INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

# *St. Johns Forest Community Development District*

## November 19, 2026

## Agenda Package

**TEAMS MEETING INFORMATION**

MEETING ID:211 170 869 613 734 PASSCODE:T3Za7eb3

Or
**DIAL BY PHONE:**
1-314-798-1835
Phone Conference ID:983947809#

313 Campus Street, Celebration, Florida 34747

CLEAR PARTNERSHIPS

COLLABORATION LEADERSHIP EXCELLENCE ACCOUNTABILITY RESPECT

# St. Johns Forest CDD
# Community Development District

**Board of Supervisors**
Philip Messana, Chairman
Carly Weddle, Vice Chairperson
Angela Chapman, Assistant Secretary
Charles Kuehne, Assistant Secretary
Herbert Shaw, Assistant Secretary

**District Staff**
Karissa Robertson, District Manager
Wesley S. Haber, Esq., District Counsel
Michael Yuro, P.E., District Engineer
Justin Fisher, Field Inspection Coordinator
Fernand Thomas, District Accountant
Kareen Baker, District Admin

**Regular Meeting Agenda**

Thursday, November 19, 2026, at 10:00 a.m.

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The Regular Meeting of the **St. Johns Forest Community Development District** will be held on **Thursday, November 19, 2026, at 10:00 a.m. at the First Florida Credit Union Community Room, 1950 CR 210 West, St. Johns, Florida.** Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

Join the Meeting Now

**Meeting ID:** 211 170 869 613 734 **Passcode:** T3Za7eb3
**Dial-in by Phone:** 1-314-798-1835 **Phone Conference ID:** 983 947 809#

**THE REGULAR MEETING OF THE BOARD OF SUPERVISORS**

1. **CALL TO ORDER/ROLL CALL**
2. **APPROVAL OF AGENDA**
3. **SPECIAL BUSINESS ITEMS**
   - **A.** Oath of Office of Elected Supervisors via the General Election- Seat #2 and Seat #3…….. Page 4
   - **B.** Consideration of Resolution 2027-01, Declaring Seat #1 Vacant…….. Page 5
   - **C.** Re-Appointment of Mr. Philp Messana to Seat #1
   - **D.** Consideration of Resolution 2027-02, Designation of Officers……. Page 6
4. **AUDIENCE COMMENTS**
   *(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)*
5. **STAFF REPORTS**
   - **A.** District Counsel
   - **B.** District Engineer
     - **i.** Discussion of Drainage Evaluation for Proposed Improvements at 1308 Matengo Circle…… Page 7
     - **ii.** Consideration of Yuro & Associates, LLC Proposal – 2027 Stormwater Needs Analysis…… Page 9
   - **C.** District Manager
     - **i.** Consideration of Resolution 2027-03, Budget Amendment for Fiscal Year 2026…… Page 10
     - **ii.** Motion to Assign Fund Balance as of September 30, 2026…… Page 13
     - **iii.** Consideration of Fiscal Year 2026 Completed Performance Measures/Standards and Annual

Reporting Form……..... Page 14

**iv.** Ratification of Berger, Toombs, Elam, Gaines & Frank Fiscal Year 2026 Audit Engagement Letter……... Page 18

**D.** Field Inspection Coordinator

**i.** Inframark October and November 2026 Field Inspection Reports……. Page 35

**ii.** Pond Services Reports ……... Page 69

**iii.** The Greenery, Inc. Client Communication Reports……... Page 74

**iv.** The Greenery Inc. Proposal #97532– Jasmine Enhancement……. Page 105

**v.** First Coast Home Services, LLC Pressure Washing Estimate #2920100……... Page 111

**6. BUSINESS ADMINISTRATION**

**A.** Consideration of the Minutes from the Regular Meeting held on September 24, 2026……. Page 112

**B.** Acceptance of the September 2026 Financial Report and Approval of the Check Register and Invoices……... Page 116

**C.** Financial Snapshot and Cash Flow Projection ……... Page 129

**7. BUSINESS ITEMS**

**8. BOARD OF SUPERVISORS REQUESTS AND COMMENTS**

**9. ADJOURNMENT**

***The next meeting is scheduled for Thursday, January 28, 2027, at 10:00 a.m.***

# OATH OF OFFICE

**(Art. II. § 5(b), Fla. Const.; § 92.50, Florida Statutes)**

**STATE OF FLORIDA**

**County of** St. Johns

I do solemnly swear (or affirm) that I will support, protect, and defend the Constitution and Government of the United States and of the State of Florida; that I am duly qualified to hold office under the Constitution of the State, and that I will well and faithfully perform the duties of

_____

**(Full Name of Office – Abbreviations Not Accepted)**

on which I am now about to enter, so help me God.

**[NOTE: If you affirm, you may omit the words "so help me God." *See* § 92.52, Fla. Stat.]**

**Signature** _____

*Sworn to and subscribed before me by means of physical presence* ☐ *OR online notarization* ☐ *this _____ day of _____, 20____.*

_____

**Signature of Officer Administering Oath or of Notary Public**

***(To be completed only by judges administering oath– see § 92.50, Florida Statutes.)***

_____
*Print Name*

_____
*Title*

_____
*Court*

***(To be completed by officer administering oath, other than judges – see § 92.50, Florida Statutes.)***

***Affix Seal Below***

*Personally Known* ☐ *OR Produced Identification* ☐

*Type of Identification Produced* _____

# ACCEPTANCE

**I accept the office listed in the above Oath of Office.**

Mailing Address: Home ☐ Office ☐

_____
Street or Post Office Box

_____
City, State, Zip Code

_____
**Print Name**

_____
**Signature**

**RESOLUTION 2027-01**

**RESOLUTION OF THE BOARD OF SUPERVISORS OF ST. JOHNS FOREST COMMUNITY DEVELOPMENT DISTRICT DECLARING A VACANCY OF SEAT 1 ON THE BOARD OF SUPERVISORS**

**WHEREAS,** the St. Johns Forest Community Development District (the "**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, on November 3, 2026, Seats 1, 2 and 3 of the Board of Supervisors (the "**Board**") are to be elected by "**Qualified Electors**," as that term is defined in Section 190.003, *Florida Statutes*; and

**WHEREAS**, the District published a notice of qualifying period set by the Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

**WHEREAS,** at the close of the qualifying period, no one qualified to run for Seat 1; and

**WHEREAS**, pursuant to Section 190.006(3)(b), *Florida Statutes*, the Board shall declare Seat 1 vacant, effective the second Tuesday following the general election; and

**WHEREAS**, a Qualified Elector is to be appointed to a vacant seat within 90 days thereafter; and

**WHEREAS,** the Board finds that it is in the best interests of the District to adopt this Resolution declaring that Seat 1 will become vacant and open for appointment.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF ST. JOHNS FOREST COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** The following seat is hereby declared vacant effective as of November 17, 2026:

Seat #1 (currently held by Philip Messana)

**SECTION 2.** Until such time as the District Board nominates a Qualified Elector to fill the vacancies declared in Section 1 above, the incumbent Board Supervisors of that seat shall remain in office.

**PASSED AND ADOPTED** on November 19, 2026.

| | |
|---|---|
| **ATTEST:** | **ST. JOHNS FOREST COMMUNITY DEVELOPMENT DISTRICT** |
| By:_____ | By:_____ |
| Name:_____ | Name:_____ |
| ☐Secretary/☐Assistant Secretary | ☐Chair/☐Vice Chair of the Board of Supervisors |

**RESOLUTION 2027-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS DESIGNATING THE OFFICERS OF ST. JOHNS FOREST COMMUNITY DEVELOPMENT DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS** the St, Johns Forest 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 (hereinafter the "Board") now desires to designate the Officers of the District per Chapter 190, Florida Statutes.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF ST. JOHNS FOREST COMMUNITY DEVELOPMENT DISTRICT:**

1. The following persons are elected to the offices shown, to wit:

| | |
|---|---|
| _____ | Chair |
| _____ | Vice-Chair |
| Jennifer Goldyn | Secretary |
| Stephen Bloom | Treasurer |
| Angel Montagna | Assistant Treasurer |
| _____ | Assistant Secretary |
| _____ | Assistant Secretary |
| _____ | Assistant Secretary |
| Karissa Robertson | Assistant Secretary |

2. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 19th day of November 2026.

**ATTEST:**

_____

Name: _____
Secretary / Assistant Secretary

**ST. JOHNS FOREST COMMUNITY DEVELOPMENT DISTRICT**

_____

Name: _____
Chair / Vice Chair of the Board of Supervisors

Yuro
&
Associates, LLC

- Engineering / Permitting
- Development Services
- Property Management
- Construction Management
- ADA Consulting

October 5, 2026

Board of Supervisors
St. Johns Forest Community Development District

***RE: 1308 Matengo Circle (Lot 199)***
***Drainage Easement Encroachment Request***

Board,

I have been contacted by Ms. Juanita Salazar to evaluate the installation of a proposed patio/deck in her backyard with relation to the existing drainage easement. Information I've reviewed includes the existing lot survey, sketch of the proposed deck improvements, the recorded plat, the original engineering design plans, the paving and drainage as-built plans, and I've visited the property to review the current conditions.

Based on my review of the above information, it appears that the 20' drainage easement in the back of this lot is to provide for a conveyance swale that will prevent stormwater runoff from discharging directly into the wetlands behind the house and instead carry this runoff to a storm drain located at the back left corner of the subject lot. The design plans also show that there is stormwater from the adjacent lot to the right that crosses over the subject lot to get to the aforementioned storm drain.

Based on the information provided to me and my discussion with the resident, the proposed deck would be installed on posts, and ***it is my opinion that this improvement would not negatively impact the existing drainage pattern for this lot***. I would defer to our attorney, but I believe this improvement could be looked at similar to a fence, which can encroach into the easement but doesn't need a portion of the easement to be vacated because it is not impacting the drainage pattern.

I haven't contacted the SJRWMD regarding this proposed improvement, but in all previous similar projects we have received a letter indicating "no permit required", which I would also anticipate for this project as well should you approve the request.

Please feel free to contact me if I can be of further assistance. I've attached a rendering of the proposed deck with this letter for your reference.

Sincerely,

Michael J. Yuro, P.E.
*St. Johns Forest CDD Engineer*

*Cc: Ms. Salazar*

145 Hilden Road, Unit 108, Ponte Vedra FL 32081
(904) 343-0929 * myuro@mjyuro.com



Deck Details:

- ✓ Up to 200 ft.² (16′ x 12′) of Weardeck composite deck treads ran vertically coming out of back door with no seams
- ✓ Marine grade wood 2 x 6 frame and stringers with metal hangers and carriage bolts into main 4 x 4 posts cemented into the ground
- ✓ Deck treads fastened with stainless steel composite deck screws

Yuro & Associates, LLC

- Civil Engineering
- Land Surveying & Mapping
- Permitting
- ADA Consulting

Date: November 10, 2026

To: St Johns Forest Community Development District

Re: **2027 Stormwater Needs Analysis**

Description:

Per Section 403.9302, *Florida Statutes*, special districts that either own or operate stormwater management systems were required to create a 20-year needs analysis back in 2022, and that analysis must be updated every five (5) years making the next report due by June 30, 2027. We propose to complete this updated analysis by the due date utilizing the 17-page template provided by the Office of & Demographic Research. A summary of our efforts that will be required to comply with the requirements of section 403.9302 will include:

- A detailed description of the stormwater management system and its facilities and project.
- The number of current and projected residents served, calculated in 5-year increments.
- The current and projected service area for the stormwater management system.
- The current and projected cost of providing services calculated in 5-year increments.
- The estimated remaining useful life of each facility or its major components.
- The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major component.
- The local government's plan to fund the maintenance or expansion of any facility or its major components. The Plan will include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.
- Coordinate with the District Manager and/or other District Staff, as necessary to ensure all required elements are satisfactorily addressed.

We proposed to complete this effort for a **total Lump Sum cost of $8,500.00.**

Authorized By:

| | |
|---|---|
| _____ Date | 11/10/2026 |
| *St Johns Forest CDD* | Michael J. Yuro, P.E. Date<br>*Yuro & Associates, LLC* |

145 Hilden Road, Unit 108, Ponte Vedra, FL 32081
(904) 343-0929 * myuro@mjyuro.com

BUDGET AMENDMENT RESOLUTION 2027-03

**A BUDGET AMENDMENT AMENDING ST. JOHNS FOREST COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND BUDGET FOR FISCAL YEAR 2026.**

**WHEREAS**, the Board of Supervisors, hereinafter referred to as the "Board", of St. Johns Forest Community Development District, hereinafter referred to as "District", adopted a General Fund Budget for Fiscal Year 2026, and

**WHEREAS**, the Board desires to reallocate funds budgeted to re-appropriate Revenues and Expenses approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF ST. JOHNS FOREST COMMUNITY DEVELOPMENT DISTRICT THE FOLLOWING:

1. The General Fund is hereby amended in accordance with Exhibit "A" attached.

2. This resolution shall become effective this 19th day of November 2026 and be reflected in the monthly and Fiscal Year End 9/30/2026 Financial Statements and Audit Report of the District.

**St. Johns Forest**
**Community Development District**

By: _____
Chairperson/Vice Chairperson

Attest:

By: _____
Secretary/Assistant Secretary

## Proposed Budget Amendment
For the Period Ending September 30, 2026

| ACCOUNT DESCRIPTION | CURRENT BUDGET | PROPOSED AMENDMENT | FINAL BUDGET | YEAR TO DATE ACTUAL | VARIANCE ($) FAV(UNFAV) |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Interest - Investments | $ 10,000 | $ - | $ 10,000 | $ 20,735 | $ 10,735 |
| Interest - Tax Collector | - | - | - | 1,642 | 1,642 |
| Special Assmnts- Tax Collector | 281,930 | - | 281,930 | 281,930 | - |
| Special Assmnts- Discounts | (11,277) | - | (11,277) | (10,444) | 833 |
| **TOTAL REVENUES** | **280,653** | **-** | **280,653** | **293,863** | **13,210** |
| **EXPENDITURES** | | | | | |
| **Administration** | | | | | |
| P/R-Board of Supervisors | 6,000 | - | 6,000 | 5,600 | 400 |
| FICA Taxes | 459 | - | 459 | 122 | 337 |
| ProfServ-Arbitrage Rebate | 600 | - | 600 | 1,000 | (400) |
| ProfServ-Dissemination Agent | 1,000 | - | 1,000 | 1,000 | - |
| ProfServ-Engineering | 7,000 | - | 7,000 | 4,360 | 2,640 |
| ProfServ-Legal Services | 10,500 | - | 10,500 | 6,357 | 4,143 |
| ProfServ-Mgmt Consulting | 61,058 | - | 61,058 | 61,058 | - |
| ProfServ-Special Assessment | 6,136 | - | 6,136 | 6,136 | - |
| ProfServ-Trustee Fees | 4,000 | - | 4,000 | 4,148 | (148) |
| Auditing Services | 4,000 | - | 4,000 | 3,900 | 100 |
| Website Compliance | 2,500 | - | 2,500 | 3,152 | (652) |
| Postage and Freight | 600 | - | 600 | 619 | (19) |
| Insurance - General Liability | 9,087 | - | 9,087 | 9,258 | (171) |
| Printing and Binding | 1,000 | - | 1,000 | - | 1,000 |
| Legal Advertising | 1,200 | - | 1,200 | 506 | 694 |
| Miscellaneous Services | 2,000 | - | 2,000 | 1,735 | 265 |
| Misc-Assessment Collection Cost | 5,638 | - | 5,638 | 5,430 | 208 |
| Misc-Web Hosting | 1,200 | - | 1,200 | 1,200 | - |
| Annual District Filing Fee | 175 | - | 175 | 175 | - |
| **Total Administration** | 124,153 | - | 124,153 | 115,756 | 8,397 |
| **Field** | | | | | |
| ProfServ-Field Management | 8,000 | - | 8,000 | 8,000 | - |
| Contracts-Lake and Wetland | 13,000 | - | 13,000 | 12,180 | 820 |
| Contracts-Landscape | 55,000 | - | 55,000 | 44,099 | 10,901 |
| Electricity - General | 7,000 | - | 7,000 | 7,625 | (625) |
| R&M-General | 10,000 | - | 10,000 | 19,221 | (9,221) |
| R&M-Fountain | 6,000 | - | 6,000 | 3,794 | 2,206 |
| R&M-Other Landscape | 14,000 | 30,000 | 44,000 | 40,962 | 3,038 |
| R&M-Irrigation | 7,500 | - | 7,500 | 966 | 6,534 |
| R&M-Streetlights | 3,000 | - | 3,000 | 12,980 | (9,980) |
| Capital Outlay | 3,000 | - | 3,000 | - | 3,000 |
| Reserves-Stormwater&Roads | - | - | - | 8,145 | (8,145) |
| **Total Field** | 126,500 | 30,000 | 156,500 | 157,972 | (1,472) |

## Proposed Budget Amendment
For the Period Ending September 30, 2026

| ACCOUNT DESCRIPTION | CURRENT BUDGET | PROPOSED AMENDMENT | FINAL BUDGET | YEAR TO DATE ACTUAL | VARIANCE ($) FAV(UNFAV) |
|---|---|---|---|---|---|
| **Reserves** | | | | | |
| Reserve -Entrance Signs/Columns | 30,000 | - | 30,000 | - | 30,000 |
| **Total Reserves** | 30,000 | - | 30,000 | - | 30,000 |
| **TOTAL EXPENDITURES & RESERVES** | **280,653** | **30,000** | **310,653** | **273,728** | **36,925** |
| Excess (deficiency) of revenues Over (under) expenditures | - | (30,000) | (30,000) | 20,135 | 50,135 |
| Net change in fund balance | - | (30,000) | (30,000) | 20,135 | 50,135 |
| **FUND BALANCE, BEGINNING (OCT 1, 2025)** | **512,444** | **-** | **512,444** | **512,444** | **-** |
| **FUND BALANCE, ENDING** | **$ 512,444** | **$ (30,000)** | **$ 482,444** | **$ 532,579** | **$ 50,135** |

# St Johns Forest
# COMMUNITY DEVELOPMENT DISTRICT

**Motion: Assigning Fund Balance as of 9/30/26**

The Board hereby assigns the FY 2026 Reserves as follows:

| | |
|---|---|
| Operating Reserve | $63,962 |
| Reserves-Entr. Signs/Columns | $182,382 |
| Reserves-Entry Fountain | $ 8,989 |
| Reserves-Stormwater & Roads | $ 48,367 |
| Reserves-Streetlights | $20,000 |

# Memorandum

**To:** Board of Supervisors

**From**: District Management

**Date**: November 19, 2026

**RE**: HB7013 – Special Districts Performance Measures and Standards

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To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during its 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2026), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2026 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals and objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance its commitment to the accountability and transparency of the District.

# **Exhibit A:**

Goals, Objectives, and Annual Reporting Form

**October 1, 2025 – September 30, 2026**

## 1. Community Communication and Engagement

**Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least four regular Board of Supervisor ("Board") meetings per year to conduct District-related business and discuss community needs.
**Measurement:** Number of public Board meetings held annually as evidenced by meeting minutes and legal advertisements.
**Standard:** A minimum of four Board meetings were held during the fiscal year.
**Achieved:** Yes ☒ No ☐

**Goal 1.2: Notice of Meetings Compliance**

**Objective:** Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.
**Measurement:** Timeliness and method of meeting notices as evidenced by posting to the District's website, publishing in local newspaper of general circulation, and or via electronic communication.
**Standard:** 100% of meetings were advertised in accordance with Florida Statutes on at least two mediums (e.g., newspaper, District website, electronic communications).
**Achieved:** Yes☒ No ☐

**Goal 1.3: Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly District website checks.
**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
**Standard:** 100% of monthly website checks were completed by District Management or third party vendor.
**Achieved:** Yes ☒ No ☐

## 2. Infrastructure and Facilities Maintenance

**Goal 2.1: Field Management and/or District Management Site Inspections Objective:** Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.
**Measurement:** Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.
**Standard:** 100% of site visits were successfully completed as described within District Management services agreement
**Achieved:** Yes ☒ No ☐

**Goal 2.2: District Infrastructure and Facilities Inspections**

**Objective:** District Engineer will conduct an annual inspection of the District's infrastructure and related systems.
**Measurement:** A minimum of one inspection completed per year as evidenced by district engineer's report related to District's infrastructure and related systems.
**Standard:** Minimum of one inspection was completed in the fiscal year by the District's engineer.
**Achieved:** Yes ☒ No ☐

**3. Financial Transparency and Accountability**

**Goal 3.1: Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on the District's website and/or within District records.

**Standard:** 100% of budget approval & adoption were completed by the statutory deadlines and posted to the District's website.

**Achieved:** Yes ☒ No ☐

**Goal 3.2: Financial Reports**

**Objective:** Publish to the District's website the most recent versions of the following documents: Florida Auditor General link (https://flauditor.gov/) to obtain current and past Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Florida Auditor General link (https://flauditor.gov/) to the Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the District's website.

**Standard:** District's website contains 100% of the following information: Department of Financial Services link to obtain Annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes ☒ No ☐

**Goal 3.3: Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the Florida Auditor General link (https://flauditor.gov/) to the results to the District's website for public inspection, and transmit to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing Board approval and annual audit is available on the District's website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the District's website and transmitted to the State of Florida.

**Achieved:** Yes ☒ No ☐

SIGNATURES:

Chair/Vice Chair: _____ Date: _____

Printed Name: _____

St. Johns Forest Community Development District

District Manager: _____ Date: _____

Printed Name: _____

St. Johns Forest Community Development District

Docusign Envelope ID: F3588758-5A20-8424-8229-3A18B07BEB10



Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

October 6, 2026

St. Johns Forest Community Development District
Inframark LLC
11555 Heron Bay Blvd, Suite 201
Coral Springs, FL 33076

**The Objective and Scope of the Audit of the Financial Statements**

You have requested that Berger, Toombs, Elam, Gaines & Frank CPAs PL ("we") audit the governmental activities and each major fund of St. Johns Forest Community Development District (the "District") as of and for the year ended September 30, 2026, which collectively comprise the District's basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ended September 30, 2026, and thereafter if mutually agreed upon by St. Johns Forest Community Development District and Berger, Toombs, Elam, Gaines & Frank.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("GAAS") and *Government Auditing Standards* issued by the Comptroller General of the United States ("GAS") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and 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. 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 controls.

**The Responsibilities of the Auditor**

We will conduct our audit in accordance with GAAS, GAS, and Chapter 10.550, Rules of the Auditor General. Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS and GAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, based on an understanding of the entity and its environment, the applicable financial reporting framework, and the entity's system of internal control, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion;

Docusign Envelope ID: F3588758-5A20-8424-8229-3A18B07BEB10



Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL



2. Consider the entity's system of internal control in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit;

3. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation; and

4. Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and GAS. Because the determination of waste or abuse is subjective, GAS does not require auditors to perform specific procedures to detect waste or abuse in financial statement audits.

We will also communicate to the Board (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants ("AICPA") and GAS.

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

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;

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2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving management, employees who have significant roles in internal control, and others where fraud could have a material effect on the financial statements;

3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others;

4. Establishing and maintaining a process for tracking the status of audit findings and recommendations; and

5. Identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of this engagement, including any corrective actions taken to address significant findings and recommendations resulting from those audits, engagements, or studies, and providing management's views on our current findings, conclusions, and recommendations, as well as planned corrective actions, for inclusion in our report.

Management is responsible for the required supplementary information ("RSI") which accounting principles generally accepted in the United States of America ("U.S. GAAP") require to be presented to supplement the basic financial statements.

As part of our engagement, we will apply certain limited procedures to the District's RSI, which will consist of Management's Discussion and Analysis and the budgetary comparison schedule, in accordance with GAAS. These limited procedures will consist of management inquiries regarding 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 will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management is responsible for preparing and providing the information required by Section 218.39(3)(c), Florida Statutes, for inclusion in the management letter required by Chapter 10.550, Rules of the Auditor General. We will provide no assurance on this information.

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

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

1. For the preparation and fair presentation of the financial statements in accordance with U.S. GAAP;

2. To evaluate subsequent events through the date the financial statements are issued. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;

3. 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;

4. For report distribution; and

5. To provide us with:

    a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;

    b. Information relevant to the preparation and fair presentation of the financial statements, when needed, to allow for the completion of the audit in accordance with the proposed timeline;

    c. Additional information that we may request from management for the purpose of the audit; and

    d. Unrestricted access to persons within the District from whom we determine it is necessary to obtain audit evidence.

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

1. That management has fulfilled its responsibilities as set out in the terms of this Engagement Letter; and

2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

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**Reporting**

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the District's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgement, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

In addition to our report on the District's financial statements, we will also issue the following reports:

1. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with GAS;

2. Auditor General Management Letter; and

3. Report on Compliance with Section 218.415, Florida Statutes

**Communications with Those Charged with Governance**

We are responsible for ensuring that those charged with governance are informed about certain matters related to the conduct of the audit, including (i) our responsibilities under GAAS and GAS, (ii) an overview of the planned scope and timing of the audit, (iii) significant findings from the audit, including our views about the qualitative aspects of the District's accounting practices, difficulties encountered in performing the audit, and any uncorrected or corrected misstatements, and (iv) other significant matters, including any disagreements with management.

**Records and Assistance**

During the course of our engagement, we may accumulate records containing data that should be reflected in the District's books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession. The assistance to be supplied by District personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with a designated individual, serving on behalf of management. The timely and accurate completion of this work is an essential condition for our completion of the audit and issuance of our audit report.

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**Non-audit Services**

In connection with our audit, you have requested us to perform the following non-audit services:

1. Assistance in drafting the District's financial statements in accordance with U.S. GAAP, based on information provided by the District. While we will assist in drafting the financial statements, management retains responsibility for the financial statements, including their fair presentation, the selection and application of accounting principles, the accuracy and completeness of the underlying financial information, and for reviewing, approving, and accepting the financial statements prior to their issuance. Management is also responsible for establishing and maintaining effective internal controls relevant to the financial reporting process.

GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments, and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the District, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. The District has agreed to designate an individual, serving on behalf of management, who possesses suitable skill, knowledge, and experience, and who understands the non-audit services to be performed and described above sufficiently to oversee them. Accordingly, the management of the District agrees to the following:

1. The District will designate a qualified individual, serving in a management capacity, who possesses suitable skill, knowledge, and experience to oversee the services;

2. The designated individual will assume all management responsibilities for the subject matter and scope of the non-audit service described above;

3. The District will evaluate the adequacy and results of the services performed; and

4. The District accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with the District's management or those charged with governance of the objectives of the non-audit services, the services to be performed, the District's acceptance of its responsibilities, the auditor's responsibilities, and any limitations of the non-audit services. We believe this Engagement Letter documents that understanding.

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**Fees and Costs**

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Billings are due upon submission. Our fee for the services described in this letter for the year ended September 30, 2026 will not exceed $4,025 unless the scope of the engagement is changed, the assistance which the District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. Our fee and the timely completion of our work are based on anticipated cooperation from District personnel, timely responses to our inquiries, timely completion and delivery of client assistance requests, timely communication of all significant accounting and financial reporting matters, and the assumption that no unexpected circumstances will be encountered during the engagement. All other provisions of this letter will survive any fee adjustment.

**Use and Ownership; Access to Audit Documentation**

The Audit Documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. For the purposes of this Engagement Letter, the term "Audit Documentation" shall mean the confidential and proprietary records of Berger, Toombs, Elam, Gaines, & Frank's audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by Berger, Toombs, Elam, Gaines, & Frank for the District under this Engagement Letter, or any documents belonging to the District or furnished to Berger, Toombs, Elam, Gaines, & Frank by the District.

Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable Berger, Toombs, Elam, Gaines, & Frank policies, and will be agreed to, accounted for and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an Access and Release Letter substantially in Berger, Toombs, Elam, Gaines, & Frank's form. Berger, Toombs, Elam, Gaines, & Frank reserves the right to decline a successor auditor's request to review our Audit Documentation.

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

**Other Relevant Information**

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

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**Limitation of Liability and Claim Resolution**

To the fullest extent permitted by Florida law, our firm shall not be liable for any loss of profits, business interruption, or other consequential, incidental, or punitive damages. In all circumstances, the total liability for any claim arising from this engagement will not exceed the total amount of the fees paid by the District to Berger, Toombs, Elam, Gaines & Frank under this Engagement Letter. Notwithstanding the foregoing, nothing in this limitation of liability provision shall, or shall be interpreted or construed to, relieve the District of its payment obligations to Berger, Toombs, Elam, Gaines & Frank under this Engagement Letter.

**Confidentiality**

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of the District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. The District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of the District's information, including the use of secure collaboration sites to ensure the safe transfer of data between the parties. Notwithstanding the foregoing, the parties' obligations under this section are subject to applicable public records laws.

**Retention of Records**

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

**File Inspections**

In accordance with professional regulations, and by our firm's policy, our client files may periodically be reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and firm's standards. File reviewers are required to maintain the confidentiality of client information.

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**Termination**

Either party hereto may terminate this Engagement Letter for any reason upon fifteen (15) days' prior written notice to the other party. In the event the District terminates this engagement, the District will pay us for all services rendered, expenses incurred, and noncancelable commitments made by us on the District's behalf through the effective date of termination.

Either party may terminate this Engagement Letter upon written notice if: (i) circumstances arise that in its judgment cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or in the case of Berger, Toombs, Elam, Gaines, & Frank, our client acceptance or retention standards; or (ii) if the other party is placed on a Sanctioned List, or if any director or executive of, or other person closely associated with such other party or its affiliate, is placed on a Sanctioned List.

Neither Berger, Toombs, Elam, Gaines & Frank nor the District shall be responsible for any delay or failure in its performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics, or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At the District's option, the District may terminate this Engagement Letter where our services are delayed more than 120 days; however, the District is not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Engagement Letter.

The parties agree that those provisions of this Engagement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, claim resolution, use and ownership, and confidentiality obligations, shall survive the termination of this Engagement Letter.

**Miscellaneous**

We may mention your name and provide a general description of the engagement in our client lists and marketing materials.

Each party hereto affirms it has not been placed on a Sanctioned List (as defined below) and will promptly notify the other party upon becoming aware that it has been placed on a Sanctioned List at any time throughout the duration of this Engagement Letter. The District shall not, and shall not permit third parties to, access or use any of the deliverables provided for hereunder, or Third-Party Products provided hereunder, in violation of any applicable sanctions laws or regulations, including, but not limited to, accessing or using the deliverables provided for hereunder or any Third-Party Products from any territory under embargo by the United States. The District shall not knowingly cause Berger, Toombs, Elam, Gaines & Frank to violate any sanctions applicable to Berger, Toombs, Elam, Gaines & Frank. As used herein "Sanctioned List" means any sanctioned person or entity lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury and the U.S. State Department.

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Any term of this Engagement Letter that would be prohibited by or impair our independence under applicable law or regulation shall not apply, to the extent necessary only to avoid such prohibition or impairment.

**Governing Law**

This Engagement Letter, including, without limitation, its validity, interpretation, construction, and enforceability, and any dispute, litigation, suit, action, claim, or other legal proceeding arising out of, from, or relating in any way to this Engagement Letter, any provisions herein, a report issued or the services provided hereunder, will be governed and construed in accordance with the laws of the State of Florida, without regard to its conflict of law principles, and applicable U.S. federal law.

**Dispute Resolution**

The District agrees that any dispute that may arise regarding the meaning, performance, or enforcement of this Engagement Letter will, prior to resorting to litigation, be submitted to mediation, and that it will engage in the mediation process in good faith once a written request to mediate has been given by either party. The results of any such mediation will be binding only upon the agreement of each party to be bound. The costs of any mediation proceeding will be shared equally by the participating parties. This provision does not waive or limit the dispute-resolution, liability, or other provisions set forth elsewhere in this Engagement Letter.

**Entire Agreement**

This Engagement Letter constitutes the entire agreement between Berger, Toombs, Elam, Gaines & Frank and the District, and supersedes all prior agreements, understandings, and proposals, whether oral or written, relating to the subject matter of this Engagement Letter including any separate nondisclosure agreement executed between the parties. If any term or provision of this Engagement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

This Engagement Letter may be amended or modified only by a written instrument executed by both parties.

**E-Verify Requirements**

We shall register with and use the E-Verify system to verify the work authorization status of all new employees. We shall require each subcontractor performing work under this Engagement Letter to register with and use the E-Verify system. If we enter into a contract with a subcontractor, the subcontractor shall provide us with an affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien, and we shall maintain a copy of the affidavit for the duration of this Engagement Letter. The parties shall comply with the termination requirements of Section 448.095(5)(c), Florida Statutes.

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Certified Public Accountants PL



**Public Records**

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

1. Keep and maintain public records required by the District to perform the services or work set forth in this Engagement Letter;

2. Upon request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law;

3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of this Engagement Letter if we do not transfer the records to the District; and

4. Upon completion of this Engagement Letter, transfer, at no cost to the District, all public records in our possession, or keep and maintain public records required by the District to perform the service or work provided for in this Engagement Letter. If we transfer all public records to the District upon completion of this Engagement Letter, we shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If we keep and maintain public records upon completion of this Engagement Letter, we shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format compatible with the District's information technology systems.

We acknowledge that requests to inspect or copy public records relating to this Engagement Letter must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If the District notifies us of a public records request for records not in the District's possession but in our possession, we shall provide the records to the District or allow the records to be inspected or copied within a reasonable time. If we fail to provide the public records to the District within a reasonable time, we may be subject to penalties under Section 119.10, Florida Statutes.

**IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS C/O INFRAMARK LLC, 11555 HERON BAY BLVD, SUITE 201, CORAL SPRINGS, FL 33076; TELEPHONE: (656) 587-6823; EMAIL: publicrecords@azuria.com**

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**Electronic Signatures and Counterparts**

This Engagement Letter may be executed in one or more counterparts, each of which will be deemed to be an original, but all of which taken together will constitute one and the same instrument. Each party agrees that any electronic signature of a party to this Engagement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid and have the same force and effect as a manual signature.

**Acknowledgement and Acceptance**

Each party acknowledges that it has read and agrees to all of the terms contained herein. Each party and its signatory below represent that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such party to the undertakings and obligations contained herein.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the terms of this Engagement Letter.

Sincerely,

Berger Toombs Elam Gaines + Frank

BERGER, TOOMBS, ELAM, GAINES & FRANK
CERTIFIED PUBLIC ACCOUNTANTS PL

Confirmed on behalf of the addressee:

Sign: Signed by: 5CE20326EBE14B6...

Title: Chair

Date: 10/14/2026

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6930 Gall Boulevard
Suite 200
Zephyrhills, FL 33542

813.788.2155
DGPerry.com

# Report on the Firm's System of Quality Control

December 4, 2025

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

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

## Firm's Responsibility

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

## Peer Reviewer's Responsibility

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

## Required Selections and Considerations

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

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

## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL , in effect for the year ended May 31, 2025 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of pass.

DG Perry

DGPerry
CPAs + Advisors

## Certificate Of Completion

Envelope Id: F3588758-5A20-8424-8229-3A18B07BEB10
Status: Completed
Subject: Complete with Docusign: St. Johns Forest CDD FY 2026 Engagement Letter.pdf
Source Envelope:
Document Pages: 13
Signatures: 1
Certificate Pages: 4
Initials: 0
AutoNav: Enabled
EnvelopeId Stamping: Enabled
Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Envelope Originator:
Kareen Baker
2002 W. Grand Parkway North, Suite 100
Katy, TX 77449
Kareen.Baker@Inframark.com
IP Address: 170.85.134.115

## Record Tracking

Status: Original
10/9/2026 10:41:16 AM
Holder: Kareen Baker
Kareen.Baker@Inframark.com
Location: DocuSign

| Signer Events | Signature | Timestamp |
|---|---|---|
| Philp Messana<br>Philip.Messana@gmail.com<br>Chair<br>Security Level: Email, Account Authentication (None) | <br>Signature Adoption: Drawn on Device<br>Using IP Address:<br>2601:346:87f:c820:8f9c:b302:c28f:5af9<br>Signed using mobile | Sent: 10/9/2026 10:43:57 AM<br>Resent: 10/12/2026 6:07:22 AM<br>Resent: 10/13/2026 9:29:48 AM<br>Resent: 10/14/2026 5:44:34 AM<br>Viewed: 10/14/2026 5:44:58 AM<br>Signed: 10/14/2026 5:45:18 AM |

**Electronic Record and Signature Disclosure:**
Accepted: 10/14/2026 5:44:58 AM
ID: 0a9c4558-0dc6-4858-bceb-466d152df729

| In Person Signer Events | Signature | Timestamp |
|---|---|---|

| Editor Delivery Events | Status | Timestamp |
|---|---|---|

| Agent Delivery Events | Status | Timestamp |
|---|---|---|

| Intermediary Delivery Events | Status | Timestamp |
|---|---|---|

| Certified Delivery Events | Status | Timestamp |
|---|---|---|

| Carbon Copy Events | Status | Timestamp |
|---|---|---|

| Witness Events | Signature | Timestamp |
|---|---|---|

| Notary Events | Signature | Timestamp |
|---|---|---|

| Envelope Summary Events | Status | Timestamps |
|---|---|---|
| Envelope Sent | Hashed/Encrypted | 10/9/2026 10:43:57 AM |
| Certified Delivered | Security Checked | 10/14/2026 5:44:58 AM |
| Signing Complete | Security Checked | 10/14/2026 5:45:18 AM |
| Completed | Security Checked | 10/14/2026 5:45:18 AM |

| Payment Events | Status | Timestamps |
|---|---|---|

## Electronic Record and Signature Disclosure

## ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, Inframark (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

### Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a $0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

**How to contact Inframark:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:
To contact us by email send messages to: chris.tarase@inframark.com

**To advise Inframark of your new email address**

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# St. Johns Forest CDD October 2026 Field Inspection

Friday, October 2, 2026

Prepared For Board of Supervisors

34 Items Identified

Justin Fisher

Inframark

## General Updates

Pond Maintenance:
Wherever I have noted significant algae in the ponds, it has been treated and we're just waiting for the ponds to flip. The algae is in a state of decay.

Ground Cover/Turf Enhancements:
CDD is looking for a timeline for these enhancements to be completed.

Sidewalk Repairs:
CDD is seeking multiple estimates for sidewalk grinding and panel replacements.

Holiday Lighting:
The Greenery would like to coordinate their pruning schedule to commence before the holiday lights are installed.

Pressure Washing:
A proposal has been garnered. We would look to approve this outside of the next meeting to have this completed before the holiday season.

## Item 1 - Detailing

Assigned To: The Greenery Inc.

Detailing at these focal points remain. Volunteer grasses, sedge and broadleafs a rampant throughout.

Location:

Main monuments















## Item 2 - Detailing

Assigned To: The Greenery Inc.

Weeds and grasses should be sprayed.

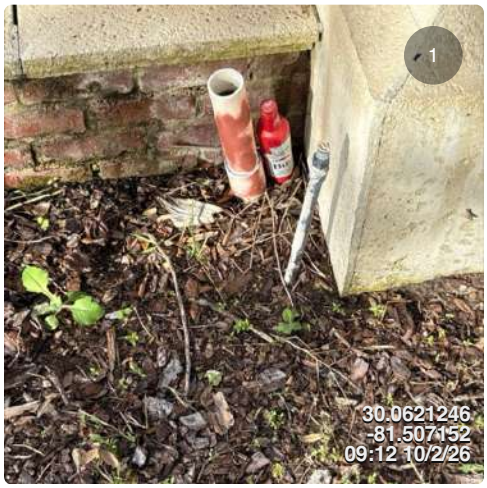
Location:

Behind the main monument

## Item 3 - Trash

Assigned To: The Greenery Inc.

Property-wide, continue to remove debris and trash during routine maintenance.












## Item 4 - Ground Cover

Assigned To: The Greenery Inc.

Proposal was approved at the last meeting to address the loss of Asiatic Jasmine throughout the property.




## Item 5 - Irrigation Repair

Assigned To: The Greenery Inc.

This mist head was notably leaning. It looks as if it may have been broken at the elbow. The head was flagged for repair.

Location:

SJFB entrance ROW just before Gateway Circle




## Item 6 - Ground Cover

Assigned To: The Greenery Inc.

I believe this area was included in the aforementioned ground cover proposal.

Location:

SJFB and Gateway Circle




## Item 7 - Depression/Possible Leak

Assigned To: The Greenery Inc.

There is a valve box in the entrance ROW. It sits very low and it was very wet in that area. Check for potential leak at the manifold.

Location:
SJFB entrance ROW between Gateway Circle and the exit of the Daycare Center




## Item 8 - Ground Cover

Assigned To: The Greenery Inc.

Failing Blue Daze and Jasmine noted in this area. This area looks unkempt. Suggested enhancements in this area.

Location:
Median bullnose along SJFB

## Item 9 - Ant Mounds

Assigned To: The Greenery Inc.

Property-wide, treat active ant mounds and rake out dormant mounds.









## Item 10 - Detailing

Assigned To: The Greenery Inc.

Property-wide, continued to remove unwanted weeds and sedge from beds.







## Item 11 - Turf Issues

Assigned To: The Greenery Inc.

Property-wide, turf issues remain. Please provide a proposal to replace turf where necessary.


















## Item 12 - Sidewalk Maintenance

High

Assigned To: Board Updates

There are numerous areas throughout the walking path that need attention. We are seeking multiple estimates to repair/replace the sidewalk and pavers.




## Item 13 - Sedge/Weeds

Assigned To: The Greenery Inc.

Sedge and weeds prevalent along the sidewalk growing through the bushes.




## Item 14 - Dead Slash Pine

Assigned To: Board Updates

There was discussion during the last CDD meeting to obtain permission from the Master HOA to flush cut and remove the nuisance tree. This tree was identified by an arborist as such.




## Item 15 - Paver Audit

Assigned To: Inframark Maintenance

Property-wide, as part of the sidewalk audit, the vendor will be asked to assess the pavers for necessary repairs.

## Item 16 - Ligustrum Pruning

Assigned To: The Greenery Inc.

The Greenery will be tasked with shrub/tree pruning prior to the installation of holiday lighting. Some of the Ligustrum have become misshapen and leggy.










## Item 17 - Sign Maintenance

Assigned To: Board Updates

This speed limit sign looks as if it may have been struck, as it has a slight lean.




## Item 18 - Electrical Repair/Audit

Assigned To: CLG Electrical

CLG came out and repaired this the same day as the inspection. CLG was also asked to perform a monthly electrical audit.




## Item 19 - Hardscape Maintenance/Pressure Washing

Assigned To: Inframark Maintenance

A pressure washing proposal has been garnered from a trusted local vendor in the amount of $3250. We would hope to have this approved outside of the next meeting to have this completed before the holiday season.




## Item 20 - Low-hanging Moss/Vines

Assigned To: The Greenery Inc.

Property-wide, remove low-hanging moss and vines.




## Item 21 - Removal of Downed Tree

Assigned To: The Greenery Inc.

Vendor to remove downed tree/debris.

## Item 22 - Removal of Downed Tree

Assigned To: The Greenery Inc.

There is a large downed Wax Myrtle in the exit ROW near the main entrance. Vendor will provide an estimate to remove.



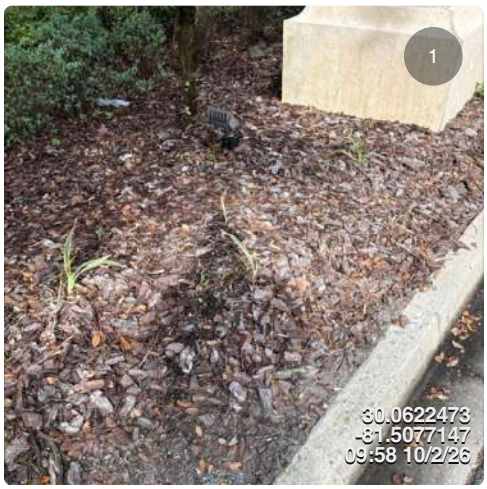




## Item 23 - Struggling Vegetation

Assigned To: The Greenery Inc.

The Flax Lilies are struggling in multiple areas throughout the property.






## Item 24 - Minimal Algae/Trash

Low

Assigned To: Florida Waterways

Pond 1










## Item 25 - Minimal Algae

Low

Assigned To: Florida Waterways

Pond 2

## Item 26 - Minimal Algae

Low

Assigned To: Florida Waterways

Pond 3







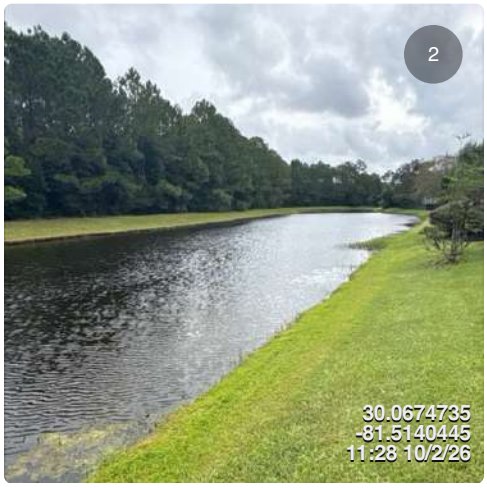
## Item 27 - Minimal Algae

Low

Assigned To: Florida Waterways

Pond 4






## Item 28 - Significant Algae

High

Assigned To: Florida Waterways

Pond 5




## Item 29 - Significant Algae

High

Assigned To: Florida Waterways

Significant algae growth has accumulated at the North end of the pond.

Pond 6

## Item 30 - Minimal Algae

Low

Assigned To: Florida Waterways

Pond 7






## Item 31 -Significant Algae

High

Assigned To: Florida Waterways

A significant amount of algae has settled in the north under the pond.

Pond 8







## Item 32 - Minimal Algae

Low

Assigned To: Florida Waterways

Pond 9






## Item 33 - Moderate Algae

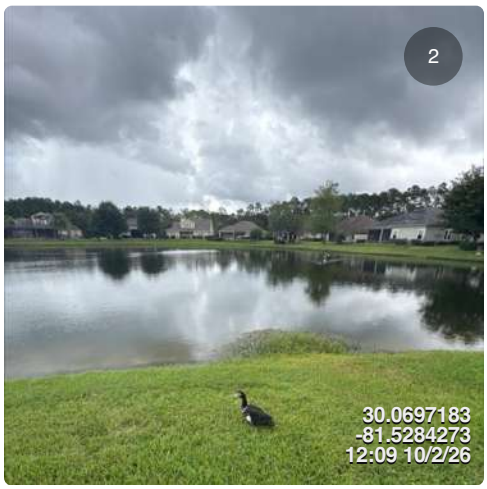
Medium

Assigned To: Florida Waterways

Again there are pockets of treated algae that have settled in the North end of the pond.

Pond 10




## Item 34 - Minimal Algae

Low

Assigned To: Florida Waterways

Pond 11









# St. Johns Forest CDD November 2026 Field Inspection

Tuesday, November 3, 2026

Prepared For Board of Supervisors

32 Items Identified

Justin Fisher

Inframark

## Upcoming Projects

- Holiday Rotation of Annuals
- Pressure Washing Proposal
- Sidewalk Repair Proposal/Arborist Opinion
- Mulch Event will not take place until Spring.
- Holiday Light Installation




## Item 1 - Detailing

Assigned To: The Greenery Inc.

Property-wide, continue to remove unwanted weeds and sedge throughout the beds.




## Item 2 - Detailing

Assigned To: The Greenery Inc.

Remove volunteer grasses and weeds.

## Item 3 - Trash

Assigned To: The Greenery Inc.

Property-wide, continue to pickup trash and debris during routine maintenance.









## Item 4 - Pruning/Shaping

Assigned To: The Greenery Inc.

Vendor will continue to maintain and shape the Azaleas in this area.




## Item 5 - Ant Mounds/Pest Control

Assigned To: The Greenery Inc.

This ant colony has returned. This area was previously treated. Vendor to bait and eradicate ant mounds throughout the property.




## Item 6 - Annuals/Holiday Rotation

Assigned To: Board Updates

This rotation of annuals has thrived. This is the best performing rotation I've seen since taking over this property. The holiday rotation will take place toward the end of November with a selection of red and white flowers.




## Item 7 - Proposal to Install Jasmine

Assigned To: The Greenery Inc.

Vendor to provide a proposal to install Jasmine in this area.




## Item 8 - Jasmine Install

Assigned To: Board Updates

Item Completed: Yes

Vendor completed the Jasmine install in this area. It will take approximately 3 seasons for the Jasmine to fill in and achieve the expected look.

## Item 9 - Ligustrum Pruning

Assigned To: The Greenery Inc.

Vendor will push to have the Ligustrum throughout the property pruned prior to the holiday lighting install.









## Item 10 - Turf Removal/Mulch Install

Assigned To: The Greenery Inc.

Vendor to provide a proposal to remove the failing turf and install mulch.

Location :

Gateway Circle & SJFB




## Item 11 - Dead Plant Material

Assigned To: The Greenery Inc.

Property-wide, continue to remove dead plant material and provide suggestions for enhancements. There was likely a row of roses that was affected by the freeze earlier this year.

Location:

Entrance ROW near Gateway Circle




## Item 12 - Turf Replacement

Assigned To: The Greenery Inc.

Vendor to provide proposal to replace damage turf in this area.

Location:

Entrance ROW near the daycare center.

## Item 13 - Blue Daze Removal/Replacement

Assigned To: The Greenery Inc.

Vendor to provide a proposal to remove/replace the Blue Daze in this area.

Location:

Median at the daycare exit.












## Item 14 - Turf Damage

Assigned To: The Greenery Inc.

Turf damage near Pond 1.




## Item 15 - Sidewalk Repair

Assigned To: Board Updates

Contact was made with a vendor who has performed sidewalk repairs for the HOA. Vendor indicated they would not cut out roots without the direction of an arborist. Inframark has reached out to an arborist who quoted an hourly price.




## Item 16 - Tree Health

Assigned To: The Greenery Inc.

Vendor will continue to monitor the health of this tree. The canopy looks healthy.

## Item 17 - Detailing

Assigned To: The Greenery Inc.

Continue to remove unwanted weeds and vines from the Holly along the walking path.













## Item 18 - Electrical Box

Assigned To: CLG Electrical

Carlos was contacted regarding this open electrical junction box. He said he would come and address the issue and perform his monthly audit it the system.




## Item 19 - Dead Tree In Conservation

Assigned To: Board Updates

The surrounding canopy remains healthy. Further discussion regarding removal is needed.




## Item 20 - Dead Plant Material

Assigned To: The Greenery Inc.

Vendor to remove the failing Chinese Privet at this bullnose.




## Item 21 - Dead Plant Material

Assigned To: The Greenery Inc.

Removal of failing Azaleas and unwanted weeds.

Location:

Median near daycare center exit.




## Item 22 - Minimal/No Algae

N/A

Assigned To: Florida Waterways

Pond 1




## Item 23 - Minimal/No Algae

N/A

Assigned To: Florida Waterways

Pond 2

## Item 24 - Minimal/No Algae

N/A

Assigned To: Florida Waterways

Pond 3



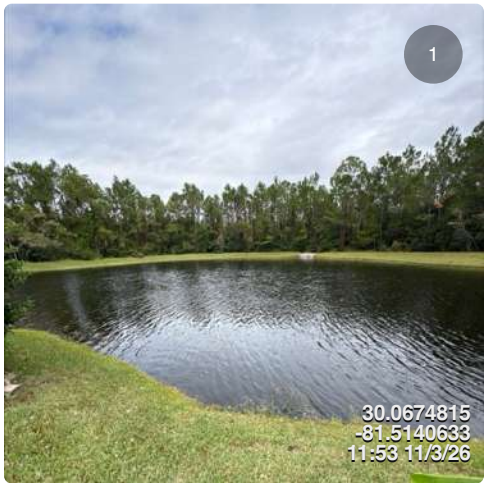



## Item 25 - Minimal/No Algae

N/A

Assigned To: Florida Waterways

Pond 4







## Item 26 - Minimal Algae

Low

Assigned To: Florida Waterways

Some algae has settled in the S end of the pond.

Pond 5






## Item 27 - Minimal Aquatic Weeds

Low

Assigned To: Florida Waterways

Pond 6







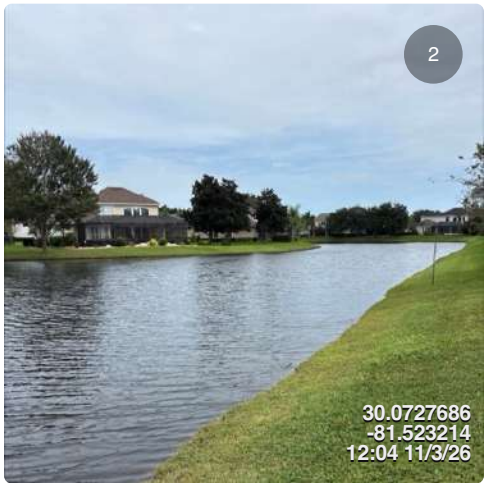
## Item 28 - Minimal/No Algae

N/A

Assigned To: Florida Waterways

Pond 7



## Item 29 - Minimal/No Alage

N/A

Assigned To: Florida Waterways

Water was clear and control structure was operational.

Pond 8






## Item 30 - Minimal Aquatic Weeds/Trash

Assigned To: Florida Waterways

Some trash was present. There was also a green hue on top of the water. The control structure seemed to be operating as intended.

Pond 9















## Item 31 - Minimal Aquatic Weeds

Low

Assigned To: Florida Waterways

Resident notified me that there was previously a nuisance alligator who had eaten most of the Grass Carp. He wondered if the CDD planned to restock the ponds.

Pond 10




## Item 32 - Minimal/No Algae

N/A

Assigned To: Florida Waterways

Pond 11

FLORIDA WATERWAYS INC.

# Customer Service Report

Customer: St Johns Forest
Field Biologist: Cameron Ganim
FDACS License: CM28894

Date of Visit: 8/25/2026
Weather: 90 °F High
80%

Waterway and Ditch Treatments

| Site | 5 | 8 | 2 | 3 | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Algae | | | | | | | | | | | | | | | | |
| Submersed Weeds | | | | | | | | | | | | | | | | |
| Shoreline Grasses & Brush | x | | | | | | | | | | | | | | | |
| Cleaned Barrier | | x | | | | | | | | | | | | | | |
| Mosquito Larvicide | | | | | | | | | | | | | | | | |
| Pond Dye | | | | | | | | | | | | | | | | |
| Inspection | | | | x | | | | | | | | | | | | |
| Debris Removal | | x | x | | | | | | | | | | | | | |
| Dissolved Oxygen | | | | | | | | | | | | | | | | |

Comments: The barrier on pond 8 was cleaned to allow proper flow out of the outfall. Before and after pictures are shown below.

Carp Program
- ☐ Carp Observed
- ☑ Barriers Inspected

Flow
- ☐ None
- ☑ Slight
- ☐ Visible

Water Clarity
- ☐ < 1 '
- ☑ 2-4'
- ☐ 1-2'
- ☐ >4'

Water Levels
- ☐ High
- ☑ Normal
- ☐ Low

Fish/Wildlife Observations

| | | | | |
|---|---|---|---|---|
| ☑ Bass | ☐ Anhinga | ☐ Woodstork | ☐ Turtles | ☐ Other Species: |
| ☐ Bream | ☐ Cormorant | ☑ Ducks | ☐ Snakes | |
| ☐ Catfish | ☐ Egrets | ☐ Osprey | ☐ Alligator | |
| ☑ Gambusia | ☐ Herons | ☐ Ibis | ☐ Frogs | |

Native/Beneficial Vegetation Noted

| | | | |
|---|---|---|---|
| ☐ Arrowhead | ☐ Bulrush | ☐ Lotus | ☐ Slender Spikerush |
| ☐ Cordgrass | ☐ Lily | ☐ Chara | ☐ Blue Flag Iris |
| ☑ Bacopa | ☐ Golden Canna | ☐ Naiad | ☐ Bladderwort |
| ☐ Pickerelweed | ☐ Spadderdock | ☐ Eelgrass | ☐ Pondweed |

Did you know? The coreopsis is Florida's official state wildflower. It occurs in a variety of colors ranging from yellow to pink.

FLORIDA WATERWAYS INC.

# Customer Service Report

| | | | |
|---|---|---|---|
| Customer: | St Johns Forest | Date of Visit: | 8/25/2026 |
| Field Biologist: | Cameron Ganim | Weather: | 90 °F High |
| FDACS License: | CM28894 | | 80% |




2




5 (2)




8 after (2)




8 after




8 before (2)




8 before

Did you know? The coreopsis is Florida's official state wildflower. It occurs in a variety of colors ranging from yellow to pink.

FLORIDA WATERWAYS INC.

# Customer Service Report

Customer: St Johns Forest

Field Biologist: Cameron Ganim

FDACS License: CM28894

Date of Visit: 10/9/2026

Weather: 82 °F High

80%

Waterway and Ditch Treatments

| Site | 4 | 5 | 6 | 8 | 9 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Algae | | | | | | | | | | | | | | | |
| Submersed Weeds | | | | | | | | | | | | | | | |
| Shoreline Grasses & Brush | | | | | | | | | | | | | | | |
| Floating Weeds | | | | | | | | | | | | | | | |
| Cleaned Outfall | x | x | | x | x | | | | | | | | | | |
| Pond Dye | | | | | | | | | | | | | | | |
| Inspection | | | x | | | | | | | | | | | | |
| Debris Removal | | | | | | | | | | | | | | | |
| Dissolved Oxygen | | | | | | | | | | | | | | | |

Comments: Outfalls were cleaned during todays visit to ensure proper flow. Pictures are included below.

Carp Program
- ☐ Carp Observed
- ☑ Barriers Inspected

Flow
- ☐ None
- ☐ Slight
- ☑ Visible

Water Clarity
- ☐ < 1 '
- ☑ 2-4'
- ☐ 1-2'
- ☐ >4'

Water Levels
- ☑ High
- ☐ Normal
- ☐ Low

Fish/Wildlife Observations

| | | | | |
|---|---|---|---|---|
| ☐ Bass | ☐ Anhinga | ☐ Woodstork | ☐ Turtles | ☐ Other Species: |
| ☑ Bream | ☐ Cormorant | ☑ Ducks | ☐ Snakes | |
| ☐ Catfish | ☐ Egrets | ☐ Osprey | ☐ Alligator | |
| ☑ Gambusia | ☐ Herons | ☐ Ibis | ☐ Frogs | |

Native/Beneficial Vegetation Noted

| | | | |
|---|---|---|---|
| ☐ Arrowhead | ☐ Bulrush | ☐ Lotus | ☐ Slender Spikerush |
| ☐ Cordgrass | ☐ Lily | ☐ Chara | ☐ Blue Flag Iris |
| ☐ Bacopa | ☐ Golden Canna | ☐ Naiad | ☐ Bladderwort |
| ☐ Pickerelweed | ☐ Spadderdock | ☐ Eelgrass | ☐ Pondweed |

Did you know? The coreopsis is Florida's official state wildflower. It occurs in a variety of colors ranging from yellow to pink.

FLORIDA WATERWAYS INC.

# Customer Service Report

| | | | |
|---|---|---|---|
| Customer: | St Johns Forest | Date of Visit: | 10/9/2026 |
| Field Biologist: | Cameron Ganim | Weather: | 82 °F High |
| FDACS License: | CM28894 | | 80% |




4




5




6




8 outfall (after)




8 outfall (before)




8

Did you know? The coreopsis is Florida's official state wildflower. It occurs in a variety of colors ranging from yellow to pink.

FLORIDA WATERWAYS INC.

# Customer Service Report

| | | | |
|---|---|---|---|
| Customer: | St Johns Forest | Date of Visit: | 10/9/2026 |
| Field Biologist: | Cameron Ganim | Weather: | 82 °F High |
| FDACS License: | CM28894 | | 80% |




9 outfall




9

Did you know? The coreopsis is Florida's official state wildflower. It occurs in a variety of colors ranging from yellow to pink.

**Dear St. John's Forest CDD,**

As part of our ongoing commitment to providing exceptional landscape maintenance services, I am pleased to provide our latest Client Communication Report. During my recent visit to your property, I was able to assess the following areas of recent accomplishment on your property.

In this report, you will find a high-level overview of our recent accomplishments on your property, including the completion of specific projects and any notable highlights that showcase the beauty and health of your landscape. We also provide insights into ongoing tasks, giving you a clear picture of our continuous efforts to maintain and enhance your outdoor spaces.

Moreover, we have identified several opportunities that could further elevate the aesthetic and functional value of your property. These suggestions are carefully curated based on our expert assessment and your unique landscape needs, aiming to deliver the best possible outcomes for your environment.

As your trusted advisor, my goal is to ensure transparent and effective communication, offering you peace of mind that your landscape is in capable hands. Should you have any questions or wish to discuss any aspect of the report, please do not hesitate to reach out to me directly.

Thank you for your continued trust in our services. We look forward to working together to create and maintain a landscape that exceeds your expectations.

Warm regards,
William Allen Flannery, CRM




# Client Communication Report

st

Reported On:
November 03, 2026

Report By:
William Allen Flannery

Property Size:
3.1 Acres

Property Name:
100 St John's Forest Blvd, Jacksonville, FL 32259, USA

## Client Communication Report

RECOMMENDATIONS FOR PROPERTY ENHANCEMENTS

1. we have another area that is a good candidate to add Asiatic jasmine at the front entrance. We will work on building a proposal
2. This area of Sod has become shaded out and is being out competed for nutrients from tree roots. We will put together some ideas for consideration to reimagine this space.

NOTES TO OWNER/CLIENT

1. Weed pressure at entrance needs attention.
2. Weed pressure behind the entrance monument needs attention as well
3. He will prune and shake the azaleas behind the water feature monument
4. Another fire ant colony has emerged at the entrance, we will have this treated
5. The newly installed Jasmine is thriving, this is what we'd like to see
6. Our team will work on removing this patch of shaded out Sod and add mulch for a clean look
7. We have vine pressure that our team will address. Here's an example of vines growing in the shrubbery. Have some work to do with spring beds and general cleanup of Debris.
8. Continue to monitor and remove trash as we work through the Landscaping
9. Our production team will work on trimming the ligustrum, shrubs ahead of holiday lighting
10. I have a small wax Myrtle in hanging over the sidewalk that can hit you in the face. Will bring this to the teacher of our team to address.
11. Vine Removal and general trimming need to be addressed. This will be brought to the attention of our production team.
12. Our team will remove the failing sunshine ligustrum under this sago palm
13. Our team will clean small patch of underperforming blue daze at the tip of this island, as well as chipping out the under performing jasmine on the sides while leaving the jasmine on the tip
14. Our team will remove a failing azalea at this island tip
15. Have a portion of a tree trunk that is poking through the shrub line. Our team will cut this back out of the bushes.

## 1. RECOMMENDATIONS FOR PROPERTY ENHANCEMENT




Created On November 03, 2026 by **William Allen Flannery**

we have another area that is a good candidate to add Asiatic jasmine at the front entrance. We will work on building a proposal

**Note Attachments**



## 2. RECOMMENDATIONS FOR PROPERTY ENHANCEMENT




Created On November 03, 2026 by **William Allen Flannery** Created On Site

This area of Sod has become shaded out and is being out competed for nutrients from tree roots. We will put together some ideas for consideration to reimagine this space.

**Note Attachments**





## 1. NOTES TO OWNER/CLIENT




Created On November 03, 2026 by **William Allen Flannery**

Weed pressure at entrance needs attention.

**Note Attachments**





## 2. NOTES TO OWNER/CLIENT




Created On November 03, 2026 by **William Allen Flannery** Created On Site

Weed pressure behind the entrance monument needs attention as well

**Note Attachments**





## 3. NOTES TO OWNER/CLIENT




Created On November 03, 2026 by **William Allen Flannery** Created On Site

He will prune and shake the azaleas behind the water feature monument

**Note Attachments**



## 4. NOTES TO OWNER/CLIENT




Created On November 03, 2026 by **William Allen Flannery** Created On Site

Another fire ant colony has emerged at the entrance, we will have this treated

**Note Attachments**



## 5. NOTES TO OWNER/CLIENT




Created On November 03, 2026 by **William Allen Flannery** Created On Site

The newly installed Jasmine is thriving, this is what we'd like to see

**Note Attachments**



## 6. NOTES TO OWNER/CLIENT




Created On November 03, 2026 by **William Allen Flannery** Created On Site

Our team will work on removing this patch of shaded out Sod and add mulch for a clean look

**Note Attachments**



## 7. NOTES TO OWNER/CLIENT




Created On November 03, 2026 by **William Allen Flannery** Created On Site

We have vine pressure that our team will address. Here's an example of vines growing in the shrubbery. Have some work to do with spring beds and general cleanup of Debris.

**Note Attachments**







## 8. NOTES TO OWNER/CLIENT




Created On November 03, 2026 by **William Allen Flannery**

Continue to monitor and remove trash as we work through the Landscaping

**Note Attachments**





## 9. NOTES TO OWNER/CLIENT




Created On November 03, 2026 by **William Allen Flannery** Created On Site

Our production team will work on trimming the ligustrum, shrubs ahead of holiday lighting

**Note Attachments**



## 10. NOTES TO OWNER/CLIENT




Created On November 03, 2026 by **William Allen Flannery**

I have a small wax Myrtle in hanging over the sidewalk that can hit you in the face. Will bring this to the teacher of our team to address.

**Note Attachments**



## 11. NOTES TO OWNER/CLIENT




Created On November 03, 2026 by **William Allen Flannery**

Vine Removal and general trimming need to be addressed. This will be brought to the attention of our production team.

**Note Attachments**





## 12. NOTES TO OWNER/CLIENT




Created On November 03, 2026 by **William Allen Flannery** Created On Site

Our team will remove the failing sunshine ligustrum under this sago palm

**Note Attachments**



## 13. NOTES TO OWNER/CLIENT



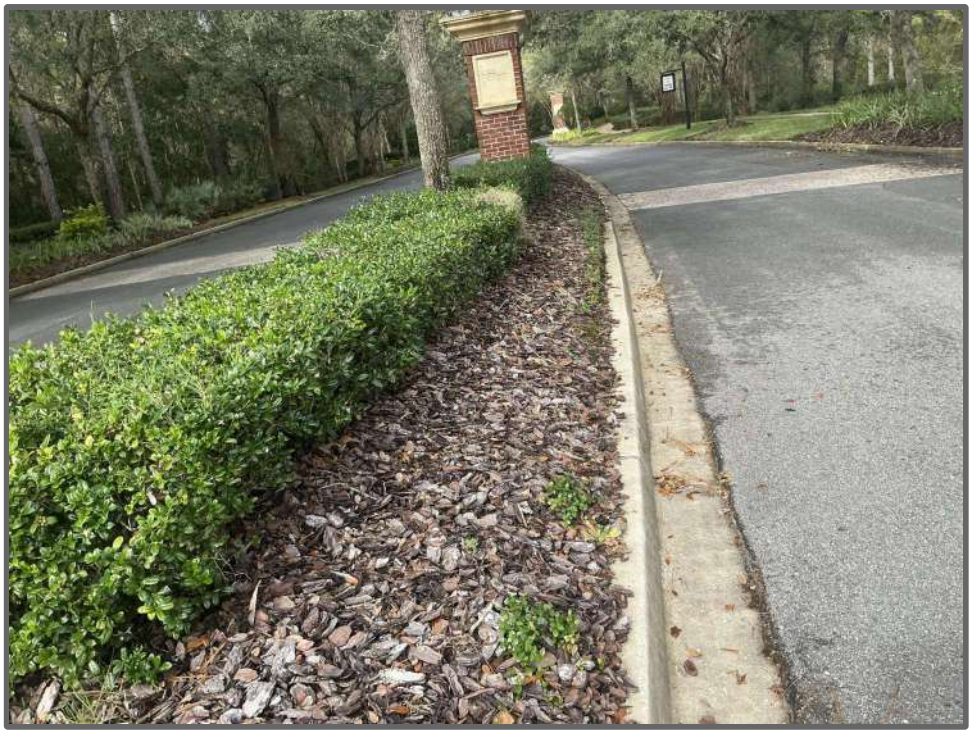

Created On November 03, 2026 by **William Allen Flannery**

Our team will clean small patch of underperforming blue daze at the tip of this island, as well as chipping out the under performing jasmine on the sides while leaving the jasmine on the tip

**Note Attachments**







## 14. NOTES TO OWNER/CLIENT




Created On November 03, 2026 by **William Allen Flannery** Created On Site

Our team will remove a failing azalea at this island tip

**Note Attachments**



## 15. NOTES TO OWNER/CLIENT

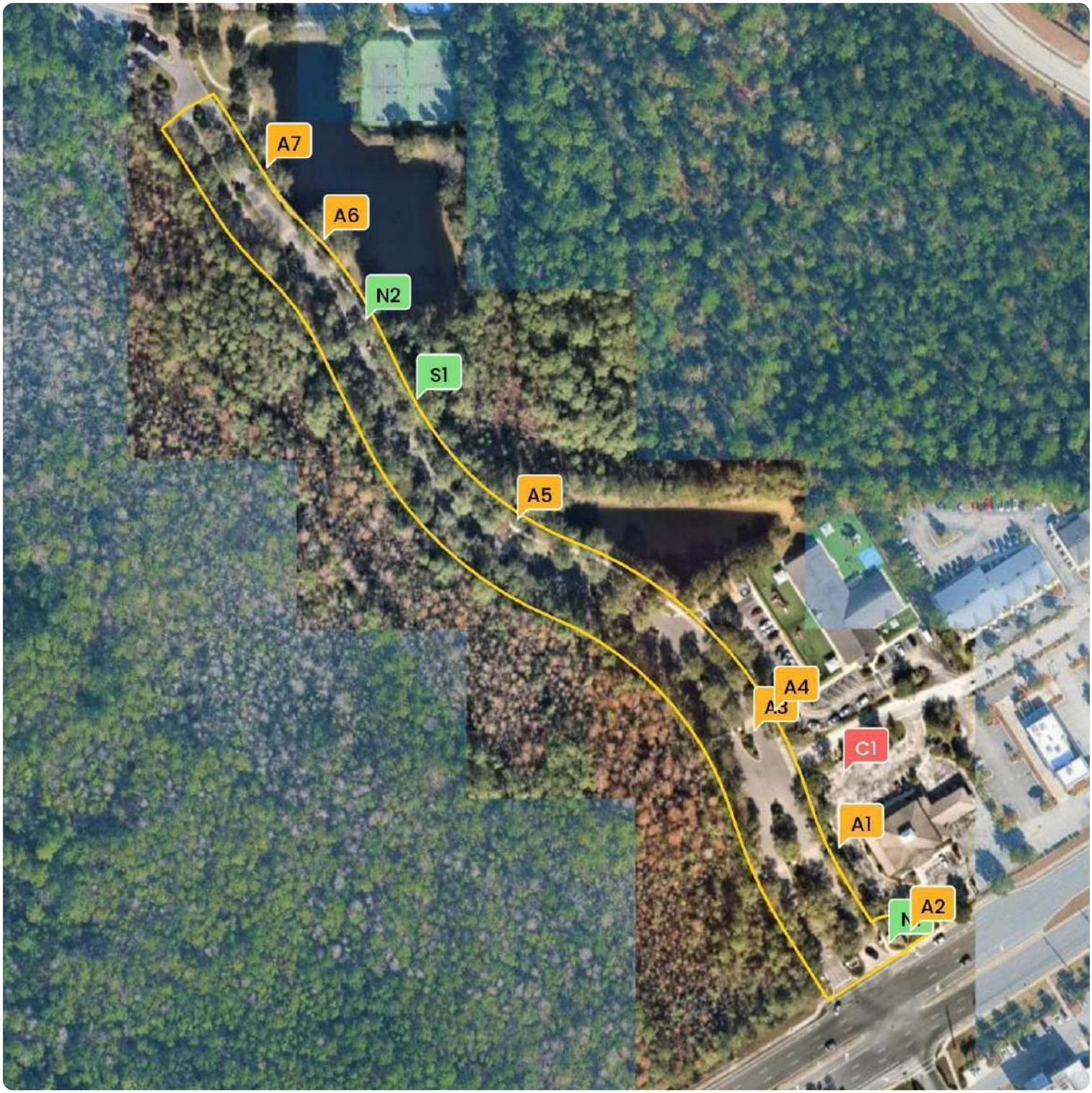



Created On November 03, 2026 by **William Allen Flannery** Created On Site

Have a portion of a tree trunk that is poking through the shrub line. Our team will cut this back out of the bushes.

**Note Attachments**






# st.pdf

Created On:
November 10, 2026

Report By:
William Allen Flannery

Property Size:
3.1 Acres

No. of Notes:
11

Property Map

## C1 CCR - Cover Letter Details

Created On November 10, 2026 by **William Allen Flannery** Created On Site

Tags Client Details




Open Note on Map

### 1. CCR - Cover Letter Details

1.a. **Customer Name**
St John's Forest CDD

---

## A1 CCR - Accomplishments

Created On November 10, 2026 by **William Allen Flannery**

Tags Accomplishment




Open Note on Map

### 1. CCR - Accomplishments

1.a. **Accomplishment**
The Ligustrum shrubs are pruned and ready for Christmas Christmas Lights

**Note Attachments**





---

## N1 CCR - Notes to Owner/Client

Created On November 10, 2026 by **William Allen Flannery** Created On Site

Tags Note




Open Note on Map

### 1. CCR - Notes to Owner/Client

1.a. **Notes to Owner/Client**
Ant bait has been applied on the small fire ant Hill at the entrance

**Note Attachments**



---

## A2 CCR - Accomplishments

Created On November 10, 2026 by **William Allen Flannery** Created On Site

Tags Accomplishment




Open Note on Map

### 1. CCR - Accomplishments

1.a. **Accomplishment**
Our team worked on cleaning the bed beside the entrance monument. They trimmed the azalea bush and cleared the weeds out.

**Note Attachments**







## A3 CCR - Accomplishments

Created On November 10, 2026 by **William Allen Flannery** Created On Site

Tags Accomplishment




Open Note on Map

### 1. CCR - Accomplishments

**1.a. Accomplishment**
The small, dead shrub underneath these Ligustrum have been removed

**Note Attachments**



## A4 CCR - Accomplishments

Created On November 10, 2026 by **William Allen Flannery**

Tags Accomplishment




Open Note on Map

### 1. CCR - Accomplishments

**1.a. Accomplishment**

The single dead rose in this bed has been removed

**Note Attachments**



## A5 CCR - Accomplishments

Created On November 10, 2026 by **William Allen Flannery**

Tags Accomplishment




Open Note on Map

### 1. CCR - Accomplishments

**1.a. Accomplishment**
Our team has been working on pruning other shrubs throughout

**Note Attachments**





---

## A6 CCR - Accomplishments

Created On November 10, 2026 by **William Allen Flannery** Created On Site

Tags Accomplishment




Open Note on Map

### 1. CCR - Accomplishments

**1.a. Accomplishment**
This is one of the beds that were identified that were deficient. Our team has addressed this issue.

**Note Attachments**





## A7 CCR - Accomplishments

Created On November 10, 2026 by **William Allen Flannery**

Tags Accomplishment




Open Note on Map

### 1. CCR - Accomplishments

1.a. **Accomplishment**
The limb that was sticking out too far along this path has been trimmed back

**Note Attachments**



## S1 Maintenance Site Assessment

Created On November 10, 2026 by **William Allen Flannery**

Tags Site Assessment




Open Note on Map

### 1. Maintenance Site Assessment

**1.a. Safety**
Pass

**1.b. Turf Rating**
**4 out of 5**
Overall, the Turf is in good health. Select areas have too much shade and are candidates to be replaced with Shea tolerant material.

**1.c. Shrub and Tree Rating**
**4 out of 5**
Shrubs are prepared for Christmas lighting. We recommend assessing the oak tree, canopies for pruning and thinning.

**1.d. Seasonal Color Rating**
**5 out of 5**

**1.e. Bed Detail Rating**
**3 out of 5**
Bad detailing is much better this week. We will continue monitoring and do a better job at maintaining weeds.

**1.f. Pinestraw/Mulch Rating**
**4 out of 5**
Mulch is still holding up. With only one application during the spring, it may be something to consider by the Board to have a fall application added to the contract for 2027.

**1.g. Additional situations / findings and general comments**
Generally, speaking plastic and paper trash are a constant nuisance that our team has been doing a better job at, but will continue patrolling and removing while we service

---

## N2 CCR - Notes to Owner/Client

Created On November 10, 2026 by **William Allen Flannery**

Tags Note




Open Note on Map

### 1. CCR - Notes to Owner/Client

**1.a. Notes to Owner/Client**
We are currently performing an irrigation inspection and will submit the report once completed

Note Attachments





End of Report

# Work Order Proposal

**Proposal Date:** 11/3/2026
**Proposal Work Order #:** 97532
**Prepared By:** ALLEN FLANNERY

**Property Name:** St Johns Forest CDD
**Address:** 100 St. Johns Forest Boulevard, Jacksonville, FL 32259
**Client Contact:** Justin Fisher JFisher@Inframark.com
**Client Phone #:** 407.569.7777

## Jasmine Enhancement Proposal

Jasmine Enhancement:

Scope:

- Prepare area for new plant material
- install new plant material
- top dress with mulch for moisture retention and assist with weed control
- check irrigation coverage

| DESCRIPTION | QTY | SIZE | UNIT PRICE | EXT PRICE | TOTAL PRICE |
|---|---|---|---|---|---|
| **Site Prep, Debris Disposal, Amendments, Equipment & Clean-Up** | | | | | **$133.08** |
| Site Prep | 1.00 | LS | $133.08 | $133.08 | |
| **Irrigation** | | | | | **$66.54** |
| Wet check and Adjustments | 1.00 | LS | $66.54 | $66.54 | |
| **Planting** | | | | | **$733.05** |
| Asiatic Jasmine - 1 Gal | 50.00 | 1 Gallon | $14.66 | $733.05 | |
| **Pinestraw & Mulch** | | | | | **$148.61** |
| Bagged Mulch | 10.00 | EA | $14.86 | $148.61 | |
| **Total for Work Order #97532** | | | | | **$1,081.28** |




Hide Notes
St John's Forest Blvd
St John's Forest Blvd
N5
FedEx Drop Box
First Florida Cr
Voice AI

# TERMS & CONDITIONS

1. Plant Guarantee. The Greenery, Inc. guarantees all plantings we supply and install for one year that are covered under an automated irrigation system and maintained under a continuous maintenance agreement by the Greenery, Inc.. This guarantee does not apply to plants that are lost due to abuse, vandalism, animals, fire, lightning, hail, vehicular damage, freeze, neglect, nor Acts of God.

2. Exclusions. Transplanted materials, annuals and flowers, plants in pots and planters, and all types of Sod are EXCLUDED from the Plant Guarantee.

3. Deer. Damage to or loss of plants due to deer is not covered by any guarantee, expressed or implied. The Greenery, Inc. makes every effort to use deer resistant material; however, due to the increase in their population and their changing habits, the Greenery, Inc. is not responsible for any resultant damage.

4. Tree Work. Stumps from tree removal will be cut to within approximately twelve inches above ground level. Stump grinding or removal is not included unless otherwise specified in this proposal. Wood will be left on the premises where lowered and dropped and will be cut into firewood length (approximately 16 to 24 inches lengthwise) unless specified otherwise in this proposal. Splitting, moving or hauling of wood or wood chips will be performed only if specifically stated in this proposal.

5. Utility Locates. The Greenery Inc. will call in the utility locates before starting the job. It is the responsibility of the Client/Owner to call in any private utilities that are outside normal location utilities. The Greenery Inc. is not responsible for damage to underground irrigation lines, wiring, pipes, utilities, invisible fencing, or lighting systems whose locations are not properly marked.

6. Irrigation Pricing. The existing automated irrigation system is checked at new landscaping areas, adjusted for proper coverage and broken heads and nozzles are replaced as needed. Irrigation adjustments, repairs and additions are billed on a Labor and Materials basis. Any irrigation prices included in this bid are an estimation only.

7. New Construction Irrigation Installation. Sleeves under roads and sidewalks must be accurately marked and no deeper than 4 feet below surface grade. A water source must be provided by Client/Owner/Developer prior to commencement of irrigation installation. Any temporary irrigation pipe that needs to be installed to access water source, will be billed in addition. The connection of the backflow device to the water meter is the responsibility of the Client/Owner.

8. Drainage. Any drainage installation is meant to improve conditions, but does not guarantee a complete elimination of issues. Standing water, puddling, saturated soils and washouts may still occur. Additional work may be needed after initial work is completed. Standing water for up to 48 hours after a significant rainfall is typical for the Lowcountry.

9. Access to Jobsite. Client/Owner is to provide all utilities to perform the work. Client/Owner will furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the owner makes the site available for the performance of the work.

10. Invoicing. Client/Owner shall remit payment to Contrator upon reciept of invoice, unless Client/Owner is currently under an active Maintenance Contract, in which case payment terms shall follow the terms outlined in that agreement.

11. Disclaimer. This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time the proposal was prepared. The price quoted in this proposal for the work described is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering and/or certified landscape architectural design services are not included in this agreement and are not provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Owner. If the Client/Owner must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Client/Owner directly to the designer involved.

12. Promotional Clause. The client hereby assigns the Contractor the irrevocable and unrestricted right to use and publish photographs of the work performed for editorial, trade, advertising, educational and any other purpose in any manner and medium; to alter the same without restriction; and to copyright the same without restriction. The Client releases all

claim to profits that may arise from use of images.

13. Payment. All unpaid balances over 30 days from date of invoice will be subject to the maximum finance charge allowable by law. The Greenery will be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at a per annum rate of 1.5% per month (18% per year) or the highest rate permitted by law, may be charged on unpaid balance 30 days after billing. Failure to make payment when due for completed work may result in a mechanic's lien on the title of your property. Credit card payments are subject to a 3% processing fee.

14. A 50% deposit of the total project cost is required to initiate the work. Please refer to the work order number when making your payment. Upon receipt of the deposit, we will confirm the schedule and begin preparing for the installation.

15. The pricing outlined in this proposal is valid for 60 days from the date of issue. After this period, the proposal may be subject to revision based on market conditions and material costs.

16.Enhancement Installation Warranty - The Greenery Inc. warrants that enhancement installations are completed in a manner appropriate to the scope of work, site conditions, and materials specified within the approved enhancement proposal. Plant material is warranted for thirty (30) days from the date of installation, and hardscape, irrigation modifications, and structural enhancements are warranted for ninety (90) days. Warranty coverage will continue while The Greenery Inc. remains the contracted maintenance provider for the property and is responsible for routine maintenance and irrigation oversight. This warranty applies to installation workmanship and plant viability under normal growing conditions and excludes losses resulting from extreme weather, water shortage, acts of nature, vandalism, improper irrigation or site conditions outside of The Greenery Inc.’s control, third-party activity, or interruption or cancellation of maintenance services. Warranted plant material, when applicable, will be replaced one (1) time from the original installation, with replacements scheduled during the appropriate planting season.

| | | | |
|---|---|---|---|
| **Property Name:** | St Johns Forest CDD | **Proposal Date:** | 11/3/2026 |
| **Address:** | 100 St. Johns Forest Boulevard, Jacksonville, FL 32259 | **Proposal Work Order #:** | 97532 |
| **Client Contact:** | Justin Fisher JFisher@Inframark.com | **Prepared By:** | ALLEN FLANNERY |
| **Client Phone #:** | 407.569.7777 | | |

**Total:** **$1,081.28**

**Deposit Amount (50%):** **$540.64**

**The pricing outlined in this proposal is valid for 60 days from the date of issue. After this period, the proposal may be subject to revision based on market conditions and material costs.**

**By** ALLEN FLANNERY

ALLEN FLANNERY

**Date** 11/3/2026

**The Greenery, Inc.**

**By** _____

**Date** _____

First Coast Home Services, LLC
603 St. Johns Ave  Green Cove Springs, FL 32043
(904)838-8712
www.firstcoasthomeservices.com
email: john@firstcoasthomeservices.com

# Estimate

INVOICE #2920100
DATE SEPT 25, 2026

**TO:**
St Johns Forest  HOA
Justin Fisher

**FOR:**
Pressure Washing

| DESCRIPTION | AMOUNT |
|---|---|
| Pressure Wash - All curbs, sidewalks, pillars and signage along entryway from 210 up to guard house | $3225.00 |
| *Thank You For Your Business* | |
| **TOTAL** | $3250.00 |

**MINUTES OF MEETING**
**ST. JOHNS FOREST**
**COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the St. Johns Forest Community Development District was held on Thursday, September 24, 2026, at 10:00 a.m. at First Florida Credit Union, 1950 County Road 210 West, St. Johns, Florida.

Present and constituting a quorum were:

| | |
|---|---|
| Philip Messana | Chairperson |
| Carly Weddle | Vice Chairperson |
| Angela Chapman | Assistant Secretary |
| Charles Kuehne | Assistant Secretary |
| Herbert Shaw | Assistant Secretary |

Also present either in person or via electronic communications were:

| | |
|---|---|
| Lee Graffius | District Manager |
| Karissa Robertson | District Manager |
| Jennifer Goldyn | Director of District Services |
| Kylee McGee | District Counsel (via Teams) |

***This is not a certified or verbatim transcript but rather represents the context and summary of the meeting. The full meeting is available in audio format upon request. Contact the District Office for any related costs for an audio copy.***

**FIRST ORDER OF BUSINESS** **Call to Order and Roll Call**

- Mr. Graffius called the meeting to order and called the roll. A quorum was established.

**SECOND ORDER OF BUSINESS** **Approval of Agenda**

| |
|---|
| On MOTION by Ms. Weddle seconded by Ms. Chapman, with all in favor, the agenda was approved as presented. 5-0 |

**THIRD ORDER OF BUSINESS** **Audience Comments**

- There being no audience members present, the next order of business followed.

**FOURTH ORDER OF BUSINESS** **Staff Reports**

**A. District Counsel**

- Mr. McGee attended via Teams on behalf of Mr. Haber. There was nothing to report.

**B. District Engineer**

- Mr. Yuro was not in attendance.

**C. District Manager**

Mr. Graffius introduced himself as the interim District Manager. Ms. Goldyn informed the Board that Ms. Harvey is no longer with Inframark and Ms. Robertson was on her way to the meeting and will be assuming the role of new District Manager. Ms. Goldyn also advised the Board that Inframark will be separating its business from Azuria and Inframrk Water to operate as a standalone business under the same ownership as Titanium Community Management.

**D. Field Inspection Coordinator**

**i. Inframark August and September 2026 Field Inspection Reports**

- Mr. Fisher provided an overview of the Field Inspection Reports. Discussion ensued regarding a resident complaint concerning Pond 9, and Mr. Fisher stated he would coordinate with the District Engineer to review the matter.
- Mr. Fisher was also directed to coordinate with The Greenery, Inc. regarding the dead pine tree and obtain a proposal for removal.
- Mr. Messana requested Mr. Fisher to obtain a proposal to address the sidewalk repair issues.
- The Board also requested Mr. Fisher have the monument walls pressure washed before the holiday décor installation and have the electrician inspect all lights and outlets to ensure they are in proper working order.

**ii. Pond Service Reports – Discussion of Excessive Algae Bloom**

- Mr. Fisher reviewed the pond services reports.

**iii. The Greenery, Inc. Client Communication Report**

- Mr. Flannery provided an overview of the landscaping report. A request was made to treat the landscape bed for weeds. Mr. Flannery reported that crews were currently onsite performing cleanup of the entrance area.

**iv. The Greenery, Inc. Proposal #93424 – Asiatic Jasmine Entrance Enhancement**

> On MOTION by Ms. Weddle, seconded by Mr. Messana, with all in favor, The Greenery, Inc Proposal #93424 for Asiatic Jasmine Entrance Enhancement in the amount of $3,257.53 was approved. 5-0

**FIFTH ORDER OF BUSINESS Business Administration**

**A. Consideration of Minutes from the Meeting held on July 30, 2026**

> On MOTION by Mr. Kuehne, seconded by Mr. Shaw, with all in favor, the Minutes of the July 30, 2026, Meeting were approved as presented. 5-0

**B. Acceptance of the July and August 2026 Financial Report and Approval of Check Registers and Invoices**

> On MOTION by Mr. Shaw, seconded by Mr. Kuehne, with all in favor, the July and August 2026 Financial Reports were accepted, and the Check Register and Invoices were approved. 5-0

**C. Financial Snapshot and Cashflow Projection as of August 31, 2026**

- The Board reviewed the financial snapshot and cashflow projections as of August 31, 2026.

**SIXTH ORDER OF BUSINESS Business Items**

**A. Public Hearings to Consider Adopting Revised Rules of Procedure**

> On MOTION by Ms. Weddle, seconded by Ms. Chapman, with all in favor, the public hearing was opened. 5-0

- There were no public comments.

> On MOTION by Ms. Weddle, seconded by Mr. Kuehne, with all in favor, the public hearing was closed. 5-0

**i. Consideration of Resolution 2026-11, Adopting Revised Rules of Procedure**

> On MOTION by Mr. Messana, seconded by Ms. Weddle, with all in favor, Resolution 2026-11, Adopting Revised Rules of Procedure, was adopted 5-0

**B. Consideration of Resolution 2026-12, Designation of Officers**

> On MOTION by Mr. Kuehne, seconded by Mr. Shaw, with all in favor, Resolution 2026-12, Designation of Officers, appointing Mr. Lee Graffius and Ms. Karrisa Robertson as Assistant Secretaries, while other officers remained unchanged, was adopted as presented. 5-0

**C. Consideration of Christmas Decor – Decorating Package Commercial Lease Agreement**

> On MOTION by Mr. Messana, seconded by Ms. Weddle, with all in favor, the Christmas Décor Lease Agreement in the amount of $7,681.88, including the three-year renewal term, was approved. 5-0

**D. Consideration of Brown & Brown Insurance Proposal – October 1, 2026, Through October 1, 2027**
**E. Consideration of Preferred Governmental Insurance Trust (PGIT) Notice of Conditional Renewal of Insurance**
**F. Consideration of Florida Insurance Alliance (FIA) Insurance Package Proposal – October 1, 2026, Through October 1, 2027**

> On MOTION by Mr. Kuehne, seconded by Mr. Messana, with all in favor, the Florida Insurance Alliance (FIA) Insurance Package Proposal for the period October 1, 2026, through October 1, 2027, was approved. 5-0

**SEVENTH ORDER OF BUSINESS** **Board of Supervisors Requests and Comments**

None.

**EIGHTH ORDER OF BUSINESS** **Adjournment**

- There being no further business,

> On MOTION by Ms. Weddle, seconded by Mr. Kuehne, with all in favor, the meeting was adjourned at 10:54 a.m. 5-0

Secretary/Assistant Secretary Chairperson/Vice Chairperson

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

# *St Johns Forest Community Development District*

## *Financial Report*

## *September 30, 2026*

CLEAR PARTNERSHIPS



# ST JOHNS FOREST CDD

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# ST. JOHNS FOREST
# Community Development District

## Financial Statements

**(Unaudited)**

## September 30, 2026

**Balance Sheet**
September 30, 2026

| ACCOUNT DESCRIPTION | GENERAL FUND | SERIES 2016 DEBT SERVICE FUND | TOTAL |
|---|---|---|---|
| **ASSETS** | | | |
| Cash - Checking Account | $ 133,492 | $ - | $ 133,492 |
| Investments: | | | |
| Money Market Account | 397,521 | - | 397,521 |
| Prepayment Account | - | 665 | 665 |
| Reserve Fund | - | 133,202 | 133,202 |
| Revenue Fund | - | 117,558 | 117,558 |
| Prepaid Items | 2,074 | - | 2,074 |
| **TOTAL ASSETS** | **$ 533,087** | **$ 251,425** | **$ 784,512** |
| **LIABILITIES** | | | |
| Accounts Payable | $ 506 | $ - | $ 506 |
| **TOTAL LIABILITIES** | **506** | **-** | **506** |
| **FUND BALANCES** | | | |
| **Nonspendable:** | | | |
| Prepaid Items | 2,074 | - | 2,074 |
| **Restricted for:** | | | |
| Debt Service | - | 251,425 | 251,425 |
| **Assigned to:** | | | |
| Operating Reserves | 62,663 | - | 62,663 |
| Reserves-Entr. Signs/Columns | 158,356 | - | 158,356 |
| Reserves - Entry Fountain | 8,989 | - | 8,989 |
| Reserves- Stormwater&Roads | 56,512 | - | 56,512 |
| Reserves - Streetlights | 20,000 | - | 20,000 |
| **Unassigned:** | 223,987 | - | 223,987 |
| **TOTAL FUND BALANCES** | **$ 532,581** | **$ 251,425** | **$ 784,006** |
| **TOTAL LIABILITIES & FUND BALANCES** | **$ 533,087** | **$ 251,425** | **$ 784,512** |

## Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2026

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE BUDGET | YEAR TO DATE ACTUAL | VARIANCE ($) FAV(UNFAV) | YTD ACTUAL AS A %OF ADOPTED BUD |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Interest - Investments | $ 10,000 | $ 10,000 | $ 20,736 | $ 10,736 | 207.36% |
| Interest - Tax Collector | - | - | 1,642 | 1,642 | 0.00% |
| Special Assmnts- Tax Collector | 281,930 | 281,930 | 281,930 | - | 100.00% |
| Special Assmnts- Discounts | (11,277) | (11,277) | (10,444) | 833 | 92.61% |
| **TOTAL REVENUES** | **280,653** | **280,653** | **293,864** | **13,211** | **104.71%** |
| **EXPENDITURES** | | | | | |
| **Administration** | | | | | |
| P/R-Board of Supervisors | 6,000 | 6,000 | 5,600 | 400 | 93.33% |
| FICA Taxes | 459 | 459 | 122 | 337 | 26.58% |
| ProfServ-Arbitrage Rebate | 600 | 600 | 1,000 | (400) | 166.67% |
| ProfServ-Dissemination Agent | 1,000 | 1,000 | 1,000 | - | 100.00% |
| ProfServ-Engineering | 7,000 | 7,000 | 4,360 | 2,640 | 62.29% |
| ProfServ-Legal Services | 10,500 | 10,500 | 6,357 | 4,143 | 60.54% |
| ProfServ-Mgmt Consulting | 61,058 | 61,058 | 61,058 | - | 100.00% |
| ProfServ-Special Assessment | 6,136 | 6,136 | 6,136 | - | 100.00% |
| ProfServ-Trustee Fees | 4,000 | 4,000 | 4,148 | (148) | 103.70% |
| Auditing Services | 4,000 | 4,000 | 3,900 | 100 | 97.50% |
| Website Compliance | 2,500 | 2,500 | 3,152 | (652) | 126.08% |
| Postage and Freight | 600 | 600 | 619 | (19) | 103.17% |
| Insurance - General Liability | 9,087 | 9,087 | 9,258 | (171) | 101.88% |
| Printing and Binding | 1,000 | 1,000 | - | 1,000 | 0.00% |
| Legal Advertising | 1,200 | 1,200 | 506 | 694 | 42.17% |
| Miscellaneous Services | 2,000 | 2,000 | 1,735 | 265 | 86.75% |
| Misc-Assessment Collection Cost | 5,638 | 5,638 | 5,430 | 208 | 96.31% |
| Misc-Web Hosting | 1,200 | 1,200 | 1,200 | - | 100.00% |
| Annual District Filing Fee | 175 | 175 | 175 | - | 100.00% |
| **Total Administration** | 124,153 | 124,153 | 115,756 | 8,397 | 93.24% |
| **Field** | | | | | |
| ProfServ-Field Management | 8,000 | 8,000 | 8,000 | - | 100.00% |
| Contracts-Lake and Wetland | 13,000 | 13,000 | 12,180 | 820 | 93.69% |
| Contracts-Landscape | 55,000 | 55,000 | 44,099 | 10,901 | 80.18% |
| Electricity - General | 7,000 | 7,000 | 7,625 | (625) | 108.93% |
| R&M-General | 10,000 | 10,000 | 19,221 | (9,221) | 192.21% |
| R&M-Fountain | 6,000 | 6,000 | 3,794 | 2,206 | 63.23% |
| R&M-Other Landscape | 14,000 | 14,000 | 40,962 | (26,962) | 292.59% |
| R&M-Irrigation | 7,500 | 7,500 | 966 | 6,534 | 12.88% |
| R&M-Streetlights | 3,000 | 3,000 | 12,980 | (9,980) | 432.67% |
| Capital Outlay | 3,000 | 3,000 | - | 3,000 | 0.00% |
| Reserves-Stormwater&Roads | - | - | 8,145 | (8,145) | 0.00% |
| **Total Field** | 126,500 | 126,500 | 157,972 | (31,472) | 124.88% |
| **Reserves** | | | | | |
| Reserve -Entrance Signs/Columns | 30,000 | 30,000 | - | 30,000 | 0.00% |
| **Total Reserves** | 30,000 | 30,000 | - | 30,000 | 0.00% |
| **TOTAL EXPENDITURES & RESERVES** | **280,653** | **280,653** | **273,728** | **6,925** | **97.53%** |

## Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2026

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE BUDGET | YEAR TO DATE ACTUAL | VARIANCE ($) FAV(UNFAV) | YTD ACTUAL AS A % OF ADOPTED BUD |
|---|---|---|---|---|---|
| Excess (deficiency) of revenues Over (under) expenditures | - | - | 20,136 | 20,136 | 0.00% |
| Net change in fund balance | $ - | $ - | $ 20,136 | $ 20,136 | 0.00% |
| **FUND BALANCE, BEGINNING (OCT 1, 2025)** | **512,444** | **512,444** | **512,444** | | |
| **FUND BALANCE, ENDING** | **$ 512,444** | **$ 512,444** | **$ 532,581** | | |

## Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2026

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE BUDGET | YEAR TO DATE ACTUAL | VARIANCE ($) FAV(UNFAV) | YTD ACTUAL AS A %OF ADOPTED BUD |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Interest - Investments | $ 200 | $ 200 | $ 10,381 | $ 10,181 | 5190.50% |
| Special Assmnts- Tax Collector | 287,646 | 287,646 | 287,646 | - | 100.00% |
| Special Assmnts- Discounts | (11,545) | (11,545) | (10,656) | 889 | 92.30% |
| **TOTAL REVENUES** | **276,301** | **276,301** | **287,371** | **11,070** | **104.01%** |
| **EXPENDITURES** | | | | | |
| **Administration** | | | | | |
| Misc-Assessment Collection Cost | 5,773 | 5,773 | 5,540 | 233 | 95.96% |
| **Total Administration** | 5,773 | 5,773 | 5,540 | 233 | 95.96% |
| **Debt Service** | | | | | |
| Principal Debt Retirement | 200,000 | 200,000 | 200,000 | - | 100.00% |
| Interest Expense | 73,480 | 73,480 | 72,610 | 870 | 98.82% |
| **Total Debt Service** | 273,480 | 273,480 | 272,610 | 870 | 99.68% |
| **TOTAL EXPENDITURES** | **279,253** | **279,253** | **278,150** | **1,103** | **99.61%** |
| Excess (deficiency) of revenues Over (under) expenditures | (2,952) | (2,952) | 9,221 | 12,173 | 0.00% |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Contribution to (Use of) Fund Balance | (2,952) | - | - | - | 0.00% |
| **TOTAL FINANCING SOURCES (USES)** | **(2,952)** | **-** | **-** | **-** | **0.00%** |
| Net change in fund balance | $ (2,952) | $ (2,952) | $ 9,221 | $ 12,173 | 0.00% |
| **FUND BALANCE, BEGINNING (OCT 1, 2025)** | **242,204** | **242,204** | **242,204** | | |
| **FUND BALANCE, ENDING** | **$ 239,252** | **$ 239,252** | **$ 251,425** | | |

# ST. JOHNS FOREST
# Community Development District

## Supporting Schedules

## September 30, 2026

## Non-Ad Valorem Special Assessments - St Johns County Tax Collector

**(Monthly Assessment Collection Distributions)**

**For the Fiscal Year Ending September 30, 2026**

| | | | | | ALLOCATION BY FUND | |
|---|---|---|---|---|---|---|
| **Date Received** | **Net Amount Received** | **Discount / (Penalty) Amount** | **Collection Cost** | **Gross Amount Received** | **General Fund** | **Series 2016 Debt Service Fund** |
| **Assessments Levied FY 2026** | | | | **$ 569,576** | **$ 281,930** | **$ 287,646** |
| **Allocation %** | | | | **100%** | **49%** | **51%** |
| 11/04/25 | $ 3,352 | $ 183 | $ 68 | $ 3,604 | $ 1,784 | $ 1,820 |
| 11/18/25 | $ 12,665 | $ 538 | $ 258 | $ 13,462 | $ 6,663 | $ 6,798 |
| 11/21/25 | $ 29,548 | $ 1,256 | $ 603 | $ 31,408 | $ 15,546 | $ 15,861 |
| 12/17/25 | $ 34,576 | $ 1,470 | $ 706 | $ 36,752 | $ 18,192 | $ 18,560 |
| 12/23/25 | $ 26,807 | $ 1,140 | $ 547 | $ 28,494 | $ 14,104 | $ 14,390 |
| 01/14/26 | $ 371,215 | $ 15,782 | $ 7,576 | $ 394,573 | $ 195,307 | $ 199,267 |
| 02/20/26 | $ 30,845 | $ 891 | $ 629 | $ 32,366 | $ 16,021 | $ 16,345 |
| 03/13/26 | $ 7,485 | $ 70 | $ 153 | $ 7,708 | $ 3,815 | $ 3,893 |
| 04/23/26 | $ 12,574 | $ - | $ 257 | $ 12,831 | $ 6,351 | $ 6,480 |
| 06/21/26 | $ 2,987 | $ (89) | $ 61 | $ 2,959 | $ 1,465 | $ 1,494 |
| 07/02/26 | $ 5,452 | $ (143) | $ 111 | $ 5,420 | $ 2,683 | $ 2,737 |
| **TOTAL** | **$ 537,507** | **$ 21,100** | **$ 10,970** | **$ 569,576** | **$ 281,930** | **$ 287,646** |

| | | | |
|---|---|---|---|
| **% Collected** | **100%** | **100%** | **100%** |

**ST JOHNS FOREST CDD**

**Cash and Investment Report**

***September 30, 2026***

**GENERAL FUND**

| Account Name | Bank Name | Investment Type | Maturity | Yield | Balance |
|---|---|---|---|---|---|
| Checking Account | Valley Bank | Checking Account | n/a | 3.56% | $133,492 |
| Money Market Account | Bank United | Money Market Account | n/a | 3.40% | $397,521 |
| | | | | **Subtotal** | **$531,013** |

**DEBT SERVICE FUND**

| Account Name | Bank Name | Investment Type | Maturity | Yield | Balance |
|---|---|---|---|---|---|
| Series 2016 Prepayment Fund | US Bank | Open-Ended Commercial Paper | n/a | 3.50% | 665 |
| Series 2016 Reserve Fund | US Bank | Open-Ended Commercial Paper | n/a | 3.50% | $133,202 |
| Series 2016 Revenue Fund | US Bank | Open-Ended Commercial Paper | n/a | 3.50% | $117,558 |
| | | | | **Subtotal** | **$251,425** |
| | | | | **Total** | **$782,438** |

# Bank Account Statement

St Johns Forest CDD

**Bank Account No.** 1244
**Statement No.** 09-26

**Statement Date** 09/30/2026

| | | | |
|---|---|---|---|
| **G/L Account No. 101003 Balance** | 133.491.54 | **Statement Balance** | 137.324.79 |
| | | **Outstanding Deposits** | 0.00 |
| **Positive Adjustments** | 0.00 | | |
| | | **Subtotal** | 137,324.79 |
| **Subtotal** | 133,491.54 | **Outstanding Checks** | -3,833.25 |
| **Negative Adjustments** | 0.00 | | |
| | | **Ending Balance** | 133,491.54 |
| **Ending G/L Balance** | 133,491.54 | | |

**Outstanding Checks**

| | | | | | |
|---|---|---|---|---|---|
| 09/01/2026 | Payment | 300007 | JEA-ACH | Inv: 091426-7564 | -721.15 |
| 09/28/2026 | Payment | 100175 | HORIZON PIPE | Inv: 1502 | -1,525.00 |
| 09/29/2026 | Payment | 100176 | RICK ARSENAULT CERTIFIED POOL CONSULTANT, INC | Inv: SJFCDD926 | -225.00 |
| 09/29/2026 | Payment | 100178 | KUTAK ROCK LLP | Inv: 3814935 | -1,362.10 |
| **Total Outstanding Checks** | | | | | -3,833.25 |

# ST. JOHNS FOREST
## Community Development District

### Check Register
### 9/01/2026 - 9/30/2026

**ST. JOHNS FOREST COMMUNITY DEVELOPMENT DISTRICT**

**Payment Register by Fund**

For the Period from 09/01/2026 to 09/30/2026

(Sorted by Check / ACH No.)

| Fund No. | Date | Payee | Invoice No. | Payment Description | Invoice / GL Description | G/L Account # | Amount Paid |
|---|---|---|---|---|---|---|---|
| **GENERAL FUND - 001** | | | | | | | |
| **CHECK # 100169** | | | | | | | |
| 001 | 09/01/26 | RICK ARSENAULT CERTIFIED POOL CONSULTANT, INC | SJFCDD826 | 09/26 Monthly Fountain Maintenance | R&M-Fountain | 546032-53901 | $273.00 |
| | | | | | | ***Check Total*** | *$273.00* |
| **CHECK # 100170** | | | | | | | |
| 001 | 09/04/26 | INNERSYNC STUDIO | INV-SN-1632 | 10/2026 School Now ADA Website renewal | Website Compliance | 534397-51301 | $1,599.07 |
| | | | | | | ***Check Total*** | *$1,599.07* |
| **CHECK # 100171** | | | | | | | |
| 001 | 09/04/26 | THE GREENERY INC | 819139 | September 2026 Landscape Contract | R&M-Other Landscape | 546036-53901 | $4,009.00 |
| | | | | | | ***Check Total*** | *$4,009.00* |
| **CHECK # 100172** | | | | | | | |
| 001 | 09/04/26 | FLORIDA WATERWAYS, INC | 206434 | September 2026 Aquatic Weed Control | Contracts-Lake and Wetland | 534021-53901 | $1,015.00 |
| | | | | | | ***Check Total*** | *$1,015.00* |
| **CHECK # 100173** | | | | | | | |
| 001 | 09/04/26 | INFRAMARK LLC | 188556 | Sept 2026 Management Fees | ProfServ-Mgmt Consulting | 531027-51301 | $5,088.17 |
| 001 | 09/04/26 | INFRAMARK LLC | 188556 | Sept 2026 Management Fees | ProfServ-Field Management | 531016-53901 | $666.67 |
| 001 | 09/04/26 | INFRAMARK LLC | 188556 | Sept 2026 Management Fees | Misc-Web Hosting | 549915-51301 | $100.00 |
| | | | | | | ***Check Total*** | *$5,854.84* |
| **CHECK # 100174** | | | | | | | |
| 001 | 09/16/26 | CLG ELECTRICAL CONTRACTORS LLC | 260901 | ELECTRICAL REPAIRS | R&M-General | 546001-53901 | $4,980.00 |
| | | | | | | ***Check Total*** | *$4,980.00* |
| **CHECK # 100175** | | | | | | | |
| 001 | 09/28/26 | HORIZON PIPE | 1502 | SINGLE DRAIN CLEAN OUT | R&M-General | 546001-53901 | $1,525.00 |
| | | | | | | ***Check Total*** | *$1,525.00* |
| **CHECK # 100176** | | | | | | | |
| 001 | 09/29/26 | RICK ARSENAULT CERTIFIED POOL CONSULTANT, INC | SJFCDD926 | OCTOBER 2026 FOUNTAIN MAINT | R&M-Fountain | 546032-53901 | $225.00 |
| | | | | | | ***Check Total*** | *$225.00* |
| **CHECK # 100177** | | | | | | | |
| 001 | 09/29/26 | INFRAMARK LLC | 189648 | 2026 DISS. SVCS / BOS EMAIL DOMAIN /POSTAGE | Miscellaneous Services | 549001-51301 | $1,116.42 |
| 001 | 09/29/26 | INFRAMARK LLC | 189648 | 2026 DISS. SVCS / BOS EMAIL DOMAIN /POSTAGE | ProfServ-Dissemination Agent | 531012-51301 | $1,000.00 |
| 001 | 09/29/26 | INFRAMARK LLC | 189648 | 2026 DISS. SVCS / BOS EMAIL DOMAIN /POSTAGE | Postage and Freight | 541006-51301 | $0.78 |
| | | | | | | ***Check Total*** | *$2,117.20* |
| **CHECK # 100178** | | | | | | | |
| 001 | 09/29/26 | KUTAK ROCK LLP | 3814935 | MAY-JUNE GENERAL COUNSEL | ProfServ-Legal Services | 531023-51401 | $1,362.10 |
| | | | | | | ***Check Total*** | *$1,362.10* |
| **CHECK # 300007** | | | | | | | |
| 001 | 09/01/26 | JEA-ACH | 091426-7564 | SVC PRD 8/13-9/14/26 | Electricity - General | 543006-53901 | $721.15 |
| | | | | | | ***Check Total*** | *$721.15* |
| | | | | | | **Fund Total** | **$23,681.36** |
| | | | | | | **Total Checks Paid** | **$23,681.36** |

# ST JOHNS FOREST
# COMMUNITY DEVELOPMENT DISTRICT

## Financial Snapshot
## September 30,2026

- **Current Cash Balances:**
  - Valley National Bank Operating: $133,492.
  - BankUnited MM: $397,521. (minimum to keep account open is $2,500)
- **Assessment collections:**
  - We are 100% fully collected on the tax roll
- **Prepaid Items:**
  - Trustee fees for October 2026 to March 2027.
- **Expenses:**
  - Current expenses make up 97.53% of the annual budget through the end of September 2026, Total expenses for the first 12 months are approximately $273,728.

St Johns Forest CDD
Cash Flow Projection
9/30/2026

| | Balances | Interest Rate | |
|---|---|---|---|
| Operating Account - Valley National Bank | 133,492.00 | 3.56% | |
| Less: Current Outstanding AP | (506.00) | | |
| Estimated Cash Available Today | 132,986.00 | | |
| Outstanding FY26 Tax Roll | - | | *last distribution received on 07/02/2026* |
| Estimated Total Cash Available with Tax Roll | 132,986.00 | | |
| **Projections:** | | | |
| Monthly Average Spend - month | - | | |
| Total Monthly Average Spend | - | | |
| Average budgeted Spend to YE (month ) | - | | |
| **Expected Cash Flow at YE (9/30/26)** | **132,986.00** | | |
| Average budgeted Spend 1st QTR FY27 (3 mos avg spend, per budget) | 71,832.63 | | |
| **Expected Need through 1st QTR FY27** | **61,153.37** | | |

**tax roll revenue for the new FY is received in December*