fee
Auditing Services	4,200	3,550	84.52%	
Public Officials Insurance	5,508	3,922	71.21%	Paid in Full
Legal Advertising	2,500	582	23.30%	Notices
Website Adminstration	2,749	3,482	126.65%	Website Services & Constant Contact Email Services
Dues, Licenses, Subscriptions	590	196	33.22%	Special District Fee

Security Operations

Security Patrol Services	1,000	818	81.80%	Officer on 4/19/26
Security Monitoring Services	8,064	5,483	68.00%	Monthly Fee
R&M Security Cameras	1,000	3,923	392.25%	DKS Tracker Board, New Cameras

Utilities

Electric	25,000	12,731	50.92%	Monthly Fee
Garbage	4,100	4,681	114.17%	Republic Services monthly contract.
Water & Sewer	10,000	5,249	52.49%	Monthly Fee

Stormwater Control

Contracts - Lake/Pond Bank	15,225	7,417	48.71%	Monthly Maintenance
Fountain Maintenance	5,000	961	19.22%	Quarterly fee , Aerator service & Stormwater Training

Other Physical Enviroment

Contracts - Landscape/Irrigation	93,532	56,782	60.71%	Landscape monthly fee
Liability/Property Insurance	19,783	20,162	101.92%	Egis insurance paid in full. Two bills
R&M - Irrigation	3,500	1,646	47.03%	Repairs
Landscape Replacement	5,000	1,369	27.37%	Power Spike for Palm Trees
R&M - Entry Lighting, Walls & Fence	4,000	6,897	172.43%	Interior Painting & Down Payment

Parks and Recreation

Pest Control	2,500	381	15.25%	Turner Pest Control quarterly
Amenity Management Service Contract	244,692	136,712	55.87%	Vesta monthly amenity mgmt fees.
Janitorial Services & Supplies	2,500	2,299	91.95%	Various Supplies
Telephone, Cable & Internet Service	5,700	4,962	87.05%	Comcast monthly fee
R&M - Fitness Equipment	2,200	1,593	72.40%	Allways Improving monthly fees & Cleaning wipes
R&M - Amenity Center	15,000	7,948	52.98%	Various purchases from Home Depot, GT Electrical, Foot Bridge Repair Work
Pool Supplies - Chemical/Permits/Supplies	15,000	7,377	49.18%	Bulk Chemicals
Amenity Supplies & Equipment	3,500	8,383	239.52%	Chairs and chair dolly, holiday lights office supplies, tools and Playground Slide
Pressure Washing	4,000	3,590	89.76%	Clubhouse?Pool Pavers Power Wash

Capital Expenditures - CRF

Capital Outlay	33,949	4,925	14.51%	Paint, supplies and labor for amenity and gym center
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Trails CDD

Non-Ad Valorem Special Assessments

Duval County Tax Collector

For the Fiscal Year Ending September 30, 2026

FY26 Tax Collections

[illegible]

	Prior Year %	48%	11%	41%	100%
FY25 Excess Fees		1,403.55	321.16	1,189.64	2,914.35
		-	-	-	-
Total Other Received		<u>1,403.55</u>	<u>321.16</u>	<u>1,189.64</u>	<u>2,914.35</u>

Date	Ban
------	-----

Date	Bank	Check #	CRF	DS 2007	Total
4/6/2026	US Bank	3021		455,265.01	455,265.01
Total FY26 YTD Disributions			-	455,265.01	455,265.01

Trails CDD
Cash & Investment Report
May 31, 2026

Account Name	Bank Name	Investment Type	Maturity	Yield	Balance
General Fund					
Checking Account - Operating	Valley Bank	Public Funds Checking	N/A	3.56%	\$ 768,855
Money Market Account	BankUnited	MMA	N/A	3.25%	728,808
General Fund Subtotal					\$ 1,497,663
Debt Service Funds					
Series 2007 Prepayment Account	U.S. Bank	First American FD SHS Treasury Note	N/A	3.26%	\$ 1,675
Series 2007 Reserve Account	U.S. Bank	First American FD SHS Treasury Note	N/A	3.26%	231,047
Series 2007 Revenue Account	U.S. Bank	First American FD SHS Treasury Note	N/A	3.26%	212,921
Debt Service Fund Subtotal					\$ 445,644
Total					\$ 1,943,307

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06/12/26

Trails CDD

Check Detail

May 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	ACH050126	05/01/2026	US Bank		3110102 · Interest Account - DS ...		-115,428.13
Bill	2026MayINT	05/01/2026			2517710 · Interest Expense	-115,428.13	115,428.13
TOTAL						-115,428.13	115,428.13
Bill Pmt -Check	ACH050126	05/01/2026	US Bank		3110105 · Sinking Fund Accoun...		-235,000.00
Bill	2026MayDS	05/01/2026			2517700 · Principal Retirement	-235,000.00	235,000.00
TOTAL						-235,000.00	235,000.00
Bill Pmt -Check	120125	05/05/2026	SmartSign		1101000 · Operating Account - V...		-212.01
Bill	SPS-60841	04/29/2026			1580060 · Pool Services - Chem/...	-212.01	212.01
TOTAL						-212.01	212.01
Bill Pmt -Check	120126	05/05/2026	Envera Systems		1101000 · Operating Account - V...		-623.92
Bill	768789	05/01/2026			1520010 · Security Monitoring Ser...	-623.92	623.92
TOTAL						-623.92	623.92
Bill Pmt -Check	120127	05/05/2026	Future Horizons Inc		1101000 · Operating Account - V...		-1,903.64
Bill	93049	12/31/2025			1560000 · Contracts - Lake/Pond ...	-951.82	951.82
Bill	93877	02/27/2026			1560000 · Contracts - Lake/Pond ...	-951.82	951.82
TOTAL						-1,903.64	1,903.64
Bill Pmt -Check	120128	05/07/2026	North FI Pro Fix LLC		1101000 · Operating Account - V...		-1,000.00
Bill	FLJA8X_APR26	04/30/2026			1580050 · R&M - Amenity Center	-1,000.00	1,000.00
TOTAL						-1,000.00	1,000.00
Bill Pmt -Check	120129	05/07/2026	Future Horizons Inc		1101000 · Operating Account - V...		-951.82
Bill	94778	04/30/2026			1560000 · Contracts - Lake/Pond ...	-951.82	951.82
TOTAL						-951.82	951.82

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06/12/26

Trails CDD
Check Detail
May 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	01ACH050726	05/07/2026	Republic Services - ACH		1101000 · Operating Account - V...		-579.90
Bill	0687-001620454	04/16/2026			1540000 · Garbage - Recreation F...	-579.90	579.90
TOTAL						-579.90	579.90
Bill Pmt -Check	120130	05/11/2026	Vesta Property Services...		1101000 · Operating Account - V...		-17,122.16
Bill	432339	04/30/2026			1580010 · Amenity Management ...	-15,122.16	15,122.16
					1510080 · District Management	-2,000.00	2,000.00
TOTAL						-17,122.16	17,122.16
Bill Pmt -Check	120131	05/11/2026	Hawkins Inc		1101000 · Operating Account - V...		-493.80
Bill	7414412	05/06/2026			1580060 · Pool Services - Chem/...	-493.80	493.80
TOTAL						-493.80	493.80
Bill Pmt -Check	01ACH051326	05/13/2026	Comcast Business - ACH		1101000 · Operating Account - V...		-642.97
Bill	5610- APR26	04/20/2026			1580030 · Telephone, Cable & Int...	-642.97	642.97
TOTAL						-642.97	642.97
Bill Pmt -Check	120132	05/13/2026	Vesta District Services		1101000 · Operating Account - V...		-6,054.58
Bill	432484	05/01/2026			1510080 · District Management	-2,000.00	2,000.00
					1510090 · Accounting Services	-1,666.67	1,666.67
					1510070 · Administrative Services	-1,666.67	1,666.67
					1510030 · Assessment Roll	-492.17	492.17
					1510150 · Website Administration	-229.07	229.07
TOTAL						-6,054.58	6,054.58
Bill Pmt -Check	120133	05/14/2026	Bland Landscaping Co...		1101000 · Operating Account - V...		-7,074.33
Bill	364290	05/01/2026			1570000 · Contracts - Landscape/...	-7,074.33	7,074.33
TOTAL						-7,074.33	7,074.33

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06/12/26

Trails CDD
Check Detail
May 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	120134	05/15/2026	Pratt Building Company...		1101000 · Operating Account - V...		-3,355.06
Bill	002	05/05/2026			1580050 · R&M - Amenity Center	-3,355.06	3,355.06
TOTAL						-3,355.06	3,355.06
Bill Pmt -Check	120135	05/18/2026	Commercial Fitness Pro...		1101000 · Operating Account - V...		-493.98
Bill	BC05036	05/01/2026			1580040 · R&M - Fitness Equipment	-493.98	493.98
TOTAL						-493.98	493.98
Bill Pmt -Check	120136	05/18/2026	Vesta District Services		1101000 · Operating Account - V...		-47.18
Bill	432434	04/30/2026			1580010 · Amenity Management ...	-47.18	47.18
TOTAL						-47.18	47.18
Bill Pmt -Check	EFT052026	05/20/2026	Fla Dept of Revenue		1101000 · Operating Account - V...		-3.66
Bill	April 2026	05/19/2026			1362005 · Room Rentals	-3.66	3.66
TOTAL						-3.66	3.66
Bill Pmt -Check	120137	05/26/2026	Allways Improving LLC		1101000 · Operating Account - V...		-175.00
Bill	278044	05/15/2026			1580040 · R&M - Fitness Equipment	-175.00	175.00
TOTAL						-175.00	175.00
Bill Pmt -Check	01ACH052626	05/26/2026	Valley Bank ACH		1101000 · Operating Account - V...		-849.00
Bill	0659- APR26	04/30/2026			1580050 · R&M - Amenity Center	-67.74	67.74
					1580060 · Pool Services - Chem/...	-147.23	147.23
					1510160 · Dues, Licenses, Subscr...	-20.99	20.99
					1580050 · R&M - Amenity Center	-34.13	34.13
					1580060 · Pool Services - Chem/...	-255.80	255.80
					1510150 · Website Administration	-62.00	62.00
					1580050 · R&M - Amenity Center	-261.11	261.11
TOTAL						-849.00	849.00

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06/12/26

Trails CDD
Check Detail
May 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	01ACH052726	05/27/2026	JEA		1101000 · Operating Account - V...		-2,017.58
Bill	007480 MAY26	05/04/2026			1530000 · Utility Services	-1,383.78	1,383.78
					1550000 · Utility Services	-633.80	633.80
TOTAL						-2,017.58	2,017.58
Bill Pmt -Check	052726ACH1	05/27/2026	Department of Health		1101000 · Operating Account - V...		-325.35
Bill	7W6UMR3G	05/26/2026			1580060 · Pool Services - Chem/...	-325.35	325.35
TOTAL						-325.35	325.35
Bill Pmt -Check	120138	05/28/2026	Hawkins Inc		1101000 · Operating Account - V...		-450.00
Bill	7432583	05/21/2026			1580060 · Pool Services - Chem/...	-450.00	450.00
TOTAL						-450.00	450.00



A SmartSign Store
Billing: (718) 797-1900 x117
Sales: (800) 952-1457

INVOICE

Invoice Date	Order Date	Order #
04/29/2026	4/28/2026	SPS-60841

Bill To	Ship To
Harold Burns Trails CDD 15431 SPOTTED STALLION TRL JACKSONVILLE, FL 32234 2399 United States	Harold Burns Trails CDD 15431 SPOTTED STALLION TRL JACKSONVILLE, FL 32234 2399 United States

Terms: Pay by 5/6/2026	PO Number: TrailsCDD SPRING POOL SIGNAGE
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Item Description	Unit Price	Qty.	Amount
1. Attention - Pool Closed For Maintenance, No Swimming Size: 8' x 15' - Part#: CB-1239-CONE-RE-2-15x15 Pkg: 1 Sign	\$39.9900 /Sign	1 Sign	\$39.99
2. Attention - Pool Closed For Maintenance, No Swimming Size: 20.5' x 12.25' - Part#: SF-0847-FB-25x12 Pkg: 1 Sign	\$36.0087 /Sign	4 Signs	\$144.03
3. Attention Pool Closed for Maintenance, No Swimming Size: 36' x 24' - Part#: K-2377-CP-180-24x36 -CP-180-24x36-LL Pkg: 1 Sign	\$27.9900 /Sign	1 Sign	\$27.99
Shipped via: Tracking #: 1Z59F27F0327128635, 1Z59F27F0382285111, 1ZR77R880302466858			
Thanks for purchasing from SwimmingPoolSigns.com			

The amount shown on this invoice are in **US Dollars**.

Please make checks payable to **SmartSign** and mail to the following address:

Xpressmyself.Com LLC
P.O. Box # 24589
New York, NY 10087

If you will be sending remittances via overnight express mail, please remit to:

JPMorgan Chase - Lockbox Processing
Attn: Xpressmyself.com LLC & 24589
4 Chase Metrotech Center
7th floor East

Product Subtotal: **\$212.01**

Shipping Charges: **Free**

Order Total (in US Dollars): **\$212.01**

Envera

8281 Blaikie Court
Sarasota, FL 34240
(941) 556-7066

Invoice	
Invoice Number 768789	Date 05/01/2026
Customer Number 400481	Due Date 06/01/2026

Page: 1

Customer Name	Customer Number	PO Number	Invoice Date	Due Date
Trails CDD	400481		05/01/2026	06/01/2026

Quantity	Description	Months	Rate	Amount
2539 - CCTV - Trails CDD - 15431 Spotted Stallion Trail, Jacksonville, FL				
1.00	Active Video Monitoring 06/01/2026 - 06/30/2026	1.00	\$425.00	\$425.00
1.00	Service & Maintenance 06/01/2026 - 06/30/2026	1.00	\$198.92	\$198.92
			Subtotal:	\$623.92
			Tax	\$0.00
			Payments/Credits Applied	\$0.00
			Invoice Balance Due:	\$623.92

Date	Invoice #	Description	Amount	Balance Due
5/1/2026	768789	Monitoring Services	\$623.92	\$623.92

Envera

8281 Blaikie Court
Sarasota, FL 34240
(941) 556-7066

Invoice	
Invoice Number 768789	Date 05/01/2026
Customer Number 400481	Due Date 06/01/2026

Net Due: \$623.92
Amount Enclosed: _____

Trails CDD
C/O Vesta District Services
250 International Parkway
Lake Mary, FL 32746

REMIT TO: Envera
PO Box 2086
Hicksville, NY 11802

Future Horizons, Inc

403 N First Street
PO Box 1115
Hastings, FL 32145
USA

Voice: 904-692-1187
Fax: 904-692-1193

INVOICE

Invoice Number: 93049
Invoice Date: Dec 31, 2025
Page: 1

Bill To:
Trails Community Development District c/o Vesta Property Services 250 International Parkway, Ste 208 Lake Mary, FL 32746

Ship to:
Trails Community c/o Rizzetta & Company 3434 Colwell Avenue, Suite#200 Tampa, FL 33614

Customer ID	Customer PO	Payment Terms	
Trails01	Per Contract	Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	Hand Deliver		1/30/26

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services	370.00	370.00
1.00	Aquatic Weed Control	Aquatic Weed Control services in "Phase 2"	482.40	482.40
1.00	Aquatic Weed Control	Aquatic Weed Control - Addendum, adding two more ponds in Phase Two	42.99	42.99
1.00	Aquatic Weed Control	Aquatic Weed Control Unit 5, Ponds 4 and 5	56.43	56.43
Subtotal				951.82
Sales Tax				
Total Invoice Amount				951.82
Payment/Credit Applied				
TOTAL				951.82

Check/Credit Memo No:

Future Horizons, Inc

403 N First Street
PO Box 1115
Hastings, FL 32145
USA

Voice: 904-692-1187
Fax: 904-692-1193

INVOICE

Invoice Number: 93877
Invoice Date: Feb 27, 2026
Page: 1

Bill To:

Trails Community Development District
c/o Vesta Property Services
250 International Parkway, Ste 208
Lake Mary, FL 32746

Ship to:

Trails Community
c/o Rizzetta & Company
3434 Colwell Avenue, Suite#200
Tampa, FL 33614

Customer ID	Customer PO	Payment Terms	
Trails01	Per Contract	Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	Hand Deliver		3/29/26

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services	370.00	370.00
1.00	Aquatic Weed Control	Aquatic Weed Control services in "Phase 2"	482.40	482.40
1.00	Aquatic Weed Control	Aquatic Weed Control - Addendum, adding two more ponds in Phase Two	42.99	42.99
1.00	Aquatic Weed Control	Aquatic Weed Control Unit 5, Ponds 4 and 5	56.43	56.43
Subtotal				951.82
Sales Tax				
Freight				
Total Invoice Amount				951.82
Payment/Credit Applied				
TOTAL				951.82

Check/Credit Memo No:

Overdue invoices are subject to finance charges.



North Florida Pro Fix

North Florida Pro Fix LLC
904-563-6910
Hello@northfloridaprofix.com
6843 Miltondale Rd Macclenny FL 32063

Insured: Trails CDD/Winchester Ridge
Property: 15431 Spotted Station Trl
Jacksonville, FL 32234
Billing: 250 International Parkway Suite 208
Lake Mary, FL 32746

Estimator: North FL Pro Fix

Business: (904) 563-6910
E-mail: robertdriggersr@gmail.com

Claim Number:

Policy Number:

Type of Loss:

Date of Loss:
Date Inspected:

Date Received:
Date Entered: 4/30/2026 3:01 PM

Price List: FLJA8X_APR26
Restoration/Service/Remodel
Estimate: WESTRIDGE



North Florida Pro Fix
North Florida Pro Fix LLC
904-563-6910
Hello@northfloridaprofix.com
6843 Milntondale Rd Macclenny FL 32063

WESTRIDGE

WESTRIDGE

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
1. Slide*	1.00 EA	1,100.00	0.00	1,100.00	(0.00)	1,100.00
Removal and disposal of old slide, installation of new slide provided.						
Total: WESTRIDGE			0.00	1,100.00	0.00	1,100.00
Line Item Totals: WESTRIDGE			0.00	1,100.00	0.00	1,100.00



North Florida Pro Fix

North Florida Pro Fix LLC
904-563-6910
Hello@northfloridaprofix.com
6843 Miltondale Rd Macclenny FL 32063

Summary for Contents

Line Item Total	1,100.00
Replacement Cost Value	\$1,100.00
Net Claim	\$1,100.00

North FL Pro Fix

Future Horizons, Inc

403 N First Street
PO Box 1115
Hastings, FL 32145
USA

Voice: 904-692-1187
Fax: 904-692-1193

INVOICE

Invoice Number: 94778
Invoice Date: Apr 30, 2026
Page: 1

Bill To:

Trails Community Development District
c/o Vesta Property Services
250 International Parkway, Ste 208
Lake Mary, FL 32746

Ship to:

Trails Community
c/o Rizzetta & Company
3434 Colwell Avenue, Suite#200
Tampa, FL 33614

Customer ID	Customer PO	Payment Terms	
Trails01	Per Contract	Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	Hand Deliver		5/30/26

Quantity	Item	Description	Unit Price	Amount
1.00	Aquatic Weed Control	Aquatic Weed Control services	370.00	370.00
1.00	Aquatic Weed Control	Aquatic Weed Control services in "Phase 2"	482.40	482.40
1.00	Aquatic Weed Control	Aquatic Weed Control - Addendum, adding two more ponds in Phase Two	42.99	42.99
1.00	Aquatic Weed Control	Aquatic Weed Control Unit 5, Ponds 4 and 5	56.43	56.43
Subtotal				951.82
Sales Tax				
Freight				
Total Invoice Amount				951.82
Payment/Credit Applied				
TOTAL				951.82

Check/Credit Memo No:

Overdue invoices are subject to finance charges.



8619 Western Way
Jacksonville FL 32256-036060

Customer Service (904) 731-2456
RepublicServices.com/Support

Important Information

It's easy to go paperless! Sign up for Paperless Billing at RepublicServices.com and enjoy the convenience of managing your account anytime, anywhere, on any device.

Account Number	3-0687-0012356
Invoice Number	0687-001620454
Invoice Date	April 16, 2026
Previous Balance	\$557.12
Payments/Adjustments	-\$557.12
Current Invoice Charges	\$579.90

Autopayment
\$579.90

Payment Due Date
May 06, 2026

PAYMENTS/ADJUSTMENTS

Description	Reference	Amount
Payment - Thank You 04/06	5555555	-\$557.12

CURRENT INVOICE CHARGES

Description	Reference	Quantity	Unit Price	Amount
Trails Cdd 15431 Spotted Stallion Trl CSA A228841164				
Jacksonville, FL Contract: 9687025 (C50)				
1 Fl Waste Container 2 Yd, 1 Lift Per Week				
Pickup Service 05/01-05/31			\$315.38	\$315.38
Administrative Fee				\$5.95
Total Fuel/Environmental Recovery Fee				\$175.65
Total Franchise - Local				\$82.92
CURRENT INVOICE CHARGES, AutoPayment due on May 06, 2026				\$579.90

Simple account access at your fingertips.

Download the Republic Services app or visit
RepublicServices.com today.



8619 Western Way
Jacksonville FL 32256-036060

Do not Pay
* Thank You For Your Automatic Payment *

Autopayment	\$579.90
Payment Due Date	May 06, 2026
Account Number	3-0687-0012356
Invoice Number	0687-001620454

Return Service Requested

TRAILS CDD
C/O INFRAMARK
11555 HERON BAY BLVD
SUITE 201
CORAL SPRINGS FL 33076-3360

☐
For Billing Address Changes,
Check Box and Complete Reverse.

Make Checks Payable To:

REPUBLIC SERVICES #687
PO BOX 71068
CHARLOTTE NC 28272-1068



UNDERSTANDING YOUR BILL

Visit RepublicServices.com/MyBill

UNDERSTANDING OUR RATES, CHARGES, AND FEES

Visit Republicservices.com/customer-support/fee-disclosures

Responsible Party

All waste services are managed, performed, and billed for by individual operating subsidiaries of Republic Services, Inc. Republic Services, Inc. itself does not perform any waste services, nor does it contract for such services. The operating entity providing your waste service is identified on your invoice. Accordingly, all obligations to you, including providing quality service and billing you for service, rests with the operating entity identified on your invoice.

Residential Customers

If you are a residential customer receiving service without a signed customer service agreement, your service is subject to and governed by the Service Terms for Residential Customers located at Republicservices.com/customer-support/residential-service-terms, which include a **CLASS ACTION WAIVER** and **ARBITRATION CLAUSE**, and our right to charge you a container removal fee upon termination of service, among other terms. These terms are subject to change so please review them upon receipt of your invoice. If you do not have access to a computer, you may request that a copy be mailed to you by calling Customer Service at the number on the front of this invoice. Please note that some or all of the Service Terms for Residential Customers may not apply if your services are subject to terms mandated by a governmental entity in your locality.

Check Processing

When you provide a check as payment, you authorize us to use information from your check to make a one-time electronic fund transfer from your account. When we make an electronic transfer, funds may be withdrawn from your account the same day we receive your payment or check and you will not receive your check back from your financial institution.

Cancellation & Payment Policy

Unless prohibited by applicable law, regulation, or franchise or other agreement: (1) we reserve the right to require that payment for services be made only by check, credit card or money order; and (2) if service is canceled during a billing cycle, you will remain responsible for all charges, fees and taxes through the end of the billing cycle. You will not be entitled to proration of billing or a refund for the period between the notice of termination and the end of the current billing cycle.

Understanding Our Rates, Charges and Fees

If you are receiving service without a signed customer service agreement, please visit RepublicServices.com/Fees to review the financial terms and conditions relating to your service. If you are receiving service pursuant to a written contract, but have questions relating to any charges or fees, RepublicServices.com/Fees provides a detailed description of our most common charges and fees. If you do not have access to a computer, you may request that a copy be mailed to you by calling Customer Service at the number on the front of this invoice.

Please fill out the form below if your billing address has changed and return this portion of your statement to us using the envelope enclosed. Thank you!

BILLING ADDRESS CHANGE

Address		
City	State	Zip Code
Phone	Alternate Phone	



Invoice

Vesta Property Services, Inc.
245 Riverside Avenue
Suite 300
Jacksonville FL 32202

Invoice # 432339
Date 04/30/2026

Terms Net 30
Due Date 05/30/2026
Memo Monthly Services

Bill To

Trails C.D.D.
c/o Vesta Property Services
245 Riverside Avenue, STE 300
Jacksonville FL 32202

Description	Quantity	Rate	Amount
April Payroll Fees	1	13,940.24	13,940.24
Subcontracted Fees for Operations Oversight -FCS Management Group	1	3,181.92	3,181.92

Total 17,122.16



Cost Detail

LADR Item	Expense	Totals
Wages		
Gross Wages		\$8,685.64
Overtime	\$ -	
Holiday	\$ -	
Vacation	\$ -	
Holiday Worked	\$ -	
Client Iss (call ins for Harold)	\$ -	
Exp. Reimb.	\$ 100.00	
Subtotal		\$8,785.64
Non-Wage Benefits		
Basic ADD	\$1.84	
Basic Life	\$10.12	
HSA Employer	\$0.00	
Medical Memo	\$1,308.00	
Tot Non-Wage Benefit		\$1,319.96
Taxes & WC		
FUTA	\$1.85	
Medicare	\$122.72	
Social Sec	\$524.69	
FL SUI	\$0.31	
Worker's Comp	\$110.18	
Total Tax & WC		\$759.75
Total from LADR		\$10,865.35

Trails/Winchester Ridge

Date 10-01-2025 to 10-31-2025

Invoice Detail

Paycom Labor Allocation Detail Report

Total Wages	\$8,785.64
Total Non-Wage Benefits	\$1,319.96
Total Tax & Worker's Comp	\$759.75
Total from LADR	\$10,865.35
Subtotal	\$10,865.35
Cost Plus Fee Multiplier	1.283
Total Cost Plus Invoice	\$13,940.24
Misc Billable Pass Thru Items Not On LADR	
Sub Contract with FCS Mgmt Group (Amenity Mgmt)	\$3,181.92
COBRA Reimbursement	\$0.00
Total Misc. Pass Thru Items	\$3,181.92
Total Cost Plus Invoice	\$17,122.16

Labor Allocation Detail Report

Date Range (04/01/2026 - 04/30/2026)

Company Totals															
Code	Desc	Hours/Units	Amount	%	Code	Desc	Amount	Code	Desc	Wages	Amount	Code	Desc	Wages	Amount
R	Regular	372.64	8,685.64		HMC	Medical -	137.34	FWT	Fed W/H	8,462.80	615.25	FUT	FUTA	307.99	1.85
CE2	Exp Reimb	0.00	100.00		VIS	Vision	12.76	MED	Medicare	8,462.80	122.72	MED	Medicare	8,462.80	122.72
					BAD	Basic ADD	1.84	SSC	Social Sec	8,462.80	524.69	SSC	Social Sec	8,462.80	524.69
					BAL	Basic Life	10.12					FLT	FL SUI	307.99	0.31
					MER	Medical Me	1,308.00					WKC	Workers Co	8,685.64	110.18
					HDP	Medical -	72.74								
					TMR	Tvl, Mls,	-50.46								



Gross	8,785.64
Net	7,350.60
Liab	9,545.39

Total Earnings	372.64	8,785.64	Total Deductions	172.38	Total Employee Taxes	1,262.66	Total Employer Taxes	759.75
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Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

Original

INVOICE

Total Invoice	\$493.80
Invoice Number	7414412
Invoice Date	5/6/26
Sales Order Number/Type	5141706 SL
Branch Plant	74
Shipment Number	6186255

Sold To: 485905
ACCOUNTS PAYABLE
TRAILS CDD
250 International Parkway
Suite 208
Lake Mary FL 32746

Ship To: 593650
TRAIL CDD
15431 Spotted Stallion Trail
Jacksonville FL 32234

Net Due Date		Terms	FOB Description	Ship Via	Customer P.O.#			P.O. Release		Sales Agent #
6/5/26		Net 30	PPD Origin	HWTG						385
Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price	
1.000	41930	Azone - EPA Reg. No. 7870-1	N	165.0000	GA	\$2.9200	GA	1,595.6 LB	\$481.80	
		1 LB BLK (Mini-Bulk)		165.0000	GA			1,595.6 GW		
1.010	Fuel Surcharge	Freight	N	1.0000	EA	\$12.0000			\$12.00	

***** Receive Your Invoice Via Email *****

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Page 1 of 1

Tax Rate
0 %

Sales Tax
\$0.00

Invoice Total

\$493.80

No Discounts on Freight
IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com
Phone Number: (612) 331-6910
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: 180120759469
ABA/Routing #: 091000022
Swift Code#: USBKUS44IMT
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

www.hawkinsinc.com

Job# 2716228

Hello Trails Cdd,

Thanks for choosing Comcast Business.

Your bill at a glance

For 15431 SPOTTED STALLION TRL, JACKSONVILLE, FL, 32234-2399

Previous balance		\$642.80
EFT Payment - thank you	Apr 12	-\$642.80
Balance forward		\$0.00
Regular monthly charges	Page 3	\$597.40
Taxes, fees and other charges	Page 3	\$45.57
New charges		\$642.97

Amount due

\$642.97

Your bill explained

- This page gives you a quick summary of your monthly bill. A detailed breakdown of your charges begins on page 3.

!

Thanks for paying by Automatic Payment

Your automatic payment on May 11, 2026, will include your amount due, plus or minus any payment related activities or adjustments, and less any credits issued before your bill due date.

Need help?
Visit business.comcast.com/help or see page 2 for other ways to contact us.

Detach the bottom portion of this bill and enclose with your payment

Please write your account number on your check or money order

Do not include correspondence with payment

COMCAST
BUSINESS

1401 NORTHPOINT PKWY W PALM
BCH FL 33407-1937

TRAILS CDD
11555 HERON BAY BLVD, STE 201
CORAL SPRINGS, FL 33076

Account number

8495 74 120 1695610

Automatic payment

May 11, 2026

Please pay

\$642.97

Electronic payment will be applied May 11, 2026

COMCAST
PO BOX 71211
CHARLOTTE NC 28272-1211

849574120169561000642975

Regular monthly charges		\$597.40
Comcast Business		\$575.40
Bundled services		\$334.95
Data, Voice Package Package Includes: Business Internet 300+ and 1 Mobility Voice Line.		\$334.95
TV services		\$137.60
TV Basic Business Video.		\$75.95
TV Adapter		\$11.95
Broadcast TV Fee		\$49.70
Internet services		\$67.90
Static IP - 5		\$39.95
Equipment Fee Internet.		\$27.95
Voice services		\$44.95
Mobility Voice Line Business Voice.		\$44.95
Other credits and discounts		-\$10.00
Ecobill/autopay Discount		-\$10.00

Service fees		\$22.00
Directory Listing Management Fee		\$11.00
Voice Network Investment		\$11.00

Taxes, fees and other charges		\$45.57
Other charges		\$9.08
Federal Universal Service Fund		\$4.13
Regulatory Cost Recovery		\$4.95

Taxes & government fees		\$36.49
Sales Tax		\$3.00
State Communications Services Tax		\$18.07
Local Communications Services Tax		\$14.62
911 Fees		\$0.80

What's included?

- **Internet:** Fast, reliable internet on our Gig-speed network
- **TV:** Keep your employees informed and customers entertained
- **Voice Numbers:** (904)748-0051, (904)748-0052

Visit business.comcast.com/myaccount for more details

You've saved \$10.00 this month with your ecobill/autopay discount.

Additional information

The Regulatory Cost Recovery fee is neither government mandated nor a tax, but is assessed by Comcast to recover certain federal, state, and local regulatory costs.

Parental Controls: With parental controls, you can choose and manage the programming that is right for your family. Learn more at: business.comcast.com/support/article/tv/x1-parental-controls-safe-browse.

Recent and Upcoming Programming Changes: Information on recent and upcoming programming changes can be found at xfinity.com/programmingchanges/ or by calling 866-216-8634.



250 International Parkway, Suite 208

Lake Mary, FL 32746

TEL: 321-263-0132

Invoice

Bill To

Trails Community Development District
c/o Vesta District Services
250 International Parkway, STE 208
Lake Mary FL 32746

Date 05/01/2026

Invoice # 432484

In Reference To:

Monthly contracted management fees, as follows:

PLEASE REMIT PAYMENT TO CORPORATE HEADQUARTERS:
VESTA DISTRICT SERVICES
c/o Vesta Property Services, Inc.
245 Riverside Avenue, Suite 300
Jacksonville, FL 32202

Description	Quantity	Rate	Amount
District Management Services	1	2,000.00	2,000.00
Accounting	1	1,666.67	1,666.67
Administration	1	1,666.67	1,666.67
Assessment Preparation/Collection	1	492.17	492.17
Website	1	229.07	229.07

Total 6,054.58



P.O. Box 727
Apex, NC 27502



Phone: 919-387-0010
Fax: 919-387-0690
Billing Inquiry:
arumfelt@blandlandscaping.com

BILL TO Vesta Property Services c/o Vesta District Services 250 International Parkway Suite 208 Lake Mary, FL 32746 Phone:

PROPERTY ADDRESS Trails CDD 15431 Spotted Stallion Trail Jacksonville, FL 32234

INVOICE 364290
INVOICE DATE 05/01/2026

INVOICE		TERMS	
05/01/2026		NET 30	
DESCRIPTION			PRICE
MAY BILLING Grounds Maintenance Contrct			\$7,074.33
INVOICE GRAND TOTAL			\$7,074.33

PROPERTY 10941	AMOUNT \$7,074.33	INVOICE 364290	INVOICE DATE 05/01/2026
--------------------------	-----------------------------	--------------------------	-----------------------------------



Remit to:
Bland Landscaping Co. Inc.
P.O. Box 727
Apex, NC 27502



Pratt Building Company Invoice #002
05/05/26

15431 Spotted Stallion Trail
Jacksonville, FL

INVOICE

Pratt Building Company LLC
2054 Riverside Ave
Unit 7105
Jacksonville, FL 32204
608-444-6056
prattbuildingcompany@gmail.com

Addressed to:

Trails CDD/Winchester Ridge

15431 Spotted Stallion Trl

Jax, FL 32234

Bill To:

Trails CDD

250 International Parkway Suite 208

Lake Mary, FL 32746

Invoice Details:

Invoice Number: [002]
Invoice Date: [05/05/2026]
Due Date: [05/08/2026]
Payment Terms: [Check]

Project / Description of Work:

The Contractor agrees to provide all labor, equipment, and

services necessary for the foot bridge repair work. The general design muse and square

Pratt Building Company Invoice #002
05/05/26

15431 Spotted Stallion Trail
Jacksonville, FL

footages of the repair work are listed below in the appendix as Exhibit A.

Description of Services	Quantity	Unit Price	Total
-------------------------	----------	------------	-------

Subtotal: \$3,355.06

Tax (if applicable): \$0

Total: \$3,355.06



Invoice

5034 N Hiatus Road 954-747-5128 Phone
Sunrise, FL 33351 954-747-5131 Fax

Date	Invoice #
5/1/2026	BC05036

Sold To	Ship To
---------	---------

Trails-CDD c/o Vesta District services
250 international Pkwy, STE 208
Lake Mary, Fl 32746

Winchester Ridge
15431 Spotted Stallion Trail
Jacksonville, FL 32234

Rep	Account #	Sales Order No.	Ship Date	Purchase Order #	Terms	Due Date
EC	TCDD0124	WO#5688	5/1/2026	Verbal	Net 30	5/31/2026
Qty	Item Code	Description		Price Each		Amount
1	Service Charge	Service Charge		105.00		105.00
1	Part	Leg Ext Cable		85.99		85.99
1	Athletix Wipes	Equipment cleaning wipes - 4 rolls/case; 900 wipes/roll		179.99		179.99
1	Labor	Technician installed part listed.		105.00		105.00
		Subtotal				475.98
1	Freight	Inbound Shipping		18.00		18.00

			Total	\$493.98
			Payments/Credits	\$0.00
			Balance Due	\$493.98
www.commfitnessproducts.com				



250 International Parkway, Suite 208

Lake Mary, FL 32746

TEL: 321-263-0132

Invoice

Bill To

Trails Community Development District
c/o Vesta District Services
250 International Parkway, STE 208
Lake Mary FL 32746

Date 04/30/2026

Invoice # 432434

In Reference To:

Billable Expenses - Apr 2026

PLEASE REMIT PAYMENT TO CORPORATE HEADQUARTERS:
VESTA DISTRICT SERVICES
c/o Vesta Property Services, Inc.
245 Riverside Avenue, Suite 300
Jacksonville, FL 32202

Description	Quantity	Rate	Amount
Billable Expenses			
Winchester Ridge / Trails CDD 15431 Spotted Stallion Trail, JACKSONVILLE, FL 32234 Harold Burns (904) 316-3075			24.71
Winchester Ridge / Trails CDD 15431 Spotted Stallion Trail, JACKSONVILLE, FL 32234 Harold Burns (904) 316-3075			22.47
Total Billable Expenses			47.18

Total 47.18



PO Box 733360
Dallas, TX 75373

The above address is for correspondence only.

DPFG MANAGEMENT CONSULTING
245 Riverside Ave STE 250
Jacksonville, FL 32202

Remittance Advice

Your payment is due : 04/30/2026
Invoice Number : 260412W069654
Invoice Date : 04/15/2026
Account Number : W021088396
UPS Shipper Number : E10A79

Amount Due this Invoice
\$ 139.78
Amount Enclosed
\$

Remit payment to:

Worldwide Express
P.O. BOX 733360
DALLAS, TX 75373

To ensure proper credit, return this portion with your payment.
Please make checks payable to Worldwide Express.
To avoid late fees, allow 7-10 or more days for postal delivery.



Questions?

Have a question? Call us at (800) 758-7447 or visit the Support tab at www.speedship.com.

Pay Online:

Make a payment, enroll in autopay, or file a dispute or claim online at www.speedship.com

Customer Name: DPGF MANAGEMENT CONSULTING
Invoice Number: 260412W069654
Invoice Date: 04/15/2026
Account/Shipper Number: W021088396/E10A79
Amount Due: \$ 139.78
Due Date: 04/30/2026

All services provided in connection with this invoice are solely in the capacity of a licensed property broker by the Federal Motor Carrier Safety Administration and not as the carrier of the goods. The Worldwide Express mark is a trademark of Worldwide Express Operations, LLC, which provides UPS, LTL and FTL transportation services. For more information regarding Worldwide Express and our service offerings, please contact your local Worldwide Express office or visit our website, www.wwex.com. Freight services connected to this document are provided by Worldwide Express in its capacity as a freight broker, pursuant to its property brokerage authority issued by the U.S. Department of Transportation Federal Motor Carrier Safety Administration. Worldwide Express is not a motor carrier. All prices are subject to change.

Where allowed by applicable law, (a) late fees may be assessed on past due balances and (b) credit card payments are subject to a surcharge of up to 2.65%, which will not be greater than the cost of acceptance.

Please log into your account at www.speedship.com for full terms and conditions.

Invoice Summaries

Summary by Reference 1

Reference 1	Items	Amount
DPFG Management and Consulting	7	131.83
	1	7.95
Total Billed	8	139.78

Summary by Reference 2

Reference 2	Items	Amount
Avalon-B	1	15.23
Beach-B	1	15.23
Fleming Island - B	1	15.23
Grand Haven-B	1	20.94
Heritage - B	1	18.02
Trails - B	2	47.18
	1	7.95
Total Billed	8	139.78



Invoice No 260412W069654
Invoice Date 04/15/2026
Account No W021088396
Account DPGF MANAGEMENT CONSULTING

Via UPS On 04/07/2026

Account #	W021088396	Shipper	Receiver
Tracking Number	1ZE10A790390223741	DPFG MANAGEMENT CONSULTING	Vesta Property Services
Payer	SENDER	250 INTERNATIONAL PKWY,	245 Riverside Avenue ,
Zone	2	STE 208,	Suite 300 ,
Service Level	Commercial Ground	LAKE MARY, FL 32746	JACKSONVILLE, FL 32202
		Marcy Scott	Skye Lee
		(321) 263-0132 ext. 735	(904) 355-1831

Reference# DPGF Management and Consulting
Reference# Billing To Fleming Island - B
(N.A is not acceptable)
Must Specify

Pieces	Description	Tracking #	Weight	Dims	Amount
1	SMALL PACKAGE FREIGHT FUEL SURCHARGE	1ZE10A790390223741	1 LB	L: W: H:	\$11.99 \$3.24
Total Pieces		Total Weight		Total Amount	
1			1 LB		\$15.23

Via UPS On 04/07/2026

Account #	W021088396	Shipper	Receiver
Tracking Number	1ZE10A790398022177	DPFG MANAGEMENT CONSULTING	Grand Haven CDD
Payer	SENDER	250 INTERNATIONAL PKWY,	2 N VILLAGE PKWY,
Zone	2	STE 208,	PALM COAST, FL 32137
Service Level	Commercial Ground	LAKE MARY, FL 32746	Vanessa Stepniak
		Marcy Scott	(321) 263-0132 ext. 735
		(321) 263-0132 ext. 735	

Reference# DPGF Management and Consulting
Reference# Billing To Grand Haven-B
(N.A is not acceptable)
Must Specify

Pieces	Description	Tracking #	Weight	Dims	Amount
1	SMALL PACKAGE FREIGHT FUEL SURCHARGE DELIVERY AREA SURCHARGE	1ZE10A790398022177	1 LB	L: W: H:	\$11.99 \$4.45 \$4.50
Total Pieces		Total Weight		Total Amount	
1			1 LB		\$20.94



Invoice No 260412W069654
Invoice Date 04/15/2026
Account No W021088396
Account DPGF MANAGEMENT CONSULTING

Via UPS On 04/07/2026

Account #	W021088396	Shipper	Receiver
Tracking Number	1ZE10A790398227385	DPFG MANAGEMENT CONSULTING	Winchester Ridge / Trails CDD
Payer	SENDER	250 INTERNATIONAL PKWY,	15431 Spotted Stallion Trail,
Zone	2	STE 208,	JACKSONVILLE, FL 32234
Service Level	Commercial Ground	LAKE MARY, FL 32746	Harold Burns
		Marcy Scott	(904) 316-3075
		(321) 263-0132 ext. 735	

Reference# DPGF Management and Consulting
Reference# Billing To Trails - B
(N.A is not acceptable)
Must Specify

Pieces	Description	Tracking #	Weight	Dims	Amount
1	SMALL PACKAGE FREIGHT	1ZE10A790398227385	1 LB	L: W: H:	\$11.99
	FUEL SURCHARGE				\$4.78
	Delivery Area Surcharge Commercial Extended				\$5.70
Total Pieces			Total Weight		Total Amount
1			1 LB		\$22.47

Via UPS On 04/07/2026

Account #	W021088396	Shipper	Receiver
Tracking Number	1ZE10A790397829192	DPFG MANAGEMENT CONSULTING	Winchester Ridge / Trails CDD
Payer	SENDER	250 INTERNATIONAL PKWY,	15431 Spotted Stallion Trail,
Zone	2	STE 208,	JACKSONVILLE, FL 32234
Service Level	Commercial Ground	LAKE MARY, FL 32746	Harold Burns
		Marcy Scott	(904) 316-3075
		(321) 263-0132 ext. 735	

Reference# DPGF Management and Consulting
Reference# Billing To Trails - B
(N.A is not acceptable)
Must Specify

Pieces	Description	Tracking #	Weight	Dims	Amount
1	SMALL PACKAGE FREIGHT	1ZE10A790397829192	4 LB	L: 28 W: 4 H: 4	\$13.76
	FUEL SURCHARGE				\$5.25
	Delivery Area Surcharge Commercial Extended				\$5.70
Total Pieces			Total Weight		Total Amount
1			4 LB		\$24.71



Invoice No 260412W069654
Invoice Date 04/15/2026
Account No W021088396
Account DPGF MANAGEMENT CONSULTING

Via UPS On 04/07/2026

Account #	W021088396	Shipper	Receiver
Tracking Number	1ZE10A790399263601	DPFG MANAGEMENT CONSULTING	Heritage Harbor Golf & Country Club
Payer	SENDER	250 INTERNATIONAL PKWY, STE 208,	19502 HERITAGE HARBOR PKWY,
Zone	2	LAKE MARY, FL 32746	LUTZ, FL 33558
Service Level	Commercial Ground	Marcy Scott	John Panno
		(321) 263-0132 ext. 735	(813) 949-6841

Reference# DPGF Management and Consulting
Reference# Billing To Heritage - B
(N.A is not acceptable)
Must Specify

Pieces	Description	Tracking #	Weight	Dims	Amount
1	SMALL PACKAGE FREIGHT	1ZE10A790399263601	5 LB	L: 12 W: 10 H: 5	\$14.19
	FUEL SURCHARGE				\$3.83
Total Pieces			Total Weight		Total Amount
1			5 LB		\$18.02

Via UPS On 04/09/2026

Account #	W021088396	Shipper	Receiver
Tracking Number	1ZE10A790394978965	DPFG MANAGEMENT CONSULTING	BNY Mellon
Payer	SENDER	250 INTERNATIONAL PKWY, STE 208,	4655 SALISBURY RD, STE 300,
Zone	2	LAKE MARY, FL 32746	JACKSONVILLE, FL 32256
Service Level	Commercial Ground	Marcy Scott	Caroline Cowart
		(321) 263-0132 ext. 735	(904) 645-1919

Reference# DPGF Management and Consulting
Reference# Billing To Beach-B
(N.A is not acceptable)
Must Specify

Pieces	Description	Tracking #	Weight	Dims	Amount
1	SMALL PACKAGE FREIGHT	1ZE10A790394978965	1 LB	L: W: H:	\$11.99
	FUEL SURCHARGE				\$3.24
Total Pieces			Total Weight		Total Amount
1			1 LB		\$15.23



Invoice No 260412W069654
Invoice Date 04/15/2026
Account No W021088396
Account DPGF MANAGEMENT CONSULTING

Via UPS On 04/09/2026

Account #	W021088396	Shipper	Receiver
Tracking Number	1ZE10A790395526610	DPFG MANAGEMENT CONSULTING	REGIONS
Payer	SENDER	250 INTERNATIONAL PKWY,	51 W BAY ST,
Zone	2	STE 208,	2ND FLOOR,
Service Level	Commercial Ground	LAKE MARY, FL 32746	JACKSONVILLE, FL 32202
		Marcy Scott	JANET RICARDO
		(321) 263-0132 ext. 735	(904) 565-7973

Reference# DPGF Management and Consulting
Reference# Billing To Avalon-B
(N.A is not acceptable)
Must Specify

Pieces	Description	Tracking #	Weight	Dims	Amount
1	SMALL PACKAGE FREIGHT	1ZE10A790395526610	1 LB	L: W: H:	\$11.99
	FUEL SURCHARGE				\$3.24
Total Pieces			Total Weight		Total Amount
1			1 LB		\$15.23

ADJUSTMENTS AND OTHER CHARGES	DESCRIPTION	
	INVOICE PROCESSING FEE	\$7.95
	SUBTOTAL	\$7.95
	Invoice Total	\$139.78

INVOICE

Allways Improving LLC dba
Fitness Pro
1400 Village Square Blvd #3-293
Tallahassee, FL 32312

tracy@wearefitnesspro.com
+1 (850) 523-8882
www.wearefitnesspro.com



Bill to
Winchester Ridge - Trails CDD
Trails-CDD c/o Vesta District Services
250 International Parkway, Suite 208
Lake Mary, FL 32746

Ship to
Winchester Ridge - Trails CDD
15431 Spotted Stallion Trail
Jacksonville, FL 32234

Invoice details

Invoice no.: 278044
Terms: Net 15
Invoice date: 05/15/2026
Due date: 05/30/2026

#	Product or service	SKU	Description	Qty	Rate	Amount
1.			SERVICE REQUEST 47169 - MAY PREVENTATIVE MAINTENANCE			
2.	PM		Preventative Maintenance: Cleaned, Lubed, Calibrated, Inspected and Tested. - Winchester Ridge SERVICES PERFORMED 1. Tech checked/updated all equipment in BF. 2. Lubed and dusted all guide rods, weight stacks, and adjustment knobs. 3. Inspected 1x Strength Unit (4 Station Multi Gym) and 1x Bench. Inspected all pulleys, cables, attachments, connections, pads, adjustments, and weight stacks. SEE BELOW 4. Inspected 2x Elliptical, 1x Upright Bike, and 1x Recumbent Bike. Checked all pedals, sensors, cup holders, fans, handles, adjustments, buttons and general function. SEE BELOW 5. Inspected 2x Treadmills Checked belt and deck tightness and wear, checked strength and function of motor, checked incline functions, HR sensors, controls, general function. Dusted for debris around belt and under hoods around motor and electrical components. SEE BELOW ISSUES FOUND	1	\$175.00	\$175.00

1. 2x treadmills with squeak in drive belt/ drive pulleys, tech cleaned and lubricated pulleys and cleaned and dressed belt. UNITS TEST CORRECT
2. ALL UNITS TEST CORRECT.

Total	\$175.00
-------	----------



0 0

Account Number: XXXX XXXX XXXX 0659

ACCOUNT SUMMARY

Credit Limit	\$7,000.00
Credit Available	\$6,151.00
Statement Closing Date	April 30, 2026
Days in Billing Cycle	30
Previous Balance	\$4,575.71
Payments & Credits	\$4,575.71
Purchases & Other Charges	\$849.00
Balance Transfer	\$0.00
FEES CHARGED	\$0.00
INTEREST CHARGED	\$0.00
New Balance	\$849.00

Questions? Call Customer Service
Toll Free - 1-844-626-6581
International Collect - 1-301-665-4442
TTY 1-301-665-4443

PAYMENT INFORMATION

New Balance	\$849.00
Minimum Payment Due	\$849.00
Payment Due Date	May 25, 2026

Notice: SEE REVERSE SIDE FOR MORE IMPORTANT INFORMATION

TRANSACTIONS

Tran Date	Post Date	Reference Number	Transaction Description	Amount
			TOTAL XXXXXXXXXXXX 0659 \$4,575.71-	
04/27	04/27	F151500G500CHGDDA	AUTOMATIC PAYMENT - THANK YOU	4,575.71-
		HAROLD BURNS	TOTAL XXXXXXXXXXXX 8807 \$849.00	
04/03	04/03	5270715FE09FY0H4D	THE HOME DEPOT #6346 JACKSONVILLE FL	67.74
			MCC: 5200 MERCHANT ZIP: 32205000	
04/06	04/06	7520719FGS66LEHH2	PINCH-A-PENNY 080 JACKSONVILLE FL	147.23
			MCC: 5996 MERCHANT ZIP:	
04/06	04/06	1230202FG00MK932F	STAMPS.COM EL SEGUNDO CA	20.99
			MCC: 4215 MERCHANT ZIP:	
04/17	04/17	0543684FWHEV6VP41	DOLLAR GENERAL #17724 JACKSONVILLE FL	34.13
			MCC: 5331 MERCHANT ZIP:	
04/17	04/17	7520719FVS66MG9KA	PINCH-A-PENNY 080 JACKSONVILLE FL	255.80
			MCC: 5996 MERCHANT ZIP:	
04/21	04/21	7541823FZ7E86V9QS	CCI*CONSTANT-CONTACT WALTHAM MA	62.00

Transactions continued on next page

Please detach bottom portion and submit with payment using enclosed envelope



Valley Bank
Commercial Services
180 Fountain Parkway N
St Petersburg FL 33716

PAYMENT INFORMATION

Account Number:	XXXX XXXX XXXX 0659
Payment Due Date	May 25, 2026
New Balance	\$849.00
Minimum Payment Due	\$849.00
Past Due Amount	\$0.00

Amount Enclosed:

\$

Make Check
Payable to:

Valley Bank
PLEASE DO NOT MAIL CHECKS
St Petersburg FL 33716

0 0

TRAILS COMMUNITY DEVELOPMENT DISTR
250 INTERNATIONAL PARKWAY STE 208
LAKE MARY FL 32746

TRANSACTIONS (continued)

Tran Date	Post Date	Reference Number	Transaction Description	Amount
04/28	04/28	5270715G709FS0EN6	MCC: 5968 MERCHANT ZIP: THE HOME DEPOT #6346 JACKSONVILLE FL MCC: 5200 MERCHANT ZIP: 32205000	261.11

IMPORTANT ACCOUNT INFORMATION

\$0 - \$849.00 WILL BE DEDUCTED FROM YOUR ACCOUNT AND CREDITED AS YOUR AUTOMATIC PAYMENT ON 05/25/26. THE AUTOMATIC PAYMENT AMOUNT WILL BE REDUCED BY ALL PAYMENTS POSTED ON OR BEFORE THIS DATE.

REWARDS SUMMARY

Previous Cashback Balance	\$40.69	THE MORE YOU SPEND, THE MORE YOU EARN
Cashback Earned this Statement	\$2.12	\$0-\$500,000 = 0.25%
New Cashback Balance	\$42.81	\$500,001-\$1,500,000 = 0.60%
Your cashback will be award on	Jul 2026	\$1,500,00-\$4,000,000 = 0.75%
		\$4,000,001-\$12,500,000 = 0.90%
		\$12,500,001+ = 1.00%

INTEREST CHARGE CALCULATION

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	ANNUAL PERCENTAGE RATE (APR)	Balance Subject to Interest Rate	Days in Billing Cycle	Interest Charge
Purchases	14.25% (v)	\$0.00	30	\$0.00

(v) = variable (f) = fixed

Paying Interest and Your Grace Period: We will not charge you any interest on your purchase balance on this statement if you pay your new balance amount in full by your payment due date.

Harold T. Burns

From: Stamps.com Account Support <no-reply@stamps.com>
Sent: Monday, April 27, 2026 9:47 AM
To: Harold T. Burns
Subject: Stamps.com Account Statement

External Sender - From: ("Stamps.com Account Support" <no-reply@stamps.com>)

This message came from outside your organization.



Statement #1003692280 - 09297280

Dear Harold,

Thank you for using Stamps.com. The following is your statement for March 06, 2026 to April 06, 2026.

Summary of Charges	
Description	Amount
Service Charges	\$20.99
Total Charges: \$20.99	

Service Charges		
Date	Description	Amount
03-06-2026 to 04-06-2026	Core 380 - \$20.99/Monthly Service Charge	\$20.99
Total Service Fees: \$20.99		
Your service fee is a flat fee of per billing period.		

Please note: this is not a bill. It is an activity statement for your information only.

Your username is: halb954.

Thank you,
The Stamps.com Team

Harold T. Burns

From: Constant Contact Billing <notification@constantcontact.com>
Sent: Tuesday, April 21, 2026 4:31 AM
To: Harold T. Burns
Subject: Constant Contact Payment Receipt for Harold Burns

External Sender - From: (Constant Contact Billing
<notification@constantcontact.com>)
This message came from outside your organization.



Payment Receipt for April 21, 2026

Thank you for your recent payment. Your payment receipt is found below.

Attention: Harold Burns
Trails Community Development District-Vesta Distr
250 international Pkwy, Ste. 208
Suite 101
Lake Mary, FL 32746
US
904 316-3075

User Name: trailsconstant@gmail.com

Today's Date: April 21, 2026

Payment Date: April 21, 2026

Payment Method: MC (last 4 digits: 8807)

Amount: \$62.00

855 LANE AVE SOUTH
JACKSONVILLE, FL 32205 (904)7816208

6346 00002 70389 04/28/26 03:16 PM
SALE CASHIER ANDREA

022878190728 LIQ NAIL HD <A>
LN HEAVY DUTY TAN 10 OZ
203.48 6.96N
827854010418 FABLEM56OZ <A>
FABULOSO 2X APC LEMON 56OZ
204.98 9.96N
875750002303 TRUFUEL50:1G <A> 23.97N
TRUFUEL 50:1 110 OZ
021709370553 32OZ BOTTLE <A>
ZEP PRO SPRAY BOTTLE 32OZ
206.98 13.96N
041911050203 SWGLSAERO4PK <A,S> 7.26N
SPRAYWAY GLASS FOAM AERO 19OZ 4PK
743184027837 25.4CC BLWR <A> 199.00N
ECHO 25.4CC HANDHELD BLOWER

SUBTOTAL 261.11
SALES TAX 0.00
TAX EXEMPT
TOTAL \$261.11
XXXXXXXXXXXX8807 MASTERCARD
USD\$ 261.11
AUTH CODE 028878/8022027 TA
AUTH MODE - ISSUER
Contactless
AID A0000000041010 Mastercard

PRO XTRA MEMBER STATEMENT

PRO XTRA ###-###-3075 SUMMARY
THIS RECEIPT PO/JOB NAME: trails cdd

2026 PRO XTRA SPEND 04/27: \$371.27

As of 04/28/2026 your Paint Rewards
level is Member; Spend 961.94 more in
qualifying paint purchases to earn
Bronze (10.0% off) on select paint
items.

Get the CREDIT LINE your business needs
PLUS earn Perks 4X FASTER when you join
Pro Xtra, register, & use your Pro Xtra
Credit Card. Apply and SAVE UP TO \$100.
Learn more at homedepot.com/credit

6346 04/28/26 03:16 PM
6346 02 70389 04/28/2026 0225

RETURN POLICY DEFINITIONS
POLICY ID DAYS POLICY EXPIRES ON
A 1 90 07/27/2026

PINCH-A-PENNY POOL-PATIO-SPA

Pinch A Penny #080
8257 Normandy Blvd.
Suite #3
Jacksonville FL 32221
(904) 695-0660

Sales Receipt

Transaction #: 624985
Account #: 9047480051
Customer: HAROLD BURNS
Date: 4/17/2026 Time: 9:33 AM
Cashier: KENIX Register #: 2

Item	Description	Amount
AC88927	24" BRUSH AROUND 360	\$39.99
02130342	PRO SERIES HD LEAF RAKE	\$36.99
72420052	FINE STAIN ERASER FOR CONCRET	\$26.99
92220011	50 LB. TOTAL ALKALINITY	\$133.98
	BAG	
	2 @ \$66.99	

Sub Total \$237.95
Total \$255.80

SIDE TERMINAL Tendered \$255.80
Change Due \$0.00

AMOUNT: \$255.80
*****SIDE TERMINAL -- 255.80

Approval Code: 017908
Entry Method: INSERT
Card Type: MASTERCARD
Last 4: 8807
AppLabel: Mastercard
AID: A0000000041010
ARC: 00

CVM: signature
IAD: 0110A04001220000000000000000000000FF
TSI: E800
TVR: 0000008001



Thank you for shopping
Pinch A Penny #080
We hope you'll come back soon!

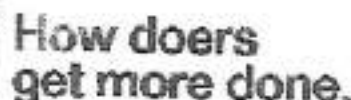


Your Cashier was: JESSICA
STORE TILL 17724
TRANS. 526071
DATE 04-17-26 10:59 AM
Save Time. Save Money.
Every Day! At Dollar General.

MasterCard
Type: CONTACTLESS
MID: *****27013
TOTAL PURCHASE
Auth Code: 017948
Auth: *****8807
TID: 00000000
\$34.13

Balance to pay
MasterCard
Client Scheme Number: ** *** 3075
Tax: \$31.75 @ 7.5%
\$34.13
\$34.13
\$2.38
\$2.00
\$2.00
\$8.00
\$8.00
\$11.75

S 661 PEN BLACK TAN 460019573562
S 10PK STICK PENS B 43002212215
S 46500816666
S 46500816666
S 46500816666
S 46500765889
SALE TRANSACTION
(904) 717-0264
14837 NORMANDY BLVD.
JACKSONVILLE, FL 32234
DOLLAR GENERAL STORE #17724



855 LANE AVE SOUTH
JACKSONVILLE, FL 32205 (904) 7816208

0.346 00002 86815 04/03/26 01:41 PM
SALE CASHIER ELENA

6263090010	2 IN. HAIR	5.80N
20 IN. HAIR WAKE (2-PACK)		
850028002553	PRO XL 36" -A>	12.90N
	DRAIN WASH, PRO XL 36" POWER WAKE	
01A000054001	DIALFOM5OP -A>	
	DIAL HS FOAM SPRINGWATER / -A>	
	482.98	11.90N
141911020505	28 OZ. GLASS -A>	4.90N
	SPRAYWAY 2307 GLASS CLEANER 2PK	
4715409150367	5" KNTIE2OP -A>	4.90N
	CE 8" BLACK W/ RESIST CASE F 11" W/PR	
071549204109	PADLOCK -A>	4.00N
	ML 2" RESET COMBO LOCK	

	SUBTOTAL	1
	SALES TAX	0.11
TAX EXEMPT		
	TOTAL	\$07.74
KOKKOKKKKKKK0807	MASTERCARD	
		USD 67.74
AUTH CODE 003330/3024010		TA
AUTH MODE - ISSUER		
Contactless		
AID A0000000041010	Mastercard	

PRO KTRA MEMBER STATEMENT

PRO XTRA ###-###-3075 SUMMARY
THIS RECEIPT P0/JOB NAME: trail-

2026 + '06 XTRA SPEND 04/02: \$303.53

Get the CREDIT LINE your business needs.
PLUS earn Perks 4X FASTER when you join
Pro Xtra, register & use your Pro Xtra
Credit Card. Apply & SAVE UP TO \$100.
Learn more at home dot.com/credit

6346_04/03/26 01:41 PM



RETURN POLICY DEFINITIONS		
POLICY ID	DAYS	POLICY EXPIRES ON
1	90	07/02/2026

**PINCH-A-PENNY
POOL-PATIO-SPA**

Pinch A Penny #080
8257 Normandy Blvd.
Suite #3
Jacksonville FL 32221
(904) 695-0660

Sales Receipts

Transaction #: 624297
Account #: 9047480051
Customer: HAROLD BURNS
Date: 4/6/2025 Time: 3:09 PM
Cashier: ANDRE Register #: 2

Item	Description	Amount
05220280	PAP MEASURING CUP 32 OZ.	\$9.99
02120558	TEST KIT ALL IN ONE P.A. P.	\$29.99
02130011	HEAVY DUTY SKIMMER LEAF RAKE	\$29.99
52220011	50 LB. TOTAL ALKALINITY BAG	\$66.99

Sub Total	\$135.95
Total	\$147.23

SIDE TERMINAL Tendered	\$147.23
Change Due	\$0.00

AMOUNT: \$147.23
*****SIDE TERMINAL -- 147.23

```
Approval Code: 006641
Entry Method: INSERT
Card Type: MASTERCARD
Last 4: 8807
ApplLabel: Mastercard
AID: A0000000041010
ARC: 00
CVN: signature
000000000000000000000000FF
TST: EB00
TVR: 0000000001
```





225 N. Pearl St.
Jacksonville, FL
32202-4513



TRAILS COMMUNITY DEVELOPMENT DISTRICT



Phone: (904) 665-6000



Online: jea.com



Business Customers: (904) 665-6250

Account #: 0715007480

Bill Date: 05/04/26

Cycle: 06

Amount Due
\$2,017.58

Do not pay. AutoPay will process
your payment on 05/26/26.

TOTAL SUMMARY OF CHARGES

Electric	\$	1,383.78
Water		197.13
Sewer		417.89
Irrigation		18.78
Total New Charges	\$	2,017.58

(A complete breakdown of charges can be found on the following pages.)

Previous Balance	\$	2,062.54
Payment(s) Received		-2,062.54
Balance Before New Charges		0.00
New Charges		2,017.58

**Do not pay. AutoPay will process your
payment on 05/26/26.** \$ **2,017.58**

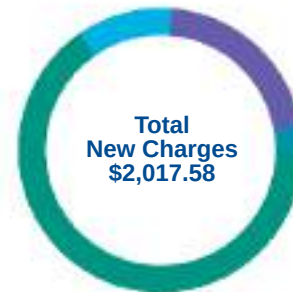
MESSAGES



Energy-efficient water heating lowers your overhead by decreasing energy costs while increasing reliability. High-efficiency water heaters use 10 to 50 percent less energy than standard models.



JEA's 2025 Annual Water Quality report will soon be available at jea.com/WQR2025. For a paper copy, email your address to waterquality@jea.com or call 665-6000 to request one.



Electric	\$1,383.78
Water	\$197.13
Sewer	\$417.89
Irrigation	\$18.78

PLEASE DETACH AND RETURN PAYMENT STUB BELOW WITH TOTAL DUE IN ENVELOPE PROVIDED.

Additional information on reverse side. →


☐

Check here for telephone/mail address correction and fill in on reverse side.

☐

Add \$_____ to my monthly bill: \$_____ for Neighbor to Neighbor and/or \$_____ for the Prosperity Scholarship Fund. I will notify JEA when I no longer wish to contribute.

Acct #: **0715007480**

Bill Date: **05/04/26**

Do not pay. AutoPay will process your payment on 05/26/26.

TOTAL AMOUNT PAID

\$2,017.58

TRAILS COMMUNITY DEVELOPMENT DISTRICT

250 INTERNATIONAL PKWY STE 208
LAKE MARY FL 32746-5062

Visit jea.com to:



Pay Your Bill



Manage Your Alerts



Transfer Service

[Report or View Outages](#)

Email Us



Update Your Information



Learn About Rates



Understand Your Bill



STATEMENT INFORMATION

APPLICATION AND CONTRACT FOR SERVICE—Customers may review terms and conditions of service and policies on jea.com, or may call, write or email JEA to request a copy. Requesting of utility service and JEA's acceptance to provide utility service, including the rendering of a bill, **constitutes** a binding contractual agreement between JEA and the customer, including each financially responsible person or entity as defined by applicable State, City and Utility regulations and policies, whether or not services is listed in that individual's name.

Please review your billing statement. Should you suspect a billing or payment error, please notify us immediately at 665-6000. **Commercial customers can call us at 665-6250.** You have 90 days from the statement date to request a JEA review for correction or credit.

ADDRESS CORRECTION

Account # 0715007480

Tel: [redacted] - [redacted]

Address:

City: State: Zip Code: —

E-mail:



TRAILS COMMUNITY DEVELOPMENT DISTRICT

Account #: 0715007480

Bill Date: 05/04/26

Cycle: 06



Phone: (904) 665-6000



Online: jea.com

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 15431 SPOTTED STALLION TRL

Service Period: 04/02/26 - 05/01/26

Reading Date: 05/01/26

Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
22953185	29	14120	Regular	40	4600 KWH
22953185	29	.60	Regular	40	24 KW

Basic Monthly Charge	\$	25.00
Energy Charge (\$0.06813 per kWh)		313.40
Tax Exempt Fuel Cost (\$0.05352 per kWh)		246.19
Taxable Fuel Cost (\$0.00511 per kWh)		23.51
City of Jacksonville Franchise Fee		18.24
Gross Receipts Tax		16.06

Total Current Electric Charges \$ 642.40

WATER SERVICE

Billing Rate: Commercial Water Service

Service Address: 15431 SPOTTED STALLION TRL

Service Period: 04/01/26 - 04/30/26

Reading Date: 04/30/26

Service Point: Commercial - Water/Sewer

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
85979421	29	4665	Regular	1 1/2	46000 GAL

Basic Monthly Charge	\$	50.63
Water Consumption Charge		140.76
City of Jacksonville Franchise Fee		5.74

Total Current Water Charges \$ 197.13

SEWER SERVICE

Billing Rate: Commercial Sewer Service

Service Address: 15431 SPOTTED STALLION TRL

Service Period: 04/01/26 - 04/30/26

Reading Date: 04/30/26

Service Point: Commercial - Water/Sewer

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
85979421	29	4665	Regular	1 1/2	46000 GAL

Basic Monthly Charge	\$	167.90
Sewer Usage Charge		237.82
City of Jacksonville Franchise Fee		12.17

Total Current Sewer Charges \$ 417.89

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 15796 NORMANDY BV APT SL01

Service Period: 04/02/26 - 05/01/26

Reading Date: 05/01/26

Service Point: Arealight 01- Metered

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
24111930	29	112	Regular	1	3 KWH

Basic Monthly Charge	\$	25.00
Energy Charge (\$0.06813 per kWh)		0.20
Tax Exempt Fuel Cost (\$0.05352 per kWh)		0.16
Taxable Fuel Cost (\$0.00511 per kWh)		0.02
City of Jacksonville Franchise Fee		0.76
Gross Receipts Tax		0.67

Total Current Electric Charges \$ 26.81

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 15796 NORMANDY BV APT SL02

Service Period: 04/02/26 - 05/01/26

Reading Date: 05/01/26

Service Point: Arealight 02 - Metered

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
24067363	29	4596	Regular	1	67 KWH

Basic Monthly Charge	\$	25.00
Energy Charge (\$0.06813 per kWh)		4.56
Tax Exempt Fuel Cost (\$0.05352 per kWh)		3.59
Taxable Fuel Cost (\$0.00511 per kWh)		0.34
City of Jacksonville Franchise Fee		1.00
Gross Receipts Tax		0.88

Total Current Electric Charges \$ 35.37

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 6021 WINDING MARE BV APT IR01

Service Period: 04/02/26 - 05/01/26

Reading Date: 05/01/26

Service Point: Irrigation 1 - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
24065140	29	27041	Regular	1	1439 KWH

Basic Monthly Charge	\$	25.00
Energy Charge (\$0.06813 per kWh)		98.04
Tax Exempt Fuel Cost (\$0.05352 per kWh)		77.02
Taxable Fuel Cost (\$0.00511 per kWh)		7.35
City of Jacksonville Franchise Fee		6.22
Gross Receipts Tax		5.48

Total Current Electric Charges \$ 219.11



TRAILS COMMUNITY DEVELOPMENT DISTRICT

Account #: 0715007480

Bill Date: 05/04/26

Cycle: 06



Phone: (904) 665-6000



Online: jea.com

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 6040 WINDING MARE BV APT IR01

Service Period: 04/02/26 - 05/01/26 Reading Date: 05/01/26

Service Point: Irrigation 1 - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
24067347	29	37453	Regular	1	648 KWH

Basic Monthly Charge	\$	25.00
Energy Charge (\$0.06813 per kWh)		44.15
Tax Exempt Fuel Cost (\$0.05352 per kWh)		34.68
Taxable Fuel Cost (\$0.00511 per kWh)		3.31
City of Jacksonville Franchise Fee		3.21
Gross Receipts Tax		2.83

Total Current Electric Charges \$ 113.18

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 6070 WINDING MARE BV APT IR01

Service Period: 04/02/26 - 05/01/26 Reading Date: 05/01/26

Service Point: Irrigation 1 - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
26020424	29	22437	Regular	1	0 KWH

Basic Monthly Charge	\$	25.00
City of Jacksonville Franchise Fee		0.75
Gross Receipts Tax		0.66

Total Current Electric Charges \$ 26.41

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 6186 WINDING MARE BV APT FS01

Service Period: 04/02/26 - 05/01/26 Reading Date: 05/01/26

Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
24319193	29	52499	Regular	1	1999 KWH

Basic Monthly Charge	\$	25.00
Energy Charge (\$0.06813 per kWh)		136.19
Tax Exempt Fuel Cost (\$0.05352 per kWh)		106.99
Taxable Fuel Cost (\$0.00511 per kWh)		10.21
City of Jacksonville Franchise Fee		8.35
Gross Receipts Tax		7.35

Total Current Electric Charges \$ 294.09

ELECTRIC SERVICE

Billing Rate: General Service

Service Address: 6187 WINDING MARE BV APT FS01

Service Period: 04/02/26 - 05/01/26 Reading Date: 05/01/26

Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
24319269	29	67018	Regular	1	0 KWH

Basic Monthly Charge	\$	25.00
City of Jacksonville Franchise Fee		0.75
Gross Receipts Tax		0.66

Total Current Electric Charges \$ 26.41

IRRIGATION SERVICE

Billing Rate: Commercial Irrigation Service

Service Address: 8145 MCCLELLAND RD APT IR01

Service Period: 04/01/26 - 04/30/26 Reading Date: 04/30/26

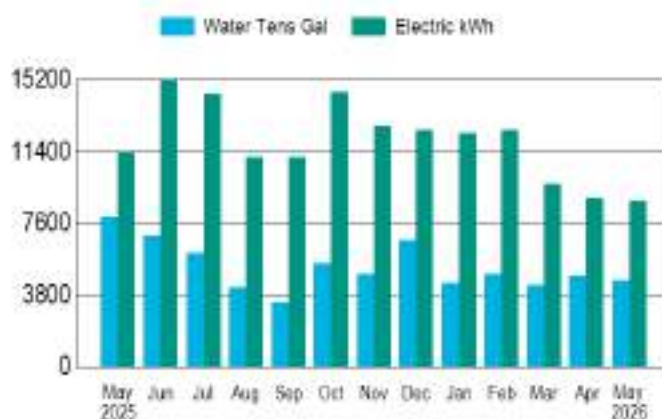
Service Point: Irrigation 1 - Commercial

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
91398507	29	317	Regular	3/4	0 GAL

Basic Monthly Charge	\$	18.23
City of Jacksonville Franchise Fee		0.55

Total Current Irrigation Charges \$ 18.78

CONSUMPTION HISTORY



	1 Year Ago	Last Month	This Month	Average Daily
Total kWh Used	11,319	8,956	8,756	302
Total Gallons Used	79,000	48,000	46,000	1,586



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You have successfully made this payment(s).

Before you can print your permit, please return to the [Permits](#) page and click the 'Submit' button to complete your application.

Payment Submittal Confirmation

Thank you for using the online permitting system. Your payment is currently being processed. A copy of this confirmation will be emailed to you and you may also print this page for your records.

Your confirmation number is: **7W6UMR3G**

Payment Type: **ACH**

Payment Date: **5/26/2026 11:52:00 AM**

Permit Number

16-60-01381

Facility Name

Winchester Ridge Amenity Center - Pool

Payment Amount

325.00

Convenience Fee: 0.35

Total Paid: 325.35



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Original



Hawkins, Inc.
2381 Rosegate
Roseville, MN 55113
Phone: (612) 331-6910

INVOICE

Total Invoice	\$450.00
Invoice Number	7432583
Invoice Date	5/21/26
Sales Order Number/Type	5159002 SL
Branch Plant	74
Shipment Number	6209039

Sold To: 485905
ACCOUNTS PAYABLE
TRAILS CDD
250 International Parkway
Suite 208
Lake Mary FL 32746

Ship To: 593650
TRAIL CDD
15431 Spotted Stallion Trail
Jacksonville FL 32234

Net Due Date	Terms	FOB Description	Ship Via	Customer P.O.#	P.O. Release	Sales Agent #
6/20/26	Net 30	PPD Origin	HWTG			385

Line #	Item Number	Item Name/ Description	Tax	Qty Shipped	Trans UOM	Unit Price	Price UOM	Weight Net/Gross	Extended Price
1.000	41930	Azone - EPA Reg. No. 7870-1	N	150.0000	GA	\$2.9200	GA	1,450.5 LB	\$438.00
		1 LB BLK (Mini-Bulk)		150.0000	GA			1,450.5 GW	
1.010	Fuel Surcharge	Freight	N	1.0000	EA	\$12.0000			\$12.00

***** Receive Your Invoice Via Email *****

Please contact our Accounts Receivable Department via email at Credit.Dept@HawkinsInc.com
or call 612-331-6910 to get it setup on your account.

Page 1 of 1

Tax Rate Sales Tax
0 % \$0.00

Invoice Total

\$450.00

No Discounts on Freight
IMPORTANT: All products are sold without warranty of any kind and purchasers will, by their own tests, determine suitability of such products for their own use. Seller warrants that all goods covered by this invoice were produced in compliance with the requirements of the Fair Labor Standards Act of 1938, as amended. Seller specifically disclaims and excludes any warranty of merchantability and any warranty of fitness for a particular purpose.
NO CLAIMS FOR LOSS, DAMAGE OR LEAKAGE ALLOWED AFTER DELIVERY IS MADE IN GOOD CONDITION.

CHECK REMITTANCE:
Hawkins, Inc.
P.O. Box 860263
Minneapolis, MN 55486-0263

WIRING CONTACT INFORMATION:
Email: Credit.Dept@Hawkinsinc.com
Phone Number: (612) 331-6910
Fax Number: (612) 225-6702

FINANCIAL INSTITUTION:
US Bank
800 Nicollet Mall
Minneapolis, MN 55402

Account Name: Hawkins, Inc.
Account #: 180120759469
ABA/Routing #: 091000022
Swift Code#: USBKUS44IMT
Type of Account: Corporate Checking

ACH PAYMENTS:
CTX (Corporate Trade Exchange) is our preferred method. Please remember to include in the addendum the document numbers pertaining to the payment.
For other than CTX, the remit to information may be emailed to Credit.Dept@Hawkinsinc.com

CASH IN ADVANCE/EFT PAYMENTS:
Please list the Hawkins, Inc. sales order number or your purchase order number if the invoice has not been processed yet.

This contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status

www.hawkinsinc.com

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300# 2790099

EXHIBIT 10

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TRAILS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING CERTAIN OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, the Board of Supervisors of the District desires to designate certain Officers of the District.

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

SECTION 1. _____ is appointed Chairman.

SECTION 2. _____ is appointed Vice Chairman.

SECTION 3. Howard McGaffney is appointed Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

Jacquelyn Leger is appointed Assistant Secretary.

Christine Richie is appointed Treasurer.

Patricia Kehr is appointed Assistant Treasurer.

Scott Smith is appointed Assistant Treasurer.

SECTION 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 14th day of July, 2026.

ATTEST:

TRAILS COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chairperson/Vice Chairperson, Board of Supervisors

EXHIBIT 11

RESOLUTION 2026-07

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE TRAILS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING SIGNATORIES FOR THE DISTRICT'S OPERATING BANK ACCOUNT(S); AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Trails Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Duval County, Florida;

WHEREAS, pursuant to Chapter 190, Florida Statutes, the funds of the District shall be disbursed by the Treasurer and by other such person(s) as may be authorized by the Board; and

WHEREAS, the Board has previously established a local operating bank account for the District; and

WHEREAS, the Board has previously designated authorized signatories on the bank account; and

WHEREAS, the Board desires to rescind and repeal the prior designation and designate new signatories on the account.

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

SECTION 1. Vesta District Services is directed to maintain a local bank account for the District.

SECTION 2. Christine Richie, Treasurer, Patricia Kehr, Assistant Treasurer, and Scott Smith, Assistant Treasurer, shall be appointed as signors on the account.

SECTION 3. Christine Richie, Treasurer and Patricia Kehr, Assistant Treasurer, and Scott Smith, Assistant Treasurer, are authorized to open and close accounts and transfer the funds if needed as set forth herein or as otherwise directed by the Board.

SECTION 4. All previous signers on the District's accounts shall be automatically removed effective as of July 14, 2026.

SECTION 5. This Resolution shall take effect on July 14, 2026, and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 14th day of July, 2026.

ATTEST:

**TRAILS COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chair, Board of Supervisors

EXHIBIT 12

RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TRAILS COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2026-2027 AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Trails Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District's regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located.

WHEREAS, the Board desires to adopt the Fiscal Year 2026-2027 meeting schedule attached as **Exhibit A**.

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

1. **ADOPTING ANNUAL MEETING SCHEDULE.** The Fiscal Year 2026-2027 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

2. **EFFECTIVE DATE.** This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 14th day of July, 2026.

ATTEST:

TRAILS COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chairperson/Vice Chairperson, Board of Supervisors

Comp. Exhibit A: Fiscal Year 2026-2027 Annual Meeting Schedule

EXHIBIT "A"

**BOARD OF SUPERVISORS MEETING DATES
TRAILS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027**

The Board of Supervisors of the Trails Community Development District will hold their regular meetings for Fiscal Year 2026-2027 at Winchester Ridge Amenity Center, 15431 Spotted Stallion Trail Jacksonville, FL 32234, at 6:00 p.m. unless otherwise indicated as follows:

Tuesday, October 6, 2026
Tuesday, December 1, 2026
Tuesday, February 2, 2027
Tuesday, April 6, 2027 – Approve Budget
Tuesday, July 6, 2027 – Adopt Budget

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from 250 International Parkway, Suite 208, Lake Mary, Florida 32746 or by calling (321) 263-0132.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (321) 263-0132 at least 48 hours prior to the meeting. 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), for aid in contacting the District Office.

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

District Manager

EXHIBIT 13

RESOLUTION 2026-09

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TRAILS
COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE DATE, TIME AND
PLACE OF PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF
SUCH HEARING FOR THE PURPOSE OF ADOPTING RULES OF PROCEDURE;
AND PROVIDING AN EFFECTIVE DATE**

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

WHEREAS, the Board of Supervisors of the District (the “Board”) is authorized by Section 190.011(5), *Florida Statutes*, to adopt rules and orders pursuant to Chapter 120, *Florida Statutes*.

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

SECTION 1. A Public Hearing will be held to adopt Rules of Procedure on _____,
2026, at _____ .m., at _____.

SECTION 2. The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*.

SECTION 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 14th day of July, 2026.

ATTEST:

**THE TRAILS COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**RULES OF PROCEDURE
THE TRAILS COMMUNITY DEVELOPMENT DISTRICT
RULE NO. 2026-__**

EFFECTIVE AS OF _____, 2026

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Rule 1.0 General.

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

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

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

Rule 1.1 Board of Supervisors; Officers and Voting.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Rule 1.3 Public Meetings, Hearings, and Workshops.

- (1) Notice. Except in emergencies, or as otherwise authorized or required by statute or these Rules, at least seven (7) days', but not more than thirty (30) days' public notice shall be given of any public meeting, hearing or workshop of the Board. Public notice shall be given by publication in a newspaper of general circulation within the county or counties in which the District is located. A newspaper is deemed to be a newspaper of "**general circulation**" in the county in which the District is located if such newspaper has been in existence for two (2) years at the time of publication of the applicable notice (unless no newspaper within the county has been published for such length) and satisfies the criteria of section 50.011(1) of the Florida Statutes, or if such newspaper is a direct successor of a newspaper which has been so published, as such provisions may be amended from time to time by law. The annual meeting notice required to be published by Section 189.015 of the Florida Statutes, shall be published as provide in Chapter 50 of the Florida Statutes, and such notice published consistent therewith shall satisfy the requirement to give at least seven (7) days' public notice as required herein. Each Notice shall state, as applicable:
 - (a) The date, time and place of the meeting, hearing or workshop;
 - (b) A brief description of the nature, subjects, and purposes of the meeting, hearing, or workshop;
 - (c) The District office address for the submission of requests for copies of the agenda, as well as a contact name and telephone number for verbal requests for copies of the agenda; and
 - (d) The following or substantially similar language: "Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (954) 603-0033. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770 or 1 (800) 955-8771, who can aid you in contacting the District Office."
 - (e) The following or substantially similar language: "A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based."

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

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

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

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

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

Adjournment

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

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

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

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

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

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

Rule 1.4 Internal Controls to Prevent Fraud, Waste and Abuse

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

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: § 218.33(3), Fla. Stat.

Rule 2.0 Rulemaking Proceedings.

- (1) Commencement of Proceedings. Proceedings held for adoption, amendment, or repeal of a District rule shall be conducted according to these Rules, in accordance with the requirements of Section 190.011(5) of the Florida Statutes, and Chapter 120 of the Florida Statutes, including but not limited to Section 120.81(2)(b) of the Florida Statutes. Rulemaking proceedings shall be deemed to have been initiated upon publication of a Notice of Rule Development by the District as required by Section 2 of this Rule. A “**rule**” is a District statement of general applicability that implements, interprets, or prescribes law or policy, or describes the procedure or practice requirements of the District. Nothing herein shall be construed as requiring the District to consider or adopt rules unless required by Chapter 190 of the Florida Statutes. Policies adopted by the District which do not consist of rates, fees, rentals or other monetary charges may be, but are not required to be, implemented through rulemaking proceedings.
- (2) Requirements of a Rule. All District rules as drafted shall:
 - (a) Contain only one subject;
 - (b) Include readable language, meaning it avoids i) the use of obscure words and unnecessarily long or complicated constructions, and ii) the use of unnecessary technical or specialized language that is understood only by members of particular trades or professions;
 - (c) Be indefinite such that the rule does not include a provision whereby the rule, or a portion thereof, automatically expires or is repealed on a specific date or at the end of a specified period, unless otherwise expressly authorized by law; and
 - (d) Only incorporate material by reference in compliance with Section 120.54(1)(i) of the Florida Statutes.
- (3) Statement of Estimated Regulatory Costs. Before adopting, amending, or repealing any rule, other than an emergency rule, the District may prepare a statement of estimated regulatory costs (“**SERC**”) based on the factors set forth in Section 120.541(2) of the Florida Statutes. The District shall prepare a SERC for a proposed rule if in accordance with the requirements of Section 120.541(2) of the Florida Statutes if: i) the proposed rule will have an adverse economic impact on small business; or ii) the proposed rule is likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in the state within one (1) year after implementation of the rule.
- (4) Notice of Rule Development.

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

(5) Notice of Rulemaking.

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

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

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

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

(6) Modification of Rules.

(a) Technical Changes.

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

(b) Substantive Changes.

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

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

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

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

(7) Withdrawal of Proposed Rules.

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

(8) Rule Development Workshops.

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

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

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

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

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

(10) Public Hearing.

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

(11) Emergency Rule Adoption.

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

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

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

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

(14) Petitions to Challenge Rules.

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

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

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

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

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

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

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

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

Rule 3.0 Competitive Purchase.

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

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

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

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

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

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

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

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

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

Rule 3.1 Procedure Under the Consultants' Competitive Negotiations Act.

- (1) Scope. The following procedures are adopted for the selection of firms or individuals to provide Professional Services exceeding the thresholds herein described, for the negotiation of such contracts, and to provide for protest of actions of the Board under this Rule. As used in this Rule, “**Project**” means that fixed capital outlay study or planning activity when basic construction cost is estimated by the District to exceed the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FIVE, or for a planning study activity when the fee for Professional Services is estimated by the District to exceed the threshold amount provided in Section 287.017 for CATEGORY TWO, as such categories may be amended or adjusted from time to time.
- (2) Qualifying Procedures. In order to be eligible to provide Professional Services to the District, a consultant must, at the time of receipt of the firm's qualification submittal:
 - (a) Hold all required applicable state professional licenses in good standing;
 - (b) Hold all required applicable federal licenses in good standing, if any;
 - (c) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the consultant is a corporation; and
 - (d) Meet any qualification requirements set forth in the District's Request for Qualifications.

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

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

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

(4) Competitive Selection.

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

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

(5) Competitive Negotiation.

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

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

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

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

Rule 3.2 Procedure Regarding Auditor Selection.

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

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

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

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

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

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

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

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

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

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

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

Rule 3.3 Purchase of Insurance.

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

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

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

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

Law Implemented: § 112.08, Fla. Stat.

Rule 3.4 Pre-qualification

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

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

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

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

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

(2) Suspension, Revocation, or Denial of Qualification

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

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

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

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

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

Examples of factors affecting the seriousness of a deficiency are:

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

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

Rule 3.5 Construction Contracts, Not Design-Build.

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

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

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

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

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

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

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

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

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

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

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

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

Rule 3.6 Construction Contracts, Design-Build.

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

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

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

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

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

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

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

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

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

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

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

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

Rule 3.7 Payment and Performance Bonds.

- (1) Scope. This Rule shall apply to contracts for the construction of a public building, for the prosecution and completion of a public work, or for repairs upon a public building or public work and shall be construed in addition to terms prescribed by any other Rule that may also apply to such contracts.
- (2) Required Bond. Upon entering into a contract for any of the services described in section (1) of this Rule in excess of \$200,000, the Board shall require that the contractor, before commencing the work, execute and record a payment and performance bond, or other acceptable surety, in an amount equal to the contract price. Notwithstanding the terms of the contract or any other law, the District may not make payment to the contractor until the contractor has provided to the District a certified copy of the recorded bond.
- (3) Discretionary Bond. At the discretion of the Board, upon entering into a contract for any of the services described in section (1) of this Rule for an amount not exceeding \$200,000, the contractor may be exempted from executing a payment and performance bond.

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

Law Implemented: § 255.05, Fla. Stat.

Rule 3.8 Goods, Supplies, and Materials.

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

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

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

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

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

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

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

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

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

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

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

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

Rule 3.9 Maintenance Services.

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

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

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

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

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

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

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

Rule 3.10 Contractual Services.

- (1) Exemption from Competitive Purchase. Pursuant to Section 190.033(3) of the Florida Statutes, Contractual Services shall not be subject to competitive purchasing requirements. If an agreement is predominantly for Contractual Services, but also includes maintenance services or the purchase of goods and services, the contract shall not be subject to competitive purchasing requirements. Regardless of whether an advertisement or solicitation for Contractual Services is identified as an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, no rights or remedies under these Rules, including but not limited to protest rights, are conferred on persons, firms, or vendors proposing to provide Contractual Services to the District.
- (2) Contracts; Public Records. In accordance with Florida law, each contract for Contractual Services shall include provisions required by law that require the contractor to comply with public records laws.

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

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

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

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

(1) Filing.

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

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

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

(d) Enter orders; and

(e) Make or receive offers of settlement, stipulation, and adjustment.

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

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

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

Rule 4.0 Effective Date.

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

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

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

EXHIBIT 14

TRAILS COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

TRAILS COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025

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INDEPENDENT AUDITORS' REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Trails Community Development District, City of Jacksonville, Florida ("District") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge 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 our report dated May 18, 2026, on our consideration of the Trails Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated May 18, 2026 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
May 18, 2026

TRAILS COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

Our discussion and analysis of Trails Community Development District, City of Jacksonville, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$773,578).
- The change in the District's total net position in comparison with the prior fiscal year was \$94,925, a decrease of the deficit. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- As of September 30, 2025, the District's governmental funds reported combined ending fund balances of \$1,347,350. A portion of fund balance is restricted for nonspendable prepaid items and deposits, debt service, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

TRAILS COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund. Both funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

TRAILS COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

Statement of Net Position

	2025	2024
Current assets	\$ 1,376,283	\$ 1,182,465
Capital assets	2,270,053	2,595,637
Total assets	3,646,336	3,778,102
Current liabilities	359,914	351,605
Long-term liabilities	4,060,000	4,295,000
Total liabilities	4,419,914	4,646,605
Net position		
Net invested in capital assets	(2,024,947)	(1,693,316)
Restricted for debt service	352,838	102,152
Unrestricted	898,531	722,661
Total net position	\$ (773,578)	\$ (868,503)

The District's net position deficit decreased during the most recent fiscal year. The majority of the change represents the degree to which program revenues exceeded ongoing cost of operations.

Key elements of the District's change in net position are reflected in the following table:

Change in Net Position

	2025	2024
Program revenues	\$ 1,152,446	\$ 1,110,217
General revenues	47,665	42,266
Total revenues	1,200,111	1,152,483
Expenses		
General government	116,458	137,883
Maintenance and operations	486,152	659,654
Culture and recreation	254,309	206,876
Public safety	10,564	7,987
Interest on long-term debt	237,703	249,535
Total expenses	1,105,186	1,261,935
Change in net position	94,925	(109,452)
Net position - beginning of year	(868,503)	(759,051)
Net position - end of year	\$ (773,578)	\$ (868,503)

TRAILS COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was \$1,105,186, which consisted of interest on long-term debt and costs associated with maintaining certain capital improvements. The costs of the District's activities were funded by assessments.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had \$2,270,053 invested in capital assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had \$4,295,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2026, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

TRAILS COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Trails Community Development District's Finance Department at 250 International Parkway, Suite 208, Lake Mary, Florida 32746.

TRAILS COMMUNITY DEVELOPMENT DISTRICT**STATEMENT OF NET POSITION**

September 30, 2025

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 908,898
Assessments receivable	2,915
Deposits	14,358
Prepaid items	2,483
Restricted assets:	
Investments	447,629
Capital assets:	
Depreciable	2,270,053
TOTAL ASSETS	<u><u>\$ 3,646,336</u></u>
LIABILITIES	
Accounts payable and accrued expenses	\$ 28,933
Accrued interest payable	95,981
Bonds payable, due within one year	235,000
Bonds payable, due in more than one year	4,060,000
TOTAL LIABILITIES	<u>4,419,914</u>
NET POSITION	
Net investment in capital assets	(2,024,947)
Restricted for:	
Debt service	352,838
Unrestricted	898,531
TOTAL NET POSITION	<u><u>\$ (773,578)</u></u>

The accompanying notes are an integral part of this financial statement

TRAILS COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for	Operating	Revenues and
		Services	Grants and	Changes in Net
			Contributions	Position
				Governmental
				Activities
Governmental activities				
General government	\$ 116,458	\$ 116,458	\$ -	\$ -
Maintenance and operations	486,152	288,774	-	(197,378)
Culture and recreation	254,309	254,309	-	-
Public safety	10,564	10,564	-	-
Interest on long-term debt	237,703	462,227	20,114	244,638
Total governmental activities	<u>\$ 1,105,186</u>	<u>\$ 1,132,332</u>	<u>\$ 20,114</u>	<u>47,260</u>
General revenues:				
				44,014
Unrestricted investment earnings				3,651
Miscellaneous income				<u>47,665</u>
Total general revenues				94,925
Change in net position				
Net position - October 1, 2024				<u>(868,503)</u>
Net position - September 30, 2025				<u>\$ (773,578)</u>

The accompanying notes are an integral part of this financial statement

TRAILS COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
September 30, 2025

	<u>MAJOR FUNDS</u>		<u>TOTAL</u>
	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>GOVERNMENTAL</u>
<u>ASSETS</u>			<u>FUNDS</u>
Cash and cash equivalents	\$ 908,898	\$ -	\$ 908,898
Investments	-	447,629	447,629
Assessments receivable	1,725	1,190	2,915
Deposits	14,358	-	14,358
Prepaid items	2,483	-	2,483
TOTAL ASSETS	<u>\$ 927,464</u>	<u>\$ 448,819</u>	<u>\$ 1,376,283</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>LIABILITIES</u>			
Accounts payable and accrued expenses	\$ 28,933	\$ -	\$ 28,933
TOTAL LIABILITIES	<u>28,933</u>	<u>-</u>	<u>28,933</u>
<u>FUND BALANCES</u>			
Nonspendable:			
Prepaid items and deposits	16,841	-	16,841
Assigned to:			
Capital reserves	272,591	-	272,591
Restricted for:			
Debt service	-	448,819	448,819
Capital projects	-	-	-
Unassigned	609,099	-	609,099
TOTAL FUND BALANCES	<u>898,531</u>	<u>448,819</u>	<u>1,347,350</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 927,464</u>	<u>\$ 448,819</u>	<u>\$ 1,376,283</u>

The accompanying notes are an integral part of this financial statement

TRAILS COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025

Total Governmental Fund Balances in the Balance Sheet	\$ 1,347,350
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Amount reported for governmental activities in the Statement of Net
Assets are different because:

Capital asset used in governmental activities are not financial
resources and therefore are not reported in the governmental funds:

Governmental capital assets	8,274,621
Less accumulated depreciation	(6,004,568)

Certain liabilities are not due and payable in the current period
and therefore are not reported in the funds:

Accrued interest payable	(95,981)
Governmental bonds payable	(4,295,000)

Net Position of Governmental Activities	<u>\$ (773,578)</u>
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The accompanying notes are an integral part of this financial statement

TRAILS COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2025

	MAJOR FUNDS		TOTAL
	GENERAL	DEBT SERVICE	GOVERNMENTAL FUNDS
REVENUES			
Assessments	\$ 670,105	\$ 462,227	\$ 1,132,332
Investment earnings	44,014	20,114	64,128
Miscellaneous revenue	3,651	-	3,651
TOTAL REVENUES	<u>717,770</u>	<u>482,341</u>	<u>1,200,111</u>
EXPENDITURES			
General government	116,458	-	116,458
Maintenance and operations	195,498	-	195,498
Culture and recreation	201,904	-	201,904
Public safety	10,564	-	10,564
Capital outlay	17,475		17,475
Debt			
Principal	-	225,000	225,000
Interest expense	-	242,950	242,950
TOTAL EXPENDITURES	<u>541,899</u>	<u>467,950</u>	<u>1,009,849</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	175,871	14,391	190,262
FUND BALANCE			
Beginning of year	<u>722,660</u>	<u>434,428</u>	<u>1,157,088</u>
End of year	<u>\$ 898,531</u>	<u>\$ 448,819</u>	<u>\$ 1,347,350</u>

The accompanying notes are an integral part of this financial statement

TRAILS COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds	\$ 190,262
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Amount reported for governmental activities in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However,
in the Statement of Activities, the costs of those assets are depreciated
over their estimated useful lives:

Capital outlay	17,475
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Repayment of long-term liabilities are reported as expenditures in the
governmental fund financial statements, but such repayments reduce
liabilities in the Statement of Net Position and are eliminated in the
Statement of Activities:

Payments on long-term debt	225,000
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Certain items reported in the Statement of Activities do not require
the use of current financial resources and therefore are not reported
expenditures in the governmental funds:

Disposal of fixed assets	(5,307)
Current year provision for depreciation	(337,752)
Change in accrued interest payable	5,247

Change in Net Position of Governmental Activities	\$ 94,925
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The accompanying notes are an integral part of this financial statement

TRAILS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Trails Community Development District ("District") was established effective September 12, 2006 by the Board of City Council of the City of Jacksonville, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, under City of Jacksonville Ordinance 2006-861-E and amended by Ordinance 2017-768-E. The Act provides, among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the qualified electors residing within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Levying and collecting assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing Improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

TRAILS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other Items not included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Expenditures are recorded when a liability is incurred, as under accrual accounting.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance and debt service of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

TRAILS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

The District reports the following major governmental fund:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest of long-term debt.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

TRAILS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	25
Buildings and improvements	20
Equipment	5-10

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

TRAILS COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

TRAILS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position (continued)

Committed fund balance - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance - Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

TRAILS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE C - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearing is conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances, including certificates of deposit, were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2025:

Investment	Fair Value	Credit Risk	Maturities
Money Market Mutual Funds - First American Treasury Obligation	\$ 447,629	S&P AAAm	Weighted average of the fund portfolio: 48 days
Total Investments	<u>\$ 447,629</u>		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

TRAILS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

Credit risk - For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk - The District places no limit on the amount the District may invest in any one issuer.

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

Fair Value Measurement - When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- Level 1: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- Level 2: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- Level 3: Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

TRAILS COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE E - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
Governmental activities:				
Capital assets, being depreciated				
Infrastructure	\$ 7,266,354	\$ -	\$ -	\$ 7,266,354
Buildings and improvements	940,672	-	-	940,672
Equipment	55,427	17,475	5,307	67,595
Total capital assets, being depreciated	<u>8,262,453</u>	<u>17,475</u>	<u>5,307</u>	<u>8,274,621</u>
Less accumulated depreciation for:				
Infrastructure	4,941,118	290,654	-	5,231,772
Buildings and improvements	681,992	47,034	-	729,026
Equipment	43,706	5,371	5,307	43,770
Total accumulated depreciation	<u>5,666,816</u>	<u>343,059</u>	<u>5,307</u>	<u>6,004,568</u>
Total capital assets, being depreciated - net	<u>2,595,637</u>	<u>(325,584)</u>	<u>-</u>	<u>2,270,053</u>
Governmental activities capital assets - net	<u><u>\$ 2,595,637</u></u>	<u><u>\$ (325,584)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,270,053</u></u>

Depreciation expense of \$343,059 was charged to maintenance and operations and culture and recreation in the amount of \$290,654 and \$52,405, respectively.

NOTE F – LONG-TERM LIABILITIES

\$10,935,000 Special Assessment Bonds, Series 2007 – On January 24, 2007, the District issued \$10,935,000 in Special Assessment Bonds, Series 2007. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable in annual principal installments through May 2038. The Bonds bear interest at 5.375% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2009.

The Series 2007 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2007 Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

TRAILS COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE F – LONG-TERM LIABILITIES (CONTINUED)

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds 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 requirements have been met for the fiscal year ended September 30, 2025.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2025:

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Special Assessment					
Bonds, Series 2007	\$ 4,520,000	\$ -	\$ 225,000	\$ 4,295,000	\$ 235,000
	<u>\$ 4,520,000</u>	<u>\$ -</u>	<u>\$ 225,000</u>	<u>\$ 4,295,000</u>	<u>\$ 235,000</u>

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

September 30,	Principal	Interest	Total
2026	\$ 235,000	\$ 230,856	\$ 465,856
2027	250,000	218,226	468,226
2028	260,000	204,788	464,788
2029	275,000	190,812	465,812
2030	290,000	176,032	466,032
2031-2035	1,710,000	628,338	2,338,338
2036-2038	<u>1,275,000</u>	<u>139,752</u>	<u>1,414,752</u>
	<u>\$ 4,295,000</u>	<u>\$ 1,788,804</u>	<u>\$ 6,083,804</u>

NOTE G - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE H - 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; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

TRAILS COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2025

	<u>* BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES			
Assessments	\$ 542,621	\$ 670,105	\$ 127,484
Investment earnings	-	44,014	44,014
Miscellaneous revenue	-	3,651	3,651
TOTAL REVENUES	<u>542,621</u>	<u>717,770</u>	<u>175,149</u>
EXPENDITURES			
Current			
General government	148,519	116,458	32,061
Maintenance and operations	206,511	195,498	11,013
Culture and recreation	174,593	201,904	(27,311)
Public safety	12,998	10,564	2,434
Capital outlay	-	17,475	(17,475)
TOTAL EXPENDITURES	<u>542,621</u>	<u>541,899</u>	<u>722</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	175,871	<u>\$ 175,871</u>
FUND BALANCES			
Beginning of year		<u>722,660</u>	
End of year		<u>\$ 898,531</u>	

* Original and final budget.

TRAILS COMMUNITY DEVELOPMENT DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

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*

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 the 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 September 30, 2025 and for the year ended September 30, 2025, which collectively comprise Trails Community Development District's basic financial statements and have issued our report thereon dated May 18, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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 misstatements on a timely basis. A *material weakness* is a deficiency, or a 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.

Report on Compliance and Other Matters

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

Purpose of this Report

This report is intended 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.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

May 18, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF
SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE
AUDITOR GENERAL OF THE STATE OF FLORIDA

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

We have examined Trails Community Development District, City of Jacksonville, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report 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, management, and the Board of Supervisors of Trails Community Development District, City of Jacksonville, Florida and is not intended to be and should not be used by anyone other than these specified parties.



DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
May 18, 2026

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 ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 18, 2026.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 18, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

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 the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

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

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

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the District's geographical boundaries during the fiscal year under audit.

Specific 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:

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as N/A.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 5.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as N/A.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$43,149.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Trails Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$615 to \$1,219 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$1,132,332.
- c. The total amount of outstanding bonds issued by the District as \$4,295,000.

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 which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of 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.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
May 18, 2026

EXHIBIT 15



LLS Tax Solutions Inc.
1645 Sun City Center Plz.,
#5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

April 23, 2026

Mr. Logan Muether
Trails Community Development District
c/o Vesta District Services
250 International Pkwy, Suite 208
Lake Mary, FL 32746

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

Dear Mr. Muether:

Attached you will find our arbitrage rebate report for the above-referenced Bonds for the annual period ended January 23, 2026 ("Computation Period"). This report indicates that there is no cumulative rebate requirement liability as of January 23, 2026.

The next annual arbitrage rebate calculation date is January 23, 2027. If you have any questions or comments, please do not hesitate to contact me at (850) 754-0311 or by email at liscott@llstax.com.

Sincerely,

Linda L. Scott

Linda L. Scott, CPA

cc: Ms. Leanne Duffy, US Bank

Trails Community Development District

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

For the period ended January 23, 2026



LLS Tax Solutions Inc.
1645 Sun City Center Plz.,
#5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

April 23, 2026

Trails Community Development District
c/o Vesta District Services
250 International Pkwy, Suite 208
Lake Mary, FL 32746

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

Trails Community Development District ("Client") has requested that we prepare certain computations related to the above-described Bonds for the period ended January 23, 2026 ("Computation Period"). The scope of our engagement consisted of the preparation of computations to determine the Rebate Requirement for the Bonds for the Computation Period as described in Section 148(f) of the Internal Revenue Code of 1986, as amended ("Code"), and this report is not to be used for any other purpose.

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

The results of our computations indicate a negative Cumulative Rebate Requirement of \$(348,945.95) at January 23, 2026. As such, no amount must be on deposit in the Rebate Fund.

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

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

LLS Tax Solutions Inc.

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

Trails Community Development District

April 23, 2026

\$5,305,000 Special Assessment Bonds, Series 2007

For the period ended January 23, 2026

NOTES AND ASSUMPTIONS

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

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

Trails Community Development District

April 23, 2026

\$5,305,000 Special Assessment Bonds, Series 2007

For the period ended January 23, 2026

NOTES AND ASSUMPTIONS (cont'd)

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

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

Trails Community Development District

April 23, 2026

\$5,305,000 Special Assessment Bonds, Series 2007

For the period ended January 23, 2026

DEFINITIONS

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

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

Trails Community Development District
April 23, 2026
\$5,305,000 Special Assessment Bonds, Series 2007
For the period ended January 23, 2026

SOURCE INFORMATION

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

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

Trails Community Development District
April 23, 2026
\$5,305,000 Special Assessment Bonds, Series 2007
For the period ended January 23, 2026

DESCRIPTION OF SCHEDULE

SCHEDULE 1 - REBATE REQUIREMENT CALCULATION

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

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

SCHEDULE 1 - REBATE REQUIREMENT CALCULATION

1 / 24 / 2007 ISSUE DATE
1 / 24 / 2022 BEGINNING OF COMPUTATION PERIOD
1 / 23 / 2026 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.3753%	ALLOWABLE EARNINGS
1 / 24 / 2022	BEGINNING BALANCE		0.00	231,200.66	285,805.64	54,604.98
2 / 1 / 2022	DEBT SERVICE RESERVE FUND		1.96	0.00	0.00	0.00
3 / 1 / 2022	DEBT SERVICE RESERVE FUND		1.77	0.00	0.00	0.00
4 / 1 / 2022	DEBT SERVICE RESERVE FUND		1.96	0.00	0.00	0.00
5 / 2 / 2022	DEBT SERVICE RESERVE FUND		1.90	0.00	0.00	0.00
5 / 3 / 2022	DEBT SERVICE RESERVE FUND		0.00	(143.75)	(175.13)	(31.38)
5 / 3 / 2022	DEBT SERVICE RESERVE FUND		0.00	(13.76)	(16.76)	(3.00)
6 / 1 / 2022	DEBT SERVICE RESERVE FUND		53.74	0.00	0.00	0.00
7 / 1 / 2022	DEBT SERVICE RESERVE FUND		128.42	0.00	0.00	0.00
8 / 1 / 2022	DEBT SERVICE RESERVE FUND		217.62	0.00	0.00	0.00
9 / 1 / 2022	DEBT SERVICE RESERVE FUND		341.88	0.00	0.00	0.00
10 / 3 / 2022	DEBT SERVICE RESERVE FUND		392.02	0.00	0.00	0.00
11 / 1 / 2022	DEBT SERVICE RESERVE FUND		508.51	0.00	0.00	0.00
11 / 2 / 2022	DEBT SERVICE RESERVE FUND		0.00	(840.83)	(997.70)	(156.87)
12 / 1 / 2022	DEBT SERVICE RESERVE FUND		614.89	0.00	0.00	0.00
1 / 3 / 2023	DEBT SERVICE RESERVE FUND		712.14	0.00	0.00	0.00
2 / 1 / 2023	DEBT SERVICE RESERVE FUND		771.99	0.00	0.00	0.00
3 / 1 / 2023	DEBT SERVICE RESERVE FUND		750.65	0.00	0.00	0.00
4 / 3 / 2023	DEBT SERVICE RESERVE FUND		854.84	0.00	0.00	0.00
5 / 1 / 2023	DEBT SERVICE RESERVE FUND		865.57	0.00	0.00	0.00
5 / 4 / 2023	DEBT SERVICE RESERVE FUND		0.00	(3,750.20)	(4,332.12)	(581.92)
6 / 1 / 2023	DEBT SERVICE RESERVE FUND		929.63	0.00	0.00	0.00
7 / 3 / 2023	DEBT SERVICE RESERVE FUND		909.53	0.00	0.00	0.00
8 / 1 / 2023	DEBT SERVICE RESERVE FUND		951.10	0.00	0.00	0.00
9 / 1 / 2023	DEBT SERVICE RESERVE FUND		991.87	0.00	0.00	0.00
10 / 2 / 2023	DEBT SERVICE RESERVE FUND		967.27	0.00	0.00	0.00
11 / 1 / 2023	DEBT SERVICE RESERVE FUND		1,004.53	0.00	0.00	0.00
11 / 8 / 2023	DEBT SERVICE RESERVE FUND		0.00	(5,502.54)	(6,186.36)	(683.82)
12 / 1 / 2023	DEBT SERVICE RESERVE FUND		960.45	0.00	0.00	0.00
1 / 2 / 2024	DEBT SERVICE RESERVE FUND		991.47	0.00	0.00	0.00
2 / 1 / 2024	DEBT SERVICE RESERVE FUND		992.41	0.00	0.00	0.00
3 / 1 / 2024	DEBT SERVICE RESERVE FUND		929.14	0.00	0.00	0.00
4 / 1 / 2024	DEBT SERVICE RESERVE FUND		997.20	0.00	0.00	0.00
5 / 1 / 2024	DEBT SERVICE RESERVE FUND		966.31	0.00	0.00	0.00
6 / 3 / 2024	DEBT SERVICE RESERVE FUND		1,002.74	0.00	0.00	0.00
7 / 1 / 2024	DEBT SERVICE RESERVE FUND		975.35	0.00	0.00	0.00

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

SCHEDULE 1 - REBATE REQUIREMENT CALCULATION

1 / 24 / 2007 ISSUE DATE
1 / 24 / 2022 BEGINNING OF COMPUTATION PERIOD
1 / 23 / 2026 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.3753%	ALLOWABLE EARNINGS
8 / 1 / 2024	DEBT SERVICE RESERVE FUND		1,014.08	0.00	0.00	0.00
8 / 7 / 2024	DEBT SERVICE RESERVE FUND		0.00	(10,705.64)	(11,568.35)	(862.71)
9 / 3 / 2024	DEBT SERVICE RESERVE FUND		339.20	0.00	0.00	0.00
9 / 3 / 2024	DEBT SERVICE RESERVE FUND		636.37	0.00	0.00	0.00
9 / 5 / 2024	DEBT SERVICE RESERVE FUND		0.00	(975.57)	(1,049.85)	(74.28)
10 / 1 / 2024	DEBT SERVICE RESERVE FUND		894.18	0.00	0.00	0.00
10 / 2 / 2024	DEBT SERVICE RESERVE FUND		0.00	(894.18)	(958.44)	(64.26)
11 / 1 / 2024	DEBT SERVICE RESERVE FUND		872.16	0.00	0.00	0.00
11 / 4 / 2024	DEBT SERVICE RESERVE FUND		0.00	(872.16)	(930.44)	(58.28)
12 / 2 / 2024	DEBT SERVICE RESERVE FUND		814.40	0.00	0.00	0.00
12 / 3 / 2024	DEBT SERVICE RESERVE FUND		0.00	(814.40)	(865.11)	(50.71)
1 / 2 / 2025	DEBT SERVICE RESERVE FUND		815.40	0.00	0.00	0.00
1 / 3 / 2025	DEBT SERVICE RESERVE FUND		0.00	(815.40)	(862.36)	(46.96)
2 / 3 / 2025	DEBT SERVICE RESERVE FUND		785.57	0.00	0.00	0.00
2 / 4 / 2025	DEBT SERVICE RESERVE FUND		0.00	(785.57)	(827.02)	(41.45)
3 / 3 / 2025	DEBT SERVICE RESERVE FUND		705.82	0.00	0.00	0.00
3 / 4 / 2025	DEBT SERVICE RESERVE FUND		0.00	(705.82)	(739.79)	(33.97)
4 / 1 / 2025	DEBT SERVICE RESERVE FUND		774.77	0.00	0.00	0.00
4 / 2 / 2025	DEBT SERVICE RESERVE FUND		0.00	(774.77)	(808.71)	(33.94)
5 / 1 / 2025	DEBT SERVICE RESERVE FUND		747.83	0.00	0.00	0.00
5 / 2 / 2025	DEBT SERVICE RESERVE FUND		0.00	(747.83)	(777.15)	(29.32)
6 / 2 / 2025	DEBT SERVICE RESERVE FUND		769.13	0.00	0.00	0.00
6 / 3 / 2025	DEBT SERVICE RESERVE FUND		0.00	(769.13)	(795.64)	(26.51)
7 / 1 / 2025	DEBT SERVICE RESERVE FUND		742.26	0.00	0.00	0.00
7 / 2 / 2025	DEBT SERVICE RESERVE FUND		0.00	(742.26)	(764.57)	(22.31)
8 / 1 / 2025	DEBT SERVICE RESERVE FUND		767.06	0.00	0.00	0.00
8 / 4 / 2025	DEBT SERVICE RESERVE FUND		0.00	(767.06)	(786.40)	(19.34)
9 / 2 / 2025	DEBT SERVICE RESERVE FUND		765.03	0.00	0.00	0.00
9 / 3 / 2025	DEBT SERVICE RESERVE FUND		0.00	(765.03)	(780.97)	(15.94)
10 / 1 / 2025	DEBT SERVICE RESERVE FUND		722.74	0.00	0.00	0.00
10 / 2 / 2025	DEBT SERVICE RESERVE FUND		0.00	(722.74)	(734.66)	(11.92)
11 / 3 / 2025	DEBT SERVICE RESERVE FUND		726.36	0.00	0.00	0.00
11 / 4 / 2025	DEBT SERVICE RESERVE FUND		0.00	(726.36)	(734.86)	(8.50)
12 / 1 / 2025	DEBT SERVICE RESERVE FUND		679.89	0.00	0.00	0.00
12 / 2 / 2025	DEBT SERVICE RESERVE FUND		0.00	(679.89)	(685.02)	(5.13)
1 / 2 / 2026	DEBT SERVICE RESERVE FUND		669.68	0.00	0.00	0.00

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

SCHEDULE 1 - REBATE REQUIREMENT CALCULATION

1 / 24 / 2007 ISSUE DATE
1 / 24 / 2022 BEGINNING OF COMPUTATION PERIOD
1 / 23 / 2026 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.3753%	ALLOWABLE EARNINGS
1 / 5 / 2026	DEBT SERVICE RESERVE FUND		0.00	(669.68)	(671.46)	(1.78)
1 / 23 / 2026	INTEREST ACCRUAL		481.56	0.00	0.00	0.00
		<u>231,528.44</u>	<u>34,512.35</u>	<u>197,016.09</u>	<u>248,756.77</u>	<u>51,740.68</u>
	ACTUAL EARNINGS		34,512.35			
	ALLOWABLE EARNINGS		<u>51,740.68</u>			
	REBATE REQUIREMENT		(17,228.33)			
	FUTURE VALUE OF 1/23/2022 CUMULATIVE REBATE REQUIREMENT		(322,712.38)			
	FUTURE VALUE OF 1/23/2023 COMPUTATION DATE CREDIT		(2,298.08)			
	FUTURE VALUE OF 1/23/2024 COMPUTATION DATE CREDIT		(2,301.67)			
	FUTURE VALUE OF 1/23/2025 COMPUTATION DATE CREDIT		(2,235.49)			
	COMPUTATION DATE CREDIT		<u>(2,170.00)</u>			
	CUMULATIVE REBATE REQUIREMENT		<u>(348,945.95)</u>			

EXHIBIT 16

TRAILS COMMUNITY DEVELOPMENT DISTRICT
Policy for Variance Applications for Installation of
Improvements within District Property

Effective: _____

1. If a resident desires to install improvements within property or an easement (“District Property”) owned by Trails Community Development District (the “District”), or improvements on private property that may negatively impact District property or improvements, the resident must:
 - a. Submit a written variance application to the District Manager or his or her designee prior to commencement of such installation, in the form included herein as **Attachment A**. The application must be made by the owner of the property and must contain, at a minimum, the following information (**which may be in the form of the POA submission**):
 - i. The contact information of the person making the variance application;
 - ii. The lot number or street address of the lot on which the improvements are to be installed;
 - iii. A description of the improvements to be installed;
 - iv. A diagram showing the proposed location of the improvements; and
 - v. The requested commencement date of the installation of said improvements.
 - b. Pay an application cost to offset the District’s cost of processing the variance application, including District Engineer review. These costs shall include:
 - i. Engineering review (will vary based on type of improvement)
 - ii. Recording fee of the variance agreement.
2. The District Engineer shall review the variance application to determine if the proposed improvements would have a negative impact on any District Property. Such review may include, in the District Engineer’s discretion and as may be necessary, conducting an in-person site inspection. The District Engineer shall recommend one of the following actions:
 - a. Approve the variance application, with or without conditions; or
 - b. Deny the variance application.
3. If the District Engineer recommends denying the application, District staff shall notify the applicant that the variance application was denied and that the proposed improvements may not be installed.
4. If the District Engineer recommends approving the application, the District Engineer shall present the application and recommendation at the next available meeting of the District Board of Supervisors (“Board”). If approved by the Board, District staff shall coordinate execution of a variance agreement in substantially the form attached hereto as **Attachment B**, with such revisions as may be deemed necessary and approved by District Counsel, in consultation with District staff. Upon execution of the agreement, District staff shall record the agreement in the Official Records of Duval County. At the conclusion of the installation of any approved improvements, the District Engineer shall conduct a post-installation review to certify that the improvements do not exceed the scope of the approval.
5. The District’s approval of a variance application constitutes approval from the District only. The resident is responsible for obtaining any other necessary approvals, permits and authorizations,

including but not limited to approvals from the POA, Duval County, and any other entities having an interest in the property, as applicable.

6. If (i) improvements are constructed within District Property without prior approval, (ii) if improvements exceed the scope of any prior approval, or (iii) District Property is damaged in connection with the construction of improvements, the District reserves the right to require the resident to remove, relocate, or modify the improvements or remediate the District's Property at the resident's sole expense. If the resident is unresponsive to the District's requests, the District may remove said improvements on its own and charge the resident the cost of said removal. The District also reserves the right to take any appropriate legal action to enforce its rights under this policy or to collect any costs due.
7. If improvements are constructed with approval within a District property or easement but at some point in the future, said improvements threaten the health, safety, integrity or welfare of residents or District improvements, the District will make every reasonable effort to contact the landowner to work to resolve the issues but may, in its reasonable discretion, modify or remove the landowner's improvements immediately to protect said interests. Residents with improvements in District easements are responsible for all maintenance of said improvements.
8. The resident must demonstrate that any proposal which redirects the flow of water is the only viable option; namely that moving water to an alternate path or keeping water on the property is either economically impractical or physically not possible without causing further damage. Such evaluation shall be made by the resident and confirmed by the District Engineer within the application.

TRAILS COMMUNITY DEVELOPMENT DISTRICT

Variance Application for Installation of Improvements

Trails Community Development District owns property and easement rights throughout the community for the purpose of maintaining certain infrastructures, including the rights of way, stormwater system, and common elements ("District Property"). Property owners seeking to make improvements in the District's Property or in areas where such improvements may negatively impact District Property, must fill out this Variance Application and return it, along with the application fee and a sketch of the plan, to the District Offices at the address below. All Variance Applications will be reviewed in accordance with the Policy for Variance Applications for Installation of Improvements within District Property.

Name of Owner: _____

Address: _____

Telephone: _____ Email: _____

Description of proposed improvements (attach a survey sketch showing the proposed location of the improvements): _____

Proposed installation commencement date: _____

Acknowledgements (please initial by each):

_____ I acknowledge that I must pay \$ _____ as an application fee to offset costs of District engineer review of the proposed and final improvements and recording of the Variance agreement.

_____ I acknowledge that any approval is only for the improvements in this application, and that upon completion of the improvements, the District Engineer must certify that the improvements do not exceed the scope of any approval. If my plans change, I must file a new variance application. I further acknowledge that changing the flow of water is the only viable and economic option and I have explored other alternatives prior to submitting this application.

_____ I acknowledge that approval of this variance application is approval from Trails Community Development District only, and that I am responsible for obtaining any other necessary approvals, including but not limited to approvals from any HOA, Duval County, or any other entity having an interest in the property or improvements, as applicable.

_____ I acknowledge that if this variance application is approved, I will be required to execute a Variance Agreement, which will be recorded in the official records of Duval County, Florida. No improvements may be installed until the Variance Agreement is executed and recorded.

_____ I acknowledge that this variance application must be made by the legal owner of the property. I certify that I am the legal owner of the property.

Owner's Signature

Date:

Owner's Signature

Date:

Please submit this completed application with survey sketch and check to the District Manager by e-mail at howard@cddmanagers.com or by mail at Trails CDD, _____. Checks should be payable to Trails CDD. Please confirm receipt of any information submitted.

After recording, please return to:
Trails CDD

**VARIANCE AGREEMENT FOR INSTALLATION OF IMPROVEMENTS
WITHIN DISTRICT PROPERTY**

This *Variance Agreement for Installation of Improvements within District Property* (“**Agreement**”) is entered into as of this _____ day of _____, 20____, by and among (“**Owner**”) and Trails Community Development District (“**District**”).

WITNESSETH:

WHEREAS, Owner is the owner of Lot _____, (“**Lot**”), as per the plat (“**Plat**”) of _____, recorded as Instrument Number _____, of the Public Records of Duval County, Florida (“**Property**”); and

WHEREAS, Owner desires to install certain improvements as described on Exhibit A (“**Improvements**”) within a District easement or property described as _____ abutting Owner’s Lot (“**License Area**”), as shown on the Plat; and

WHEREAS, due to the District’s legal interests in the License Area, among other reasons, Owner requires the District’s consent before installing Improvements within the License Area; and

WHEREAS, the District has consented to the installation of the Improvements within the License Area, subject to the terms and conditions set forth in this Agreement.

NOW, THEREFORE, in consideration of good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, it is understood and agreed as follows:

1. **Recitals.** The recitals set forth above are acknowledged as true and correct and are incorporated herein by reference.
2. **License for Improvements Installation & Maintenance; Limitation.** Subject to the terms of this Agreement, the District hereby grants Owner the right, privilege, and permission to install and maintain removable Improvements on the License Area.
3. **Owner Responsibilities.** The Owner has the following responsibilities:
 - a. The Owner shall be fully responsible for the installation and maintenance of the Improvements.
 - b. The Owner shall be responsible for ensuring that the installation and maintenance of the Improvements are conducted in compliance with all applicable laws (including but not limited to building codes, set back requirements, stormwater permits, etc.).

- c. The District, by entering into this Agreement, does not represent that the District has authority to provide all necessary approvals for the installation of the Improvements. Instead, the Owner shall be responsible for obtaining any applicable permits and approvals relating to the work (including but not limited to any approvals of any applicable homeowner's association, Duval County, as well as any other necessary legal interests and approvals).
 - d. The Owner shall ensure that the installation and maintenance of the Improvements does not damage any property or improvements of District, including but not limited to the pond bank or stormwater facilities, or any third party's property, and, in the event of any such damage, the Owner shall immediately repair the damage or compensate the District for such repairs, at the District's option if such repairs are not made timely.
 - e. Owner's exercise of rights hereunder shall not interfere with District's rights relating to the License Area. Further, the Improvements shall be installed in such a manner as to not interfere with or damage any District infrastructure or improvements that may be located within the License Area. It shall be Owner's responsibility to locate and identify any such pre-existing infrastructure and improvements. Further, the Owner shall pay a licensed and insured professional contractor to mark any existing infrastructure and improvements prior to installation of the Improvements and to perform the work to install the Improvements. The District, its officers, supervisors, employees, professional staff and agents shall be named as a certificate holder under the contractors, or Owner's, insurance policy for said work.
 - f. Upon completion of the installation, the Improvements will be owned by the Owner. Owner shall be responsible for the maintenance and care of any such Improvements and agrees to maintain the Improvements in good condition.
 - g. Additionally, the Owner shall keep the License Area free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Owner's exercise of rights under this Agreement, and the Owner shall immediately discharge any such claim or lien.
4. **Removal and/or Replacement of Improvements.** The permission granted herein is given to Owner as an accommodation and is revocable at any time. Owner acknowledges the legal interest of the District in the License Area described above and agrees never to deny such interest or to interfere in any way with District's use. Owner will exercise the privilege granted herein at Owner's own risk and agrees that Owner will never claim any damages against District for any injuries or damages suffered on account of the exercise of such privilege, regardless of the fault or negligence of the District. Owner further acknowledges that, without notice, the District may remove all, or any portion or portions, of the Improvements installed upon the License Area at Owner's expense, and that the District is not obligated to return or re-install the Improvements to their original location and is not responsible for any damage to the Improvements, or their supporting structure as a result of the removal.
5. **Indemnification.** Owner agrees to indemnify, defend and hold harmless the District, as well as any officers, supervisors, staff, agents and representatives, and successors and assigns, of the foregoing, against all liability for damages and expenses resulting from, arising out of, or in any way connected with, this Agreement or the exercise of the privileges granted hereunder.
6. **Covenants Run with the Land.** This Agreement, and all rights and obligations contained herein, shall run with the land and shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, successors and assigns, including, but without limitation, all subsequent owners

of any portions of the property described herein and all persons claiming under them. Whenever the word “Owner” is used herein, it shall be deemed to mean the current owner of the Property and its successors and assigns.

7. **Sovereign Immunity.** Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the doctrine of sovereign immunity or by operation of law.
8. **Default.** A default by either party under this Agreement – including but not limited to Owner’s failure to meet its obligations under Section 3 above – shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages and/or specific performance.
9. **Attorney’s Fees & Costs.** The prevailing party in any litigation to enforce the terms of this Agreement shall be entitled to reasonable attorney’s fees and costs.
10. **Counterparts.** This Agreement may be executed in counterparts. Any party hereto may join into this Agreement by executing any one counterpart. All counterparts when taken together shall constitute one agreement.

[THIS SPACE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties have caused these presents to be executed the day and date first above written.

Witnesses:

Owner

By: _____

By: _____

Print Name _____

Print Name _____

By: _____

Print Name _____

STATE OF FLORIDA)

COUNTY OF _____)

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this _____ day of _____, 20____, by _____. He/She ☐ is personally known to me or ☐ produced _____ as identification.

NOTARY PUBLIC
(Print, Type or Stamp Commissioned Name of Notary
Public) _____

[signatures continue on following page]

Witnesses:

Trails Community Development District

By: _____

By: _____

Print Name _____

Chairperson of the Board of Supervisors

By: _____

Print Name _____

STATE OF FLORIDA)
COUNTY OF _____)

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization this _____ day of _____, 20____, by _____, as Chairperson of the Board of Supervisors for Trails Community Development District, on behalf of said District. He/She U is personally known to me or U produced _____ as identification.

NOTARY PUBLIC
(Print, Type or Stamp Commissioned Name of Notary Public)

EXHIBIT 17

TRAILS CDD	VESTA DISTRICT SERVICES	FY 2027 (10/01/2026 - 09/30/2027)	FY 2028 (10/01/2027 - 09/30/2028)	FY 2029 (10/01/2028 - 09/30/2029)
		Annual Amount	Annual Amount	Annual Amount
Accounting		\$ 20,600.00	\$ 21,630.00	\$ 22,711.50
Administration		\$ 20,600.00	\$ 21,630.00	\$ 22,711.50
Assessment Preparation/Collection		\$ 6,083.00	\$ 6,387.15	\$ 6,706.51
Disclosure Reporting		\$ 5,150.00	\$ 5,407.50	\$ 5,677.88
Website & Technology		\$ -	\$ -	\$ -
Total		\$ 52,433.00	\$ 55,054.65	\$ 57,807.38
TRAILS CDD	VESTA PROPERTY SERVICES	FY 2027	FY 2028	FY 2029
		Annual Amount	Annual Amount	Annual Amount
Operations and Amenity Staffing		\$ 183,859.67	\$ 192,098.88	\$ 201,703.83

Mileage billed separately
Emergency Call Ins billed at x 1.5 rate

TRAILS CDD	FCS MANAGEMENT GROUP	FY 2027	FY 2028	FY 2029
		Annual Amount	Annual Amount	Annual Amount
District Management		\$ 60,000.00	\$ 63,600.00	\$ 67,200.00

5 Meetings per year
\$1,250 / meeting for additional meetings

EXHIBIT 18



JULY 14th 2026	Field Operations Manager's Rep
Field Operations Manager	Harold Burns
Community	Winchester Ridge-Trails CDD
Created Work Orders Last 60 Days	155
Completed Work Orders Last 60 Days	155
Current Open Work Orders	0

DEPARTMENTAL & OPERATIONAL REPORT

LANDSCAPE AND IRRIGATION:

- Mowing assignments phase 1&2 are being completed on Thursdays & Fridays summer season.
- Bland discrepancies are being relayed to account management and district manager daily.
- Daily site inspections of property landscaping/Ponds completed weekly.

POND AND FOUNTAIN MAINTENANCE:

- Fountains in ponds: two are operational currently
- Solitude monthly onsite huddle for ponds and chemical issue completed

AMENITY CENTER

- Bridge repairs completed in May.
- Playground slide replacement completed in May.
- Pool patch completed in June.
- District Manager property inspections completed in June.
- Operational requests – None currently.

Residents Suggestions & Request

- Speed bumps to slow speeders in the two phases
- Pickleball court or splash pad for little kids (get rid of volleyball sandbox)
- Use open field for community carnival.

EXHIBIT 19



OFFICE OF THE SUPERVISOR OF ELECTIONS

JERRY HOLLAND
SUPERVISOR OF ELECTIONS
OFFICE (904) 255-8683
CELL (904) 318-6877

105 EAST MONROE STREET
JACKSONVILLE, FLORIDA 32202
FAX (904) 255-3434
E-MAIL JHOLLAND@COJ.NET

05/05/2026

Jackie Leger
Trails CDD
250 International Pkwy, Ste. 208
Lake Mary, FL 32746

Dear Jackie Leger,

The information you requested on 04/06/2026 appears below:

Trails Community Development District- 1240 Registered Voters as of 4/15/2026

If you have any questions or need additional assistance, please contact Aries Torres at 904-219-9302 or atorres@coj.net.

Sincerely,

Cierra Fackler
Director of Candidates and Records