

*Palm Coast Park
Community Development District*

Agenda

August 15, 2025

AGENDA

Palm Coast Park

Community Development District

219 East Livingston Street, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

August 8, 2025

**Board of Supervisors
Palm Coast Park
Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of **Palm Coast Park Community Development District** will be held **Friday, August 15, 2025 at 10:30 AM at the Hilton Garden Inn Palm Coast/Town Center, 55 Town Center Blvd., Palm Coast, Florida.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the July 18, 2025 Meeting
4. Consideration of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2025
5. Staff Reports
 - A. Attorney
 - B. Engineer and Maintenance Report
 - i. Presentation of Annual Engineer's Report
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance sheet and Income Statement
6. Other Business
7. Supervisor's Requests
8. Adjournment

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,

Jeremy LeBrun

Jeremy LeBrun
District Manager

Enclosures

MINUTES

MINUTES OF MEETING
PALM COAST PARK
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Palm Coast Park Community Development District was held Friday, July 18, 2025, at 10:33 a.m. at the Hilton Garden Inn Palm Coast/Town Center, 55 Town Center Blvd., Palm Coast, Florida.

Present and constituting a quorum were:

Jeff Douglas	Chairman
Robert Porter	Vice Chairman
Jeff Hobson	Assistant Secretary
Ken Belshe	Assistant Secretary
Heather Allen	Assistant Secretary

Also present were:

Jeremy LeBrun	District Manager
Michael Chiumento	District Counsel
Clint Smith	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. LeBrun called the meeting to order and called roll. Five Supervisors were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. LeBrun opened the public comment period. Mr. LeBrun stated for residents that this time is allocated for people to make comments or statements to the Board of Supervisors and asked speakers to state their name and address and to keep comments to three minutes.

Gary Gonlag (3 Falmouth Drive) asked about the increase for Revelry and a stormwater fee.

THIRD ORDER OF BUSINESS

Approval of Minutes of the May 16, 2025 Meeting

Mr. LeBrun presented the minutes of the May 16, 2025, Board of Supervisors meeting and asked for any comments, corrections, or changes. The Board had no changes to the minutes.

On MOTION by Mr. Porter, seconded by Ms. Allen, with all in favor, the Minutes of the May 16, 2025 Meeting, were approved.

FOURTH ORDER OF BUSINESS

Public Hearing

Mr. LeBrun stated for the record that District Counsel joined the meeting. Mr. LeBrun then asked for a motion to open the public hearing.

On MOTION by Mr. Porter, seconded by Ms. Allen, with all in favor, Opening the Public Hearing, was approved.

Mr. LeBrun presented the proposed budget and summarized the budget for the Board and members of the public. There have been no substantial changes to the budget since the Board approved the proposed version. Mr. Douglas added detail explaining the shared costs and the breakdown of each sub-division. Mr. LeBrun then went into detail as to why residents received mailed notice of an assessment increase and the primary cases of those increases. Discussion followed and audience questions were answered. Mr. LeBrun opened the hearing to public comment and asked that comments be kept to three minutes.

Bernard Barsack (45 Silver Glen Drive) stated he believes that this is a significant policy change and he objects to it. He also asked how the accounting is done for the capital reserve and Mr. LeBrun explained how it works.

Penny Alexander (39 Silver Glen Drive) asked if the capital reserves are designated for anything. Mr. LeBrun pointed her to the area of the budget where capital reserves are contemplated.

A. Consideration of Resolution 2025-04 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations

Mr. LeBrun noted that they would like to utilize the stormwater fee based on the Engineer's anticipated credits. Board discussion followed on the anticipated credit. Discussion followed about the stormwater turnover and if the credit does come through the price will drop from \$160 per lot to \$109 per lot. Board direction is to adopt the budget with the lower stormwater line item for budget and lower assessments to resulting amounts.

On MOTION by Mr. Porter, seconded by Mr. Douglas, with all in favor, Resolution 2025-04 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations, was approved.

B. Consideration of Resolution 2025-05 Imposing Special Assessments and Certifying an Assessment Roll

Mr. LeBrun noted that the Board just adopted the Fiscal Year 2026 budget, and this is the mechanism to fund that budget certifying the assessment roll. Mr. LeBrun asked for any public comment. There being none and no Board discussion, there was a motion of approval.

On MOTION by Mr. Belshe, seconded by Mr. Porter, with all in favor, Resolution 2025-05 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

On MOTION by Mr. Porter, seconded by Ms. Allen, with all in favor, Closing the Public Hearing, was approved.

FIFTH ORDER OF BUSINESS**District Goals & Objectives****A. Adoption of Fiscal Year 2026 Goals & Objectives**

Mr. LeBrun presented the Fiscal Year 2026 goals and objectives for the District and offered to answer any questions. There being none there was a motion of approval.

On MOTION by Mr. Porter, seconded by Mr. Belshe, with all in favor, Adoption of Fiscal Year 2026 Goals & Objectives, was approved.

B. Presentation of Fiscal Year 2025 Goals & Objectives and Authorization to Chairman to Execute

Mr. LeBrun presented the Fiscal Year 2025 Goals & Objectives and asked for authorization for the Chairman to signoff that these Goals and Objectives set forth were met and presented as required by Florida statute.

On MOTION by Mr. Porter, seconded by Mr. Belshe, with all in favor, the Fiscal Year 2025 Goals & Objectives and Authorization to Chairman to Execute, was approved.

SIXTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

Mr. Chiumento updated the Board that he did not get the sidewalk policy finished and will present to the Board at the next scheduled meeting. He's also working on an opportunity to go back to the Bond Underwriter to reallocate the debt based on the number of units continuing to rise. They are also working on the turnover rules to accept infrastructure from the developer. Lastly, he noted that there is a fund in the budget that has been historically allocated for

reimbursement from the city. The District was talking about using that money for the rebuilding and repair of bridges. He is reporting that that money can only be used for capital improvements that were identified in the initial engineer's report back in 2006. He will report back to the Board with any pertaining information to this matter and Board discussion followed.

B. Engineer and Maintenance Report

i. Landscape Maintenance Log – May 2025

ii. Lake Management Activity – June – July 2025

Mr. Smith stated sidewalk repairs are complete and had nothing further to report to the Board.

C. District Manager's Report

i. Approval of Check Register

Mr. LeBrun presented the check register from the general fund and there was a motion of approval.

On MOTION by Mr. Porter, seconded by Mr. Belshe, with all in favor, the Check Register, was approved.

ii. Balance Sheet and Income Statement

Mr. LeBrun presented the unaudited financials for Board review. No action required.

iii. Approval of Fiscal Year 2026 Meeting Schedule

Mr. LeBrun presented the 2026 meeting schedule and anticipates following the current schedule the Board is keeping.

On MOTION by Mr. Porter, seconded by Ms. Allen, with all in favor, the Fiscal Year 2026 Meeting Schedule, was approved.

SEVENTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS

Supervisor's Requests

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Belshe, seconded by Mr. Douglas, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

August 7, 2025

Board of Supervisors
Palm Coast Park Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Palm Coast Park Community Development District, Flagler County, Florida ("the District") for the fiscal year ended September 30, 2025. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Palm Coast Park Community Development District as of and for the fiscal year ended September 30, 2025. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2025 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management 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 information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that 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.

You are responsible for 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 government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your representatives will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which 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 the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$11,200 for the September 30, 2025 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Palm Coast Park Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Palm Coast Park Community Development District.

By: _____

Title: _____

Date: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

SECTION V

SECTION B

SECTION 1



May 22, 2025

Palm Coast Park Community Development District
c/o Governmental Management Services
219 East Livingston Street
Orlando, FL 32801

Re: Annual Engineers Report for Palm Coast Park Community Development District – Series 2006, 2019, 2021, 2022, 2023, and 2024

This letter is provided to the Palm Coast Park Community Development District (PCPCDD) to provide the Trustee an annual inspection report prepared by a consulting engineer. Singhofen Halff (Halff), the PCPCDD Engineer, is responsible for conducting routine observation of the construction activities for the subject project. This report provides a summary of the current construction status and recommendations regarding maintenance.

General Description of Palm Coast Park Community Development District

The Palm Coast Park Community Development District is a 4,716-acre community development district located in Flagler County, Florida. The project is a master planned mixed-use development that promotes orderly and responsible growth along the portion of the US-1 corridor that stretches between Palm Coast Parkway and Old Kings Road. The development is bisected by US-1 and incorporates a linear park on both sides of the highway.

Sawmill Creek at Palm Coast Park includes approximately 110-acres consisting of Tracts 6a and 6b within the Palm Coast Park Community Development District. The project is located on the west side of US-1, north of Matanzas Woods Parkway and includes infrastructure improvements for development of single-family residential houses.

The Spring Lake Subdivision is an approximately 478-acre residential community consisting of Tracts 2 and 3 within the PCPCDD. The project is located on the west side of US-1, north of Hargrove Grade and includes infrastructure improvements for development of single-family residential houses.

Sawmill Branch includes approximately 258-acres consisting of Tracts 10A, 10B, 10C, and 19 within the Palm Coast Park Community Development District. The project is located on the west side of US-1, north of Matanzas Woods Parkway and Sawmill Creek to the north. The project includes infrastructure improvements for the development of single-family residential lots.

The Sommerset Development includes a total of 418 residential lots located on Tract 15 of the PCPCDD. The project site is located on the west side of US-1, north of the Spring Lake Subdivision. The project

includes infrastructure improvements (stormwater, utilities, roadways, etc.) to support the residential lots and is to be developed in 3 phases.

Summary of Construction Progress

Construction to date has included development of the linear park that runs parallel to US-1 along both sides of the roadway and installation of utilities along US-1 (including potable water, sanitary sewer, reclaimed water, Florida Power and Light Corporation conduits, TV cable conduits, and fiber optic conduit). The linear park is 4.5 miles long on the west side of US-1 and 3 miles long along the east side of the road with a total area of approximately 71 acres. An additional one mile is located at the southern end of the site that links the park on the east side of US-1 with Belle Terre Parkway. The project includes a concrete bicycle/pedestrian path adjacent to US-1 meandering throughout the park along rolling berms planted with a variety of trees and vegetation. Wood bridges have also been constructed along the path in areas of wetland crossings. The path serves as a link between the development tracts and provides an interconnection to the local community. The trail, berms, and landscaping are located within a 100-foot easement that runs parallel with US-1 and provides a barrier against sound and view of traffic on US-1.

Infrastructure improvements to Tracts 18 & 20 include construction of stormwater ponds, roadways, and underground utilities. A shell path connecting the trails along US-1 to existing sidewalk paths on Belle Terre Parkway was constructed as part of the Swamp Path project which crosses parts of Tracts A and 21. The Sidewalk Extension South project consisted of extending the sidewalk along the east side of US-1 to the south and connecting to the existing sidewalk on the north side of Palm Coast Parkway. Infrastructure improvements to Tract A included the construction of a stormwater pond and turn lanes along US-1. The Wood Bridge Reconstruction project included replacement of portions of the timber bridges along the bicycle/pedestrian path that were experiencing significant deterioration.

Completed construction for the Sawmill Creek project includes the roadway, stormwater ponds, and underground potable water and sanitary utilities throughout the subdivision. This consists of approximately 1.8 miles of new roadway and utilities (potable water, sanitary sewer, and reuse) and 4 new stormwater ponds. The roadways have been dedicated as private right-of-way and all utilities, stormwater pipes, and ponds have been constructed within dedicated easements and/or tracts. Construction of these improvements were completed in March 2020.

Completed construction for the Spring Lake project similarly includes roadways, stormwater ponds, and underground potable water and sanitary utilities throughout the subdivision. This consists of approximately 4.5 miles of new roadway and utilities (potable water, sanitary sewer, and reuse) and 11 new stormwater ponds. Construction of these improvements were completed in October 2022.

Phase 1 for the Sommerset Development has been completed in 2023 and includes roadway, underground potable water and sanitary utilities, stormwater pipes and inlets, and two stormwater ponds to serve the initial phase of the subdivision. Phase 1 includes 125 residential lots located at the southern end of the project site.

Maintenance Recommendations

Maintenance of the linear park includes periodic inspection of bridges, concrete bicycle/pedestrian path, berms, erosion control, and landscaping. Wood bridges should be inspected and damaged sections replaced as needed. Maintenance of the subdivisions includes periodic inspections of the roadways, utilities, and stormwater systems. Roads should be inspected to assess the condition of the pavement and curb and gutter. Damages areas (potholes, broken curbs, pavement cracking, etc.) should be evaluated

and repaired, as necessary. Utilities should be inspected for proper condition. Normal conditions include having a normal flow and not surcharging above the top of the outflow pipe. Leaking pipes should be repaired by the most appropriate means. Broken sections of pipes should be replaced when detected. Storm pipes and ponds should be inspected to ensure normal operating conditions. Structures and pipes should be inspected for damages and obstructions. Ponds should be inspected for bank erosion and to ensure the outfall structures are operating as designed. As additional development projects come online, routine construction observation is recommended to ensure that the construction is consistent with the Palm Coast Park Master Plan and that existing PCPCDD infrastructure is not damaged.

Facilities owned by the PCPCDD are generally well maintained and in good working order. Infrastructure and drainage facilities are currently functioning as originally designed. The anticipated maintenance cost for 2025 is estimated at \$73,000 excluding landscape maintenance which is under separate contract. The anticipated maintenance includes weekly inspections of 4 to 6 hours per week with additional costs for repairs as needed. Repairs would include addressing damage to sidewalks and bridges or erosion control. It is noted that repair costs can exceed the anticipated maintenance cost in the event of vandalism, hurricane, fire, or other natural disaster.

Sincerely,

Singhofen Halff

A handwritten signature in blue ink, appearing to read 'Brett Witte', is written over a horizontal line.

Brett Witte, PE
District Engineer

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SECTION C

SECTION 1

Palm Coast Park
Community Development District
 Check Register Summary & ACH Debit Summary
 July 1, 2025 through July 31, 2025

Fund	Date	Check #'s/Vendor	Amount
<u><i>Check Register</i></u>			
<i>General Fund- Wells Fargo (Operating)</i>			
	7/22/25	428 - 433	\$ 16,977.29
	7/31/25	434 - 436	\$ 2,102.00
		Subtotal	\$ 19,079.29
<i>General Fund- Wells Fargo (SMC)</i>			
	7/22/25	217 - 221	\$ 30,519.62
	7/31/25	222 - 223	\$ 5,540.00
		Subtotal	\$ 36,059.62
<i>General Fund- Wells Fargo (SLR)</i>			
	7/22/25	121 - 123	\$ 6,565.31
	7/31/25	124 - 125	\$ 14,566.00
		Subtotal	\$ 21,131.31
<i>General Fund- Wells Fargo (SOM)</i>			
	7/25/25	65 - 67	\$ 5,420.00
	7/31/25	68 - 69	\$ 742.00
		Subtotal	\$ 6,162.00
Total			\$ 82,432.22

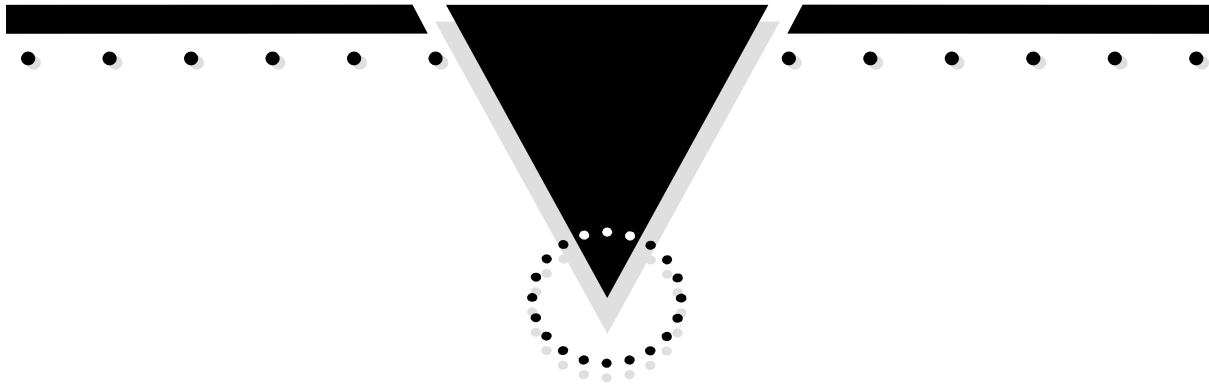
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
TOTAL FOR REGISTER						19,079.29	

CHECK	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME				STATUS	AMOUNT	....CHECK.....	
DATE		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS		AMOUNT	#
TOTAL FOR REGISTER										36,069.62	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/22/25	00001	7/01/25 204	202507 310-51300-31300	JUL DISSEM AGENT SERVICES	*	218.75	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			218.75 000121
7/22/25	00004	7/01/25 PSI17993	202507 320-53800-46300	JULY LAKE MAINT PHASE 2	*	551.20	
		7/01/25 PSI18013	202507 320-53800-46300	JUL LAKE MAINT PHASE 1	*	711.36	
				SOLITUDE LAKE MANAGEMENT			1,262.56 000122
7/22/25	00005	7/02/25 158889	202507 320-53800-46100	JULY POND MOWING	*	4,684.00	
		7/15/25 160510	202507 320-53800-46100	IRRIGATION REPAIR	*	150.00	
		7/15/25 160514	202507 320-53800-46100	IRRIGATION REPAIR	*	250.00	
				FLORIDA ULS OPERATING LLC			5,084.00 000123
7/31/25	00003	7/20/25 07202025	202507 320-53800-34100	7/25 SERVICES AGREEMENT	*	600.00	
				CLINTON F SMITH III			600.00 000124
7/31/25	00005	7/23/25 161630	202506 320-53800-46100	JUN BUFFER LANDSCAPE MAIN	*	5,822.00	
		7/23/25 161634	202506 320-53800-46100	JUNE ROW LANDSCAPE MAINT	*	1,161.00	
		7/23/25 161636	202507 320-53800-46100	JUL BUFFER LANDSCAPE MAIN	*	5,822.00	
		7/23/25 161640	202507 320-53800-46100	JULY ROW LANDSCAPE MAINT	*	1,161.00	
				FLORIDA ULS OPERATING LLC			13,966.00 000125
TOTAL FOR BANK A						21,131.31	
TOTAL FOR REGISTER						21,131.31	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
7/25/25	00001	7/01/25 207	202507 310-51300-31300	JUL DISSEM AGENT SERVICES	*	218.75	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			218.75 000065
7/25/25	00003	7/01/25 PSI17939	202507 320-53800-46300	JULY LAKE MAINTENANCE	*	420.00	
				SOLITUDE LAKE MANAGEMENT			420.00 000066
7/25/25	00007	7/01/25 938210	202507 320-53800-46100	JUL LANDSCAPE MAINTENANCE	*	4,781.25	
				YELLOWSTONE LANDSCAPE			4,781.25 000067
7/31/25	00002	7/20/25 07202025	202507 320-53800-34100	7/25 SERVICES AGREEMENT	*	600.00	
				CLINTON F SMITH III			600.00 000068
7/31/25	00003	7/21/25 PSI18758	202507 320-53800-46300	SOM FOUNTAIN SERVICE	*	142.00	
				SOLITUDE LAKE MANAGEMENT			142.00 000069
TOTAL FOR BANK A						6,162.00	
TOTAL FOR REGISTER						6,162.00	

SECTION 2



Palm Coast Park

Community Development District

Unaudited Financial Reporting
July 31, 2025



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Palm Coast Park
Community Development District
 Combined Balance Sheet
 July 31, 2025

Governmental Fund Types

	<u>General</u>	<u>GF</u> <u>Sawmill Sub</u>	<u>GF</u> <u>Spring Lake Reverie</u>	<u>GF</u> <u>Somerset</u>	<u>Debt</u> <u>Service</u>	<u>CR</u> <u>Sawmill Sub</u>	<u>CR</u> <u>Spring Lake Reverie</u>	<u>CR</u> <u>Somerset</u>	<u>Capital</u> <u>Projects</u>	<u>Totals</u> <u>(memorandum only)</u>
Assets										
Cash- Checking Account	\$342,530	\$351,807	\$294,769	\$45,442	----	----	----	----	----	\$1,034,547
Due from General Fund	----	\$356	\$332	\$82	----	----	----	----	----	\$771
Series 2006	----	----	----	----	\$1,661	----	----	----	----	\$1,661
Series 2019	----	----	----	----	\$190	----	----	----	----	\$190
Series 2021	----	----	----	----	\$383	----	----	----	----	\$383
Series 2022	----	----	----	----	\$775	----	----	----	----	\$775
Series 2023	----	----	----	----	\$405	----	----	----	----	\$405
Series 2024	----	----	----	----	----	----	----	----	----	\$0
Assessment Receivable	----	----	----	----	----	----	----	----	----	\$0
Due from Sawmill Creek	\$8,528	----	----	----	----	----	----	----	----	\$8,528
Due from Debt 2006	----	----	----	----	----	----	----	----	----	\$0
Due from Debt 2019	----	----	----	----	----	----	----	----	----	\$0
Due from Debt 2021	----	----	----	----	----	----	----	----	----	\$0
Due from Debt 2022	----	----	----	----	----	----	----	----	----	\$0
Due from Debt 2023	----	----	----	----	----	----	----	----	----	\$0
Due from Spring Lake Reverie	\$8,528	----	----	----	----	----	----	----	----	\$8,528
Due from Somerset	\$8,528	----	----	----	----	----	----	----	----	\$8,528
Due from Capital Projects	----	----	----	----	----	----	----	----	----	\$0
Due from Spring Lake- Tracts 2 & 3	----	----	----	----	----	----	----	----	----	\$0
Due from Sawmill Branch- Phase 2A/2B (Tract 10)	----	----	----	----	----	----	----	----	----	\$0
Due from Other	----	----	----	----	----	----	----	----	----	\$0
Investments:										
SBA	\$208,199	----	----	----	----	----	----	----	----	\$208,199
Series 2006										
Reserve	----	----	----	----	\$1,117,651	----	----	----	----	\$1,117,651
Revenue	----	----	----	----	\$742,271	----	----	----	----	\$742,271
Interest	----	----	----	----	----	----	----	----	----	\$0
Prepayment	----	----	----	----	\$38	----	----	----	----	\$38
Cap. Interest	----	----	----	----	----	----	----	----	----	\$0
Acquisition and Construction	----	----	----	----	----	----	----	----	\$2,546,247	\$2,546,247
Cost of Issuance	----	----	----	----	----	----	----	----	----	\$0
Series 2019										
Reserve	----	----	----	----	\$145,530	----	----	----	----	\$145,530
Revenue	----	----	----	----	\$94,463	----	----	----	----	\$94,463
Interest	----	----	----	----	----	----	----	----	----	\$0
Prepayment	----	----	----	----	----	----	----	----	----	\$0
Cap. Interest	----	----	----	----	----	----	----	----	----	\$0
Acquisition and Construction	----	----	----	----	----	----	----	----	\$23,806	\$23,806
Cost of Issuance	----	----	----	----	----	----	----	----	----	\$0
Series 2021										
Reserve	----	----	----	----	\$271,395	----	----	----	----	\$271,395
Revenue	----	----	----	----	\$168,291	----	----	----	----	\$168,291
Interest	----	----	----	----	----	----	----	----	----	\$0
Prepayment	----	----	----	----	----	----	----	----	----	\$0
Cap. Interest	----	----	----	----	----	----	----	----	----	\$0
Acquisition and Construction	----	----	----	----	----	----	----	----	\$36,346	\$36,346
Cost of Issuance	----	----	----	----	----	----	----	----	----	\$0
Series 2022										
Reserve	----	----	----	----	\$200,846	----	----	----	----	\$200,846
Revenue	----	----	----	----	\$320,556	----	----	----	----	\$320,556
Interest	----	----	----	----	----	----	----	----	----	\$0
Prepayment	----	----	----	----	----	----	----	----	----	\$0
Cap. Interest	----	----	----	----	----	----	----	----	----	\$0
Acquisition and Construction	----	----	----	----	----	----	----	----	\$8,276	\$8,276
Cost of Issuance	----	----	----	----	----	----	----	----	----	\$0
Series 2023										
Reserve	----	----	----	----	\$209,730	----	----	----	----	\$209,730
Revenue	----	----	----	----	\$170,663	----	----	----	----	\$170,663
Interest	----	----	----	----	----	----	----	----	----	\$0
Prepayment	----	----	----	----	----	----	----	----	----	\$0
Cap. Interest	----	----	----	----	----	----	----	----	----	\$0
Acquisition and Construction	----	----	----	----	----	----	----	----	\$30,058	\$30,058
Cost of Issuance	----	----	----	----	----	----	----	----	----	\$0
Series 2024										
Reserve	----	----	----	----	\$308,305	----	----	----	----	\$308,305
Revenue	----	----	----	----	\$17,784	----	----	----	----	\$17,784
Interest	----	----	----	----	\$238,368	----	----	----	----	\$238,368
Prepayment	----	----	----	----	----	----	----	----	----	\$0
Cap. Interest	----	----	----	----	----	----	----	----	----	\$0
Acquisition and Construction	----	----	----	----	----	----	----	----	\$59,885	\$59,885
Cost of Issuance	----	----	----	----	----	----	----	----	----	\$0
Deposits	----	----	----	----	----	----	----	----	----	\$0
Prepaid Expenses	----	\$3,698	\$1,010	----	----	----	----	----	----	\$4,708
Total Assets	\$576,313	\$355,860	\$296,111	\$45,525	\$4,009,303	\$0	\$0	\$0	\$2,704,618	\$7,987,731

	<i>General</i>	<i>GF Sawmill Sub</i>	<i>GF Spring Lake Reverie</i>	<i>GF Somerset</i>	<i>Debt Service</i>	<i>CR Sawmill Sub</i>	<i>CR Spring Lake Reverie</i>	<i>CR Somerset</i>	<i>Capital Projects</i>	<i>Totals (memorandum only)</i>
<i>Liabilities</i>										
Accounts Payable	----	----	----	----	----	----	----	----	----	\$0
Accrued Expenses	\$0	\$2,743	----	----	----	----	----	----	----	\$2,743
FICA Payable	\$184	----	----	----	----	----	----	----	----	\$184
Due to General Fund	----	----	----	----	----	----	----	----	----	\$0
Due to 2006 DSF	\$1,661	----	----	----	----	----	----	----	----	\$1,661
Due to 2019 DSF	\$190	----	----	----	----	----	----	----	----	\$190
Due to 2021 DSF	\$383	----	----	----	----	----	----	----	----	\$383
Due to 2022 DSF	\$775	----	----	----	----	----	----	----	----	\$775
Due to 2023 DSF	\$405	----	----	----	----	----	----	----	----	\$405
Due to Spring Lake Reverie	\$332	----	----	----	----	----	----	----	----	\$332
Due to Sawmill Subdivision	\$356	----	----	----	----	----	----	----	----	\$356
Deposit- Spring Lake- Tracts 2 & 3	----	----	----	----	----	----	----	----	----	\$0
Due to Somerset	\$82	----	----	----	----	----	----	----	----	\$82
Deposit- Sawmill Branch- DR Horton	\$15,000	----	----	----	----	----	----	----	----	\$15,000
Deposit- Somerset	----	----	----	----	----	----	----	----	----	\$0
<i>Fund Equity</i>										
Net Assets	----	----	----	----	----	----	----	----	----	\$0
<i>Fund Balances</i>										
Unassigned	\$556,945	\$353,117	\$296,111	\$45,525	----	\$0	\$0	\$0	----	\$1,251,698
Nonspendable- Prepaid	----	----	----	----	----	----	----	----	----	\$0
Restricted for Capital Projects	----	----	----	----	----	----	----	----	----	\$0
Series 2006	----	----	----	----	----	----	----	----	\$2,546,247	\$2,546,247
Series 2019	----	----	----	----	----	----	----	----	\$23,806	\$23,806
Series 2021	----	----	----	----	----	----	----	----	\$36,346	\$36,346
Series 2022	----	----	----	----	----	----	----	----	\$8,276	\$8,276
Series 2023	----	----	----	----	----	----	----	----	\$30,058	\$30,058
Series 2024	----	----	----	----	----	----	----	----	\$59,885	\$59,885
Restricted for Debt Service	----	----	----	----	----	----	----	----	----	\$0
Series 2006	----	----	----	----	\$1,861,620	----	----	----	----	\$1,861,620
Series 2019	----	----	----	----	\$240,182	----	----	----	----	\$240,182
Series 2021	----	----	----	----	\$440,069	----	----	----	----	\$440,069
Series 2022	----	----	----	----	\$522,177	----	----	----	----	\$522,177
Series 2023	----	----	----	----	\$380,798	----	----	----	----	\$380,798
Series 2024	----	----	----	----	\$564,457	----	----	----	----	\$564,457
Total Liabilities, Fund Equity, Other	\$576,313	\$355,860	\$296,111	\$45,525	\$4,009,303	\$0	\$0	\$0	\$2,704,618	\$7,987,731

Palm Coast Park
Community Development District
General Fund
Statement of Revenues & Expenditures
For Period Ending July 31, 2025

	Adopted Budget	Prorated Budget 7/31/25	Actual 7/31/25	Variance
<u>Revenues</u>				
Operations and Maintenance Assessments- Tax Roll	\$310,967	\$310,967	\$337,563	\$26,596
Interest Earnings	\$515	\$429	\$0	(\$429)
Interest Earnings - SBA	\$5,400	\$4,505	\$4,505	\$0
Miscellaneous Income	\$0	\$0	\$0	\$0
Total Revenues	\$316,882	\$315,901	\$342,069	\$26,167
<u>Administrative Expenditures</u>				
Supervisors Fees	\$12,000	\$10,000	\$5,200	\$4,800
FICA Taxes	\$924	\$770	\$398	\$372
Arbitrage	\$600	\$500	\$0	\$500
Dissemination Agent	\$2,625	\$2,188	\$2,788	(\$600)
Assessment Administration	\$5,565	\$5,565	\$5,565	\$0
Engineering	\$7,980	\$6,650	\$11,476	(\$4,826)
Attorney Fees	\$12,000	\$10,000	\$10,507	(\$507)
Management Fees	\$46,746	\$38,955	\$38,955	\$0
Website Maintenance & Hosting	\$1,336	\$1,336	\$2,847	(\$1,511)
Website	\$1,553	\$1,294	\$1,113	\$181
Trustee Fees	\$4,500	\$3,467	\$3,467	\$0
Annual Audit	\$9,000	\$9,000	\$11,100	(\$2,100)
Postage and Freight	\$3,000	\$2,500	\$2,843	(\$343)
Insurance- General Liability	\$9,050	\$9,050	\$8,679	\$371
Printing and Binding	\$1,000	\$833	\$1,103	(\$269)
Legal Advertising	\$1,200	\$1,000	\$325	\$675
Tax Collector Fees	\$6,478	\$7,096	\$7,096	\$0
Contingency	\$1,000	\$833	\$0	\$833
Office Supplies	\$450	\$375	\$118	\$257
Meeting Room Rental	\$1,200	\$1,000	\$589	\$411
Dues & Licenses	\$175	\$175	\$175	\$0
Total Administrative	\$128,382	\$112,587	\$114,341	(\$1,755)
<u>Field Expenditures</u>				
Professional Services	\$18,000	\$15,000	\$15,000	\$0
Landscape Maintenance	\$115,000	\$95,833	\$81,490	\$14,343
Preserve Management	\$7,500	\$6,250	\$0	\$6,250
Repairs & Maintenance	\$23,000	\$19,167	\$30,939	(\$11,772)
Insurance- Property & Casualty	\$22,000	\$22,000	\$21,287	\$713
Contingency	\$3,000	\$2,500	\$0	\$2,500
Total Field	\$188,500	\$160,750	\$148,716	\$12,034
Total Expenditures	\$316,882	\$273,337	\$263,057	\$10,280
Excess Revenue/(Expenditures)	\$0		\$79,011	
Beginning Fund Balance	\$0		\$477,933	
Ending Fund Balance	\$0		\$556,945	

Palm Coast Park
Community Development District
General Fund- Sawmill Subdivision
Statement of Revenues & Expenditures
For Period Ending July 31, 2025

	Adopted Budget	Prorated Budget 7/31/25	Actual 7/31/25	Variance
<u>Revenues</u>				
Operations and Maintenance Assessments- Tax Roll	\$377,553	\$377,553	\$378,804	\$1,251
Developer Contributions (Phase 7)	\$77,200	\$0	\$0	\$0
Miscellaneous Income	\$0	\$0	\$0	\$0
Total Revenues	\$454,753	\$377,553	\$378,804	\$1,251
<u>Administrative Expenditures</u>				
Tax Collector Fees	\$7,853	\$7,504	\$7,504	\$0
Arbitrage	\$1,200	\$900	\$450	\$450
Trustee Fees	\$9,000	\$8,072	\$8,072	\$0
Dissemination Agent	\$5,250	\$3,938	\$7,563	(\$3,625)
Postage and Freight	\$1,000	\$750	\$0	\$750
Attorney Fees	\$2,000	\$1,500	\$0	\$1,500
Other Current Charges	\$500	\$375	\$0	\$375
Total Administrative	\$26,803	\$23,039	\$23,589	(\$550)
<u>Field Expenditures</u>				
Professional Fees	\$19,200	\$14,400	\$18,000	(\$3,600)
Landscape Maintenance	\$251,000	\$188,250	\$215,167	(\$26,917)
Electricity- Streetlights	\$20,000	\$15,000	\$28,678	(\$13,678)
Electricity- Irrigation/Signs	\$4,100	\$3,075	\$624	\$2,451
Utility- Irrigation	\$50,000	\$37,500	\$19,322	\$18,178
R&M- Signage	\$2,000	\$1,500	\$0	\$1,500
R&M Storm Water- Pond	\$41,800	\$31,350	\$34,962	(\$3,612)
Insurance-Property & Casualty	\$5,000	\$3,750	\$0	\$3,750
Repairs and Maintenance	\$12,500	\$9,375	\$1,700	\$7,675
Contingency	\$6,450	\$4,838	\$0	\$4,838
Interfund Transfer Out	\$0	\$0	\$0	\$0
Total Field	\$412,050	\$309,038	\$318,452	(\$9,414)
<u>Reserves</u>				
Roadway Reserves	\$47,900	\$0	\$0	\$0
Total Reserves	\$47,900	\$0	\$0	\$0
Total Expenditures	\$486,753	\$332,076	\$342,040	(\$9,964)
Excess Revenue/(Expenditures)	(\$32,000)		\$36,763	
Beginning Fund Balance	\$32,000		\$316,354	
Ending Fund Balance	\$0		\$353,117	

Palm Coast Park
Community Development District
General Fund- Spring Lake Reverie
Statement of Revenues & Expenditures
For Period Ending July 31, 2025

	Adopted Budget	Prorated Budget 7/31/25	Actual 7/31/25	Variance
<u>Revenues</u>				
Operations and Maintenance Assessments- Tax Roll	\$351,841	\$351,841	\$353,571	\$1,730
Miscellaneous Income	\$0	\$0	\$0	\$0
Total Revenues	\$351,841	\$351,841	\$353,571	\$1,730
<u>Administrative Expenditures</u>				
Tax Collector Fees	\$7,382	\$7,004	\$7,004	\$0
Arbitrage	\$600	\$450	\$450	\$0
Trustee Fees	\$4,500	\$4,041	\$4,041	\$0
Dissemination Agent	\$2,625	\$1,969	\$2,188	(\$219)
Postage and Freight	\$750	\$563	\$0	\$563
Attorney Fees	\$1,000	\$750	\$0	\$750
Other Current Charges	\$250	\$188	\$0	\$188
Total Administrative	\$17,107	\$14,964	\$13,682	\$1,281
<u>Field Expenditures</u>				
Professional Fees	\$7,200	\$5,400	\$6,000	(\$600)
Landscape Maintenance	\$212,000	\$159,000	\$122,624	\$36,376
Electricity- Streetlights	\$62,000	\$46,500	\$64,194	(\$17,694)
Electricity- Irrigation/Signs	\$1,000	\$750	\$0	\$750
Utility- Irrigation	\$30,000	\$22,500	\$34,129	(\$11,629)
R&M- Signage	\$1,000	\$750	\$0	\$750
R&M Storm Water- Pond	\$15,000	\$11,250	\$12,626	(\$1,376)
Insurance-Property & Casualty	\$12,500	\$9,375	\$0	\$9,375
Repairs and Maintenance	\$7,500	\$5,625	\$7,085	(\$1,460)
Contingency	\$5,000	\$3,750	\$0	\$3,750
Total Field	\$353,200	\$264,900	\$246,658	\$18,242
<u>Reserves</u>				
Roadway Reserves	\$34,000	\$0	\$0	\$0
Total Reserves	\$34,000	\$0	\$0	\$0
Total Expenditures	\$404,307	\$279,864	\$260,341	\$19,523
Excess Revenue/(Expenditures)	(\$52,466)		\$93,231	
Beginning Fund Balance	\$52,466		\$202,881	
Ending Fund Balance	\$0		\$296,111	

Palm Coast Park
Community Development District
General Fund- Somerset
Statement of Revenues & Expenditures
For Period Ending July 31, 2025

	Adopted Budget	Prorated Budget 7/31/25	Actual 7/31/25	Variance
<u><i>Revenues</i></u>				
Operations and Maintenance Assessments- Tax Roll	\$87,203	\$87,203	\$87,632	\$429
Developer Contributions	\$44,219	\$0	\$0	\$0
Total Revenues	\$131,422	\$87,203	\$87,632	\$429
<u><i>Administrative Expenditures</i></u>				
Tax Collector Fees	\$1,817	\$1,736	\$1,736	\$0
Arbitrage	\$600	\$450	\$0	\$450
Trustee Fees	\$4,500	\$3,547	\$3,547	\$0
Dissemination Agent	\$2,625	\$1,969	\$2,188	(\$219)
Postage and Freight	\$750	\$563	\$0	\$563
Attorney Fees	\$1,000	\$750	\$0	\$750
Other Current Charges	\$250	\$188	\$36	\$152
Total Administrative	\$11,542	\$9,202	\$7,506	\$1,695
<u><i>Field Expenditures</i></u>				
Professional Fees	\$7,200	\$5,400	\$6,000	(\$600)
Landscape Maintenance	\$87,000	\$65,250	\$47,813	\$17,438
Electricity- Streetlights	\$3,320	\$2,490	\$7,687	(\$5,197)
Electricity- Irrigation/Signs	\$200	\$150	\$370	(\$220)
Electricity - Fountain	\$0	\$0	\$2,974	(\$2,974)
Utility- Irrigation	\$22,500	\$16,875	\$9,831	\$7,044
R&M- Signage	\$2,000	\$1,500	\$0	\$1,500
R&M Storm Water- Pond	\$7,400	\$5,550	\$4,432	\$1,118
Insurance-Property & Casualty	\$5,000	\$3,750	\$0	\$3,750
Repairs and Maintenance	\$7,500	\$5,625	\$447	\$5,178
Contingency	\$2,500	\$1,875	\$0	\$1,875
Total Field	\$144,620	\$108,465	\$79,554	\$28,911
<u><i>Reserves</i></u>				
Roadway Reserves	\$15,260	\$0	\$0	\$0
Total Reserves	\$15,260	\$0	\$0	\$0
Total Expenditures	\$171,422	\$117,667	\$87,060	\$30,607
Excess Revenue/(Expenditures)	(\$40,000)		\$572	
Beginning Fund Balance	\$40,000		\$44,953	
Ending Fund Balance	\$0		\$45,525	

Palm Coast Park

Community Development District

Debt Service Fund Series 2006
Statement of Revenues & Expenditures
For Period Ending July 31, 2025

	Adopted Budget	Prorated Budget 7/31/25	Actual 7/31/25	Variance
<u>Revenues</u>				
Special Assessments- Tax Roll	\$1,886,730	\$1,886,730	\$1,766,694	(\$120,036)
Special Assessments- Off Roll	\$0	\$0	\$0	\$0
Special Assessments- Prepayment	\$0	\$0	\$0	\$0
Interest Income	\$12,500	\$10,417	\$84,193	\$73,776
Total Revenues	\$1,899,230	\$1,897,147	\$1,850,886	(\$46,260)
<u>Expenditures</u>				
Tax Collector	\$39,307	\$34,998	\$34,998	\$0
Interfund Transfer Out	\$7,000	\$5,833	\$42,242	(\$36,409)
<u>Series 2006</u>				
Interest-11/1	\$493,193	\$493,193	\$493,193	\$0
Special Call-11/1	\$0	\$0	\$1,255,000	(\$1,255,000)
Principal-5/1	\$925,000	\$925,000	\$860,000	\$65,000
Interest-5/1	\$493,193	\$493,193	\$457,425	\$35,768
Special Call-5/1	\$0	\$0	\$10,000	(\$10,000)
Total Expenditures	\$1,957,693	\$1,952,217	\$3,152,858	(\$1,200,641)
Excess Revenues/(Expenditures)	(\$58,463)		(\$1,301,972)	
Beginning Fund Balance	\$866,669		\$3,163,592	
Ending Fund Balance	\$808,206		\$1,861,620	
	Due From General		\$1,661	
	Reserve		\$1,117,651	
	Revenue		\$742,271	
	Prepayment		\$38	
	Interest	----		
	Balance		\$1,861,620	

Palm Coast Park

Community Development District

Debt Service Fund Series 2019
Statement of Revenues & Expenditures
For Period Ending July 31, 2025

	Adopted Budget	Prorated Budget 7/31/25	Actual 7/31/25	Variance
<u>Revenues</u>				
Special Assessments- Tax Roll	\$200,861	\$200,861	\$201,849	\$988
Interest Income	\$7,296	\$6,080	\$9,159	\$3,079
Total Revenues	\$208,157	\$206,941	\$211,008	\$4,067
<u>Expenditures</u>				
Tax Collector	\$4,185	\$3,999	\$3,999	\$0
Interfund Transfer Out	\$4,472	\$3,727	\$5,336	(\$1,610)
<u>Series 2019</u>				
Interest-11/1	\$76,015	\$76,015	\$76,015	\$0
Principal-5/1	\$45,000	\$45,000	\$45,000	\$0
Interest-5/1	\$76,015	\$76,015	\$76,015	\$0
Total Expenditures	\$205,687	\$204,755	\$206,365	(\$1,610)
Excess Revenues/(Expenditures)	\$2,470		\$4,643	
Beginning Fund Balance	\$86,371		\$235,540	
Ending Fund Balance	\$88,841		\$240,182	

Due From General	\$190
Reserve	\$145,530
Revenue	\$94,463
Balance	\$240,182

Palm Coast Park

Community Development District

Debt Service Fund Series 2021
Statement of Revenues & Expenditures
For Period Ending July 31, 2025

	Adopted Budget	Prorated Budget 7/31/25	Actual 7/31/25	Variance
<u>Revenues</u>				
Special Assessments-Tax Roll	\$405,218	\$405,218	\$407,210	\$1,992
Interest Income	\$13,712	\$11,427	\$16,994	\$5,567
Interfund Transfer In	\$0	\$0	\$0	\$0
Total Revenues	\$418,930	\$416,645	\$424,204	\$7,559
<u>Expenditures</u>				
Tax Collector	\$8,442	\$8,067	\$8,067	\$0
Interfund Transfer Out	\$8,060	\$6,717	\$9,952	(\$3,235)
<u>Series 2021</u>				
Interest-11/1	\$141,869	\$141,869	\$141,869	\$0
Principal-5/1	\$110,000	\$110,000	\$110,000	\$0
Interest-5/1	\$141,869	\$141,869	\$141,869	\$0
Total Expenditures	\$410,240	\$408,521	\$411,756	(\$3,235)
Excess Revenues/(Expenditures)	\$8,690		\$12,448	
Beginning Fund Balance	\$153,838		\$427,622	
Ending Fund Balance	\$162,528		\$440,069	

Due From General	\$383
Reserve	\$271,395
Revenue	\$168,291
Cap Interest	\$0
Balance	\$440,069

Palm Coast Park

Community Development District

Debt Service Fund Series 2022
Statement of Revenues & Expenditures
For Period Ending July 31, 2025

	Adopted Budget	Prorated Budget 7/31/25	Actual 7/31/25	Variance
<u>Revenues</u>				
Special Assessments-Tax Roll	\$820,478	\$820,478	\$824,511	\$4,033
Interest Income	\$23,018	\$19,182	\$21,798	\$2,617
Total Revenues	\$843,496	\$839,660	\$846,309	\$6,649
<u>Expenditures</u>				
Tax Collector	\$17,093	\$16,334	\$16,334	\$0
Interfund Transfer Out	\$11,931	\$9,943	\$8,113	\$1,830
<u>Series 2022</u>				
Interest Expense 11/1	\$293,483	\$293,483	\$293,483	\$0
Principal Expense 5/1	\$220,000	\$220,000	\$220,000	\$0
Interest Expense 5/1	\$293,483	\$293,483	\$293,483	\$0
Total Expenditures	\$835,990	\$816,909	\$831,412	\$1,830
Excess Revenues/(Expenditures)	\$7,506		\$14,897	
Beginning Fund Balance	\$306,845		\$507,280	
Ending Fund Balance	\$314,351		\$522,177	

Due From General	\$775
Reserve	\$200,846
Revenue	\$320,556
Cap Interest	\$0
Balance	\$522,177

Palm Coast Park

Community Development District

Debt Service Fund Series 2023
Statement of Revenues & Expenditures
For Period Ending July 31, 2025

	Adopted Budget	Prorated Budget 7/31/25	Actual 7/31/25	Variance
<u>Revenues</u>				
Special Assessments-Tax Roll	\$428,386	\$428,386	\$430,493	\$2,107
Interest Income	\$11,408	\$9,507	\$14,744	\$5,238
Interfund Transfer In	\$0	\$0	\$0	\$0
Total Revenues	\$439,794	\$437,893	\$445,237	\$7,344
<u>Expenditures</u>				
Tax Collector	\$8,925	\$8,528	\$8,528	\$0
Interfund Transfer Out	\$6,230	\$5,192	\$7,691	(\$2,499)
<u>Series 2023</u>				
Interest Expense 11/1	\$163,115	\$163,115	\$163,115	\$0
Principal Expense 5/1	\$95,000	\$95,000	\$95,000	\$0
Interest Expense 5/1	\$163,115	\$163,115	\$163,115	\$0
Total Expenditures	\$436,385	\$426,422	\$437,449	(\$2,499)
Excess Revenues/(Expenditures)	\$3,409		\$7,788	
Beginning Fund Balance	\$175,432		\$373,010	
Ending Fund Balance	\$178,841		\$380,798	

Due From General	\$405
Reserve	\$209,730
Revenue	\$170,663
Cap Interest	----
Balance	<u>\$380,798</u>

Palm Coast Park

Community Development District

Debt Service Fund Series 2024
Statement of Revenues & Expenditures
For Period Ending July 31, 2025

	Adopted Budget	Prorated Budget 7/31/25	Actual 7/31/25	Variance
<u>Revenues</u>				
Special Assessments-Tax Roll	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$28,194	\$28,194
Interfund Transfer In	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$28,194	\$28,194
<u>Expenditures</u>				
Tax Collector	\$0	\$0	\$0	\$0
Interfund Transfer Out	\$0	\$0	\$11,793	(\$11,793)
<u>Series 2024</u>				
Interest Expense 11/1	\$0	\$0	\$92,698	(\$92,698)
Principal Expense 5/1	\$0	\$0	\$0	\$0
Interest Expense 5/1	\$0	\$0	\$238,368	(\$238,368)
Total Expenditures	\$0	\$0	\$342,859	(\$342,859)
Excess Revenues/(Expenditures)	\$0		(\$314,665)	
<u>Other Financing Sources/(Uses)</u>				
Bond Proceeds	\$0	\$0	\$0	\$0
Total Other Financing Sources/(Uses)	\$0	\$0	\$0	\$0
Net Change in Fund Balance	\$0		(\$314,665)	
Beginning Fund Balance	\$0		\$879,122	
Ending Fund Balance	\$0		\$564,457	

Due From General	\$0
Reserve	\$308,305
Revenue	\$17,784
Interest	\$238,368
Balance	\$564,457

Palm Coast Park

Community Development District

Capital Reserve - Sawmill
Statement of Revenues & Expenditures
For Period Ending July 31, 2025

	Adopted Budget	Prorated Budget 7/31/25	Actual 7/31/25	Variance
<u>Revenues</u>				
Operating Transfer In	\$47,900	\$0	\$0	\$0
Interest Income	\$1,000	\$0	\$0	\$0
Total Revenues	\$48,900	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay - Sawmill	\$0	\$0	\$0	\$0
Other Current Charges	\$250	\$0	\$0	\$0
Total Expenditures	\$250	\$0	\$0	\$0
Excess Revenues/(Expenditures)	\$48,650		\$0	
Beginning Fund Balance	\$88,123		\$0	
Ending Fund Balance	\$136,773		\$0	

Palm Coast Park

Community Development District

Capital Reserve - Spring Lake Reverie
Statement of Revenues & Expenditures
For Period Ending July 31, 2025

	Adopted Budget	Prorated Budget 7/31/25	Actual 7/31/25	Variance
<u>Revenues</u>				
Operating Transfer In	\$34,000	\$0	\$0	\$0
Interest Income	\$1,000	\$0	\$0	\$0
Total Revenues	\$35,000	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay - SLR	\$0	\$0	\$0	\$0
Other Current Charges	\$250	\$0	\$0	\$0
Total Expenditures	\$250	\$0	\$0	\$0
Excess Revenues/(Expenditures)	\$34,750		\$0	
Beginning Fund Balance	\$22,000		\$0	
Ending Fund Balance	\$56,750		\$0	

Palm Coast Park

Community Development District

Capital Reserve - Somerset
Statement of Revenues & Expenditures
For Period Ending July 31, 2025

	Adopted Budget	Prorated Budget 7/31/25	Actual 7/31/25	Variance
<u>Revenues</u>				
Operating Transfer In	\$15,260	\$0	\$0	\$0
Interest Income	\$1,000	\$0	\$0	\$0
Total Revenues	\$16,260	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay - Somerset	\$0	\$0	\$0	\$0
Other Current Charges	\$250	\$0	\$0	\$0
Total Expenditures	\$250	\$0	\$0	\$0
Excess Revenues/(Expenditures)	\$16,010		\$0	
Beginning Fund Balance	\$22,000		\$0	
Ending Fund Balance	\$38,010		\$0	

Community Development District
Capital Projects Fund
Statement of Revenues & Expenditures
For Period Ending July 31, 2025

	Series 2006	Series 2019	Series 2021	Series 2022	Series 2023	Series 2024
<u>Revenues</u>						
Interest Income	\$90,654	\$748	\$1,105	\$911	\$925	\$27,957
Interfund Transfer In	\$42,242	\$5,336	\$9,952	\$7,365	\$7,691	\$11,793
Impact Fees	\$0	\$0	\$0	\$0	\$0	\$0
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Bond Premium	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$132,896	\$6,084	\$11,057	\$8,276	\$8,616	\$39,750
<u>Expenditures</u>						
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0
Cost of Issuance	\$0	\$0	\$0	\$0	\$0	\$0
Underwriters Discount	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Excess Revenues/(Expenditures)	\$132,896	\$6,084	\$11,057	\$8,276	\$8,616	\$39,750
Beginning Fund Balance	\$2,413,351	\$17,721	\$25,289	\$0	\$21,443	\$20,135
Ending Fund Balance	\$2,546,247	\$23,806	\$36,346	\$8,276	\$30,058	\$59,885

Palm Coast Park CDD
General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<u>Revenues</u>													
Operations and Maintenance Assessments- Tax Roll	\$4,292	\$29,159	\$99,302	\$145,267	\$7,031	\$39,958	\$1,091	\$10,914	\$256	\$294	\$0	\$0	\$ 337,563
Assessments - Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Interest Earnings - SBA	\$444	\$417	\$417	\$407	\$367	\$405	\$391	\$406	\$466	\$786	\$0	\$0	\$ 4,505
Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Total Revenues	\$4,736	\$29,575	\$99,720	\$145,674	\$7,397	\$40,363	\$1,482	\$11,320	\$722	\$1,079	\$0	\$0	\$ 342,069
<u>Administrative Expenditures</u>													
Supervisors Fees	\$0	\$0	\$0	\$1,600	\$800	\$0	\$1,000	\$800	\$0	\$1,000	\$0	\$0	\$ 5,200
FICA Taxes	\$0	\$0	\$0	\$122	\$61	\$0	\$77	\$61	\$0	\$77	\$0	\$0	\$ 398
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Dissemination Agent	\$719	\$219	\$219	\$219	\$219	\$219	\$319	\$219	\$219	\$219	\$0	\$0	\$ 2,788
Assessmnet Administration	\$5,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 5,565
Engineering	\$0	\$0	\$0	\$0	\$997	\$4,842	\$4,376	\$1,262	\$0	\$0	\$0	\$0	\$ 11,476
Attorney Fees	\$0	\$1,509	\$437	\$1,838	\$138	\$765	\$1,534	\$1,309	\$2,977	\$0	\$0	\$0	\$ 10,507
Management Fees	\$3,896	\$3,896	\$3,896	\$3,896	\$3,896	\$3,896	\$3,896	\$3,896	\$3,896	\$3,896	\$0	\$0	\$ 38,955
Website Maintenance & Hosting	\$1,682	\$129	\$129	\$129	\$129	\$129	\$129	\$129	\$129	\$129	\$0	\$0	\$ 2,847
Website	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$0	\$0	\$ 1,113
Trustee Fees	\$3,467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 3,467
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,100	\$0	\$0	\$0	\$0	\$ 11,100
Postage and Freight	\$103	\$332	\$109	\$29	\$434	\$648	\$67	\$89	\$805	\$227	\$0	\$0	\$ 2,843
Insurance- General Liability	\$8,679	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 8,679
Printing and Binding	\$365	\$0	\$173	\$163	\$81	\$70	\$66	\$73	\$111	\$0	\$0	\$0	\$ 1,103
Legal Advertising	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250	\$0	\$0	\$0	\$ 325
Tax Collector Fees	\$0	\$168	\$4,865	\$405	\$141	\$799	\$551	\$0	\$168	\$0	\$0	\$0	\$ 7,096
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Office Supplies	\$0	\$0	\$20	\$20	\$20	\$20	\$15	\$20	\$0	\$1	\$0	\$0	\$ 118
Meeting Room Rental	\$0	\$145	\$0	\$254	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$ 589
Dues & Licenses	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 175
Total Administrative	\$24,836	\$6,509	\$9,959	\$8,786	\$7,122	\$11,595	\$12,141	\$19,068	\$8,666	\$5,659	\$0	\$0	\$ 114,341
<u>Field Expenditures</u>													
Professional Services	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0	\$ 15,000
Landscape Maintenance	\$10,440	\$8,915	\$7,715	\$7,715	\$7,715	\$6,515	\$7,715	\$7,715	\$9,335	\$7,715	\$0	\$0	\$ 81,490
Preserve Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Repairs & Maintenance	\$0	\$0	\$2,150	\$1,223	\$0	\$935	\$1,671	\$22,739	\$1,870	\$352	\$0	\$0	\$ 30,939
Insurance- Property & Casualty	\$21,287	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 21,287
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Total Field	\$33,227	\$10,415	\$11,365	\$10,438	\$9,215	\$8,950	\$10,885	\$31,953	\$12,704	\$9,567	\$0	\$0	\$ 148,716
Total Expenditures	\$58,062	\$16,923	\$21,324	\$19,224	\$16,337	\$20,544	\$23,026	\$51,022	\$21,370	\$15,226	\$0	\$0	\$ 263,057
Excess Revenue/(Expenditures)	(\$53,326)	\$12,652	\$78,396	\$126,450	(\$8,939)	\$19,819	(\$21,543)	(\$39,702)	(\$20,648)	(\$14,147)	\$0	\$0	\$ 79,011

Palm Coast Park CDD
General Fund- Sawmill Creek
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<u>Revenues</u>													
Operations and Maintenance Assessments- Tax Roll	\$0	\$10,177	\$120,368	\$176,083	\$8,522	\$48,435	\$1,322	\$13,229	\$310	\$356	\$0	\$0	\$ 378,804
Miscellaneous Income and Discounts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Total Revenues	\$0	\$10,177	\$120,368	\$176,083	\$8,522	\$48,435	\$1,322	\$13,229	\$310	\$356	\$0	\$0	\$ 378,804
<u>Administrative Expenditures</u>													
Tax Collector Fees	\$0	\$0	\$0	\$6,100	\$170	\$0	\$969	\$0	\$265	\$0	\$0	\$0	\$ 7,504
Arbitrage	\$0	\$0	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	450
Trustee Fees	\$3,698	\$0	\$0	\$3,030	\$0	\$0	\$0	\$0	\$0	\$1,344	\$0	\$0	\$ 8,072
Dissemination Agent	\$1,656	\$656	\$656	\$656	\$656	\$656	\$656	\$656	\$656	\$656	\$0	\$0	\$ 7,563
Postage and Freight	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Attorney Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Other Current Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Total Administrative	\$5,354	\$656	\$656	\$9,787	\$1,277	\$656	\$1,625	\$656	\$921	\$2,000	\$0	\$0	\$ 23,589
<u>Field Expenditures</u>													
Professional Fees	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$0	\$0	\$ 18,000
Landscape Maintenance	\$17,489	\$19,789	\$22,539	\$21,164	\$21,164	\$21,164	\$21,764	\$21,764	\$22,814	\$25,514	\$0	\$0	\$ 215,167
Electricity- Streetlights	\$4,097	\$1,370	\$1,370	\$5,333	\$1,302	\$2,756	\$4,211	\$2,756	\$1,271	\$4,211	\$0	\$0	\$ 28,678
Electricity- Irrigation/Signs	\$61	\$62	\$62	\$64	\$64	\$63	\$62	\$63	\$62	\$62	\$0	\$0	\$ 624
Utility- Irrigation	\$1,444	\$1,175	\$1,430	\$975	\$1,151	\$1,030	\$1,388	\$2,160	\$3,884	\$4,684	\$0	\$0	\$ 19,322
R&M- Signage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
R&M Storm Water- Pond	\$3,318	\$3,318	\$3,318	\$3,318	\$3,318	\$3,318	\$5,100	\$3,318	\$3,318	\$3,318	\$0	\$0	\$ 34,962
Insurance-Property & Casualty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Repairs and Maintenance	\$0	\$0	\$0	\$0	\$950	\$0	\$0	\$0	\$750	\$0	\$0	\$0	\$ 1,700
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Interfund Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Total Field	\$28,208	\$27,515	\$30,520	\$32,654	\$29,749	\$30,131	\$34,326	\$31,861	\$33,899	\$39,589	\$0	\$0	\$ 318,452
<u>Reserves</u>													
Roadway Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Total Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Total Expenditures	\$33,562	\$28,171	\$31,176	\$42,441	\$31,026	\$30,788	\$35,951	\$32,517	\$34,819	\$41,589	\$0	\$0	\$ 342,040
Excess Revenue/(Expenditures)	(\$33,562)	(\$17,994)	\$89,192	\$133,642	(\$22,504)	\$17,647	(\$34,628)	(\$19,288)	(\$34,509)	(\$41,233)	\$0	\$0	\$ 36,763

Palm Coast Park CDD
General Fund- Spring Lake Reverie
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<u>Revenues</u>													
Operations and Maintenance Assessments- Tax Roll	\$0	\$9,499	\$112,350	\$164,354	\$7,955	\$45,209	\$1,234	\$12,348	\$290	\$332	\$0	\$0	\$ 353,571
Developer Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Total Revenues	\$0	\$9,499	\$112,350	\$164,354	\$7,955	\$45,209	\$1,234	\$12,348	\$290	\$332	\$0	\$0	\$ 353,571
<u>Administrative Expenditures</u>													
Tax Collector Fees	\$0	\$0	\$0	\$5,694	\$159	\$0	\$904	\$0	\$247	\$0	\$0	\$0	\$ 7,004
Arbitrage	\$0	\$0	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 450
Trustee Fees	\$1,010	\$0	\$0	\$3,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 4,041
Dissemination Agent	\$219	\$219	\$219	\$219	\$219	\$219	\$219	\$219	\$219	\$219	\$0	\$0	\$ 2,188
Postage and Freight	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Attorney Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Other Current Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Total Administrative	\$1,229	\$219	\$219	\$8,943	\$828	\$219	\$1,123	\$219	\$466	\$219	\$0	\$0	\$ 13,682
<u>Field Expenditures</u>													
Professional Fees	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$0	\$0	\$ 6,000
Landscape Maintenance	\$11,667	\$11,667	\$11,667	\$11,667	\$12,407	\$12,994	\$15,154	\$11,667	\$11,667	\$12,067	\$0	\$0	\$ 122,624
Electricity- Streetlights	\$12,892	\$0	\$12,892	\$1,781	\$0	\$6,138	\$12,275	\$0	\$6,138	\$12,079	\$0	\$0	\$ 64,194
Electricity- Irrigation/Signs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Utility- Irrigation	\$827	\$771	\$1,843	\$1,872	\$1,779	\$9,797	\$3,365	\$3,586	\$4,815	\$5,473	\$0	\$0	\$ 34,129
R&M- Signage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
R&M Storm Water- Pond	\$1,263	\$1,263	\$1,263	\$1,263	\$1,263	\$1,263	\$1,263	\$1,263	\$1,263	\$1,263	\$0	\$0	\$ 12,626
Insurance-Property & Casualty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Repairs and Maintenance	\$0	\$0	\$5,798	\$387	\$0	\$0	\$0	\$0	\$900	\$0	\$0	\$0	\$ 7,085
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Total Field	\$27,248	\$14,301	\$34,062	\$17,570	\$16,048	\$30,792	\$32,658	\$17,115	\$25,382	\$31,482	\$0	\$0	\$ 246,658
<u>Reserves</u>													
Roadway Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Total Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Total Expenditures	\$28,477	\$14,519	\$34,281	\$26,513	\$16,876	\$31,010	\$33,781	\$17,334	\$25,848	\$31,701	\$0	\$0	\$ 260,341
Excess Revenue/(Expenditures)	(\$28,477)	(\$5,020)	\$78,069	\$137,841	(\$8,922)	\$14,198	(\$32,547)	(\$4,986)	(\$25,558)	(\$31,368)	\$0	\$0	\$ 93,231

Palm Coast Park CDD
General Fund- Somerset
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<u>Revenues</u>													
Operations and Maintenance Assessments- Tax Roll	\$0	\$2,354	\$27,846	\$40,735	\$1,972	\$11,205	\$306	\$3,060	\$72	\$82	\$0	\$0	\$ 87,632
Developer Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Total Revenues	\$0	\$2,354	\$27,846	\$40,735	\$1,972	\$11,205	\$306	\$3,060	\$72	\$82	\$0	\$0	\$ 87,632
<u>Administrative Expenditures</u>													
Tax Collector Fees	\$0	\$0	\$0	\$1,411	\$39	\$0	\$224	\$0	\$61	\$0	\$0	\$0	\$ 1,736
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Trustee Fees	\$3,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 3,547
Dissemination Agent	\$219	\$219	\$219	\$219	\$219	\$219	\$219	\$219	\$219	\$219	\$0	\$0	\$ 2,188
Postage and Freight	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Attorney Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Other Current Charges	\$0	\$0	\$3	\$11	\$0	\$0	\$0	\$3	\$0	\$19	\$0	\$0	\$ 36
Total Administrative	\$3,766	\$219	\$221	\$1,641	\$258	\$219	\$443	\$222	\$280	\$238	\$0	\$0	\$ 7,506
<u>Field Expenditures</u>													
Professional Fees	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$0	\$0	\$ 6,000
Landscape Maintenance	\$4,781	\$4,781	\$4,781	\$4,781	\$4,781	\$4,781	\$4,781	\$4,781	\$4,781	\$4,781	\$0	\$0	\$ 47,813
Electricity- Streetlights	\$908	\$908	\$908	\$261	\$788	\$788	\$788	\$788	\$763	\$787	\$0	\$0	\$ 7,687
Electricity- Irrigation/Signs	\$64	\$84	\$28	\$28	\$28	\$28	\$28	\$28	\$27	\$28	\$0	\$0	\$ 370
Electricity - Fountain	\$0	\$0	\$0	\$890	\$453	\$447	\$437	\$269	\$57	\$421	\$0	\$0	\$ 2,974
Utility- Irrigation	\$3,149	\$221	\$1,143	\$695	\$410	\$1,162	\$334	\$924	\$890	\$903	\$0	\$0	\$ 9,831
R&M- Signage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
R&M Storm Water- Pond	\$420	\$420	\$420	\$420	\$510	\$420	\$420	\$420	\$420	\$562	\$0	\$0	\$ 4,432
Insurance-Property & Casualty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Repairs and Maintenance	\$0	\$0	\$0	\$0	\$300	\$147	\$0	\$0	\$0	\$0	\$0	\$0	\$ 447
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Total Field	\$9,922	\$7,014	\$7,879	\$7,674	\$7,871	\$8,374	\$7,388	\$7,810	\$7,539	\$8,083	\$0	\$0	\$ 79,554
<u>Reserves</u>													
Roadway Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Total Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
Total Expenditures	\$13,688	\$7,233	\$8,101	\$9,315	\$8,129	\$8,592	\$7,831	\$8,032	\$7,819	\$8,320	\$0	\$0	\$ 87,060
Excess Revenue/(Expenditures)	(\$13,688)	(\$4,878)	\$19,745	\$31,420	(\$6,157)	\$2,612	(\$7,525)	(\$4,972)	(\$7,747)	(\$8,238)	\$0	\$0	\$ 572

Palm Coast Park
Community Development District
Long Term Debt Report

Series 2006 Special Assessment Bonds	
Interest Rate:	5.70%
Maturity Date:	5/1/37
Reserve Fund Definition:	6.966 % Outstanding
Reserve Fund Requirement:	\$ 1,057,439
Reserve Fund Balance:	\$ 1,117,651
Bonds Outstanding- 6/30/2015	\$ 31,780,000
Less: May 1, 2008 (Mandatory)	\$ (410,000)
Less: May 1, 2009 (Mandatory)	\$ (435,000)
Less: May 1, 2010 (Mandatory)	\$ (460,000)
Less: May 1, 2011 (Mandatory)	\$ (490,000)
Less: May 1, 2012 (Mandatory)	\$ (515,000)
Less: May 1, 2013 (Mandatory)	\$ (545,000)
Less: May 1, 2014 (Mandatory)	\$ (580,000)
Less: May 1, 2015 (Mandatory)	\$ (615,000)
Less: May 1, 2016 (Mandatory)	\$ (650,000)
Less: May 1, 2017 (Mandatory)	\$ (685,000)
Less: May 1, 2018 (Mandatory)	\$ (730,000)
Less: May 1, 2019 (Mandatory)	\$ (770,000)
Less: May 1, 2020 (Mandatory)	\$ (815,000)
Less: May 1, 2021 (Mandatory)	\$ (865,000)
Less: May 1, 2022 (Mandatory)	\$ (915,000)
Less: November 1, 2022 (Special Call)	\$ (1,790,000)
Less: May 1, 2023 (Mandatory)	\$ (890,000)
Less: November 1, 2022 (Special Call)	\$ (5,000)
Less: November 1, 2023 (Special Call)	\$ (1,355,000)
Less: May 1, 2024 (Mandatory)	\$ (940,000)
Less: May 1, 2024 (Special Call)	\$ (15,000)
Less: November 1, 2024 (Special Call)	\$ (1,255,000)
Less: May 1, 2025 (Mandatory)	\$ (860,000)
Less: May 1, 2025 (Special Call)	\$ (10,000)
Current Bonds Outstanding	\$ 15,180,000

Series 2019 Special Assessment Bonds	
Interest Rate:	3.4% - 4.3%
Maturity Date:	5/1/50
Reserve Fund Definition:	50% MADS
Reserve Fund Requirement:	\$ 145,564
Reserve Fund Balance:	\$ 145,530
Bonds Outstanding- 12/04/19	\$ 3,770,000
Less: May 1, 2021 (Mandatory)	\$ (40,000)
Less: May 1, 2022 (Mandatory)	\$ (40,000)
Less: May 1, 2023 (Mandatory)	\$ (40,000)
Less: May 1, 2024 (Mandatory)	\$ (40,000)
Less: May 1, 2025 (Mandatory)	\$ (45,000)
Current Bonds Outstanding	\$ 3,565,000

Palm Coast Park
Community Development District
Long Term Debt Report

Series 2021 Special Assessment Bonds- Spring Lake Tracts 2 & 3	
Interest Rate:	2.4-4.0%
Maturity Date:	5/1/52
Reserve Fund Definition:	50% MADS
Reserve Fund Requirement:	\$ 271,395
Reserve Fund Balance:	\$ 271,395
Bonds Outstanding- 12/23/2021	\$ 8,065,000
Less: May 1, 2023 (Mandatory)	\$ (105,000)
Less: May 1, 2024 (Mandatory)	\$ (110,000)
Less: May 1, 2025 (Mandatory)	\$ (110,000)
Current Bonds Outstanding	\$ 7,740,000

Series 2022 Special Assessment Bonds- Sawmill Branch Phase 2	
Interest Rate:	4.15-5.125%
Maturity Date:	5/1/51
Reserve Fund Definition:	50% MADS
Reserve Fund Requirement:	\$ 200,846
Reserve Fund Balance:	\$ 200,846
Bonds Outstanding- 6/10/2022	\$ 12,225,000
Less: May 1, 2023 (Mandatory)	\$ (200,000)
Less: May 1, 2024 (Mandatory)	\$ (210,000)
Less: May 1, 2025 (Mandatory)	\$ (220,000)
Current Bonds Outstanding	\$ 11,595,000

Series 2023 Special Assessment Bonds- Somerset	
Interest Rate:	4.7-5.6%
Maturity Date:	5/1/53
Reserve Fund Definition:	50% MADS
Reserve Fund Requirement:	\$ 209,730
Reserve Fund Balance:	\$ 209,730
Bonds Outstanding- 7/13/23	\$ 6,145,000
Less: May 1, 2024 (Mandatory)	\$ (90,000)
Less: May 1, 2025 (Mandatory)	\$ (95,000)
Current Bonds Outstanding	\$ 5,960,000

Series 2024 Special Assessment Bonds- Sawmill Branch - Phase 7	
Interest Rate:	4.375-5.33%
Maturity Date:	5/1/55
Reserve Fund Definition:	50% MADS
Reserve Fund Requirement:	\$ 308,305
Reserve Fund Balance:	\$ 308,305
Bonds Outstanding- 8/08/24	\$ 9,345,000
Current Bonds Outstanding	\$ 9,345,000

PALM COAST PARK
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENTS FY2025 RECEIPTS

Certified to Tax Collector

GROSS ASSESSMENTS	\$	4,937,472	\$	1,831,305	\$	209,231	\$	422,102	\$	854,665	\$	446,236	\$	366,502	\$	392,657	\$	90,836	\$	323,938
NET ASSESSMENTS	\$	4,739,974	\$	1,758,053	\$	200,862	\$	405,218	\$	820,478	\$	428,387	\$	351,842	\$	376,951	\$	87,203	\$	310,980

DISTRIBUTION DATE	NET ASSESSMENTS RECEIVED	DEBT SERVICE SERIES 2006	DEBT SERVICE SERIES 2019	DEBT SERVICE SERIES 2021	DEBT SERVICE SERIES 2022	DEBT SERVICE SERIES 2023	O&M SPRING LAKE REVERIE	O&M SAWMILL SUBDIVISION	O&M SOMERSET	O&M ASSESSMENTS
10/07/24	\$4,292.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,292.48
11/01/24	\$ 20,762.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,762.52
11/18/24	\$ 127,972.37	\$ 47,464.86	\$ 5,422.98	\$ 10,940.29	\$ 22,151.71	\$ 11,565.82	\$ 9,499.22	\$ 10,177.13	\$ 2,354.35	\$ 8,396.01
12/04/24	\$ 1,513,568.96	\$ 561,381.66	\$ 64,139.27	\$ 129,394.25	\$ 261,995.11	\$ 136,792.58	\$ 112,350.22	\$ 120,368.03	\$ 27,845.67	\$ 99,302.17
12/16/24	\$ 2,193,933.00	\$ 813,728.20	\$ 92,970.50	\$ 187,558.23	\$ 379,764.48	\$ 198,282.18	\$ 162,852.74	\$ 174,474.64	\$ 40,362.57	\$ 143,939.46
12/30/24	\$ 20,228.37	\$ 7,502.69	\$ 857.20	\$ 1,729.31	\$ 3,501.48	\$ 1,828.19	\$ 1,501.53	\$ 1,608.68	\$ 372.15	\$ 1,327.14
01/30/25	\$ 107,163.18	\$ 39,746.75	\$ 4,541.17	\$ 9,161.33	\$ 18,549.69	\$ 9,685.14	\$ 7,954.58	\$ 8,522.26	\$ 1,971.52	\$ 7,030.74
03/05/25	\$ 609,046.42	\$ 225,894.89	\$ 25,809.06	\$ 52,067.07	\$ 105,424.46	\$ 55,044.09	\$ 45,208.71	\$ 48,435.00	\$ 11,204.85	\$ 39,958.29
03/28/25	\$ 16,625.21	\$ 6,166.28	\$ 704.51	\$ 1,421.28	\$ 2,877.78	\$ 1,502.54	\$ 1,234.07	\$ 1,322.14	\$ 305.86	\$ 1,090.75
04/29/25	\$ 166,352.21	\$ 61,699.92	\$ 7,049.37	\$ 14,221.37	\$ 28,795.16	\$ 15,034.50	\$ 12,348.10	\$ 13,229.32	\$ 3,060.44	\$ 10,914.03
06/03/25	\$ 3,902.56	\$ 1,447.46	\$ 165.38	\$ 333.63	\$ 675.52	\$ 352.70	\$ 289.68	\$ 310.35	\$ 71.80	\$ 256.04
06/18/25	\$ 4,478.54	\$ 1,661.09	\$ 189.78	\$ 382.87	\$ 775.22	\$ 404.76	\$ 332.44	\$ 356.16	\$ 82.39	\$ 293.83
TOTAL COLLECTED	\$4,788,325.82	\$1,766,693.80	\$201,849.22	\$407,209.63	\$824,510.61	\$430,492.50	\$353,571.29	\$378,803.71	\$87,631.60	\$337,563.46
PERCENTAGE COLLECTED	101%	100%	100%	100%	100%	100%	100%	100%	100%	109%