

**PINEY-Z COMMUNITY
DEVELOPMENT DISTRICT**

JANUARY 28, 2019

AGENDA PACKAGE

Piney-Z Community Development District
Inframark, Infrastructure Management Services
210 North University Drive, Suite 702 • Coral Springs, Florida 33071
Telephone: (954) 603-0033 • Fax: (954) 345-1292

January 17, 2019

Board of Supervisors
Piney-Z Community Development District

Dear Board Members:

On Monday, January 28, 2019 the Board of Supervisors of the Piney-Z Community Development District will hold a meeting at 6:00 p.m. at the Piney-Z Plantation Lodge, 950 Piney-Z Plantation Road, Tallahassee, Florida. Following is the advance agenda for the meeting:

- 1. Roll Call**
- 2. Pledge of Allegiance**
- 3. Organizational Matters**
 - A. Oath of Office of Newly Elected Supervisor (Cheryl Hudson)
 - B. Election of Officers – Resolution 2019-1
- 4. Audience Comments & Supervisor Response(s)**
- 5. Approval of the Minutes of the November 26, 2018 Meeting**
- 6. Acceptance of the November and December, 2018 Financial Statements and Approval of the Check Registers and Invoices**
- 7. CDD Manager's Report**
- 8. District Manager's Report**
 - A. Ratification of Audit Engagement for FY 2018 Audit
- 9. District Attorney's Report**
- 10. Old Business**
 - A. Staff Bonuses
 - B. Remediation of Website – ADA Requirements
 - C. Repaving of Parking Lots
- 11. New Business**
 - A. Approval to Spend Mulch Reserves (\$3,250)
 - B. Approval of 2018 Wear and Tear Reserve (\$8,392.52)
- 12. Discussion Topics**
- 13. Supervisor Requests**
- 14. Adjournment**

Any additional supporting materials we have received for the items listed above are enclosed. Others may be distributed under separate cover. The balance of the agenda is routine in nature. If you have any questions, please give me a call at (813) 991-1116, extension 105.

Sincerely,

Bob Nanni/ms
District Manager

cc: Christopher Lyon Melinda Parker Bob Reid

Third Order of Business

3B.

RESOLUTION 2019-1

A RESOLUTION DESIGNATING OFFICERS OF THE
PINEY-Z COMMUNITY DEVELOPMENT DISTRICT

WHEREAS, the Board of Supervisors of the Piney-Z Community Development District desires to appoint the below recited persons to the offices specified.

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

1. The following persons were appointed to the offices shown, to wit:

_____	Chairman
_____	Vice Chairman
<u>Bob Nanni</u>	Secretary
<u>Stephen Bloom</u>	Treasurer
<u>Alan Baldwin</u>	Assistant Treasurer
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary

PASSED AND ADOPTED THIS 28th DAY OF JANUARY, 2019.

Chairman

Bob Nanni
Secretary

Fifth Order of Business

PINEY-Z COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Piney-Z Community Development District was held Monday, November 26, 2018 at 6:00 p.m. at the Piney-Z Plantation Lodge, 950 Piney-Z Plantation Road, Tallahassee, Florida.

Present and constituting a quorum were:

Gerry Cashin	Chairperson
Ann Pincus	Assistant Secretary
Art Kirby	Assistant Secretary
Philip Wilcox	Supervisor

Also present were:

Bob Nanni	District Manager / Secretary
M. Christopher Lyon	District Legal Counsel
Melinda Parker	CDD Manager
Rick Evans	Buildings & Grounds Manager
Residents	

The following is a summary of the discussions and actions taken at the November 26, 2018 Piney-Z Community Development District's Board of Supervisors meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Cashin called the meeting to order at 6:00 p.m., and Mr. Nanni called the roll.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

FOURTH ORDER OF BUSINESS

Organizational Matters

A. Oath of Office of Newly Elected Supervisors

- Mr. Nanni, being a Notary Public of the State of Florida, administered the oath of office to Ms. Pincus and Mr. Wilcox; copies of the signed oaths are attached hereto and made a part of the public record.
- They both chose to be paid for meetings.

B. Election of Officers -Resolution 2019-1

- Election of Officers tabled to January meeting.

Unapproved

THIRD ORDER OF BUSINESS

**Audience Comments & Supervisor
Response(s)**

There being none, the next item followed.

FIFTH ORDER OF BUSINESS

**Approval of Minutes of the
September 17, 2018 Meeting**

On MOTION by Ms. Pincus seconded by Mr. Kirby the September 17, 2018 meeting minutes were approved, with votes as follows:

Ann Pincus – Aye

Philip Wilcox -Aye

Art Kirby -Aye

Gerry Cashin - Aye

SIXTH ORDER OF BUSINESS

**Acceptance of the September and
October, 2018 Financial
Statements and Approval of the
Check Registers and Invoices**

- “At our meeting in September a series of comments was made regarding the ongoing **increase** in the cost of running this district. Those comments were highly inaccurate, unfair to this board and **grossly** unfair to our staff. I want to share the **facts**, to set the record straight. I ask that my statement be printed in the record:”
 - At 9-30-15 our cash on hand was \$153,499.
 - At 9-30-18 that number more than doubled, to \$307,567.
 - There were **no** assessment increases during this period.
 - Nonetheless, we have just completed our third year in a row of **decreasing** operating expenditures which, at the end of fiscal 2018, were **lower** than they have been since at least 2011. (Remember, the cost of pool renovation was covered by “reserves,” and is included in the **operating** expenses in the financial statement merely to conform to State accounting procedures.)
 - In addition to this significant cash increase (\$154,068) we also completed deferred maintenance projects at a cost in excess of \$148,240 (attached).

- Had we elected to continue kicking the can down the road, pretending that the amenities would care for themselves, our cash on hand after three years under current management could have **increased** by more than **\$302,308**, a truth which is the total opposite of the impression purposely created in this room two months ago.
- Ms. Cashin continued, I am disappointed that misinformation about the running of this Board and these amenities was conveyed not only in this room, but in writing throughout the community. It scared people. We are still working to lessen expenditures, and we reduced our contract with Inframark by cutting the number of meetings and by assuming much of the work they used to do.

On MOTION by Mr. Kirby seconded by Ms. Pincus to approve financial statements for September and October, check registers and invoices, with all votes as follows:

Ann Pincus – Aye

Philip Wilcox -Aye

Art Kirby -Aye

Gerry Cashin - Aye

SEVENTH ORDER OF BUSINESS

CDD Manager's Report

- Ms. Parker reported:
 - Pool season ended 5 days early due to Hurricane Michael.
 - The total number of sign-ins for the year was 7,093, which was up from the previous year's total of 4,884.
 - There were 1,433 waivers submitted of which 103 (7.81%) were defective in some manner.
 - If the weather permits, we intend to do asphalt the first two weeks of January.
 - A resident intending to participate in the January 13th swim in Tampa Bay sponsored by the Navy Seal Foundation, would like to use the pool to train approximately 4 or 5 times when Mr. Evans is working at the pool. He will have a wetsuit. He has been asked to provide his own chlorine as the

water will be too cold to break down the chlorine sticks the District uses and he has agreed to do so, and he will sign a waiver.

- Mr. Kirby inquired if Mr. Evans has any objections?
- Mr. Evans noted he does not. He has explained to the gentleman that he does not attend to the pool in the closed winter season as he does during normal operation.
- Mr. Wilcox inquired if the gentleman is a resident?
- Mr. Evans noted he is.
- Discussion followed on utilizing city pools.

On MOTION by Ms. Pincus seconded by Mr. Kirby, to allow the swim request by the resident was approved, with votes as follows:

Ann Pincus – Aye
Philip Wilcox - Aye
Art Kirby - Aye
Gerry Cashin - Aye

EIGHTH ORDER OF BUSINESS

District Manager's Report

A. Consideration of Resolution 2019-2-Amending the Budget for FY 2018

- Mr. Nanni outlined Resolution 2019-2 regarding the budget amendment for the reserve account for the pool renovation, noting it is to satisfy the auditors.

Mr. Kirby MOVED to adopt Resolution 2019-2 amending the budget for fiscal year 2018 and Ms. Pincus seconded the motion.

- Ms. Parker inquired if the resolution would need to be renumbered due to the date issue, with Resolution 2019-1 being done in January?
 - Mr. Nanni noted he would leave it to Ms. Slaughter.

On VOICE vote the motion was approved, with votes as follows:

Ann Pincus – Aye
Philip Wilcox - Aye
Art Kirby - Aye
Gerry Cashin - Aye

B. Consideration of Motion Assigning Fund Balance

- Mr. Nanni outlined the motion assigning Fund Balance.

On MOTION by Ms. Pincus seconded by Mr. Kirby the assigning Fund Balance was approved, with votes as follows:

Ann Pincus – Aye

Philip Wilcox - Aye

Art Kirby - Aye

Gerry Cashin - Aye

NINTH ORDER OF BUSINESS

District Attorney's Report

- Mr. Lyon noted he has nothing to report.
- Ms. Cashin inquired if two Board members can discuss procedural matters with regard to the Sunshine Law.
 - Mr. Lyon noted he thinks a procedural matter would fall within the Sunshine Law and probably should be done in a public meeting.
- Mr. Kirby inquired if time and timing is of the essence, and it has to deal with process of the actual meeting, ie. they are not taking a vote on the Chairman's agenda rather than the order in which an agenda item appears. This has been his point.
 - Mr. Lyon noted Florida has the broadest Sunshine law is the in the entire country. Unless there is an express statement that something is not covered by the law, then it is covered.
 - If it can be construed as something that should be done in public, then they should do that. If it has anything to do with the CDD and the running of this Board, do it in a public meeting not in private to avoid conflict.
- Discussion continued on process / procedural ruling referencing a 2011 court case - Milton. Mr. Lyon noted the Legislature is a different animal and is not covered by Sunshine Law.
- Discussion followed on the submittal of agenda items with Mr. Nanni noting they should be submitted to the Recording Secretary, who composes the draft agenda for submission to the Chair and District Manager, for review.

Unapproved

TENTH ORDER OF BUSINESS

Old Business

A. Ratification of Asphalt Contract with Jack Kelly Services

- Ms. Cashin reported it is signed, sealed and delivered.

Ms. Pincus MOVED ratification of the Jack Kelly Services Asphalt contract in the amount of \$44,695 and Mr. Kirby seconded the motion.

- Mr. Wilcox addressed the contract being dated November 13th and signed. Is it a legally binding contracted at this point? If so, it seems the vote is coming late.
 - Ms. Cashin noted it was approved at the last meeting.
 - Mr. Lyon noted the terms of the proposal were agreed upon at the last meeting and approved by the Board. This was essentially reducing the proposal to a contract.

On VOICE vote the motion was approved, with votes as follows:
Ann Pincus – Aye
Philip Wilcox - Aye
Art Kirby - Aye
Gerry Cashin - Aye

B. Update of Remediation of Website for ADA Compliance (Kirby)

- Mr. Kirby noted the intention was turn it over to Ms. Abby Dunn, who has done all the heavy lifting, she sent a text message noting she would be coming, but arriving late.
- Mr. Kirby noted the State was able to provide no assistance. Ms. Dunn reached out to a gentleman, Mr. Josh Ellis, to who she described the issues we are having. In addition, we wanted to be certain if we needed to use an outside vendor that it was a local vendor. Mr. Ellis, who is a State employee, has his own business and has done ADA compliance is familiar with ADA tools that can access the website.
- The analysis report:
 - The website is currently 2/3 compliant
 - 5.59% is considered to be a failure

- 1.61% is in a warning area
- There are three primary stages: Stage One: fix what they know to include some information that is not needed.
 - It was discovered not all PDF files convert into ADA compliant format and the hope is to resolve this issue through new computer tools.
- Stage Two: Is to try to break it.
- Stage Three: Train Ms. Parker and Mr. Evans
- Mr. Kirby noted they have a proposal on the scope of work.
- Ms. Parker reported:
 - The original cost to remediate the site by the South Florida firm was \$3,900, but the current gentleman performing the work is asking \$490.
 - Board discussed paying a higher amount, with the proposal being up to \$2,000 for the contract and scope of work.

Mr. Kirby MOVED to accept the proposal for website ADA compliance services with Joshua Ellis not to exceed \$2,000 and Ms. Pincus seconded the motion.

Ann Pincus – Aye

Philip Wilcox - Aye

Art Kirby - Aye

Gerry Cashin - Aye

- Ms. Parker noted there was a handout provided listing everything on the website and what is coming off the website.
- Mr. Lyon inquired about the Code of Ethics being deleted.
 - Ms. Parker noted she was provided a list of what is required.
 - Mr. Nanni noted it is the latest review for Chapter 189.
 - Mr. Lyon noted he is certain it is still required to be on the website. He does not believe the District has adopted a Code of Ethics and when you have not it says you should provide a link to general applicable ethic provisions with one option being to link to Florida Ethics Law ethics pages.
 - Ms. Parker noted they have the link.

- Mr. Kirby noted there are three tiers of ADA compliance - Level 1, Level 2, and Level 3.
 - The State only maintains a Level 2 compliance.
 - The proposal is for a Level 2 compliance.
 - Mr. Lyon noted the Florida Special District Information Program, Department of Economic of Opportunity, has listed nine things as examples of compliant websites. If they could get all nine that would be great to show their effort in complying with the regulations.
- Ms. Abby Dunn reported on the differences in ADA compliance levels:
 - Level A, Level AA, Level AAA.
 - Level A and Level AA are industry standard.
 - Level AAA are best practices in an ideal world.
- Mr. Lyon inquired if there is a deadline for the work to be done? He did not see one in the proposal.
 - Mr. Kirby noted he thought they had discussed tentatively by the January meeting.
 - Ms. Dunn suggested doing the provided scope by the January 28th meeting and testing, proving and training to be completed by the March 25th meeting.
 - Mr. Lyon requested the three phases with deadlines for the contract.
- The Board thanked Ms. Dunn for everything she has done.

On VOICE vote the motion was approved, with votes as follows:

Ann Pincus – Aye

Philip Wilcox - Aye

Art Kirby - Aye

Gerry Cashin - Aye

C. Update on Motion Approving Staff Bonuses for FY 2018

- Mr. Lyon addressed staff bonuses and reported a law change noting according to Chapter 215, local governments can give employee bonuses if there has been a written policy, ordinance, or rule to implement the bonus scheme. There are four criteria that must be met: (1) it must be based on work performance; (2) describe

- standards in evaluation by which the bonus will be rewarded; (3) notify all employees of the policy; and (4) consider all employees for the bonus. He suggested adopting the policy tonight.
- Ms. Cashin noted her disappointment that this was not addressed with the Board after the law was changed in 2011. Discussion continued on Chapter 215.
 - Mr. Lyon outlined the policy drafted noting the Board should choose an evaluation period.
 - Mr. Nanni noted using FY 2019 funds the Board can take action to vote on it and, because it is not a FY 2019 line item, it will come from unassigned cash. At the end of FY 2019 they will ask for a budget amendment.

On MOTION by Mr. Kirby seconded by Mr. Wilcox, the Piney-Z Community Development District Employee Bonus Program was adopted, with votes as follows:

Ann Pincus – Aye
Philip Wilcox - Aye
Art Kirby - Aye
Gerry Cashin - Aye

- Ms. Cashin noted the Board is happy to do this and it is long overdue, but they have to follow the law.

On MOTION by Mr. Kirby seconded by Ms. Pincus, to consider bonuses for Ms. Parker and Mr. Evans at the January 28, 2019 meeting was approved, with votes as follows:

Ann Pincus – Aye
Philip Wilcox - Aye
Art Kirby - Aye
Gerry Cashin - Aye

- Mr. Kirby addressed the pool project under the guidance of Ms. Parker and Mr. Evans.

- Mr. Kirby addressed the Toys for Tots noting there is a third box of toys that will be picked up tomorrow morning. The closing date for them is December 12th and they are hoping to have a fourth box.

ELEVENTH ORDER OF BUSINESS

Supervisor Requests

There being none, the next item followed.

TWELFTH ORDER OF BUSINESS

Adjournment

There being no further business,

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

Bob Nanni
Secretary

Geraldine Cashin
Chair

Sixth Order of Business

PINEY-Z

Community Development District

Financial Report

November 30, 2018

Prepared by



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PINEY-Z

Community Development District

Financial Statements

(Unaudited)

November 30, 2018

Balance Sheet
November 30, 2018

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2002 DEBT SERVICE FUND	SERIES 2008 DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>				
Cash - Checking Account	\$ 86,999	\$ -	\$ -	\$ 86,999
Cash On Hand/Petty Cash	250	-	-	250
Due From Other Funds	-	2,659	3,304	5,963
Investments:				
Money Market Account	216,232	-	-	216,232
Prepayment Account	-	1,500	1	1,501
Redemption Fund	-	649	-	649
Reserve Fund	-	3,000	-	3,000
Revenue Fund	-	8,019	128,358	136,377
Prepaid Items	26	-	-	26
TOTAL ASSETS	\$ 303,507	\$ 15,827	\$ 131,663	\$ 450,997
<u>LIABILITIES</u>				
Accounts Payable	\$ 1,617	\$ -	\$ -	\$ 1,617
Accrued Expenses	3,084	-	-	3,084
Accrued Taxes Payable	66	-	-	66
Due To Other Funds	5,963	-	-	5,963
TOTAL LIABILITIES	10,730	-	-	10,730

Balance Sheet
November 30, 2018

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2002 DEBT SERVICE FUND	SERIES 2008 DEBT SERVICE FUND	TOTAL
<u>FUND BALANCES</u>				
Nonspendable:				
Prepaid Items	26	-	-	26
Restricted for:				
Debt Service	-	15,827	131,663	147,490
Assigned to:				
Operating Reserves	100,459	-	-	100,459
Reserves - CDD Amenity	42,829	-	-	42,829
Reserves-Lodge	7,050	-	-	7,050
Reserve-Mulch	1,000	-	-	1,000
Reserves - Parking Lots	16,000	-	-	16,000
Reserves - Park	4,250	-	-	4,250
Reserves-Pool Equipment	4,170	-	-	4,170
Reserves-Pool Filters	1,000	-	-	1,000
Reserves-Pool Pumps	3,300	-	-	3,300
Unassigned:	112,693	-	-	112,693
TOTAL FUND BALANCES	\$ 292,777	\$ 15,827	\$ 131,663	\$ 440,267
TOTAL LIABILITIES & FUND BALANCES	\$ 303,507	\$ 15,827	\$ 131,663	\$ 450,997

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Interest - Investments	\$ 1,000	\$ 166	\$ 325	\$ 159
Special Assmnts- Tax Collector	394,707	42,383	26,497	(15,886)
Special Assmnts- Discounts	(15,788)	(1,695)	(1,029)	666
Settlements	8,481	8,481	8,480	(1)
Other Miscellaneous Revenues	130	22	265	243
Access Cards	540	90	27	(63)
Pavilion Rental	400	67	680	613
Lodge Rental	13,500	2,250	4,750	2,500
TOTAL REVENUES	402,970	51,764	39,995	(11,769)
<u>EXPENDITURES</u>				
<u>Administration</u>				
P/R-Board of Supervisors	9,000	1,500	400	1,100
FICA Taxes	689	115	31	84
ProfServ-Legal Services	24,000	4,000	4,000	-
ProfServ-Mgmt Consulting Serv	44,775	7,463	7,463	-
ProfServ-Special Assessment	4,637	-	-	-
Auditing Services	3,150	-	-	-
Postage and Freight	150	25	31	(6)
Insurance - General Liability	11,795	2,949	2,586	363
Printing and Binding	200	33	88	(55)
Legal Advertising	1,200	200	-	200
Miscellaneous Services	150	25	51	(26)
Misc-Assessmnt Collection Cost	11,841	1,271	764	507
Misc-Contingency	115	19	-	19
Office Supplies	250	42	-	42
Annual District Filing Fee	175	175	175	-
Total Administration	112,127	17,817	15,589	2,228
<u>Field</u>				
Contr-Landscape-Amenities Area	14,452	2,409	1,809	600
R&M-Trees and Trimming	3,000	500	-	500
Misc-Contingency	4,000	667	-	667
Total Field	21,452	3,576	1,809	1,767

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Parks and Recreation - General</u>				
Payroll-Maintenance	6,495	1,083	833	250
Payroll-Administrative	47,262	7,877	7,792	85
FICA Taxes	4,112	685	660	25
Workers' Compensation	3,747	937	906	31
Contracts-Janitorial Services	2,340	390	360	30
Contracts-Security Services	1,480	247	195	52
Contracts-Fire Exting. Insp.	350	58	-	58
Contract-Copier Maintenance	100	17	22	(5)
Contract-Dumpster Rental	312	52	52	-
Contracts-Pest Control	498	83	73	10
Contracts-Fire Insp Sprinkler System	300	-	-	-
Contract-Website Hosting	97	16	-	16
Communication - Teleph - Field	100	16	-	16
Postage and Freight	50	8	-	8
Utility - General	16,500	2,750	2,580	170
Utility - Other	3,520	587	488	99
Electricity - Streetlighting	1,500	250	215	35
Utility - Irrigation	3,000	500	250	250
Utility - Refuse Removal	1,200	200	196	4
R&M-General	3,000	500	-	500
R&M-Electrical	400	67	-	67
R&M-Roof	300	50	-	50
R&M-Fire Equipment	100	17	-	17
R&M-Flooring	1,360	227	-	227
R&M-Plumbing	250	42	16	26
Misc-Contingency	3,000	500	-	500
Misc-Information Technology	886	148	268	(120)
Misc-Mileage Reimbursement	450	75	53	22
Office Supplies	2,000	333	116	217
Supplies-Cleaning & Paper	400	67	45	22
Subscriptions and Memberships	1,000	167	-	167
Total Parks and Recreation - General	106,109	17,949	15,120	2,829

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Swimming Pool</u>				
Payroll-Pool Attendants	22,022	3,670	1,227	2,443
Payroll-Maintenance	15,154	2,526	1,261	1,265
Payroll-Administrative	6,752	1,125	1,039	86
FICA Taxes	3,360	560	270	290
Communication - Teleph - Field	715	119	106	13
R&M-General	500	83	-	83
R&M-Electrical	200	33	-	33
R&M-Pools	1,000	167	-	167
Misc-Licenses & Permits	250	-	-	-
Misc-Contingency	3,000	500	11	489
Op Supplies - Pool Chemicals	3,275	546	-	546
Reserves-Pool Pumps	4,700	-	-	-
Total Swimming Pool	60,928	9,329	3,914	5,415
<u>Fitness Center</u>				
Payroll-Maintenance	2,165	361	268	93
Payroll-Administrative	6,751	1,125	520	605
FICA Taxes	682	114	60	54
Contracts-Janitorial Services	1,560	260	240	20
Contracts-Fitness Equipment	1,200	200	200	-
Contracts-Pest Control	215	36	36	-
R&M-General	400	67	-	67
R&M-Electrical	150	25	-	25
R&M-Equipment	1,500	250	-	250
Misc-Contingency	750	125	-	125
Supplies-Cleaning & Paper	750	125	36	89
Total Fitness Center	16,123	2,688	1,360	1,328

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Park & Grounds</u>				
Payroll-Maintenance	19,484	3,247	4,758	(1,511)
Payroll-Administrative	6,752	1,125	1,039	86
FICA Taxes	2,007	335	443	(108)
Contracts-Janitorial Services	1,300	217	80	137
Contracts-Roof	145	24	-	24
Contracts-Pest Control	325	54	36	18
R&M-General	1,750	292	137	155
R&M-Electrical	400	67	-	67
R&M-Irrigation	1,250	208	-	208
R&M-Vegetation Removal	6,000	1,000	-	1,000
R&M-Backflow Inspection	316	53	-	53
Misc-Hurricane Expense	-	-	2,350	(2,350)
Misc-Contingency	2,000	333	128	205
Supplies-Cleaning & Paper	225	38	36	2
Non-Capitalized New Equipment	3,000	-	-	-
Reserve-Gutters	4,250	-	-	-
Reserve-Mulch	2,250	-	-	-
Reserve - Parking Lot	29,000	-	-	-
Total Park & Grounds	80,454	6,993	9,007	(2,014)
<u>Reserves</u>				
Reserve - CDD Amenity	5,777	-	-	-
Total Reserves	5,777	-	-	-
TOTAL EXPENDITURES & RESERVES	402,970	58,352	46,799	11,553
Excess (deficiency) of revenues				
Over (under) expenditures	-	(6,588)	(6,804)	(216)
Net change in fund balance	\$ -	\$ (6,588)	\$ (6,804)	\$ (216)
FUND BALANCE, BEGINNING (OCT 1, 2018)	299,581	299,581	299,581	
FUND BALANCE, ENDING	\$ 299,581	\$ 292,993	\$ 292,777	

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Interest - Investments	\$ 50	\$ 8	\$ 10	\$ 2
Special Assmnts- Tax Collector	55,899	6,002	3,753	(2,249)
Special Assmnts- Discounts	(2,236)	(240)	(146)	94
TOTAL REVENUES	53,713	5,770	3,617	(2,153)
<u>EXPENDITURES</u>				
<u>Administration</u>				
ProfServ-Trustee Fees	3,502	-	-	-
Misc-Assessmnt Collection Cost	1,677	180	108	72
Total Administration	5,179	180	108	72
<u>Debt Service</u>				
Principal Debt Retirement	60,000	-	-	-
Principal Prepayments	-	-	5,000	(5,000)
Interest Expense	3,000	1,500	1,500	-
Total Debt Service	63,000	1,500	6,500	(5,000)
TOTAL EXPENDITURES	68,179	1,680	6,608	(4,928)
Excess (deficiency) of revenues Over (under) expenditures	(14,466)	4,090	(2,991)	(7,081)
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(14,466)	-	-	-
TOTAL FINANCING SOURCES (USES)	(14,466)	-	-	-
Net change in fund balance	\$ (14,466)	\$ 4,090	\$ (2,991)	\$ (7,081)
FUND BALANCE, BEGINNING (OCT 1, 2018)	18,818	18,818	18,818	
FUND BALANCE, ENDING	\$ 4,352	\$ 22,908	\$ 15,827	

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Interest - Investments	\$ 100	\$ 16	\$ 68	\$ 52
Special Assmnts- Tax Collector	82,500	8,859	5,538	(3,321)
Special Assmnts- Discounts	(3,300)	(354)	(215)	139
TOTAL REVENUES	79,300	8,521	5,391	(3,130)
<u>EXPENDITURES</u>				
<u>Administration</u>				
ProfServ-Dissemination Agent	1,000	-	-	-
ProfServ-Trustee Fees	4,400	-	-	-
Misc-Assessmnt Collection Cost	2,475	266	160	106
Total Administration	7,875	266	160	106
<u>Debt Service</u>				
Principal Debt Retirement	185,000	-	-	-
Interest Expense	7,863	3,932	3,931	1
Total Debt Service	192,863	3,932	3,931	1
TOTAL EXPENDITURES	200,738	4,198	4,091	107
Excess (deficiency) of revenues Over (under) expenditures	(121,438)	4,323	1,300	(3,023)
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(121,438)	-	-	-
TOTAL FINANCING SOURCES (USES)	(121,438)	-	-	-
Net change in fund balance	\$ (121,438)	\$ 4,323	\$ 1,300	\$ (3,023)
FUND BALANCE, BEGINNING (OCT 1, 2018)	130,363	130,363	130,363	
FUND BALANCE, ENDING	\$ 8,925	\$ 134,686	\$ 131,663	

FINANCIALS (2)

MEMORANDUM

TO: Board of Supervisors, Piney-Z CDD
FROM: Sonia Rowley, District Accountant
CC: Bob Nanni, District Manager
DATE: January 8, 2019
SUBJECT: December Financials

Please find attached the December 2018 financial report. During your review, please keep in mind that the goals for revenues are to meet or exceed the year-to-date budget and for expenditures to be at or below the year-to-date budget. Should you have any questions or require additional information, please do not hesitate to contact me at sonia.rowley@inframark.com.

General Fund**Liabilities**

- Due to/Due From - are for debt service assessments owed by the General Fund.

Fund Balance

- Assigned Reserves: The balances have been adjusted to reflect the new total of \$164,363.
- Unassigned Balance: Represents the General Fund in excess of nonspendable, restricted, committed and assigned fund balance.

Total Revenues for the General Fund were at 90% of adopted budget.

- The YTD Non-Ad Valorem assessments collections are at 91%.

Total Expenditures through December were at a favorable 32% of adopted budget.

- Hurricane Expense

- ▶ \$1,350 paid to S&R Landscape for storm clean up and \$1,000 to Millers Tree Service for tree removal.

PINEY-Z

Community Development District

Financial Report

December 31, 2018

Prepared by



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PINEY-Z

Community Development District

Financial Statements

(Unaudited)

December 31, 2018

Balance Sheet
December 31, 2018

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2002 DEBT SERVICE FUND	SERIES 2008 DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>				
Cash - Checking Account	\$ 18,111	\$ -	\$ -	\$ 18,111
Cash On Hand/Petty Cash	250	-	-	250
Due From Other Funds	-	46,818	68,472	115,290
Investments:				
Money Market Account	636,379	-	-	636,379
Prepayment Account	-	1,500	1	1,501
Redemption Fund	-	649	-	649
Reserve Fund	-	3,000	-	3,000
Revenue Fund	-	8,022	128,390	136,412
Prepaid Items	280	-	-	280
TOTAL ASSETS	\$ 655,020	\$ 59,989	\$ 196,863	\$ 911,872
<u>LIABILITIES</u>				
Accounts Payable	\$ 344	\$ -	\$ -	\$ 344
Accrued Expenses	3,775	-	-	3,775
Due To Other Funds	115,290	-	-	115,290
TOTAL LIABILITIES	119,409	-	-	119,409

Balance Sheet
December 31, 2018

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2002 DEBT SERVICE FUND	SERIES 2008 DEBT SERVICE FUND	TOTAL
<u>FUND BALANCES</u>				
Nonspendable:				
Prepaid Items	280	-	-	280
Restricted for:				
Debt Service	-	59,989	196,863	256,852
Assigned to:				
Operating Reserves	100,459	-	-	100,459
Reserves - CDD Amenity	42,829	-	-	42,829
Reserves-Lodge	7,050	-	-	7,050
Reserve-Mulch	1,000	-	-	1,000
Reserves - Parking Lots	305	-	-	305
Reserves - Park	4,250	-	-	4,250
Reserves-Pool Equipment	4,170	-	-	4,170
Reserves-Pool Filters	1,000	-	-	1,000
Reserves-Pool Pumps	3,300	-	-	3,300
Unassigned:	370,968	-	-	370,968
TOTAL FUND BALANCES	\$ 535,611	\$ 59,989	\$ 196,863	\$ 792,463
TOTAL LIABILITIES & FUND BALANCES	\$ 655,020	\$ 59,989	\$ 196,863	\$ 911,872

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Interest - Investments	\$ 1,000	\$ 250	\$ 470	\$ 220
Special Assmnts- Tax Collector	394,707	371,140	360,916	(10,224)
Special Assmnts- Discounts	(15,788)	(14,845)	(14,020)	825
Settlements	8,481	8,481	8,480	(1)
Other Miscellaneous Revenues	130	32	265	233
Access Cards	540	135	54	(81)
Pavilion Rental	400	100	680	580
Lodge Rental	13,500	3,375	6,990	3,615
TOTAL REVENUES	402,970	368,668	363,835	(4,833)
<u>EXPENDITURES</u>				
<u>Administration</u>				
P/R-Board of Supervisors	9,000	2,250	600	1,650
FICA Taxes	689	172	46	126
ProfServ-Legal Services	24,000	6,000	6,000	-
ProfServ-Mgmt Consulting Serv	44,775	11,194	11,194	-
ProfServ-Special Assessment	4,637	4,637	4,637	-
Auditing Services	3,150	-	-	-
Postage and Freight	150	38	49	(11)
Insurance - General Liability	11,795	5,898	4,653	1,245
Printing and Binding	200	50	115	(65)
Legal Advertising	1,200	300	-	300
Miscellaneous Services	150	37	61	(24)
Misc-Assessmnt Collection Cost	11,841	11,134	10,407	727
Misc-Contingency	115	29	-	29
Office Supplies	250	63	-	63
Annual District Filing Fee	175	175	175	-
Total Administration	112,127	41,977	37,937	4,040
<u>Field</u>				
Contr-Landscape-Amenities Area	14,452	3,613	2,613	1,000
R&M-Trees and Trimming	3,000	750	-	750
Misc-Contingency	4,000	1,000	-	1,000
Total Field	21,452	5,363	2,613	2,750

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Parks and Recreation - General</u>				
Payroll-Maintenance	6,495	1,624	1,784	(160)
Payroll-Administrative	47,262	11,816	11,688	128
FICA Taxes	4,112	1,028	1,031	(3)
Workers' Compensation	3,747	1,874	1,811	63
Contracts-Janitorial Services	2,340	585	560	25
Contracts-Security Services	1,480	370	195	175
Contracts-Fire Exting. Insp.	350	87	-	87
Contract-Copier Maintenance	100	25	24	1
Contract-Dumpster Rental	312	78	78	-
Contracts-Pest Control	498	125	73	52
Contracts-Fire Insp Sprinkler System	300	-	-	-
Contract-Website Hosting	97	24	-	24
Communication - Teleph - Field	100	25	-	25
Postage and Freight	50	12	-	12
Utility - General	16,500	4,125	3,780	345
Utility - Other	3,520	880	657	223
Electricity - Streetlighting	1,500	375	326	49
Utility - Irrigation	3,000	750	450	300
Utility - Refuse Removal	1,200	300	291	9
R&M-General	3,000	750	450	300
R&M-Electrical	400	100	-	100
R&M-Roof	300	75	-	75
R&M-Fire Equipment	100	25	-	25
R&M-Flooring	1,360	340	-	340
R&M-Plumbing	250	63	66	(3)
Misc-Contingency	3,000	750	-	750
Misc-Information Technology	886	222	268	(46)
Misc-Mileage Reimbursement	450	113	69	44
Office Supplies	2,000	500	116	384
Supplies-Cleaning & Paper	400	100	61	39
Subscriptions and Memberships	1,000	250	-	250
Total Parks and Recreation - General	106,109	27,391	23,778	3,613

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Swimming Pool</u>				
Payroll-Pool Attendants	22,022	5,505	1,227	4,278
Payroll-Maintenance	15,154	3,789	1,665	2,124
Payroll-Administrative	6,752	1,688	1,559	129
FICA Taxes	3,360	840	340	500
Communication - Teleph - Field	715	179	159	20
R&M-General	500	125	-	125
R&M-Electrical	200	50	-	50
R&M-Pools	1,000	250	-	250
Misc-Licenses & Permits	250	-	-	-
Misc-Contingency	3,000	750	11	739
Op Supplies - Pool Chemicals	3,275	819	-	819
Reserves-Pool Pumps	4,700	-	-	-
Total Swimming Pool	60,928	13,995	4,961	9,034
<u>Fitness Center</u>				
Payroll-Maintenance	2,165	541	452	89
Payroll-Administrative	6,751	1,688	779	909
FICA Taxes	682	171	94	77
Contracts-Janitorial Services	1,560	390	400	(10)
Contracts-Fitness Equipment	1,200	300	300	-
Contracts-Pest Control	215	54	36	18
R&M-General	400	100	-	100
R&M-Electrical	150	38	-	38
R&M-Equipment	1,500	375	-	375
Misc-Contingency	750	188	-	188
Supplies-Cleaning & Paper	750	188	61	127
Total Fitness Center	16,123	4,033	2,122	1,911

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Park & Grounds</u>				
Payroll-Maintenance	19,484	4,871	6,542	(1,671)
Payroll-Administrative	6,752	1,688	1,559	129
FICA Taxes	2,007	502	620	(118)
Contracts-Janitorial Services	1,300	325	120	205
Contracts-Roof	145	36	-	36
Contracts-Pest Control	325	81	36	45
R&M-General	1,750	438	308	130
R&M-Electrical	400	100	-	100
R&M-Irrigation	1,250	312	-	312
R&M-Vegetation Removal	6,000	1,500	-	1,500
R&M-Backflow Inspection	316	79	-	79
Misc-Hurricane Expense	-	-	2,350	(2,350)
Misc-Contingency	2,000	500	128	372
Supplies-Cleaning & Paper	225	56	36	20
Non-Capitalized New Equipment	3,000	-	-	-
Reserve-Gutters	4,250	-	-	-
Reserve-Mulch	2,250	-	-	-
Reserve - Parking Lot	29,000	-	44,695	(44,695)
Total Park & Grounds	80,454	10,488	56,394	(45,906)
<u>Reserves</u>				
Reserve - CDD Amenity	5,777	-	-	-
Total Reserves	5,777	-	-	-
TOTAL EXPENDITURES & RESERVES	402,970	103,247	127,805	(24,558)
Excess (deficiency) of revenues				
Over (under) expenditures	-	265,421	236,030	(29,391)
Net change in fund balance	\$ -	\$ 265,421	\$ 236,030	\$ (29,391)
FUND BALANCE, BEGINNING (OCT 1, 2018)	299,581	299,581	299,581	
FUND BALANCE, ENDING	\$ 299,581	\$ 565,002	\$ 535,611	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Interest - Investments	\$ 50	\$ 12	\$ 14	\$ 2
Special Assmnts- Tax Collector	55,899	52,561	51,117	(1,444)
Special Assmnts- Discounts	(2,236)	(2,102)	(1,986)	116
TOTAL REVENUES	53,713	50,471	49,145	(1,326)
<u>EXPENDITURES</u>				
<u>Administration</u>				
ProfServ-Trustee Fees	3,502	-	-	-
Misc-Assessmnt Collection Cost	1,677	1,577	1,474	103
Total Administration	5,179	1,577	1,474	103
<u>Debt Service</u>				
Principal Debt Retirement	60,000	-	-	-
Principal Prepayments	-	-	5,000	(5,000)
Interest Expense	3,000	1,500	1,500	-
Total Debt Service	63,000	1,500	6,500	(5,000)
TOTAL EXPENDITURES	68,179	3,077	7,974	(4,897)
Excess (deficiency) of revenues Over (under) expenditures	(14,466)	47,394	41,171	(6,223)
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(14,466)	-	-	-
TOTAL FINANCING SOURCES (USES)	(14,466)	-	-	-
Net change in fund balance	\$ (14,466)	\$ 47,394	\$ 41,171	\$ (6,223)
FUND BALANCE, BEGINNING (OCT 1, 2018)	18,818	18,818	18,818	
FUND BALANCE, ENDING	\$ 4,352	\$ 66,212	\$ 59,989	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Interest - Investments	\$ 100	\$ 25	\$ 99	\$ 74
Special Assmnts- Tax Collector	82,500	77,574	75,437	(2,137)
Special Assmnts- Discounts	(3,300)	(3,103)	(2,930)	173
TOTAL REVENUES	79,300	74,496	72,606	(1,890)
<u>EXPENDITURES</u>				
<u>Administration</u>				
ProfServ-Dissemination Agent	1,000	-	-	-
ProfServ-Trustee Fees	4,400	-	-	-
Misc-Assessmnt Collection Cost	2,475	2,327	2,175	152
Total Administration	7,875	2,327	2,175	152
<u>Debt Service</u>				
Principal Debt Retirement	185,000	-	-	-
Interest Expense	7,863	3,932	3,931	1
Total Debt Service	192,863	3,932	3,931	1
TOTAL EXPENDITURES	200,738	6,259	6,106	153
Excess (deficiency) of revenues Over (under) expenditures	(121,438)	68,237	66,500	(1,737)
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(121,438)	-	-	-
TOTAL FINANCING SOURCES (USES)	(121,438)	-	-	-
Net change in fund balance	\$ (121,438)	\$ 68,237	\$ 66,500	\$ (1,737)
FUND BALANCE, BEGINNING (OCT 1, 2018)	130,363	130,363	130,363	
FUND BALANCE, ENDING	\$ 8,925	\$ 198,600	\$ 196,863	

PINEY-Z

Community Development District

Supporting Schedules

December 31, 2018

**Non-Ad Valorem Special Assessments - Leon County Tax Collector
(Monthly Assessment Collection Distributions)
For the Fiscal Year Ending September 30, 2019**

					Allocation by Fund		
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Cost	Gross Amount	General Fund	Series 2002 Debt Service Fund	Series 2008 Debt Service Fund
ASSESSMENTS LEVIED FY2019				\$ 533,109	\$ 394,706	\$ 55,903	\$ 82,500
Allocation %				100%	74%	10%	15%
11/14/18	\$ 2,757	\$ 114.86	\$ 85	\$ 2,957	\$ 2,189	\$ 310	\$ 458
11/29/18	\$ 30,609	\$ 1,275	\$ 947	\$ 32,831	\$ 24,308	\$ 3,443	\$ 5,081
12/13/18	\$ 406,027	\$ 16,918	\$ 12,558	\$ 435,502	\$ 322,440	\$ 45,668	\$ 67,395
12/20/18	\$ 15,085	\$ 629	\$ 467	\$ 16,181	\$ 11,980	\$ 1,697	\$ 2,504
TOTAL	\$ 454,478	\$ 18,937	\$ 14,056	\$ 487,471	\$ 360,916	\$ 51,117	\$ 75,437
% COLLECTED					91%	91%	91%
TOTAL OUTSTANDING				\$ 45,639	\$ 33,790	\$ 4,786	\$ 7,063

Cash and Investment Report

December 31, 2018

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Yield</u>	<u>Balance</u>
GENERAL FUND				
Operating Checking Account	BB&T	Business checking	0.00%	\$18,111
Petty Cash	Petty Cash	Cash	0.00%	\$250
Public Funds Money Market Account	Centinnial Bank	Money Market Account	0.40%	\$636,379
			Subtotal	<u>\$654,740</u>
DEBT SERVICE FUNDS				
Series 2002 Prepayment Account	US Bank	Government Obligation Fund	0.00%	\$1,500
Series 2002 Redemption Account	US Bank	Government Obligation Fund	0.00%	\$649
Series 2002 Reserve Account	US Bank	US Bank Money Market	0.10%	\$3,000
Series 2002 Revenue Account	US Bank	Open-ended Commercial Paper	0.05%	\$8,022
Series 2008 Prepayment account	US Bank	Government Obligation Fund	0.00%	\$1
Series 2008 Revenue Account	US Bank	Open-ended Commercial Paper	0.05%	\$128,390
			Subtotal	<u>\$141,562</u>
			Total	<u><u>\$796,302</u></u>

Piney-Z CDD

Bank Reconciliation

Bank Account No. 2471 BB&T - GF
 Statement No. 12-18
 Statement Date 12/31/2018

G/L Balance (LCY)	18,110.50	Statement Balance	464,287.92
G/L Balance	18,110.50	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	464,287.92
Subtotal	18,110.50	Outstanding Checks	446,177.42
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	18,110.50	Ending Balance	18,110.50
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
12/12/2018	Payment	57228	CITY OF TALLAHASSEE	102.44	0.00	102.44
12/17/2018	Payment	57231	QUALITY FLOOR CLEANING, LLC	400.00	0.00	400.00
12/21/2018	Payment	57234	COMCAST	423.48	0.00	423.48
12/21/2018	Payment	57238	PINEY Z CDD	420,000.00	0.00	420,000.00
12/27/2018	Payment	57239	ALWAYS IMPROVING LLC	100.00	0.00	100.00
12/27/2018	Payment	57240	LEWIS, LONGMAN, & WALKER, P.A.	2,000.00	0.00	2,000.00
12/27/2018	Payment	57241	S & R LANDSCAPING, LLC	804.00	0.00	804.00
12/28/2018	Payment	57242	JACK KELLY SERVICES, LLC	22,347.50	0.00	22,347.50
Total Outstanding Checks.....				446,177.42		446,177.42

PINEY-Z Community Development District

Payment Register by Bank Account

For the Period from 11/01/2018 to 12/31/2018

(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
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BB&T - GF - (ACCT# XXXXX2471)

Check	57200	11/01/18	Vendor	MILLERS TREE SERVICE, LLC	61476	REMOVED OAK TREE FR HURRICANE	Misc-Hurricane Expense	001-549067-57240	\$1,000.00
Check	57201	11/07/18	Vendor	ALWAYS IMPROVING LLC	18029	PREVENTATIVE MAINT OCT 2018	Contracts-Fitness Equipment	001-534071-57214	\$100.00
Check	57202	11/07/18	Vendor	OFFICE BUSINESS SYSTEMS INC	053971	EXCESS BILLING 10/30/18	Contract-Copier Maintenance	001-534097-57201	\$16.31
Check	57203	11/07/18	Vendor	PINEY Z HOMEOWNERS ASSOCIATION	5136	LEASE OF PLAYGROUND	Misc-Contingency	001-549900-57240	\$1.00
Check	57204	11/07/18	Vendor	RICK EVANS	103018	MILEAGE OCTOBER 2018	Misc-Mileage Reimbursement	001-549951-57201	\$29.81
Check	57205	11/09/18	Vendor	BB&T	102518 0985	PURCHASES 9/26-10/25/18	OFFICE 365 -2 COMPUTERS	001-549942-57201	\$198.00
Check	57205	11/09/18	Vendor	BB&T	102518 0985	PURCHASES 9/26-10/25/18	OFFICE SUPPLIES	001-551002-57201	\$33.97
Check	57205	11/09/18	Vendor	BB&T	102518 0985	PURCHASES 9/26-10/25/18	OFFICE SUPPLIES	001-551002-57201	\$18.59
Check	57205	11/09/18	Vendor	BB&T	102518 0985	PURCHASES 9/26-10/25/18	POOL ATTENDANCE BEVERAGES	001-549900-57205	\$10.96
Check	57205	11/09/18	Vendor	BB&T	102518 0985	PURCHASES 9/26-10/25/18	CLEANING SUPPLIES	001-552083-57201	\$27.11
Check	57205	11/09/18	Vendor	BB&T	102518 0985	PURCHASES 9/26-10/25/18	CLEANING SUPPLIES	001-552083-57214	\$27.10
Check	57205	11/09/18	Vendor	BB&T	102518 0985	PURCHASES 9/26-10/25/18	GAS-EQUIPMENT	001-546001-57240	\$11.85
Check	57205	11/09/18	Vendor	BB&T	102518 0985	PURCHASES 9/26-10/25/18	BEGONIAS	001-549900-57240	\$11.20
Check	57205	11/09/18	Vendor	BB&T	102518 0985	PURCHASES 9/26-10/25/18	BEGONIAS	001-549900-57240	\$22.40
Check	57205	11/09/18	Vendor	BB&T	102518 0985	PURCHASES 9/26-10/25/18	CLOUD STORAGE-W 2 COMPUTERS	001-549942-57201	\$69.50
Check	57205	11/09/18	Vendor	BB&T	102518 0985	PURCHASES 9/26-10/25/18	HURRICANE MICHAEL SUPPLIES	001-546001-57240	\$124.98
Check	57205	11/09/18	Vendor	BB&T	102518 0985	PURCHASES 9/26-10/25/18	CLEANING SUPPLIES	001-552083-57201	\$18.11
Check	57205	11/09/18	Vendor	BB&T	102518 0985	PURCHASES 9/26-10/25/18	CLEANING SUPPLIES	001-552083-57214	\$9.06
Check	57205	11/09/18	Vendor	BB&T	102518 0985	PURCHASES 9/26-10/25/18	CLEANING SUPPLIES	001-552083-57240	\$35.65
Check	57206	11/09/18	Vendor	CITY OF TALLAHASSEE	103118	SVC 9/27-10/26/18	Utility - General	001-543001-57201	\$1,456.01
Check	57206	11/09/18	Vendor	CITY OF TALLAHASSEE	103118	SVC 9/27-10/26/18	Utility - Refuse Removal	001-543020-57201	\$97.76
Check	57206	11/09/18	Vendor	CITY OF TALLAHASSEE	103118	SVC 9/27-10/26/18	Utility - Irrigation	001-543014-57201	\$147.65
Check	57207	11/12/18	Vendor	APALACHEE ACE	15044	PLUMBING	R&M-Plumbing	001-546250-57201	\$7.99
Check	57208	11/15/18	Vendor	LEWIS, LONGMAN, & WALKER, P.A.	MCL-127469	PROFESSIONAL SVCS OCT 2018	ProfServ-Legal Services	001-531023-51401	\$2,000.00
Check	57209	11/21/18	Vendor	1ST CHOICE PEST SERVICES		***Voided Voided****			\$0.00
Check	57210	11/21/18	Vendor	CITY OF TALLAHASSEE		***Voided Voided****			\$0.00
Check	57211	11/21/18	Vendor	QUALITY FLOOR CLEANING, LLC		***Voided Voided****			\$0.00
Check	57212	11/21/18	Vendor	1ST CHOICE PEST SERVICES	29584	QTRLY PEST SVC	Contract-Pest Control	001-534125-57240	\$36.25
Check	57212	11/21/18	Vendor	1ST CHOICE PEST SERVICES	29584	QTRLY PEST SVC	Contract-Pest Control	001-534125-57201	\$72.50
Check	57212	11/21/18	Vendor	1ST CHOICE PEST SERVICES	29584	QTRLY PEST SVC	Contract-Pest Control	001-534125-57214	\$36.25
Check	57213	11/21/18	Vendor	CITY OF TALLAHASSEE	110918 5610	SVC 10/17/18-11/9/18	Electricity - Streetlighting	001-543013-57201	\$104.82
Check	57214	11/21/18	Vendor	QUALITY FLOOR CLEANING, LLC	7331-103118	CLEANING- OCT 2018	Contracts-Janitorial Services	001-534026-57201	\$200.00
Check	57214	11/21/18	Vendor	QUALITY FLOOR CLEANING, LLC	7331-103118	CLEANING- OCT 2018	Contracts-Janitorial Services	001-534026-57214	\$160.00
Check	57214	11/21/18	Vendor	QUALITY FLOOR CLEANING, LLC	7331-103118	CLEANING- OCT 2018	Contracts-Janitorial Services	001-534026-57240	\$40.00
Check	57215	11/27/18	Vendor	CENTURYLINK	111118 4553	SVC 11/11-12/10/18	Communication - Teleph - Field	001-541005-57205	\$52.86
Check	57216	11/27/18	Vendor	INFRAMARK, LLC	35949	MGMT FEES NOV 2018	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$3,731.25

PINEY-Z Community Development District

Payment Register by Bank Account

For the Period from 11/01/2018 to 12/31/2018

(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
Check	57216	11/27/18	Vendor	INFRAMARK, LLC	35949	MGMT FEES NOV 2018	Postage and Freight	001-541006-51301	\$15.57
Check	57216	11/27/18	Vendor	INFRAMARK, LLC	35949	MGMT FEES NOV 2018	Printing and Binding	001-547001-51301	\$4.14
Check	57217	11/27/18	Vendor	MARPAN SUPPLY CO., INC.	1509306	CONTAINER RENTAL 12/18	Prepaid Expense	001-155000-57201	\$26.00
Check	57218	11/27/18	Vendor	S & R LANDSCAPING, LLC	2381	LAWN CARE OCT 2018	Contr-Landscape-Amenities Area	001-534053-53901	\$1,005.00
Check	57219	12/03/18	Vendor	RICK EVANS	113018	MILEAGE NOVEMBER 2018	Misc-Mileage Reimbursement	001-549951-57201	\$22.70
Check	57220	12/04/18	Employee	PHILIP E. WILCOX	PAYROLL	December 04, 2018 Payroll Posting			\$184.70
Check	57221	12/05/18	Vendor	BB&T	112618-0985	PURCHASES 10/30-11/22/18	HOME DEPOT-MEN'S TOILET	001-546250-57201	\$7.68
Check	57221	12/05/18	Vendor	BB&T	112618-0985	PURCHASES 10/30-11/22/18	AWARDS4U-NAMEPLATE FOR WILCOX	001-551002-57201	\$12.50
Check	57221	12/05/18	Vendor	BB&T	112618-0985	PURCHASES 10/30-11/22/18	STAPLES-OFFICE SUPPLIES	001-551002-57201	\$50.81
Check	57221	12/05/18	Vendor	BB&T	112618-0985	PURCHASES 10/30-11/22/18	HOME DEPOT-CHRISTMAS DECS	001-549900-57240	\$41.94
Check	57221	12/05/18	Vendor	BB&T	112618-0985	PURCHASES 10/30-11/22/18	HOME DEPOT-CHRISTMAS DECS	001-549900-57240	\$51.84
Check	57222	12/06/18	Vendor	ALWAYS IMPROVING LLC		***Voided Voided****			\$0.00
Check	57223	12/06/18	Vendor	CITY OF TALLAHASSEE		***Voided Voided****			\$0.00
Check	57224	12/06/18	Vendor	OFFICE BUSINESS SYSTEMS INC		***Voided Voided****			\$0.00
Check	57225	12/06/18	Vendor	ALWAYS IMPROVING LLC	18258	PREVENT MAIN NOVEMBER 2018	Contracts-Fitness Equipment	001-534071-57214	\$100.00
Check	57226	12/06/18	Vendor	CITY OF TALLAHASSEE	112918	SVC 10/27/18-11/27/18	Utility - General	001-543001-57201	\$1,123.51
Check	57226	12/06/18	Vendor	CITY OF TALLAHASSEE	112918	SVC 10/27/18-11/27/18	Utility - Refuse Removal	001-543020-57201	\$97.76
Check	57227	12/06/18	Vendor	OFFICE BUSINESS SYSTEMS INC	054279 1	EXCESS BILLING 10/30/18	Contract-Copier Maintenance	001-534097-57201	\$6.03
Check	57228	12/12/18	Vendor	CITY OF TALLAHASSEE	112918 5610	SVC 10/27/18-11/27/18	Utility - Irrigation	001-543014-57201	\$102.44
Check	57229	12/12/18	Vendor	FLORIDA MUNICIPAL INSURANCE TR	120118-0827	SECOND INSTALL FY 2018/2019	PROPERTY COVERAGE	001-545002-51301	\$1,094.75
Check	57229	12/12/18	Vendor	FLORIDA MUNICIPAL INSURANCE TR	120118-0827	SECOND INSTALL FY 2018/2019	GENERAL LIABILITY	001-545002-51301	\$1,490.75
Check	57229	12/12/18	Vendor	FLORIDA MUNICIPAL INSURANCE TR	120118-0827	SECOND INSTALL FY 2018/2019	WORKERS COMP	001-524001-57201	\$905.50
Check	57230	12/12/18	Vendor	S & R LANDSCAPING, LLC	2459	LAWN CARE NOV 2018	Contr-Landscape-Amenities Area	001-534053-53901	\$804.00
Check	57231	12/17/18	Vendor	QUALITY FLOOR CLEANING, LLC	7420	GENERAL CLEANING NOVEMBER 2018	Contracts-Janitorial Services	001-534026-57240	\$40.00
Check	57231	12/17/18	Vendor	QUALITY FLOOR CLEANING, LLC	7420	GENERAL CLEANING NOVEMBER 2018	Contracts-Janitorial Services	001-534026-57214	\$160.00
Check	57231	12/17/18	Vendor	QUALITY FLOOR CLEANING, LLC	7420	GENERAL CLEANING NOVEMBER 2018	Contracts-Janitorial Services	001-534026-57201	\$200.00
Check	57232	12/18/18	Vendor	JACK KELLY SERVICES, LLC	121718	50% DEPOSIT-ASPHALT RE-PAVING	ASPHALT/RE-PAVING	001-568117-57240	\$22,347.50
Check	57233	12/20/18	Vendor	CITY OF TALLAHASSEE	121218	SVC 11/10/18-12/12/18	Electricity - Streetlighting	001-543013-57201	\$110.06
Check	57234	12/21/18	Vendor	COMCAST	111118-3478	SVC 11/25-12/24/18	Utility - Other	001-543004-57201	\$169.24
Check	57234	12/21/18	Vendor	COMCAST	121118-3478	SVC 12/25/18-1/24/19	Utility - Other	001-543004-57201	\$254.24
Check	57235	12/21/18	Vendor	DAVID KEY HEATING & COOLING	41085	BAD ZONE PANEL/HVAC OFFICE	R&M-General	001-546001-57201	\$449.50
Check	57236	12/21/18	Vendor	INFRAMARK, LLC	36758	MGMT FEES DEC 2018	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$3,731.25
Check	57236	12/21/18	Vendor	INFRAMARK, LLC	36758	MGMT FEES DEC 2018	Postage and Freight	001-541006-51301	\$7.05
Check	57236	12/21/18	Vendor	INFRAMARK, LLC	36758	MGMT FEES DEC 2018	Printing and Binding	001-547001-51301	\$27.22
Check	57236	12/21/18	Vendor	INFRAMARK, LLC	36758	MGMT FEES DEC 2018	ProfServ-Special Assessment	001-531038-51301	\$4,637.00
Check	57237	12/21/18	Vendor	MARPAN SUPPLY CO., INC.	1513108	JAN DUMPSTER RENTAL	Prepaid Expense	001-155000-57201	\$26.00
Check	57238	12/21/18	Vendor	PINEY Z CDD	121718-XFER	XFER BB&T CKING TO CENTENNIAL	Due From Other Funds	131000	\$420,000.00
Check	57239	12/27/18	Vendor	ALWAYS IMPROVING LLC	18431	DEC 2018 MAINT	Contracts-Fitness Equipment	001-534071-57214	\$100.00

PINEY-Z
Community Development District

Payment Register by Bank Account
For the Period from 11/01/2018 to 12/31/2018
(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
Check	57240	12/27/18	Vendor	LEWIS, LONGMAN, & WALKER, P.A.	MCL-128214	PROFESSIONAL SVC NOV 2018	ProfServ-Legal Services	001-531023-51401	\$2,000.00
Check	57241	12/27/18	Vendor	S & R LANDSCAPING, LLC	2484	LAWN CARE DEC 2018	Contr-Landscape-Amenities Area	001-534053-53901	\$804.00
Check	57242	12/28/18	Vendor	JACK KELLY SERVICES, LLC	122718-FINAL	ASPHALT RE-PAVING-FINAL PMT	Reserve - Parking Lot	001-568117-57240	\$22,347.50
ACH	DD000556	11/14/18	Employee	MELINDA J. PARKER	PAYROLL	November 14, 2018 Payroll Posting			\$1,925.00
ACH	DD000557	11/14/18	Employee	RICKY S EVANS	PAYROLL	November 14, 2018 Payroll Posting			\$1,444.30
ACH	DD000558	11/28/18	Employee	MELINDA J. PARKER	PAYROLL	November 28, 2018 Payroll Posting			\$1,925.00
ACH	DD000559	11/28/18	Employee	RICKY S EVANS	PAYROLL	November 28, 2018 Payroll Posting			\$1,496.86
ACH	DD000560	11/30/18	Employee	DELORES A. PINCUS	PAYROLL	November 30, 2018 Payroll Posting			\$184.70
ACH	DD000561	11/30/18	Employee	ARTHUR R. KIRBY	PAYROLL	November 30, 2018 Payroll Posting			\$180.12
ACH	DD000562	12/12/18	Employee	MELINDA J. PARKER	PAYROLL	December 12, 2018 Payroll Posting			\$1,925.00
ACH	DD000563	12/12/18	Employee	RICKY S EVANS	PAYROLL	December 12, 2018 Payroll Posting			\$1,420.40
ACH	DD000564	12/26/18	Employee	MELINDA J. PARKER	PAYROLL	December 26, 2018 Payroll Posting			\$1,925.00
ACH	DD000565	12/26/18	Employee	RICKY S EVANS	PAYROLL	December 26, 2018 Payroll Posting			\$1,425.18
Account Total									\$508,318.68

Total Amount Paid	\$508,318.68
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Total Amount Paid - Breakdown by Fund	
Fund	Amount
General Fund - 001	508,318.68
Total	508,318.68

Seventh Order of Business

Piney-Z Community Development District
Property Manager's Report
January 15, 2019 for
Meeting of January 28, 2019

LODGE/GARAGE

- pest control service on 11-15-18
- Key Heating replaced zone panel and adapter board for office HVAC unit
- new filter installed in refrigerator on 12-12-18
- 60-inch round table repaired
- right porch lantern re-bulbed
- mildew cleaned, yet again, from lodge fascia

FITNESS CENTER

- pest control service on 11-15-18
- card reader replaced

PAVILION

- planning to bring gutter replacement bids to next meeting

POOL

- nothing to report

PLAYGROUND

- single sided blue slide vandalized; replacement due by 1-21-19

PARK AND GROUNDS

- pest control service on 11-15-18
- Stihl blower, used daily, taken in for overhaul. Fortunately, some parts were still under warranty, and we saved about \$300 by not just replacing it.
- asphalt work commenced on January 3
- damage to the sewer clean out pipe in the rear required breaking up of asphalt to cutting and re-stubbing the pipe and replacing the cap. Sometimes timing IS everything...in a good way.
- handrail on pergola behind the lodge had to be replaced
- ant beds, ant beds, ant beds...

GENERAL

- website ADA remediation contract executed on 12-28-18

- working with Inframark staff to address concerns regarding workers comp costs
- insurance coverage as currently written for website non-compliance with ADA standards will end on 10-1-19
- *Toys for Tots* campaign concluded with a total donation of 4.5 full boxes, \$45 and David's HUGE bear!
- in early December CDD staff cleaned up trash on both sides of Heritage Park, from Conner to the round-about, ahead of most of our December rentals
- work has commenced on FY 2020 budget

■ Updates since publication TBD

■ Paid rental reservations booked in November 6
 Rental fees banked in November \$2,190

Paid rental reservations booked in December 7
 Rental fees banked in December \$2,267

Rental reservations booked in **calendar** 2018: 64

Rental fees banked in calendar 2018: **\$18,392**

Eighth Order of Business

8A.



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

August 28, 2018

Piney Z Community Development District
c/o Inframark Infrastructure Management Services
210 North University Drive, Suite 702
Coral Springs, FL 33071

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Piney Z Community Development District, which comprise governmental activities, a discretely presented component unit, each major fund and the budgetary comparison for the General Fund as of and for the year ended September 30, 2018 which collectively comprise the 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 ending September 30, 2018 and thereafter for two annual renewals if mutually agreed by Piney Z Community Development District and Berger, Toombs, Elam, Gaines, & Frank, Certified Public Accountants, PL.

Our audit will be conducted with the objective of expressing an opinion on the financial statements.

The Responsibility of the Auditor

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. 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.

Piney Z Community Development District
August 28, 2018
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Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. The determination of abuse is subjective; therefore, Government Auditing Standards do not expect us to provide reasonable assurance of detecting abuse.

In making our risk assessments, we consider internal control relevant to Piney Z Community Development District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. 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.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit.

The funds that you have told us are maintained by Piney Z Community Development District and that are to be included as part of our audit are listed below:

1. General Fund
2. Two Debt Service Funds

Piney Z Community Development District
August 28, 2018
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The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

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

1. For the preparation and fair presentations of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate 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 establishing and maintaining effective internal control of financial reporting and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge; 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 such as records, documentation and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

Piney Z Community Development District
August 28, 2018
Page 4

Management is responsible for identifying and ensuring that Piney Z Community Development District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud or abuse, and for informing us about all known or suspected fraud or abuse affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud or abuse could have a material effect on the financial statements or compliance. Management is also responsible for informing us of its knowledge of any allegations of fraud or abuse, or, suspected fraud or abuse affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, or others.

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

Piney Z Community Development District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, Piney Z Community Development District agrees to contact us before it includes our reports or otherwise makes reference to us, in any public or private securities offering.

Because Berger, Toombs, Elam, Gaines & Frank will rely on Piney Z Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, Piney Z Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of Piney Z Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

Piney Z Community Development District's Records and Assistance

If circumstances arise relating to the condition of the Piney Z Community Development 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 judgment, 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: declining to express an opinion, issuing a report, or withdrawing from engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Piney Z Community Development 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.

Piney Z Community Development District
August 28, 2018
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Other Relevant Information

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

Fees, Costs, and Access to Workpapers

Our fees for the audit and accounting 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. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2018, will not exceed \$3,150, unless the scope of the engagement is changed, the assistance which Piney Z Community Development 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. All other provisions of this letter will survive any fee adjustment. The two annual renewals must be mutually agreed and approved by the Board of Supervisors.

In the event we are requested or authorized by Piney Z Community Development District or 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 Piney Z Community Development District, Piney Z Community Development 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.

The documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.



Piney Z Community Development District
 August 28, 2018
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Reporting

We will issue a written report upon completion of our audit of Piney Z Community Development District's financial statements. Our report will be addressed to the Board of Piney Z Community Development District. 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, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on Piney Z Community Development District's financial statements, we will also issue the following types of reports:

- Reports on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any internal control findings and/or noncompliance which could have a material effect on the financial statements.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines & Frank and Piney Z Community Development District, superseding all proposals, oral or written, and all other communication, with respect to the terms of the engagement between the parties.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

*Berger Toombs Elam
 Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
 J. W. GAINES, CPA

Confirmed on behalf of the addressee:

Robert Nanni

 Robert NANNI, Secretary

 December 5, 2018

System Review Report

To the Directors

November 2, 2016

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

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL (the firm), in effect for the year ended May 31, 2016. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

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, 2016 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*.



Baggett, Reutimann & Associates, CPAs, PA

(BERGER_REPORT16)

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND PINEY Z COMMUNITY DEVELOPMENT
DISTRICT
(DATED AUGUST 28, 2018)**

Public Records. Auditor 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:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the 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; and
- c. 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 the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor 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 that is compatible with the information technology systems of the District.

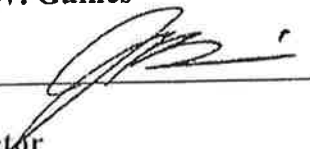
Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to 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 AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES
210 NORTH UNIVERSITY DRIVE, SUITE 702
CORAL SPRINGS, FL 33071
TELEPHONE: 954-603-0033
EMAIL: _____**

Auditor: J.W. Gaines

District: Piney Z CDD

By: _____ 

By: _____

Title: Director

Title: _____

Date: September 12, 2018

Date: _____

Tenth Order of Business

10B.

CONTRACT FOR WEBSITE SERVICES

This Contract Agreement is made this 9/08th day of December, 2018 between the PINEY-Z COMMUNITY DEVELOPMENT DISTRICT ("Piney-Z"), 950 Piney-Z Plantation Road, Tallahassee, FL 32311, and JOSHUA ELLIS ("Contractor"), 1910 Nanette Drive, Tallahassee, FL 32303. Where in consideration of the following the parties agree:

1. Scope of Services and Compensation

Piney-Z agrees to pay Contractor and Contractor agrees to perform certain website services pursuant to Exhibit A. Contractor agrees to complete the first six items on the list of services by January 25, 2019. Contractor agrees to complete the 7th item on the list of services by February 2, 2019. Contractor agrees to complete the 8th item on the list of services by February 15, 2019. Piney-Z agrees to pay Contractor the full amount due within 30 days of completion of all listed services.

2. Warranties by Contractor

Contractor represents and warrants to Piney-Z that it has the experience and ability to perform the services required by this agreement; that it will perform said services in a professional and competent manner; and that it has the power to enter into and perform this agreement.

3. Independent Contractor

Contractor acknowledges that the services rendered under this agreement shall be solely as an independent contractor.

4. Non-Disclosure and Contact Person

Contractor agrees that, except as directed by Piney-Z, it will not at any time during or after the term of this agreement disclose any information about the website other than to Piney-Z's Board of Supervisors or staff. Contractor agrees that upon the termination of this agreement it will turn over to Piney-Z all documents, papers, and other matter in its possession or control that relate to Piney-Z. Contractor's contact person for services provided under this agreement shall be Piney-Z's CDD Manager.

5. Termination

This agreement can be terminated by either party with 30 days written notice.

6. Public Records

Pursuant to Section 119.0701, Florida Statutes:

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY

TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT,
CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT INFRAMARK,
954-753-5841, SANDRA.DEMARCO@INFRAMARK.COM, 210 N.
UNIVERSITY DRIVE, SUITE 702, CORAL SPRINGS, FL 33071.

The contractor shall comply with Chapter 119, Florida Statutes, in regard to public records laws, specifically to:

- a. Keep and maintain public records required by the public agency to perform the service.
- b. Upon request from the public agency's custodian of public records, provide the public agency 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 this chapter or as otherwise provided by law.
- c. 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 the contract if the contractor does not transfer the records to the public agency.
- d. Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the contractor or keep and maintain public records required by the public agency to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt for public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

Failure to provide the public records to the public agency within a reasonable time may subject the contractor to penalties under s. 119.10 and s. 119.0701(4), Florida Statutes.


Joshua Ellis

12-28-2018
Date


Piney-Z Community Development District

Dec. 28, 2018
Date

Attachment A

Joshua Ellis
 1910 Nanette Dr, Tallahassee, FL 32303
 850.274.8265

QUOTE NO. 442

DECEMBER 06, 2018

BILL TO

PineyZ Community
 Development District
 950 Piney-Z Plantation Rd,
 Tallahassee, FL 32311

NOTES

- The professional services offered in this quote are dependent upon access to and the features available in the customer's web hosting account.
- Remediation of PDFs not in compliance with ADA standards are not included in this quote.
- Audio transcription and video captioning is not included in this quote.

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
4hr	Content Update: Delete site content identified in the attached document 'Website Requirements Summary, November 2018.docx' and make the necessary navigation adjustments	\$10	40
20hr	Content Update: Meet the ADA requirements identified in the attached report 'PineyZCDD_tec.pdf'	\$10	200
4hr	Content Update: Add skip-navigation elements to the site	\$10	40
10hr	Content Update: Coordinate the creation of 'Long-Description' content for complex information on the site, like graphs and charts	\$10	100
1hr	Content Review: Identify PDFs not readable by screen-readers & Braille displays	\$10	10
1hr	Website Security Review (1hr remediation included)	\$10	10
12hr	ADA Training: How to Manually Test a Website for ADA Violations (3 individual 1hr WebEx or In Person Training Sessions)	\$20	240
4hr	ADA Training: "How to" Documentation for Content Updates	\$20	80
SUBTOTAL			720
TOTAL DUE BY DATE			720

This quote is valid for 30 days. Thank you for your business!